

## 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 **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.*

*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 **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. Legal restrictions require these funds 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.*

## 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. 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.*

*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 **Capital Improvements Program Fund** accounts for revenues and expenditures of capital improvement projects. Its primary sources of revenue are intergovernmental revenue, transfers from the General Fund, business license fees, and impact fees.*

*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.*

*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.*

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2007

Special Revenue Funds

	Recreation Activities	Arts Activity	Parks Maintenance and Operation	Community Events	Microsoft Development Review
<b>ASSETS</b>					
Cash and cash equivalents	\$ 172,760	\$ 53,582	\$ 143,031	\$ 150,231	\$ 1,161,512
Cash with outside agency	-	-	-	-	-
Investments	592,817	164,837	424,568	-	-
Receivables:					
Taxes	-	-	3,544	-	-
Accounts	-	-	-	-	-
Interest	4,103	936	2,852	-	-
Special assessments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due From Other Governments	-	15,000	-	-	-
Restricted assets:					
Deposit cash	20,334	-	-	-	-
Total Assets	<u>\$ 790,014</u>	<u>\$ 234,355</u>	<u>\$ 573,995</u>	<u>\$ 150,231</u>	<u>\$ 1,161,512</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 23,372	\$ 1,389	\$ 7,688	\$ 33,738	\$ 20,474
Employee wages payable	33,070	1,418	15,639	1,339	45,970
Due to other funds	-	-	-	-	-
Payable from restricted assets:					
Deposits payable	20,334	-	-	-	-
Unearned revenues	-	-	3,544	-	465,938
Total Liabilities	<u>76,776</u>	<u>2,807</u>	<u>26,871</u>	<u>35,077</u>	<u>532,382</u>
<b>Fund balances</b>					
Reserved for:					
Debt service	-	-	-	-	-
Unreserved	713,238	231,548	547,124	115,154	629,130
Total Fund Balances	<u>713,238</u>	<u>231,548</u>	<u>547,124</u>	<u>115,154</u>	<u>629,130</u>
Total Liabilities and Fund Balances	<u>\$ 790,014</u>	<u>\$ 234,355</u>	<u>\$ 573,995</u>	<u>\$ 150,231</u>	<u>\$ 1,161,512</u>

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2007

Special Revenue Funds

	Cable Access	Operating Grants	Human Services Grants	Operating Reserves	Fire Levy
<b>ASSETS</b>					
Cash and cash equivalents	\$ 290,786	\$ 736,110	\$ 149,552	\$ 1,156,542	\$ -
Cash with outside agency	-	-	-	-	-
Investments	770,745	2,285,652	-	3,665,593	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interest	5,405	16,686	-	-	-
Special assessments	-	-	-	-	-
Due from other funds	-	-	-	1,745,021	-
Due From Other Governments	-	56,625	-	-	-
Restricted assets:					
Deposit cash	-	-	-	-	-
Total Assets	<u>\$ 1,066,936</u>	<u>\$ 3,095,073</u>	<u>\$ 149,552</u>	<u>\$ 6,567,156</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 450	\$ 179,408	\$ 75,020	\$ -	\$ -
Employee wages payable	-	7,117	-	-	-
Due to other funds	-	-	-	-	397,510
Payable from restricted assets:					
Deposits payable	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>450</u>	<u>186,525</u>	<u>75,020</u>	<u>-</u>	<u>397,510</u>
<b>Fund balances</b>					
Reserved for:					
Debt service	-	-	-	-	-
Unreserved	<u>1,066,486</u>	<u>2,908,548</u>	<u>74,532</u>	<u>6,567,156</u>	<u>(397,510)</u>
Total Fund Balances	<u>1,066,486</u>	<u>2,908,548</u>	<u>74,532</u>	<u>6,567,156</u>	<u>(397,510)</u>
Total Liabilities and Fund Balances	<u>\$ 1,066,936</u>	<u>\$ 3,095,073</u>	<u>\$ 149,552</u>	<u>\$ 6,567,156</u>	<u>\$ -</u>

Special Revenue Funds

Police Levy	Parks Levy	Capital Equipment	Fire Equipment	Real Estate Excise Tax	Felony Seizure
\$ 52,887	\$ -	\$ 819,117	\$ 880,808	\$ 2,337,789	\$ 77,220
-	-	-	-	-	10,000
-	-	2,532,609	2,580,785	7,222,855	-
-	-	-	-	198,728	-
-	-	-	-	-	-
-	-	18,263	18,757	52,998	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,473	-	10,749
<u>\$ 52,887</u>	<u>\$ -</u>	<u>\$ 3,369,989</u>	<u>\$ 3,495,823</u>	<u>\$ 9,812,370</u>	<u>\$ 97,969</u>
\$ -	\$ -	\$ -	\$ 43,595	\$ -	\$ 87
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,473	-	10,749
-	-	-	-	-	-
-	-	-	59,068	-	10,836
-	-	-	-	-	-
<u>52,887</u>	<u>-</u>	<u>3,369,989</u>	<u>3,436,755</u>	<u>9,812,370</u>	<u>87,133</u>
<u>52,887</u>	<u>-</u>	<u>3,369,989</u>	<u>3,436,755</u>	<u>9,812,370</u>	<u>87,133</u>
<u>\$ 52,887</u>	<u>\$ -</u>	<u>\$ 3,369,989</u>	<u>\$ 3,495,823</u>	<u>\$ 9,812,370</u>	<u>\$ 97,969</u>

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2007

Special Revenue Funds

	Emergency Dispatch	Business License Surcharge	Tourism	Solid Waste Recycling	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 9,693	\$ -	\$ 98,906	\$ 152,993	\$ 8,443,519
Cash with outside agency	-	-	-	-	10,000
Investments	-	1,845,381	303,325	469,650	22,858,817
Receivables:					
Taxes	-	-	-	-	202,272
Accounts	-	-	-	-	-
Interest	-	27,373	1,958	3,184	152,515
Special assessments	-	-	-	-	-
Due from other funds	-	-	-	-	1,745,021
Due From Other Governments	-	-	-	121,101	192,726
Restricted assets:					
Deposit cash	-	-	-	-	46,556
Total Assets	<u>\$ 9,693</u>	<u>\$ 1,872,754</u>	<u>\$ 404,189</u>	<u>\$ 746,928</u>	<u>\$ 33,651,426</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ 20,709	\$ 30,716	\$ 436,646
Employee wages payable	-	-	228	8,192	112,973
Due to other funds	-	-	-	-	397,510
Payable from restricted assets:					
Deposits payable	-	-	-	-	46,556
Unearned revenues	-	-	-	-	469,482
Total Liabilities	<u>-</u>	<u>-</u>	<u>20,937</u>	<u>38,908</u>	<u>1,463,167</u>
<b>Fund balances</b>					
Reserved for:					
Debt service	-	-	-	-	-
Unreserved	<u>9,693</u>	<u>1,872,754</u>	<u>383,252</u>	<u>708,020</u>	<u>32,188,259</u>
Total Fund Balances	<u>9,693</u>	<u>1,872,754</u>	<u>383,252</u>	<u>708,020</u>	<u>32,188,259</u>
Total Liabilities and Fund Balances	<u>\$ 9,693</u>	<u>\$ 1,872,754</u>	<u>\$ 404,189</u>	<u>\$ 746,928</u>	<u>\$ 33,651,426</u>

Debt Service Funds

Regular Levy	Special Levy	L.I.D. Control	L.I.D. Guaranty	Total
\$ -	\$ 243,897	\$ 63,233	\$ 243,801	\$ 550,931
-	-	-	-	-
-	-	-	718,171	718,171
-	5,007	-	-	5,007
-	-	-	-	-
-	-	142,676	5,018	147,694
-	-	490,906	-	490,906
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 248,904</u>	<u>\$ 696,815</u>	<u>\$ 966,990</u>	<u>\$ 1,912,709</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	5,007	299,726	-	304,733
<u>-</u>	<u>5,007</u>	<u>299,726</u>	<u>-</u>	<u>304,733</u>
-	243,897	397,089	966,990	1,607,976
-	-	-	-	-
<u>-</u>	<u>243,897</u>	<u>397,089</u>	<u>966,990</u>	<u>1,607,976</u>
<u>\$ -</u>	<u>\$ 248,904</u>	<u>\$ 696,815</u>	<u>\$ 966,990</u>	<u>\$ 1,912,709</u>

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2007

	Capital Projects Funds			Total Nonmajor Governmental Funds
	Park Acquisition and Renovation	G.O. Bonds Fire	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 189,174	\$ 82,595	\$ 271,769	\$ 9,266,219
Cash with outside agency	-	-	-	10,000
Investments	-	-	-	23,576,988
Receivables:				
Taxes	-	-	-	207,279
Accounts	-	-	-	-
Interest	-	-	-	300,209
Special assessments	-	-	-	490,906
Due from other funds	-	-	-	1,745,021
Due From Other Governments	-	-	-	192,726
Restricted assets:				
Deposit cash	-	-	-	46,556
Total Assets	\$ 189,174	\$ 82,595	\$ 271,769	\$ 35,835,904
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 436,646
Employee wages payable	-	-	-	112,973
Due to other funds	-	-	-	397,510
Payable from restricted assets:				
Deposits payable	-	-	-	46,556
Unearned revenues	-	-	-	774,215
Total Liabilities	-	-	-	1,767,900
<b>Fund balances</b>				
Reserved for:				
Debt service	-	-	-	1,607,976
Unreserved	189,174	82,595	271,769	32,460,028
Total Fund Balances	189,174	82,595	271,769	34,068,004
<b>Total Liabilities and Fund Balances</b>	<b>\$ 189,174</b>	<b>\$ 82,595</b>	<b>\$ 271,769</b>	<b>\$ 35,835,904</b>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2007

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	Special Revenue Funds		
	Recreation Activities	Arts Activity	Park Maintenance and Operation
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 686,711
Special assessments	-	-	-
Licenses and permits	-	-	-
Contributions	3,052	13,568	600
Intergovernmental	-	15,000	20,000
Charges for services	1,612,688	7,297	95,918
Fines and forfeitures	-	-	-
Investment income	42,108	8,553	20,200
Miscellaneous	165,417	136	64,682
Total Revenues	<u>1,823,265</u>	<u>44,554</u>	<u>888,111</u>
<b>EXPENDITURES</b>			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	1,648,334	153,766	755,129
Capital outlay	-	200	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,648,334</u>	<u>153,966</u>	<u>755,129</u>
Excess (deficiency) of revenues over (under) expenditures	<u>174,931</u>	<u>(109,412)</u>	<u>132,982</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Disposition of capital assets	-	-	-
Transfers in	-	126,833	-
Transfers out	(19,789)	-	-
Total other financing sources (uses)	<u>(19,789)</u>	<u>126,833</u>	<u>-</u>
Net change in fund balances	155,142	17,421	132,982
Fund balances-beginning	558,096	214,127	414,142
Fund balances-ending	<u>\$ 713,238</u>	<u>\$ 231,548</u>	<u>\$ 547,124</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2007

	Special Revenue Funds		
	Community Events	Microsoft Development Review	Cable Access
REVENUES			
Taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Licenses and permits	-	1,178,562	-
Contributions	93,462	-	183,846
Intergovernmental	7,500	-	-
Charges for services	15,881	721,295	55
Fines and forfeitures	-	-	-
Investment income	-	-	47,528
Miscellaneous	11,160	-	-
Total Revenues	<u>128,003</u>	<u>1,899,857</u>	<u>231,429</u>
EXPENDITURES			
Current			
General government	-	28,410	-
Security of persons and property	12,741	887,150	-
Physical environment	-	85,467	-
Transportation	-	-	-
Economic environment	-	47,753	78,041
Mental/physical health	-	-	-
Culture and recreation	265,347	-	-
Capital outlay	-	221,947	14,678
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>278,088</u>	<u>1,270,727</u>	<u>92,719</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(150,085)</u>	<u>629,130</u>	<u>138,710</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	265,239	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>265,239</u>	<u>-</u>	<u>-</u>
Net change in fund balances	115,154	629,130	138,710
Fund balances-beginning	-	-	927,776
Fund balances-ending	<u>\$ 115,154</u>	<u>\$ 629,130</u>	<u>\$ 1,066,486</u>

Special Revenue Funds

Operating Grants	Human Services Grants	Operating Reserve	Fire Levy	Police Levy	Parks Levy
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	40,173	-	-	-	-
619,946	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
139,347	-	1,505	-	-	-
-	-	-	-	-	-
<u>759,293</u>	<u>40,173</u>	<u>1,505</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	15,601	396,005	272,113	-
-	-	-	-	-	-
819,391	-	-	-	-	-
-	519,090	-	-	-	-
-	85,923	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,505	-	-
<u>819,391</u>	<u>605,013</u>	<u>15,601</u>	<u>397,510</u>	<u>272,113</u>	<u>-</u>
<u>(60,098)</u>	<u>(564,840)</u>	<u>(14,096)</u>	<u>(397,510)</u>	<u>(272,113)</u>	<u>-</u>
-	-	-	-	-	-
635,000	585,826	1,507,420	-	325,000	-
-	-	-	-	-	-
<u>635,000</u>	<u>585,826</u>	<u>1,507,420</u>	<u>-</u>	<u>325,000</u>	<u>-</u>
574,902	20,986	1,493,324	(397,510)	52,887	-
2,333,646	53,546	5,073,832	-	-	-
<u>\$ 2,908,548</u>	<u>\$ 74,532</u>	<u>\$ 6,567,156</u>	<u>\$ (397,510)</u>	<u>\$ 52,887</u>	<u>\$ -</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2007

	Special Revenue Funds		
	Capital Equipment	Fire Equipment	Real Estate Excise Tax
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 10,012,966
Special assessments	-	-	-
Licenses and permits	-	-	-
Contributions	-	20,151	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	115,361	158,468	385,239
Miscellaneous	214	18,646	-
Total Revenues	<u>115,575</u>	<u>197,265</u>	<u>10,398,205</u>
<b>EXPENDITURES</b>			
Current			
General government	278,656	-	-
Security of persons and property	14,141	35,923	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	15,767	-	-
Mental/physical health	-	-	-
Culture and recreation	63,714	-	-
Capital outlay	48,046	191,192	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>420,324</u>	<u>227,115</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(304,749)</u>	<u>(29,850)</u>	<u>10,398,205</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Disposition of capital assets	-	3,100	-
Transfers in	2,369,000	711,000	-
Transfers out	-	-	(9,139,930)
Total other financing sources (uses)	<u>2,369,000</u>	<u>714,100</u>	<u>(9,139,930)</u>
Net change in fund balances	2,064,251	684,250	1,258,275
Fund balances-beginning	1,305,738	2,752,505	8,554,095
Fund balances-ending	<u>\$ 3,369,989</u>	<u>\$ 3,436,755</u>	<u>\$ 9,812,370</u>

Special Revenue Funds

Felony Seizure	Emergency Dispatch	Business License Surcharge	Tourism	Solid Waste Recycling	Total
\$ -	\$ -	\$ 4,167,670	\$ 294,988	\$ -	\$ 15,162,335
-	-	-	-	-	-
-	-	-	-	-	1,178,562
-	-	-	-	-	354,852
-	-	-	-	211,207	873,653
-	-	-	-	369,901	2,823,035
14,851	-	-	-	-	14,851
-	-	258,136	17,119	30,852	1,224,416
-	-	-	-	5,318	265,573
<u>14,851</u>	<u>-</u>	<u>4,425,806</u>	<u>312,107</u>	<u>617,278</u>	<u>21,897,277</u>
-	-	-	-	-	307,066
2,765	-	-	-	-	1,636,439
-	-	-	-	495,761	581,228
-	-	-	-	-	819,391
-	-	-	147,899	-	808,550
-	-	-	-	-	85,923
-	-	-	-	-	2,886,290
-	-	-	-	-	476,063
-	-	-	-	-	-
-	-	-	-	-	1,505
<u>2,765</u>	<u>-</u>	<u>-</u>	<u>147,899</u>	<u>495,761</u>	<u>7,602,455</u>
<u>12,086</u>	<u>-</u>	<u>4,425,806</u>	<u>164,208</u>	<u>121,517</u>	<u>14,294,822</u>
-	-	-	-	-	3,100
-	-	-	-	-	6,525,318
-	-	(3,623,686)	(100,000)	-	(12,883,405)
-	-	(3,623,686)	(100,000)	-	(6,354,987)
12,086	-	802,120	64,208	121,517	7,939,835
75,047	9,693	1,070,634	319,044	586,503	24,248,424
<u>\$ 87,133</u>	<u>\$ 9,693</u>	<u>\$ 1,872,754</u>	<u>\$ 383,252</u>	<u>\$ 708,020</u>	<u>\$ 32,188,259</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2007

	Debt Service Funds			
	Regular Levy	Special Levy	L.I.D. Control	L.I.D. Guaranty
<b>REVENUES</b>				
Taxes	\$ -	\$ 299,584	\$ -	\$ -
Special assessments	-	-	244,988	-
Licenses and permits	-	-	-	-
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	47,316
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>299,584</u>	<u>244,988</u>	<u>47,316</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	5
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	763,218	210,000	195,000	-
Interest	39,951	89,889	39,378	-
Total Expenditures	<u>803,169</u>	<u>299,889</u>	<u>234,378</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(803,169)</u>	<u>(305)</u>	<u>10,610</u>	<u>47,311</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of capital assets	-	-	-	-
Transfers in	803,169	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>803,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(305)	10,610	47,311
Fund balances-beginning	-	244,202	386,479	919,679
Fund balances-ending	<u>\$ -</u>	<u>\$ 243,897</u>	<u>\$ 397,089</u>	<u>\$ 966,990</u>

Debt Service Funds		Capital Projects Funds			Total Nonmajor Governmental Funds
Total	Park Acquisition and Renovation	G.O. Bonds Fire	Total		
\$ 299,584	\$ -	\$ -	\$ -	\$	15,461,919
244,988	-	-	-		244,988
-	-	-	-		1,178,562
-	-	-	-		354,852
-	-	-	-		873,653
-	-	-	-		2,823,035
-	-	-	-		14,851
47,316	7,257	-	7,257		1,278,989
-	-	-	-		265,573
<u>591,888</u>	<u>7,257</u>	<u>-</u>	<u>7,257</u>		<u>22,496,422</u>
5	-	-	-		307,071
-	-	-	-		1,636,439
-	-	-	-		581,228
-	-	-	-		819,391
-	-	-	-		808,550
-	-	-	-		85,923
-	-	-	-		2,886,290
-	-	-	-		476,063
1,168,218	-	-	-		1,168,218
169,218	-	-	-		170,723
<u>1,337,441</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>8,939,896</u>
<u>(745,553)</u>	<u>7,257</u>	<u>-</u>	<u>7,257</u>		<u>13,556,526</u>
-	-	-	-		3,100
803,169	-	-	-		7,328,487
-	-	-	-		(12,883,405)
<u>803,169</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>(5,551,818)</u>
57,616	7,257	-	7,257		8,004,708
1,550,360	181,917	82,595	264,512		26,063,296
<u>\$ 1,607,976</u>	<u>\$ 189,174</u>	<u>\$ 82,595</u>	<u>\$ 271,769</u>	<u>\$</u>	<u>\$ 34,068,004</u>

**CITY OF REDMOND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 RECREATION ACTIVITIES SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ (20,690)	\$ -	\$ 20,690
Charges for services	3,434,000	3,434,000	1,612,688	(1,821,312)
Contributions	20,000	20,000	3,052	(16,948)
Investment income	38,000	38,000	42,108	4,108
Miscellaneous	<u>265,000</u>	<u>265,000</u>	<u>165,417</u>	<u>(99,583)</u>
Total Revenues	3,757,000	3,736,310	1,823,265	(1,913,045)
<b>EXPENDITURES</b>				
Culture and recreation	<u>3,597,284</u>	<u>3,597,284</u>	<u>1,648,334</u>	<u>1,948,950</u>
Total Expenditures	<u>3,597,284</u>	<u>3,597,284</u>	<u>1,648,334</u>	<u>1,948,950</u>
Excess (deficiency) of revenues over (under) expenditures	<u>159,716</u>	<u>139,026</u>	<u>174,931</u>	<u>35,905</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(40,073)</u>	<u>(40,073)</u>	<u>(19,789)</u>	<u>20,284</u>
Total other financing sources (uses)	<u>(40,073)</u>	<u>(40,073)</u>	<u>(19,789)</u>	<u>20,284</u>
Net change in fund balance	119,643	98,953	155,142	56,189
Fund balance-beginning	587,726	558,096	558,096	-
Fund balance-ending	<u>\$ 707,369</u>	<u>\$ 657,049</u>	<u>\$ 713,238</u>	<u>\$ 56,189</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 ARTS ACTIVITY SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget 2007-2008	Final Budget 2007-2008	Actual Biennium to Date Through 12/31/07	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 35,000	\$ 55,690	\$ 15,000	\$ (40,690)
Charges for services	9,000	9,000	7,297	(1,703)
Contributions	51,000	51,000	13,568	(37,432)
Investment income	6,000	6,000	8,553	2,553
Miscellaneous	43,200	43,200	136	(43,064)
Total Revenues	<u>144,200</u>	<u>164,890</u>	<u>44,554</u>	<u>(120,336)</u>
<b>EXPENDITURES</b>				
Culture and recreation	329,354	329,354	153,766	175,588
Capital outlay	105,687	105,687	200	105,487
Total Expenditures	<u>435,041</u>	<u>435,041</u>	<u>153,966</u>	<u>281,075</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(290,841)</u>	<u>(270,151)</u>	<u>(109,412)</u>	<u>160,739</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>224,754</u>	<u>224,754</u>	<u>126,833</u>	<u>(97,921)</u>
Total other financing sources (uses)	<u>224,754</u>	<u>224,754</u>	<u>126,833</u>	<u>(97,921)</u>
Net change in fund balance	(66,087)	(45,397)	17,421	62,818
Fund balance-beginning	<u>229,873</u>	<u>214,127</u>	<u>214,127</u>	<u>-</u>
Fund balance-ending	<u>\$ 163,786</u>	<u>\$ 168,730</u>	<u>\$ 231,548</u>	<u>\$ 62,818</u>

# CITY OF REDMOND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 PARKS MAINTENANCE AND OPERATION SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,380,289	\$ 1,698,411	\$ 686,711	\$ (1,011,700)
Intergovernmental	40,000	40,000	20,000	(20,000)
Charges for services	100,000	100,000	95,918	(4,082)
Contributions	2,000	2,000	600	(1,400)
Investment income	5,000	5,000	20,200	15,200
Miscellaneous	30,734	30,734	64,682	33,948
Total Revenues	<u>1,558,023</u>	<u>1,876,145</u>	<u>888,111</u>	<u>(988,034)</u>
<b>EXPENDITURES</b>				
Culture and recreation	1,599,993	1,918,115	755,129	1,162,986
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,599,993</u>	<u>1,918,115</u>	<u>755,129</u>	<u>1,162,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(41,970)</u>	<u>(41,970)</u>	<u>132,982</u>	<u>174,952</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(41,970)	(41,970)	132,982	174,952
Fund balance-beginning	341,450	414,143	414,142	(1)
Fund balance-ending	<u>\$ 299,480</u>	<u>\$ 372,173</u>	<u>\$ 547,124</u>	<u>\$ 174,951</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 COMMUNITY EVENTS SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive <u>(Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 7,500	\$ 7,500
Charges for services	20,000	20,000	15,881	(4,119)
Contributions	174,100	191,741	93,462	(98,279)
Miscellaneous	<u>44,400</u>	<u>44,400</u>	<u>11,160</u>	<u>(33,240)</u>
Total Revenues	238,500	256,141	128,003	(128,138)
<b>EXPENDITURES</b>				
Security of Persons and Property	-	-	12,741	(12,741)
Culture and recreation	<u>659,362</u>	<u>659,362</u>	<u>265,347</u>	<u>394,015</u>
Total Expenditures	<u>659,362</u>	<u>659,362</u>	<u>278,088</u>	<u>381,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(420,862)</u>	<u>(403,221)</u>	<u>(150,085)</u>	<u>253,136</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>423,448</u>	<u>405,807</u>	<u>265,239</u>	<u>(140,568)</u>
Total other financing sources (uses)	<u>423,448</u>	<u>405,807</u>	<u>265,239</u>	<u>(140,568)</u>
Net change in fund balance	2,586	2,586	115,154	112,568
Fund balance-beginning	<u>11,954</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance-ending	<u><u>\$ 14,540</u></u>	<u><u>\$ 2,586</u></u>	<u><u>\$ 115,154</u></u>	<u><u>\$ 112,568</u></u>

**CITY OF REDMOND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 MICROSOFT DEVELOPMENT REVIEW SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Licenses and permits	\$ -	\$ 6,090,607	\$ 1,178,562	\$ (4,912,045)
Charges for services	-	-	721,295	721,295
Total Revenues	-	6,090,607	1,899,857	(4,190,750)
<b>EXPENDITURES</b>				
General government	-	3,324,070	28,410	3,295,660
Security of persons and property	-	2,022,106	887,150	1,134,956
Physical environment	-	299,722	85,467	214,255
Economic development	-	202,209	47,753	154,456
Capital outlay	-	242,500	221,947	20,553
Total Expenditures	-	6,090,607	1,270,727	4,819,880
Excess (deficiency) of revenues over (under) expenditures	-	-	629,130	629,130
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	629,130	629,130
Fund balance-beginning	-	-	-	-
Fund balance-ending	\$ -	\$ -	\$ 629,130	\$ 629,130

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 CABLE ACCESS SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 55	\$ 55
Contributions	420,000	420,000	183,846	(236,154)
Investment interest	<u>71,000</u>	<u>71,000</u>	<u>47,528</u>	<u>(23,472)</u>
Total Revenues	491,000	491,000	231,429	(259,571)
<b>EXPENDITURES</b>				
Economic development	1,328,050	1,308,207	78,041	1,230,166
Capital outlay	<u>110,569</u>	<u>110,569</u>	<u>14,678</u>	<u>95,891</u>
Total Expenditures	<u>1,438,619</u>	<u>1,418,776</u>	<u>92,719</u>	<u>1,326,057</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(947,619)</u>	<u>(927,776)</u>	<u>138,710</u>	<u>1,066,486</u>
Net change in fund balance	(947,619)	(927,776)	138,710	1,066,486
Fund balance-beginning	<u>947,619</u>	<u>927,776</u>	<u>927,776</u>	<u>-</u>
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,066,486</u>	<u>\$ 1,066,486</u>

**CITY OF REDMOND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 OPERATING GRANTS SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 221,774	\$ 570,674	\$ 619,946	\$ 49,272
Charges for services	-	92,500	-	(92,500)
Investment income	<u>151,800</u>	<u>151,800</u>	<u>139,347</u>	<u>(12,453)</u>
Total Revenues	<u>373,574</u>	<u>814,974</u>	<u>759,293</u>	<u>(55,681)</u>
<b>EXPENDITURES</b>				
Transportation	<u>3,758,328</u>	<u>4,385,216</u>	<u>819,391</u>	<u>3,565,825</u>
Total Expenditures	<u>3,758,328</u>	<u>4,385,216</u>	<u>819,391</u>	<u>3,565,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,384,754)</u>	<u>(3,570,242)</u>	<u>(60,098)</u>	<u>3,510,144</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>1,070,000</u>	<u>1,070,000</u>	<u>635,000</u>	<u>(435,000)</u>
Total other financing sources (uses)	<u>1,070,000</u>	<u>1,070,000</u>	<u>635,000</u>	<u>(435,000)</u>
Net change in fund balance	<u>(2,314,754)</u>	<u>(2,500,242)</u>	<u>574,902</u>	<u>3,075,144</u>
Fund balance-beginning	<u>2,520,890</u>	<u>2,333,646</u>	<u>2,333,646</u>	<u>-</u>
Fund balance-ending	<u>\$ 206,136</u>	<u>\$ (166,596)</u>	<u>\$ 2,908,548</u>	<u>\$ 3,075,144</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 HUMAN SERVICES GRANTS SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Contributions	-	39,923	40,173	250
Total Revenues	-	39,923	40,173	250
<b>EXPENDITURES</b>				
Economic development	1,065,763	1,105,686	519,090	586,596
Mental/physical health	168,768	168,768	85,923	82,845
Total Expenditures	1,234,531	1,274,454	605,013	669,441
Excess (deficiency) of revenues over (under) expenditures	(1,234,531)	(1,234,531)	(564,840)	669,691
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,191,868	1,191,868	585,826	(606,042)
Total other financing sources (uses)	1,191,868	1,191,868	585,826	(606,042)
Net change in fund balance	(42,663)	(42,663)	20,986	63,649
Fund balance-beginning	47,664	53,547	53,546	(1)
Fund balance-ending	\$ 5,001	\$ 10,884	\$ 74,532	\$ 63,648

**CITY OF REDMOND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 OPERATING RESERVE SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ 1,505	\$ 1,505
Total Revenues	-	-	1,505	1,505
<b>EXPENDITURES</b>				
Security of persons and property	140,000	140,000	15,601	(124,399)
Total expenditures	140,000	140,000	15,601	(124,399)
Excess (deficiency) of revenues over (under) expenditures	(140,000)	(140,000)	(14,096)	(122,894)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,514,645	1,514,645	1,507,420	(7,225)
Total other financing sources (uses)	1,514,645	1,514,645	1,507,420	(7,225)
Net change in fund balance	1,374,645	1,374,645	1,493,324	117,174
Fund balance-beginning	5,068,991	5,068,991	5,073,832	4,841
Fund balance-ending	\$ <u>6,443,636</u>	\$ <u>6,443,636</u>	\$ <u>6,567,156</u>	\$ <u>122,015</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FIRE LEVY SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ 2,285,797	\$ -	\$ (2,285,797)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Contributions	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>2,285,797</u>	<u>-</u>	<u>(2,285,797)</u>
<b>EXPENDITURES</b>				
Security	-	939,084	396,005	543,079
Debt Service				
Principal	-	25,000	-	25,000
Interest	-	-	1,505	(1,505)
Total Expenditures	<u>-</u>	<u>964,084</u>	<u>397,510</u>	<u>566,574</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1,321,713</u>	<u>(397,510)</u>	<u>(1,719,223)</u>
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	1,321,713	(397,510)	(1,719,223)
Fund balance-beginning	-	-	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ 1,321,713</u>	<u>\$ (397,510)</u>	<u>\$ (1,719,223)</u>

**CITY OF REDMOND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 POLICE LEVY SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ 2,174,055	\$ -	\$ (2,174,055)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Contributions	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>2,174,055</u>	<u>-</u>	<u>(2,174,055)</u>
<b>EXPENDITURES</b>				
Security	-	2,499,055	272,113	2,226,942
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,499,055</u>	<u>272,113</u>	<u>2,226,942</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(325,000)</u>	<u>(272,113)</u>	<u>52,887</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	325,000	325,000	-
Total other financing sources (uses)	<u>-</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Net change in fund balance	-	-	52,887	52,887
Fund balance-beginning	-	-	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,887</u>	<u>\$ 52,887</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 PARKS LEVY SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ 319,000	\$ -	\$ (319,000)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Contributions	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>319,000</u>	<u>-</u>	<u>(319,000)</u>
<b>EXPENDITURES</b>				
Culture and recreation	-	319,000	-	319,000
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>319,000</u>	<u>-</u>	<u>319,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance-beginning	-	-	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF REDMOND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 CAPITAL EQUIPMENT SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Investment income	\$ 82,500	\$ 82,500	\$ 115,361	\$ 32,861
Miscellaneous	-	-	214	214
Total Revenues	<u>82,500</u>	<u>82,500</u>	<u>115,575</u>	<u>33,075</u>
<b>EXPENDITURES</b>				
Current				
General government	951,235	951,235	278,656	672,579
Security of persons and property	76,640	76,640	14,141	62,499
Physical environment	-	-	-	-
Economic environment	19,378	19,378	15,767	3,611
Culture and recreation	146,545	146,545	63,714	82,831
Capital outlay	<u>1,678,651</u>	<u>1,678,651</u>	<u>48,046</u>	<u>1,630,605</u>
Total Expenditures	<u>2,872,449</u>	<u>2,872,449</u>	<u>420,324</u>	<u>2,452,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,789,949)</u>	<u>(2,789,949)</u>	<u>(304,749)</u>	<u>2,485,200</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>3,200,000</u>	<u>3,369,000</u>	<u>2,369,000</u>	<u>(1,000,000)</u>
Total other financing sources (uses)	<u>3,200,000</u>	<u>3,369,000</u>	<u>2,369,000</u>	<u>(1,000,000)</u>
Net change in fund balance	410,051	579,051	2,064,251	1,485,200
Fund balance-beginning	1,438,105	1,438,105	1,305,738	(132,367)
Fund balance-ending	<u>\$ 1,848,156</u>	<u>\$ 2,017,156</u>	<u>\$ 3,369,989</u>	<u>\$ 1,352,833</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FIRE EQUIPMENT SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Contributions	\$ 40,000	\$ 40,000	\$ 20,151	\$ (19,849)
Investment income	156,000	156,000	158,468	2,468
Miscellaneous	<u>60,000</u>	<u>60,000</u>	<u>18,646</u>	<u>(41,354)</u>
Total Revenues	256,000	256,000	197,265	(58,735)
<b>EXPENDITURES</b>				
Security of persons and property	90,000	90,000	35,923	54,077
Capital outlay	<u>2,562,996</u>	<u>2,562,996</u>	<u>191,192</u>	<u>2,371,804</u>
Total Expenditures	<u>2,652,996</u>	<u>2,652,996</u>	<u>227,115</u>	<u>2,425,881</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,396,996)</u>	<u>(2,396,996)</u>	<u>(29,850)</u>	<u>2,367,146</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of capital assets	10,000	10,000	3,100	(6,900)
Transfers in	<u>1,422,000</u>	<u>1,422,000</u>	<u>711,000</u>	<u>(711,000)</u>
Total other financing sources (uses)	<u>1,432,000</u>	<u>1,432,000</u>	<u>714,100</u>	<u>(717,900)</u>
Net change in fund balance	(964,996)	(964,996)	684,250	1,649,246
Fund balance-beginning	2,418,184	2,418,184	2,752,505	334,321
Fund balance-ending	<u>\$ 1,453,188</u>	<u>\$ 1,453,188</u>	<u>\$ 3,436,755</u>	<u>\$ 1,983,567</u>

**CITY OF REDMOND**

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 REAL ESTATE EXCISE TAX SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 9,580,718	\$ 9,580,718	\$ 10,012,966	\$ 432,248
Investment income	<u>247,500</u>	<u>247,500</u>	<u>385,239</u>	<u>137,739</u>
Total Revenues	9,828,218	9,828,218	10,398,205	569,987
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(14,058,498)</u>	<u>(14,058,498)</u>	<u>(9,139,930)</u>	<u>4,918,568</u>
Total other financing sources (uses)	<u>(14,058,498)</u>	<u>(14,058,498)</u>	<u>(9,139,930)</u>	<u>4,918,568</u>
Net change in fund balance	(4,230,280)	(4,230,280)	1,258,275	5,488,555
Fund balance-beginning	<u>5,485,189</u>	<u>5,485,189</u>	<u>8,554,095</u>	<u>3,068,906</u>
Fund balance-ending	<u>\$ 1,254,909</u>	<u>\$ 1,254,909</u>	<u>\$ 9,812,370</u>	<u>\$ 8,557,461</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FELONY SEIZURE SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ -	\$ 14,851	\$ 14,851
Total Revenues	-	-	14,851	14,851
<b>EXPENDITURES</b>				
Security of persons and property	71,907	71,907	2,765	69,142
Total Expenditures	71,907	71,907	2,765	69,142
Excess (deficiency) of revenues over (under) expenditures	(71,907)	(71,907)	12,086	83,993
Net change in fund balance	(71,907)	(71,907)	12,086	83,993
Fund balance-beginning	79,571	79,571	75,047	(4,524)
Fund balance-ending	\$ 7,664	\$ 7,664	\$ 87,133	\$ 79,469

**CITY OF REDMOND**

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 EMERGENCY DISPATCH SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>EXPENDITURES</b>				
Security of persons and property	\$ -	\$ -	\$ -	\$ -
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance-beginning	<u>-</u>	<u>-</u>	<u>9,693</u>	<u>9,693</u>
Fund balance-ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,693</u></u>	<u><u>\$ 9,693</u></u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 BUSINESS LICENSE SURCHARGE SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 7,275,595	\$ 7,275,595	\$ 4,167,670	\$ (3,107,925)
Investment income	<u>495,000</u>	<u>495,000</u>	<u>258,136</u>	<u>(236,864)</u>
Total Revenues	<u>7,770,595</u>	<u>7,770,595</u>	<u>4,425,806</u>	<u>(3,344,789)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(7,084,256)</u>	<u>(7,084,256)</u>	<u>(3,623,686)</u>	<u>3,460,570</u>
Total other financing sources (uses)	<u>(7,084,256)</u>	<u>(7,084,256)</u>	<u>(3,623,686)</u>	<u>3,460,570</u>
Net change in fund balance	686,339	686,339	802,120	115,781
Fund balance-beginning	<u>4,554,869</u>	<u>4,554,869</u>	<u>1,070,634</u>	<u>(3,484,235)</u>
Fund balance-ending	<u>\$ 5,241,208</u>	<u>\$ 5,241,208</u>	<u>\$ 1,872,754</u>	<u>\$ (3,368,454)</u>

**CITY OF REDMOND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 TOURISM SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 475,000	\$ 475,000	\$ 294,988	\$ (180,012)
Investment income	<u>15,675</u>	<u>15,675</u>	<u>17,119</u>	<u>1,444</u>
Total Revenues	490,675	490,675	312,107	(178,568)
<b>EXPENDITURES</b>				
Economic development	<u>431,513</u>	<u>431,513</u>	<u>147,899</u>	<u>283,614</u>
Total Expenditures	<u>431,513</u>	<u>431,513</u>	<u>147,899</u>	<u>283,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>59,162</u>	<u>59,162</u>	<u>164,208</u>	<u>105,046</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(242,448)</u>	<u>(242,448)</u>	<u>(100,000)</u>	<u>142,448</u>
Total other financing sources (uses)	<u>(242,448)</u>	<u>(242,448)</u>	<u>(100,000)</u>	<u>142,448</u>
Net change in fund balance	(183,286)	(183,286)	64,208	247,494
Fund balance-beginning	<u>288,752</u>	<u>319,044</u>	<u>319,044</u>	<u>-</u>
Fund balance-ending	<u>\$ 105,466</u>	<u>\$ 135,758</u>	<u>\$ 383,252</u>	<u>\$ 247,494</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 SOLID WASTE RECYCLING SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 106,000	\$ 106,000	\$ 211,207	\$ 105,207
Charges for services	762,000	762,000	369,901	(392,099)
Investment income	47,025	47,025	30,852	(16,173)
Miscellaneous	4,200	4,200	5,318	1,118
Total Revenues	<u>919,225</u>	<u>919,225</u>	<u>617,278</u>	<u>(301,947)</u>
<b>EXPENDITURES</b>				
Physical environment	<u>1,362,617</u>	<u>1,360,039</u>	<u>495,761</u>	<u>864,278</u>
Total Expenditures	<u>1,362,617</u>	<u>1,360,039</u>	<u>495,761</u>	<u>864,278</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(443,392)</u>	<u>(440,814)</u>	<u>121,517</u>	<u>562,331</u>
Net change in fund balance	(443,392)	(440,814)	121,517	562,331
Fund balance-beginning	<u>540,799</u>	<u>586,503</u>	<u>586,503</u>	<u>-</u>
Fund balance-ending	<u>\$ 97,407</u>	<u>\$ 145,689</u>	<u>\$ 708,020</u>	<u>\$ 562,331</u>

**CITY OF REDMOND**

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 REGULAR LEVY DEBT SERVICE FUND  
 For the Year Ended December 31, 2007

	<u>Original Budget 2007-2008</u>	<u>Final Budget 2007-2008</u>	<u>Actual Biennium to Date Through 12/31/07</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>EXPENDITURES</b>				
Principal	\$ 1,592,945	\$ 1,592,945	\$ 763,218	\$ 829,727
Interest	-	-	39,951	(39,951)
Total Expenditures	<u>1,592,945</u>	<u>1,592,945</u>	<u>803,169</u>	<u>789,776</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>1,592,945</u>	<u>1,592,945</u>	<u>803,169</u>	<u>(789,776)</u>
Total other financing sources (uses)	<u>1,592,945</u>	<u>1,592,945</u>	<u>803,169</u>	<u>(789,776)</u>
Net change in fund balance	-	-	-	-
Fund balance-beginning	-	-	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 SPECIAL LEVY DEBT SERVICE FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 598,012	\$ 598,012	\$ 299,584	\$ (298,428)
Total Revenues	<u>598,012</u>	<u>598,012</u>	<u>299,584</u>	<u>(298,428)</u>
<b>EXPENDITURES</b>				
Principal	430,000	430,000	210,000	220,000
Interest	<u>168,012</u>	<u>168,012</u>	<u>89,889</u>	<u>78,123</u>
Total Expenditures	<u>598,012</u>	<u>598,012</u>	<u>299,889</u>	<u>298,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(305)</u>	<u>(305)</u>
Net change in fund balance	-	-	(305)	(305)
Fund balance-beginning	<u>954,186</u>	<u>954,186</u>	<u>244,202</u>	<u>(709,984)</u>
Fund balance-ending	<u><u>\$ 954,186</u></u>	<u><u>\$ 954,186</u></u>	<u><u>\$ 243,897</u></u>	<u><u>\$ (710,289)</u></u>

# CITY OF REDMOND

CITY OF REDMOND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 CAPITAL IMPROVEMENTS PROGRAM CAPITAL PROJECTS FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through <u>12/31/07</u>	Variance with Final Budget Positive (Negative)
Taxes	\$ 2,200,000	\$ 2,200,000	\$ 1,100,000	\$ (1,100,000)
Intergovernmental	7,652,439	8,121,639	3,173,310	(4,948,329)
Charges for services	9,356,022	9,356,022	1,896,980	(7,459,042)
Contributions	17,175,150	17,385,150	3,249,593	(14,135,557)
Investment income	1,977,103	1,977,103	1,867,944	(109,159)
Miscellaneous	<u>28,087,000</u>	<u>28,569,000</u>	<u>544,486</u>	<u>(28,024,514)</u>
Total Revenues	66,447,714	67,608,914	11,832,313	(55,776,601)
<b>EXPENDITURES</b>				
<b>Current</b>				
General government	2,472,380	2,469,264	1,497,611	971,653
Security of persons and property	961,545	1,009,460	895,208	114,252
Physical environment	215,119	207,808	34,784	173,024
Transportation	5,420,579	5,630,579	2,427,736	3,202,843
Economic development	200,000	290,146	27,500	262,646
Culture and Recreation	1,163,158	2,738,551	846,398	1,892,153
Capital outlay	75,818,169	77,469,369	23,203,415	54,265,954
<b>Debt service</b>				
Principal	4,994,587	4,994,587	1,371,717	3,622,870
Interest	<u>3,636,562</u>	<u>3,636,562</u>	<u>1,870,128</u>	<u>1,766,434</u>
Total Expenditures	<u>94,882,099</u>	<u>98,446,326</u>	<u>32,174,497</u>	<u>66,271,829</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,434,385)</u>	<u>(30,837,412)</u>	<u>(20,342,184)</u>	<u>10,495,228</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of assets	-	-	3,164,850	3,164,850
Transfers in	29,143,128	29,229,128	15,945,194	(13,283,934)
Transfers out	<u>(3,362,945)</u>	<u>(4,062,945)</u>	<u>(1,338,169)</u>	<u>2,724,776</u>
Total other financing sources and uses	<u>25,780,183</u>	<u>25,166,183</u>	<u>17,771,875</u>	<u>(7,394,308)</u>
Net change in fund balance	<u>(2,654,202)</u>	<u>(5,671,229)</u>	<u>(2,570,309)</u>	<u>3,100,920</u>
Fund balance-beginning	<u>28,279,193</u>	<u>28,279,193</u>	<u>39,423,426</u>	<u>11,144,233</u>
Fund balance-ending	<u>\$ 25,624,991</u>	<u>\$ 22,607,964</u>	<u>\$ 36,853,117</u>	<u>\$ 14,245,153</u>

CITY OF REDMOND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 PARK ACQUISITION AND RENOVATION CAPITAL PROJECTS FUND  
 For the Year Ended December 31, 2007

	Original Budget 2007-2008	Final Budget 2007-2008	Actual Biennium to Date Through 12/31/07	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ 14,700	\$ 14,700	\$ 7,257	\$ (7,443)
Total Revenues	<u>14,700</u>	<u>14,700</u>	<u>7,257</u>	<u>(7,443)</u>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	-	-	-	-
Capital Outlay	<u>194,396</u>	<u>194,396</u>	<u>-</u>	<u>194,396</u>
Total Expenditures	<u>194,396</u>	<u>194,396</u>	<u>-</u>	<u>194,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(179,696)</u>	<u>(179,696)</u>	<u>7,257</u>	<u>186,953</u>
Net Change in Fund Balance	(179,696)	(179,696)	7,257	186,953
Fund Balance-Beginning	<u>179,696</u>	<u>179,696</u>	<u>181,917</u>	<u>2,221</u>
Fund Balance-Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,174</u>	<u>\$ 189,174</u>

**CITY OF REDMOND**

CITY OF REDMOND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 G.O. BONDS FIRE CAPITAL PROJECTS FUND  
 For the Year Ended December 31, 2007

	Original Budget <u>2007-2008</u>	Final Budget <u>2007-2008</u>	Actual Biennium to Date Through 12/31/07	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Security of Persons and Property	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance-Beginning	<u>82,203</u>	<u>82,203</u>	<u>82,595</u>	<u>392</u>
Fund Balance-Ending	<u>\$ 82,203</u>	<u>\$ 82,203</u>	<u>\$ 82,595</u>	<u>\$ 392</u>