

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are restricted to or reserved for expenditures for particular purposes.

The Recreation Activities Fund provides salaries, equipment and supplies needed to conduct year-round recreational programs. Funding comes from class fees, sports leagues, and transfers from the General Fund.

The 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 accumulates monies for replacement of fire capital equipment. Funding in the Fire Equipment Fund is provided by annual transfers from the General Fund and the Fire CIP fund.

The Real Estate Excise Tax Fund accounts for proceeds of the ½ of 1% Real Estate Excise Tax. This tax is collected by King County at the time property is sold in the City of Redmond and then remitted to the City. These funds must be used for construction of capital projects.

The Felony Seizure Fund accounts for monies and proceeds from the sale of property seized during drug and felony investigations. 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. The City currently has one bond issue outstanding that is paid from this fund. In 1994 the City issued bonds to purchase land and build a new fire station. These bonds were refunded in 2008. The refunding activity ran through this fund in 2008 and the debt service on these bonds will be paid from this fund as well.

The Regular Levy Fund accounts for the debt service on City Council approved (councilmanic) general obligation debt. During 2008, the City issued long-term general obligation bonds to fund the Bear Creek Parkway expansion as well as refunding the 1998 Fire bonds. During 2011, the City issued long-term general obligation bonds to fund Park improvements. Debt service on those notes will be paid from this fund.

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2011

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Special Revenue Funds

	<u>Recreation Activities</u>	<u>Cable Access</u>	<u>Operating Grants</u>
ASSETS			
Cash and cash equivalents	\$ 76,717	\$ 136,932	\$ 133,820
Cash with outside agency	-	-	-
Investments	670,381	1,309,582	1,228,466
Receivables:			
Taxes	-	16,102	-
Accounts	-	-	-
Interest	1,976	3,998	5,894
Special assessments	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	47,330
Prepayments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	-	718,500
Retainage	-	-	-
Deferred charges	-	-	-
Total assets	<u>\$ 749,074</u>	<u>\$ 1,466,614</u>	<u>\$ 2,134,010</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 15,636	224,162	\$ 9,181
Employee wages payable	13,944	-	7,781
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	3,538	-	-
Unearned revenues	-	-	-
Total liabilities	<u>33,118</u>	<u>224,162</u>	<u>16,962</u>
Fund balances			
Nonspendable	-	-	-
Spendable:			
Restricted	-	-	2,117,048
Committed	715,956	1,242,452	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>715,956</u>	<u>1,242,452</u>	<u>2,117,048</u>
Total Liabilities and Fund Balances	<u>\$ 749,074</u>	<u>\$ 1,466,614</u>	<u>\$ 2,134,011</u>

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2011

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Special Revenue Funds

	<u>Advanced Life Support</u>	<u>Aid Car/Dispatch Donations</u>	<u>Real Estate Excise Tax</u>
ASSETS			
Cash and cash equivalents	\$ 20,000	\$ 34,405	\$ 133,794
Cash with outside agency	-	-	-
Investments	184,401	311,973	651,341
Receivables:			
Taxes	-	-	204,764
Accounts	-	-	-
Interest	-	-	1,917
Special assessments	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepayments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	-	-
Retainage	-	-	-
Deferred charges	-	-	-
Total assets	<u>\$ 204,401</u>	<u>\$ 346,378</u>	<u>\$ 991,816</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 11,185	\$ -	\$ -
Employee wages payable	44,118	-	-
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Unearned revenues	-	-	-
Total liabilities	<u>55,303</u>	<u>-</u>	<u>-</u>
Fund balances			
Nonspendable	-	-	-
Spendable:			
Restricted	149,098	-	991,816
Committed	-	346,378	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>149,098</u>	<u>346,378</u>	<u>991,816</u>
Total Liabilities and Fund Balances	<u>\$ 204,401</u>	<u>\$ 346,378</u>	<u>\$ 991,816</u>

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2011

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Special Revenue Funds

	<u>Felony Seizure</u>	<u>Tourism</u>	<u>Solid Waste Recycling</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 13,649	\$ 37,165	\$ 22,001	\$ 608,483
Cash with outside agency	10,000	-	-	10,000
Investments	73,705	327,684	169,850	4,927,383
Receivables:				
Taxes	-	-	33,249	254,115
Accounts	-	-	-	-
Interest	-	894	537	15,216
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	100,423	147,753
Prepayments	-	-	-	-
Restricted assets:				
Deposit cash	-	-	-	-
Cash	-	-	-	718,500
Retainage	-	-	-	-
Deferred charges	-	-	-	-
Total assets	<u>\$ 97,354</u>	<u>\$ 365,743</u>	<u>\$ 326,060</u>	<u>\$ 6,681,450</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 7,500	\$ 2,761	\$ 270,425
Employee wages payable	-	11	4,787	70,641
Due to other funds	-	-	-	-
Payable from restricted assets:				
Deposits payable	6,013	-	-	9,551
Unearned revenues	-	-	-	-
Total liabilities	<u>6,013</u>	<u>7,511</u>	<u>7,548</u>	<u>350,617</u>
Fund balances				
Nonspendable	-	-	-	-
Spendable:				
Restricted	91,341	358,232	-	3,707,535
Committed	-	-	318,512	2,623,298
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>91,341</u>	<u>358,232</u>	<u>318,512</u>	<u>6,330,833</u>
Total Liabilities and Fund Balances	<u>\$ 97,354</u>	<u>\$ 365,743</u>	<u>\$ 326,060</u>	<u>\$ 6,681,450</u>

CITY OF REDMOND
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2011

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	Debt Service Funds			Total Nonmajor Governmental Funds
	Special Levy	Non Voted GO Bonds	Total	
ASSETS				
Cash and cash equivalents	\$ 274,671	\$ 1,469,300	\$ 1,743,971	\$ 2,352,454
Cash with outside agency	-	-	-	10,000
Investments	-	-	-	4,927,383
Receivables:				
Taxes	3,808	-	3,808	257,923
Accounts	-	-	-	-
Interest	-	-	-	15,216
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	147,753
Prepayments	-	-	-	-
Restricted assets:				
Deposit cash	-	-	-	-
Cash	-	10,666	10,666	729,166
Retainage	-	-	-	-
Deferred charges	-	-	-	-
Total assets	<u>\$ 278,479</u>	<u>\$ 1,479,966</u>	<u>\$ 1,758,445</u>	<u>\$ 8,439,895</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 3,809	\$ -	\$ 3,809	\$ 274,234
Employee wages payable	-	-	-	70,641
Due to other funds	-	-	-	-
Payable from restricted assets:				
Deposits payable	-	-	-	9,551
Unearned revenues	-	-	-	-
Total liabilities	<u>3,809</u>	<u>-</u>	<u>3,809</u>	<u>354,426</u>
Fund balances				
Nonspendable	-	-	-	-
Spendable:				
Restricted	274,670	1,479,966	1,754,636	5,462,171
Committed	-	-	-	2,623,298
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>274,670</u>	<u>1,479,966</u>	<u>1,754,636</u>	<u>8,085,469</u>
Total Liabilities and Fund Balances	<u>\$ 278,479</u>	<u>\$ 1,479,966</u>	<u>\$ 1,758,445</u>	<u>\$ 8,439,894</u>

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR YEAR ENDED DECEMBER 31, 2011

	Special Revenue Funds		
	Recreation Activities	Cable Access	Operating Grants
REVENUES			
Taxes	\$ -	\$ -	\$ -
Contributions	1,572	86,206	-
Intergovernmental	-	-	132,503
Charges for services	2,032,470	-	-
Fines and forfeitures	-	-	-
Investment income	9,941	14,692	23,623
Miscellaneous	224,473	16,102	-
Total Revenues	2,268,456	117,000	156,126
EXPENDITURES			
Current			
General government	-	58,224	-
Security of persons and property	1,429	-	-
Physical environment	-	-	-
Transportation	-	-	1,101,666
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	2,158,584	-	-
Capital outlay	-	270,627	-
Debt service:			
Principal	-	-	-
Interest and debt issuance costs	-	-	-
Total expenditures	2,160,013	328,851	1,101,666
Excess (deficiency) of revenues over (under) expenditures	108,443	(211,851)	(945,540)
OTHER FINANCING SOURCES (USES)			
Bond/Loan proceeds	-	-	-
Disposition of capital assets	-	-	-
Transfers in	-	250,000	685,000
Transfers out	-	(250,000)	(89,897)
Total other financing sources (uses)	-	-	595,103
Net change in fund balances	108,443	(211,851)	(350,437)
Fund balances-beginning	607,513	1,454,303	2,467,485
Fund balances-ending	\$ 715,956	\$ 1,242,452	\$ 2,117,048

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR YEAR ENDED DECEMBER 31, 2011

	Special Revenue Funds		
	Advanced Life Support	Aid Car/Dispatch Donations	Real Estate Excise Tax
REVENUES			
Taxes	\$ -	\$ -	\$ 2,804,200
Contributions	24,664	(6,049)	-
Intergovernmental	5,327,420	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	(314)	(531)	11,722
Miscellaneous	-	69,872	-
Total Revenues	5,351,770	63,292	2,815,922
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	5,530,192	1,976	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	-	-	-
Capital outlay	14,000	-	-
Debt service:			
Principal	-	-	-
Interest and debt issuance costs	-	-	-
Total expenditures	5,544,192	1,976	-
Excess (deficiency) of revenues over (under) expenditures	(192,422)	61,316	2,815,922
OTHER FINANCING SOURCES (USES)			
Bond/Loan proceeds	-	-	-
Disposition of capital assets	10,500	-	-
Transfers in	-	-	-
Transfers out	-	-	(2,100,000)
Total other financing sources (uses)	10,500	-	(2,100,000)
Net change in fund balances	(181,922)	61,316	715,922
Fund balances-beginning	331,020	285,062	275,894
Fund balances-ending	\$ 149,098	\$ 346,378	\$ 991,816

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR YEAR ENDED DECEMBER 31, 2011

	Special Revenue Funds			
	Felony Seizure	Tourism	Solid Waste Recycling	Total
REVENUES				
Taxes	\$ -	\$ 291,599	\$ -	\$ 3,095,799
Contributions	-	-	-	106,393
Intergovernmental	-	-	128,341	5,588,264
Charges for services	-	-	418,334	2,450,804
Fines and forfeitures	3,218	-	-	3,218
Investment income	(125)	3,465	2,627	65,100
Miscellaneous	-	-	134	310,581
Total Revenues	3,093	295,064	549,436	11,620,159
EXPENDITURES				
Current				
General government	-	-	-	58,224
Security of persons and property	899	-	-	5,534,496
Physical environment	-	-	618,580	618,580
Transportation	-	-	-	1,101,666
Economic environment	-	120,356	-	120,356
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	2,158,584
Capital outlay	-	-	-	284,627
Debt service:				
Principal	-	-	-	-
Interest and debt issuance costs	-	-	-	-
Total expenditures	899	120,356	618,580	9,876,533
Excess (deficiency) of revenues over (under) expenditures	2,194	174,708	(69,144)	1,743,626
OTHER FINANCING SOURCES (USES)				
Bond/Loan proceeds	-	-	-	-
Disposition of capital assets	-	-	-	10,500
Transfers in	-	-	-	935,000
Transfers out	-	(117,000)	-	(2,556,897)
Total other financing sources (uses)	-	(117,000)	-	(1,611,397)
Net change in fund balances	2,194	57,708	(69,144)	132,229
Fund balances-beginning	89,147	300,524	387,656	6,198,604
Fund balances-ending	\$ 91,341	\$ 358,232	\$ 318,512	\$ 6,330,833

CITY OF REDMOND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR YEAR ENDED DECEMBER 31, 2011

	Debt Service Funds			Total Nonmajor Governmental Funds
	Special Levy	Non Voted GO Bonds	Total	
REVENUES				
Taxes	\$ 290,254	\$ -	\$ 290,254	\$ 3,386,053
Contributions	-	-	-	106,393
Intergovernmental	-	-	-	5,588,264
Charges for services	-	-	-	2,450,804
Fines and forfeitures	-	-	-	3,218
Investment income	-	-	-	65,100
Miscellaneous	-	-	-	310,581
Total Revenues	<u>290,254</u>	<u>-</u>	<u>290,254</u>	<u>11,910,413</u>
EXPENDITURES				
Current				
General government	-	-	-	58,224
Security of persons and property	-	-	-	5,534,496
Physical environment	-	-	-	618,580
Transportation	-	-	-	1,101,666
Economic environment	-	-	-	120,356
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	2,158,584
Capital outlay	-	-	-	284,627
Debt service:				
Principal	265,000	1,910,000	2,175,000	2,175,000
Interest and debt issuance costs	23,888	1,705,198	1,729,086	1,729,086
Total expenditures	<u>288,888</u>	<u>3,615,198</u>	<u>3,904,086</u>	<u>13,780,619</u>
Excess (deficiency) of revenues over (under) expenditures	1,366	(3,615,198)	(3,613,832)	(1,870,206)
OTHER FINANCING SOURCES (USES)				
Bond/Loan proceeds	-	8,643,290	8,643,290	8,643,290
Disposition of capital assets	-	-	-	10,500
Transfers in	-	3,554,384	3,554,384	4,489,384
Transfers out	-	(7,102,510)	(7,102,510)	(9,659,407)
Total other financing sources (uses)	<u>-</u>	<u>5,095,164</u>	<u>5,095,164</u>	<u>3,483,767</u>
Net change in fund balances	1,366	1,479,966	1,481,332	1,613,561
Fund balances-beginning	273,304	-	273,304	6,471,908
Fund balances-ending	<u>\$ 274,670</u>	<u>\$ 1,479,966</u>	<u>\$ 1,754,636</u>	<u>\$ 8,085,469</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL IMPROVEMENTS PROGRAM CAPITAL PROJECTS FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 2,266,475	\$ 2,266,475	\$ 1,119,800	\$ (1,146,675)
Contributions	250,000	250,000	10,000	(240,000)
Intergovernmental	6,964,694	12,003,819	2,380,941	(9,622,878)
Charges for services	5,595,358	5,595,358	3,064,948	(2,530,410)
Investment income	1,086,051	1,086,051	435,613	(650,438)
Miscellaneous	180,000	470,500	296,730	(173,770)
Total Revenues	<u>16,342,578</u>	<u>21,672,203</u>	<u>7,308,032</u>	<u>(14,364,171)</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic development	-	-	-	-
Culture and Recreation	-	-	-	-
Capital outlay	55,266,895	50,138,365	23,342,490	26,795,875
Debt service				
Principal	3,220,000	3,220,000	1,409,432	1,810,568
Interest	3,338,112	3,338,112	1,845,447	1,492,665
Total Expenditures	<u>61,825,007</u>	<u>56,696,477</u>	<u>26,597,369</u>	<u>30,099,108</u>
Excess (deficiency) of revenues over (under) expenditures	(45,482,429)	(35,024,274)	(19,289,337)	15,734,937
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	8,300,000	8,300,000	-	(8,300,000)
Disposition of assets	-	-	-	-
Transfers in	15,595,658	15,595,658	14,442,126	(1,153,532)
Transfers out	(1,432,410)	(12,325,739)	(6,735,034)	5,590,705
Total other financing sources and uses	<u>22,463,248</u>	<u>11,569,919</u>	<u>7,707,092</u>	<u>(3,862,827)</u>
Net change in fund balance	(23,019,181)	(23,454,355)	(11,582,245)	11,872,110
Fund balance-beginning	29,333,151	29,333,151	47,277,353	17,944,202
Fund balance-ending	<u>\$ 6,313,970</u>	<u>\$ 5,878,796</u>	<u>\$ 35,695,108</u>	<u>\$ 29,816,312</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
RECREATION ACTIVITIES SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	3,620,000	3,620,000	2,032,470	(1,587,530)
Contributions	-	-	1,572	1,572
Investment income	20,000	20,000	9,941	(10,059)
Miscellaneous	345,564	345,564	224,473	(121,091)
Total Revenues	<u>3,985,564</u>	<u>3,985,564</u>	<u>2,268,456</u>	<u>(1,717,108)</u>
EXPENDITURES				
Security of persons and property	-	-	1,429	(1,429)
Culture and recreation	4,395,658	4,426,607	2,158,584	2,268,023
Total Expenditures	<u>4,395,658</u>	<u>4,426,607</u>	<u>2,160,013</u>	<u>2,266,594</u>
Excess (deficiency) of revenues over (under) expenditures	(410,094)	(441,043)	108,443	549,486
OTHER FINANCING SOURCES (USES)				
Transfers out	(217,748)	(43,571)	-	43,571
Total other financing sources (uses)	<u>(217,748)</u>	<u>(43,571)</u>	<u>-</u>	<u>43,571</u>
Net change in fund balance	(627,842)	(484,614)	108,443	593,057
Fund balance-beginning	627,842	627,842	607,513	(20,329)
Fund balance-ending	<u>\$ -</u>	<u>\$ 143,228</u>	<u>\$ 715,956</u>	<u>\$ 572,728</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CABLE ACCESS SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ -	\$ -
Contributions	447,000	447,000	86,206	(360,794)
Investment interest	-	-	14,692	14,692
Miscellaneous	-	-	16,102	16,102
Total Revenues	<u>447,000</u>	<u>447,000</u>	<u>117,000</u>	<u>(330,000)</u>
EXPENDITURES				
General Government	183,730	183,730	58,224	125,506
Capital outlay	270,000	270,000	270,627	(627)
Total Expenditures	<u>453,730</u>	<u>453,730</u>	<u>328,851</u>	<u>124,879</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,730)</u>	<u>(6,730)</u>	<u>(211,851)</u>	<u>(205,121)</u>
Net change in fund balance	<u>(6,730)</u>	<u>(6,730)</u>	<u>(211,851)</u>	<u>(205,121)</u>
Fund balance-beginning	1,381,978	1,381,978	1,454,303	72,325
Fund balance-ending	<u>\$ 1,375,248</u>	<u>\$ 1,375,248</u>	<u>\$ 1,242,452</u>	<u>\$ (132,796)</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
OPERATING GRANTS SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 200,000	\$ 200,000	\$ 132,503	\$ (67,497)
Charges for services	-	-	-	-
Investment income	-	-	23,623	23,623
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>156,126</u>	<u>(43,874)</u>
EXPENDITURES				
Transportation	3,906,739	3,906,739	1,101,666	2,805,073
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>3,906,739</u>	<u>3,906,739</u>	<u>1,101,666</u>	<u>2,805,073</u>
Excess (deficiency) of revenues over (under) expenditures	(3,706,739)	(3,706,739)	(945,540)	2,761,199
OTHER FINANCING SOURCES (USES)				
Transfers in	1,370,000	1,370,000	685,000	(685,000)
Transfers out	-	-	(89,897)	(89,897)
Total other financing sources (uses)	<u>1,370,000</u>	<u>1,370,000</u>	<u>595,103</u>	<u>(774,897)</u>
Net change in fund balance	(2,336,739)	(2,336,739)	(350,437)	1,986,302
Fund balance-beginning	2,355,576	2,355,576	2,467,485	111,909
Fund balance-ending	<u>\$ 18,837</u>	<u>\$ 18,837</u>	<u>\$ 2,117,048</u>	<u>\$ 2,098,211</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ADVANCED LIFE SUPPORT SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER, 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 11,963,169	\$ 11,963,169	\$ 5,327,420	\$ (6,635,749)
Charges for services	-	-	-	-
Investment income	-	-	(314)	(314)
Contributions	-	-	24,664	24,664
Total Revenues	<u>11,963,169</u>	<u>11,963,169</u>	<u>5,351,770</u>	<u>(6,611,399)</u>
EXPENDITURES				
Security of persons and property	11,066,961	11,190,857	5,530,192	5,660,665
Capital outlay	-	-	14,000	(14,000)
Debt Service				
Interest and Debt Issuance Costs	-	-	-	-
Total Expenditures	<u>11,066,961</u>	<u>11,190,857</u>	<u>5,544,192</u>	<u>5,646,665</u>
Excess (deficiency) of revenues over (under) expenditures	896,208	772,312	(192,422)	(964,734)
OTHER FINANCING SOURCES (USES)				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Disposition of capital assets	-	-	10,500	10,500
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>10,500</u>	<u>10,500</u>
Net change in fund balance	896,208	772,312	(181,922)	(954,234)
Fund balance-beginning	170,225	170,225	331,020	160,795
Fund balance-ending	<u>\$ 1,066,433</u>	<u>\$ 942,537</u>	<u>\$ 149,098</u>	<u>\$ (793,439)</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
AID CAR/DISPATCH SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER, 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Contributions	\$ 100,000	\$ 100,000	\$ (6,049)	\$ (106,049)
Investment income	-	-	(531)	(531)
Miscellaneous	78,000	78,000	69,872	(8,128)
Total Revenues	<u>178,000</u>	<u>178,000</u>	<u>63,292</u>	<u>(114,708)</u>
EXPENDITURES				
Security of persons and property	210,300	210,300	1,976	208,324
Capital outlay	-	-	-	-
Total Expenditures	<u>210,300</u>	<u>210,300</u>	<u>1,976</u>	<u>208,324</u>
Excess (deficiency) of revenues over (under) expenditures	(32,300)	(32,300)	61,316	93,616
Net change in fund balance	(32,300)	(32,300)	61,316	93,616
Fund balance-beginning	234,907	234,907	285,062	50,155
Fund balance-ending	<u>\$ 202,607</u>	<u>\$ 202,607</u>	<u>\$ 346,378</u>	<u>\$ 143,771</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 BIENNIUM ENDED DECEMBER, 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 4,263,000	\$ 4,263,000	\$ 2,804,200	\$ (1,458,800)
Investment income	32,044	32,044	11,722	(20,322)
Total Revenues	<u>4,295,044</u>	<u>4,295,044</u>	<u>2,815,922</u>	<u>(1,479,122)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,263,000)	(4,263,000)	(2,100,000)	2,163,000
Total other financing sources (uses)	<u>(4,263,000)</u>	<u>(4,263,000)</u>	<u>(2,100,000)</u>	<u>2,163,000</u>
Net change in fund balance	32,044	32,044	715,922	683,878
Fund balance-beginning	360,956	360,956	275,894	(85,062)
Fund balance-ending	<u>\$ 393,000</u>	<u>\$ 393,000</u>	<u>\$ 991,816</u>	<u>\$ 598,816</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FELONY SEIZURE SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	<u>Original Budget 2011-2012</u>	<u>Final Budget 2011-2012</u>	<u>Actual 2011-2012 Biennium</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Investment income	\$ -	\$ -	\$ (125)	\$ (125)
Fines and forfeitures	<u>6,000</u>	<u>6,000</u>	<u>3,218</u>	<u>(2,782)</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>3,093</u>	<u>(2,907)</u>
EXPENDITURES				
Security of persons and property	<u>-</u>	<u>-</u>	<u>899</u>	<u>(899)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>899</u>	<u>(899)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,000</u>	<u>6,000</u>	<u>2,194</u>	<u>(3,806)</u>
Net change in fund balance	<u>6,000</u>	<u>6,000</u>	<u>2,194</u>	<u>(3,806)</u>
Fund balance-beginning	<u>84,970</u>	<u>84,970</u>	<u>89,147</u>	<u>4,177</u>
Fund balance-ending	<u>\$ <u>90,970</u></u>	<u>\$ <u>90,970</u></u>	<u>\$ <u>91,341</u></u>	<u>\$ <u>371</u></u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TOURISM SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER, 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 451,800	\$ 451,800	\$ 291,599	\$ (160,201)
Investment income	10,674	10,674	3,465	(7,209)
Total Revenues	<u>462,474</u>	<u>462,474</u>	<u>295,064</u>	<u>(167,410)</u>
EXPENDITURES				
Economic development	411,616	421,192	120,356	300,836
Total Expenditures	<u>411,616</u>	<u>421,192</u>	<u>120,356</u>	<u>300,836</u>
Excess (deficiency) of revenues over (under) expenditures	50,858	41,282	174,708	133,426
OTHER FINANCING SOURCES (USES)				
Transfers out	(263,160)	(274,000)	(117,000)	157,000
Total other financing sources (uses)	<u>(263,160)</u>	<u>(274,000)</u>	<u>(117,000)</u>	<u>157,000</u>
Net change in fund balance	(212,302)	(232,718)	57,708	290,426
Fund balance-beginning	213,464	300,524	300,524	-
Fund balance-ending	<u>\$ 1,162</u>	<u>\$ 67,806</u>	<u>\$ 358,232</u>	<u>\$ 290,426</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SOLID WASTE RECYCLING SPECIAL REVENUE FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 256,450	\$ 256,450	\$ 128,341	\$ (128,109)
Charges for services	796,992	796,992	418,334	(378,658)
Investment income	16,864	16,864	2,627	(14,237)
Miscellaneous	-	-	134	134
Total Revenues	<u>1,070,306</u>	<u>1,070,306</u>	<u>549,436</u>	<u>(520,870)</u>
EXPENDITURES				
Physical environment	<u>1,321,974</u>	<u>1,321,974</u>	<u>618,580</u>	<u>703,394</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,321,974</u>	<u>1,321,974</u>	<u>618,580</u>	<u>703,394</u>
Excess (deficiency) of revenues over (under) expenditures	(251,668)	(251,668)	(69,144)	182,524
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(251,668)	(251,668)	(69,144)	182,524
Fund balance-beginning	336,521	336,521	387,656	51,135
Fund balance-ending	<u>\$ 84,853</u>	<u>\$ 84,853</u>	<u>\$ 318,512</u>	<u>\$ 233,659</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL LEVY DEBT SERVICE FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
REVENUES				
Taxes	\$ 573,413	\$ 573,413	\$ 290,254	\$ (283,159)
Total Revenues	<u>573,413</u>	<u>573,413</u>	<u>290,254</u>	<u>(283,159)</u>
EXPENDITURES				
Principal	535,000	535,000	265,000	270,000
Interest	<u>38,413</u>	<u>38,413</u>	<u>23,888</u>	<u>14,525</u>
Total Expenditures	<u>573,413</u>	<u>573,413</u>	<u>288,888</u>	<u>284,525</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,366</u>	<u>1,366</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>1,366</u>	<u>1,366</u>
Fund balance-beginning	<u>234,740</u>	<u>234,740</u>	<u>273,304</u>	<u>38,564</u>
Fund balance-ending	<u>\$ 234,740</u>	<u>\$ 234,740</u>	<u>\$ 274,670</u>	<u>\$ 39,930</u>

CITY OF REDMOND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
REGULAR LEVY DEBT SERVICE FUND
FOR THE BIENNIUM ENDED DECEMBER 31, 2012

	Original Budget 2011-2012	Final Budget 2011-2012	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
EXPENDITURES				
Principal	\$ 2,455,000	\$ 2,455,000	\$ 1,910,000	\$ 545,000
Interest	2,846,925	2,846,925	1,705,198	1,141,727
Total Expenditures	<u>5,301,925</u>	<u>5,301,925</u>	<u>3,615,198</u>	<u>1,686,727</u>
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	-	8,300,000	8,643,290	343,290
Disposition of assets	-	-	-	-
Transfers in	5,301,925	5,301,925	3,554,384	(1,747,541)
Transfers out	-	-	(7,102,510)	(7,102,510)
Total other financing sources and uses	<u>5,301,925</u>	<u>13,601,925</u>	<u>5,095,164</u>	<u>(8,506,761)</u>
Net change in fund balance	-	8,300,000	1,479,966	(6,820,034)
Fund balance-beginning	-	-	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ 8,300,000</u>	<u>\$ 1,479,966</u>	<u>\$ (6,820,034)</u>