

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are restricted to/committed 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 Development Review Fund was established in 2013 to provide support services for large, private development in the City. Funding is provided through fees negotiated with developers.

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 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.

The Aid Car Donation Fund accounts for donations of monies for the acquisition, maintenance and repair of a medical emergency aid car and other fire department emergency equipment and supplies.

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 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 Special Levy Fund accounts for the debt service on the voter-approved general obligation bonds. There are currently no bond issues outstanding that are 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. These bonds were retired in 2013.

The Regular Levy Fund accounts for the debt service on City Council approved (councilmanic) general obligation debt. These currently include 2008 long-term general obligation bonds to fund the Bear Creek Parkway expansion as well as refunding the 1998 Fire bonds, 2011 long-term general obligation bonds to fund Park improvements, and 2013 City Hall refunding bonds.

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2013

Page 1 of 4

	Special Revenue Funds			
	Recreation Activities	Development Review	Cable Access	Operating Grants
ASSETS				
Cash and cash equivalents	\$ 99,703	\$ 48,547	\$ 139,396	\$ 174,416
Cash with outside agency	-	-	-	-
Investments	737,441	359,010	1,030,824	1,289,894
Receivables:				
Taxes	-	-	-	-
Interest	2,568	1,242	3,562	4,471
Due from other governments	-	-	-	-
Restricted assets:				
Deposit investment	-	-	-	-
Total assets	\$ 839,712	\$ 408,799	\$ 1,173,782	\$ 1,468,781
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 15,306	\$ 1,570	\$ -	\$ 45,700
Employee wages payable	9,781	-	-	6,522
Payable from restricted assets:				
Deposits payable	-	-	-	-
Total liabilities	25,087	1,570	-	52,222
Fund balances				
Nonspendable	-	-	-	-
Spendable:				
Restricted	-	-	1,173,782	1,416,559
Committed	814,625	407,229	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	814,625	407,229	1,173,782	1,416,559
Total liabilities and fund balances	\$ 839,712	\$ 408,799	\$ 1,173,782	\$ 1,468,781

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2013

Page 2 of 4

	Special Revenue Funds		
	Advanced Life Support	Aid Car/ Dispatch Donation	Real Estate Excise Tax
ASSETS			
Cash and cash equivalents	\$ 75,094	\$ 41,668	\$ 542,969
Cash with outside agency	-	-	-
Investments	549,433	308,143	4,015,318
Receivables:			
Taxes	-	-	251,469
Interest	1,103	1,066	13,889
Due from other governments	424,004	-	-
Restricted assets:			
Deposit investment	-	-	-
Total assets	\$ 1,049,634	\$ 350,877	\$ 4,823,645
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 11,525	\$ -	\$ -
Employee wages payable	1,715	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Total liabilities	13,240	-	-
Fund balances			
Nonspendable	-	-	-
Spendable:			
Restricted	1,036,394	350,877	4,823,645
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	1,036,394	350,877	4,823,645
Total liabilities and fund balances	\$ 1,049,634	\$ 350,877	\$ 4,823,645

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2013

Page 3 of 4

	Special Revenue Funds			
	Felony Seizure	Tourism	Solid Waste Recycling	Total
ASSETS				
Cash and cash equivalents	\$ 10,551	\$ 53,542	\$ 43,354	\$ 1,229,240
Cash with outside agency	10,000	-	-	10,000
Investments	26,617	395,956	320,596	9,033,232
Receivables:				
Taxes	-	-		251,469
Interest	175	1,370	1,107	30,553
Due from other governments	-	-	107,943	531,947
Restricted assets:				
Deposit investment	10,165	-	-	10,165
Total assets	\$ 57,508	\$ 450,868	\$ 473,000	\$ 11,096,606
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 7,500	\$ 3,336	\$ 84,937
Employee wages payable	-	-	5,460	23,478
Payable from restricted assets:				
Deposits payable	10,165	-	-	10,165
Total liabilities	10,165	7,500	8,796	118,580
Fund balances				
Nonspendable	-	-	-	-
Spendable:				
Restricted	47,343	443,368	464,204	9,756,172
Committed	-	-	-	1,221,854
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	47,343	443,368	464,204	10,978,026
Total liabilities and fund balances	\$ 57,508	\$ 450,868	\$ 473,000	\$ 11,096,606

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2013

Page 4 of 4

	Debt Service Funds			Total
	Special Levy	Regular Levy GO Bonds	Total	Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,632	\$ 3,632	\$ 1,232,872
Cash with outside agency	-	-	-	10,000
Investments	-	26,861	26,861	9,060,093
Receivables:				
Taxes	-	999	999	252,468
Interest	-	93	93	30,646
Due from other governments	-	-	-	531,947
Restricted assets:				
Deposit investment	-	-	-	10,165
Total assets	\$ -	\$ 31,585	\$ 31,585	11,128,191
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 604	\$ 604	\$ 85,541
Employee wages payable	-	-	-	23,478
Payable from restricted assets:				
Deposits payable	-	-	-	10,165
Total liabilities	-	604	604	119,184
Fund balances				
Nonspendable	-	-	-	-
Spendable:				
Restricted	-	30,981	30,981	9,787,153
Committed	-	-	-	1,221,854
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	30,981	30,981	11,009,007
Total liabilities and fund balances	\$ -	\$ 31,585	\$ 31,585	\$ 11,128,191

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013

Page 1 of 4

	Special Revenue Funds			
	Recreation Activities	Development Review	Cable Access	Operating Grants
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	436,655	-	-
Contributions	6,373	-	34,870	-
Intergovernmental	-	-	-	83,048
Charges for services	2,051,127	452	-	-
Investment income	10,384	1,688	12,291	16,541
Net change in fair value of investment	(5,623)	(2,738)	(7,860)	(9,836)
Miscellaneous	276,240	-	-	-
Total revenues	<u>2,338,501</u>	<u>436,057</u>	<u>39,301</u>	<u>89,753</u>
EXPENDITURES				
Current				
Security of persons and property	80	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	1,184,585
Economic environment	273	28,828	58,366	-
Culture and recreation	2,327,085	-	-	-
Capital outlay	-	-	41,073	-
Debt service:				
Principal	-	-	-	-
Interest and debt issue costs	-	-	-	-
Total expenditures	<u>2,327,438</u>	<u>28,828</u>	<u>99,439</u>	<u>1,184,585</u>
Excess (deficiency) of revenues over (under) expenditures	11,063	407,229	(60,138)	(1,094,832)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	782,417
Transfers out	-	-	-	(50,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>732,417</u>
Net change in fund balances	11,063	407,229	(60,138)	(362,415)
Fund balances-beginning	803,562	-	1,233,920	1,778,974
Fund balances-ending	<u>\$ 814,625</u>	<u>\$ 407,229</u>	<u>\$ 1,173,782</u>	<u>\$ 1,416,559</u>

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013

Page 2 of 4

	Special Revenue Funds		
	Advanced Life Support	Aid Car/ Dispatch Donations	Real Estate Excise Tax
REVENUES			
Taxes	\$ -	\$ -	\$ 5,980,372
Licenses and Permits	-	-	-
Contributions		2,712	
Intergovernmental	6,135,775	-	-
Charges for services	-	-	-
Investment income	1,820	3,360	34,019
Net change in fair value of investment	(4,190)	(2,350)	(30,618)
Miscellaneous	-	70,804	-
Total revenues	6,133,405	74,526	5,983,773
EXPENDITURES			
Current			
Security of persons and property	5,441,415	28,307	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Culture and recreation	-	-	-
Capital outlay	17,732	-	-
Debt service:			
Principal	-	-	-
Interest and debt issue costs	-	-	-
Total expenditures	5,459,147	28,307	-
Excess (deficiency) of revenues over (under) expenditures	674,258	46,219	5,983,773
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premium on refunding bonds issued	-	-	-
Payment to refunded bond escrow agent	-	-	-
Disposition of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(3,297,552)
Total other financing sources (uses)	-	-	(3,297,552)
Net change in fund balances	674,258	46,219	2,686,221
Fund balances-beginning	362,136	304,658	2,137,424
Fund balances-ending	\$ 1,036,394	\$ 350,877	\$ 4,823,645

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013

Page 3 of 4

	Special Revenue Funds			
	Felony Seizure	Tourism	Solid Waste Recycling	Total
REVENUES				
Taxes	\$ -	\$ 347,750	\$ -	\$ 6,328,122
Licenses and Permits	-	-	-	436,655
Contributions	-	-	-	43,955
Intergovernmental	-	-	136,334	6,355,157
Charges for services	-	-	585,997	2,637,576
Investment income	618	4,711	3,108	88,540
Net change in fair value of investment	(385)	(3,019)	(2,445)	(69,064)
Miscellaneous	-	-	72	347,116
Total revenues	233	349,442	723,066	16,168,057
EXPENDITURES				
Current				
Security of persons and property	5,643	-	-	5,475,445
Physical environment	-	-	609,752	609,752
Transportation	-	-	-	1,184,585
Economic environment	-	150,780	-	238,247
Culture and recreation	-	-	-	2,327,085
Capital outlay	-	-	-	58,805
Debt service:				
Principal	-	-	-	-
Interest and debt issue costs	-	-	-	-
Total expenditures	5,643	150,780	609,752	9,893,919
Excess (deficiency) of revenues over (under) expenditures	(5,410)	198,662	113,314	6,274,138
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	782,417
Transfers out	-	(130,650)	-	(3,478,202)
Total other financing sources (uses)	-	(130,650)	-	(2,695,785)
Net change in fund balances	(5,410)	68,012	113,314	3,578,353
Fund balances-beginning	52,753	375,356	350,890	7,399,673
Fund balances-ending	\$ 47,343	\$ 443,368	\$ 464,204	\$ 10,978,026

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013

Page 4 of 4

	Debt Service Funds			Total Nonmajor Governmental Funds
	Special Levy	Regular Levy GO Bonds	Total	
REVENUES				
Taxes	\$ -	\$ 1,225	\$ 1,225	\$ 6,329,347
Licenses and Permits	-	-	-	436,655
Contributions	-	-	-	43,955
Intergovernmental	-	-	-	6,355,157
Charges for services	-	-	-	2,637,576
Investment income	796	310	1,106	89,646
Net change in fair value of investment	-	(205)	(205)	(69,269)
Miscellaneous	-	-	-	347,116
Total revenues	796	1,330	2,126	16,170,183
EXPENDITURES				
Current				
Security of persons and property	-	-	-	5,475,445
Physical environment	-	-	-	609,752
Transportation	-	-	-	1,184,585
Economic environment	-	-	-	238,247
Culture and recreation	-	-	-	2,327,085
Capital outlay	-	-	-	58,805
Debt service:				
Principal	280,000	3,685,000	3,965,000	3,965,000
Interest and debt issue costs	7,864	2,111,850	2,119,714	2,119,714
Total expenditures	287,864	5,796,850	6,084,714	15,978,633
Excess (deficiency) of revenues over (under) expenditures	(287,068)	(5,795,520)	(6,082,588)	191,550
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	33,085,000	33,085,000	33,085,000
Premium on refunding bonds issued	-	1,436,771	1,436,771	1,436,771
Payment to refunded bond escrow agent	-	(34,290,533)	(34,290,533)	(34,290,533)
Disposition of capital assets	-	-	-	-
Transfers in	6,767	5,564,708	5,571,475	6,353,892
Transfers out	-	-	-	(3,478,202)
Total other financing sources (uses)	6,767	5,795,946	5,802,713	3,106,928
Net change in fund balances	(280,301)	426	(279,875)	3,298,478
Fund balances-beginning	280,301	30,555	310,856	7,710,529
Fund balances-ending	\$ -	\$ 30,981	\$ 30,981	\$ 11,009,007

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL IMPROVEMENTS PROGRAM FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 13,494,649	\$ 13,494,649	\$ 3,545,766	\$ 3,545,766	\$ (9,948,883)
Contributions	102,734	102,734	285,915	285,915	183,181
Charges for services	4,923,028	4,923,028	4,631,642	4,631,642	(291,386)
Investment income	567,234	567,234	316,234	316,234	(251,000)
Net change in fair value of investment	-	-	(208,936)	(208,936)	(208,936)
Miscellaneous	587,405	587,405	(43,742)	(43,742)	(631,147)
Total revenues	<u>19,675,050</u>	<u>19,675,050</u>	<u>8,526,879</u>	<u>8,526,879</u>	<u>(11,148,171)</u>
EXPENDITURES					
Current					
Capital outlay	39,387,748	39,337,748	9,926,486	9,926,486	29,411,262
Debt service					
Principal	-	-	202,457	202,457	(202,457)
Interest	-	-	6,074	6,074	(6,074)
Total expenditures	<u>39,387,748</u>	<u>39,337,748</u>	<u>10,135,017</u>	<u>10,135,017</u>	<u>29,202,731</u>
Excess (deficiency) of revenues over (under) expenditures	(19,712,698)	(19,662,698)	(1,608,138)	(1,608,138)	18,054,560
OTHER FINANCING SOURCES (USES)					
Disposition of assets	-	-	25,500	25,500	25,500
Transfers in	18,388,684	18,688,684	11,285,233	11,285,233	(7,403,451)
Transfers out	(10,187,168)	(10,256,921)	(6,528,526)	(6,528,526)	3,728,395
Total other financing sources and uses	<u>8,201,516</u>	<u>8,431,763</u>	<u>4,782,207</u>	<u>4,782,207</u>	<u>(3,649,556)</u>
Net change in fund balance	(11,511,182)	(11,230,935)	3,174,069	3,174,069	14,405,004
Fund balance-beginning	31,038,482	29,191,180	29,606,174	29,606,174	414,994
Fund balance-ending	<u>\$ 19,527,300</u>	<u>\$ 17,960,245</u>	<u>\$ 32,780,243</u>	<u>\$ 32,780,243</u>	<u>\$ 14,819,998</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, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Charges for services	\$ 4,436,844	\$ 4,436,844	\$ 2,051,127	\$ 2,051,127	\$ (2,385,717)
Contributions	4,000	4,000	6,373	6,373	2,373
Investment income	30,000	30,000	10,384	10,384	(19,616)
Net change in fair value of investment	-	-	(5,623)	(5,623)	(5,623)
Miscellaneous	475,525	475,525	276,240	276,240	(199,285)
Total revenues	<u>4,946,369</u>	<u>4,946,369</u>	<u>2,338,501</u>	<u>2,338,501</u>	<u>(2,607,868)</u>
EXPENDITURES					
General government	40,400	-	-	-	-
Security of persons and property	-	-	80	80	(80)
Economic environment	-	-	273	273	(273)
Culture and recreation	4,653,633	4,744,034	2,327,085	2,327,085	2,416,949
Total expenditures	<u>4,694,033</u>	<u>4,744,034</u>	<u>2,327,438</u>	<u>2,327,438</u>	<u>2,416,596</u>
Excess (deficiency) of revenues over (under) expenditures	252,336	202,335	11,063	11,063	(191,272)
Net change in fund balance	252,336	202,335	11,063	11,063	(191,272)
Fund balance-beginning	837,964	805,803	803,562	803,562	(2,241)
Fund balance-ending	<u>\$ 1,090,300</u>	<u>\$ 1,008,138</u>	<u>\$ 814,625</u>	<u>\$ 814,625</u>	<u>\$ (193,513)</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
DEVELOPMENT REVIEW SPECIAL REVENUE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Licenses and permits	\$ -	\$ 1,350,427	\$ 436,655	\$ 436,655	\$ (913,772)
Charges for services	-	-	452	452	452
Investment interest	-	-	1,688	1,688	1,688
Net change in fair value of investment	-	-	(2,738)	(2,738)	(2,738)
Total revenues	<u>-</u>	<u>1,350,427</u>	<u>436,057</u>	<u>436,057</u>	<u>(914,370)</u>
EXPENDITURES					
Economic Environment	<u>-</u>	<u>1,350,427</u>	<u>28,828</u>	<u>28,828</u>	<u>1,321,599</u>
Total expenditures	<u>-</u>	<u>1,350,427</u>	<u>28,828</u>	<u>28,828</u>	<u>1,321,599</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	407,229	407,229	407,229
Net change in fund balance	-	-	407,229	407,229	407,229
Fund balance-beginning	-	-	-	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407,229</u>	<u>\$ 407,229</u>	<u>\$ 407,229</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CABLE ACCESS SPECIAL REVENUE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Contributions	\$ -	\$ -	\$ 34,870	\$ 34,870	\$ 34,870
Investment interest	216,000	216,000	12,291	12,291	(203,709)
Net change in fair value of investment	-	-	(7,860)	(7,860)	(7,860)
Miscellaneous	94,000	94,000	-	-	(94,000)
Total revenues	<u>310,000</u>	<u>310,000</u>	<u>39,301</u>	<u>39,301</u>	<u>(270,699)</u>
EXPENDITURES					
Economic Environment	169,950	169,950	58,366	58,366	111,584
Capital outlay	375,000	375,000	41,073	41,073	333,927
Total expenditures	<u>544,950</u>	<u>544,950</u>	<u>99,439</u>	<u>99,439</u>	<u>445,511</u>
Excess (deficiency) of revenues over (under) expenditures	(234,950)	(234,950)	(60,138)	(60,138)	174,812
Net change in fund balance	(234,950)	(234,950)	(60,138)	(60,138)	174,812
Fund balance-beginning	1,209,262	1,209,771	1,233,920	1,233,920	24,149
Fund balance-ending	<u>\$ 974,312</u>	<u>\$ 974,821</u>	<u>\$ 1,173,782</u>	<u>\$ 1,173,782</u>	<u>\$ 198,961</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, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 270,000	\$ 270,000	\$ 83,048	\$ 83,048	\$ (186,952)
Investment income	48,000	48,000	16,541	16,541	(31,459)
Net change in fair value of investment	-	-	(9,836)	(9,836)	(9,836)
Total revenues	<u>318,000</u>	<u>318,000</u>	<u>89,753</u>	<u>89,753</u>	<u>(228,247)</u>
EXPENDITURES					
Transportation	<u>3,173,690</u>	<u>3,173,690</u>	<u>1,184,585</u>	<u>1,184,585</u>	<u>1,989,105</u>
Total expenditures	<u>3,173,690</u>	<u>3,173,690</u>	<u>1,184,585</u>	<u>1,184,585</u>	<u>1,989,105</u>
Excess (deficiency) of revenues over (under) expenditures	(2,855,690)	(2,855,690)	(1,094,832)	(1,094,832)	1,760,858
OTHER FINANCING SOURCES (USES)					
Transfers in	1,514,834	1,514,834	782,417	782,417	(732,417)
Transfers out	<u>(385,000)</u>	<u>(385,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>335,000</u>
Total other financing sources (uses)	<u>1,129,834</u>	<u>1,129,834</u>	<u>732,417</u>	<u>732,417</u>	<u>(397,417)</u>
Net change in fund balance	(1,725,856)	(1,725,856)	(362,415)	(362,415)	1,363,441
Fund balance-beginning	<u>1,807,176</u>	<u>1,776,196</u>	<u>1,778,974</u>	<u>1,778,974</u>	<u>2,778</u>
Fund balance-ending	<u>\$ 81,320</u>	<u>\$ 50,340</u>	<u>\$ 1,416,559</u>	<u>\$ 1,416,559</u>	<u>\$ 1,366,219</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ADVANCED LIFE SUPPORT SPECIAL REVENUE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 12,546,691	\$ 12,546,691	\$ 6,135,775	\$ 6,135,775	\$ (6,410,916)
Investment income	-	-	1,820	1,820	1,820
Net change in fair value of investment	-	-	(4,190)	(4,190)	(4,190)
Contributions	51,834	51,834	-	-	(51,834)
Total revenues	<u>12,598,525</u>	<u>12,598,525</u>	<u>6,133,405</u>	<u>6,133,405</u>	<u>(6,465,120)</u>
EXPENDITURES					
Security of persons and property	11,862,384	11,862,384	5,441,415	5,441,415	6,420,969
Capital outlay	-	-	17,732	17,732	(17,732)
Total expenditures	<u>11,862,384</u>	<u>11,862,384</u>	<u>5,459,147</u>	<u>5,459,147</u>	<u>6,403,237</u>
Excess (deficiency) of revenues over (under) expenditures	736,141	736,141	674,258	674,258	(61,883)
OTHER FINANCING SOURCES (USES)					
Disposition of capital assets	10,500	10,500	-	-	(10,500)
Total other financing sources (uses)	<u>10,500</u>	<u>10,500</u>	<u>-</u>	<u>-</u>	<u>(10,500)</u>
Net change in fund balance	746,641	746,641	674,258	674,258	(72,383)
Fund balance-beginning	885,979	361,822	362,136	362,136	314
Fund balance-ending	<u>\$ 1,632,620</u>	<u>\$ 1,108,463</u>	<u>\$ 1,036,394</u>	<u>\$ 1,036,394</u>	<u>\$ (72,069)</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
AID CAR DISPATCH SPECIAL REVENUE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Contributions	\$ 60,000	\$ 60,000	\$ 2,712	\$ 2,712	\$ (57,288)
Investment income	-	-	3,360	3,360	3,360
Net change in fair value of investment	-	-	(2,350)	(2,350)	(2,350)
Miscellaneous	80,000	80,000	70,804	70,804	(9,196)
Total revenues	<u>140,000</u>	<u>140,000</u>	<u>74,526</u>	<u>74,526</u>	<u>(65,474)</u>
EXPENDITURES					
Security of persons and property	126,000	126,000	28,307	28,307	97,693
Capital outlay	100,000	100,000	-	-	100,000
Total expenditures	<u>226,000</u>	<u>226,000</u>	<u>28,307</u>	<u>28,307</u>	<u>197,693</u>
Excess (deficiency) of revenues over (under) expenditures	(86,000)	(86,000)	46,219	46,219	132,219
Net change in fund balance	(86,000)	(86,000)	46,219	46,219	132,219
Fund balance-beginning	327,109	304,461	304,658	304,658	197
Fund balance-ending	<u>\$ 241,109</u>	<u>\$ 218,461</u>	<u>\$ 350,877</u>	<u>\$ 350,877</u>	<u>\$ 132,416</u>

CITY OF REDMOND
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, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes	\$ 6,062,700	\$ 6,062,700	\$ 5,980,372	\$ 5,980,372	\$ (82,328)
Investment income	30,000	30,000	34,019	34,019	4,019
Net change in fair value of investment	-	-	(30,618)	(30,618)	(30,618)
Total revenues	<u>6,092,700</u>	<u>6,092,700</u>	<u>5,983,773</u>	<u>5,983,773</u>	<u>(108,927)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(6,062,701)	(6,373,701)	(3,297,552)	(3,297,552)	(3,076,149)
Total other financing sources (uses)	<u>(6,062,701)</u>	<u>(6,373,701)</u>	<u>(3,297,552)</u>	<u>(3,297,552)</u>	<u>(3,076,149)</u>
Net change in fund balance	29,999	(281,001)	2,686,221	2,686,221	2,967,222
Fund balance-beginning	699,825	1,804,932	2,137,424	2,137,424	332,492
Fund balance-ending	<u>\$ 729,824</u>	<u>\$ 1,523,931</u>	<u>\$ 4,823,645</u>	<u>\$ 4,823,645</u>	<u>\$ 3,299,714</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FELONY SEIZURE SPECIAL REVENUE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Investment income	\$ -	\$ -	\$ 618	\$ 618	\$ 618
Net change in fair value of investment	-	-	(385)	(385)	(385)
Fines and forfeitures	6,000	6,000	-	-	(6,000)
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>233</u>	<u>233</u>	<u>(5,767)</u>
EXPENDITURES					
Security of persons and property	-	-	5,643	5,643	(5,643)
Total expenditures	<u>-</u>	<u>-</u>	<u>5,643</u>	<u>5,643</u>	<u>(5,643)</u>
Excess (deficiency) of revenues over (under) expenditures	6,000	6,000	(5,410)	(5,410)	(11,410)
Net change in fund balance	6,000	6,000	(5,410)	(5,410)	(11,410)
Fund balance-beginning	90,071	42,139	52,753	52,753	10,614
Fund balance-ending	<u>\$ 96,071</u>	<u>\$ 48,139</u>	<u>\$ 47,343</u>	<u>\$ 47,343</u>	<u>\$ (796)</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, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes	\$ 600,000	\$ 600,000	\$ 347,750	\$ 347,750	\$ (252,250)
Investment income	6,600	6,600	4,711	4,711	(1,889)
Net change in fair value of investment	-	-	(3,019)	(3,019)	(3,019)
Total revenues	<u>606,600</u>	<u>606,600</u>	<u>349,442</u>	<u>349,442</u>	<u>(257,158)</u>
EXPENDITURES					
Economic development	<u>420,900</u>	<u>438,800</u>	<u>150,780</u>	<u>150,780</u>	<u>288,020</u>
Total expenditures	<u>420,900</u>	<u>438,800</u>	<u>150,780</u>	<u>150,780</u>	<u>288,020</u>
Excess (deficiency) of revenues over (under) expenditures	185,700	167,800	198,662	198,662	30,862
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(269,100)</u>	<u>(269,100)</u>	<u>(130,650)</u>	<u>(130,650)</u>	<u>138,450</u>
Total other financing sources (uses)	<u>(269,100)</u>	<u>(269,100)</u>	<u>(130,650)</u>	<u>(130,650)</u>	<u>138,450</u>
Net change in fund balance	(83,400)	(101,300)	68,012	68,012	169,312
Fund balance-beginning	<u>359,218</u>	<u>376,128</u>	<u>375,356</u>	<u>375,356</u>	<u>(772)</u>
Fund balance-ending	<u>\$ 275,818</u>	<u>\$ 274,828</u>	<u>\$ 443,368</u>	<u>\$ 443,368</u>	<u>\$ 168,540</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SOLID WASTE RECYCLING SPECIAL REVENUE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 246,738	\$ 246,738	\$ 136,334	\$ 136,334	\$ (110,404)
Charges for services	1,183,762	1,183,762	585,997	585,997	(597,765)
Investment income	5,151	5,151	3,108	3,108	(2,043)
Net change in fair value of investment	-	-	(2,445)	(2,445)	(2,445)
Miscellaneous	-	-	72	72	72
Total revenues	<u>1,435,651</u>	<u>1,435,651</u>	<u>723,066</u>	<u>723,066</u>	<u>(712,585)</u>
EXPENDITURES					
Physical environment	1,539,832	1,539,832	609,752	609,752	930,080
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,539,832</u>	<u>1,539,832</u>	<u>609,752</u>	<u>609,752</u>	<u>930,080</u>
Excess (deficiency) of revenues over (under) expenditures	(104,181)	(104,181)	113,314	113,314	217,495
Net change in fund balance	(104,181)	(104,181)	113,314	113,314	217,495
Fund balance-beginning	291,982	350,889	350,890	350,890	1
Fund balance-ending	<u>\$ 187,801</u>	<u>\$ 246,708</u>	<u>\$ 464,204</u>	<u>\$ 464,204</u>	<u>\$ 217,496</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL LEVY DEBT SERVICE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes	\$ 11,144	\$ 4,377	\$ -	\$ -	\$ (4,377)
Investment income	-	-	796	796	796
Total revenues	<u>11,144</u>	<u>4,377</u>	<u>796</u>	<u>796</u>	<u>(3,581)</u>
EXPENDITURES					
Interest	<u>285,815</u>	<u>285,815</u>	<u>287,864</u>	<u>287,864</u>	<u>(2,049)</u>
Total expenditures	<u>285,815</u>	<u>285,815</u>	<u>287,864</u>	<u>287,864</u>	<u>(2,049)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	6,767	6,767	6,767	-
Total other financing sources and uses	<u>-</u>	<u>6,767</u>	<u>6,767</u>	<u>6,767</u>	<u>-</u>
Net change in fund balance	<u>(274,671)</u>	<u>(274,671)</u>	<u>(280,301)</u>	<u>(280,301)</u>	<u>(5,630)</u>
Fund balance-beginning	<u>274,671</u>	<u>276,668</u>	<u>280,301</u>	<u>280,301</u>	<u>3,633</u>
Fund balance-ending	<u><u>\$ -</u></u>	<u><u>\$ 1,997</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,997)</u></u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
REGULAR LEVY DEBT SERVICE FUND
For the year ended December 31, 2013

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes	\$ -	\$ -	\$ 1,225	\$ 1,225	\$ 1,225
Investment income	-	-	310	310	310
Net change in fair value of investment	-	-	(205)	(205)	(205)
Total revenues	<u>-</u>	<u>-</u>	<u>1,330</u>	<u>1,330</u>	<u>1,330</u>
EXPENDITURES					
Principal	7,093,175	7,093,175	5,564,708	5,564,708	1,528,467
Interest	610	610	232,142	232,142	(231,532)
Total expenditures	<u>7,093,785</u>	<u>7,093,785</u>	<u>5,796,850</u>	<u>5,796,850</u>	<u>1,296,935</u>
Excess (deficiency) of revenues over (under) expenditures	(7,093,785)	(7,093,785)	(5,795,520)	(5,795,520)	1,298,265
OTHER FINANCING SOURCES (USES)					
Bonds/Loan proceeds	-	34,521,771	34,521,771	34,521,771	-
Payment to refunded bond escrow agent	-	(34,290,533)	(34,290,533)	(34,290,533)	-
Transfers in	7,093,176	7,093,176	5,564,708	5,564,708	(1,528,468)
Total other financing sources (uses)	<u>7,093,176</u>	<u>7,324,414</u>	<u>5,795,946</u>	<u>5,795,946</u>	<u>(1,528,468)</u>
Net change in fund balance	(609)	230,629	426	426	(230,203)
Fund balance-beginning	609	30,531	30,555	30,555	24
Fund balance-ending	<u>\$ -</u>	<u>\$ 261,160</u>	<u>\$ 30,981</u>	<u>\$ 30,981</u>	<u>\$ (230,179)</u>