

## Non-Major Governmental Funds

### Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are restricted to or reserved for expenditures for particular purposes.

The **Recreation Activities Fund** provides salaries, equipment and supplies needed to conduct year-round recreational programs. Funding comes from class fees, sports leagues, and transfers from the General Fund.

The **Arts Activity Fund** was established to administer the City's cultural arts programs and provide staff support to the Redmond Arts Commission. The primary sources of revenue are an annual transfer from the General Fund, grants and donations.

The **Parks Maintenance and Operations Fund** accounts for monies spent on maintenance of park grounds, rights of way, street trees, open space and the grounds surrounding City buildings and structures. These activities are funded from a property tax levy lid lift approved by the voters in 1989.

The **Community Events Fund** was established in 2004 to account for revenues received and expenditures incurred for, but not limited to, the production of special community events in the city. Revenue sources include private donations, participation fees, and transfers from the General Fund.

The **Microsoft Development Fund** was established in 2007 to account for revenues received and expenditures incurred for, but not limited to, the review and inspection of development projects and their construction by the Microsoft Corporation in the City of Redmond for the duration of the approved "Memorandum of Understanding Regarding Staffing for Microsoft Development Review."

The **Cable Access Fund** was established in 2003 to monitor expenditures for cable access equipment, public education, service enhancement, and government access to television. The primary source of revenues is fees and contributions from cable television subscribers.

The **Operating Grants Fund** includes expenditures for special studies and pilot programs to support commute trip reduction in partnership with area employers. It is funded by federal, state, and local grants, private contributions and a portion of the business tax surcharge.

The **Human Services Grants Fund** accounts for Federal Block Grant monies and City per capita grants for community development assistance to low and moderate income persons.

The **Operating Reserves Fund** houses money set aside for General Fund operating reserves and building permit reserves. The General Fund reserves were created to offset significant downturns and revisions in any general municipal purpose funds and to provide sufficient cash flow for daily financial needs at all times. The building permit reserve was established to provide funding for completion of building permit responsibilities in the event of a decline in development activity.

The **Fire Levy Fund** was established to account for the revenues received and expenditures incurred for the fire property tax levy lid lift approved by the voters in 2007 for collection in 2008. These funds will provide additional firefighters to support fire and aid car operations at the Overlake Fire Station and the North Redmond Fire Station.

The **Police Levy Fund** was established to account for the revenues received and expenditures incurred for the police property tax levy lid lift approved by the voters in 2007 for collection in 2008. These funds will provide additional police personnel to support police operations and programs.

The **Parks Levy Fund** was established to account for the revenues received and expenditures incurred for the parks property tax levy lid lift approved by the voters in 2007 for collection in 2008. These funds will provide operation and maintenance of park facilities and programs.

## **CITY OF REDMOND**

The **Capital Equipment Fund** accumulates monies for replacement of general capital equipment. Funding in the Capital Equipment Fund is provided by an annual transfer from the City's General Fund.

The **Fire Equipment Fund** accumulates monies for replacement of fire capital equipment. Funding in the Fire Equipment Fund is provided by annual transfers from the General Fund and the Fire CIP fund.

The **Real Estate Excise Tax Fund** accounts for proceeds of the ½ of 1% Real Estate Excise Tax. This tax is collected by King County at the time property is sold in the City of Redmond and then remitted to the city. These funds must be used for construction of capital projects.

The **Felony Seizure Fund** accounts for monies and proceeds from the sale of property seized during drug and felony investigations. These funds are legally required to be expended on drug and felony related police activities.

The **Emergency Dispatch System Fund** was established in 1995 as a cost center for the emergency dispatch and records management systems. Funds were provided from a variety of sources including the General, Capital Equipment Reserve, CIP, and Public Safety Bond Funds.

The **Business License Surcharge Fund** receives revenues collected from businesses based on the employee hours worked in Redmond. The funds collected are earmarked for transportation and transportation demand management projects. All projects funded by this source are reviewed by the Business Tax/Transportation Improvement Committee and then submitted to the Council for approval.

The **Tourism Fund** is supported by a 1% special excise tax on overnight lodging in Redmond. This tax provides resources to support tourism development and promotion activities in Redmond.

The **Solid Waste Recycling Fund** accounts for monies received primarily through garbage franchise fees. Fund expenditures made are to develop, administer and improve solid waste collection and education.

The **Advanced Life Support Fund** accounts for the provision of Advanced Life Support (ALS) services (paramedic) within the City and Fire District 34 areas. The City provides these services in contract with King County Medic One and the County provides the resources for this service.

## **Debt Service Funds**

Debt Service Funds account for the accumulation of resources for and the payment of general obligation and special assessment bonds.

The **Regular Levy Fund** accounts for the debt service on City Council approved (councilmanic) general obligation debt. During 2003, the city issued two Long-Term General Obligation Notes to fund improvements at Grasslawn and Perrigo Parks. Both of these were paid in full in 2008. During 2008, the City issued Long Term General Obligation Bonds to fund Bear Creek Parkway expansion. Debt service on those notes will be paid from this fund.

The **Special Levy Fund** accounts for the debt service on the voter approved general obligation bonds. The City currently has one bond issue outstanding that is paid from this fund. In 1994 the City issued bonds to purchase land and build a new fire station. These bonds were refunded in 2008. The refunding activity ran through this fund in 2008 and the debt service on these bonds will be paid from this fund as well.

The **Local Improvement District Control Fund** was created to finance public improvements or services deemed to benefit the properties against which the special assessments are levied. Special assessment bonds are not a direct responsibility of the City, but are funded from a collection of special assessment payments.

The **Local Improvement District Guaranty Fund** was established for the purpose of guaranteeing the payment of local improvement bonds and warrants and is funded from interest income and surplus from the Local Improvement District Control Fund.

## **Capital Projects Funds**

Capital Projects Funds account for the acquisition or construction of capital facilities (except for those financed primarily by utility funds). These funds are financed primarily by general obligation bonds, special assessments, federal and state grants and contributions from other funds.

The **Parks Acquisition and Renovation Fund** is comprised of funds for the acquisition and development of new parks as well as improvements to existing parks. This fund received \$4,870,000 in bond proceeds approved by the voters in 1989. All of the projects have been completed and the remaining funds will be used for land acquisition.

The **G.O. Bonds - Fire Fund** was established after voters approved a bond issue of \$3,800,000 in 1992 to purchase land, construct a fire station in southeast Redmond, and purchase fire equipment. The city completed construction of the fire station in 1997 and purchased land for a fire station in northeast Redmond.

## Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2008

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	<b>Special Revenue Funds</b>			
	Recreation Activities	Arts Activity	Parks Maintenance and Operation	Community Events
<b>ASSETS</b>				
Cash and cash equivalents	\$ 41,716	\$ 12,502	\$ 32,926	\$ 32,305
Cash with outside agency	-	-	-	-
Investments	705,729	220,263	581,806	-
Receivables:				
Taxes	-	-	11,601	-
Accounts	-	-	(11)	-
Interest	2,941	796	2,412	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due From Other Governments	-	-	-	-
Restricted assets:				
Deposit cash	-	-	-	-
<b>Total Assets</b>	<b>\$ 750,386</b>	<b>\$ 233,561</b>	<b>\$ 628,734</b>	<b>\$ 32,305</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 18,991	\$ 218	\$ 24,520	\$ 8,827
Employee wages payable	32,035	1,706	19,693	3,292
Due to other funds	-	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	-
Unearned revenues	-	-	12,457	-
<b>Total Liabilities</b>	<b>51,026</b>	<b>1,924</b>	<b>56,670</b>	<b>12,119</b>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	-	-	-
Unreserved	699,360	231,637	572,064	20,186
Total Fund Balances	699,360	231,637	572,064	20,186
<b>Total Liabilities and Fund Balances</b>	<b>\$ 750,386</b>	<b>\$ 233,561</b>	<b>\$ 628,734</b>	<b>\$ 32,305</b>

	<b>Special Revenue Funds</b>			
	Microsoft Development Review	Cable Access	Operating Grants	Human Services Grants
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,128,044	\$ 59,935	\$ 858,703	\$ 138,157
Cash with outside agency	-	-	-	-
Investments	-	1,171,991	2,541,916	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	238,513	-
Interest	-	5,027	11,036	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due From Other Governments	-	-	-	-
Restricted assets:				
Deposit cash	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,128,044</b>	<b>\$ 1,236,953</b>	<b>\$ 3,650,168</b>	<b>\$ 138,157</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 11,901	\$ 2,498	\$ 112,530	\$ 75,003
Employee wages payable	53,520	552	9,465	-
Due to other funds	-	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<b>65,421</b>	<b>3,050</b>	<b>121,995</b>	<b>75,003</b>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	-	-	-
Unreserved	1,062,623	1,233,903	3,528,173	63,154
Total Fund Balances	1,062,623	1,233,903	3,528,173	63,154
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,128,044</b>	<b>\$ 1,236,953</b>	<b>\$ 3,650,168</b>	<b>\$ 138,157</b>

	<b>Special Revenue Funds</b>			
	Operating Reserves	Fire Levy	Police Levy	Parks Levy
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,008,226	\$ 1,154,667	\$ 1,215,151	\$ 138,865
Cash with outside agency	-	-	-	-
Investments	3,622,088	-	-	-
Receivables:				
Taxes	-	18,129	17,468	2,601
Accounts	-	-	-	-
Interest	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	915,246	-	-	-
Due From Other Governments	-	-	-	-
Restricted assets:				
Deposit cash	-	-	-	-
<b>Total Assets</b>	<b>\$ 6,545,560</b>	<b>\$ 1,172,796</b>	<b>\$ 1,232,619</b>	<b>\$ 141,466</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 3,275	\$ 8,702	\$ 4,420
Employee wages payable	-	24,141	41,020	7,039
Due to other funds	-	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	-
Unearned revenues	-	18,129	17,468	2,601
<b>Total Liabilities</b>	<b>-</b>	<b>45,545</b>	<b>67,190</b>	<b>14,060</b>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	-	-	-
Unreserved	6,545,560	1,127,251	1,165,429	127,406
Total Fund Balances	6,545,560	1,127,251	1,165,429	127,406
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,545,560</b>	<b>\$ 1,172,796</b>	<b>\$ 1,232,619</b>	<b>\$ 141,466</b>

	<b>Special Revenue Funds</b>			
	<u>Capital Equipment</u>	<u>Fire Equipment</u>	<u>Real Estate Excise Tax</u>	<u>Felony Seizure</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 208,385	\$ 244,266	\$ 375,686	\$ 126,493
Cash with outside agency	-	-	-	10,000
Investments	3,782,211	2,584,155	8,999,788	-
Receivables:				
Taxes	-	-	128,623	-
Accounts	-	969	-	-
Interest	17,383	11,806	41,668	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due From Other Governments	-	-	-	-
Restricted assets:				
Deposit cash	-	-	-	5,551
<b>Total Assets</b>	<b><u>\$ 4,007,979</u></b>	<b><u>\$ 2,841,196</u></b>	<b><u>\$ 9,545,765</u></b>	<b><u>\$ 142,044</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 300,129	\$ -	\$ -	\$ 68
Employee wages payable	-	-	-	-
Due to other funds	-	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	5,551
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<b><u>300,129</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,619</u></b>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	-	-	-
Unreserved	3,707,850	2,841,196	9,545,765	136,425
Total Fund Balances	<u>3,707,850</u>	<u>2,841,196</u>	<u>9,545,765</u>	<u>136,425</u>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 4,007,979</u></b>	<b><u>\$ 2,841,196</u></b>	<b><u>\$ 9,545,765</u></b>	<b><u>\$ 142,044</u></b>

	<b>Special Revenue Funds</b>			
	Emergency Dispatch	Business License Surcharge	Tourism	Solid Waste Recycling
<b>ASSETS</b>				
Cash and cash equivalents	\$ 9,693	\$ 215,000	\$ 23,919	\$ 28,771
Cash with outside agency	-	-	-	-
Investments	-	4,603,689	417,126	470,372
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	22,981
Interest	-	25,024	1,792	2,160
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due From Other Governments	-	-	-	93,236
Restricted assets:				
Deposit cash	-	-	-	-
<b>Total Assets</b>	<b>\$ 9,693</b>	<b>\$ 4,843,713</b>	<b>\$ 442,837</b>	<b>\$ 617,520</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 10,754	\$ 10,630
Employee wages payable	-	-	(139)	7,609
Due to other funds	-	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>10,615</b>	<b>18,239</b>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	-	-	-
Unreserved	9,693	4,843,713	432,222	599,281
Total Fund Balances	9,693	4,843,713	432,222	599,281
<b>Total Liabilities and Fund Balances</b>	<b>\$ 9,693</b>	<b>\$ 4,843,713</b>	<b>\$ 442,837</b>	<b>\$ 617,520</b>

	<b>Special Revenue Funds</b>	
	Advanced Life Support Fund	Total
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 8,053,410
Cash with outside agency	-	10,000
Investments	-	29,701,134
Receivables:		
Taxes	-	178,422
Accounts	1,216,390	1,478,842
Interest	-	122,045
Special assessments	-	-
Due from other funds	-	915,246
Due From Other Governments	-	93,236
Restricted assets:		
Deposit cash	-	5,551
<b>Total Assets</b>	<b>\$ 1,216,390</b>	<b>\$ 40,557,886</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities		
Accounts payable	\$ 30,559	\$ 623,025
Employee wages payable	160,084	360,017
Due to other funds	915,246	915,246
Payable from restricted assets:		
Deposits payable	-	5,551
Unearned revenues	-	50,655
<b>Total Liabilities</b>	<b>1,105,889</b>	<b>1,954,494</b>
Fund balances		
Reserved for:		
Debt service	-	-
Unreserved	110,501	38,603,392
Total Fund Balances	110,501	38,603,392
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,216,390</b>	<b>\$ 40,557,886</b>

	<b>Debt Service Funds</b>				
	<u>Regular Levy</u>	<u>Special Levy</u>	<u>LID Control</u>	<u>LID Guaranty</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 273,533	\$ 549,972	\$ -	\$ 823,505
Cash with outside agency	-	-	-	-	-
Investments	-	-	-	647,931	647,931
Receivables:					-
Taxes	-	4,605	-	-	4,605
Accounts	-	-	-	-	-
Interest	-	-	19,653	4,167	23,820
Special assessments	-	-	118,687	-	118,687
Due from other funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Restricted assets:					-
Deposit cash	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 278,138</b>	<b>\$ 688,312</b>	<b>\$ 652,098</b>	<b>\$ 1,618,548</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ 380	\$ -	\$ 380
Employee wages payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Payable from restricted assets:					-
Deposits payable	-	-	-	-	-
Unearned revenues	-	4,605	87,754	-	92,359
<b>Total Liabilities</b>	<b>-</b>	<b>4,605</b>	<b>88,134</b>	<b>-</b>	<b>92,739</b>
<b>Fund balances</b>					
Reserved for:					
Debt service	-	273,533	600,178	652,098	1,525,809
Unreserved	-	-	-	-	-
Total Fund Balances	-	273,533	600,178	652,098	1,525,809
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 278,138</b>	<b>\$ 688,312</b>	<b>\$ 652,098</b>	<b>\$ 1,618,548</b>

	<b>Capital Projects Funds</b>			Total Nonmajor Governmental Funds
	Park Acquisition / Renovation	G.O. Bonds - Fire	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 8,876,915
Cash with outside agency	-	-	-	10,000
Investments	-	-	-	30,349,065
Receivables:				
Taxes	-	-	-	183,027
Accounts	-	-	-	1,478,842
Interest	-	-	-	145,865
Special assessments	-	-	-	118,687
Due from other funds	-	-	-	915,246
Due From Other Governments	-	-	-	93,236
Restricted assets:				
Deposit cash	-	-	-	5,551
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,176,434</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 623,405
Employee wages payable	-	-	-	360,017
Due to other funds	-	-	-	915,246
Payable from restricted assets:				
Deposits payable	-	-	-	5,551
Unearned revenues	-	-	-	143,014
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,047,233</b>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	-	-	1,525,809
Unreserved	-	-	-	38,603,392
Total Fund Balances	-	-	-	40,129,201
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,176,434</b>

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds

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For the year ended December 31, 2008

	<b>Special Revenue Funds</b>			
	Recreation Activities	Arts Activity	Park Maint. & Operations	Community Events
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 1,003,515	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Contributions	22,182	145	1,100	78,348
Intergovernmental	-	22,000	20,000	-
Charges for services	1,611,182	3,239	102,714	18,202
Fines and forfeitures	-	-	-	-
Investment income	39,623	7,480	21,526	-
Miscellaneous	116,238	233	18,442	15,330
<b>Total Revenues</b>	<b>1,789,225</b>	<b>33,097</b>	<b>1,167,297</b>	<b>111,880</b>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Security of persons and property	-	-	-	14,742
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	1,782,819	174,874	1,094,183	253,597
Capital outlay	-	11,674	51,443	-
Debt service:				
Principal	-	-	-	-
Interest and Debt Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<b>1,782,819</b>	<b>186,548</b>	<b>1,145,626</b>	<b>268,339</b>
Excess (deficiency) of revenues over (under) expenditures	6,406	(153,451)	21,671	(156,459)
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	3,269	-
Refunding Bonds Issued	-	-	-	-
Premiums on Bonds Issued	-	-	-	-
Transfers in	-	153,540	-	61,491
Bond Proceeds to Refunding Trustee	-	-	-	-
Transfers out	(20,284)	-	-	-
Total other financing sources (uses)	(20,284)	153,540	3,269	61,491
Net change in fund balances	(13,878)	89	24,940	(94,968)
Fund balances-beginning	713,238	231,548	547,124	115,154
<b>Fund balances-ending</b>	<b>\$ 699,360</b>	<b>\$ 231,637</b>	<b>\$ 572,064</b>	<b>\$ 20,186</b>

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balances,  
Nonmajor Governmental Funds – Page 2 of 8

	<b>Special Revenue Funds</b>			
	Microsoft Development Review	Cable Access	Operating Grants	Human Services Grants
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	1,052,334	-	-	-
Contributions	-	236,588	-	1,209
Intergovernmental	-	-	294,852	-
Charges for services	811,414	408	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	48,807	128,764	-
Miscellaneous	-	-	32,637	-
<b>Total Revenues</b>	<b>1,863,748</b>	<b>285,803</b>	<b>456,253</b>	<b>1,209</b>
<b>EXPENDITURES</b>				
Current				
General government	77,782	-	-	-
Security of persons and property	1,098,021	-	-	-
Physical environment	178,225	-	-	-
Transportation	-	-	920,294	-
Economic environment	76,227	111,846	-	532,988
Mental/physical health	-	-	-	85,641
Culture and recreation	-	-	-	-
Capital outlay	-	6,540	211,622	-
Debt service:				
Principal	-	-	-	-
Interest and Debt Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<b>1,430,255</b>	<b>118,386</b>	<b>1,131,916</b>	<b>618,629</b>
Excess (deficiency) of revenues over (under) expenditures	433,493	167,417	(675,663)	(617,420)
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Premiums on Bonds Issued	-	-	-	-
Transfers in	-	-	1,295,288	606,042
Bond Proceeds to Refunding Trustee	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	1,295,288	606,042
Net change in fund balances	433,493	167,417	619,625	(11,378)
Fund balances-beginning	629,130	1,066,486	2,908,548	74,532
<b>Fund balances-ending</b>	<b>\$ 1,062,623</b>	<b>\$ 1,233,903</b>	<b>\$ 3,528,173</b>	<b>\$ 63,154</b>

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balances,  
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	<b>Special Revenue Funds</b>			
	Operating Reserves	Fire Levy	Police Levy	Park Levy
<b>REVENUES</b>				
Taxes	\$ -	\$ 2,255,944	\$ 2,167,425	\$ 316,399
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	33,157	11,712	18,215	1,457
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>33,157</b>	<b>2,267,656</b>	<b>2,185,640</b>	<b>317,856</b>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Security of persons and property	18,342	736,898	1,072,090	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	4,512
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	185,892
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and Debt Issuance Costs	-	5,997	1,008	46
<b>Total Expenditures</b>	<b>18,342</b>	<b>742,895</b>	<b>1,073,098</b>	<b>190,450</b>
Excess (deficiency) of revenues over (under) expenditures	14,815	1,524,761	1,112,542	127,406
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Premiums on Bonds Issued	-	-	-	-
Transfers in	-	-	-	-
Bond Proceeds to Refunding Trustee	-	-	-	-
Transfers out	(36,411)	-	-	-
Total other financing sources (uses)	(36,411)	-	-	-
Net change in fund balances	(21,596)	1,524,761	1,112,542	127,406
Fund balances-beginning	6,567,156	(397,510)	52,887	-
<b>Fund balances-ending</b>	<b>\$ 6,545,560</b>	<b>\$ 1,127,251</b>	<b>\$ 1,165,429</b>	<b>\$ 127,406</b>

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	<b>Special Revenue Funds</b>			
	<u>Capital Equipment</u>	<u>Fire Equipment</u>	<u>Real Estate Excise Tax</u>	<u>Felony Seizure</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 2,823,930	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Contributions	-	152,089	-	-
Intergovernmental	-	15,473	-	500
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	54,796
Investment income	169,101	111,730	389,914	-
Miscellaneous	-	46,505	-	-
<b>Total Revenues</b>	<u>169,101</u>	<u>325,797</u>	<u>3,213,844</u>	<u>55,296</u>
<b>EXPENDITURES</b>				
Current				
General government	343,538	-	-	-
Security of persons and property	24,321	49,641	-	6,004
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	64,778	-	-	-
Capital outlay	353,603	1,582,715	-	-
Debt service:				
Principal	-	-	-	-
Interest and Debt Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>786,240</u>	<u>1,632,356</u>	<u>-</u>	<u>6,004</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(617,139)</u>	<u>(1,306,559)</u>	<u>3,213,844</u>	<u>49,292</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Premiums on Bonds Issued	-	-	-	-
Transfers in	1,000,000	711,000	-	-
Bond Proceeds to Refunding Trustee	-	-	-	-
Transfers out	(45,000)	-	(3,480,449)	-
Total other financing sources (uses)	<u>955,000</u>	<u>711,000</u>	<u>(3,480,449)</u>	<u>-</u>
Net change in fund balances	337,861	(595,559)	(266,605)	49,292
Fund balances-beginning	3,369,989	3,436,755	9,812,370	87,133
<b>Fund balances-ending</b>	<u><u>\$ 3,707,850</u></u>	<u><u>\$ 2,841,196</u></u>	<u><u>\$ 9,545,765</u></u>	<u><u>\$ 136,425</u></u>

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	<b>Special Revenue Funds</b>			
	Emergency Dispatch	Business License Surcharge	Tourism	Solid Waste Recycling
<b>REVENUES</b>				
Taxes	\$ -	\$ 4,304,482	\$ 304,231	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Contributions	-	-	-	-
Intergovernmental	-	-	-	116,216
Charges for services	-	-	-	370,835
Fines and forfeitures	-	-	-	-
Investment income	-	245,234	19,232	26,568
Miscellaneous	-	-	-	12,279
<b>Total Revenues</b>	<b>-</b>	<b>4,549,716</b>	<b>323,463</b>	<b>525,898</b>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Physical environment	-	-	-	604,637
Transportation	-	-	-	-
Economic environment	-	-	170,502	-
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and Debt Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>170,502</b>	<b>604,637</b>
Excess (deficiency) of revenues over (under) expenditures	-	4,549,716	152,961	(78,739)
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Premiums on Bonds Issued	-	-	-	-
Transfers in	-	-	-	-
Bond Proceeds to Refunding Trustee	-	-	-	-
Transfers out	-	(1,578,757)	(103,991)	(30,000)
Total other financing sources (uses)	-	(1,578,757)	(103,991)	(30,000)
Net change in fund balances	-	2,970,959	48,970	(108,739)
Fund balances-beginning	9,693	1,872,754	383,252	708,020
<b>Fund balances-ending</b>	<b>\$ 9,693</b>	<b>\$ 4,843,713</b>	<b>\$ 432,222</b>	<b>\$ 599,281</b>

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	<b>Special Revenue Funds</b>	
	Advanced Life Support Fund	Total
<b>REVENUES</b>		
Taxes	\$ -	\$ 13,175,926
Special assessments	-	-
Licenses and permits	-	1,052,334
Contributions	-	491,661
Intergovernmental	4,878,160	5,347,201
Charges for services	-	2,917,994
Fines and forfeitures	-	54,796
Investment income	15,876	1,288,396
Miscellaneous	-	241,664
<b>Total Revenues</b>	<b>4,894,036</b>	<b>24,569,972</b>
<b>EXPENDITURES</b>		
Current		
General government	-	421,320
Security of persons and property	4,848,943	7,869,002
Physical environment	-	782,862
Transportation	-	920,294
Economic environment	-	896,075
Mental/physical health	-	85,641
Culture and recreation	-	3,556,143
Capital outlay	26,684	2,244,281
Debt service:		
Principal	-	-
Interest and Debt Issuance Costs	-	7,051
<b>Total Expenditures</b>	<b>4,875,627</b>	<b>16,782,669</b>
Excess (deficiency) of revenues over (under) expenditures	<b>18,409</b>	<b>7,787,303</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Insurance Proceeds	-	3,269
Refunding Bonds Issued	-	-
Premiums on Bonds Issued	-	-
Transfers in	-	3,827,361
Bond Proceeds to Refunding Trustee	-	-
Transfers out	-	(5,294,892)
Total other financing sources (uses)	-	(1,464,262)
Net change in fund balances	<b>18,409</b>	<b>6,323,041</b>
Fund balances-beginning	92,092	32,280,351
<b>Fund balances-ending</b>	<b>\$ 110,501</b>	<b>\$ 38,603,392</b>

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**Debt Service Funds**

	Regular Levy	Special Levy	LID Control	LID Guaranty	Total
<b>REVENUES</b>					
Taxes	\$ -	\$ 300,234	\$ -	\$ -	\$ 300,234
Special assessments	-	-	286,814	-	286,814
Licenses and permits	-	-	-	-	-
Contributions	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	44,053	44,053
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>300,234</b>	<b>286,814</b>	<b>44,053</b>	<b>631,101</b>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Security of persons and property	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental/physical health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	776,384	220,000	55,000	-	1,051,384
Interest and Debt Issuance Costs	381,862	67,031	28,725	-	477,618
<b>Total Expenditures</b>	<b>1,158,246</b>	<b>287,031</b>	<b>83,725</b>	<b>-</b>	<b>1,529,002</b>
Excess (deficiency) of revenues over (under) expenditures	(1,158,246)	13,203	203,089	44,053	(897,901)
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance Proceeds	-	-	-	-	-
Refunding Bonds Issued	-	1,315,000	-	-	1,315,000
Premiums on Bonds Issued	-	29,600	-	-	29,600
Transfers in	1,158,246	-	-	-	1,158,246
Bond Proceeds to Refunding Trustee	-	(1,328,167)	-	-	(1,328,167)
Transfers out	-	-	-	(358,945)	(358,945)
Total other financing sources(uses)	1,158,246	16,433	-	(358,945)	815,734
Net change in fund balances	-	29,636	203,089	(314,892)	(82,167)
Fund balances-beginning	-	243,897	397,089	966,990	1,607,976
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ 273,533</b>	<b>\$ 600,178</b>	<b>\$ 652,098</b>	<b>\$ 1,525,809</b>

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	<b>Capital Projects Funds</b>			Total Nonmajor Governmental Funds
	Park Acquisition / Renovation	G.O. Bonds - Fire	Total	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ 13,476,160
Special assessments	-	-	-	286,814
Licenses and permits	-	-	-	1,052,334
Contributions	-	-	-	491,661
Intergovernmental	-	-	-	5,347,201
Charges for services	-	-	-	2,917,994
Fines and forfeitures	-	-	-	54,796
Investment income	1,092	-	1,092	1,333,541
Miscellaneous	-	-	-	241,664
<b>Total Revenues</b>	<b>1,092</b>	<b>-</b>	<b>1,092</b>	<b>25,202,165</b>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	421,320
Security of persons and property	-	-	-	7,869,002
Physical environment	-	-	-	782,862
Transportation	-	-	-	920,294
Economic environment	-	-	-	896,075
Mental/physical health	-	-	-	85,641
Culture and recreation	-	-	-	3,556,143
Capital outlay	190,266	-	190,266	2,434,547
Debt service:				
Principal	-	-	-	1,051,384
Interest and Debt Issuance Costs	-	-	-	484,669
<b>Total Expenditures</b>	<b>190,266</b>	<b>-</b>	<b>190,266</b>	<b>18,501,937</b>
Excess (deficiency) of revenues over (under) expenditures	(189,174)	-	(189,174)	6,700,228
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	-	3,269
Refunding Bonds Issued	-	-	-	1,315,000
Premiums on Bonds Issued	-	-	-	29,600
Transfers in	-	-	-	4,985,607
Bond Proceeds to Refunding Trustee	-	-	-	(1,328,167)
Transfers out	-	(82,595)	(82,595)	(5,736,432)
Total other financing sources (uses)	-	(82,595)	(82,595)	(731,123)
Net change in fund balances	(189,174)	(82,595)	(271,769)	5,969,105
Fund balances-beginning	189,174	82,595	271,769	34,160,096
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,129,201</b>