

## 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, 2014

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	Special Revenue Funds			
	Recreation Activities	Development Review	Cable Access	Operating Grants
<b>ASSETS</b>				
Cash and cash equivalents	\$ 93,320	\$ 23,718	\$ 124,852	\$ -
Cash with outside agency	-	-	-	-
Investments	782,208	203,998	1,042,420	617,856
Receivables:				
Taxes	-	-	-	-
Accounts	22,129	41,586	-	-
Interest	1,626	459	2,343	1,463
Due from other funds	-	-	-	-
Due from other governments	-	-	-	74,355
Restricted assets:				
Deposit investment	-	-	-	-
Cash	-	-	-	72,042
Total Assets	<u>\$ 899,283</u>	<u>\$ 269,761</u>	<u>\$ 1,169,615</u>	<u>\$ 765,716</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 5,177	\$ -	\$ 496	\$ 31,774
Employee wages payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	1,296	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	-
Deferred-unearned revenue	148,258	-	-	-
Total Liabilities	<u>154,731</u>	<u>-</u>	<u>496</u>	<u>31,774</u>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Spendable:				
Restricted	-	-	1,169,119	733,942
Committed	744,552	269,761	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>744,552</u>	<u>269,761</u>	<u>1,169,119</u>	<u>733,942</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 899,283</u>	<u>\$ 269,761</u>	<u>\$ 1,169,615</u>	<u>\$ 765,716</u>

CITY OF REDMOND  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 December 31, 2014

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	Special Revenue Funds			
	Advanced Life Support	Aid Car/ Dispatch Donation	Real Estate Excise Tax	Felony Seizure
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 46,097	\$ 582,957	\$ -
Cash with outside agency	-	-	-	10,000
Investments	-	383,087	4,856,457	46,728
Receivables:				
Taxes	-	-	268,240	-
Accounts	-	-	-	-
Interest	-	860	10,380	116
Due from other funds	-	-	-	-
Due from other governments	1,463,595	-	-	-
Restricted assets:				
Deposit investment	-	-	-	11,274
Cash	-	-	-	-
Total Assets	\$ 1,463,595	\$ 430,044	\$ 5,718,034	\$ 68,118
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 29,257	\$ 54,062	\$ -	\$ -
Employee wages payable	40,512	-	-	-
Due to other funds	267,923	-	-	-
Due to other governments	-	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	11,274
Deferred-unearned revenue	-	-	-	-
Total Liabilities	337,692	54,062	-	11,274
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Spendable:				
Restricted	1,125,903	375,982	5,718,034	56,844
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	1,125,903	375,982	5,718,034	56,844
Total Liabilities and Fund Balances	\$ 1,463,595	\$ 430,044	\$ 5,718,034	\$ 68,118

CITY OF REDMOND  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 December 31, 2014

	Special Revenue Funds		
	Tourism	Solid Waste Recycling	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 53,460	\$ 46,705	\$ 971,109
Cash with outside agency	-	-	10,000
Investments	447,976	390,266	8,770,996
Receivables:			
Taxes	-	-	268,240
Accounts	-	-	63,715
Interest	1,198	887	19,332
Due from other funds	-	-	-
Due from other governments	-	82,309	1,620,259
Restricted assets:			
Deposit investment	-	-	11,274
Cash	-	-	72,042
Total Assets	\$ 502,634	\$ 520,167	\$ 11,806,967
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 13,754	\$ 6,628	\$ 141,148
Employee wages payable	-	-	40,512
Due to other funds	-	-	267,923
Due to other governments	-	-	1,296
Payable from restricted assets:			
Deposits payable	-	-	11,274
Deferred-unearned revenue	-	-	148,258
Total Liabilities	13,754	6,628	610,411
<b>Fund balances</b>			
Nonspendable	-	-	-
Spendable:			
Restricted	488,880	513,539	10,182,243
Committed	-	-	1,014,313
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balances	488,880	513,539	11,196,556
<b>Total Liabilities and Fund Balances</b>	<b>\$ 502,634</b>	<b>\$ 520,167</b>	<b>\$ 11,806,967</b>

CITY OF REDMOND  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 December 31, 2014

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	Debt Service Funds	Total Nonmajor Governmental Funds
	Regular Levy GO Bonds	
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,336	\$ 974,445
Cash with outside agency	-	10,000
Investments	27,801	8,798,797
Receivables:		
Taxes	-	268,240
Accounts	-	63,715
Interest	60	19,392
Due from other funds	-	-
Due from other governments	-	1,620,259
Restricted assets:		
Deposit investment	-	11,274
Cash	-	72,042
Total Assets	\$ 31,197	\$ 11,838,164
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 141,148
Employee wages payable	-	40,512
Due to other funds	-	267,923
Due to other governments	-	1,296
Payable from restricted assets:		
Deposits payable	-	11,274
Deferred-unearned revenue	-	148,258
Total Liabilities	-	610,411
<b>Fund balances</b>		
Nonspendable	-	-
Spendable:		
Restricted	31,197	10,213,440
Committed	-	1,014,313
Assigned	-	-
Unassigned	-	-
Total Fund Balances	31,197	11,227,753
<b>Total Liabilities and Fund Balances</b>	<b>\$ 31,197</b>	<b>\$ 11,838,164</b>

CITY OF REDMOND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2014

	Special Revenue Funds			
	Recreation Activities	Development Review	Cable Access	Operating Grants
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	207,268	-	-
Contributions	18,500	-	7,435	-
Intergovernmental	-	-	-	346,331
Charges for services	2,093,318	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	8,560	2,785	9,122	6,726
Net change in fair value of investments	(1,263)	357	(652)	2,905
Miscellaneous	305,185	-	-	-
Total Revenues	<u>2,424,300</u>	<u>210,410</u>	<u>15,905</u>	<u>355,962</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	1,385,996
Economic environment	-	274,210	20,568	-
Mental/physical health	-	-	-	-
Culture and recreation	2,494,373	-	-	-
Capital outlay	-	73,668	-	-
Debt service:				
Principal	-	-	-	-
Interest and debt issue costs	-	-	-	-
Total Expenditures	<u>2,494,373</u>	<u>347,878</u>	<u>20,568</u>	<u>1,385,996</u>
Excess (deficiency) of revenues over (under) expenditures	(70,073)	(137,468)	(4,663)	(1,030,034)
<b>OTHER FINANCING SOURCES (USES)</b>				
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	732,417
Transfers out	-	-	-	(385,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,417</u>
Net change in fund balances	(70,073)	(137,468)	(4,663)	(682,617)
Fund balances-beginning	814,625	407,229	1,173,782	1,416,559
Fund balances-ending	<u>\$ 744,552</u>	<u>\$ 269,761</u>	<u>\$ 1,169,119</u>	<u>\$ 733,942</u>

CITY OF REDMOND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2014

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	Special Revenue Funds			
	Advanced Life Support	Aid Car/ Dispatch Donations	Real Estate Excise Tax	Felony Seizure
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 3,934,927	\$ -
Licenses and Permits	-	-	-	-
Contributions	-	4,704	-	-
Intergovernmental	5,912,545	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	25,300	-	9,115
Investment income	(885)	3,224	43,895	450
Net change in fair value of investments	4,190	(566)	(8,284)	(64)
Miscellaneous	-	47,326	-	-
Total Revenues	<u>5,915,850</u>	<u>79,988</u>	<u>3,970,538</u>	<u>9,501</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Security of persons and property	5,734,871	11,655	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	91,470	43,228	-	-
Debt service:				
Principal	-	-	-	-
Interest and debt issue costs	-	-	-	-
Total Expenditures	<u>5,826,341</u>	<u>54,883</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	89,509	25,105	3,970,538	9,501
<b>OTHER FINANCING SOURCES (USES)</b>				
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(3,076,149)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,076,149)</u>	<u>-</u>
Net change in fund balances	89,509	25,105	894,389	9,501
Fund balances-beginning	1,036,394	350,877	4,823,645	47,343
Fund balances-ending	<u>\$ 1,125,903</u>	<u>\$ 375,982</u>	<u>\$ 5,718,034</u>	<u>\$ 56,844</u>

CITY OF REDMOND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2014

	Special Revenue Funds		
	Tourism	Solid Waste Recycling	Total
<b>REVENUES</b>			
Taxes	\$ 358,241	\$ -	\$ 4,293,168
Licenses and Permits	-	-	207,268
Contributions	-	-	30,639
Intergovernmental	-	129,467	6,388,343
Charges for services	-	591,444	2,684,762
Fines and forfeitures	-	-	34,415
Investment income	4,600	3,731	82,208
Net change in fair value of investments	(643)	(771)	(4,791)
Miscellaneous	-	194	352,705
Total Revenues	<u>362,198</u>	<u>724,065</u>	<u>14,068,717</u>
<b>EXPENDITURES</b>			
Current			
General government	-	-	-
Security of persons and property	-	-	5,746,526
Physical environment	-	674,638	674,638
Transportation	-	-	1,385,996
Economic environment	160,636	92	455,506
Mental/physical health	-	-	-
Culture and recreation	-	-	2,494,373
Capital outlay	25,000	-	233,366
Debt service:			
Principal	-	-	-
Interest and debt issue costs	-	-	-
Total Expenditures	<u>185,636</u>	<u>674,730</u>	<u>10,990,405</u>
Excess (deficiency) of revenues over (under) expenditures	176,562	49,335	3,078,312
<b>OTHER FINANCING SOURCES (USES)</b>			
Refunding bonds issued	-	-	-
Premium on refunding bonds issued	-	-	-
Payment to refunded bond escrow agent	-	-	-
Disposition of capital assets	-	-	-
Transfers in	-	-	732,417
Transfers out	(131,050)	-	(3,592,199)
Total other financing sources (uses)	<u>(131,050)</u>	<u>-</u>	<u>(2,859,782)</u>
Net change in fund balances	45,512	49,335	218,530
Fund balances-beginning	443,368	464,204	10,978,026
Fund balances-ending	<u>\$ 488,880</u>	<u>\$ 513,539</u>	<u>\$ 11,196,556</u>

CITY OF REDMOND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2014

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	Debt Service Funds	Total Nonmajor Governmental Funds
	Regular Levy GO Bonds	
<b>REVENUES</b>		
Taxes	\$ -	\$ 4,293,168
Licenses and Permits	-	207,268
Contributions	-	30,639
Intergovernmental	-	6,388,343
Charges for services	-	2,684,762
Fines and forfeitures	-	34,415
Investment income	233	82,441
Net change in fair value of investments	(18)	(4,809)
Miscellaneous	-	352,705
Total Revenues	<u>215</u>	<u>14,068,932</u>
<b>EXPENDITURES</b>		
Current		
General government	-	-
Security of persons and property	-	5,746,526
Physical environment	-	674,638
Transportation	-	1,385,996
Economic environment	-	455,506
Mental/physical health	-	-
Culture and recreation	-	2,494,373
Capital outlay	-	233,366
Debt service:		
Principal	3,500,000	3,500,000
Interest and debt issue costs	2,157,553	2,157,553
Total Expenditures	<u>5,657,553</u>	<u>16,647,958</u>
Excess (deficiency) of revenues over (under) expenditures	(5,657,338)	(2,579,026)
<b>OTHER FINANCING SOURCES (USES)</b>		
Refunding bonds issued	-	-
Premium on refunding bonds issued	-	-
Payment to refunded bond escrow agent	-	-
Disposition of capital assets	-	-
Transfers in	5,657,554	6,389,971
Transfers out	-	(3,592,199)
Total other financing sources (uses)	<u>5,657,554</u>	<u>2,797,772</u>
Net change in fund balances	216	218,746
Fund balances-beginning	30,981	11,009,007
Fund balances-ending	<u>\$ 31,197</u>	<u>\$ 11,227,753</u>

CITY OF REDMOND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
CAPITAL INVESTMENTS PROGRAM CAPITAL PROJECTS FUNDS  
For the year ended December 31, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 13,494,649	\$ 13,994,649	\$ 3,545,766	\$ 4,693,950	\$ 8,239,716	\$ (5,754,933)
Contributions	102,734	171,234	285,915	278,815	564,730	393,496
Charges for services	4,923,028	4,923,028	4,631,641	4,137,190	8,768,831	3,845,803
Investment income	567,234	567,234	316,234	255,130	571,364	4,130
Net change in fair value of investment	-	-	(208,936)	(29,565)	(238,501)	(238,501)
Miscellaneous	587,405	587,405	(43,741)	826	(42,915)	(630,320)
Total Revenues	<u>19,675,050</u>	<u>20,243,550</u>	<u>8,526,879</u>	<u>9,336,346</u>	<u>17,863,225</u>	<u>(2,380,325)</u>
<b>EXPENDITURES</b>						
Current						
Capital outlay	39,387,748	39,906,248	9,926,486	14,296,286	24,222,772	15,683,476
Debt service						
Principal	-	-	202,457	71,886	274,343	(274,343)
Interest	-	-	6,074	1,438	7,512	(7,512)
Total Expenditures	<u>39,387,748</u>	<u>39,906,248</u>	<u>10,135,017</u>	<u>14,369,610</u>	<u>24,504,627</u>	<u>15,401,621</u>
Excess (deficiency) of revenues over (under) expenditures	(19,712,698)	(19,662,698)	(1,608,138)	(5,033,264)	(6,641,402)	13,021,296
<b>OTHER FINANCING SOURCES (USES)</b>						
Disposition of assets	-	-	25,500	-	25,500	25,500
Transfers in	18,218,684	18,218,684	11,285,233	6,933,454	18,218,687	3
Transfers out	(10,017,168)	(10,067,168)	(6,528,526)	(896,491)	(7,425,017)	2,642,151
Total other financing sources and uses	<u>8,201,516</u>	<u>8,151,516</u>	<u>4,782,207</u>	<u>6,036,963</u>	<u>10,819,170</u>	<u>2,667,654</u>
Net change in fund balance	(11,511,182)	(11,511,182)	3,174,069	1,003,699	4,177,768	15,688,950
Fund balance-beginning	31,038,482	29,191,180	29,606,174	32,780,243	29,606,174	414,994
Fund balance-ending	<u>\$ 19,527,300</u>	<u>\$ 17,679,998</u>	<u>\$ 32,780,243</u>	<u>\$ 33,783,942</u>	<u>\$ 33,783,942</u>	<u>\$ 16,103,944</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Charges for services	\$ 4,436,844	\$ 4,436,844	\$ 2,051,127	\$ 2,093,318	\$ 4,144,445	\$ (292,399)
Contributions	4,000	4,000	6,373	18,500	24,873	20,873
Investment income	30,000	30,000	10,384	8,560	18,944	(11,056)
Net change in fair value of investment	-	-	(5,623)	(1,263)	(6,886)	(6,886)
Miscellaneous	<u>475,525</u>	<u>475,525</u>	<u>276,240</u>	<u>305,185</u>	<u>581,425</u>	<u>105,900</u>
Total Revenues	<u>4,946,369</u>	<u>4,946,369</u>	<u>2,338,501</u>	<u>2,424,300</u>	<u>4,762,801</u>	<u>(183,568)</u>
<b>EXPENDITURES</b>						
General government	40,400	-	-	-	-	-
Security of persons and property	-	-	80	-	80	(80)
Economic environment	-	-	273	-	273	(273)
Culture and recreation	<u>4,653,633</u>	<u>4,744,034</u>	<u>2,327,085</u>	<u>2,494,373</u>	<u>4,821,458</u>	<u>(77,424)</u>
Total Expenditures	<u>4,694,033</u>	<u>4,744,034</u>	<u>2,327,438</u>	<u>2,494,373</u>	<u>4,821,811</u>	<u>(77,777)</u>
Excess (deficiency) of revenues over (under) expenditures	252,336	202,335	11,063	(70,073)	(59,010)	(261,345)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	<u>252,336</u>	<u>202,335</u>	<u>11,063</u>	<u>(70,073)</u>	<u>(59,010)</u>	<u>(261,345)</u>
Fund balance-beginning	837,964	805,803	803,562	814,625	803,562	(2,241)
Fund balance-ending	<u>\$ 1,090,300</u>	<u>\$ 1,008,138</u>	<u>\$ 814,625</u>	<u>\$ 744,552</u>	<u>\$ 744,552</u>	<u>\$ (263,586)</u>

CITY OF REDMOND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
DEVELOPMENT REVIEW FUND  
For the year ended December 31, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Licenses and permits	\$ -	\$ 1,350,427	\$ 436,655	\$ 207,268	\$ 643,923	\$ (706,504)
Charges for services	-	-	452	-	452	452
Investment income	-	-	1,688	2,785	4,473	4,473
Net change in fair value of investment	-	-	(2,738)	357	(2,381)	(2,381)
Total Revenues	<u>-</u>	<u>1,350,427</u>	<u>436,057</u>	<u>210,410</u>	<u>646,467</u>	<u>(703,960)</u>
<b>EXPENDITURES</b>						
Economic Environment	-	1,350,427	28,828	274,210	303,038	1,047,389
Capital outlay	-	-	-	73,668	73,668	(73,668)
Total Expenditures	<u>-</u>	<u>1,350,427</u>	<u>28,828</u>	<u>347,878</u>	<u>376,706</u>	<u>973,721</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	407,229	(137,468)	269,761	269,761
Net change in fund balance	-	-	407,229	(137,468)	269,761	269,761
Fund balance-beginning	-	-	-	407,229	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407,229</u>	<u>\$ 269,761</u>	<u>\$ 269,761</u>	<u>\$ 269,761</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Contributions	\$ -	\$ -	\$ 34,870	\$ 7,435	\$ 42,305	\$ 42,305
Investment income	216,000	216,000	12,291	9,122	21,413	(194,587)
Net change in fair value of investment	-	-	(7,860)	(652)	(8,512)	(8,512)
Miscellaneous	94,000	94,000	-	-	-	(94,000)
Total Revenues	<u>310,000</u>	<u>310,000</u>	<u>39,301</u>	<u>15,905</u>	<u>55,206</u>	<u>(254,794)</u>
<b>EXPENDITURES</b>						
Economic Environment	169,950	169,950	58,366	20,568	78,934	91,016
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>20,568</u>	<u>120,007</u>	<u>424,943</u>
Excess (deficiency) of revenues over (under) expenditures	(234,950)	(234,950)	(60,138)	(4,663)	(64,801)	170,149
Net change in fund balance	(234,950)	(234,950)	(60,138)	(4,663)	(64,801)	170,149
Fund balance-beginning	1,209,262	1,209,771	1,233,920	1,173,782	1,233,920	24,149
Fund balance-ending	<u>\$ 974,312</u>	<u>\$ 974,821</u>	<u>\$ 1,173,782</u>	<u>\$ 1,169,119</u>	<u>\$ 1,169,119</u>	<u>\$ 194,298</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 270,000	\$ 320,000	\$ 83,048	\$ 346,331	\$ 429,379	\$ 109,379
Investment income	48,000	48,000	16,541	6,726	23,267	(24,733)
Net change in fair value of investment	-	-	(9,836)	2,905	(6,931)	(6,931)
Total Revenues	<u>318,000</u>	<u>368,000</u>	<u>89,753</u>	<u>355,962</u>	<u>445,715</u>	<u>77,715</u>
<b>EXPENDITURES</b>						
Transportation	3,173,690	3,173,690	1,184,585	1,385,996	2,570,581	603,109
Total Expenditures	<u>3,173,690</u>	<u>3,173,690</u>	<u>1,184,585</u>	<u>1,385,996</u>	<u>2,570,581</u>	<u>603,109</u>
Excess (deficiency) of revenues over (under) expenditures	(2,855,690)	(2,805,690)	(1,094,832)	(1,030,034)	(2,124,866)	680,824
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	1,514,834	1,514,834	782,417	732,417	1,514,834	-
Transfers out	(385,000)	(385,000)	(50,000)	(385,000)	(435,000)	(50,000)
Total other financing sources (uses)	<u>1,129,834</u>	<u>1,129,834</u>	<u>732,417</u>	<u>347,417</u>	<u>1,079,834</u>	<u>(50,000)</u>
Net change in fund balance	(1,725,856)	(1,675,856)	(362,415)	(682,617)	(1,045,032)	630,824
Fund balance-beginning	1,807,176	1,776,196	1,778,974	1,416,559	1,778,974	2,778
Fund balance-ending	<u>\$ 81,320</u>	<u>\$ 100,340</u>	<u>\$ 1,416,559</u>	<u>\$ 733,942</u>	<u>\$ 733,942</u>	<u>\$ 633,602</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 12,546,691	\$ 12,605,409	\$ 6,135,775	\$ 5,912,545	\$ 12,048,320	\$ (557,089)
Investment income	-	-	1,820	(885)	935	935
Net change in fair value of investment	-	-	(4,190)	4,190	-	-
Contributions	51,834	51,834	-	-	-	(51,834)
Total Revenues	<u>12,598,525</u>	<u>12,657,243</u>	<u>6,133,405</u>	<u>5,915,850</u>	<u>12,049,255</u>	<u>(607,988)</u>
<b>EXPENDITURES</b>						
Security of persons and property	11,862,384	11,921,102	5,441,415	5,734,871	11,176,286	744,816
Capital outlay	-	-	17,732	91,470	109,202	(109,202)
Total Expenditures	<u>11,862,384</u>	<u>11,921,102</u>	<u>5,459,147</u>	<u>5,826,341</u>	<u>11,285,488</u>	<u>635,614</u>
Excess (deficiency) of revenues over (under) expenditures	736,141	736,141	674,258	89,509	763,767	27,626
<b>OTHER FINANCING SOURCES (USES)</b>						
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>-</u>	<u>(10,500)</u>
Net change in fund balance	746,641	746,641	674,258	89,509	763,767	17,126
Fund balance-beginning	885,979	361,822	362,136	1,036,394	362,136	314
Fund balance-ending	<u>\$ 1,632,620</u>	<u>\$ 1,108,463</u>	<u>\$ 1,036,394</u>	<u>\$ 1,125,903</u>	<u>\$ 1,125,903</u>	<u>\$ 17,440</u>

CITY OF REDMOND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
AID CAR DONATION SPECIAL REVENUE FUND  
For the year ended December 31, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Contributions	\$ 60,000	\$ 60,000	\$ 2,712	\$ 4,704	\$ 7,416	\$ (52,584)
Fines and forfeitures	-	-	-	25,300	25,300	25,300
Investment income	-	-	3,360	3,224	6,584	6,584
Net change in fair value of investment	-	-	(2,350)	(566)	(2,916)	(2,916)
Miscellaneous	<u>80,000</u>	<u>80,000</u>	<u>70,804</u>	<u>47,326</u>	<u>118,130</u>	<u>38,130</u>
Total Revenues	<u>140,000</u>	<u>140,000</u>	<u>74,526</u>	<u>79,988</u>	<u>154,514</u>	<u>14,514</u>
<b>EXPENDITURES</b>						
Security of persons and property	126,000	126,000	28,307	11,655	39,962	86,038
Capital outlay	<u>100,000</u>	<u>100,000</u>	-	43,228	43,228	56,772
Total Expenditures	<u>226,000</u>	<u>226,000</u>	<u>28,307</u>	<u>54,883</u>	<u>83,190</u>	<u>142,810</u>
Excess (deficiency) of revenues over (under) expenditures	(86,000)	(86,000)	46,219	25,105	71,324	157,324
Net change in fund balance	(86,000)	(86,000)	46,219	25,105	71,324	157,324
Fund balance-beginning	<u>327,109</u>	<u>304,461</u>	<u>304,658</u>	<u>350,877</u>	<u>304,658</u>	<u>197</u>
Fund balance-ending	<u>\$ 241,109</u>	<u>\$ 218,461</u>	<u>\$ 350,877</u>	<u>\$ 375,982</u>	<u>\$ 375,982</u>	<u>\$ 157,521</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ 6,062,700	\$ 6,062,700	\$ 5,980,372	\$ 3,934,926	\$ 9,915,298	\$ 3,852,598
Investment income	30,000	30,000	34,019	43,895	77,914	47,914
Net change in fair value of investment	-	-	(30,618)	(8,284)	(38,902)	(38,902)
Total Revenues	<u>6,092,700</u>	<u>6,092,700</u>	<u>5,983,773</u>	<u>3,970,537</u>	<u>9,954,310</u>	<u>3,861,610</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers out	(6,062,701)	(6,373,701)	(3,297,552)	(3,076,149)	(6,373,701)	-
Total other financing sources (uses)	<u>(6,062,701)</u>	<u>(6,373,701)</u>	<u>(3,297,552)</u>	<u>(3,076,149)</u>	<u>(6,373,701)</u>	<u>-</u>
Net change in fund balance	29,999	(281,001)	2,686,221	894,388	3,580,609	3,861,610
Fund balance-beginning	699,825	1,804,932	2,137,424	4,823,645	2,137,424	332,492
Fund balance-ending	<u>\$ 729,824</u>	<u>\$ 1,523,931</u>	<u>\$ 4,823,645</u>	<u>\$ 5,718,033</u>	<u>\$ 5,718,033</u>	<u>\$ 4,194,102</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Fines and forfeitures	\$ 6,000	\$ 6,000	\$ -	\$ 9,115	\$ 9,115	\$ 3,115
Investment income	-	-	618	450	1,068	1,068
Net change in fair value of investment	-	-	(385)	(64)	(449)	(449)
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>233</u>	<u>9,501</u>	<u>9,734</u>	<u>3,734</u>
<b>EXPENDITURES</b>						
Security of persons and property	-	-	5,643	-	5,643	(5,643)
Total Expenditures	<u>-</u>	<u>-</u>	<u>5,643</u>	<u>-</u>	<u>5,643</u>	<u>(5,643)</u>
Excess (deficiency) of revenues over (under) expenditures	6,000	6,000	(5,410)	9,501	4,091	(1,909)
Net change in fund balance	6,000	6,000	(5,410)	9,501	4,091	(1,909)
Fund balance-beginning	<u>90,071</u>	<u>42,139</u>	<u>52,753</u>	<u>47,343</u>	<u>52,753</u>	<u>10,614</u>
Fund balance-ending	<u>\$ 96,071</u>	<u>\$ 48,139</u>	<u>\$ 47,343</u>	<u>\$ 56,844</u>	<u>\$ 56,844</u>	<u>\$ 8,705</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ 600,000	\$ 600,000	\$ 347,750	\$ 358,241	\$ 705,991	\$ 105,991
Investment income	6,600	6,600	4,711	4,600	9,311	2,711
Net change in fair value of investment	-	-	(3,019)	(643)	(3,662)	(3,662)
Total Revenues	<u>606,600</u>	<u>606,600</u>	<u>349,442</u>	<u>362,198</u>	<u>711,640</u>	<u>105,040</u>
<b>EXPENDITURES</b>						
Economic development	420,900	438,800	150,780	160,636	311,416	127,384
Capital Outlay	-	-	-	25,000	25,000	(25,000)
Total Expenditures	<u>420,900</u>	<u>438,800</u>	<u>150,780</u>	<u>185,636</u>	<u>336,416</u>	<u>102,384</u>
Excess (deficiency) of revenues over (under) expenditures	185,700	167,800	198,662	176,562	375,224	207,424
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers out	(269,100)	(269,100)	(130,650)	(131,050)	(261,700)	7,400
Total other financing sources (uses)	<u>(269,100)</u>	<u>(269,100)</u>	<u>(130,650)</u>	<u>(131,050)</u>	<u>(261,700)</u>	<u>7,400</u>
Net change in fund balance	(83,400)	(101,300)	68,012	45,512	113,524	214,824
Fund balance-beginning	359,218	376,128	375,356	443,368	375,356	(772)
Fund balance-ending	<u>\$ 275,818</u>	<u>\$ 274,828</u>	<u>\$ 443,368</u>	<u>\$ 488,880</u>	<u>\$ 488,880</u>	<u>\$ 214,052</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 246,738	\$ 246,738	\$ 136,334	\$ 129,467	\$ 265,801	\$ 19,063
Charges for services	1,183,762	1,183,762	585,997	591,444	1,177,441	(6,321)
Investment income	5,151	5,151	3,108	3,731	6,839	1,688
Net change in fair value of investment	-	-	(2,445)	(771)	(3,216)	(3,216)
Miscellaneous	-	-	72	194	266	266
Total Revenues	<u>1,435,651</u>	<u>1,435,651</u>	<u>723,066</u>	<u>724,065</u>	<u>1,447,131</u>	<u>11,480</u>
<b>EXPENDITURES</b>						
Physical environment	1,539,832	1,539,832	609,752	674,638	1,284,390	255,442
Economic environment	-	-	-	92	92	(92)
Total Expenditures	<u>1,539,832</u>	<u>1,539,832</u>	<u>609,752</u>	<u>674,730</u>	<u>1,284,482</u>	<u>255,350</u>
Excess (deficiency) of revenues over (under) expenditures	(104,181)	(104,181)	113,314	49,335	162,649	266,830
Net change in fund balance	(104,181)	(104,181)	113,314	49,335	162,649	266,830
Fund balance-beginning	291,982	350,889	350,890	464,204	350,890	1
Fund balance-ending	<u>\$ 187,801</u>	<u>\$ 246,708</u>	<u>\$ 464,204</u>	<u>\$ 513,539</u>	<u>\$ 513,539</u>	<u>\$ 266,831</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ 11,144	\$ 4,377	\$ -	\$ -	\$ -	\$ (4,377)
Investment income	-	(796)	796	-	796	1,592
Total Revenues	<u>11,144</u>	<u>3,581</u>	<u>796</u>	<u>-</u>	<u>796</u>	<u>(2,785)</u>
<b>EXPENDITURES</b>						
Principal	280,000	280,000	280,000	-	280,000	-
Interest	5,815	5,815	7,864	-	7,864	(2,049)
Total Expenditures	<u>285,815</u>	<u>285,815</u>	<u>287,864</u>	<u>-</u>	<u>287,864</u>	<u>(2,049)</u>
Excess (deficiency) of revenues over (under) expenditures	(274,671)	(282,234)	(287,068)	-	(287,068)	(4,834)
<b>OTHER FINANCING SOURCES (USES)</b>						
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>-</u>	<u>6,767</u>	<u>-</u>
Net change in fund balance	(274,671)	(275,467)	(280,301)	-	(280,301)	(4,834)
Fund balance-beginning	<u>274,671</u>	<u>277,517</u>	<u>280,301</u>	<u>-</u>	<u>280,301</u>	<u>2,784</u>
Fund balance-ending	<u>\$ -</u>	<u>\$ 2,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,050)</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, 2014

	Original Budget 2013-2014	Final Budget 2013-2014	2013 Actual	2014 Actual	Actual 2013-2014 Biennium	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ 1,225	\$ -	\$ 1,225	\$ 1,225
Investment income	-	-	310	233	543	543
Net change in fair value of investment	-	-	(205)	(18)	(223)	(223)
Total Revenues	<u>-</u>	<u>-</u>	<u>1,330</u>	<u>215</u>	<u>1,545</u>	<u>1,545</u>
<b>EXPENDITURES</b>						
Principal	7,093,175	7,185,000	3,685,000	3,500,000	7,185,000	-
Interest	610	4,037,872	2,111,850	2,157,553	4,269,403	(231,531)
Total Expenditures	<u>7,093,785</u>	<u>11,222,872</u>	<u>5,796,850</u>	<u>5,657,553</u>	<u>11,454,403</u>	<u>(231,531)</u>
Excess (deficiency) of revenues over (under) expenditures	(7,093,785)	(11,222,872)	(5,795,520)	(5,657,338)	(11,452,858)	(229,986)
<b>OTHER FINANCING SOURCES (USES)</b>						
Bonds/Loan proceeds	-	34,521,771	34,521,771	-	34,521,771	-
Payment to refunded bond escrow agen	-	(34,290,533)	(34,290,533)	-	(34,290,533)	-
Transfers in	7,093,176	11,222,263	5,564,708	5,657,554	11,222,262	(1)
Total other financing sources (uses)	<u>7,093,176</u>	<u>11,453,501</u>	<u>5,795,946</u>	<u>5,657,554</u>	<u>11,453,500</u>	<u>(1)</u>
Net change in fund balance	(609)	230,629	426	216	642	(229,987)
Fund balance-beginning	609	30,531	30,555	30,981	30,555	24
Fund balance-ending	<u>\$ -</u>	<u>\$ 261,160</u>	<u>\$ 30,981</u>	<u>\$ 31,197</u>	<u>\$ 31,197</u>	<u>\$ (229,963)</u>