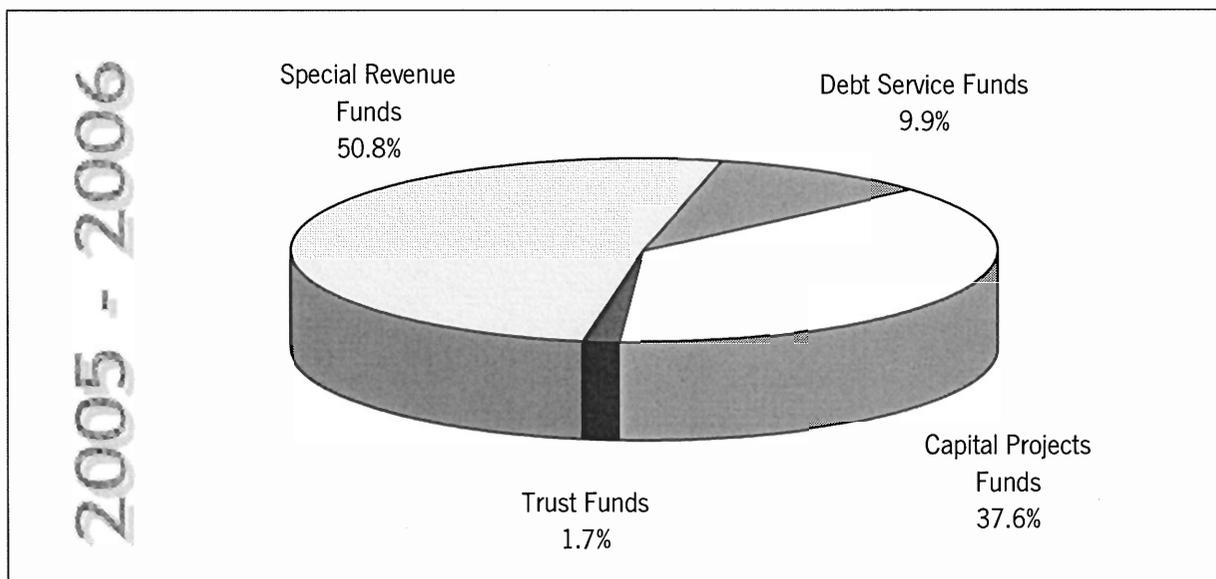
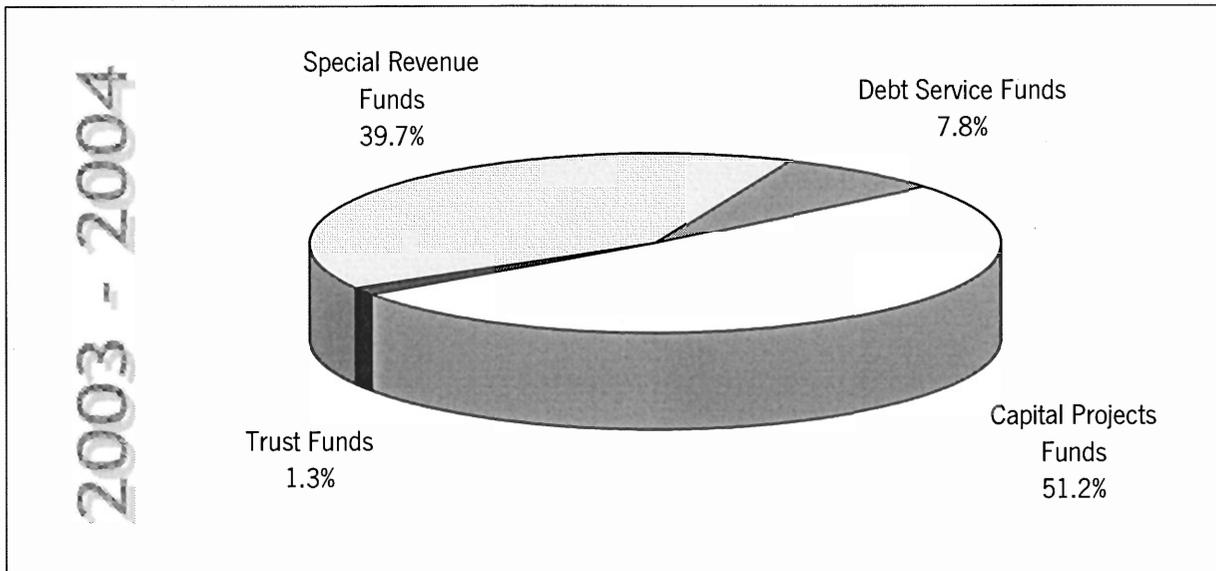


**CITY OF KIRKLAND
 GENERAL GOVERNMENT NON-OPERATING
 2005-2006 BUDGET SUMMARY: BY FUND TYPE/FUND**



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
2005-2006 BUDGET SUMMARY: BY FUND TYPE/FUND**

Fund	2003-2004 Budget	2005-2006 Budget	Percent Change
<i>Special Revenue Funds</i>			
152 Contingency	2,583,257	2,352,671	-8.93%
154 Cemetery Improvement	448,255	488,958	9.08%
156 Impact Fees	2,248,755	2,810,455	24.98%
157 Park & Municipal Reserve	10,659,216	9,081,118	-14.81%
158 Off-Street Parking Reserve	280,784	84,564	-69.88%
159 Tour Dock	208,185	205,538	-1.27%
170 Street Improvement	4,693,481	4,760,059	1.42%
188 Grant Control Fund	495,329	369,047	-25.49%
190 Excise Tax Capital Improvement	13,192,173	13,508,785	2.40%
Total Special Revenue Funds	34,809,435	33,661,195	-3.30%
<i>Debt Service Funds</i>			
210 LTGO Debt Service	3,460,638	3,287,354	-5.01%
220 UTGO Debt Service	3,339,261	3,234,553	-3.14%
230 LID Control	46,169	21,221	-54.04%
Total Debt Service Funds	6,846,068	6,543,128	-4.43%
<i>Capital Projects Funds</i>			
310 General Capital Projects	32,946,073	14,485,906	-56.03%
320 Grant Capital Projects	11,923,643	10,441,476	-12.43%
Total Capital Projects Funds	44,869,716	24,927,382	-44.44%
<i>Trust Funds</i>			
620 Firefighter's Pension	1,058,288	1,145,875	8.28%
Total Trust Funds	1,058,288	1,145,875	8.28%
Total General Gov't Non-Op Funds	87,583,507	66,277,580	-24.33%

CITY OF KIRKLAND
CHANGE IN FUND BALANCE (Beginning 2004 to Ending 2006)
SUMMARY OF GENERAL GOVERNMENT NON-OPERATING FUNDS

	Special Revenue	Debt Service	Capital Projects	Trust	Total
2004 Actual Beginning Fund Balance	24,748,877	582,421	24,021,121	1,014,842	50,367,261
<i>Reserved</i>	<i>21,372,136</i>	<i>582,421</i>	<i>5,472,244</i>	<i>1,014,842</i>	<i>28,441,643</i>
<i>Unreserved Working Capital</i>	<i>3,376,741</i>	<i>0</i>	<i>18,548,877</i>	<i>0</i>	<i>21,925,618</i>
Plus: 2004 Estimated Revenues	5,899,261	3,036,653	9,273,922	46,833	18,256,669
Less: 2004 Estimated Expenditures	7,423,003	3,038,064	11,282,188	7,500	21,750,755
2004 Estimated Ending Fund Balance	23,225,135	581,010	22,012,855	1,054,175	46,873,175
Less: Funding for Carryovers to 2005	0	0	15,912,752	0	15,912,752
2005 Budgeted Beginning Fund Balance	23,225,135	581,010	6,100,103	1,054,175	30,960,423
Plus: 2005 Budgeted Revenues	5,079,990	2,987,243	11,184,762	45,850	19,297,845
Less: 2005 Budgeted Expenditures	6,053,800	2,988,269	13,983,400	11,634	23,037,103
Plus: 2006 Budgeted Revenues	5,356,070	2,974,875	7,642,517	45,850	16,019,312
Less: 2006 Budgeted Expenditures	5,612,170	2,975,925	7,906,400	16,675	16,511,170
2006 Budgeted Ending Fund Balance	21,995,225	578,934	3,037,582	1,117,566	26,729,307
<i>Reserved</i>	<i>18,558,558</i>	<i>578,934</i>	<i>2,647,206</i>	<i>1,117,566</i>	<i>22,902,264</i>
<i>Unreserved Working Capital</i>	<i>3,436,667</i>	<i>0</i>	<i>390,376</i>	<i>0</i>	<i>3,827,043</i>
Change in Fund Balance: Beginning 2004 to Ending 2006	(2,753,652)	(3,487)	(20,983,539)	102,724	(23,637,954)

Notes:

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

