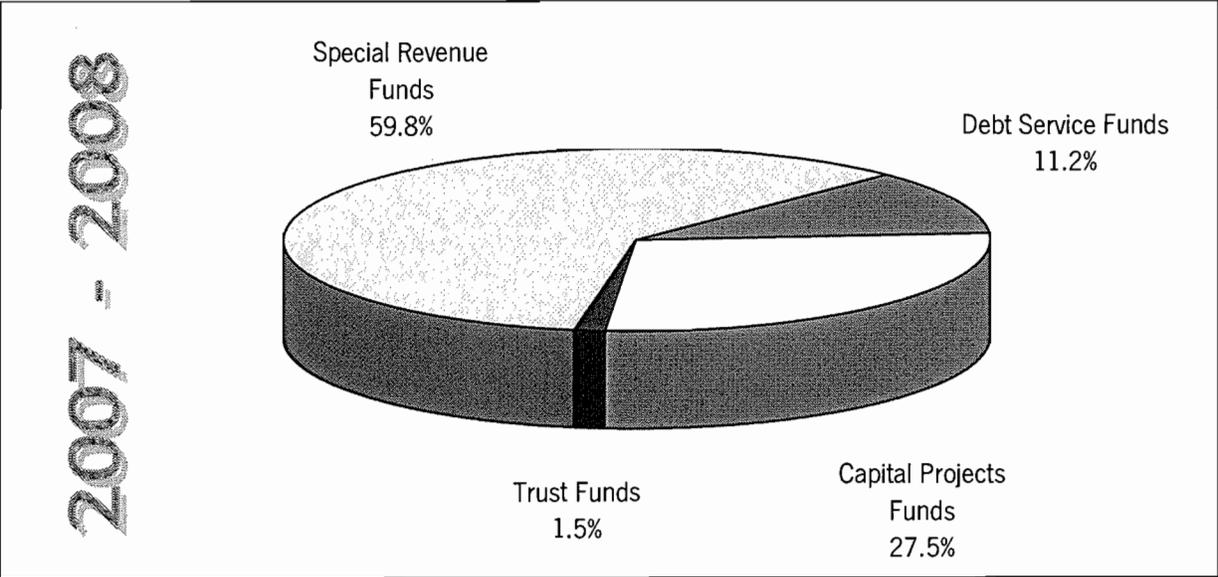
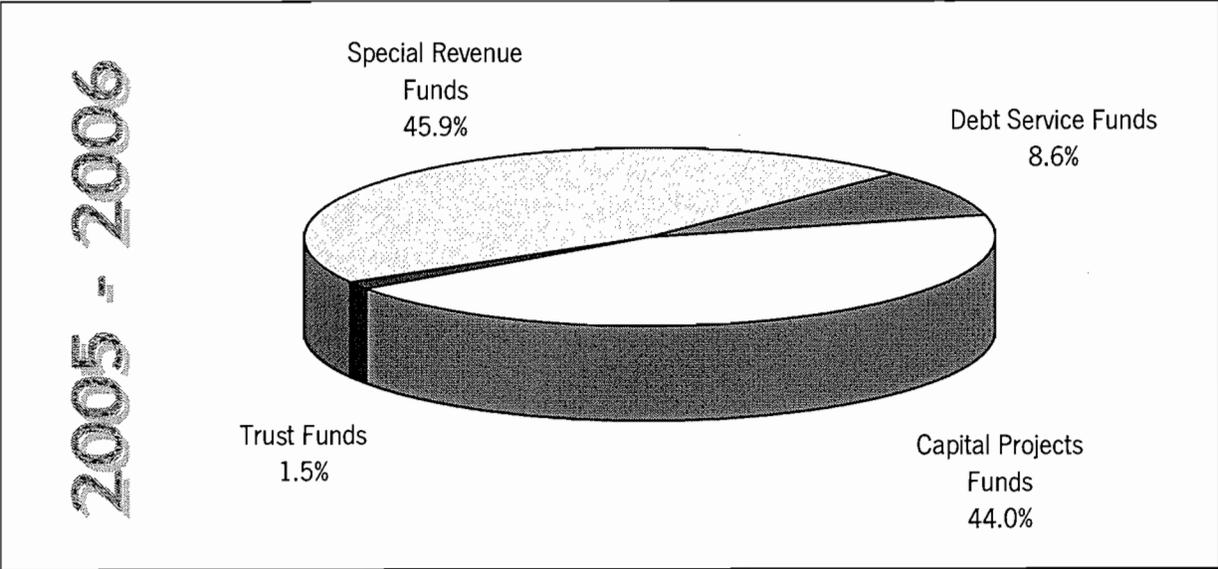


**CITY OF KIRKLAND
 GENERAL GOVERNMENT NON-OPERATING
 2007-2008 BUDGET SUMMARY: BY FUND TYPE/FUND**



There are four types of funds in the general government non-operating budget:

Special Revenue funds account for resources dedicated by policy or law to special purposes and for the City's reserves.

Debt Service funds account for principal and interest payments on the City's general obligation and local improvement district debt.

Capital Projects funds account for projects approved in the six-year CIP and for reserves specifically dedicated for capital purposes.

Firefighter's Pension fund is a trust fund to be used for retired firefighter benefits.

**CITY OF KIRKLAND
GENERAL GOVERNMENT NON-OPERATING
2007-2008 BUDGET SUMMARY: BY FUND TYPE/FUND**

Fund	2005-2006 Budget	2007-2008 Budget	Percent Change
<i>Special Revenue Funds</i>			
152 Contingency	2,357,321	3,193,826	35.49%
154 Cemetery Improvement	493,195	550,473	11.61%
156 Impact Fees	3,456,512	4,002,831	15.81%
157 Park & Municipal Reserve	10,862,759	11,426,772	5.19%
158 Off-Street Parking Reserve	84,564	69,564	-17.74%
159 Tour Dock	210,913	93,211	-55.81%
170 Street Improvement	3,091,247	2,600,998	-15.86%
188 Grant Control Fund	437,001	285,873	-34.58%
190 Excise Tax Capital Improvement	14,018,435	21,888,649	56.14%
Total Special Revenue Funds	35,011,947	44,112,197	25.99%
<i>Debt Service Funds</i>			
210 LTGO Debt Service	3,287,354	4,966,356	51.07%
220 UTGO Debt Service	3,236,949	3,256,779	0.61%
230 LID Control	16,221	7,361	-54.62%
Total Debt Service Funds	6,540,524	8,230,496	25.84%
<i>Capital Projects Funds</i>			
310 General Capital Projects	19,756,924	16,332,109	-17.33%
320 Grant Capital Projects	13,859,335	3,968,636	-71.36%
Total Capital Projects Funds	33,616,259	20,300,745	-39.61%
<i>Trust Funds</i>			
620 Firefighter's Pension	1,146,129	1,381,860	20.57%
Total Trust Funds	1,146,129	1,381,860	20.57%
Total General Gov't Non-Op Funds	76,314,859	74,025,298	-3.00%

CITY OF KIRKLAND
CHANGE IN FUND BALANCE (Beginning 2005 to Ending 2008)
SUMMARY OF GENERAL GOVERNMENT NON-OPERATING FUNDS

	Special Revenue	Debt Service	Capital Projects	Trust	Total
2005 Actual Beginning Fund Balance	24,601,494	578,406	19,018,734	1,054,429	45,253,063
<i>Reserved</i>	<i>21,164,653</i>	<i>578,406</i>	<i>3,497,120</i>	<i>1,054,429</i>	<i>26,294,608</i>
<i>Unreserved Working Capital</i>	<i>3,436,841</i>	<i>0</i>	<i>15,521,614</i>	<i>0</i>	<i>18,958,455</i>
Plus: 2005-06 Estimated Revenues	21,059,074	5,961,038	18,366,469	139,238	45,525,819
Less: 2005-06 Estimated Expenditures	12,502,972	5,963,679	20,165,523	19,157	38,651,331
2005-06 Estimated Ending Fund Balance	33,157,596	575,765	17,219,680	1,174,510	52,127,551
Less: Funding for Carryovers to 2007	0	0	13,825,568	0	13,825,568
2007 Budgeted Beginning Fund Balance	33,157,596	575,765	3,394,112	1,174,510	38,301,983
Plus: 2007-08 Budgeted Revenues	10,954,600	7,654,731	16,906,633	207,350	35,723,314
Less: 2007-08 Budgeted Expenditures	12,623,028	7,686,845	16,392,400	22,000	36,724,273
2008 Budgeted Ending Fund Balance	31,489,168	543,651	3,908,345	1,359,860	37,301,024
<i>Reserved</i>	<i>27,833,295</i>	<i>543,651</i>	<i>3,905,809</i>	<i>1,359,860</i>	<i>33,642,615</i>
<i>Unreserved Working Capital</i>	<i>3,655,873</i>	<i>0</i>	<i>2,536</i>	<i>0</i>	<i>3,658,409</i>
Change in Fund Balance: Beginning 2005 to Ending 2008	6,887,674	(34,755)	(15,110,389)	305,431	(7,952,039)

Notes:

Greater detail regarding the change in fund balances can be found in the specific non-operating fund sections.