#### 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 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. 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.

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	Special Revenue Funds									
		Recreation Activities	_	Cable Access	_	Operating Grants				
ASSETS										
Cash and cash equivalents Cash with outside agency Investments Receivables:	\$	309,259 - 570,626	\$	362,575 - 854,058	\$	605,500 - 1,155,829				
Taxes		-		15,879		-				
Accounts Interest Due from other funds		- 2,852 -		4,269		- 5,776 -				
Due from other governments Restricted assets: Deposit investment		-		-		71,161				
Cash Total Assets	\$	882,737	\$_	1,236,781	\$_	1,838,266				
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable Employee wages payable Due to other funds Payable from restricted assets: Deposits payable Total Liabilities	\$	62,956 16,219 - - - 79,175	\$	2,861 - - - 2,861	\$	50,149 9,143 - - - 59,292				
Fund balances					_	_				
Nonspendable Spendable:		-		-		-				
Restricted		-		1,233,920		1,778,974				
Committed Assigned Unassigned		803,562 -		- - -		- -				
Total Fund Balances	_	803,562	_	1,233,920	-	1,778,974				
Total Liabilities and Fund Balances	\$_	882,737	\$	1,236,781	\$_	1,838,266				

Page 2 of 4

	-	Special Revenue Funds									
		Advanced Life Support	[	Aid Car/ Dispatch Donation	Real Estate Excise Tax						
ASSETS											
Cash and cash equivalents Cash with outside agency Investments Receivables:	\$	- - -	\$	90,475 - 213,117	\$	241,794 - 1,495,265					
Taxes Accounts		-		-		392,892					
Interest Due from other funds		-		1,066 -		7,473 -					
Due from other governments Restricted assets: Deposit investment		990,645		-		-					
Cash		-		-		_					
Total Assets	\$	990,645	\$	304,658	\$	2,137,424					
LIABILITIES AND FUND BALANCES											
Liabilities											
Accounts payable Employee wages payable Due to other funds Payable from restricted assets: Deposits payable Total Liabilities	\$	160,050 15,946 452,513 - 628,509	\$	- - - -	\$	- - - -					
Fund balances Nonspendable Spendable:		-		-		-					
Restricted Committed		362,136 -		304,658 -		2,137,424					
Assigned		-		-		-					
Unassigned Total Fund Balances	-	362,136	,	304,658	_	2,137,424					
Total Liabilities and Fund Balances	\$	990,645	\$	304,658	\$_	2,137,424					

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	Special Revenue Funds							
		Felony Seizure	_	Tourism	_	Solid Waste Recycling		Total
ASSETS								
Cash and cash equivalents	\$	12,700	\$	114,446	\$	63,633	\$	1,800,382
Cash with outside agency		10,000		-		-		10,000
Investments		29,903		269,580		123,288		4,711,666
Receivables:								
Taxes		-		-		63,628		472,399
Accounts		-		-		39,416		39,416
Interest		150		1,346		617		23,549
Due from other funds		-		-		-		-
Due from other governments		-		-		78,620		1,140,426
Restricted assets:								
Deposit investment		10,159		=		-		10,159
Cash				=_	_			-
Total Assets	\$	62,912	\$	385,372	\$	369,202	\$	8,207,997
LIABILITIES AND FUND BALANCES Liabilities								
Accounts payable	\$	-	\$	10,000	\$	12,788	\$	298,804
Employee wages payable		-		16		5,524		46,848
Due to other funds		-		-		-		452,513
Payable from restricted assets:								
Deposits payable		10,159			_			10,159
Total Liabilities	_	10,159	_	10,016	_	18,312	_	808,324
Fund balances								
Nonspendable		_		_		_		-
Spendable:								
Restricted		52,753		375,356		350,890		6,596,111
Committed		-		-		-		-
Assigned		_		_		_		803,562
Unassigned		_		_		_		-
Total Fund Balances		52,753		375,356	-	350,890	_	7,399,673
Total I dila Balances		02,100	_	373,330	-	· ·	_	1,000,010
Total Liabilities and Fund Balances	\$	62,912	\$	385,372	\$	369,202	\$_	8,207,997

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		Debt Service Funds						
	_	Special Levy	-	Regular Levy GO Bonds	_	Total	-	Total Nonmajor Governmental Funds
ASSETS								
Cash and cash equivalents Cash with outside agency Investments Receivables:	\$	82,361 - 193,290	\$	8,861 - 21,586	\$	91,222 - 214,876 -	\$	1,891,604 10,000 4,926,542
Taxes Accounts		3,684 -		-		3,684 -		476,083 39,416
Interest Due from other funds Due from other governments		966		108 - -		1,074 - -		24,623 - 1,140,426
Restricted assets:  Deposit investment		_		-		-		10,159
Cash Total Assets	\$ <del>_</del>	280,301	\$	30,555	\$	310,856	-	8,518,853
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable Employee wages payable Due to other funds Payable from restricted assets: Deposits payable Total Liabilities	\$ 	- - - -	\$ -	- - - -	\$ 	- - - -	\$	298,804 46,848 452,513 10,159 808,324
Fund balances Nonspendable Spendable:		-		-		-		-
Restricted Committed		280,301		30,555 -		310,856 -		6,906,967 -
Assigned Unassigned Total Fund Balances	_	280,301	_	30,555	_	310,856	-	803,562 - 7,710,529
Total Liabilities and Fund Balances	\$	280,301	\$	30,555	\$	310,856	\$	8,518,853

## CITY OF REDMOND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2012

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Special	Revenue	Funds
SUCCIAI	Kevenue	i uiius

		Special Revenue Ful	ius
	Recreation Activities	Cable Access	Operating Grants
REVENUES			
	\$ -	\$ -	\$ -
Contributions	9,899	64,517	-
Intergovernmental	· -	, -	211,859
Charges for services	2,143,304	8	
Fines and forfeitures	-	-	-
Investment income	4,533	14,084	12,035
Miscellaneous	252,811	-	-
Total Revenues	2,410,547	78,609	223,894
EXPENDITURES			
Current			
General government	-	=	-
Security of persons and property	(1,429)	=	-
Physical environment	-	-	=
Transportation	-	-	1,236,327
Economic environment	-	87,141	-
Mental/physical health	-	-	-
Culture and recreation	2,324,370	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and debt costs	_	<u> </u>	<u> </u>
Total Expenditures	2,322,941	87,141	1,236,327
Excess (deficiency) of revenues over (under) expenditures	87,606	(8,532)	(1,012,433)
OTHER FINANCING SOURCES (USES)			
Bond/loan proceeds	-	=	-
Disposition of capital assets	-	=	-
Transfers in	-	-	685,000
Transfers out		<u> </u>	(10,641)
Total other financing sources (uses)	-	-	674,359
Net change in fund balances	87,606	(8,532)	(338,074)
Fund balances-beginning	715,956	1,242,452	2,117,048
Fund balances-ending	\$ 803,562	\$ 1,233,920	\$ 1,778,974

## CITY OF REDMOND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2012

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REVENUES         Taxes         \$				Special Revenue Funds	
Taxes         -         \$ 4,73         -           Contributions         -         8,473         -           Intergovernmental         5,887,996         -         -           Charges for services         -         -         -           Fines and forfeitures         -         -         -           Investment income         314         2,690         (51,533)           Miscellaneous         -         70,955         -           Total Revenues         -         70,955         -           Total Revenues         -         70,955         -           Current         -         -         70,955         -           Current         -         -         -         -           Security of persons and property         5,569,464         123,838         -           Physical environment         -         -         -         -           Transportation         -         -         -         -           Economic environment         -         -         -         -           Mental/physical health         -         -         -         -           Culture and recreation         -         -         -		-			
Contributions	REVENUES				
Intergovernmental	Taxes	\$	-	\$ - \$	3,720,141
Charges for services         -	Contributions		-	8,473	-
Fines and forfeitures	Intergovernmental		5,887,996	-	-
Investment income   314   2,690   (51,533)     Miscellaneous	Charges for services		-	-	-
Total Revenues	Fines and forfeitures		-	-	-
Total Revenues   5,888,310   82,118   3,668,608	Investment income		314	2,690	(51,533)
EXPENDITURES  Current  General government	Miscellaneous		-	70,955	-
Current         General government         - <td>Total Revenues</td> <td></td> <td>5,888,310</td> <td>82,118</td> <td>3,668,608</td>	Total Revenues		5,888,310	82,118	3,668,608
General government         -	EXPENDITURES				
Security of persons and property         5,569,464         123,838         -           Physical environment         -         -         -           Transportation         -         -         -           Economic environment         -         -         -           Mental/physical health         -         -         -           Culture and recreation         -         -         -           Capital outlay         105,808         -         -           Debt service:         -         -         -           Principal         -         -         -           Interest and debt costs         -         -         -           Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES)           Bond/loan proceeds         -         -         -           Disposition of capital assets         -         -         -           Transfers in         -         -         -           Transfers out         -         -         (2,523,000)           Net change in fund balances	Current				
Physical environment         -         -         -           Transportation         -         -         -           Economic environment         -         -         -           Mental/physical health         -         -         -           Culture and recreation         -         -         -           Capital outlay         105,808         -         -           Debt service:         -         -         -           Principal         -         -         -           Interest and debt costs         -         -         -           Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES)         Bond/loan proceeds         -         -         -           Disposition of capital assets         -         -         -         -           Transfers in         -         -         -         -           Transfers out         -         -         -         -         -           Total other financing sources (uses)         -         -         -         -         -	General government		-	<del>-</del>	-
Transportation         -         -         -           Economic environment         -         -         -           Mental/physical health         -         -         -           Culture and recreation         -         -         -           Capital outlay         105,808         -         -           Debt service:         -         -         -           Principal         -         -         -           Interest and debt costs         -         -         -           Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES)         Bond/loan proceeds         -         -         -           Disposition of capital assets         -         -         -         -           Transfers in         -         -         -         -           Transfers out         -         -         -         -           Total other financing sources (uses)         -         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608 <td>Security of persons and property</td> <td></td> <td>5,569,464</td> <td>123,838</td> <td>-</td>	Security of persons and property		5,569,464	123,838	-
Economic environment         -         -         -           Mental/physical health         -         -         -           Culture and recreation         -         -         -           Capital outlay         105,808         -         -           Debt service:         -         -         -           Principal         -         -         -           Interest and debt costs         -         -         -           Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES)         Bond/loan proceeds         -         -         -           Bond/loan proceeds         -         -         -         -           Disposition of capital assets         -         -         -         -           Transfers in         -         -         -         -         -           Total other financing sources (uses)         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608	Physical environment		-	-	-
Mental/physical health         -         -         -           Culture and recreation         -         -         -           Capital outlay         105,808         -         -           Debt service:         -         -         -           Principal         -         -         -           Interest and debt costs         -         -         -           Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES)         Bond/loan proceeds         -         -         -           Bond/loan proceeds         -         -         -         -           Disposition of capital assets         -         -         -         -           Transfers in         -         -         -         -         -           Total other financing sources (uses)         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816	Transportation		-	-	-
Culture and recreation         -         -         -           Capital outlay         105,808         -         -           Debt service:         -         -         -           Principal         -         -         -           Interest and debt costs         -         -         -           Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES)         Bond/loan proceeds         -         -         -           Bond/loan proceeds         -         -         -         -           Disposition of capital assets         -         -         -         -           Transfers in         -         -         -         -         -           Total other financing sources (uses)         -         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816	Economic environment		-	-	-
Capital outlay         105,808         -         -           Debt service:         -         -         -           Principal         -         -         -           Interest and debt costs         -         -         -           Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES)         -         -         -         -           Bond/loan proceeds         -         -         -         -           Disposition of capital assets         -         -         -         -           Transfers in         -         -         -         -         -           Transfers out         -         -         -         -         (2,523,000)           Total other financing sources (uses)         -         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816	Mental/physical health		-	-	-
Debt service:         Principal         -	Culture and recreation		-	-	-
Principal         -	Capital outlay		105,808	-	-
Interest and debt costs	Debt service:				
Total Expenditures         5,675,272         123,838         -           Excess (deficiency) of revenues over (under) expenditures         213,038         (41,720)         3,668,608           OTHER FINANCING SOURCES (USES) Bond/loan proceeds Disposition of capital assets Transfers in Transfers in Transfers out Total other financing sources (uses) Total other financing sources (uses) Net change in fund balances         - <td>Principal</td> <td></td> <td>-</td> <td>-</td> <td>-</td>	Principal		-	-	-
Excess (deficiency) of revenues over (under) expenditures       213,038       (41,720)       3,668,608         OTHER FINANCING SOURCES (USES)       Sound/loan proceeds       -       -       -       -         Bond/loan proceeds       -       -       -       -       -         Disposition of capital assets       - <td>Interest and debt costs</td> <td></td> <td>-</td> <td>-</td> <td>-</td>	Interest and debt costs		-	-	-
(under) expenditures         OTHER FINANCING SOURCES (USES)         Bond/loan proceeds       -       -       -       -         Disposition of capital assets       -       -       -       -         Transfers in       -       -       -       -       -         Transfers out       -       -       (2,523,000)       -       (2,523,000)       -       (2,523,000)       Net change in fund balances       213,038       (41,720)       1,145,608         Fund balances-beginning       149,098       346,378       991,816	Total Expenditures		5,675,272	123,838	-
Bond/loan proceeds         -         -         -           Disposition of capital assets         -         -         -           Transfers in         -         -         -           Transfers out         -         -         -         (2,523,000)           Total other financing sources (uses)         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816			213,038	(41,720)	3,668,608
Bond/loan proceeds         -         -         -           Disposition of capital assets         -         -         -           Transfers in         -         -         -           Transfers out         -         -         -         (2,523,000)           Total other financing sources (uses)         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816	OTHER FINANCING SOURCES (USES)				
Disposition of capital assets         -         -         -           Transfers in         -         -         -           Transfers out         -         -         -         (2,523,000)           Total other financing sources (uses)         -         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816			_	-	-
Transfers in         -         -         -           Transfers out         -         -         (2,523,000)           Total other financing sources (uses)         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816	•		_	-	-
Total other financing sources (uses)         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816			=	<u>-</u>	-
Total other financing sources (uses)         -         -         (2,523,000)           Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816	Transfers out		-	-	(2,523,000)
Net change in fund balances         213,038         (41,720)         1,145,608           Fund balances-beginning         149,098         346,378         991,816	Total other financing sources (uses)	•	-	<del>-</del>	(2,523,000)
	Net change in fund balances	•	213,038	(41,720)	
Fund balances-ending \$ 362,136 \$ 304,658 \$ 2,137,424	Fund balances-beginning		149,098	346,378	991,816
	Fund balances-ending	\$	362,136	\$ 304,658 \$	2,137,424

# CITY OF REDMOND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2012

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Special	Revenue	Funds

	_		Оро	olal Itovoliao i ali	uo			
	_	Felony Seizure		Tourism		Solid Waste Recycling	_	Total
REVENUES								
Taxes	\$	=	\$	315,278	\$	=	\$	4,035,419
Contributions		=		-		=		82,889
Intergovernmental		=		=		119,323		6,219,178
Charges for services		-		-		590,280		2,733,592
Fines and forfeitures		-		-		· -		-
Investment income		780		1,855		(2,151)		(17,393)
Miscellaneous		-		-		173		323,939
Total Revenues		780		317,133	_	707,625	_	13,377,624
EXPENDITURES								
Current								
General government		-		-		-		-
Security of persons and property		39,368		-		-		5,731,241
Physical environment		-		-		675,247		675,247
Transportation		-		-		-		1,236,327
Economic environment		-		156,503		-		243,644
Mental/physical health		-		-		-		-
Culture and recreation		-		-		-		2,324,370
Capital outlay		-		-		-		105,808
Debt service:								-
Principal		-		-		-		-
Interest and debt costs		-		-		-		-
Total Expenditures		39,368	_	156,503		675,247	_	10,316,637
Excess (deficiency) of revenues over (under) expenditures		(38,588)		160,630		32,378		3,060,987
OTHER FINANCING SOURCES (USES)								
Bond/loan proceeds		-		-		-		-
Disposition of capital assets		-		-		-		-
Transfers in		-		-		-		685,000
Transfers out		-		(143,506)		-		(2,677,147)
Total other financing sources (uses)	_	-	_	(143,506)		-	_	(1,992,147)
Net change in fund balances		(38,588)		17,124		32,378	_	1,068,840
Fund balances-beginning		91,341		358,232		318,512		6,330,833
Fund balances-ending	\$	52,753	\$	375,356	\$	350,890	\$	7,399,673

### CITY OF REDMOND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2012

Page 4 of 4

			Total				
		Special Levy	_	Regular Levy GO Bonds	<u>-</u>	Total	Nonmajor Governmental Funds
REVENUES							
Taxes	\$	288,540	\$	-	\$	288,540 \$	4,323,959
Contributions		-		-		-	82,889
Intergovernmental		-		-		-	6,219,178
Charges for services		=		-		-	2,733,592
Fines and forfeitures		=		=		-	-
Investment income		1,919		32		1,951	(15,442)
Miscellaneous		=		=		-	323,939
Total Revenues		290,459	_	32	-	290,491	13,668,115
EXPENDITURES							
Current							
General government		-		-		-	-
Security of persons and property		-		-		-	5,731,241
Physical environment		-		-		-	675,247
Transportation		-		-		-	1,236,327
Economic environment		=		-		-	243,644
Mental/physical health		=		-		-	=
Culture and recreation		-		-		-	2,324,370
Capital outlay		-		-		-	105,808
Debt service:						-	
Principal		270,000		3,292,375		3,562,375	3,562,375
Interest and debt costs		14,828		133,088	_	147,916	147,916
Total Expenditures	_	284,828	_	3,425,463	-	3,710,291	14,026,928
Excess (deficiency) of revenues over (under) expenditures		5,631		(3,425,431)		(3,419,800)	(358,813)
OTHER FINANCING SOURCES (USES)							
Bond/loan proceeds		=		-		-	=
Disposition of capital assets		-		-		-	-
Transfers in		-		3,485,673		3,485,673	4,170,673
Transfers out	_			(1,509,653)		(1,509,653)	(4,186,800)
Total other financing sources (uses)		-	_	1,976,020	_	1,976,020	(16,127)
Net change in fund balances		5,631		(1,449,411)	-	(1,443,780)	(374,940)
Fund balances-beginning		274,670	_	1,479,966	_	1,754,636	8,085,469
Fund balances-ending	\$	280,301	\$	30,555	\$	310,856 \$	7,710,529

#### CITY OF REDMOND

#### SCHEDULE OF REVENUES, EXPENDITURES

#### AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

#### CAPITAL IMPROVEMENTS PROGRAM CAPITAL PROJECTS FUNDS

		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	\$	2,255,275	\$	(11,200)
Intergovernmental		6,964,694	14,845,586		3,940,569		(10,905,017)
Charges for services		5,595,358	5,595,358		8,722,837		3,127,479
Contributions		250,000	540,500		638,607		98,107
Investment income		1,086,051	1,086,051		802,025		(284,026)
Miscellaneous	_	180,000	462,733	_	499,888		37,155
Total Revenues		16,342,578	24,796,703	_	16,859,201		(7,937,502)
EXPENDITURES Current							
General government		_	1,821,116		_		1,821,116
Security of persons and property		_	-		_		-
Physical environment		_	-		_		_
Transportation		_	(10,000)		_		(10,000)
Economic development		_	541,160		_		541,160
Culture and Recreation		_	(94,886)		_		(94,886)
Capital outlay		55,266,895	51,968,924		39,912,276		12,056,648
Debt service		,,	,,,,,,,,		,- , -		,,-
Principal		3,220,000	2,828,714		2,801,888		26,826
Interest		3,338,112	3,338,112		3,621,952		(283,840)
Total Expenditures	1	61,825,007	60,393,140	_	46,336,116		14,057,024
Excess (deficiency) of revenues	1	· · · · · · · · · · · · · · · · · · ·		_	· · · · · · · · · · · · · · · · · · ·		
over (under) expenditures		(45,482,429)	(35,596,437)		(29,476,915)		6,119,522
OTHER FINANCING SOURCES (USES)							
Bond/loan proceeds		8,300,000	-		1,794,564		1,794,564
Disposition of assets		-	-		-		-
Transfers in		15,595,658	23,867,821		23,556,249		(311,572)
Transfers out		(1,432,410)	(12,563,871)		(13,545,077)		(981,206)
Total other financing sources and uses	•	22,463,248	11,303,950	-	11,805,736	•	501,786
Net change in fund balance	•	(23,019,181)	(24,292,487)		(17,671,179)	,	6,621,308
Fund balance-beginning		29,333,151	29,333,151		47,277,353		17,944,202
Fund balance-ending	\$	6,313,970	\$ 5,040,664	\$	29,606,174	\$	24,565,510

#### RECREATION ACTIVITIES SPECIAL REVENUE FUND

		Original Budget 2011-2012		Final Budget 2011-2012	<del>-</del>	Actual 2011-2012 Biennium		Variance with Final Budget Positive (Negative)
REVENUES								
Charges for services	\$	3,620,000	\$	3,620,000	\$	4,175,774	\$	555,774
Contributions		-		-		11,471		11,471
Investment income		20,000		20,000		14,474		(5,526)
Miscellaneous		345,564		345,564	_	477,284	_	131,720
Total Revenues		3,985,564		3,985,564		4,679,003		693,439
EXPENDITURES Security of persons and property Culture and recreation Total Expenditures Excess (deficiency) of revenues		4,395,658 4,395,658		4,426,607 4,426,607	-	4,482,954 4,482,954		(56,347) (56,347)
over (under) expenditures		(410,094)		(441,043)		196,049		637,092
OTHER FINANCING SOURCES (USES) Transfers out		,		(42 574)		·		42 574
		(217,748)		(43,571)	-			43,571
Total other financing sources (uses)  Net change in fund balance		(217,748)		(43,571)	-	196,049		43,571 680,663
<u> </u>		(627,842)		(484,614)		•		•
Fund balance-beginning Fund balance-ending	\$	627,842	\$	627,842 143,228	\$	607,513 803,562	\$	(20,329) 660,334
i und balance-ending	Ψ :		φ	143,220	Ψ =	003,302	φ	000,334

# CITY OF REDMOND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL CABLE ACCESS SPECIAL REVENUE FUND

	_	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		150,723		(296,277)
Investment interest		-	-		28,776		28,776
Miscellaneous		-	-		16,102		16,102
Fines and forfeitures	_	-		_	8	_	8
Total Revenues	_	447,000	447,000	_	195,609	-	(251,391)
EXPENDITURES							
General Government		183,730	323,730		145,365		178,365
Capital outlay		270,000	130,000		270,627		(140,627)
Total Expenditures	_	453,730	453,730	_	415,992	-	37,738
Excess (deficiency) of revenues	_			_		-	
over (under) expenditures		(6,730)	(6,730)		(220,383)		(213,653)
Net change in fund balance		(6,730)	(6,730)		(220,383)		(213,653)
Fund balance-beginning		1,381,978	1,381,978		1,454,303		72,325
Fund balance-ending	\$	1,375,248	\$ 1,375,248	\$	1,233,920	\$	(141,328)

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	\$	344,362	\$	144,362
Charges for services		-		-		-		-
Investment income	_	-	_		_	35,658		35,658
Total Revenues	_	200,000	_	200,000	_	380,020		180,020
EXPENDITURES								
Transportation		3,906,739		3,806,201		2,337,993		1,468,208
Economic development		-		-		2,007,000		-
Capital outlay		_		_		_		-
Total Expenditures	-	3,906,739	-	3,806,201	-	2,337,993	•	1,468,208
Excess (deficiency) of revenues		0,000,700		0,000,201		2,007,000		1,400,200
over (under) expenditures		(3,706,739)		(3,606,201)		(1,957,973)		1,648,228
OTHER FINANCING SOURCES (USES)								
Transfers in		1,370,000		1,370,000		1,370,000		-
Transfers out		-		(100,538)		(100,538)		-
Total other financing sources (uses)	_	1,370,000	-	1,269,462	-	1,269,462	•	-
Net change in fund balance	_	(2,336,739)	-	(2,336,739)	-	(688,511)	•	1,648,228
Fund balance-beginning		2,355,576		2,355,576		2,467,485		111,909
Fund balance-ending	\$	18,837	\$	18,837	\$	1,778,974	\$	1,760,137

#### ADVANCED LIFE SUPPORT SPECIAL REVENUE FUND For the Biennium Ended December 31, 2012

	<u>-</u>	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	\$	11,215,416	\$	(747,753)
Charges for services		-		-		-		=
Investment income		-		=		-		=
Contributions	_			-		24,664	_	24,664
Total Revenues	_	11,963,169		11,963,169		11,240,080	_	(723,089)
EXPENDITURES								
Security of persons and property		11,066,961		11,190,857		11,099,656		91,201
Capital outlay		-		120,000		119,808		192
Debt Service		-		-		, -		
Interest and Debt Issuance Costs		-		-		-		=
Total Expenditures	-	11,066,961		11,310,857	٠	11,219,464	-	91,393
Excess (deficiency) of revenues	-		•		٠		-	
over (under) expenditures		896,208		652,312		20,616		(631,696)
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)	-	-	•	-	٠	10,500	-	10,500
Net change in fund balance	-	896,208	•	652,312	٠	31,116	-	(621,196)
Fund balance-beginning		170,225		170,225		331,020		160,795
Fund balance-ending	\$	1,066,433	\$	822,537	\$	362,136	\$	(460,401)

# 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	. <u>-</u>	Final Budget 2011-2012	_	Actual 2011-2012 Biennium	 Variance with Final Budget Positive (Negative)
REVENUES							
Contributions	\$	100,000	\$	100,000	\$	2,424	\$ (97,576)
Investment income		-		-		2,159	2,159
Miscellaneous		78,000		78,000		140,827	62,827
Total Revenues	-	178,000	-	178,000	_	145,410	(32,590)
EXPENDITURES							
Security of persons and property		210,300		140,300		125,814	14,486
Capital outlay		-		70,000		-	70,000
Total Expenditures	-	210,300	•	210,300	_	125,814	84,486
Excess (deficiency) of revenues	-		-		_		
over (under) expenditures		(32,300)		(32,300)		19,596	51,896
Net change in fund balance		(32,300)		(32,300)		19,596	51,896
Fund balance-beginning		234,907		234,907		285,062	50,155
Fund balance-ending	\$	202,607	\$	202,607	\$	304,658	\$ 102,051

#### 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	\$	6,524,341	\$	2,261,341
Investment income	_	32,044	32,044		(39,811)	_	(71,855)
Total Revenues	-	4,295,044	4,295,044	_	6,484,530	-	2,189,486
OTHER FINANCING SOURCES (USES)							
Transfers out	_	(4,263,000)	(4,623,000)		(4,623,000)	_	=
Total other financing sources (uses)	_	(4,263,000)	(4,623,000)		(4,623,000)		-
Net change in fund balance	_	32,044	(327,956)		1,861,530	_	2,189,486
Fund balance-beginning	_	360,956	360,956		275,894	_	(85,062)
Fund balance-ending	\$	393,000	\$ 33,000	\$	2,137,424	\$	2,104,424

# 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

	-	Original Budget 2011-2012	· -	Final Budget 2011-2012	· <del>-</del>	Actual 2011-2012 Biennium	•	Variance with Final Budget Positive (Negative)
REVENUES								
Investment income	\$	=	\$	=	\$	655	\$	655
Fines and forfeitures		6,000		6,000		3,218		(2,782)
Total Revenues	-	6,000		6,000	_	3,873		(2,127)
EXPENDITURES								
Security of persons and property		-		-		40,267		(40,267)
Total Expenditures	-	-	-	-	_	40,267	,	(40,267)
Excess (deficiency) of revenues					_			
over (under) expenditures		6,000		6,000		(36,394)		(42,394)
Net change in fund balance		6,000		6,000		(36,394)		(42,394)
Fund balance-beginning		84,970		84,970		89,147		4,177
Fund balance-ending	\$	90,970	\$	90,970	\$	52,753	\$	(38,217)

# 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 Actual 2011-2012 Biennium	•	Variance with Final Budget Positive (Negative)
REVENUES							
Taxes	\$	451,800	\$ 451,800	\$	606,877	\$	155,077
Investment income		10,674	10,674	_	5,320	_	(5,354)
Total Revenues	-	462,474	462,474	_	612,197		149,723
EXPENDITURES							
Economic development		411,616	421,192	_	276,859	_	144,333
Total Expenditures		411,616	421,192	_	276,859		144,333
Excess (deficiency) of revenues							
over (under) expenditures		50,858	41,282		335,338		294,056
OTHER FINANCING SOURCES (USES)							
Transfers out		(263,160)	(263,160)	_	(260,506)	_	2,654
Total other financing sources (uses)		(263,160)	(263,160)		(260,506)		2,654
Net change in fund balance	-	(212,302)	(221,878)	_	74,832	-	296,710
Fund balance-beginning	_	213,464	300,524	_	300,524	_	
Fund balance-ending	\$	1,162	\$ 78,646	\$	375,356	\$	296,710

#### 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	\$	247,664	\$	(8,786)
Charges for services		796,992		796,992		1,008,614		211,622
Investment income		16,864		16,864		476		(16,388)
Miscellaneous	_			-		307		307
Total Revenues	-	1,070,306		1,070,306		1,257,061		186,755
EXPENDITURES								
Physical environment		1,321,974		1,321,974		1,293,827		28,147
Capital outlay	-	-		-		-		-
Total Expenditures	-	1,321,974	•	1,321,974	•	1,293,827		28,147
Excess (deficiency) of revenues	-		•		•			
over (under) expenditures		(251,668)		(251,668)		(36,766)		214,902
OTHER FINANCING SOURCES (USES)								
Transfers in		_		-		-		-
Transfers out		_		-		-		_
Total other financing sources (uses)	-	-	•	-	•	-	•	-
Net change in fund balance	-	(251,668)	•	(251,668)	•	(36,766)	•	214,902
Fund balance-beginning		336,521		336,521		387,656		51,135
Fund balance-ending	\$	84,853	\$	84,853	\$	350,890	\$	266,037

# CITY OF REDMOND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL SPECIAL LEVY DEBT SERVICE FUND

	-	Original Budget 2011-2012	_	Final Budget 2011-2012	_	Actual 2011-2012 Biennium	Variance with Final Budget Positive (Negative)
REVENUES							
Taxes	\$	573,413	\$	573,413	\$	578,794	\$ 5,381
Investment income	_	-	_	_	_	1,919	1,919
Total Revenues	-	573,413	_	573,413	_	580,713	7,300
EXPENDITURES							
Principal		535,000		535,000		535,000	-
Interest	_	38,413		38,413	_	38,716	(303)
Total Expenditures	_	573,413		573,413		573,716	(303)
Excess (deficiency) of revenues							
over (under) expenditures		-		-		6,997	6,997
Net change in fund balance		-		-		6,997	6,997
Fund balance-beginning	_	234,740	_	234,740	_	273,304	38,564
Fund balance-ending	\$	234,740	\$	234,740	\$	280,301	\$ 45,561

# CITY OF REDMOND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL REGULAR LEVY DEBT SERVICE FUND

	-	Original Budget 2011-2012	Final Budget 2011-2012	_	Actual 2011-2012 Biennium	_	Variance with Final Budget Positive (Negative)
REVENUES							
Investment income	\$	_	\$ 	\$	32	\$	32
Total Revenues		-			32		32
EXPENDITURES							
Principal		2,455,000	7,040,057		5,202,375		1,837,682
Interest	_	2,846,925	<u> </u>	_	1,838,286	_	(1,838,286)
Total Expenditures		5,301,925	7,040,057	_	7,040,661		(604)
OTHER FINANCING SOURCES (USES)							
Bond Proceeds		-	8,643,290		8,643,290		-
Disposition of assets		-					-
Transfers in		5,301,925	7,040,057		7,040,057		-
Transfers out	_	-	(8,612,163)	_	(8,612,163)	_	
Total other financing sources and uses	_	5,301,925	7,071,184	_	7,071,184	_	-
Net change in fund balance		-	31,127		30,555		(572)
Fund balance-beginning				_		_	
Fund balance-ending	\$	-	\$ 31,127	\$ _	30,555	\$	(572)