

CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS

CITY OF REDMOND
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2015 and 2014

	2015	2014
Governmental funds capital assets:		
Land	\$ 125,880,008	\$ 99,983,477
Buildings	75,576,215	75,049,440
Improvements other than buildings	32,940,285	30,527,367
Machinery and equipment	15,228,675	14,817,813
Artwork	548,878	549,078
Infrastructure	260,666,965	241,125,829
Construction in progress	17,534,392	20,013,290
Total governmental funds capital assets	\$ 528,375,418	\$ 482,066,294
Investments in governmental funds capital assets by source:		
General fund	\$ 318,438,721	\$ 303,181,176
Special revenue funds	9,774,658	9,727,020
Impact fees	39,732,184	38,178,188
Federal grants	19,139,505	15,609,194
General obligation bonds	87,669,373	87,669,373
Private gifts	53,620,977	27,701,343
Total governmental funds capital assets	\$ 528,375,418	\$ 482,066,294

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

CITY OF REDMOND
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
December 31, 2015

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Function and Activity	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,449,723
Planning	-	-	-	1,234,940
General government	33,729,179	36,574,075	8,140,840	(1,134,953)
Public works/general	<u>5,171,065</u>	<u>2,592,361</u>	<u>319,688</u>	<u>203,138</u>
Total general government	<u>38,900,244</u>	<u>39,166,436</u>	<u>8,460,528</u>	<u>3,752,848</u>
Security				
Police	-	7,531,872	92,458	2,124,660
Fire	<u>3,263,488</u>	<u>17,930,731</u>	<u>287,807</u>	<u>8,599,907</u>
Total security	<u>3,263,488</u>	<u>25,462,603</u>	<u>380,265</u>	<u>10,724,567</u>
Transportation				
Transportation	<u>45,460,834</u>	<u>-</u>	<u>-</u>	<u>155,235</u>
Culture and recreation				
Parks and recreation	38,148,629	9,124,651	23,899,492	562,366
Senior center	<u>106,814</u>	<u>1,822,525</u>	<u>200,000</u>	<u>33,660</u>
Total culture and recreation	<u>38,255,443</u>	<u>10,947,176</u>	<u>24,099,492</u>	<u>596,026</u>
Total governmental funds capital assets	<u>\$ 125,880,009</u>	<u>\$ 75,576,215</u>	<u>\$ 32,940,285</u>	<u>\$ 15,228,676</u>

CITY OF REDMOND
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
December 31, 2015

Function and Activity	<u>Artwork</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,449,723
Planning	-	-	230,759	1,465,699
General government	92,998	15,154,300	(17,044,782)	75,511,657
Public works/general	-	-	(1,128,284)	7,157,968
Total general government	<u>92,998</u>	<u>15,154,300</u>	<u>(17,942,307)</u>	<u>87,585,047</u>
Security				
Police	-	-	4,359,435	14,108,425
Fire	-	-	165,157	30,247,090
Total security	<u>-</u>	<u>-</u>	<u>4,524,592</u>	<u>44,355,515</u>
Transportation	<u>-</u>	<u>237,024,140</u>	<u>26,475,272</u>	<u>309,115,481</u>
Culture and recreation				
Parks and recreation	455,879	8,488,525	4,476,834	85,156,376
Senior center	-	-	-	2,162,999
Total culture and recreation	<u>455,879</u>	<u>8,488,525</u>	<u>4,476,834</u>	<u>87,319,375</u>
Total governmental funds capital assets	<u>\$ 548,877</u>	<u>\$ 260,666,965</u>	<u>\$ 17,534,391</u>	<u>\$ 528,375,418</u>

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CITY OF REDMOND
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2015

Function and Activity	Governmental Funds Capital Assets 1-1-2015	Additions	Deductions	Governmental Funds Capital Assets 12-31-2015
General government				
Finance	\$ 3,149,032	\$ 313,985	\$ 13,294	\$ 3,449,723
Planning	1,212,550	263,335	10,186	1,465,699
General government	49,793,595	25,920,355	202,293	75,511,657
Public works/general	<u>8,323,572</u>	<u>115,216</u>	<u>1,280,820</u>	<u>7,157,968</u>
Total general government	<u>62,478,749</u>	<u>26,612,891</u>	<u>1,506,593</u>	<u>87,585,047</u>
Security				
Police	10,735,087	3,499,962	126,624	14,108,425
Fire	<u>30,268,573</u>	<u>11,017</u>	<u>32,500</u>	<u>30,247,090</u>
Total security	<u>41,003,660</u>	<u>3,510,979</u>	<u>159,124</u>	<u>44,355,515</u>
Transportation	<u>296,793,903</u>	<u>35,721,001</u>	<u>23,399,423</u>	<u>309,115,481</u>
Culture and recreation				
Parks and recreation	79,626,983	6,119,748	590,355	85,156,376
Senior center	<u>2,162,999</u>	<u>-</u>	<u>-</u>	<u>2,162,999</u>
Total culture and recreation	<u>81,789,982</u>	<u>6,119,748</u>	<u>590,355</u>	<u>87,319,375</u>
Total governmental funds capital assets	<u>\$ 482,066,294</u>	<u>\$ 71,964,619</u>	<u>\$ 25,655,495</u>	<u>\$ 528,375,418</u>

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