

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, 2015

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	Special Revenue Funds			
	Recreation Activities	Development Review	Cable Access	Operating Grants
ASSETS				
Cash and cash equivalents	\$ 123,109	\$ 73,284	\$ 142,602	\$ 40,215
Cash with outside agency	-	-	-	-
Investments	774,818	461,227	897,496	706,512
Receivables:				
Taxes	-	-	-	-
Accounts	66,854	-	-	171
Interest	1,681	1,001	2,038	1,565
Due from other funds	-	-	-	-
Due from other governments	-	151,714	-	63,863
Restricted assets:				
Deposit investment	-	-	-	-
Cash	-	-	-	72,042
Total Assets	\$ 966,462	\$ 687,226	\$ 1,042,136	\$ 884,368
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 18,949	\$ -	\$ 27,649	\$ 10,167
Employee wages payable	40,485	24,608	-	21,597
Due to other funds	-	-	-	-
Due to other governments	3,852	-	-	120,974
Payable from restricted assets:				
Deposits payable	-	-	-	-
Deferred-unearned revenue	128,568	-	-	-
Total Liabilities	191,854	24,608	27,649	152,738
Fund balances				
Nonspendable	-	-	-	-
Spendable:				
Restricted	-	-	1,014,487	731,630
Committed	774,608	662,618	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	774,608	662,618	1,014,487	731,630
Total Liabilities and Fund Balances	\$ 966,462	\$ 687,226	\$ 1,042,136	\$ 884,368

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2015

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Special Revenue Funds

	<u>Advanced Life Support</u>	<u>Aid Car/ Dispatch Donation</u>	<u>Real Estate Excise Tax</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 54,313	\$ 594,074
Cash with outside agency	-	-	-
Investments	-	341,831	3,738,944
Receivables:			
Taxes	-	-	611,507
Accounts	-	-	-
Interest	-	778	9,703
Due from other funds	-	-	-
Due from other governments	1,608,122	-	-
Restricted assets:			
Deposit investment	-	-	-
Cash	-	-	-
Total Assets	<u>\$ 1,608,122</u>	<u>\$ 396,922</u>	<u>\$ 4,954,228</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 13,469	\$ 1,310	\$ -
Employee wages payable	192,275	-	-
Due to other funds	128,482	-	-
Due to other governments	404	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Deferred-unearned revenue	-	-	-
Total Liabilities	<u>334,630</u>	<u>1,310</u>	<u>-</u>
Fund balances			
Nonspendable	-	-	-
Spendable:			
Restricted	1,273,492	395,612	4,954,228
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>1,273,492</u>	<u>395,612</u>	<u>4,954,228</u>
Total Liabilities and Fund Balances	<u>\$ 1,608,122</u>	<u>\$ 396,922</u>	<u>\$ 4,954,228</u>

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2015

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Special Revenue Funds				
	Felony Seizure	Tourism	Solid Waste Recycling	Total
ASSETS				
Cash and cash equivalents	\$ 6,545	\$ 83,841	\$ 67,815	\$ 1,185,798
Cash with outside agency	10,000	-	-	10,000
Investments	40,857	527,675	426,811	7,916,171
Receivables:				
Taxes	-	-	-	611,507
Accounts	-	-	-	67,025
Interest	113	1,201	943	19,023
Due from other funds	-	-	-	-
Due from other governments	-	-	188,528	2,012,227
Restricted assets:				
Deposit investment	335	-	-	335
Cash	-	-	-	72,042
Total Assets	\$ 57,850	\$ 612,717	\$ 684,097	\$ 11,894,128
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 32,834	\$ 8,828	\$ 113,206
Employee wages payable	-	-	14,317	293,282
Due to other funds	-	-	-	128,482
Due to other governments	36	-	-	125,266
Payable from restricted assets:				
Deposits payable	335	-	-	335
Deferred-unearned revenue	-	-	-	128,568
Total Liabilities	371	32,834	23,145	789,139
Fund balances				
Nonspendable	-	-	-	-
Spendable:				
Restricted	57,479	579,883	660,952	9,667,763
Committed	-	-	-	1,437,226
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	57,479	579,883	660,952	11,104,989
Total Liabilities and Fund Balances	\$ 57,850	\$ 612,717	\$ 684,097	\$ 11,894,128

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015

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	Debt Service Fund		Total
	Regular Levy	Total	Nonmajor Governmental Funds
	GO Bonds	Total	Funds
ASSETS			
Cash and cash equivalents	\$ 145,272	\$ 145,272	\$ 1,331,070
Cash with outside agency	-	-	10,000
Investments	914,303	914,303	8,830,474
Receivables:			
Taxes	-	-	611,507
Accounts	-	-	67,025
Interest	6,032	6,032	25,055
Due from other funds	-	-	-
Due from other governments	-	-	2,012,227
Restricted assets:			
Deposit investment	-	-	335
Cash	-	-	72,042
Total Assets	\$ 1,065,607	\$ 1,065,607	12,959,735
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 113,206
Employee wages payable	-	-	293,282
Due to other funds	-	-	128,482
Due to other governments	-	-	125,266
Payable from restricted assets:			
Deposits payable	-	-	335
Deferred-unearned revenue	-	-	128,568
Total Liabilities	-	-	789,139
Fund balances			
Nonspendable	-	-	-
Spendable:			
Restricted	1,065,607	1,065,607	10,733,370
Committed	-	-	1,437,226
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balances	1,065,607	1,065,607	12,170,596
Total Liabilities and Fund Balances	\$ 1,065,607	\$ 1,065,607	\$ 12,959,735

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2015

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	Special Revenue Funds			
	Recreation Activities	Development Review	Cable Access	Operating Grants
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	1,099,484	-	104,264
Contributions	28,004	-	7,879	-
Intergovernmental	-	-	-	174,831
Charges for services	2,338,196	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	9,432	4,122	9,061	6,455
Net change in fair value of investment	(2,281)	(1,358)	(2,642)	(2,080)
Miscellaneous	308,854	-	-	-
Total Revenues	2,682,205	1,102,248	14,298	283,470
EXPENDITURES				
Current				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	1,292,403
Economic environment	-	709,391	99,809	45
Social Services	273,505	-	-	-
Culture and recreation	2,378,644	-	-	-
Capital outlay	-	-	69,121	-
Debt service:				
Principal	-	-	-	-
Interest and debt issue costs	-	-	-	-
Total Expenditures	2,652,149	709,391	168,930	1,292,448
Excess (deficiency) of revenues over (under) expenditures	30,056	392,857	(154,632)	(1,008,978)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	1,006,666
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	1,006,666
Net change in fund balances	30,056	392,857	(154,632)	(2,312)
Fund balances-beginning	744,552	269,761	1,169,119	733,942
Fund balances-ending	\$ 774,608	\$ 662,618	\$ 1,014,487	\$ 731,630

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2015

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	Special Revenue Funds		
	Advanced Life Support	Aid Car/ Dispatch Donations	Real Estate Excise Tax
REVENUES			
Taxes	\$ -	\$ -	\$ 7,151,603
Licenses and Permits	-	-	-
Contributions	15	1,922	-
Intergovernmental	8,062	-	-
Charges for services	6,594,002	-	-
Fines and forfeitures	-	5,100	-
Investment income	252	3,166	42,880
Net change in fair value of investment	-	(1,006)	(11,006)
Miscellaneous	-	52,317	-
Total Revenues	6,602,331	61,499	7,183,477
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	6,454,742	30,852	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Social Services	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	11,017	-
Debt service:			
Principal	-	-	-
Interest and debt issue costs	-	-	-
Total Expenditures	6,454,742	41,869	-
Excess (deficiency) of revenues over (under) expenditures	147,589	19,630	7,183,477
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	-	-	(7,947,283)
Total other financing sources (uses)	-	-	(7,947,283)
Net change in fund balances	147,589	19,630	(763,806)
Fund balances-beginning	1,125,903	375,982	5,718,034
Fund balances-ending	\$ 1,273,492	\$ 395,612	\$ 4,954,228

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2015

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	Special Revenue Funds			
	Felony Seizure	Tourism	Solid Waste Recycling	Total
REVENUES				
Taxes	\$ -	\$ 387,138	\$ -	\$ 7,538,741
Licenses and Permits	-	-	-	1,203,748
Contributions	-	-	-	37,820
Intergovernmental	-	-	160,590	343,483
Charges for services	-	-	553,222	9,485,420
Fines and forfeitures	10,802	-	-	15,902
Investment income	494	4,833	4,176	84,871
Net change in fair value of investment	(121)	(1,553)	(1,256)	(23,303)
Miscellaneous	-	-	70,904	432,075
Total Revenues	11,175	390,418	787,636	19,118,757
EXPENDITURES				
Current				
General government	-	-	-	-
Security of persons and property	10,540	-	-	6,496,134
Physical environment	-	-	640,223	640,223
Transportation	-	-	-	1,292,403
Economic environment	-	161,552	-	970,797
Social Services	-	-	-	273,505
Culture and recreation	-	-	-	2,378,644
Capital outlay	-	-	-	80,138
Debt service:				
Principal	-	-	-	-
Interest and debt issue costs	-	-	-	-
Total Expenditures	10,540	161,552	640,223	12,131,844
Excess (deficiency) of revenues over (under) expenditures	635	228,866	147,413	6,986,913
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	1,006,666
Transfers out	-	(137,863)	-	(8,085,146)
Total other financing sources (uses)	-	(137,863)	-	(7,078,480)
Net change in fund balances	635	91,003	147,413	(91,567)
Fund balances-beginning	56,844	488,880	513,539	11,196,556
Fund balances-ending	\$ 57,479	\$ 579,883	\$ 660,952	\$ 11,104,989

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2015

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	Debt Service Fund		Total Nonmajor Governmental Funds
	Regular Levy	Total	
	GO Bonds		
REVENUES			
Taxes	\$ 1,242,078	\$ 1,242,078	\$ 8,780,819
Licenses and Permits	-	-	1,203,748
Contributions	-	-	37,820
Intergovernmental	-	-	343,483
Charges for services	384,905	384,905	9,870,325
Fines and forfeitures	-	-	15,902
Investment income	9,091	9,091	93,962
Net change in fair value of investment	(2,691)	(2,691)	(25,994)
Miscellaneous	-	-	432,075
Total Revenues	1,633,383	1,633,383	20,752,140
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	6,496,134
Physical environment	-	-	640,223
Transportation	-	-	1,292,403
Economic environment	-	-	970,797
Social Services	-	-	273,505
Culture and recreation	-	-	2,378,644
Capital outlay	-	-	80,138
Debt service:			
Principal	2,910,000	2,910,000	2,910,000
Interest and debt issue costs	2,463,314	2,463,314	2,463,314
Total Expenditures	5,373,314	5,373,314	17,505,158
Excess (deficiency) of revenues over (under) expenditures	(3,739,931)	(3,739,931)	3,246,982
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	9,280,000	9,280,000	9,280,000
Premium on refunding bonds issued	716,063	716,063	716,063
Payment to refunded bond escrow agent	(9,996,063)	(9,996,063)	(9,996,063)
Disposition of capital assets	-	-	-
Transfers in	4,774,341	4,774,341	5,781,007
Transfers out	-	-	(8,085,146)
Total other financing sources (uses)	4,774,341	4,774,341	(2,304,139)
Net change in fund balances	1,034,410	1,034,410	942,843
Fund balances-beginning	31,197	31,197	11,227,753
Fund balances-ending	\$ 1,065,607	\$ 1,065,607	\$ 12,170,596

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL IMPROVEMENTS PROGRAM CAPITAL PROJECTS FUNDS
For the year ended December 31, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 10,842,122	\$ 10,842,122	\$ 3,913,775	\$ 3,913,775	\$ (6,928,347)
Contributions	248,133	248,133	68,500	68,500	(179,633)
Charges for services	8,926,684	8,926,684	1,945,511	1,945,511	(6,981,173)
Investment income	667,574	667,574	255,961	255,961	(411,613)
Net change in fair value of investment	-	-	(65,807)	(65,807)	(65,807)
Miscellaneous	374,156	374,156	178,602	178,602	(195,554)
Total Revenues	<u>21,058,669</u>	<u>21,058,669</u>	<u>6,296,542</u>	<u>6,296,542</u>	<u>(14,762,127)</u>
EXPENDITURES					
Current					
Physical environment	20,000	20,000	-	-	20,000
Capital outlay	50,378,946	50,378,946	20,438,118	20,438,118	29,940,828
Debt service					
Principal	-	1,385,000	751,886	751,886	633,114
Interest	-	409,176	218,847	218,847	190,329
Total Expenditures	<u>50,398,946</u>	<u>52,193,122</u>	<u>21,408,851</u>	<u>21,408,851</u>	<u>30,784,271</u>
Excess (deficiency) of revenues over (under) expenditures	(29,340,277)	(31,134,453)	(15,112,309)	(15,112,309)	16,022,144
OTHER FINANCING SOURCES (USES)					
Bond/loan proceeds	5,250,000	5,250,000	-	-	(5,250,000)
Transfers in	20,301,961	20,301,961	10,409,639	10,409,639	(9,892,322)
Transfers out	(10,227,883)	(10,227,883)	(3,046,300)	(3,046,300)	7,181,583
Total other financing sources and uses	<u>15,324,078</u>	<u>15,324,078</u>	<u>7,363,339</u>	<u>7,363,339</u>	<u>(7,960,739)</u>
Net change in fund balance	(14,016,199)	(15,810,375)	(7,748,970)	(7,748,970)	8,061,405
Fund balance-beginning	28,338,986	33,783,941	33,783,942	33,783,942	1
Prior period adjustment	-	-	(496,466)	(496,466)	(496,466)
Fund balance-ending	<u>\$ 14,322,787</u>	<u>\$ 17,973,566</u>	<u>\$ 25,538,506</u>	<u>\$ 25,538,506</u>	<u>\$ 7,564,940</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Charges for services	\$ 4,665,269	\$ 4,665,269	\$ 2,338,196	\$ 2,338,196	\$ (2,327,073)
Contributions	16,208	16,208	28,004	28,004	11,796
Investment income	24,312	24,312	9,432	9,432	(14,880)
Net change in fair value of investment	-	-	(2,281)	(2,281)	(2,281)
Miscellaneous	615,914	615,914	308,854	308,854	(307,060)
Total Revenues	<u>5,321,703</u>	<u>5,321,703</u>	<u>2,682,205</u>	<u>2,682,205</u>	<u>(2,639,498)</u>
EXPENDITURES					
General government	464,843	-	-	-	-
Social Services	280,711	527,017	273,505	273,505	253,512
Culture and recreation	4,920,253	5,138,790	2,378,644	2,378,644	2,760,146
Total Expenditures	<u>5,665,807</u>	<u>5,665,807</u>	<u>2,652,149</u>	<u>2,652,149</u>	<u>3,013,658</u>
Excess (deficiency) of revenues over (under) expenditures	(344,104)	(344,104)	30,056	30,056	374,160
Net change in fund balance	(344,104)	(344,104)	30,056	30,056	374,160
Fund balance-beginning	629,564	744,551	744,552	744,552	1
Fund balance-ending	<u>\$ 285,460</u>	<u>\$ 400,447</u>	<u>\$ 774,608</u>	<u>\$ 774,608</u>	<u>\$ 374,161</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Licenses and permits	\$ 700,344	\$ 1,479,359	\$ 1,099,484	\$ 1,099,484	\$ (379,875)
Charges for services	946	946	-	-	(946)
Investment income	3,531	3,531	4,122	4,122	591
Net change in fair value of investment	-	-	(1,358)	(1,358)	(1,358)
Total Revenues	<u>704,821</u>	<u>1,483,836</u>	<u>1,102,248</u>	<u>1,102,248</u>	<u>(381,588)</u>
EXPENDITURES					
Economic Environment	<u>1,249,188</u>	<u>1,753,597</u>	<u>709,390</u>	<u>709,390</u>	<u>1,044,207</u>
Total Expenditures	<u>1,249,188</u>	<u>1,753,597</u>	<u>709,390</u>	<u>709,390</u>	<u>1,044,207</u>
Excess (deficiency) of revenues over (under) expenditures	(544,367)	(269,761)	392,858	392,858	662,619
Net change in fund balance	(544,367)	(269,761)	392,858	392,858	662,619
Fund balance-beginning	<u>700,131</u>	<u>269,761</u>	<u>269,761</u>	<u>269,761</u>	<u>-</u>
Fund balance-ending	<u>\$ 155,764</u>	<u>\$ -</u>	<u>\$ 662,619</u>	<u>\$ 662,619</u>	<u>\$ 662,619</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Contributions	\$ -	\$ -	\$ 7,879	\$ 7,879	\$ 7,879
Investment income	(10,000)	(20,000)	9,061	9,061	29,061
Net change in fair value of investment	-	-	(2,642)	(2,642)	(2,642)
Total Revenues	<u>(10,000)</u>	<u>(20,000)</u>	<u>14,298</u>	<u>14,298</u>	<u>34,298</u>
EXPENDITURES					
Economic Environment	130,950	266,910	99,809	99,809	167,101
Capital outlay	<u>50,000</u>	<u>50,000</u>	<u>69,121</u>	<u>69,121</u>	<u>(19,121)</u>
Total Expenditures	<u>180,950</u>	<u>316,910</u>	<u>168,930</u>	<u>168,930</u>	<u>147,980</u>
Excess (deficiency) of revenues over (under) expenditures	(190,950)	(336,910)	(154,632)	(154,632)	182,278
Net change in fund balance	(190,950)	(336,910)	(154,632)	(154,632)	182,278
Fund balance-beginning	<u>959,974</u>	<u>1,169,118</u>	<u>1,169,119</u>	<u>1,169,119</u>	<u>1</u>
Fund balance-ending	<u>\$ 769,024</u>	<u>\$ 832,208</u>	<u>\$ 1,014,487</u>	<u>\$ 1,014,487</u>	<u>\$ 182,279</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2013-2015 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 953,203	\$ 953,203	\$ 174,831	\$ 174,831	\$ (778,372)
Licenses and Permits	-	-	104,264	104,264	104,264
Investment income	10,569	10,569	6,455	6,455	(4,114)
Net change in fair value of investment	-	-	(2,080)	(2,080)	(2,080)
Total Revenues	<u>963,772</u>	<u>963,772</u>	<u>283,470</u>	<u>283,470</u>	<u>(680,302)</u>
EXPENDITURES					
Transportation	3,450,104	3,399,575	1,292,403	1,292,403	2,107,172
Economic environment	-	-	45	45	(45)
Total Expenditures	<u>3,450,104</u>	<u>3,399,575</u>	<u>1,292,448</u>	<u>1,292,448</u>	<u>2,107,127</u>
Excess (deficiency) of revenues over (under) expenditures	(2,486,332)	(2,435,803)	(1,008,978)	(1,008,978)	1,426,825
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>2,023,642</u>	<u>2,023,642</u>	<u>1,006,666</u>	<u>1,006,666</u>	<u>(1,016,976)</u>
Total other financing sources (uses)	<u>2,023,642</u>	<u>2,023,642</u>	<u>1,006,666</u>	<u>1,006,666</u>	<u>(1,016,976)</u>
Net change in fund balance	(462,690)	(412,161)	(2,312)	(2,312)	409,849
Fund balance-beginning	503,763	733,942	733,942	733,942	-
Fund balance-ending	<u>\$ 41,073</u>	<u>\$ 321,781</u>	<u>\$ 731,630</u>	<u>\$ 731,630</u>	<u>\$ 409,849</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 8,062	\$ 8,062	\$ 8,062
Charges for services	13,216,371	13,216,371	6,594,002	6,594,002	(6,622,369)
Investment income	-	-	252	252	252
Net change in fair value of investments	-	-	-	-	-
Contributions	-	-	15	15	15
Total Revenues	<u>13,216,371</u>	<u>13,216,371</u>	<u>6,602,331</u>	<u>6,602,331</u>	<u>(6,614,040)</u>
EXPENDITURES					
Security of persons and property	<u>12,296,028</u>	<u>12,296,028</u>	<u>6,454,742</u>	<u>6,454,742</u>	<u>5,841,286</u>
Total Expenditures	<u>12,296,028</u>	<u>12,296,028</u>	<u>6,454,742</u>	<u>6,454,742</u>	<u>5,841,286</u>
Excess (deficiency) of revenues over (under) expenditures	920,343	920,343	147,589	147,589	(772,754)
Net change in fund balance	920,343	920,343	147,589	147,589	(772,754)
Fund balance-beginning	451,250	1,125,903	1,125,903	1,125,903	-
Fund balance-ending	<u>\$ 1,371,593</u>	<u>\$ 2,046,246</u>	<u>\$ 1,273,492</u>	<u>\$ 1,273,492</u>	<u>\$ (772,754)</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Contributions	8,104	8,104	1,922	1,922	(6,182)
Fines and forfeitures	-	-	5,100	5,100	5,100
Investment income	6,686	6,686	3,166	3,166	(3,520)
Net change in fair value of investment	-	-	(1,006)	(1,006)	(1,006)
Miscellaneous	145,874	145,874	52,317	52,317	(93,557)
Total Revenues	<u>160,664</u>	<u>160,664</u>	<u>61,499</u>	<u>61,499</u>	<u>(99,165)</u>
EXPENDITURES					
Security of persons and property	60,000	60,000	30,852	30,852	29,148
Capital outlay	150,000	150,000	11,017	11,017	138,983
Total Expenditures	<u>210,000</u>	<u>210,000</u>	<u>41,869</u>	<u>41,869</u>	<u>168,131</u>
Excess (deficiency) of revenues over (under) expenditures	(49,336)	(49,336)	19,630	19,630	68,966
Net change in fund balance	(49,336)	(49,336)	19,630	19,630	68,966
Fund balance-beginning	333,138	375,981	375,982	375,982	1
Fund balance-ending	<u>\$ 283,802</u>	<u>\$ 326,645</u>	<u>\$ 395,612</u>	<u>\$ 395,612</u>	<u>\$ 68,967</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes	\$ 8,363,600	\$ 8,863,600	\$ 7,151,603	\$ 7,151,603	\$ (1,711,997)
Investment income	-	-	42,880	42,880	42,880
Net change in fair value of investment	-	-	(11,006)	(11,006)	(11,006)
Total Revenues	<u>8,363,600</u>	<u>8,863,600</u>	<u>7,183,477</u>	<u>7,183,477</u>	<u>(1,680,123)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(12,190,883)</u>	<u>(12,690,883)</u>	<u>(7,947,283)</u>	<u>(7,947,283)</u>	<u>(4,743,600)</u>
Total other financing sources (uses)	<u>(12,190,883)</u>	<u>(12,690,883)</u>	<u>(7,947,283)</u>	<u>(7,947,283)</u>	<u>(4,743,600)</u>
Net change in fund balance	(3,827,283)	(3,827,283)	(763,806)	(763,806)	3,063,477
Fund balance-beginning	4,504,932	5,718,034	5,718,034	5,718,034	-
Fund balance-ending	<u>\$ 677,649</u>	<u>\$ 1,890,751</u>	<u>\$ 4,954,228</u>	<u>\$ 4,954,228</u>	<u>\$ 3,063,477</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Fines and forfeitures	\$ 6,000	\$ 6,000	\$ 10,801	\$ 10,801	\$ 4,801
Investment income	1,200	1,200	494	494	(706)
Net change in fair value of investment	-	-	(121)	(121)	(121)
Total Revenues	<u>7,200</u>	<u>7,200</u>	<u>11,174</u>	<u>11,174</u>	<u>3,974</u>
EXPENDITURES					
Security of persons and property	-	-	10,540	10,540	(10,540)
Total Expenditures	<u>-</u>	<u>-</u>	<u>10,540</u>	<u>10,540</u>	<u>(10,540)</u>
Excess (deficiency) of revenues over (under) expenditures	7,200	7,200	634	634	(6,566)
Net change in fund balance	7,200	7,200	634	634	(6,566)
Fund balance-beginning	34,765	56,844	56,844	56,844	-
Fund balance-ending	<u>\$ 41,965</u>	<u>\$ 64,044</u>	<u>\$ 57,478</u>	<u>\$ 57,478</u>	<u>\$ (6,566)</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes	\$ 774,676	\$ 774,676	\$ 387,138	\$ 387,138	\$ (387,538)
Investment income	9,855	9,855	4,833	4,833	(5,022)
Net change in fair value of investment	-	-	(1,553)	(1,553)	(1,553)
Total Revenues	<u>784,531</u>	<u>784,531</u>	<u>390,418</u>	<u>390,418</u>	<u>(394,113)</u>
EXPENDITURES					
Economic development	<u>444,980</u>	<u>444,980</u>	<u>161,552</u>	<u>161,552</u>	<u>283,428</u>
Total Expenditures	<u>444,980</u>	<u>444,980</u>	<u>161,552</u>	<u>161,552</u>	<u>283,428</u>
Excess (deficiency) of revenues over (under) expenditures	339,551	339,551	228,866	228,866	(110,685)
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(280,000)</u>	<u>(280,000)</u>	<u>(137,863)</u>	<u>(137,863)</u>	<u>142,137</u>
Total other financing sources (uses)	<u>(280,000)</u>	<u>(280,000)</u>	<u>(137,863)</u>	<u>(137,863)</u>	<u>142,137</u>
Net change in fund balance	59,551	59,551	91,003	91,003	31,452
Fund balance-beginning	<u>485,359</u>	<u>488,880</u>	<u>488,880</u>	<u>488,880</u>	<u>-</u>
Fund balance-ending	<u>\$ 544,910</u>	<u>\$ 548,431</u>	<u>\$ 579,883</u>	<u>\$ 579,883</u>	<u>\$ 31,452</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 267,300	\$ 267,300	\$ 160,590	\$ 160,590	\$ (106,710)
Charges for services	1,237,119	1,237,119	553,222	553,222	(683,897)
Investment income	5,359	5,359	4,176	4,176	(1,183)
Net change in fair value of investment	-	-	(1,256)	(1,256)	(1,256)
Miscellaneous	-	-	70,904	70,904	70,904
Total Revenues	<u>1,509,778</u>	<u>1,509,778</u>	<u>787,636</u>	<u>787,636</u>	<u>(722,142)</u>
EXPENDITURES					
Physical environment	<u>1,549,058</u>	<u>1,549,058</u>	<u>640,223</u>	<u>640,223</u>	<u>908,835</u>
Total Expenditures	<u>1,549,058</u>	<u>1,549,058</u>	<u>640,223</u>	<u>640,223</u>	<u>908,835</u>
Excess (deficiency) of revenues over (under) expenditures	(39,280)	(39,280)	147,413	147,413	186,693
Net change in fund balance	(39,280)	(39,280)	147,413	147,413	186,693
Fund balance-beginning	<u>466,405</u>	<u>513,539</u>	<u>513,539</u>	<u>513,539</u>	<u>-</u>
Fund balance-ending	<u>\$ 427,125</u>	<u>\$ 474,259</u>	<u>\$ 660,952</u>	<u>\$ 660,952</u>	<u>\$ 186,693</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, 2015

	Original Budget 2015-2016	Final Budget 2015-2016	2015 Actual	Actual 2015-2016 Biennium	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes	\$ 2,513,966	\$ 2,513,966	\$ 1,242,078	\$ 1,242,078	\$ (1,271,888)
Charges for services	770,447	770,447	384,905	384,905	(385,542)
Investment income	-	-	9,091	9,091	9,091
Net change in fair value of investment	-	-	(2,691)	(2,691)	(2,691)
Total Revenues	<u>3,284,413</u>	<u>3,284,413</u>	<u>1,633,383</u>	<u>1,633,383</u>	<u>(1,651,030)</u>
EXPENDITURES					
Principal	10,749,112	6,110,000	2,910,000	2,910,000	3,200,000
Interest	1,830	5,292,749	2,463,314	2,463,314	2,829,435
Total Expenditures	<u>10,750,942</u>	<u>11,402,749</u>	<u>5,373,314</u>	<u>5,373,314</u>	<u>6,029,435</u>
Excess (deficiency) of revenues over (under) expenditures	(7,466,529)	(8,118,336)	(3,739,931)	(3,739,931)	4,378,405
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	-	22,607,231	9,280,000	9,280,000	(13,327,231)
Premium on refunding bonds issued	-	249,118	716,063	716,063	466,945
Payment to refunded bond escrow agent	-	(22,856,349)	(9,996,063)	(9,996,063)	12,860,286
Transfers in	7,464,698	7,464,698	4,774,341	4,774,341	(2,690,357)
Transfers out	-	(7,000,000)	-	-	7,000,000
Total other financing sources (uses)	<u>7,464,698</u>	<u>464,698</u>	<u>4,774,341</u>	<u>4,774,341</u>	<u>4,309,643</u>
Net change in fund balance	(1,831)	(7,653,638)	1,034,410	1,034,410	8,688,048
Fund balance-beginning	29,396	31,197	31,197	31,197	-
Fund balance-ending	<u>\$ 27,565</u>	<u>\$ (7,622,441)</u>	<u>\$ 1,065,607</u>	<u>\$ 1,065,607</u>	<u>\$ 8,688,048</u>