The City of

MAPLE VALLEY

Maple Valley, Washington

2017-2018
Final Biennial Budget

January 1, 2017 through December 31, 2018

Vision Statement

Maple Valley will be a well-planned City with a safe, healthy and aesthetically pleasing environment. A strong sense of community will develop through effective partnerships with community organizations, maintaining historic connections with the area's rural past, and embracing the positive aspects of modern technology. The community will be economically vital with quality education and recreation opportunities.

2017-2018
Preliminary Biennial Budget

January 1, 2017 through December 31, 2018

Prepared by:

Laura Philpot, City Manager
Marissa Flynn, Sr. Financial Analyst
Julie Stutzke, Accountant
Debi Yankeh, Accountant

Introduction

Table of Contents

Introduction

Table of Contents 1
Community Profile 3
Location of the City of Maple Valley 4
Distinguished Budget Presentation Award 5
Organization Chart 6
Principal Officials 7
Goals and Objectives 8
Budget Message 9
Budget Process
- Budget Calendar 17
- How the Budget is Organized 18
- Budgetary Planning Process 19
- How the Budget is Developed 20
- Financial Policies 22

Budget Summary
- Budget Summary: All Funds 29
- Capital Budget Summary 30
- Changes from 2017-18 Preliminary Budget 31
- 2017-18 Budget Adoption Ordinance 33
- 2017-18 Program Enhancements 37
- Community Service Agency Funding 47
- Performance Measures 49

Six Year Forecast
- Forecast Model Description 52
- Forecast Assumptions 53
- General Fund Forecast 55
- Capital Improvement Plan - Maintenance and Operation Forecast 56
- City Wide Forecast: - All Funds 57
- Revenue Forecast Charts 60
- Debt Forecast 63
- Six Year Equipment Replacement Fund Schedule 64
- Potential Additional Revenue Sources 65

Fund Summaries

Fund Structure 67
Fund Balance Summary 71
Budget Summary: All Funds 73
General Fund 74
Special Revenue Funds
- Street Fund 77
- Transportation Development Fund 78
- Park Development Fund 79
- Real Estate Excise Tax Fund 80
- Drug Seizure Fund 81
- Bond Proceeds Fund 82
- Transportation Benefit District Fund 83
- Transportation Benefit Special Revenue Fund 83

Capital Projects Fund 84
Enterprise Fund
- Surface Water Management Fund 85
- Lake Wilderness Golf Course Fund 86

Internal Service Funds

Vehicle Rental Fund....87
Central Services Fund....88
Unemployment Trust Fund....89

Revenue Budget

Revenue Summaries....91
Revenue Narrative Descriptions....97
Revenue Detail by Fund and Source....120

Operating Budget

Operating Expenditures Summaries....143
Expenditure Budgets
City Council....150
City Manager....156
Community Development....168
Finance....178
Human Services....186
Parks & Recreation....190
Public Safety....214
Public Works....226
Transportation Benefit Special Revenue Fund....245
Drug Seizure Fund....245
Bond Proceeds Fund....245
Transportation Benefit District Fund....246
Proprietary Funds
Surface Water Management....247
Lake Wilderness Golf Course....250
Vehicle Rental Fund....253
Central Services Fund....254
Unemployment Trust Fund....259

Capital Budget

Capital Improvement Plan 2017-2022 - Expenditure Summary....262
Capital Improvement Plan 2017-2022 - Funding Summary....265
Capital Expenditure Budget....269
Individual Project Description Sheets
Transportation Program....272
Surface Water Management Program....286
Parks and Recreation Program....290
Community Facilities Program....298
Debt Service Program....302

Appendices

A: Changes in Fund Balances – Governmental Funds....311
B: Property Tax Data....313
C: Sales Tax Data....315
D: Private Development Activity....317
E: Computation of Legal Debt Margin....319
F: Sample Debt Service Schedule....320
G: Statistics and Ratios....321
H: Principal Taxpayers....323
I: Full Time Equivalent Employee History....324
J: Salary Schedule....325
K: Benefit Summary....327
L: Glossary....330

LOCATION

The City of Maple Valley is located in southeast King County along State Route 169 south of where it intersects with State Route 18.

LEGISLATIVE REPRESENTATION

National Congress
Senator Patty Murray
Senator Maria Cantwell
Representative Dave Reichert

State Legislative District 5
Senator Mark Mullet
Representative Jay Rodne
Representative Chad Magendanz

King County District 9
Councilmember Reagan Dunn

MUNICIPAL SERVICES

Animal Control:
The City of Maple Valley contracts with King County for animal control services.

Community Development:
The City of Maple Valley provides development services including the planning for and issuance of all building permits.

Fire Protection:
At incorporation in 1997, the City of Maple Valley voters approved annexing to Maple Valley Fire and Life Safety (District #43) for fire protection and emergency medical services. The District is a separate tax entity.

Law Enforcement:
The City of Maple Valley contracts with the King County Sheriff's Office for its law enforcement services. The City also contracts with the cities of Kent, Issaquah, Yakima, and Enumclaw, as well as the counties of King and Okanogan for jail services. Municipal court services are provided by contract with the City of Kent, but the City contracts separately for its own judge.

Library Services:
At incorporation in 1997, the City of Maple Valley voters approved annexing to the King County Library System for library services. The system is a separate tax entity.

Parks & Recreation:
The City of Maple Valley owns, maintains, and programs two park facilities and a golf course.

- Lake Wilderness Park is a 111 acre property on the west side of Lake Wilderness, a 67 acre lake in the center of the City. The park is home to the 50,000 square foot Lake Wilderness Lodge, a historic venue for weddings and business conferences.
- Take-a-Break Park is a 10 acre neighborhood park on Wax Road in the north end of the City.
- Lake Wilderness Golf Course is a 100 acre 18 hole golf course bordering Lake Wilderness Park. The course was acquired by the City in 2006 to prevent it from being developed. The course clubhouse contains a casual dining restaurant.

Public Works:
The City of Maple Valley provides its own development, transportation engineering, surface water utility, and maintenance services. Water and sewer utility services are provided by Covington Water District, Soos Creek Water and Sewer District, and Cedar River Water & Sewer District. Electricity and natural gas are provided by Puget Sound Energy (PSE).

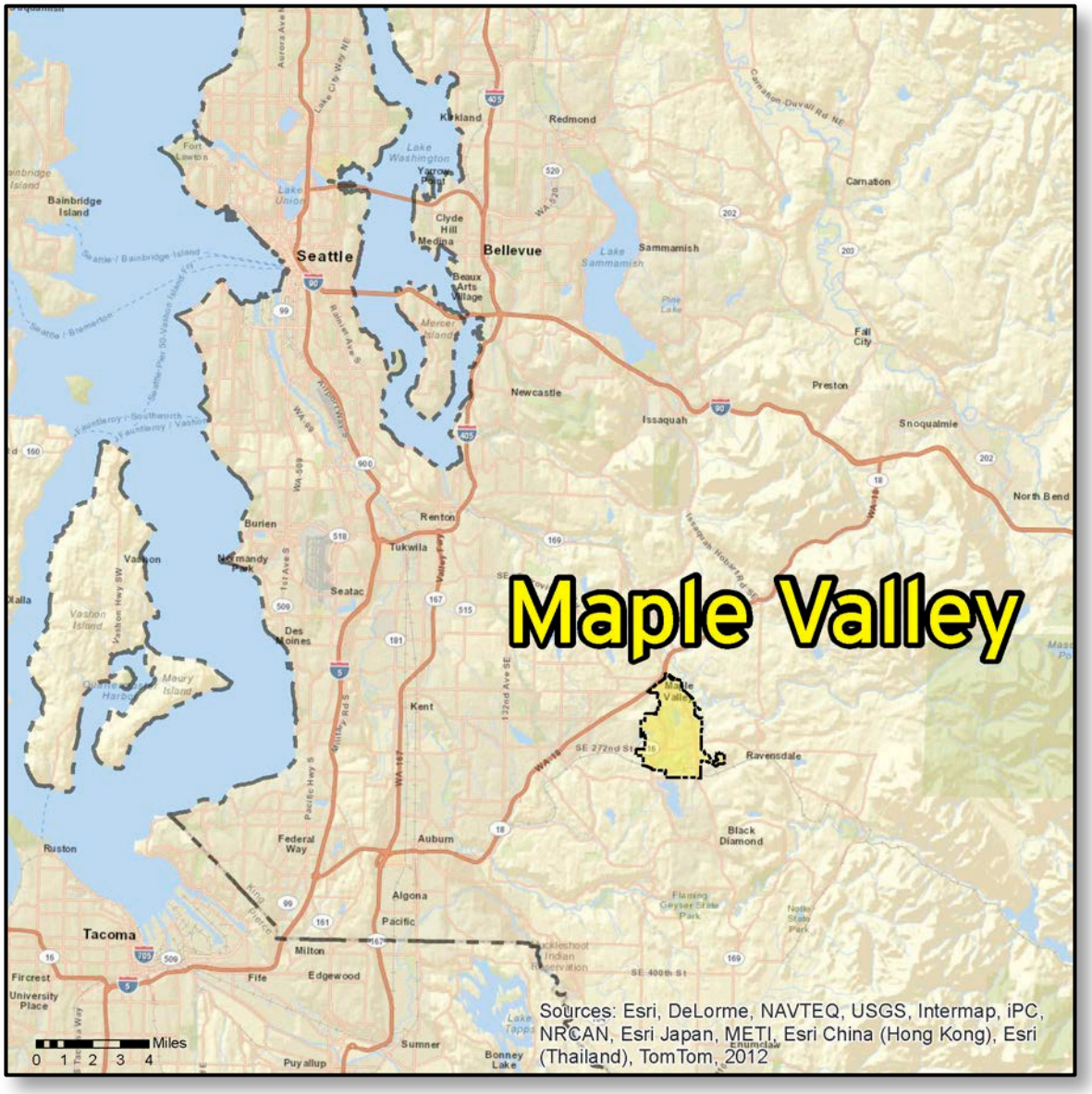
School District:
The City of Maple Valley is part of the Tahoma School District. Public school facilities located within Maple Valley are:

- Glacier Park Elementary (K-5th)
  23700 SE 280th Street
- Lake Wilderness Elementary (K-5th)
  24216 Witte Road SE
- Rock Creek Elementary (K-5th)
  25700 Maple Valley – Black Diamond Rd

Other facilities located outside the City limits are:

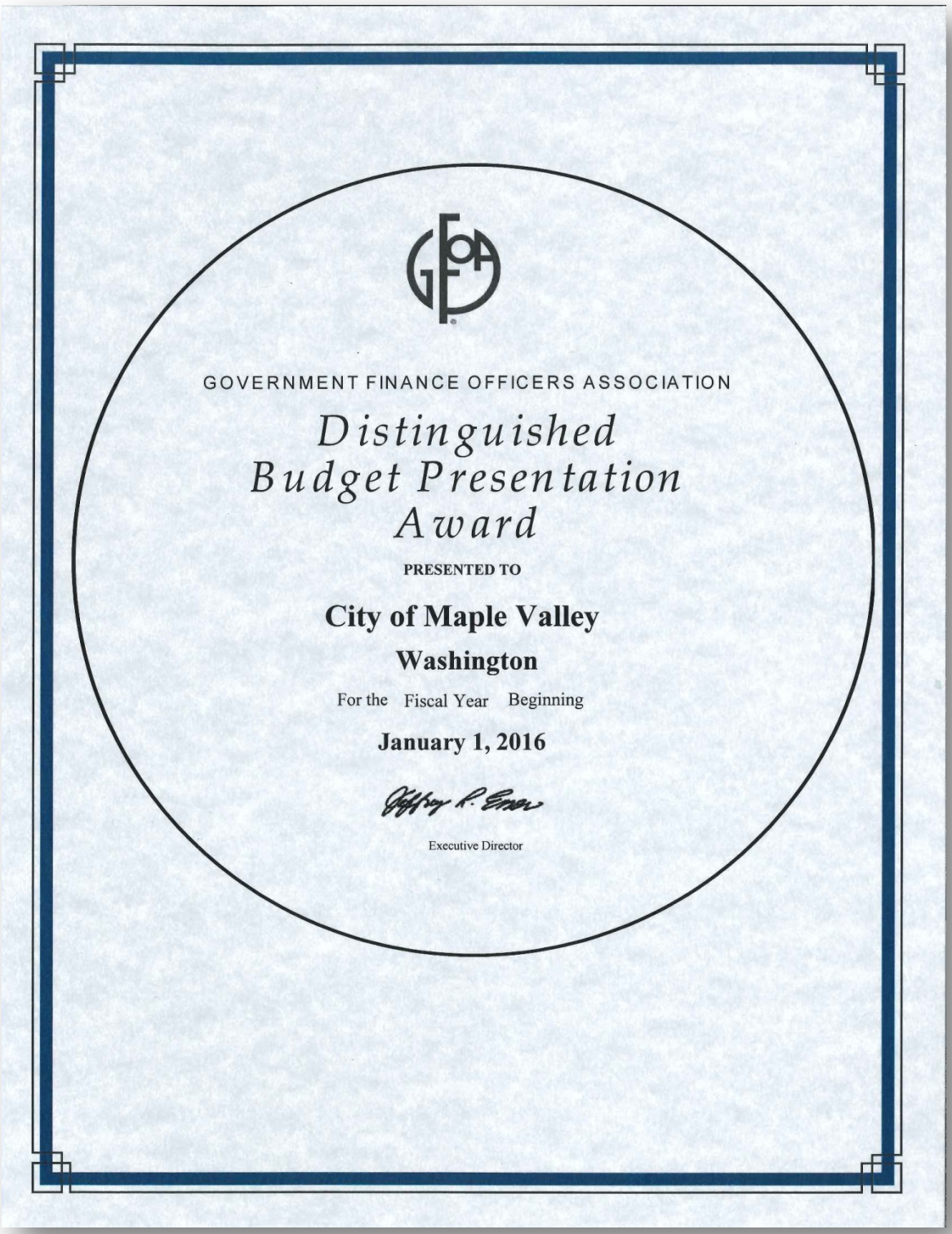
- Shadow Lake Elementary (K-5th)
  22620 Sweeney Road SE
  Maple Valley, WA 98038
- Cedar River Middle School (6th & 7th)
  22615 Sweeney Road SE
  Maple Valley, WA 98038
- Tahoma Middle School (6th & 7th)
  2445 SE 216th Way
  Maple Valley, WA 98038
- Tahoma Junior High (8th & 9th)
  25600 Summit Landsburg Road
  Ravensdale, WA 98041
- Tahoma Senior High (10th – 12th)
  18200 SE 240th St.
  Covington, WA 98042

Location of the City



As the map notes, the City of Maple Valley is at the center of the "X" formed by the intersection of State Routes 18 and 169. Residents have a 26-mile commute to either downtown Seattle to the northwest or to downtown Tacoma to the southwest. The City's circumstances -- surrounded by a rural environment but offering convenient State highway access to both Seattle and Tacoma via State highways -- makes the City an excellent location for moderate and higher-end residential development.

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Maple Valley

Washington

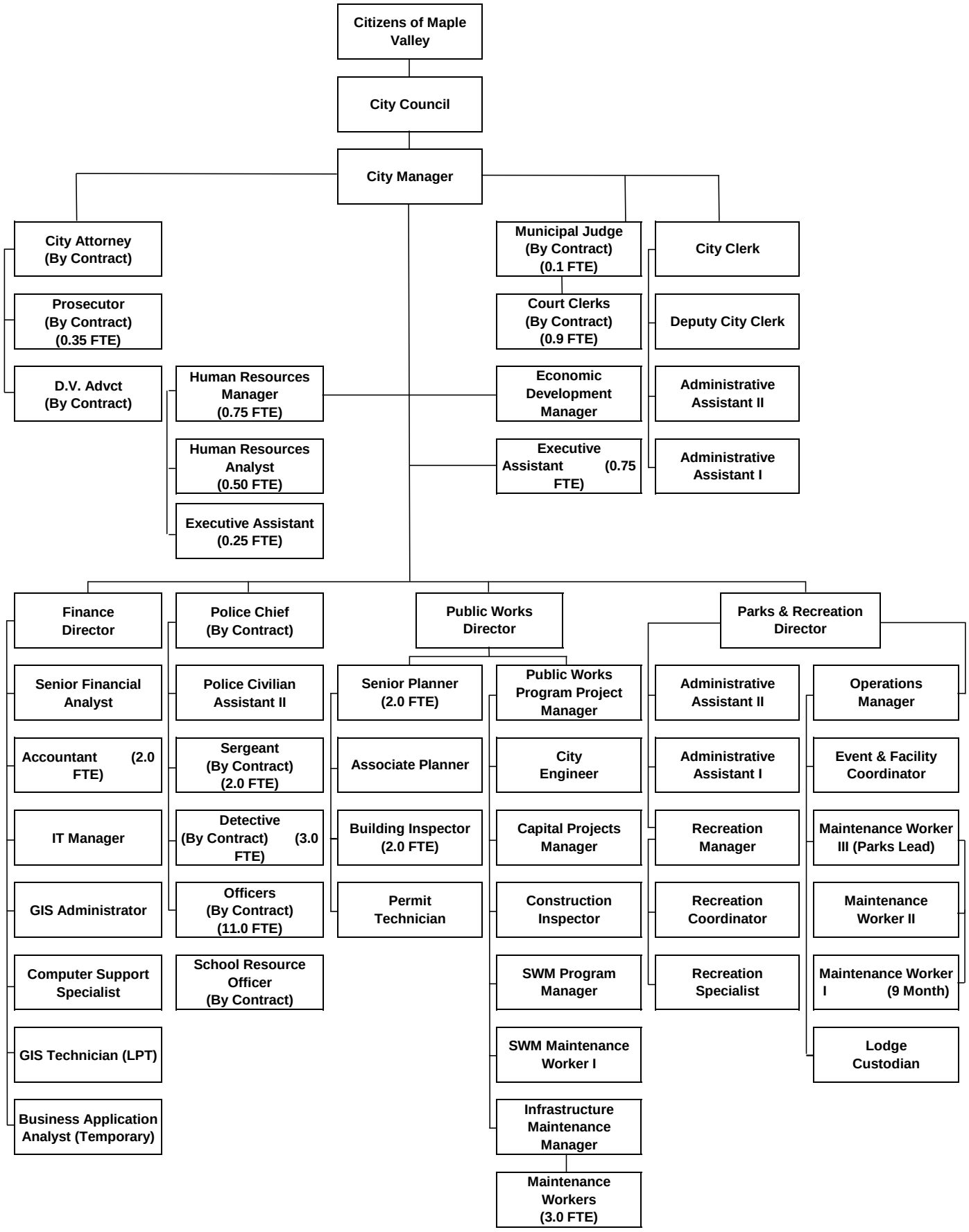
For the Fiscal Year Beginning

January 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented this award to the City of Maple Valley, Washington for its 2016 Budget. In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communication device. The award is valid for a period of one year only. The City believes its current budget document continues to conform to program requirements, and will be submitting it to GFOA to determine its eligibility for another award.

47.00 Direct City FTEs, 20.35 Contracted FTEs, 67.35 FTEs



Principal Officials

CITY COUNCIL

	Position Number	Term Expires
Sean P. Kelly, Mayor	1	12/2019
Dana Parnello, Deputy Mayor	6	12/2017
Bill Allison	2	12/2017
Les Burberry	3	12/2019
Erin Weaver	4	12/2017
Megan Sheridan	5	12/2019
Linda Johnson	7	12/2019

CITY MANAGER
Laura Philpot, PE

CITY ATTORNEY
Lighthouse Law Group PLLC, By Contract

FINANCE DIRECTOR
Sandy Garrett

PARKS DIRECTOR
Greg Brown

POLICE CHIEF
Donald (D.J.) Nesel, King County Sheriff's Office

PUBLIC WORKS & COMMUNITY DEVELOPMENT DIRECTOR
(Vacant)

2017-18 Goals and Objectives

Economic Development

- Support the update of the City's zoning code and design regulations to reflect the City's vision as articulated in the updated Comprehensive Plan.
- Continue to work with the Tahoma School District to achieve its goal of opening the new high school/regional education center by August 2017 and to build a new Lake Wilderness Elementary School by 2018.
- Continue to work with the Tahoma School District to package the services of the new regional education center as an anchor to attract private commercial investment to locate living-wage jobs on the property adjacent to the new center.
- Hire an economic development coordinator for the City.
- Hold an economic development retreat with the City Council in the 1st quarter of 2017.

Park & Recreation

- Facilitate process, with the Parks & Recreation Commission, to develop recreation facilities with appropriate partners to meet recreation demands from Maple Valley families through a voted bond initiative.
- Support the efforts of the same groups to craft a plan of action that will direct the projects funded by the passed voted-bond issue.
- Continue to support the community events that use the Lake Wilderness Park facilities throughout the year.

Public Safety

- Continue to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract.
- Participate in localized emergency preparedness drills utilizing the City's newly updated Emergency Preparedness Plan and the new Emergency Operations Center.
- Work with the City Police Department and our new Domestic Violence Advocate to increase community awareness of the issues pertaining to domestic violence.
- Work with public/private partnership on establishing a men's transitional housing unit within SE King County to aid our growing population of homeless men, many of whom suffer from mental health and drug addiction issues.
- Increase patrols of our trails system in and around the city.

Public Works

- Continue to support the Public Works Department staff in its efforts with the 216th SE Avenue improvement project and the planning phase of the Witte Rd. Phase 5 project.
- Continue to support City staff's efforts to use programs that will keep Maple Valley NPDES compliant (goat mowing, pond improvements, community education).
- Continue to support the Public Works staff in efforts to improve water quality of storm runoff.
- Continue involvement in regional groups dealing with transportation issues.

Quality City Services

- Continue to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.
- Continue strong participation in the Sound Cities Association and associated committees.

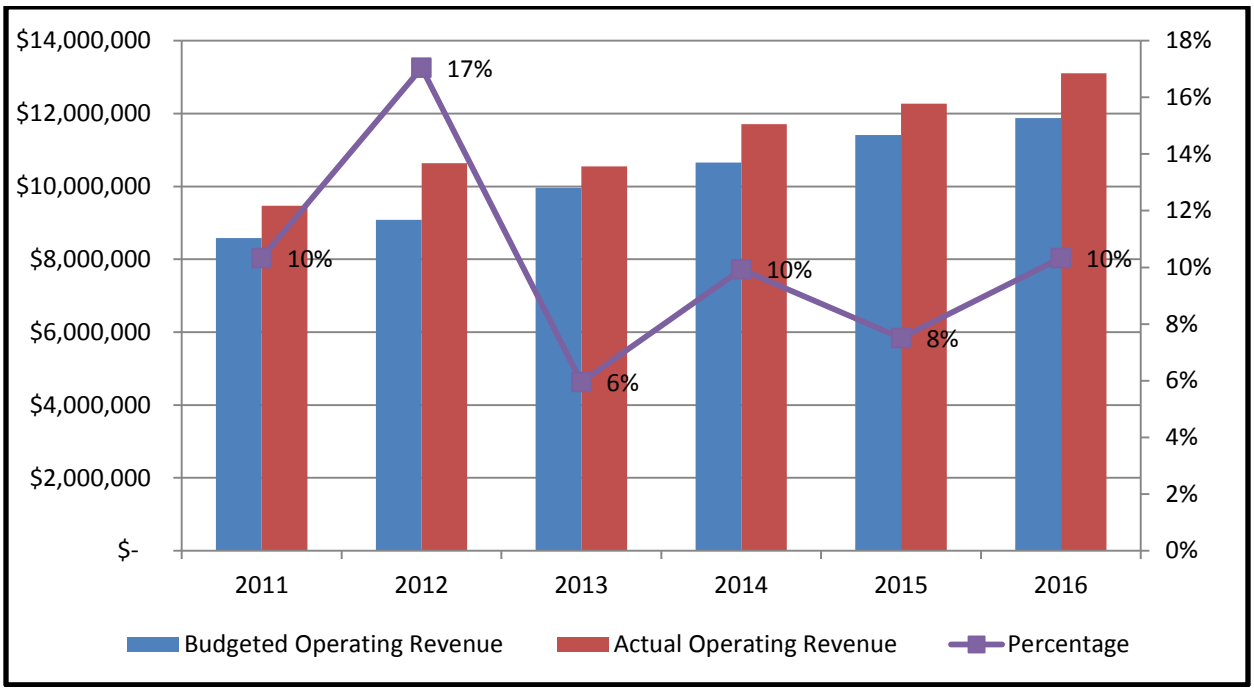
The City of
MAPLE VALLEY

P.O. Box 320● 22017 SE Wax Road, Suite 200 ●Maple Valley, WA 98038
Phone: (425) 413-8800 ● Fax: (425) 413-4282

To the Honorable Mayor Kelly, City Council, and Citizens of Maple Valley:

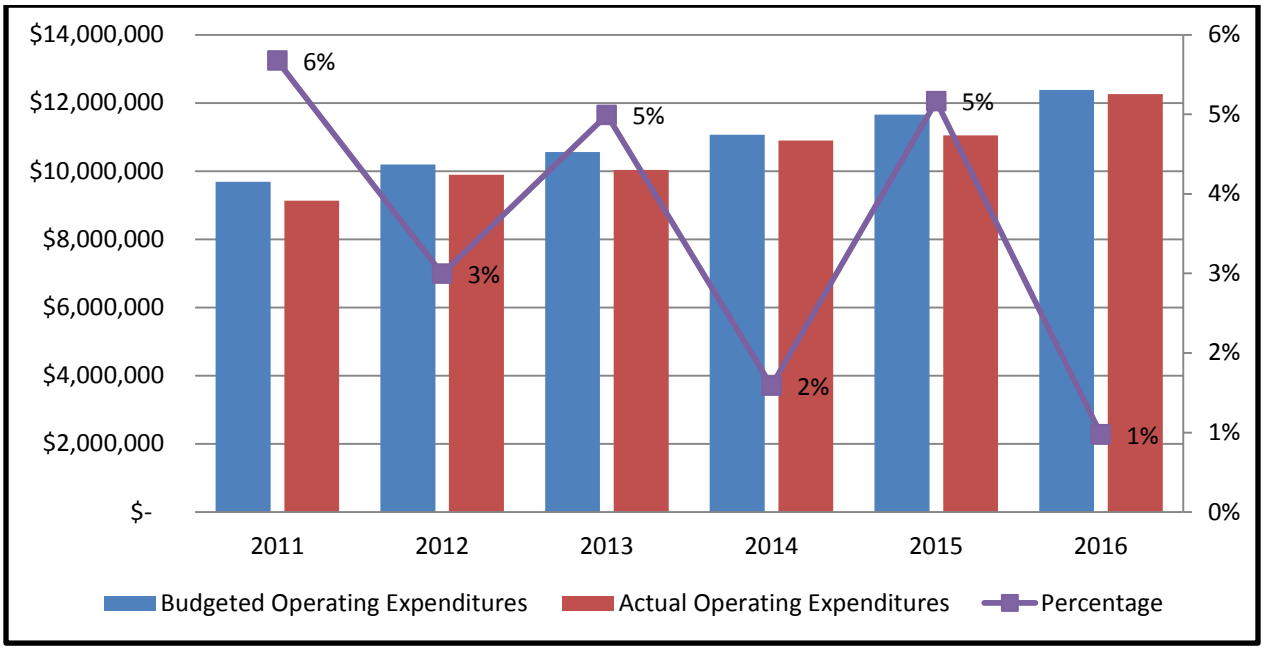
It is my pleasure and privilege to submit the 2017-2018 budget to the Mayor, City Council, and citizens of this great city. Council adopted Ordinance O-16-596 in June of this year authorizing the adoption of a two year budget. It is exciting to be submitting the City's first biennial budget.

Forecasting future revenues is not an exact science. During the budget preparation process this year, staff has looked very closely at historical data and trends to provide the most accurate revenues, while still honoring the City's policy to budget conservatively. Below is a chart showing that over the last five years the City has under estimated revenues by an average of 10% each year, and it is anticipated that the City will see similar results in 2016.

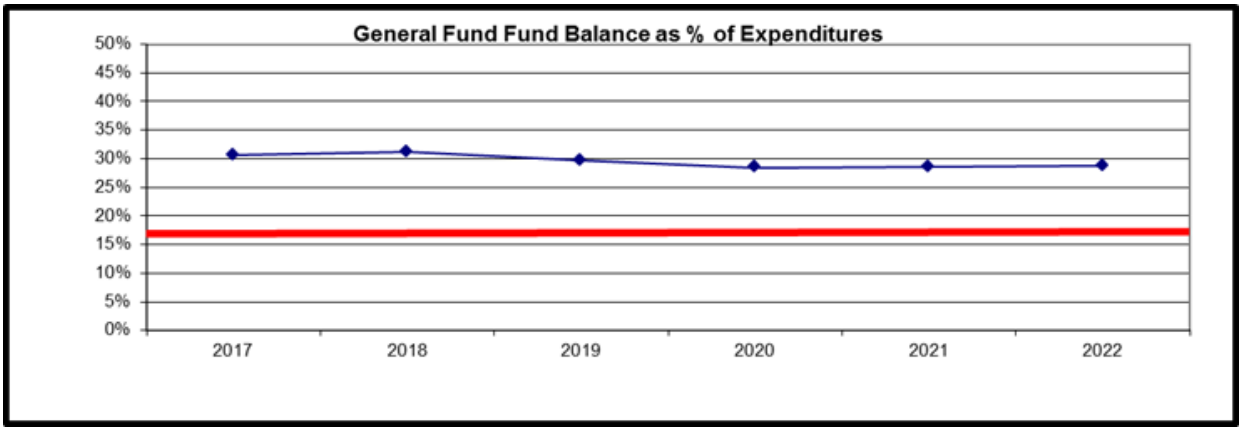


This has allowed the City to tell a good story as each year ends. Each of the years analyzed above have anticipated using a portion of the City's reserves to balance the operating budget. The average amount budgeted each year was approximately $660K (deficit). By the year end, instead of dipping into the City's reserves, on average approximately $745K (surplus) was added to the City's reserves. For 2017, we are forecasting a 9% increase over the budgeted revenues in 2016, but this is only 0.2% more than the actual projected revenues for 2016.

The great story told at the end of every year was not only due to conservative forecasting of the City's revenues, but also by the City's responsible spending. The chart that follows shows that the City has under spent budgeted expenditures by an average of 4% per year for the last five years. It is anticipated that 2016 final expenditures will be closer to the budgeted amounts with the final expenditures forecasted to come in about 1% under the budgeted amount.



As you can see, the expenditures, while still very conservative, have been forecasted more accurately than revenues. City policy calls for conservative forecasting and budgeting; it is our intent to continue to honor this policy while bringing the forecasting closer to actuals. By combining the expenditures and revenues the budget has been off by nearly 20% in recent years. If we carry that variance over multiple years looking forward, it shows the cross over point in which we cannot sustain the current levels of service without dipping so far into our reserves that we go below the reserve floor. Council has seen the chart shown below for many years. Using historical data and trends, the City will not hit the cross over point or "fiscal cliff" within the six year forecast.



The gap between the blue and red lines is the fund balance that is above the 16.7% reserve floor. This reserve represents the amount of funds raised largely because of residential development within the City over the years since incorporation as well as the City's continued

fiscal responsibility. At the end of the six year forecast, it estimated that the City will be holding right at 29% of our General Fund operating expenditures.

As discussed with the City Council on a number of occasions, over a two-year period each new single-family residential permit generates:

- Building permit revenue;
- Impact fees directed to certain capital improvement projects influenced by this new development;
- Construction sales tax paid on materials while the structures are built;
- Real estate excise tax generated when the homes or vacant properties are sold and directed to fund our capital improvement program;
- Property tax when new construction is added to the tax rolls;
- Utility taxes and cable TV franchise fees paid by owners of these new homes using these services;
- State-shared revenue when new residents are counted in the State's annual census; and
- Additional sales taxes generated when the new residents shop locally.

While single family lot inventory decreases, it is true that future revenues may decrease. This has been carefully reviewed for the next six years. The Finance Department and Community Development Department reviewed the buildable lands and the permits for various projects that are in the queue at the City and, again, conservatively estimated associated revenues.

2017/2018 Budget Recommendation

As the City's Budget was developed staff has kept the following priorities, heard from the community and Council, in mind:

- Economic Development
- Public Safety
- Transportation Needs
- Parks & Recreation

Staff continues to understand the need to be conservative as we budget for the next two years. Staying fiscally conservative needs to be balanced with the services that we are currently providing to the Citizens of Maple Valley as well additional services needed as our community grows.

Our approach was to first consider our current level of service. Can we continue to provide current levels of service without allocating the use of any of our reserves? The answer is yes. If no additional services were added then the City would be operating without impacting the general fund reserves.

At the end of 2016, the City will have more than double the required reserves in the general fund. The management team and I reviewed the various requests for program enhancements and looked at the costs that would be recurring differently than one-time expenditures.

Adding in the recurring expenditure, the City anticipates utilizing approximately $115,000 per year from reserves. They include a part-time Human Resource Analyst, 9-Month Parks Maintenance Worker, School Resource Officer, Economic Development Manager and three each 4-Month Maintenance Stormwater Worker.

(The program enhancements are described in more detail later in this message).

Next, our team looked at one time expenditures. While, these do anticipate the use of City General Fund Reserves, being they are one-time expenditures, they will not have long term impacts on the operating budget and fund balance.

The recommended program enhancements are summarized in the table that follows.

2017-18 Program Enhancements

Department Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund				
						One-Time 2017	One-Time 2018	Recurring	Total 2017	Total 2018
City Manager										
Human Resources Analyst	0.50	51,282	-	51,282	-	3,905	-	51,049	51,282	48,782
Economic Development Manager	1.00	127,283	-	127,283	-	3,905	-	129,238	127,283	129,238
Comprehensive Wage & Salary Survey		30,000	-	30,000	-	30,000	-	-	30,000	-
	0.50	**208,565**	**-**	**208,565**	**-**	**37,810**	**-**	**180,287**	**208,565**	**178,020**
Finance/IT										
Business Application Analyst	1.00	101,912	-	101,912	-	101,912	-	-	101,912	-
	1.00	**101,912**	**-**	**101,912**	**-**	**101,912**	**-**	**-**	**101,912**	**-**
Parks & Recreation										
LW Lodge Office Furniture		72,000	-	72,000	-	72,000	-	-	72,000	-
Maintenance Worker I (9 Month Seasonal)	0.75	51,813	-	51,813	-	-	-	54,131	51,813	54,131
	0.75	**123,813**	**-**	**123,813**	**-**	**72,000**	**-**	**54,131**	**123,813**	**54,131**
Public Safety										
School Resource Officer (50%)	1.00	190,000	(95,000)	95,000	-	-	-	95,000	95,000	97,850
	1.00	**190,000**	**(95,000)**	**95,000**	**-**	**-**	**-**	**95,000**	**95,000**	**97,850**
Public Works										
Stormwater Maintenance Staff (Temporary)		24,000	-	24,000	24,000	-	-	-	-	-
Boom Truck Replacement		57,643	-	57,643	-	50,000	-	7,643	57,643	7,643
	-	**81,643**	**-**	**81,643**	**24,000**	**50,000**	**-**	**7,643**	**57,643**	**7,643**
Total Program Enhancements	**3.25**	**705,933**	**(95,000)**	**610,933**	**24,000**	**261,722**	**-**	**337,061**	**586,933**	**337,644**

Each program enhancement listed in the table above was reviewed by the City's Management Team. They were prioritized against each other and are listed in order of priority below including a brief summary describing the need:

School Resource Officer (50%): With the new high school slated to open in the fall of 2017, there will be a need to increase our police presence in the City. The Tahoma School District has agreed to partner with the City and fund 50% of the cost of a School Resource Officer. We believe this will have a very positive impact on our community and help increase response around the Four Corners area. In addition, during the school recesses, such as summer, this will increase our ability to provide patrol at our Parks Facilities. This is a recurring expenditure.

Boom Truck Replacement: In early years, the City purchased a used Boom Truck. The truck is used to hang banners across Witte Road, maintain the City's art work on Witte Road, trim trees and provide other services that are beyond the safe reach of a ladder. The truck was never added to our equipment rental fund to accrue replacement reserves and has out-lived its useful life. It does not meet OSHA safety requirements. This is one-time capital expenditure.

Business Application Analyst: The City has invested significant resources to improve efficiency through the use of technology. There have been a number of software platforms purchased and implemented that, if used to their fullest potential, could provide internal capacity to handle new or stalled initiatives. This one year temporary position would be able to provide the cleanup, analysis and training needed to maximize our investments. This is a one-time expenditure.

Parks 9-Month Maintenance Worker 1: The Parks Maintenance team does a fabulous job maintaining the grounds at Lake Wilderness. This is often referred to by our citizens as the heart of Maple Valley. As the use of the park continues to grow with programs, rentals and daily use, the maintenance needs grow. In order to keep the level of service up to the high standards needed, it is recommended that additional resources be added during the growing season. This is a recurring expenditure, but would require re-hiring each year. If revenues are short in future years this is a position that could easily be eliminated without laying staff off.

Human Resource Analyst (Part Time): This position would assist with training, managing our volunteer program as well as other day-to-day duties within the HR Division. This originally was recommended based on a WCIA Audit completed on our volunteer program. The need to meet the recommendations of the Audit requires additional resources. This is a recurring expenditure.

Comprehensive Wage and Salary Survey: Employee retention is important. Maintaining our salary ranges within market is one way to show commitment to our employees and helps with recruitment when necessary. General business practice recommends completing a wage and salary survey approximately every three years. The City last completed this effort in 2008. This is a one-time expenditure.

Replacement Furniture for Wilderness Lodge: Our lodge furniture is used for classes, programs, business meetings and wedding rentals. The existing furniture often requires repairs and is outdated. In order to keep the furniture safe, uniform and in good repair, it is recommended that we purchase new replacements. This is a one-time expenditure.

Temporary Stormwater Maintenance Staff: Stormwater maintenance is required under the City's National Pollution Discharge Elimination System (NPDES) permit. Since the stormwater program is funded by the Surface Water Management Fund, this has no impact on the General Fund. This is a recurring expenditure.

Economic Development Manager: This position will be the focal point for economic development within the City. The Economic Development Manager will provide leadership, communication and coordination with the City Manager and other department staff for the development, recommendation and implementation of policies, programs, and procedures as well as negotiations for new development that accomplish the City Council's goals and objectives to ensure the economic health and vitality of the City.

With all of the recommended program enhancements, our team is recommending a 6.8% increase in expenditures over the adopted 2016 budget for 2017 and a 1.5% increase over the proposed 2017 budget for 2018. This includes a 1.8% cost of living adjustment for salaries in 2017 and an estimated 1.6% for 2018.

The six year forecast includes $117K in 2018 allocated for maintenance of the Summit Park and Lake Wilderness Elementary Ball Fields. This assumes passing of the February 2017 Parks Bond.

2017/2018 Capital Funds

The 2017 – 2022 Capital Improvement Program is funded with:

- General Fund transfers;
- Transportation benefit district fees;
- Transportation and park development impact fees;
- Real estate excise taxes; and
- Grants.

Real estate excise tax (REET) funds are currently providing approximately $1.5 Million in revenues each year. The revenue for REET funds is set aside for capital projects only and cannot be used to supplement the City's operating budget or expenditures. The current 6-year capital plan does not anticipate using the full amount collected. It is anticipated that at the end of 2018, the REET fund balance will be $4.5 Million.

The 2017-2022 6-Year Transportation Improvement Program was adopted by Council in July 2016. The total expenditures in 2017 for transportation improvements is $5.4 Million and $9 Million in 2018. The major projects include:

- Witte Road Phase 4
- SR 169 Widening from Witte Road to SE 240th
- SR 516 and 218th Avenue SE Intersection Improvements

It is anticipated that the City will receive approximately $6 Million in grant funds from the State over the next two years.

The Parks Capital Improvement budget includes $6.4 Million in 2017 and $7.6 Million in 2018. This is in anticipation of the February Park Bond passing. The two major projects that are depending on the funding from the bond are the Summit Park and Ballfields and the Lake Wilderness Elementary Ballfield.

In addition, $300K is recommended for improvements to Lake Wilderness Park; specifically for remodeling of the beach house.

At the time of the budget development there is a modest $25K allocated to the Lake Wilderness Golf Course for unforeseen major repairs and maintenance. It is anticipated that during 2017, staff and Council will work with the community to plan the future of the golf club house. This may result in additional capital funds needing to be allocated to the golf course/club house in future years.

2017/2018 Proprietary Funds

The proprietary funds include the Surface Water Management Fund, the Lake Wilderness Golf Course Fund, and the three Internal Service Funds—Vehicle Rental Fund, Central Service Fund, and Unemployment Trust Fund.

For the Surface Water Management Fund, in 2009 the Council approved a three year annual rate increase for 2010 through 2012. The 2012 rate was established at $115.02 year per equivalent single family residential unit. In 2014 Council approved a three year inflationary rate increase for 2015-2017, beginning on January 1, 2015. An inflationary rate increase of 1.8% was implemented in 2016 and is anticipated to increase by 2.1% for 2017 and 2.0% in 2018.

For the Lake Wilderness Golf Course Fund, operations broke even for the first time since the City has owned the course in 2015. It is anticipated that the course will generate a modest profit in 2016 of approximately $43K and will continue this trend into the future.

For the Internal Service Funds, no internal rate increases are proposed as the fund balances are adequate. The funds have adequate resources to cover future replacement needs.

Conclusion

We are aware that the forecast presented in this budget document is vastly different than those presented to Council in recent years. We understand the importance of budgeting conservatively and we are continuing to do so. Our goal in this forecast is to under estimate revenues by less than 5% and overestimate expenditures by less than 2%.

The request from Council has been to provide a balanced budget without utilizing general fund reserves. While we continue to show the use of general fund reserves to balance the budget, we have also demonstrated that the on-going operating expenditures can be delivered without depleting our reserves. Reserves are utilized to fund the one-time improvement expenditures and capital outlays.

I believe the 2017-2018 biennial budget addresses the priorities of the Council and meets the needs of the departments. While it does not address every need for which funding has been requested, it will, nevertheless, produce two more years of achievement for the City of Maple Valley.

I want to thank all the departments for their excellent work on the budget this year, and I would like to highlight the work of Senior Financial Analyst Marissa Flynn, and Accountants Julie Stutzke and Deb Yankeh. Thanks to their determination, discipline and attention to detail, this budget is fiscally sound, and deeply reflectively of our community's priorities.

Very truly yours,

Laura Philpot
City Manager

Budget Process

2017-18 Budget Calendar

Dates	Council	
7/11/2016	Study	Adoption of Six Year Transportation Improvement Program
7/15/2016		Funding Notification Letters to Community Service Agencies
8/5/2016		Distribution of Budget Worksheets to Departments
8/15-9/9/2016		Department Budget Presentations to City Manager
8/26/2016		Receipt of Funding Requests from Community Service Agencies (CSA)
9/5/2016		Return of Budget Worksheets from Departments
9/12-23/2016		Finance Department Presents Preliminary Budget to City Manager
9/12/2016	Regular	Public Hearing on CSA Funding Requests
9/26/2016	Regular	Presentation of 2017-18 Revenue Projections and Budget Drivers Presentation of 2016 Quarterly Financial Report
10/24/2016		Delivery of 2017-18 Preliminary Budget to Council
10/29/2016	Special	Budget Retreat
11/14/2016	Regular	Public Hearing on 2017-18 Revenue Sources & Budget Review of 2017 Preliminary Property Tax Levy Continued Review of 2017-18 Preliminary Budget
11/28/2016	Regular	Adoption of 2017 Property Tax Levy Continued Review of 2017-18 Preliminary Budget Presentation of 2016 3rd Quarter Financial Report
12/5/2016	Special	Finalization of Changes to and Adoption of 2017-18 Preliminary Budget
3/27/2017	Regular	Presentation of 2016 Year-End Financial Report
4/10/2017	Regular	Adoption of 2016 Fund Balance and Carryforward Budget Amendment

How the Budget is Organized

The budget document is organized into three major chapters, supplemented with three supporting chapters including the appendices. The major chapters are:

Revenue Budget provides historical and budgeted information on all City revenue identified both by source (e.g. taxes, fees, etc.) and by fund (e.g. General Fund, Special Revenue Funds, etc.). An explanation of how each revenue source is derived and the basis upon which it is calculated is provided in the Revenue Narrative Descriptions section.

Operating Budget provides historical and budgeted information on the cost of providing daily services by budgetary department: City Council, City Manager, Community Development, Finance, Human Services, Parks and Recreation, Public Safety, and Public Works. Operating expenses are also incurred in the Drug Seizure, Transportation Benefit District and Bond Proceeds funds. The Proprietary Funds also are part of the Operating Budget section. The Proprietary Funds include expenditures for two Enterprise Funds: the Surface Water Management Fund and the Lake Wilderness Golf Course Fund and three Internal Service Funds: the Vehicle Rental Fund, the Central Service Fund, and the Unemployment Trust fund.

In the Operating Budget chapter, the information about each department begins with an overview. A narrative description of the department and its responsibilities is provided (including major accomplishments for the current year and goals and objectives for the budget year), followed in most cases by an organizational responsibility chart and a one-or two-page "snapshot" of the department. The snapshot provides a four-year picture of the department's staffing, expenditures (summarized), changes to the budget from the previous year, workload indicators, and performance indicators. Following these overviews, detailed expenditure budget data organized according to the Washington State Auditor's Office "object codes" is provided.

Capital Budget details the City's budget for capital improvements, not only for the budget year but also for the six-year period that begins with the budget year. The Capital Improvement Plan (CIP) is organized into six program areas: transportation, surface water management, parks and recreation, community facilities, City facilities, and debt service. Each program includes one or more projects. For each project, a description or map is included along with historical costs and a six-year cost estimates. Also shown are the funding sources for each project that includes identified grants and any borrowing required to fund the project. The entire capital budget is funded with the sources identified.

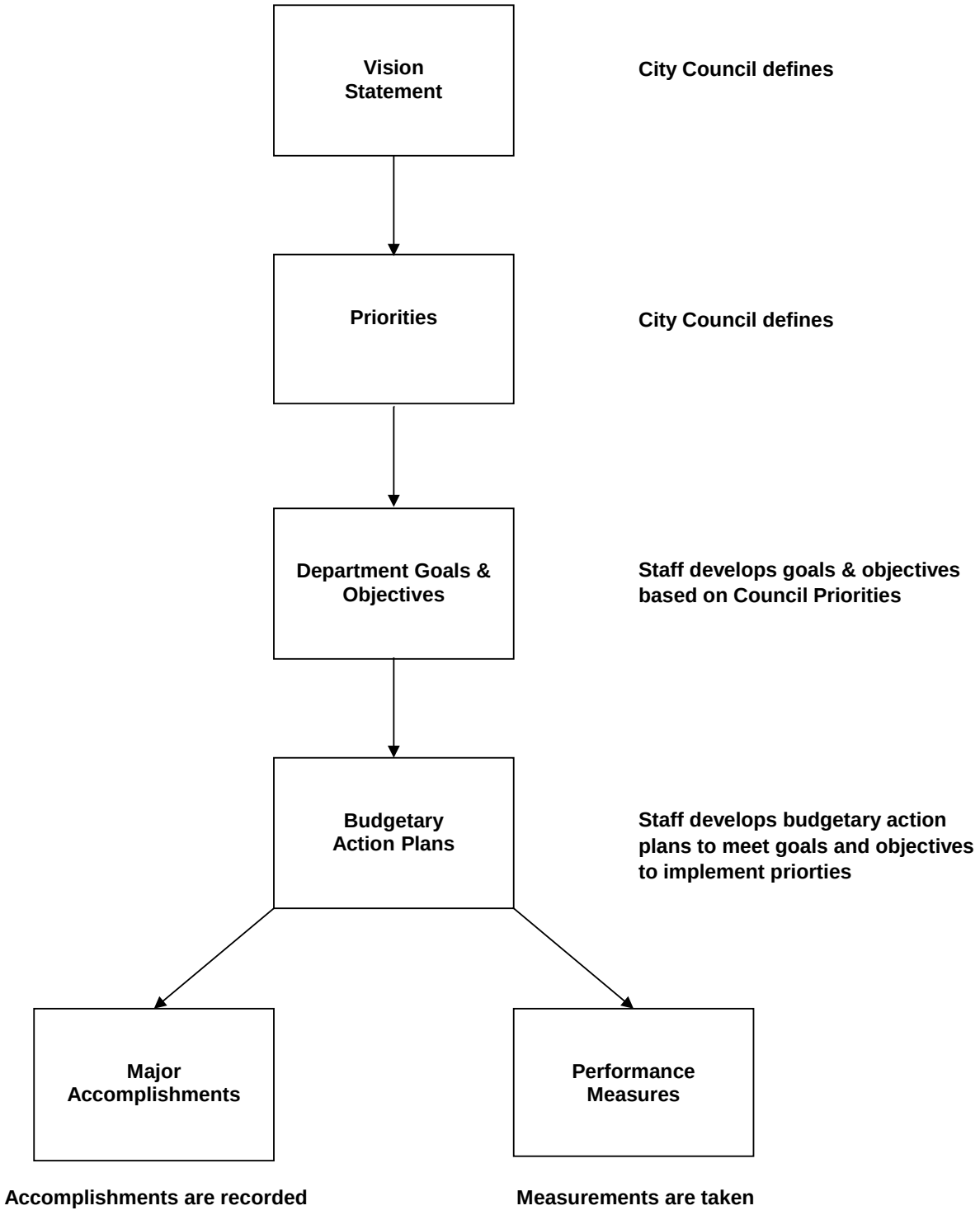
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

The **Introduction** provides general information about the City and the budget development process. It also includes financial policies, budget summaries, program changes, city-wide performance measures, six-year forecasts, a debt forecast, and information on potential additional revenue sources.

The **Fund Summaries** chapter provides consolidated revenue, expenditure and fund balance information about the individual City's funds. The Fund Summaries provide summary financial information by fund. In some funds the fund balances provide a cushion for financial stability. In other funds the fund balances provide funding for future capital projects expenditures or for vehicle and computer equipment replacement.

The **Appendices** provide 10 years of information about City finances, property and sales taxes, private development activity, potential debt service and capacity, statistics, employee data, salaries and benefits, and a glossary.

Budgetary Planning Process



How the Budget is Developed

Developing the annual budget is an on-going process that begins almost as soon as the Final Budget for the prior year is printed.

ACTUAL PRIOR YEAR FINANCIAL INFORMATION IN CURRENT YEAR BUDGET

For practical and budgetary purposes both governmental and proprietary funds use the modified accrual basis of accounting, with year-end adjustments for debt and capital outlay to convert the proprietary funds to full accrual. Because the City accrues revenues and expenditures, actual revenues and expenditures related to the preceding year are not available until almost two months after year-end. When the books for the preceding year are closed, the information is entered into the prior year column of the budget for the current year. The Final Budget includes adjusted beginning fund balances and any carry forward budget amounts from the preceding year as approved by City Council. These primarily relate to unspent capital projects.

REGULAR PERFORMANCE MONITORING AND BUDGET AMENDMENTS

Throughout the year, budget performance is monitored to evaluate whether both revenues and expenses are on track with what the budget anticipated. The Finance Director provides monthly updates to the City Manager and the City Council, and makes quarterly presentations to the City Council. Amendments to the current year budget, if any, occur in conjunction with the quarterly updates to the City Council.

FUTURE YEAR PRIORITIES

Each summer, the City Council holds an annual retreat at which performance against established goals and objectives is discussed, as well as identification of emerging priorities. The Council reaffirms or modifies its priorities. From those priorities, each department compiles updated goals and objectives.

LONG-TERM PLANNING

The City periodically updates its Comprehensive Plan, which guides long-term investment in facilities and services. The Comprehensive Plan references the Transportation Improvement Plan (TIP) and the capital portion of the Parks, Recreation, Cultural and Human Services Plan which define the capital facility planning processes. The individual plans are updated each year, usually by September 1.

REVENUE FORECAST UPDATE

Because the Finance Department is monitoring revenues and expenses on an on-going basis, minor adjustments to the financial forecast are made throughout the year. However, a concentrated effort is made in August of each year to fully update current year actual financial information together with projections for the coming six years. The update is done in consultation with the department directors, who assist with trend projections.

INITIAL PUBLIC HEARING

Though by State law the City is required to conduct only one public hearing on the budget for the coming fiscal year, the City of Maple Valley conducts an additional hearing early in the budget process to solicit comments from the community service agencies that request funding about their priorities or needs.

REVIEW OF PROGRAM CHANGES WITH CITY MANAGER

During August and September, the department directors draft program change proposals. The baseline forecast is projected by the Finance Department. The department directors review their current budget and analyze what adjustments may be needed in the coming year. Proposed changes are based either upon the priorities established by the City Council at its annual retreat or upon changes in workload. The department directors have individual meetings with the City Manager to review their proposals for the coming year. The City Manager then communicates her decisions on the requests to the Finance Department as to what to include in each department's budget. The City Manager may also add other program changes.

REVIEW OF INITIAL RECOMMENDATIONS

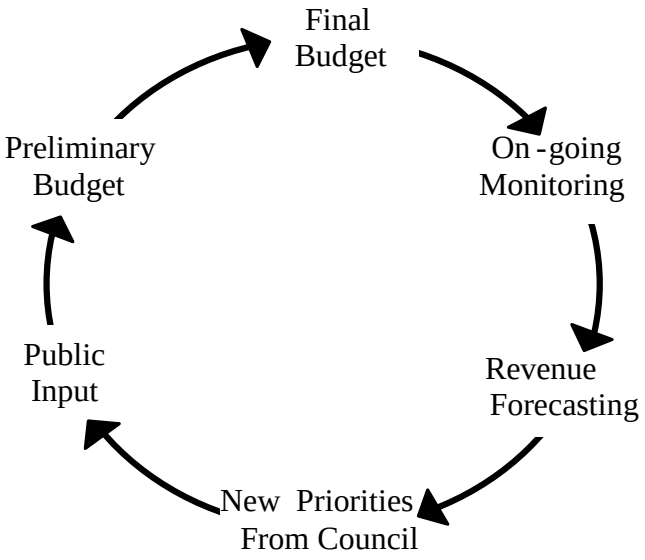
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by project in the "Capital Budget" section and included in the six year General Fund Forecast.

PRESENTATION OF PRELIMINARY BUDGET

By November 1st of each year, the City Manager's Preliminary Budget is delivered to the City Council. By the time the budget is delivered, the contents have already been substantially reviewed by the City Council via study sessions held in the preceding months including: quarterly budget updates, TIP development, revenue forecast update, and the initial review of program change recommendations for the coming fiscal year.

COUNCIL ACTION

The Council reviews the Preliminary Budget in November and holds a public hearing. By law, the Council is obligated to adopt a budget for the coming fiscal year by December 31 of the current year.



The Annual Budget Cycle

Financial Policies

1.0 Financial Stability Policies

1.1 *Operating Fund Reserves (Balanced Budget)*

The Fund Balance of operating funds will be budgeted at least at 16.7% of anticipated operating expenditures for the year. This policy is designed to meet seasonal cash flow, provide a financial cushion, meet emergency needs and provide funds for unforeseen opportunities. A balanced budget is obtained when this criterion is met in both the current budget and the six year forecast.

1.2 *Equipment Replacement Funds*

The City will maintain an adequately funded Vehicle Rental Fund and a Central Service Fund to replace vehicles and computer equipment at their scheduled replacement time. This policy is designed to provide funds to replace equipment as it wears out without creating financial stress or incurring debt.

1.3 *Insurance Programs*

The City will maintain an actuarially sound self insurance program for unemployment, will cover worker's compensation claims through the State's Department of Labor & Industries program, and will insure liability, automobile, and property risks through the Washington Cities Insurance Authority.

2.0 Operating Budget Policies

2.1 Council Priorities and Department Goals and Objectives

The City Council will update its priorities at its annual retreat each year. The staff will use these priorities to develop the following year's goals, objectives, and budget proposals.

2.2 Conservative Budgeting

The City will maintain a conservative budgeting philosophy. All new full time positions will be budgeted for a full year with no lapse factor recognized in the budget. It is a goal of the City Council to move towards a balanced budget, with expenses less than or equal to revenue, in order to live within our means.

2.3 Employee Compensation

The City will maintain a fair and equitable employee compensation program. The program will be competitive with the market to ensure the ability to attract well-qualified applicants for available positions and retain a competent level of staff.

2.4 Self Supporting Proprietary Funds

The City will maintain self supporting Proprietary Funds. Self-supporting means that user charges will be set to cover all operating costs plus provide sufficient funds to replace depreciable assets as needed.

3.0 Capital Budgeting Policies

3.1 Committed Special Revenue Funds

In addition to committing its real estate excise tax revenue, the City will commit an amount up to its prior year construction sales tax revenue to the funding of its capital improvement plan. For a number of years the City committed 25% of its total sales tax revenue, but a long term relationship to prior year construction sales tax revenue was determined to be a better financial policy.

3.2 Capital Improvement Plan

The City will update its capital improvement plan on an annual basis as required by the Growth Management Act. A preliminary plan will be established early in the budget process with the final capital improvement program being adopted as part of the annual budget adoption process.

4.0 Debt and Cash Management Policies

4.1 Bond Rating

The City will strive to obtain the best bond rating possible. The purpose of this policy is to produce the lowest possible interest rate on each bond sale.

4.2 Debt Capacity

The City will maintain adequate available debt capacity to ensure a funding source for major, high priority projects. The City will not propose any debt issuance that commits it to the usage of more than 30% of its legal debt capacity unless the project to be funded is determined to be a major, high priority project.

4.3 Interfund Borrowing

The City will use interfund borrowing where such borrowing is cost effective to both the borrowing and the lending fund. The purpose of this policy is to eliminate the administrative cost of borrowing when adequate funds are available internally.

4.4 Investment Security & Earnings Maximization

The City will maintain an investment policy that has investment objectives in the following priority order: preservation of capital, liquidity, and yield. The policy identifies the delegation of investment authority, ethics and conflicts of interest, and establishes the practice for pre-qualifying financial dealers and institutions. Also included in the policy is a list of authorized and suitable investments, a competitive selection process, collateralization requirements, safekeeping and custody, diversification, internal controls, performance standards, and reporting.

5.0 Revenue Policies

5.1 Aggressive Collection Effort

The City will follow an aggressive policy of collecting all monies due, in a timely manner, consistent with the requirements of State law, and to the extent the collection effort remains cost effective.

5.2 User Charges

The City will review fees and charges on a periodic basis to determine if they are covering, but not exceeding the cost of providing the services. The City will also compare its user charges and tax rates with those of neighboring communities and similar service providers. This policy is designed so that the City can maintain an advantage in attracting businesses and residences to the community.

5.3 Impact Fees

The City will establish and maintain impact fees in appropriate areas to help ensure that new growth pays for the impacts it generates.

6.0 Financial Reporting Policies

6.1 Reporting Improvement

The City will continue to make improvements in its financial reporting, so that information available to the public, the City Council, and the department managers is clear, and the best available for sound financial decisions. The City will produce reports in conformance with the latest in generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

6.2 Performance Measurement

The City will develop a program to evaluate its financial condition and performance related to benchmarking standards and past practices and will implement programs to improve its financial condition and operations.

6.3 Annual Audits

The City will assist the State Auditor's Office in whatever way possible in conjunction with the preparation of the annual audit, and will implement modifications identified by the State Auditor to improve the City's internal control and financial practices.

The City of

MAPLE VALLEY

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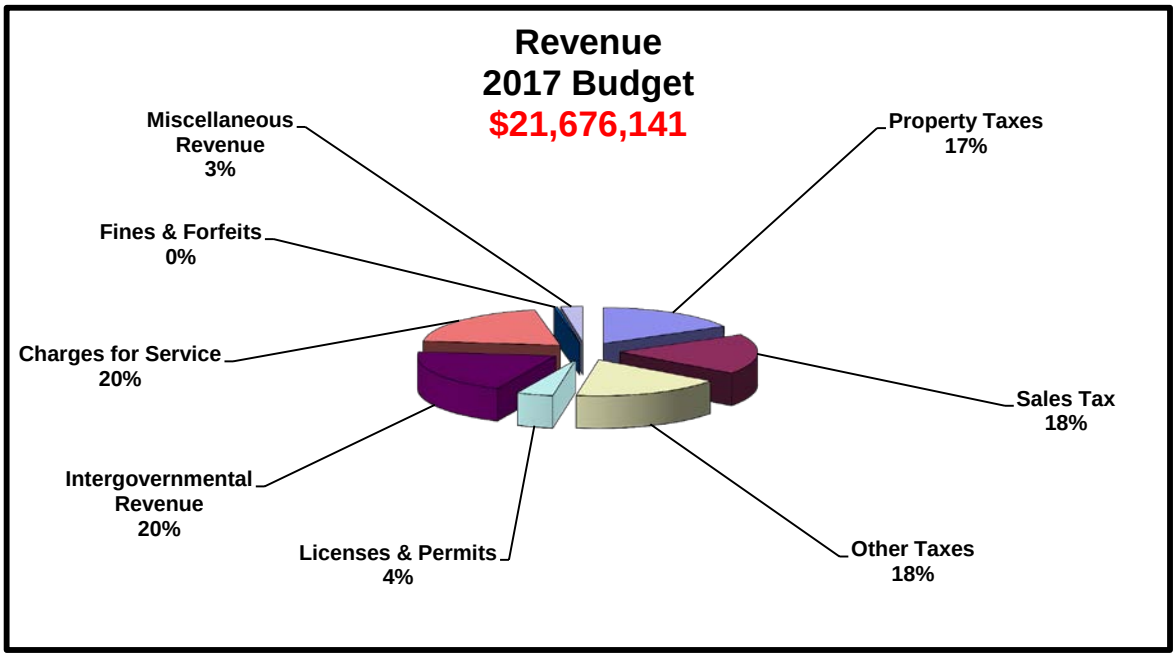
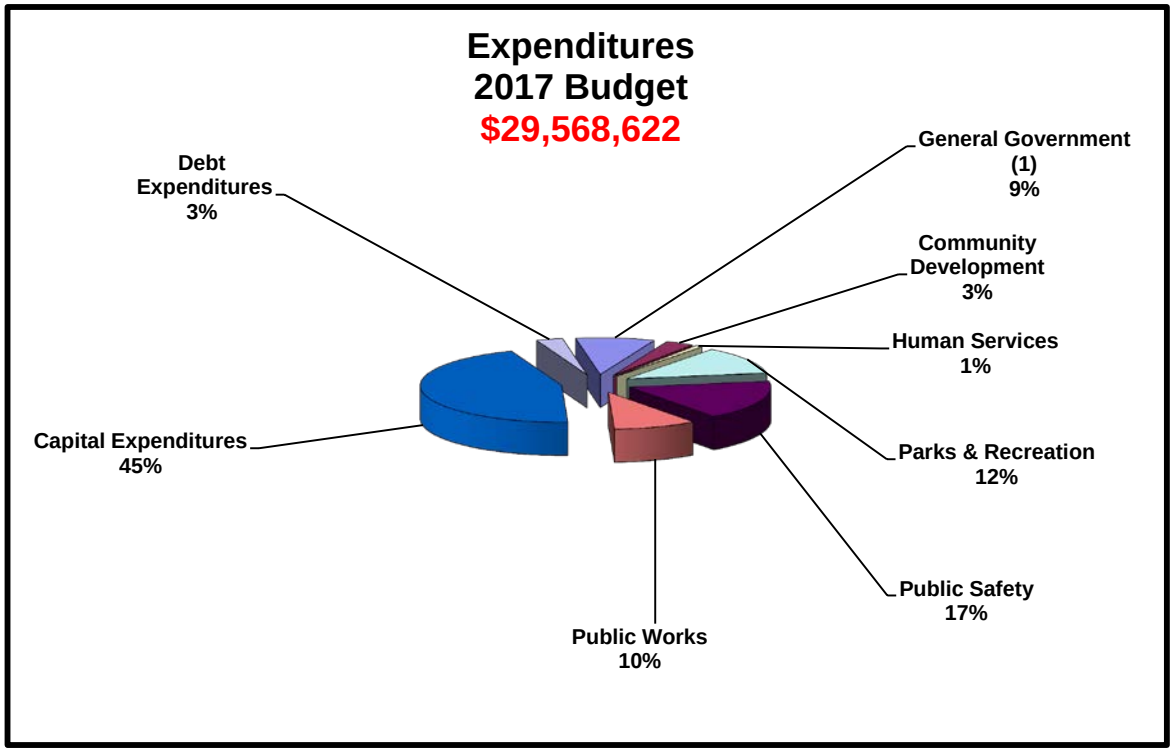
Budget Summary

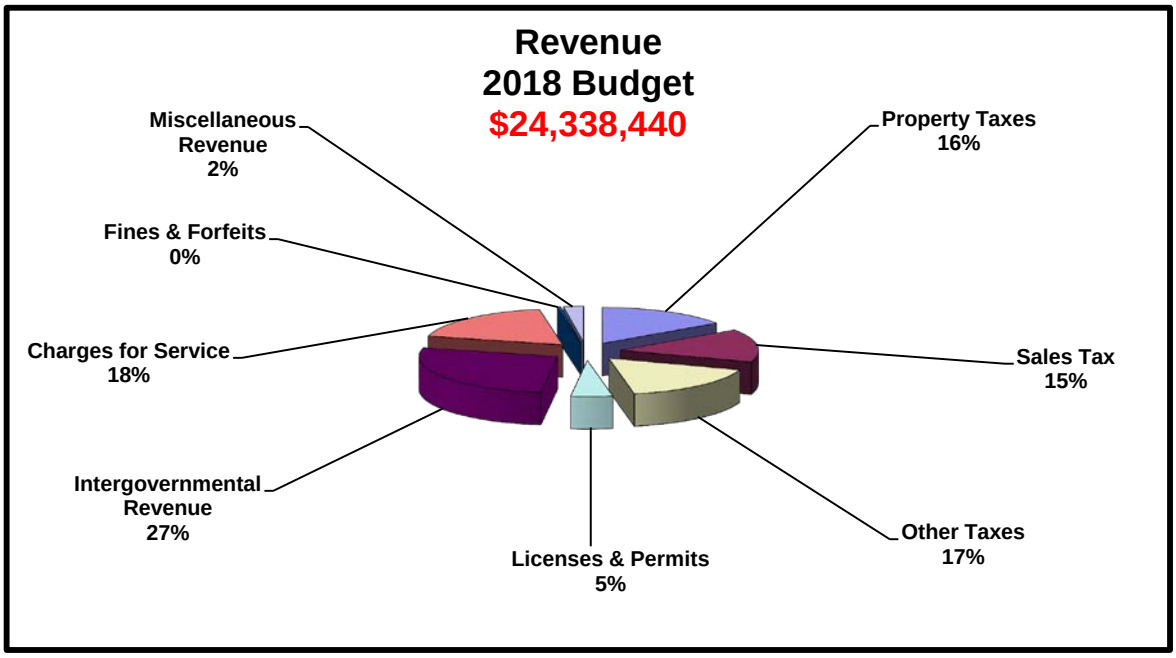
2017 Budget Summary: All Funds

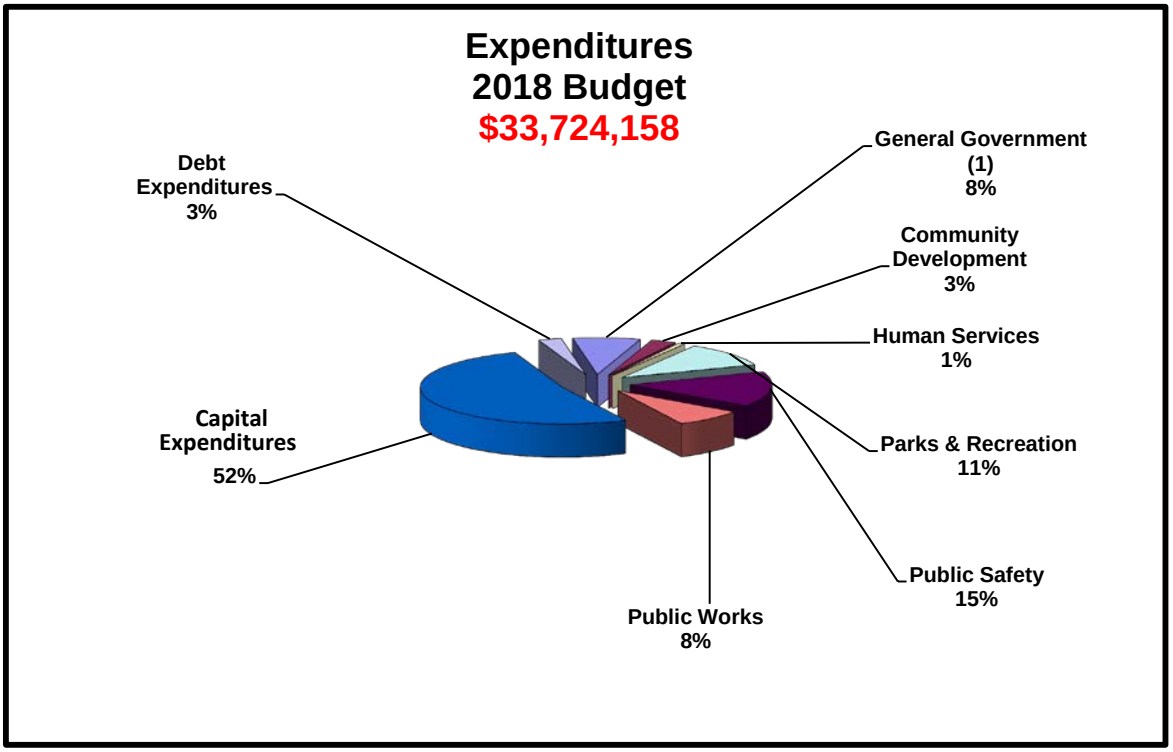




(1) General Government includes net Internal Service Fund revenue over (under) expenditures

2018 Budget Summary: All Funds

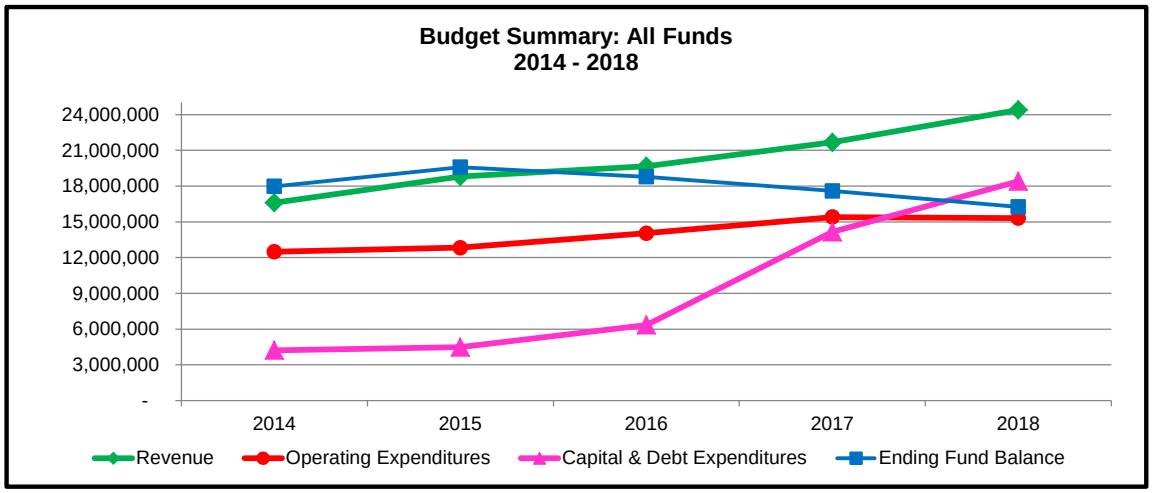




(1) General Government includes net Internal Service Fund revenue over (under) expenditures

Budget Summary: All Funds

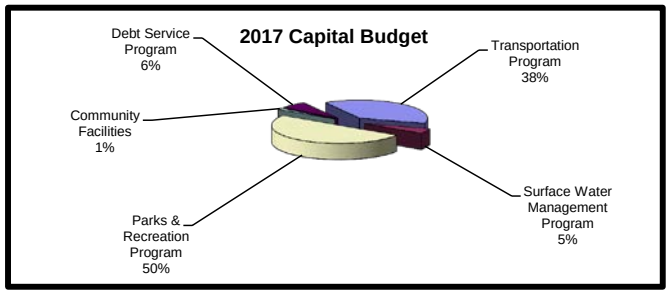
	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
REVENUE									
Property Taxes	3,425,424	3,528,637	3,625,240	3,625,240	3,688,730	1.8%	1.8%	3,774,110	2.3%
Sales Tax	3,036,207	3,336,309	3,220,170	4,121,240	3,904,140	21.2%	-5.3%	3,608,670	-7.6%
Other Taxes	3,506,401	3,991,026	4,033,400	3,946,779	3,813,260	-5.5%	-3.4%	4,093,520	7.3%
Licenses & Permits	948,972	917,966	503,510	731,169	926,700	84.0%	26.7%	1,185,350	27.9%
Intergovernmental Revenue	1,140,741	2,323,239	2,506,239	2,456,858	4,311,383	72.0%	75.5%	6,576,930	52.5%
Charges for Service	3,923,024	3,968,352	3,566,380	4,127,328	4,387,078	23.0%	6.3%	4,492,100	2.4%
Fines & Forfeits	87,858	92,388	86,030	87,125	87,545	1.8%	0.5%	89,310	2.0%
Miscellaneous Revenue	541,742	639,886	542,450	578,038	557,305	2.7%	-3.6%	568,450	2.0%
Total Revenue	**16,610,369**	**18,797,804**	**18,083,419**	**19,673,779**	**21,676,141**	**19.9%**	**10.2%**	**24,388,440**	**12.5%**
% Change from Prior Year Actual	7%	13%	17%	27%	20%			45%	
EXPENDITURES									
Operating Expenditures									
General Government (1)	1,943,452	2,035,105	2,620,830	2,481,270	2,658,510	1.4%	7.1%	2,591,980	-2.5%
Community Development	1,060,890	961,406	1,043,468	851,464	955,866	-8.4%	12.3%	969,070	1.4%
Human Services	245,963	242,047	236,530	234,745	239,980	1.5%	2.2%	240,110	0.1%
Parks & Recreation	2,919,466	3,075,445	3,433,801	3,311,126	3,610,340	5.1%	9.0%	3,626,360	0.4%
Public Safety	4,271,417	4,355,404	4,834,247	4,712,094	5,131,205	6.1%	8.9%	5,256,820	2.4%
Public Works	2,051,907	2,163,406	2,428,397	2,448,497	2,807,591	15.6%	14.7%	2,637,660	-6.1%
Total Operating Expenditures	**12,493,095**	**12,832,812**	**14,597,273**	**14,039,195**	**15,403,492**	**5.5%**	**9.7%**	**15,322,000**	**-0.5%**
Capital Expenditures	**3,353,807**	**3,583,775**	**7,990,000**	**5,465,000**	**13,275,000**	**66.1%**	**142.9%**	**17,512,000**	**31.9%**
Debt Expenditures	**875,884**	**908,867**	**889,454**	**889,454**	**890,131**	**0.1%**	**0.1%**	**890,158**	**0.0%**
Total Capital & Debt Expenditures	**4,229,691**	**4,492,642**	**8,879,454**	**6,354,454**	**14,165,131**	**59.5%**	**122.9%**	**18,402,158**	**29.9%**
Total Expenditures	**16,722,786**	**17,325,454**	**23,476,727**	**20,393,649**	**29,568,622**	**25.9%**	**45.0%**	**33,724,158**	**14.1%**
% Change from Prior Year Actual	7%	4%	50%	31%	26%			73%	
Revenue over (under) Expenditures	(112,417)	1,472,350	(5,393,308)	(719,870)	(7,892,481)	46.3%	996.4%	(9,335,718)	18.3%
Other Financing Sources (Uses)									
Bond & Loan Proceeds	1,530,000	187,980	2,540,000	-	6,700,000			8,000,000	
Debt Issuance Costs	(26,200)	(45,435)	(40,000)	-	-			-	
Beginning Fund Balance	16,590,010	17,981,393	19,059,030	19,495,342	18,775,472	-1.5%	-3.7%	17,582,990	-6.4%
Ending Fund Balance	**17,981,393**	**19,596,287**	**16,165,722**	**18,775,472**	**17,582,990**	**8.8%**	**-6.4%**	**16,247,272**	**-7.6%**

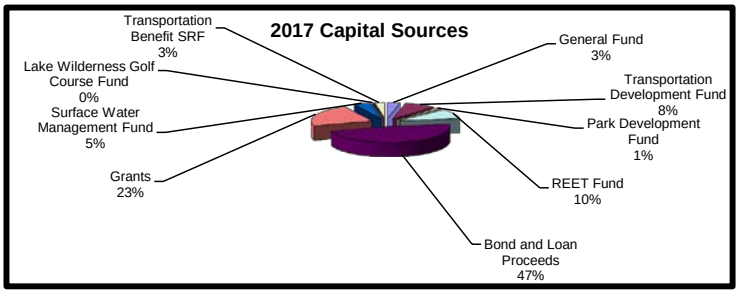


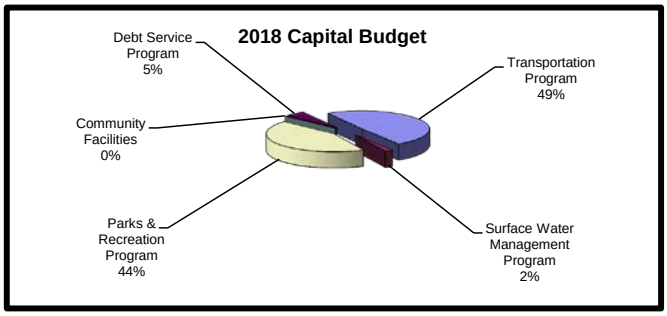
(1) General Government includes net Internal Service Fund revenue over (under) expenditures

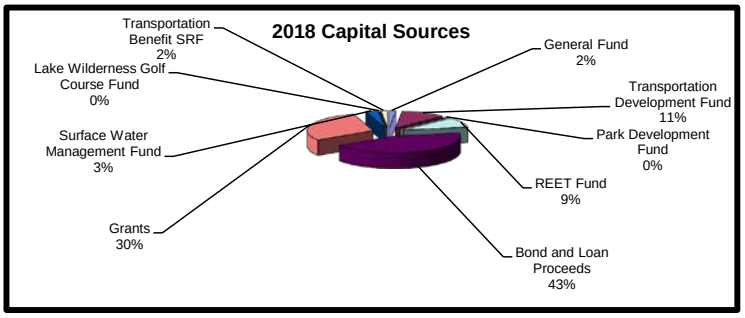
Capital Budget Summary

	Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	Funding Source
Transportation Program								
T7	SR 169 - Witte Road to 228th Ave SE	1,670	-	-	-	-	-	Grt, DC, SWM, TIF, REET
T23	Annual Asphalt Overlay Program	247,120	195,729	375,000	375,000	300,000	300,000	Street, REET, TBD
T24	Miscellaneous Street Improvements	84,889	10,725	190,000	190,000	100,000	100,000	REET
T27	Non Motorized Plan Implementation	219	-	-	-	25,000	175,000	REET
T28	Witte Road - SE 249th St to SR 516	1,371	-	-	-	-	-	TIF, REET
T28a	Witte Road - SR169 to SE 240th	357,133	2,142,185	40,000	40,000	-	-	TIF, REET
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256th S	-	40,100	450,000	450,000	3,238,000	-	TIF, REET
T28c	Witte Road Ph. 5 (SE 256th St to SR 516)	-	1,177	440,000	440,000	340,000	2,000,000	TIF, REET
T31	SR 169 - SE 264th to SE 258th Street	19,700	-	-	-	-	-	Grt, DC, SWM, TIF, REET
T33a	SE 276th (240th SE to SR 169)	-	615	68,000	68,000	-	-	REET
T33b	240th Ave SE Connection	-	-	185,000	185,000	-	-	TIF
T33c	SE 283rd St Connection	-	-	402,000	402,000	-	-	TIF
T36	SR 169 - 228th Ave SE to SE 244th St	-	-	-	-	-	595,000	
T37	SR 169 & SE 271st Pl Intersection	225,039	-	-	-	-	-	Grt, DC, TIF, SWM
T38	216th Ave SE - SR 516 to So City Limits	163,809	71,556	2,200,000	2,200,000	-	-	Grt, TIF, SWM
T39	SR 169 Widening (Witte to SE 240th)	469	-	-	-	1,150,000	5,200,000	Grt, TIF, SWM
T41	244th Avenue SE Shared Use Path	-	-	-	-	132,000	-	
T42	SR 516 & 218th Ave SE Intersection Imp	-	-	-	-	100,000	692,000	
		1,101,420	**2,462,086**	**4,350,000**	**4,350,000**	**5,385,000**	**9,062,000**	
Surface Water Management Program								
S10	Water Quality Retrofits	31,489	24,224	200,000	200,000	200,000	100,000	SWM
S12	Miscellaneous Drainage Improvements	130,454	141,651	450,000	450,000	450,000	250,000	SWM
		161,943	**165,875**	**650,000**	**650,000**	**650,000**	**350,000**	
Parks & Recreation Program								
P3	Summit Park & Ballfields	-	13,846	2,500,000	-	2,850,000	8,000,000	Voted Bonds, PIF, REET
P5	Lake Wilderness Lodge	53	12,788	-	-	-	50,000	REET
P6	Lake Wilderness Park	56,066	850,516	250,000	250,000	300,000	-	GF, Grant, PIF, REET
P10	Park, Recreation, Culture, and HS Plan	34,326	-	-	-	-	-	PIF
P11	Ravensdale Park Phase 2	2,000,000	-	-	-	-	-	Council. Bonds, Park-In-Lieu
P13	Misc. Park Planning & Improvements	-	78,664	55,000	55,000	55,000	25,000	PIF
P14	Lake Wilderness Elementary Ballfield	-	-	-	-	3,850,000	-	Voted Bonds
G3	Restaurant Improvements	-	-	10,000	-	10,000	10,000	LWGC
G5	Course Improvements	-	-	15,000	-	15,000	15,000	LWGC
		2,090,445	**955,813**	**2,830,000**	**305,000**	**7,080,000**	**8,100,000**	
Community Facilities								
F3	Maple Valley Place Legacy Project	-	-	100,000	100,000	100,000	-	REET
C1	Youth, Community & Senior Facility	-	-	60,000	60,000	60,000	-	Grt, GF, PIF, REET, VB
		-	**-**	**160,000**	**160,000**	**160,000**	**-**	
Debt Service Program								
D4	Infrastructure Loan DS - Transportation	194,775	193,083	192,929	192,929	192,006	191,083	GF, TIF, REET
D5	2005 Bond Refunding Debt Service	562,551	-	-	-	-	-	GF, TIF, REET
D6	2014 Councilmanic Bonds (Ravensdale)	118,558	178,005	181,025	181,025	180,825	180,425	Gen Fd
D7	2015 Refunding Bonds '05	-	537,779	515,500	515,500	517,300	518,650	GF, TIF, REET
		875,884	**908,867**	**889,454**	**889,454**	**890,131**	**890,158**	
	Total Capital Improvements	**4,229,691**	**4,492,642**	**8,879,454**	**6,354,454**	**14,165,131**	**18,402,158**	









Changes from 2017 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
2017 Preliminary Budget	**18,579,493**	**21,626,141**	**28,634,002**	**6,000,000**	**17,571,631**
Changes from Preliminary Budget					
1 WA State Audit Costs			(12,920)		12,920
2 Construction Sales Tax		50,000			50,000
3 SRO			95,000		(95,000)
4 Special Election			20,000		(20,000)
5 Economic Development Manager			126,540		(126,540)
6 Community Survey			6,000		(6,000)
7 Adj. to 2016 Est. Actuals	195,979				195,979
8 Adj. Parks Capital Projects			700,000	700,000	-
Subtotal Changes	**195,979**	**50,000**	**934,620**	**700,000**	**11,359**
2017 Adopted Budget	**18,775,472**	**21,676,141**	**29,568,622**	**6,700,000**	**17,582,990**
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(8,710)	(8,710)	-
2017 Final Budget Ordinance	**18,775,472**	**21,676,141**	**29,559,912**	**6,691,290**	**17,582,990**
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			8,710	8,710	-
2017 Final Budget Summary	**18,775,472**	**21,676,141**	**29,568,622**	**6,700,000**	**17,582,990**

Explanation of Reclassification			Page
Charges for Services to Departments		The charges for services are counted as expenditures in the department's budget. These monies are not really spent but rather transfered to the Internal Service Funds for spending later. To avoid double counting the budget summaries eliminate the charges for services in the IS Funds and add back IS fund expenditures. For the Ordinance which is a "Fund" presentation, these amounts have to be added back so that the individual funds include the associated expenditures.	
Vehicle Rental Fund	(175,670)		85
Central Services Fund	(1,442,640)		86
Unemployment Trust Fund	-		87
Internal Service and Agency Fund Expenditures			
Vehicle Rental Fund	238,960		85
Central Services Fund	1,381,060		86
Unemployment Trust Fund	7,000		87
	8,710		

Changes from 2017 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
2018 Preliminary Budget	**17,571,631**	**24,338,440**	**33,163,888**	**8,000,000**	**16,746,183**
Changes from Preliminary Budet					
1 Change in 2017 Ending Fund Balance	11,359				11,359
2 WA State Audit Costs			(13,980)		13,980
3 Construction Sales Tax		50,000			50,000
4 Economic Development Manager			128,480		(128,480)
5 Event Banners SR169			25,000		(25,000)
6 GIS Technician			(79,230)		79,230
7 Adj. Parks Capital Projects			500,000		(500,000)
Subtotal Changes	**11,359**	**50,000**	**560,270**	**-**	**(498,911)**
2018 Adopted Budget	**17,582,990**	**24,388,440**	**33,724,158**	**8,000,000**	**16,247,272**
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			33,490	33,490	-
2018 Final Budget Ordinance	**17,582,990**	**24,388,440**	**33,757,648**	**8,033,490**	**16,247,272**
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(33,490)	(33,490)	-
2018 Final Budget Summary	**17,582,990**	**24,388,440**	**33,724,158**	**8,000,000**	**16,247,272**

Explanation of Reclassification			Page
Charges for Services to Departments		The charges for services are counted as expenditures in the department's budget. These monies are not really spent but rather transfered to the Internal Service Funds for spending later. To avoid double counting the budget summaries eliminate the charges for services in the IS Funds and add back IS fund expenditures. For the Ordinance which is a "Fund" presentation, these amounts have to be added back so that the individual funds include the associated expenditures.	
Vehicle Rental Fund	(188,510)		85
Central Services Fund	(1,473,540)		86
Unemployment Trust Fund	-		87
Internal Service and Agency Fund Expenditures			
Vehicle Rental Fund	258,710		85
Central Services Fund	1,362,710		86
Unemployment Trust Fund	7,140		87
	(33,490)		

ORIGINAL

CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-16-606

AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, ADOPTING THE 2017/18 BUDGET.

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2017-18 Budget; and

WHEREAS, the Maple Valley City Council received the 2017-18 Preliminary Budget from the City Manager on October 24, 2016 and has reviewed it since that date; and

WHEREAS, the City has followed all steps prescribed in State law for adoption of a biennial budget including holding a public hearing on the proposed budget and revenue sources on November 14, 2016;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. 2017 Budget. The City Council hereby adopts the 2017 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
General Fund	4,964,212	13,105,691	13,536,278	(393,738)	4,139,888
Special Revenue Funds					
Transportation Impact Fee Fund	3,671,356	681,010		(1,198,149)	3,154,217
Park Development Fund	1,956,823	273,580		(150,830)	2,079,573
Real Estate Excise Tax Fund	4,513,849	1,528,050		(1,403,934)	4,637,965
Drug Seizure Fund	39,193	10,120	8,563	-	40,749
Transportation Benefit Spec. Rev. Fun	408,382	375,100	410	(371,500)	411,572
Bond Proceeds Fund	-	-		-	-
Capital Projects Funds	(22,168)	3,193,500	13,490,131	10,296,631	(22,168)
Enterprise Funds					
Surface Water Management	2,603,204	1,368,310	1,420,620	(78,480)	2,472,414
Lake Wilderness Golf Course	49,185	1,122,960	1,103,910	-	68,235
SubTotal	**18,184,036**	**21,658,321**	**29,559,912**	**6,700,000**	**16,982,444**
Internal Service Funds (External Revenue Only)					
Vehicle Rental Fund	272,676	16,850		(63,290)	226,236
Central Service Fund	294,219	920		61,580	356,719
Unemployment Trust Fund	24,542	50		(7,000)	17,592
Total	**18,775,472**	**21,676,141**	**29,559,912**	**6,691,290**	**17,582,990**

ORIGINAL

Section 2. 2018 Budget. The City Council hereby adopts the 2018 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
General Fund	4,139,888	13,497,390	13,619,770	(221,691)	3,795,816
Special Revenue Funds					
Transportation Impact Fee Fund	3,154,217	694,630		(2,020,458)	1,828,389
Park Development Fund	2,079,573	274,160		(62,500)	2,291,233
Real Estate Excise Tax Fund	4,637,965	1,558,610		(1,707,078)	4,489,496
Drug Seizure Fund	40,749	10,320	8,730	-	42,339
Transportation Benefit Spec. Rev. Fun	411,572	382,600	420	(300,000)	493,752
Bond Proceeds Fund	-	-		-	-
Capital Projects Funds	(22,168)	5,440,000	18,027,158	12,587,158	(22,168)
Enterprise Funds					
Surface Water Management	2,472,414	1,382,530	976,150	(275,430)	2,603,364
Lake Wilderness Golf Course	68,235	1,130,030	1,125,420	-	72,845
SubTotal	**16,982,444**	**24,370,270**	**33,757,648**	**8,000,000**	**15,595,067**
Internal Service Funds (External Revenue Only)					
Vehicle Rental Fund	226,236	17,180		(70,200)	173,216
Central Service Fund	356,719	940		110,830	468,489
Unemployment Trust Fund	17,592	50		(7,140)	10,502
Total	**17,582,990**	**24,388,440**	**33,757,648**	**8,033,490**	**16,247,272**

Section 3. 2017-18 Preliminary Budget. The City Council incorporates by reference into this Ordinance, the 2017-18 Preliminary Budget; and the "Changes from 2017-18 Preliminary Budget," (collectively the 2017-18 Budget), to be identified as Clerk's Receiving Nos. 2525 and 2526.

Section 4. Capital Improvement Plan. The City Council hereby adopts the City's Capital Improvement Plan for 2017- 2022 as a part of the 2017-18 Budget.

Section 5. Severability. Should any section, paragraph, sentence, clause, or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by State or federal law or regulation, such decision or preemption shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 6. Effective Date. A summary of this ordinance shall be published in the official newspaper of the City. The ordinance shall take effect and be in full force five days after adoption and publication.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON ON THIS 5th DAY OF DECEMBER 2016.

CITY OF MAPLE VALLEY

Sean P. Kelly

Sean P. Kelly, Mayor

ORIGINAL

ATTEST:

Shaunna Lee-Rice, MMC, City Clerk

APPROVED AS TO FORM:

Patricia Taraday, City Attorney

Date of Publication: December 13, 2016
Effective Date: December 18, 2016

The City of

MAPLE VALLEY

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2017-18 Program Enhancements

Department Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund One-Time 2017	One-Time 2018	Recurring	Total 2017	Total 2018
City Manager										
Economic Development Manager	1.00	127,283	-	127,283	-	3,905	-	129,238	127,283	129,238
Human Resources Analyst	0.50	51,282	-	51,282	-	3,905	-	51,049	51,282	48,782
Comprehensive Wage & Salary Survey		30,000	-	30,000	-	30,000	-	-	30,000	-
	1.50	**208,565**	**-**	**208,565**	**-**	**37,810**	**-**	**180,287**	**208,565**	**178,020**
Finance/IT										
Business Application Analyst	1.00	101,912	-	101,912	-	101,912	-	-	101,912	-
	1.00	**101,912**	**-**	**101,912**	**-**	**101,912**	**-**	**-**	**101,912**	**-**
Parks & Recreation										
LW Lodge Office Furniture		72,000	-	72,000	-	72,000	-	-	72,000	-
Maintenance Worker I (9 Month Seasonal)	0.75	51,813	-	51,813	-	-	-	54,131	51,813	54,131
	0.75	**123,813**	**-**	**123,813**	**-**	**72,000**	**-**	**54,131**	**123,813**	**54,131**
Public Safety										
School Resource Officer (50%) - Contract	1.00	190,000	(95,000)	95,000	-	-	-	95,000	95,000	97,850
	1.00	**190,000**	**(95,000)**	**95,000**	**-**	**-**	**-**	**95,000**	**95,000**	**97,850**
Public Works										
Stormwater Maintenance Staff (Temporary)		24,000	-	24,000	24,000	-	-	-	-	-
Boom Truck Replacement		57,643	-	57,643	-	50,000	-	7,643	57,643	7,643
	-	**81,643**	**-**	**81,643**	**24,000**	**50,000**	**-**	**7,643**	**57,643**	**7,643**
Total Program Enhancements	**3.25**	**705,933**	**(95,000)**	**610,933**	**24,000**	**261,722**	**-**	**337,061**	**586,933**	**337,644**

Program Enhancement Form
2017-2018

Program Enhancement Title: Economic Development Manager

Department Name: City Manager

	2017	2018
Total Cost:	$ 127,283	$ 129,238

Description of Request:

City Manager is requesting a full-time (1.0 FTE) Economic Development Manager

Justification of Request:

This position will be the focal point for economic development within the City . The Economic Development Manager will provide leadership, communication and coordination with the City Manager and other department staff for the development, recommendation and impletmentation of policies, programs, and procedures as well as negotiations for new development which will accomplish the City Council's goals and objectives to ensure the economic health and vitality of the City.

Summary of Project Costs

Line Item Cost Detail

Description of Cost		Amount Required 2017		Amount Required 2018
Salaries		95,820		97,545
Benefits	29%	27,558	32%	31,693
Work Station		3,905		
Subtotal:		**127,283**		**129,238**
Cost Reductions:				
Subtotal:		**-**		**-**
Total Project Cost		**$ 127,283**		**$ 129,238**

Analysis of Net Project Costs

	2017	2018
Total Cost:	$ 127,283	$ 129,238
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 127,283	$ 129,238

Expected Recurring Annual Costs

Description		
Annual Salary & Benefits		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2017-2018

Program Enhancement Title: Human Resources Analyst (Part-time 50%)

Department Name: Human Resources

	2017	2018
Total Cost:	**$ 51,282**	**$ 48,782**

Description of Request:

Human Resources is requesting a .50 FTE Part-time analyst position.

Justification of Request:

Human Resources maintained a staffing level of .50 FTE from 2009 to 2012. From 2012 to present, the staffing level has been at .75 FTE. In addition to the HR Manager now serving as the City's Risk Manager, several departments, most notable Parks, have grown in staff, volunteers, and programs. As happens with growth, additional duties and responsibilities have increased, as well as potential liability. A potential major liability identified is our volunteer program. The past June, WCIA conducted a Volunteer Audit to assess potential liability issues which resulted in two mandatory requirements that we have not been performing. WCIA will evaluate for compliance in 2017 and beyond. Failure to comply may result in financial penalties. In addition to other HR duties, this part-time employee will coordinate and administer the entire volunteer program for the City (Commissioners, Board members, program volunteers (upwards of 400+ volunteers). Duties will include coordination with all departments, Commissions/Boards, Emergency Management, etc., to develop and maintain specific job descriptions, trainings (including safety), required documentation, and records retention. As this is not an option for the City, the addition of this staff position to HR will allow the HR/Risk Manager to focus on higher level functions such as Policy Review, Compensation & Benefits Administration, Performance, Training & Succession Planning, and Employee Relations, as well as other day-to-day duties within the HR Department.

Summary of Project Costs

Line Item Cost Detail

Description of Cost		Amount Required 2017		Amount Required 2018
Salaries		35,506		36,543
Benefits	33%	11,871	33%	12,239
Work Station		3,905		
Subtotal:		**51,282**		**48,782**
Cost Reductions:				
Subtotal:		**-**		**-**
Total Project Cost		**$ 51,282**		**$ 48,782**

Analysis of Net Project Costs

	2017	2018
Total Cost:	**$ 51,282**	**$ 48,782**
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	**$ 51,282**	**$ 48,782**

Expected Recurring Annual Costs

Description		
Annual Salary & Benefits	$ 35,506	$ 36,543
	11,871	12,239
Total Recurring Costs	**$ 47,377**	**$ 48,782**

Program Enhancement Form
2017-2018

Program Enhancement Title: HR Consultant - Comprehensive Wage & Salary Survey

Department Name: Human Resources

	2017	2018
Total Cost:	$ 30,000	$ -

Description of Request:

Human Resources is requesting to hire a Consultant to complete a Comprensive Wage & Salary Survey for the City of Maple Valley. The last Comprehensive Wage & Salary survey completed for all positions within the City was completed in 2008.

Justification of Request:

Human Resources has had to delay a comprehensive Wage and Salary survey as the volume of work in HR has grown beyond capacity of the current staffing level. Although several positions have been reclassified within the last 5-7 years prompting job description and wage/salary review, it is a general HR practice that Comprehensive Wage & Salary surveys be completed, at a minimum, every 3 years. It has been the goal of Council to maintain a competitive position in terms of wages/salaries, therefore an updated Comprehensive Wage & Salary Survey will better enable the City to determine their current position as compared to comparable cities and potential defined job markets. This information is a critical factor in recruitment and retention of current employees. The impact to the various department budgets will be determined with the survey results.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2017	Amount Required 2018
Salaries	30,000	-
Benefits	-	
(etc)		
Subtotal:	**30,000**	**-**
Cost Reductions:		
Subtotal:	**30,000**	**-**
Total Project Cost	**$ 30,000.00**	**$ -**

Analysis of Net Project Costs

	2017	2018
Total Cost:	$ 30,000	$ -
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 30,000	$ -

Expected Recurring Annual Costs

Description		
Annual Salary & Benefits		
Total Recurring Costs	**$ 30,000**	**$ -**

Program Enhancement Form
2017-2018

Program Enhancement Title: Business Application Analyst Position (1 Year)

Department Name: IT

	2017	2018
Total Cost:	$ 101,912	$ -

Description of Request:

Hire a temorary (1 year) Business Application Analyst

Justification of Request:

The City of Maple Valley has several enterprise level software systems that enable staff to deliver services to citizens. These software systems continue to grow with every update and offer amzing possibilities. Many of these software systems have new dashboards, automated reporting, and big data analytics that could be used for budget forecasting, etc. These systems also have the ability to reduce duplicate data entry between departments and contracted agencies (ie, Fire) and increase efficiencies while communicating updated information to citizens more quickly. Some of these software systems could also leverage more internet facing solutions lending towards more open e-government solutions. Leveraging this, however, has taken a back seat due to lack of staff capacity and prioritization. Our request is to have a temporary full-time staff member who can dedicate their time specifically to these enterprise software systems: TrakiT - Community Development project/permitting system - lead on updating system with new E-TrakiT feature (online permit submittal and IVR feature call-in inspections). Elements - maintenance and operations software (PW Maintenance, Parks Maintenance, and SWM) - creating role specific dashboards (assist managers and maintenance staff including seeing reuests more easily), automated reporting, significant system configuration associated to SWM and NPDES programs. Sportsman - recreation software - reporting, web facing registration configurations and possible upgrade/replacement research. EventPro - Lodge reservation software - reporting to help visualize capacity utilization, revenues, etc. and integration with online solutions like social tables. Incode - financial software - assist staff with adding and utilizing new features and leveraging them (ie, attaching invoices electronically in the AP module), adding/utilizing HR module to reuce onboarding/exit processes. All of the previously mentioned software would then be integrated into Incode to reduce duplicate entry and assist in easier financial reporting and budgeting. We do not expect this position to complete all of this in one year, but would like to see how much they can accomplish in that time. The City of Maple Valley has spent a significant amount of money in direct costs as well as staff time to purchase and implement these systems. We spend $70,000+ annually on software maintenace and support to these software vendors; yet, due to staff capacity, we are unable to leverage these software systems to their fullest potential.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2017	Amount Required 2018
Salaries	73,194	
Benefits 34%	24,813	
Work Station	3,905	
Subtotal:	**101,912**	**-**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 101,912**	**$ -**

Analysis of Net Project Costs

	2017	2018
Total Cost:	$ 101,912	$ -
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 101,912	$ -

Expected Recurring Annual Costs

Description	2017	2018
Annual Salary & Benefits	$ -	$ -
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2017-2018

Program Enhancement Title: Replacement Tables/Chairs for Wilderness Lodge

Department Name: Parks and Recreation

	2017	2018
Total Cost:	$ 72,000	$ -

Description of Request:

Replace all of the rental furniture for the Lake Wilderness Lodge.

Justification of Request:

Existing tables and chairs are old and always in need of repair. Tables/chairs are used on a daily basis for classes, programs, and wedding rentals. We need to replace existing tables/chairs to avoid repairs and keep equipment safe for staff, participants, and renters. Replacing 300 chairs, 6 high boys tables, 10 - 8 ft. tables, 10-6 ft. tables, 25-oval tables, and 30-rolling tables will reduce repair costs and increase safety for all concnered. This one-time purchase would have a 10-15 year life.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2017	Amount Required 2018
30 Rolling Tables	72,000	
25 Oval Tables		
6' x 8' Tables		
300 Chairs		
Subtotal:	**72,000**	**-**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 72,000**	**$ -**

Analysis of Net Project Costs

	2017	2018
Total Cost:	$ 72,000	$ -
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 72,000	$ -

Expected Recurring Annual Costs

Description	2017	2018
Annual Salary & Benefits		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2017-2018

Program Enhancement Title: Maintenance Worker I

Department Name: Parks & Recreation

	2017	2018
Total Cost:	$ 51,813	$ 54,131

Description of Request:

Add a Maintenance Worker I (9-months).

Justification of Request:

In 2015, the Parks Maintenance Division took over responsibility for maintaining the Lake Wilderness Lodge grounds. While staff maintain an appropriate level of service throughout City park facilities, the Lodge is maintained at an even higher level of service due to the expectations of wedding and reception clientele. This higher level of service has stretched existing resources. In the 12 years the City has owned the park, the amount of work required to maintain the grounds at an acceptable level has increased dramatically due to steadily increasing recreation programming, park rentals and daily park use.

Summary of Project Costs

Line Item Cost Detail

Description of Cost		Amount Required 2017		Amount Required 2018
Salaries		37,318		39,053
Benefits	39%	14,495	39%	15,078
(etc)				
Subtotal:		**51,813**		**54,131**
Cost Reductions:				
Subtotal:		**-**		**-**
Total Project Cost		**$ 51,813**		**$ 54,131**

Analysis of Net Project Costs

	2017	2018
Total Cost:	$ 51,813	$ 54,131
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 51,813	$ 54,131

Expected Recurring Annual Costs

Description	2017	2018
Annual Salary & Benefits	$ 51,813	$ 54,131
Total Recurring Costs	$ 51,813	$ 54,131

Program Enhancement Form
2017-2018

Program Enhancement Title: School Resource Officer (SRO)

Department Name: Police

	2017	2018
Total Cost:	**$ 95,000**	**$ 97,850**

Description of Request:

The Maple Valley Police Department would like to add the position of a School Resource Officer (SRO) to be assigned to the new Tahoma High School which will begin operation in 2017.

Justification of Request:

The Tahoma School District will open its new high school in the fall of 2017, bringing approximately 2,500+ students, school staff, and parents dropping off and picking up in the City's 4-Corners area daily. While this addition is exciting and no doubt will benefit our commercial business core, it will bring an increased traffic load and security concerns to our City. The added workload to the police department will be significant, and we currently do not possess the staffing to address it. The addition of a School Resource Officer (SRO) is the best course of action to address the Police Department's needs and the needs of the City of Maple Valley and the Tahoma School District. The Tahoma School District has agreed to pay for 50% of the SRO's associated contract costs, and have already pre-planned the SRO's office space at the new school. The net annual cost to the City will be approximately $95,000 in 2017. In addition to the services the SRO will provide during the school year, we will be able to deploy this position during the busy summer months to manage our Parks and Trails Patrol needs, which continue to grow each year.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2017	Amount Required 2018
Salaries	190,000	195,700
Benefits		
(etc)		
Subtotal:	**190,000**	**195,700**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 190,000**	**$ 195,700**

Analysis of Net Project Costs

	2017	2018
Total Cost:	**$ 190,000**	**$ 195,700**
Less Revenues:		
	$ 95,000	$ 97,850
Less Cost Allocations:		
Net Project Costs:	**$ 95,000**	**$ 97,850**

Expected Recurring Annual Costs

Description		
Annual Salary & Benefits		
Total Recurring Costs	**$ 95,000**	**$ 97,850**

Program Enhancement Form
2017-2018

Program Enhancement Title: Temporary Stormwater Maintenance Staff

Department Name: Public Works / Stormwater Maintenance

	2017	2018
Total Cost:	$ 24,000	$ 24,000

Description of Request:

This request is to pay for three temporary, full-time maintenance staff for a maximum of four months annually.

Justification of Request:

Stormwater maintenance is required by stormwater regulartions and the growing season occurs in the Spring and early Summer, when regular infrastructure maintenance staff are working on other pressing requirements. This request is for assistance with the City's surface water stormwater ponds, as well as other duties as needed.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2017	Amount Required 2018
Salaries	$ 24,000.00	$ 24,000.00
Subtotal:	**$ 24,000.00**	**$ 24,000.00**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 24,000.00**	**$ 24,000.00**

Analysis of Net Project Costs

	2017	2018
Total Cost:	**$ 24,000**	**$ 24,000**
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	**$ 24,000**	**$ 24,000**

Expected Recurring Annual Costs

Description	2017	2018
Annual Salary & Benefits	$ 24,000	$ 24,000
Total Recurring Costs	**$ 24,000**	**$ 24,000**

Program Enhancement Form
2017-2018

Program Enhancement Title: Boom Truck Replacement

Department Name: Public Works

	2017	2018
Total Cost:	**$ 57,643**	**$ 7,643**

Description of Request:

Purchase a used 37-40 ft. bucket/boom truck to replace the existing 19ft boom truck which has become sufficently worn out to the point where safety could be compromised.

Justification of Request:

The boom truck is used for trimming trees, hanging banners, and other above-ground projects. The existing truck is at the end of its useful life and is becoming unsafe, difficult, and time consuming to operate. A new boom-truck will provide greater safety and will contribute to increased efficiency.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2017	Amount Required 2018
Equipment Purchase	53,000	
Accrue Future Equipment Replacement	7,643	7,643
Subtotal:	**$ 60,643.00**	**7,643**
Cost Reductions:		
Salvage Value of exist. vehicle	$ 3,000	
Subtotal:	**3,000**	**-**
Total Project Cost	**$ 57,643.00**	**$ 7,643.00**

Analysis of Net Project Costs

	2017	2018
Total Cost:	**$ 57,643**	**$ 7,643**
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	**$ 57,643**	**$ 7,643**

Expected Recurring Annual Costs

Description	2017	2018
Annual Salary & Benefits	$ -	$ -
Maintenance & Repair	$ 500 #	$ 500
Replacement Accrual	7143	7143
Total Recurring Costs	**$ 7,643**	**$ 7,643**

Community Service Agency Funding

Request Summary	2016 Budget	2017 Request	Recommendation Not Funded	Recommendation 2017 Funding	Budget Location
GRANTS FOR POOR AND INFIRM					
MV Food Bank and Emergency Services					Human Services
Requests funds to provide food and financial assistance to individuals, $6,000; to assist with the holiday program $4,000; to help with operational costs, $5,000. **Grant funds provided to serve poor and infirm.**	15,000	15,000		15,000	
	15,000	**15,000**	**-**	**15,000**	
Vine Maple Place					Human Services
Requests funds in order to help offset the cost of providing homes and services for single-parent families while they work towards building lives of hope, stability, and greater self-sufficiency**. Grant funds provided to serve poor and infirm.**	15,000	20,000	-	20,000	
	15,000	**20,000**	**-**	**20,000**	
Total Poor and Infirm Grants	**30,000**	**35,000**	**-**	**35,000**	
CITY CONTRACTS FOR SERVICES					
Greater Maple Valley Community Center					Human Services
Part 1 requests funds to enrich our community through quality human services and social activities. **Services provided to elderly and youth.**	192,500	192,500	-	192,500	
Part 2 requests pass through of 2% allocation of State shared liquor profits and taxes to fund alcohol and drug pre-assessments in the Tahoma School District.	6,110	6,110	-	6,110	
	198,610	**198,610**	**-**	**198,610**	
Lake Wilderness Arboretum Foundation					Parks & Recreation
Requests funds to support maintaining and renovating the Arboretum grounds including, but not limited to mowing, tree trimming, dangerous tree removal, irrigation expansion, repair and winterization, pest control, repair of structures and application of materials. Funds will also be used to provide education programs, promote tourism, and provide community outreach. In addition, the City pays directly for utilities, insurance, and staff support. **Services provided are management of City asset and tourism.**	30,000	40,000	-	40,000	
	30,000	**40,000**	**-**	**40,000**	
Maple Valley Days					Parks & Recreation
Requests funds to cover the following expenses: advertising in the Voice of the Valley, insurance, and portable toilets. In addition, the City contributes staff time for Parks & Recreation, Public Works, and Police and pays King County for assistance with the parade. **Services provided are tourism.**	5,000	5,000	-	5,000	
	5,000	**5,000**	**-**	**5,000**	
Maple Valley Farmer's Market					Parks & Recreation
Request funds for operation expenses. **Services provided are tourism.**	4,000	4,000	-	4,000	
	4,000	**4,000**	**-**	**4,000**	

Community Service Agency Funding

Request Summary	2016 Budget	2017 Request	Recommendation Not Funded	Recommendation 2017 Funding	Budget Location
Maple Valley Historical Society					Parks & Recreation
Requests funds for utilities and landscaping which is paid directly by the City. **Services provided are management of City assets and tourism.**	6,140	6,140	-	6,140	
	6,140	**6,140**	**-**	**6,140**	
Maple Valley Youth Symphony Orchestra					Parks & Recreation
Requests funds to support concerts in Maple Valley. Services provided are performances at four **City concerts.**	5,000	5,000	-	5,000	
	5,000	**5,000**	**-**	**5,000**	
Make A Difference Day					
Provide funding for community "day of caring."	5,000	5,000	-	5,000	Parks & Recreation
	5,000	**5,000**	**-**	**5,000**	
Total Other City Contracts	**253,750**	**263,750**	**-**	**263,750**	
Grand Total	**283,750**	**298,750**	**-**	**298,750**	
% Change from Prior Year	**0.0%**			**5.3%**	

Performance Measures

It is not about measuring, it is about improving

The City's performance measurement system is not about measuring, it's about **improving**. To do that, the City established some measurement criteria both City wide and for individual departments. The City wide measurements are shown below. The department measures are shown in the individual department budget.

The measurement statistics are easily derived because the financial information and certain statistics have been part of the budget document for a number of years. The measurement process is a matter of dividing one already existing number by another already existing number to determine a new measurement number. The number is not significant in itself. Two things are important: (1) what is the trend and, (2) how the City compares with a benchmark. The trend data helps determine whether the City is improving. The benchmark data provides a comparison to some outside indicator. Most of the benchmarks shown are derived from the average of 7 cities in the Seattle area which the City uses when comparable data is requested. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville. As the system is improved, industry standards may become benchmark data.

Each measurement item is evaluated separately below and in the individual departments. In a newly developing City like Maple Valley, the goal may be to increase the measurement number because service improvements are being requested. In a more mature City, the goal may be to decrease the measurement number through the use of productivity enhancements.

City-wide Performance Measures	**2014 Actual**	**2015 Actual**	***2015 Benchmark***	**2016 Est Act**	**2017 Budget**	**2018 Budget**	**Note**
Bond Ratings	AA+	AA+		AA+	AA+		(1)
Assessed Value / Capita	$ 116,562	$ 122,662	$ 143,324	$ 122,662	$ 127,956	133495.971	(2)
General Fund Expenditures / Capita	$ 450	$ 447	$ 467	$ 496	$ 546	$ 546	(3)
Total Expenditures / Capita	$ 690	$ 701	$ 952	$ 826	$ 1,192	$ 1,352	(4)
General Fund (GF) Fund Balance as % of GF Expenditures	33%	41%	89%	41%	31%	28%	(5)
Outstanding Debt / Capita	$ 333	$ 327	$ 482	$ 180	$ 741	$ 687	(6)
% General Fund Actual Revenues over (under) Budget	9%	14%	11%	9%			(7)
% General Fund Actual Expenses under Budget	2%	0%	9%	3%			(8)
City Employees / 1000 Population	1.7	1.7	2.1	1.7	1.9	1.9	(9)

(1) The City's Standard & Poor's bond rating was increased in 2008 from A+ to AA+ and was affirmed as a AA+ in April 2015. The City is always striving for a higher bond rating, but being a newer smaller City, much is outside the City's control.

(2) The change assessed valuation per capita is primarily related to real property inflation/deflation. The city's economic development program, focusing on new commercial activity, will try to increase the amount toward the benchmark level.

(3) General Fund expenditures per capita have been fairly constant and below the benchmark. Staffing increases in 2011 and 2012 mainly for police officers for which none had been added in over 10 years increased the expenditures per capita.

(4) Total Expenditures per capita had in the past recognized the City's emphasis on capital improvements, but with less capital funding available, amounts haven't been what they have been in previous years.

(5) City policy requires a General Fund Fund Balance be at least 16.7% of expenditures. The City implements this policy throughout its six year forecast which is based on conservative revenue and expenditure forecasts. Because of this, historical and budgeted amounts are maintained at high levels to insure available funding for on-going programs during a downturn in the economy which is bringing the percentage closer to the limit.

(6) Outstanding debt per capita has been decreasing with additional residents from new construction and annexation and no new debt issuance as funding to retire debt has decreased in economic downturn.

(7) The City has a long history conservative budgeting. On the revenue side, revenue is not anticipated until it is pretty much guaranteed. Until 2007 new single family residential construction exceeded estimates and only minimal commercial construction was included in the forecast. Since 2007 lower than anticipated 2008 and 2009 single family residential permits reduced revenue below the budget, but 2010 saw a stabilization of the revenue forecast.

(8) The City has a long history of conservative budgeting. On the expenditure side, the City fully funds its budgeted positions and has no vacancy factor. For 2009-2011 management decisions including larger employee contributions for dependent health care, but excluding layoffs or pay reductions, and voluntary employee efforts kept expenditures below budget.

(9) Though slight increases to the City have occurred in 2011, the FTE's per 1000 population has remained about the same. Police positions added in 2011 and 2012 did not effect this number since they are King County contract positions and are not considered City employees.

Six Year Forecast

The City of

MAPLE VALLEY

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Forecast Model Description

The City of Maple Valley's forecasting model is designed for a growing residential community. It uses trend data from prior years and adjusts that trend data for anticipated development and other forecasted changes. The issuance of a building permit generates building permit revenue, including transportation and park impact fees designed to help offset the cost of improvements. Within six months, the construction activity generates sales tax revenue. When construction is complete, the increase in assessed valuation leads to increases in property tax revenue. When the property is sold, whether a new property or resale, real estate excise tax is generated. The new occupants connect to utility and cable television services and utility tax revenue and cable TV franchise fees are generated. The new residents also begin shopping locally generating additional sales tax revenue and eventually leading to the construction of new commercial facilities. The new residents also add to the City's population upon which distributions of State-shared revenue is based.

The assumptions on the following page produce the revenue forecast. The forecast assumptions are based on historical data but are believed to be conservative mainly because historically the number of permits issued has exceeded the number used for forecasting purposes. In light of current economic conditions this trend needs to be even more closely moinitored than in the past. The development forecast is based on preliminarily platted private development data as shown in **Appendix D**. The appendix shows private development activity for the last ten years in addition to commercial projects in process and remaining preliminary plat lots. This current commercial activity and the remaining preliminary plat lots provides a pipeline of new construction activity to support the revenue forecast.

The operating expenditure forecast adds an inflationary adjustment to the prior year's budget or forecast. Sometimes the first year of the departmental forecast is below the current year budget if the current year budget includes some one time studies or large operating capital expenditures which are not going to be reprogrammed in the following year's budget. The operating component of the expenditure forecast includes a separate forecast for the "**Operation and Maintenance Cost of the Capital Improvement Program.**" This operating cost is determined for each individual capital project and is summarized on the page following the General Fund Forecast. Following a determination of forecasted expenditures an amount of "Potential Program Expansion" is calculated based on projected ending fund balance amounts as described below. The "Potential Program Expansion" is forecast to repeat each year at an inflated rate.

The capital expenditure forecast is from the Capital Improvement Plan updated each year. The plan is fully funded with grants, impact fees, debt proceeds, and transfers from other funds. The transportation and park portions of the program are designed to ensure improvements concurrent with, or within six years of, new development. As a part of the Capital Improvement Plan, an estimate is made for each project's impact on the future operation and maintenance cost. As discussed above, these amounts are included in the operating expenditure portion of the forecast.

In addition to the revenue and expenditure forecast, the beginning fund balance forecast is adjusted based on a projection of how the previous year's budgeted ending fund balance will be exceeded by the actual ending fund balance. Because of conservative budgeting the City has usually (not in the last few years) overcollected its revenue budget and has always underspent its expenditure budget. Adding an amount for this overcollection of revenue **(currently 2.5%)** and underexpenditure of budget **(currently 2%)** to the following year's forecasted beginning fund balance provides a more realistic projected beginning fund balance for each forecasted year. The fund balance assumptions are included with the forecast assumptions on the following page.

With these components of the forecast complete, tests are made to ensure that it complies with applicable financial policies. The two pertinent policies that apply are that: "the fund balance of operating funds will be budgeted at least at 16.7% of anticipated operating expenditures for the year" and that "the City will commit its prior year construction sales tax revenue to its capital improvement plan." These and other City financial policies are included earlier in this budget document.

With the base revenue and expenditures forecast complete and with a fund balance amount in compliance with City policy, an annual amount available for program expansion can be determined and new programs developed to be presented to City Council for review and direction. Assuming the forecast produced a fund balance amount below policy levels, a "negative amount of program expansion" could be determined and program cuts could be developed and presented to City Council for review and direction. Part of this process involves a review of "Potential Additional Revenue Sources" as identified later in this Introduction. By monitoring the forecast on a regular basis, the City can reduce the budget stress faced by many local governments.

Forecast Assumptions

	Actual 2015	Est. Actual 2016	Budget 2017	Budget 2018
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	372	337	287	237
Preliminary Plat Lots Approved Start of Year	465	467	467	482
Preliminary Plat Lots Approved During the Yr	35	50	50	50
Building Permits Issued During the Year	**33**	**50**	**35**	**35**
Preliminary Plat Lots Approved End of Year	467	467	482	497
Theoretical Lots from Unplatted Sites, End of Yr	337	287	237	187
Average Sales Price of NEW Residential Unit	$ 468,183	$ 485,000	$ 502,636	$ 520,914
Estimated Residential New Construction	$ 15,450,053	$ 24,250,000	$ 17,592,268	$ 18,231,982
Non Single / Multi Family Residential				
Square Footage Completed	**30,000**	**58,989**	**60,775**	**60,479**
Estimated Commercial New Construction	$ 3,180,000	$ 6,365,405	$ 6,676,117	$ 6,783,154
Total Permitted New Construction	**$ 18,630,053**	**$ 30,615,405**	**$ 24,268,384**	**$ 25,015,136**
Property Tax Calculations				
Forecasted New Construction for Property Tax	$ 22,778,489	$ 23,298,998	$ 24,473,398	$ 22,464,649
Actual New Construction for Property Tax	$ 40,669,016	$ 40,669,016	$ 40,669,016	$ 40,669,016
Increase in Utility Value	$ -	$ 1,045,162	$ 1,045,162	$ 1,045,162
Total New Construction for Property Tax	$ 40,669,016	$ 41,714,178	$ 41,714,178	$ 41,714,178
Assessed Valuation	$ 3,029,758,563	$ 3,172,986,995	$ 3,330,081,625	$ 3,492,209,019
Real Property Inflation	7.07%	3.35%	3.64%	3.62%
Implicit Price Deflator (IPD) for Property Taxes	0.25%	1.37%	1.61%	1.46%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	0.25%	1.00%	1.00%	1.00%
Relevy of Prior Year Refunds				
Adjusted Levy Amount	$ 3,611,887	$ 3,617,868	$ 3,688,731	$ 3,774,113
Levy Rate per $1000 of AV based on PY AV	$ 1.19	$ 1.14	$ 1.16	$ 1.13
Sales Tax Calculations				
Construction Sales Tax	$ 635,660	$ 635,660	$ 550,000	$ 550,000
Non Construction Sales Tax	$ 2,081,250	$ 2,185,313	$ 2,272,725	$ 2,363,634
Total Calculated Sales Taxes	$ 2,716,910	$ 2,820,973	$ 2,822,725	$ 2,913,634
Total Actual Sales Taxes	$ 2,716,910	$ 2,820,973	$ 2,822,725	$ 2,913,634
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	24,700	24,797	24,945	25,049
State Per Capita Distributions	$ 33.62	$ 36.95	$ 37.86	$ 39.19
Inflation Assumptions				
State Pool Investment Rate @ 12/31	0.24%	0.25%	0.25%	0.50%
Self Directed Investment Rate @ 12/31	1.45%	1.90%	1.84%	1.79%
Overall Investment Rate @ 12/31	0.88%	0.91%	0.89%	0.86%
30 Year Fixed Mortgage Rate @ 12/31 (1)	4.01%	3.97%	3.58%	3.64%
Seattle CPI W for August (Inflation)	1.80%	**1.80%**	**2.10%**	**2.00%**
Electric Rates	1.80%	1.80%	2.10%	2.00%
Natural Gas Rates	1.80%	1.80%	2.10%	2.00%
Other Tax and Fee Assumptions				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School & Fire Impact Administration Fee	$ 65	$ 65	$ 65	$ 65
Transportation Impact Fees	$ 3,881	$ 3,951	$ 4,022	$ 4,106
Park Impact Fees	$ 2,754	$ 2,754	$ 2,754	$ 2,754
Surface Water Management Fees	$ 117.09	$ 119.20	$ 121.70	$ 124.13
Residential (SFR) Trips	33	51	35	35
Non SFR Trip Equivalents	39	77	80	79
Total SFR Equivalent Trips	73	128	115	115
Single Family Housing Sales	667	680	694	708
Average Sales Price of ALL Residential Units	$ 385,315	$ 412,539	$ 426,362	$ 441,866
Fund Balance Assumptions				
General Fund Revenue above Budget	6.0%	2.5%	2.5%	2.5%
General Fund Operating Expenditures below Budget	6.0%	2.0%	2.0%	2.0%

(1) HSH Associate Financial Publishers

Forecast Assumptions

	Forecast			
	2019	2020	2021	2022
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	187	137	87	37
Preliminary Plat Lots Approved Start of Year	497	512	527	542
Preliminary Plat Lots Approved During the Yr	50	50	50	50
Building Permits Issued During the Year	**35**	**35**	**35**	**35**
Preliminary Plat Lots Approved End of Year	512	527	542	557
Theoretical Lots from Unplatted Sites, End of Yr	137	87	37	(13)
Average Sales Price of NEW Residential Unit	$ 539,750	$ 559,274	$ 579,504	$ 600,466
Estimated Residential New Construction	$ 18,891,236	$ 19,574,586.20	$ 20,282,638	$ 21,016,303
Non Single / Multi Family Residential				
Square Footage Completed	**54,933**	**54,933**	**54,933**	**69,626**
Estimated Commercial New Construction	$ 6,284,389	$ 6,410,077	$ 6,554,303	$ 8,494,224
Total Permitted New Construction	**$ 25,175,625**	**$ 25,984,663**	**$ 26,836,941**	**$ 29,510,527**
Property Tax Calculations				
Forecasted New Construction for Property Tax	$ 22,832,724	$ 23,322,691	$ 24,081,330	$ 25,822,475
Actual New Construction for Property Tax	$ 40,669,016	$ 40,669,016	$ 40,669,016	$ 25,822,475
Increase in Utility Value	$ 1,045,162	$ 1,045,162	$ 1,045,162	$ 1,045,162
Total New Construction for Property Tax	$ 41,714,178	$ 41,714,178	$ 41,714,178	$ 26,867,637
Assessed Valuation	$ 3,660,246,336	$ 3,834,358,929	$ 4,014,769,714	$ 4,186,859,784
Real Property Inflation	3.62%	3.62%	3.62%	3.62%
Implicit Price Deflator (IPD) for Property Taxes	1.46%	1.65%	1.65%	1.72%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Relevy of Prior Year Refunds				
Adjusted Levy Amount	$ 3,859,130	$ 3,943,819	$ 4,028,203	$ 4,112,308
Levy Rate per $1000 of AV based on PY AV	$ 1.11	$ 1.08	$ 1.05	$ 1.02
Sales Tax Calculations				
Construction Sales Tax	$ 400,000	$ 400,000	$ 400,000	$ 400,000
Non Construction Sales Tax	$ 2,458,179	$ 2,556,507	$ 2,658,767	$ 2,732,369
Total Calculated Sales Taxes	$ 2,858,179	$ 2,956,507	$ 3,058,767	$ 3,132,369
Total Actual Sales Taxes	$ 2,858,179	$ 2,956,507	$ 3,058,767	$ 3,132,369
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	25,152	25,255	25,359	25,462
State Per Capita Distributions	$ 40.40	$ 42.44	$ 43.31	$ 43.99
Inflation Assumptions				
State Pool Investment Rate @ 12/31	0.50%	0.75%	0.75%	1.84%
Self Directed Investment Rate @ 12/31	1.74%	1.82%	1.80%	2.91%
Overall Investment Rate @ 12/31	0.89%	0.89%	0.88%	0.88%
30 Year Fixed Mortgage Rate @ 12/31 (1)	3.80%	3.75%	3.69%	3.72%
Seattle CPI W for August (Inflation)	**2.00%**	**2.25%**	**2.25%**	2.35%
Electric Rates	2.00%	2.25%	2.25%	2.35%
Natural Gas Rates	2.00%	2.25%	2.25%	2.35%
Other Tax and Fee Assumptions				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School & Fire Impact Administration Fee	$ 65	$ 65	$ 65	$ 65
Transportation Impact Fees	$ 4,189	$ 4,272	$ 4,368	$ 4,467
Park Impact Fees	$ 2,754	$ 2,754	$ 2,754	$ 2,754
Surface Water Management Fees	$ 124.13	$ 124.13	$ 124.13	$ 124.13
Residential (SFR) Trips	35	35	35	35
Non SFR Trip Equivalents	72	72	72	91
Total SFR Equivalent Trips	107	107	107	126
Single Family Housing Sales	722	736	736	736
Average Sales Price of ALL Residential Units	$ 457,843	$ 474,405	$ 491,565	$ 509,346
Fund Balance Assumptions				
General Fund Revenue above Budget	2.5%	2.5%	2.5%	2.5%
General Fund Operating Expenditures below Budget	2.0%	2.0%	2.0%	2.0%

(1) HSH Associate Financial Publishers

General Fund Forecast

	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
REVENUES									
Taxes									
Regular Property Tax	3,528,637	3,625,240	3,625,240	3,688,730	3,774,110	3,859,130	3,943,819	4,028,203	4,112,308
Sales Tax									
Locally Generated	2,716,911	2,610,000	3,453,847	3,222,730	2,913,630	2,858,179	2,956,507	3,058,767	3,132,369
.1% Criminal Justice	619,398	610,170	667,393	681,410	695,040	681,812	705,268	729,662	747,220
Utility Tax	1,981,568	2,418,220	2,026,341	1,884,580	2,126,270	2,199,462	2,271,554	2,344,661	2,424,738
Gambling Tax	68,085	40,180	56,055	40,580	41,390	42,218	43,062	44,031	45,022
Leasehold Excise Tax	-	-	167	-	-	-	-	-	-
Total Taxes	**8,914,599**	**9,303,810**	**9,829,043**	**9,518,030**	**9,550,440**	**9,640,802**	**9,920,209**	**10,205,324**	**10,461,657**
Licenses & Permits									
Business Licenses	9,685	6,570	10,661	10,660	10,870	11,263	11,670	12,093	12,530
Franchise Fees	372,101	390,180	380,935	384,220	388,600	399,124	408,794	418,691	429,871
Development Permits	536,179	106,760	339,574	531,820	785,880	619,417	622,999	642,945	663,975
Total Licenses & Permits	**917,966**	**503,510**	**731,169**	**926,700**	**1,185,350**	**1,029,804**	**1,043,463**	**1,073,728**	**1,106,376**
Intergovernmental Revenue									
State and County Grants	85,518	105,957	106,276	105,290	107,260	107,260	107,260	107,260	107,260
Local Government Assistance	108,161	122,600	76,919	78,530	79,330	80,382	84,954	89,787	93,035
Criminal Justice Funding	74,912	67,690	67,690	69,120	70,500	70,920	71,214	71,508	71,802
Motor Vehicle Fuel Tax	510,574	499,168	512,066	522,820	533,270	519,858	522,513	528,587	533,007
Multimodal Transpo City	-	-	28,083	28,083	28,640	26,192	35,318	42,876	51,155
Liquor Taxes and Profits	278,278	239,620	239,620	241,990	244,440	329,389	352,634	379,427	380,722
Animal License Sales Rebate	11,729	-	-	-	-	-	-	-	-
Total Intergovernmental	**1,069,172**	**1,035,035**	**1,030,654**	**1,045,833**	**1,063,440**	**1,134,000**	**1,173,894**	**1,219,445**	**1,236,981**
Charges for Service									
Development Charges	370,483	268,020	443,411	490,498	550,130	433,604	436,112	450,076	464,799
Miscellaneous Charges	473,352	356,400	409,442	559,240	571,310	574,713	577,095	579,477	581,859
Total Charges for Service	**843,835**	**624,420**	**852,852**	**1,049,738**	**1,121,440**	**1,008,317**	**1,013,207**	**1,029,553**	**1,046,658**
Miscellaneous Revenue									
Fines & Forfeits	92,388	86,030	87,125	87,545	89,310	89,842	90,214	90,587	90,959
Investment Earnings	65,368	35,000	45,961	46,930	47,870	42,193	42,008	41,463	42,265
Rents, Leases & Concessions	350,889	381,840	443,667	421,805	430,240	439,275	448,061	457,022	467,305
Other Miscellaneous Revenue	16,507	7,330	8,585	9,110	9,300	9,300	9,300	9,300	9,300
Total Miscellaneous Revenue	**525,152**	**510,200**	**585,338**	**565,390**	**576,720**	**580,610**	**589,583**	**598,371**	**609,829**
TOTAL REVENUES	**12,270,724**	**11,976,975**	**13,029,057**	**13,105,691**	**13,497,390**	**13,393,532**	**13,740,356**	**14,126,421**	**14,461,501**
% Change from Prior Year	4.8%	-2.4%	8.8%	9.4%	3.0%	-0.8%	2.6%	2.8%	2.4%
EXPENDITURES									
General Government	1,995,361	2,500,350	2,392,941	2,649,800	2,625,470	2,677,979	2,731,539	2,792,999	2,855,841
Community Development	961,406	1,043,468	851,464	955,866	969,070	988,451	1,008,220	1,030,905	1,054,101
Human Services	242,047	236,530	234,745	239,980	240,110	244,912	249,810	255,431	261,178
Parks & Recreation	1,979,690	2,333,671	2,213,219	2,531,430	2,525,940	2,576,459	2,627,988	2,687,118	2,747,578
Public Safety	4,344,576	4,830,247	4,707,625	5,122,641	5,248,090	5,353,052	5,460,113	5,582,965	5,708,582
Public Works	1,530,038	1,729,670	1,847,717	2,036,561	2,011,090	2,051,312	2,092,338	2,139,416	2,187,552
Projected CY Budget Savings									
Future Maintenance & Operations of Summit Park, Net of Revenue					**116,970**	**44,053**	**50,102**	**56,332**	**62,750**
							-	-	-
TOTAL EXPENDITURES	**11,053,118**	**12,673,936**	**12,247,710**	**13,536,278**	**13,736,740**	**13,936,218**	**14,220,110**	**14,545,166**	**14,877,582**
% Change from Prior Year	1.5%	14.7%	10.8%	6.8%	1.5%	1.5%	2.0%	2.3%	2.3%
REVENUES >(<) EXPENDITUR	**1,217,606**	**(696,961)**	**781,347**	**(430,587)**	**(239,350)**	**(542,686)**	**(479,755)**	**(418,745)**	**(416,081)**
OTHER FINANCING SOURCES (USES)									
Transfer in from SWM Fund	61,956	74,180	78,473	78,480	75,430	76,788	78,170	79,811	81,408
Transfer (out to) Capital Prjts Fu	(302,488)	(472,013)	(472,013)	(472,218)	(297,121)	(296,724)	(296,025)	(182,275)	(180,075)
Transfer (out to) LWGC Fund	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING S/(	**(240,532)**	**(397,833)**	**(393,540)**	**(393,738)**	**(221,691)**	**(219,936)**	**(217,855)**	**(102,464)**	**(98,667)**
REVENUE & SOURCES >(<) EXPENDITURES & USES	**977,074**	**(1,094,794)**	**387,808**	**(824,325)**	**(461,041)**	**(762,622)**	**(697,610)**	**(521,209)**	**(514,749)**
FUND BALANCE, January 1	**3,599,331**	**4,576,405**	**4,576,405**	**4,964,212**	**4,738,255**	**4,889,384**	**4,740,325**	**4,670,626**	**4,793,481**
FUND BALANCE, December 31	**4,576,405**	**3,481,611**	**4,964,212**	**4,139,888**	**4,277,214**	**4,126,762**	**4,042,715**	**4,149,417**	**4,278,732**

(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by overcollection of revenue and underexpenditure of budget.

Policy 1.1 - Fund Bal. > 16.7%	41.4%	27.5%	40.5%	30.6%	31.1%	29.6%	28.4%	28.5%	28.8%
Policy 3.1 - Transfer to Capital	9.1%	14.7%	11.5%	12.1%	8.2%	8.4%	8.1%	4.8%	4.6%

Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

The following are the estimated maintenance and operation costs of the Capital Improvement Plan identified later in this budget document. The amounts are needed to complete the General Fund Forecast shown on the preceding page below departmental expenditures. The maintenance and operation costs are estimated from the year following completion of the project.

Many projects in the Capital Improvement Plan are large maintenance or redevelopment projects. As such, they improve an existing facility and do not require additional future operation and maintenance cost. Some could even reduce existing maintenance and operation costs. Other projects are for purchase of raw land for current open space and/or future park improvements or facilities. Maintenance and operation costs for these projects are not projected until after completion of the actual park improvement or facility.

Other projects though will increase the maintenance and operations costs. For transportation projects that increase lane miles, additional costs are forecast to provide for such expenditures as street sweeping, street lighting, irrigation, and vegetation maintenance. Currently most of these services are contracted out so the increase is in projected contract increases. For park improvement or facility projects, an estimate of future maintenance and operation costs is provided; this may be in the form of contract services or City positions. In the case of the Community Center, it is anticipated that the non-profit organzation that operates the current facility will continue to use their existing funding base to pay for expanded program services. City funds are anticipated to be used to maintain the facilities.

	Project Name	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Transportation Program							
Maple Valley Highway Corridor							
T36	SR 169 - 228th Ave SE to SE 244th St	-	-	-	3	4	-
T37	SR 169 - SE 271st Pl to SE 276th St	-	10	12	14	16	18
T39	SR 169 Widening (Witte Rd to SE 244th Street)	-	-	7	8	9	-
	Subtotal Maple Valley Hwy	**-**	**10**	**19**	**25**	**29**	**18**
Witte Road Corridor							
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256th St)	-	2	2	2	2	-
T28c	Witte Road Ph. 5 (SE 256th St to SR 516)	-	4	4	4	4	-
	Subtotal Witte Road Corridor	**-**	**6**	**6**	**6**	**7**	**-**
Other Corridors and Non Corridors							
T27	Non Motorized Trail Extension	-	-	1	1	1	-
T33a	SE 276th (240th SE to SR 516)	1	1	1	1	1	1
T33b	240th Ave SE Extension	2	2	2	3	3	3
T33c	SE 283rd St Extension	-	2	2	2	2	3
T38	216th Ave SE - SR 516 to So City Limits	4	10	12	14	16	-
	Subtotal Other Corridors and Non Corridors	**7**	**14**	**18**	**20**	**23**	**7**
	Total Transportation Program	**7**	**30**	**43**	**52**	**59**	**25**
Surface Water Management Program							
S12	Miscellaneous Drainage Improvements	1	1	1	1	1	1
	Total Surface Water Management Program	**1**	**1**	**1**	**1**	**1**	**1**
Parks Program							
P3	Summit Ballfields	-	196	202	208	214	220
	Total Parks Program	**-**	**196**	**202**	**208**	**214**	**220**
Total Maintenance & Operation Cost		**7**	**226**	**245**	**260**	**273**	**246**

City Wide Forecast - All Funds

(Amounts in thousands)

	2015 Actual	2016 Budget	2016 Est. Actual	Total (1) 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
General Fund										
Beginning Fund Balance	3,599	4,576	4,576	4,964	4,964	4,738	4,889	4,740	4,671	4,793
Revenue	12,271	11,977	13,029	82,325	13,106	13,497	13,394	13,740	14,126	14,462
Operating Expenditures	(11,053)	(12,674)	(12,248)	(84,852)	(13,536)	(13,737)	(13,936)	(14,220)	(14,545)	(14,878)
Transfer In from SWM Enterprise	62	74	78	470	78	75	77	78	80	81
Transfer Out to Capital Projects	(302)	(472)	(472)	(1,724)	(472)	(297)	(297)	(296)	(182)	(180)
Transfer Out to LWGC Enterprise	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	**4,576**	**3,482**	**4,964**	**1,183**	**4,140**	**4,277**	**4,127**	**4,043**	**4,149**	**4,279**
Special Revenue Funds										
Transportation Development Fund										
Beginning Fund Balance	5,487	5,151	5,151	3,671	3,671	3,154	1,828	1,779	2,058	2,452
Revenue										
Traffic Concurrency Fees	34	-	114	235	116	119	-	-	-	-
Transportation Impact Fees	594	374	534	2,987	545	556	505	462	470	449
Traffic Conc. Admin Fee	-	-	1	-	1	1	0	-	-	-
Investment Earnings	62	41	19	110	19	19	17	16	18	22
Transfer Out to Capital Projects	(1,025)	(2,147)	(2,147)	(2,583)	(1,198)	(2,020)	(571)	(199)	(94)	1,499
Ending Fund Balance	**5,151**	**3,419**	**3,671**	**4,421**	**3,154**	**1,828**	**1,779**	**2,058**	**2,452**	**4,422**
Park Development Fund										
Beginning Fund Balance	2,071	1,803	1,803	1,957	1,957	2,080	2,291	2,413	2,544	2,682
Revenue										
KC Open Space & Reg. Trails	51	32	32	136	22	22	23	23	23	23
Park Impact Fees	85	171	245	875	245	245	96	96	96	96
Investment Earnings	20	13	7	102	7	7	21	21	22	24
Transfer Out to Capital Projects	(424)	(129)	(129)	(244)	(151)	(63)	(18)	(10)	(3)	-
Ending Fund Balance	**1,803**	**1,890**	**1,957**	**2,825**	**2,080**	**2,291**	**2,413**	**2,544**	**2,682**	**2,825**
Real Estate Excise Tax Fund										
Beginning Fund Balance	3,166	3,838	3,838	4,514	4,514	4,638	4,489	5,383	6,580	7,887
Revenue										
Real Estate Excise Taxes	1,577	1,200	1,513	9,830	1,513	1,543	1,564	1,653	1,747	1,810
Investment Earnings	38	23	15	246	15	15	41	48	57	70
Transfer Out to Capital Projects	(944)	(852)	(852)	(4,024)	(1,404)	(1,707)	(712)	(503)	(497)	799
Ending Fund Balance	**3,838**	**4,209**	**4,514**	**10,565**	**4,638**	**4,489**	**5,383**	**6,580**	**7,887**	**10,565**
Drug Seizure Fund										
Beginning Fund Balance	14	32	32	39	39	41	42	44	46	47
Revenue										
Forfeitures	29	2	11	62	10	10	10	10	10	10
Professional Services	(11)	(4)	(4)	(52)	(9)	(9)	(9)	(9)	(9)	(9)
Ending Fund Balance	**32**	**31**	**39**	**49**	**41**	**42**	**44**	**46**	**47**	**49**
Bond Proceeds Fund										
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
Proceeds from Bond Sale	188	2,540	-	15,100	6,700	8,000	400	-	-	-
Debt Issuance Costs	(45)	(40)	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	1	-	-							
Transfer Out to Capital Projects	(2)	(2,500)	-	(15,100)	(6,700)	(8,000)	(400)	-	-	-
Ending Fund Balance	141	-	-	-	-	-	-	-	-	-

City Wide Forecast - All Funds

(Amounts in thousands)

	2015 Actual	2016 Budget	2016 Est. Actual	Total (1) 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Transportation Benefit District Fund										
Beginning Fund Balance	276	-	-	-	-	-	-	-	-	-
Revenue										
Vehicle License Fees	313	-	-	-	-	-	-	-	-	-
Investment Earnings	1	-	-	-	-	-	-	-	-	-
Professional Services	(11)	-	-	-	-	-	-	-	-	-
Transfer Out to Capital Projects	(196)	-	-	-	-	-	-	-	-	-
Transfer Out to TBSRF	1	-	-	-						
Ending Fund Balance	**385**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Trans. Benefit Spec. Rev. Fund										
Beginning Fund Balance	-	-	436	408	408	412	494	498	503	507
Revenue										
Vehicle License Fees	51	375	351	1,958	375	383	300	300	300	300
Investment Earnings	2	0	-	18	0	0	5	4	4	4
Operating Expenditures	-	-	(4)	(1)	(0)	(0)	-	-	-	-
Transfer Out to Capital Projects	-	(375)	(375)	-	(372)	(300)	(300)	(300)	(300)	(300)
Transfer In from TBD			-	-						
Ending Fund Balance	**53**	**0**	**408**	**2,383**	**412**	**494**	**498**	**503**	**507**	**512**
Total Special Revenue Fund Bal.	**11,403**	**9,549**	**10,590**	**20,243**	**10,324**	**9,145**	**10,117**	**11,730**	**13,575**	**18,373**
Capital Projects Fund										
Beginning Fund Balance	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)
Revenue										
Intergovernmental Revenue	1,154	1,390	1,345	9,967	3,194	5,440	1,334	-	-	-
Miscellaneous Revenue	-	-	-	2,989	-	-	-	-	-	2,989
Councilmanic Bond Proceeds	2			-	-	-				
Capital Expenditures	(3,418)	(7,315)	(4,815)	(34,203)	(12,600)	(17,137)	(2,941)	(420)	(705)	(400)
Debt Expenditures	(909)	(889)	(889)	(4,296)	(890)	(890)	(890)	(888)	(371)	(367)
Transfer In from General Fund	302	472	472	1,724	472	297	297	296	182	180
Transfer In from Special Revenue	2,393	3,128	3,128	6,851	2,753	3,790	1,300	712	593	(2,298)
Transfer In from SWM Enterprise	279	385	385	(4)	-	200	200	-	-	(404)
Transfer In from TBD Fund	196	-	-	-	-	-	-	-	-	-
Transfer In from Transp. Benefit SRF	-	375	375	-	372	300	300	300	300	300
Transfer In from Bond Fund	1	2,500	-	15,100	6,700	8,000	400	-	-	-
Ending Fund Balance	**(21)**	**23**	**(22)**	**(1,894)**	**(22)**	**(22)**	**(22)**	**(22)**	**(22)**	**(22)**
Surface Water Management Fund										
Beginning Fund Balance	2,712	2,975	2,975	2,603	2,603	2,516	2,684	2,870	3,288	3,741
Revenue										
Intergovernmental Revenue	50	50	50	101	50	51				
Charges for Services	1,312	1,276	1,278	8,326	1,308	1,321	1,363	1,409	1,455	1,472
Investment Earnings	31	21	11	133	11	11	24	26	28	33
Operating Expenditures	(623)	(699)	(597)	(4,026)	(771)	(626)	(637)	(651)	(664)	(677)
Capital Expenditures	(166)	(650)	(650)	(2,200)	(650)	(350)	(300)	(300)	(300)	(300)
Transfer Out to General Fund	(62)	(74)	(78)	(470)	(78)	(75)	(77)	(78)	(80)	(81)
Transfer Out to Capital Projects	(279)	(385)	(385)	4	-	(200)	(200)	-	-	404
Ending Fund Balance	**2,975**	**2,514**	**2,603**	**4,591**	**2,472**	**2,647**	**2,857**	**3,275**	**3,728**	**4,591**

City Wide Forecast - All Funds

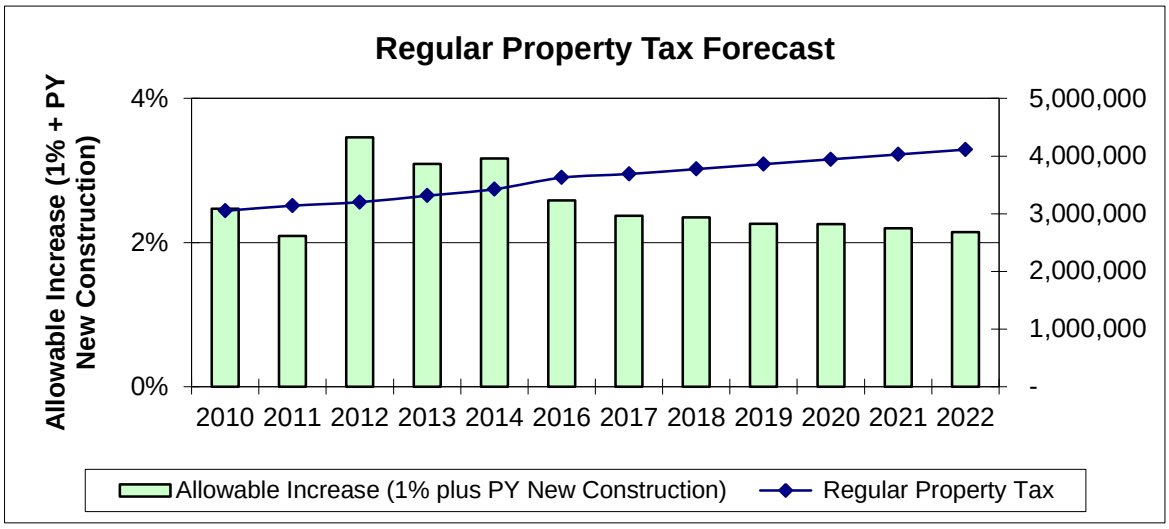
(Amounts in thousands)

	2015 Actual	2016 Budget	2016 Est. Actual	Total (1) 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Lake Wilderness Golf Course Fund										
Beginning Fund Balance	(0)	44	44	49	49	68	73	74	74	75
Revenue										
Charges for Services	1,100	1,121	1,103	6,973	1,123	1,130	1,145	1,169	1,192	1,215
Investment Earnings	1	0	(0)	3	0	0	1	1	1	1
Miscellaneous Revenue	(0)	0	(0)	0	0	0	0	0	0	0
Operating Expenditures	(1,096)	(1,100)	(1,098)	(6,800)	(1,079)	(1,100)	(1,120)	(1,144)	(1,167)	(1,190)
Capital Expenditures	-	(25)	-	(150)	(25)	(25)	(25)	(25)	(25)	(25)
Ending Fund Balance	**4**	**39**	**49**	**76**	**68**	**73**	**74**	**74**	**75**	**76**
Internal Service Funds										
Beginning Fund Balance	678	662	662	591	591	601	652	692	733	775
Operating Income	(40)	(120)	(88)	166	(9)	33	34	35	36	37
Miscellaneous Revenue	23	18	18	61	18	18	6	6	6	7
Ending Fund Balance	**662**	**559**	**591**	**819**	**601**	**652**	**692**	**733**	**775**	**819**
Total All Funds										
Beginning Fund Balance	17,981	19,059	19,495	18,367	18,775	18,225	17,422	18,471	20,474	22,938
Revenue	18,798	18,083	19,674	125,461	21,667	24,422	19,847	18,984	19,555	22,987
Bond & Loan Proceeds	143	2,500	-	-	6,700	8,000	400	-	-	-
Operating Expenditures	(12,833)	(14,597)	(14,039)	(95,565)	(15,395)	(15,472)	(15,668)	(15,988)	(16,349)	(16,717)
Capital Expenditures	(3,584)	(7,990)	(5,465)	(36,553)	(13,275)	(17,512)	(3,266)	(745)	(1,030)	(725)
Debt Expenditures	(909)	(889)	(889)	(4,296)	(890)	(890)	(890)	(888)	(371)	(367)
Total Expenditures	(17,325)	(23,477)	(20,394)	(136,414)	(29,560)	(33,875)	(19,824)	(17,622)	(17,749)	(17,809)
Ending Fund Balance	**19,596**	**16,166**	**18,775**	**28,116**	**17,583**	**16,772**	**17,844**	**19,833**	**22,281**	**28,116**

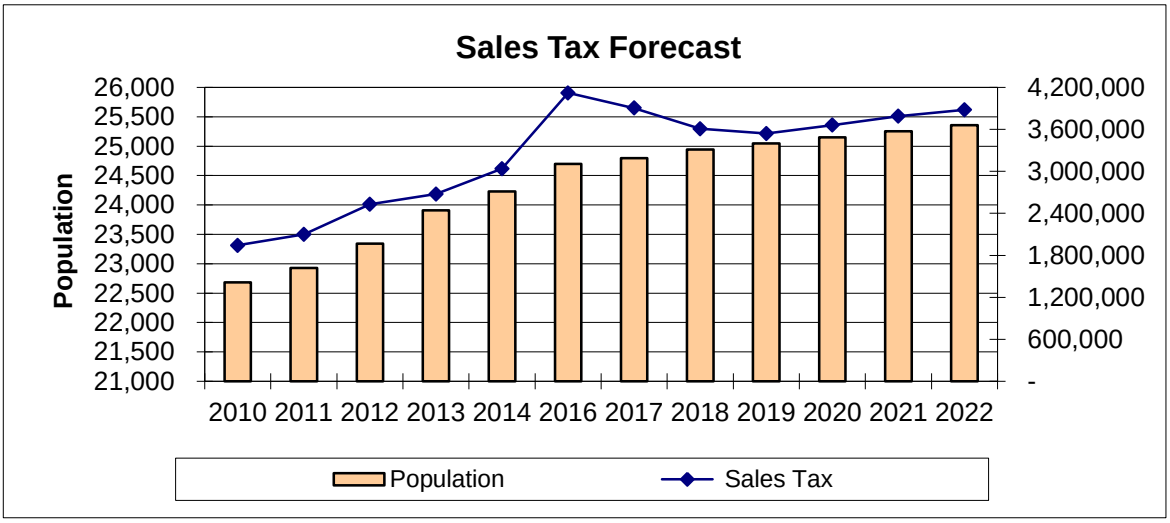
(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by the forecasted overcollection of revenue and underexpenditure of budget.

(2) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by underexpenditure of budget.

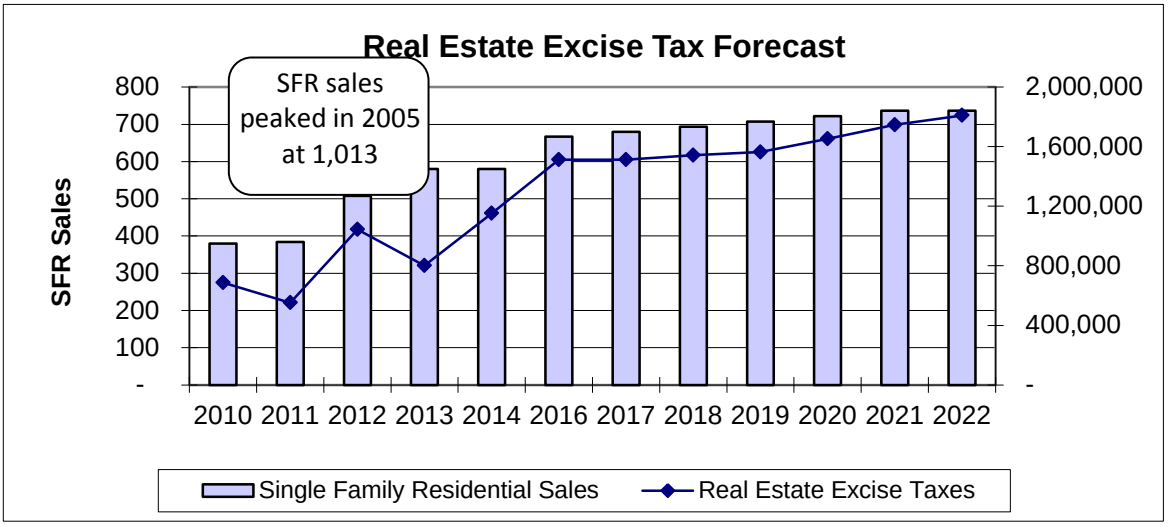
Revenue Forecast Charts



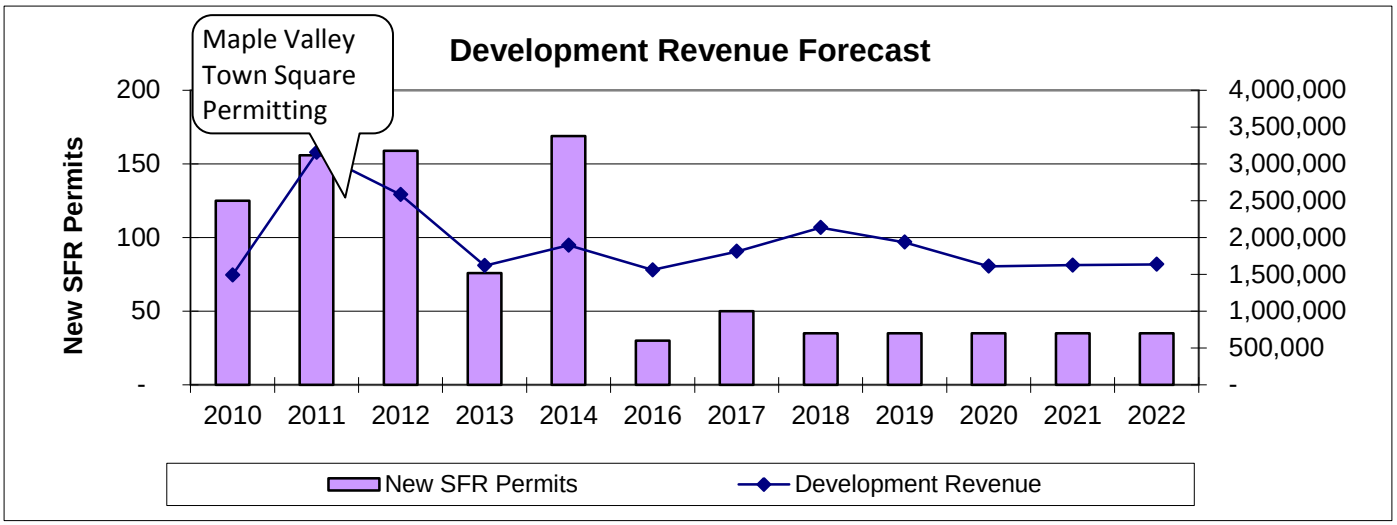
Property tax revenue growth near minimum level of 1% with limited new construction after peak years.



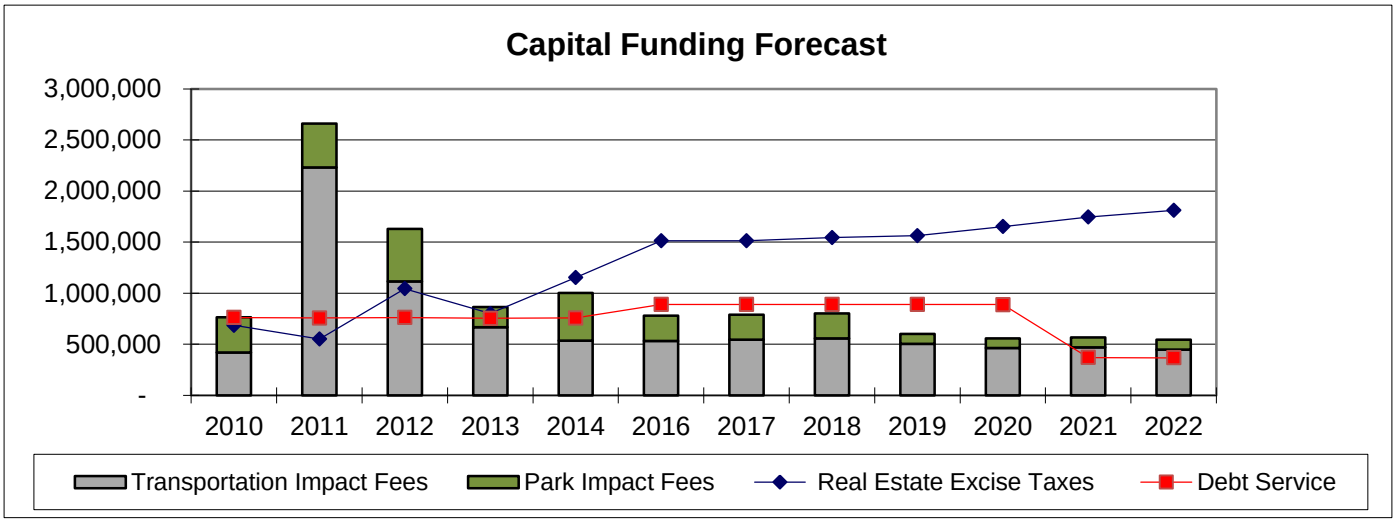
Sales tax expected to be level in 2016 due to decreased construction activity and loss of construction sales tax.



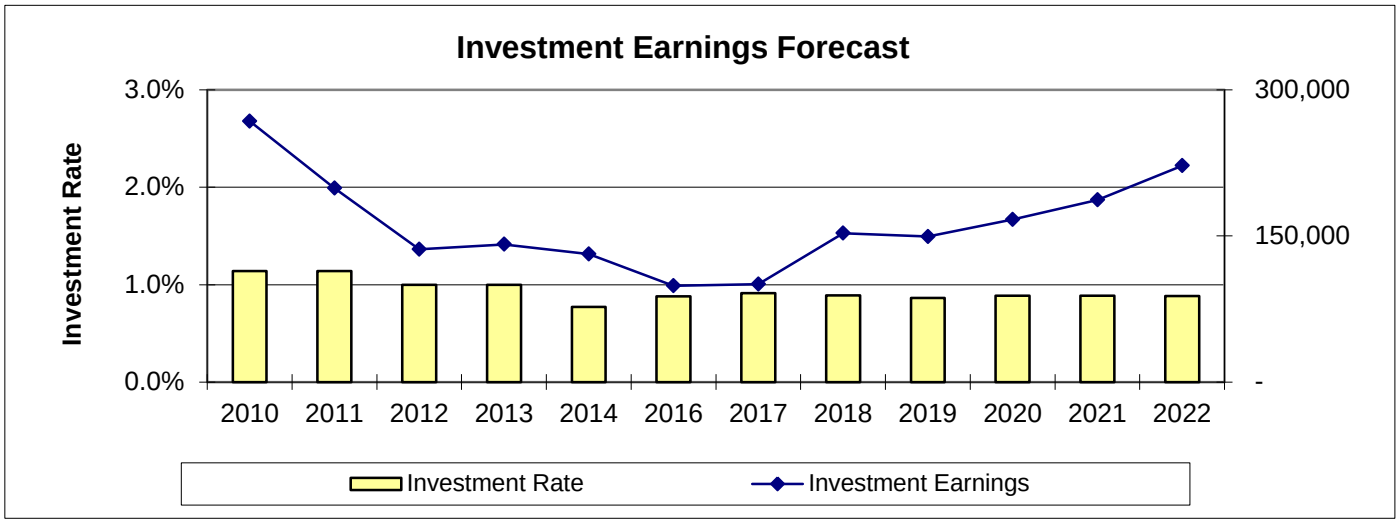
Sales of single family residential units needed to improve so that REET to fund capital improvements.



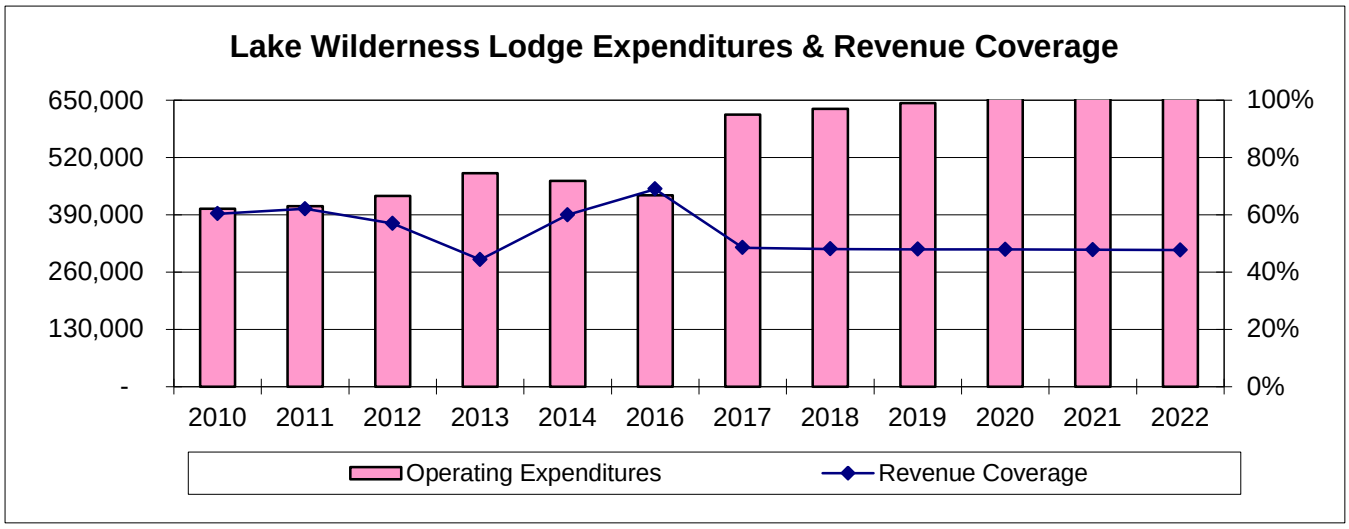
Development revenue above new single family permit level reflects commercial development.



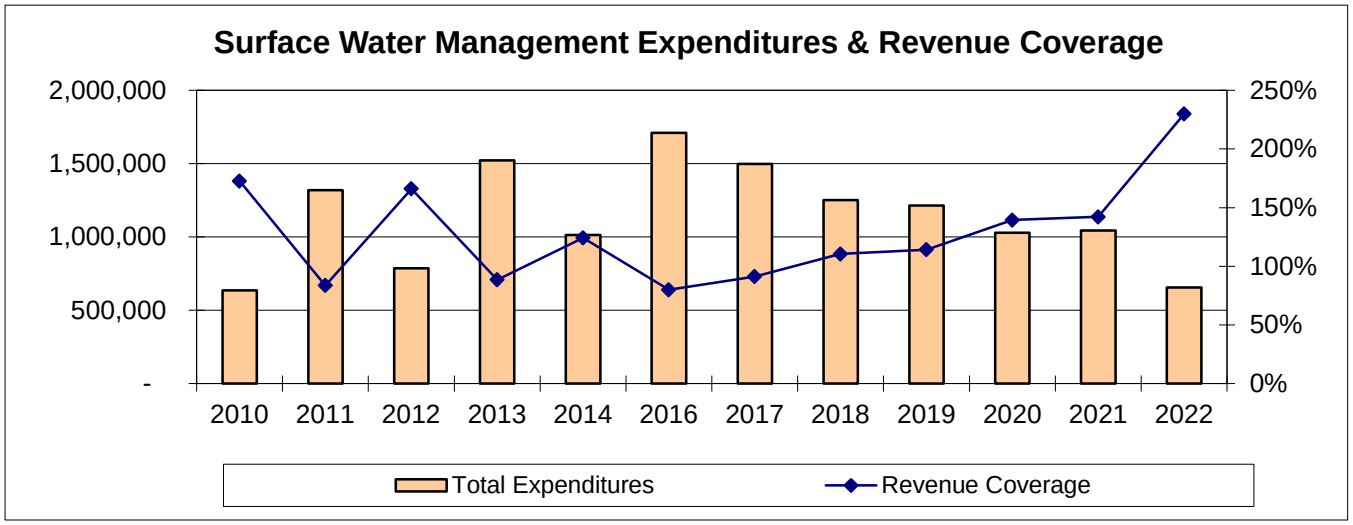
Recent impact fees accumlated with no REET match in depressed housing market; future REET to exceed debt service



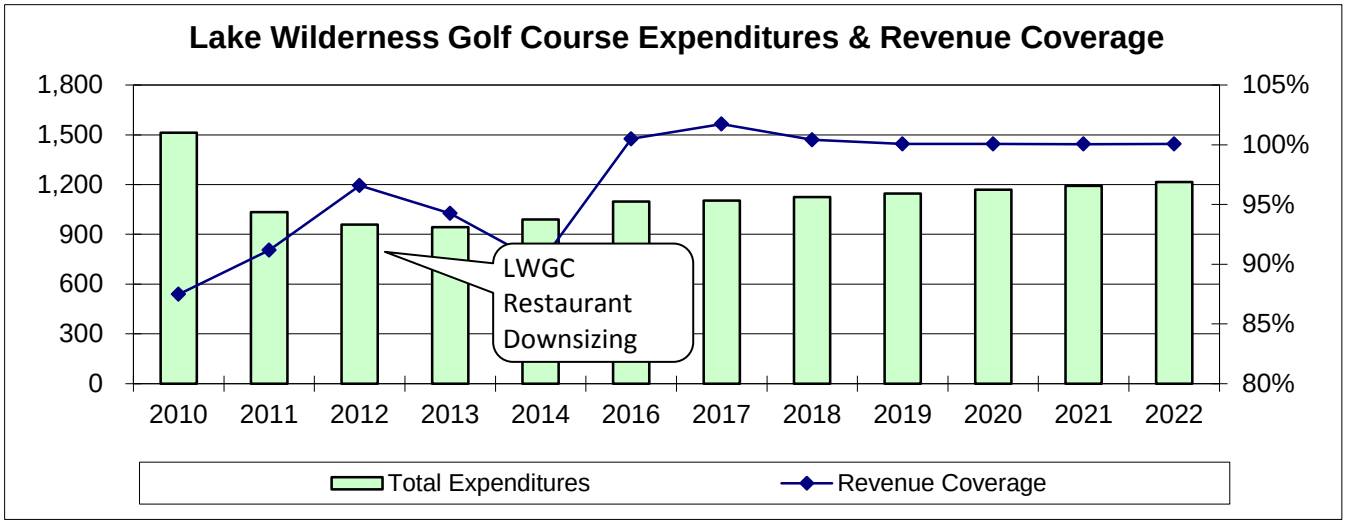
Falling investment rates reduce funds available for all City programs and projects.



In 2008 & 2009 Lodge underwent a remodel. Recession still affecting the wedding business.



Fund balance and 2015-2017 rate increase to cover expenditure requirements of NPDES program.



2011 budget cut restaurant operations to breakeven; CIP identifies capital projects, but not likely unless surplus.

Debt Forecast

		Councilmanic Debt										
	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Bal. Beg. Of Year (1)	2004 Infra. Loan	2014 Council-manic	2015 Ref. '05	New Issues (2)	Bal. @ Year End	Available Capacity	Margin	Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue
Councilmanic Debt Capacity Analysis									***Benchmark (3)***		5.0%	
2017	3,492,209,019	49,951,224	4,451,968	184,621	135,000	455,000		18,377,347	31,573,878	37%	0.5%	5.5%
2018	3,660,246,336	52,383,135	18,377,347	184,621	140,000	470,000	455,000	17,127,726	35,255,410	33%	0.5%	8.6%
2019	3,834,358,929	54,903,695	17,127,726	184,621	145,000	485,000	470,000	16,243,105	38,660,590	30%	0.4%	8.9%
2020	4,014,769,714	57,515,384	16,243,105	184,621	150,000	500,000	485,000	14,923,484	42,591,900	26%	0.4%	8.9%
2021	4,186,859,784	60,221,546	14,923,484	184,621	160,000		500,000	14,078,863	46,142,683	23%	0.3%	5.5%
2022	4,366,966,689	62,802,897	14,078,863	184,621	165,000		515,000	13,214,242	49,588,655	21%	0.3%	5.5%
2023	4,554,677,451	65,504,500	13,214,242	184,621	170,000		540,000	12,319,621	53,184,879	19%	0.3%	5.6%
2024	4,750,108,945	68,320,162	12,319,621	184,621			560,000	11,575,000	56,745,162	17%	0.2%	4.5%
2025	4,953,571,591	71,251,634	11,575,000				580,000	10,995,000	60,256,634	15%	0.2%	3.5%
2026	5,165,388,106	74,303,574	10,995,000				605,000	10,390,000	63,913,574	14%	0.2%	3.5%
2027	5,385,036,114	77,480,822	10,390,000				630,000	9,760,000	67,720,822	13%	0.2%	3.6%
2028	5,606,522,765	80,775,542	9,760,000				655,000	9,105,000	71,670,542	11%	0.2%	3.8%
2029	5,797,472,834	84,097,841	9,105,000				680,000	8,425,000	75,672,841	10%	0.1%	4.6%
2030	5,969,994,091	86,962,093	8,425,000				715,000	7,710,000	79,252,093	9%	0.1%	4.8%
2031	6,147,449,461	89,549,911	7,710,000				750,000	6,960,000	82,589,911	8%	0.1%	5.0%
2032	6,329,929,078	92,211,742	6,960,000				790,000	6,170,000	86,041,742	7%	0.1%	5.3%
2033	6,329,929,078	94,948,936	6,170,000				825,000	5,345,000	89,603,936	6%	0.1%	5.5%
2034	6,329,929,078	94,948,936	5,345,000				870,000	4,475,000	90,473,936	5%	0.1%	5.8%
2035	6,329,929,078	94,948,936	4,475,000				910,000	3,565,000	91,383,936	4%	0.1%	6.0%
2036	6,329,929,078	94,948,936	3,565,000				960,000	2,605,000	92,343,936	3%	0.0%	6.3%
2037	6,329,929,078	94,948,936	2,605,000				1,005,000	1,600,000	93,348,936	2%	0.0%	6.6%

(1) Outstanding Debt at December 31, 2016:

2005 State Infrastructure Loan SR 169 & SR 516 Projects	1,476,968	
2014 Councilmanic Bonds	1,065,000	
2015 Refunding '05 Bonds	1,910,000	
Total Outstanding Debt at December 31, 2016		**4,451,968**

(2) New Issues

Councilmanic Debt (debt service paid with existing City revenue)

-	-	

Voted Debt (debt service paid with voter approved property tax levy)

2017 - 2022 Voted Bond Issue for Summit Park improvements, Lake Wilderness Ballfields, and Lake Wilderness Golf Course improvements. Additional funding for these projects will come from City revenue, grants and private contributions. Since bond issue is recommended as a voted issue, allowable debt capacity will come from an additional 1.0% of assessed valuation.	15,100,000	
Total New Issues		**15,100,000**

(3) Percentage is maximum that the rating agencies would like to see. City can't approach this maximum because of other constraints such as debt capacity and ability to make repayments, but City is less than 10% of the maximum and should easily be able to maintain its credit rating on this criteria.

Vehicle Rental Fund - Replacement Schedule

	2017	2018	2019	2020	2021	2022
Estimated Beginning Fund Balance	236,942	166,032	68,621	72,309	65,631	98,683
Annual Replacement Contributions	122,220	114,559	102,402	106,399	111,395	108,689
Investment Interest 1%	1,210	1,230	686	723	656	987
Sale of Equipment						
Total Available Resources	**360,372**	**281,821**	**171,709**	**179,431**	**177,683**	**208,358**
Purchases Detailed Below	**194,340**	**213,200**	**99,400**	**113,800**	**79,000**	**150,300**
Estimated Ending Fund Balance	**166,032**	**68,621**	**72,309**	**65,631**	**98,683**	**58,058**

Type	Year	Description	Dept Name	Purchase Date	Life	Cost	Replacement Cost	Replacement Year	Replacement Schedule 2017	2018	2019	2020	2021	2022
10 Years Replacement														
Heavy Equipment		Bucket - Woods 18" Digging (John Deere Backhoe)	PW Maint	3/20/2007	10	1,170	2,520	2017	2,520	-	-	-	-	-
Heavy Equipment		Bucket - Woods 30" Ditching (1 cy) (John Deere Backhoe)	PW Maint	3/20/2007	10	1,360	2,520	2017	2,520	-	-	-	-	-
Heavy Equipment	2003	Mower Tactor - 2003 John Deere 5520 Tractor With Cheet	Roadside	8/1/2003	10	62,013	91,900	2018	-	91,900	-	-	-	-
Heavy Equipment		De-Icer Storage Tank	Snow & Ice	10/22/2009	10	5,162	10,700	2019	-	-	10,700	-	-	-
Heavy Equipment	2000	Trailer - 2000 Texas Bragg Water	Roadway	8/17/2000	10	2,875	5,400	2019	-	-	5,400	-	-	-
Heavy Equipment		Spreader - chemical (de-icer)	Snow & Ice	11/4/2009	10	2,044	6,200	2019	-	-	6,200	-	-	-
Heavy Equipment		Spreader - sand	Snow & Ice	10/31/2009	10	3,325	6,200	2019	-	-	6,200	-	-	-
Heavy Equipment	2004	2004 Chevrolet Dump Truck	PW Maint	12/21/2011	10	45,367	68,200	2020	-	-	-	68,200	-	-
Heavy Equipment	1988	Spreader - 1988 Swensen Sand (Chassis Mount, 5cy)	Snow & Ice	10/1/2009	10	1,095	27,300	2020	-	-	-	27,300	-	-
Heavy Equipment	2004	2004 Caterpillar 420D Backhoe Loader	PW Maint	5/30/2012	10	52,128	78,900	2022	-	-	-	-	-	78,900
Heavy Equipment		Plow - Fink 10' Orange (1993 International Dump Truck)	Snow & Ice	6/30/2012	10	7,059	10,800	2022	-	-	-	-	-	10,800
Heavy Equipment		Plow - Meyer 11' Yellow (2004 Chevrolet C7500 Dump Tru	Snow & Ice	8/22/2012	10	17,659	25,800	2022	-	-	-	-	-	25,800
Heavy Equipment		Spreader - Meyer Sand (Dump Body, 4cy)	Snow & Ice	9/26/2012	10	10,936	14,800	2022	-	-	-	-	-	14,800
						349,415	**528,240**		**5,040**	**91,900**	**28,500**	**95,500**	**0**	**130,300**
8 Years Replacement														
Vehicle	2006	2006 Chev Silverado (3/4 T)	PW Maint	4/25/2006	8	17,003	35,800	2017	35,800	-	-	-	-	-
Vehicle	2005	2005 Ford Ranger	CD Building	1/18/2005	8	18,456	27,800	2017	27,800	-	-	-	-	-
Vehicle	2006	2006 Ford Expedition	PW Admin	4/27/2006	8	31,794	30,300	2017	30,300	-	-	-	-	-
Vehicle	2007	2007 Cheverolet Silverado	PW Maint	1/19/2010	8	25,998	51,800	2018	-	51,800	-	-	-	-
Vehicle	2006	2006 Dodge Caravan	Police	3/31/2011	8	14,823	24,500	2019	-	-	24,500	-	-	-
Vehicle	2013	2013 Dodge Ram	PW Maint	4/10/2013	8	26,964	34,500	2021	-	-	-	-	34,500	-
Vehicle	2013	2013 Ford Escape	CD Building	10/1/2013	8	23,440	30,000	2021	-	-	-	-	30,000	-
						301,960	**382,300**		**93,900**	**51,800**	**24,500**	**-**	**64,500**	**-**
7 Years Replacement														
Other Equipment		Mower - Goundsmaster	LWGC	6/30/2008	7	31,968	42,900	2017	42,900	-	-	-	-	-
Other Equipment		Mower - Toro Sandpro 5000	LWGC	3/31/2009	7	2,172	3,600	2017	3,600	-	-	-	-	-
Other Equipment		Mower - Exmark Commercial Walk Behind	Parks Maint	4/26/2006	7	2,958	4,200	2017	4,200	-	-	-	-	-
Other Equipment		Mower - RM 5400D	LWGC	3/31/2009	7	10,860	14,700	2017	14,700	-	-	-	-	-
Other Equipment		Camcorder - In Car Video System	Police	4/29/2010	7	3,820	4,800	2017	4,800	-	-	-	-	-
Other Equipment		Confned Space Equipment	SWM	12/28/2010	7	4,132	5,100	2017	5,100	-	-	-	-	-
Other Equipment		Welder - Portable (10HP)	PW Maint	2/7/2008	7	3,100	3,100	2017	3,100	-	-	-	-	-
Other Equipment		Mower - ride on	Parks Maint	4/26/2006	7	9,300	9,300	2017	9,300	-	-	-	-	-
Other Equipment		Gator - utility vehicle	Parks Maint	4/30/2007	7	7,700	7,700	2017	7,700	-	-	-	-	-
Other Equipment		Mower - Toro Greensmaster 3150	LWGC	3/31/2009	7	11,946	18,200	2018	-	18,200	-	-	-	-
Other Equipment		Mower - Harper Deweze Terrain	PW Maint	8/9/2010	7	33,878	45,300	2018	-	45,300	-	-	-	-
Other Equipment		Roller - 1999 Wacker (1 1/2 Ton)	Roadway	1/13/2011	7	3,258	6,000	2018	-	6,000	-	-	-	-
Other Equipment	2009	Mower - 2009 Kubota	Parks Maint	6/11/2012	7	7,059	9,500	2019	-	-	9,500	-	-	-
Other Equipment		Locator- Pipe & Metal	SWM	1/20/2012	7	1,086	1,400	2019	-	-	1,400	-	-	-
Other Equipment		GPS Traker	Police	6/6/2012	7	7,230	1,400	2019	-	-	1,400	-	-	-
Other Equipment		Mower - Toro Workman 3300	LWGC	10/3/2012	7	5,077	6,300	2019	-	-	6,300	-	-	-
Other Equipment		Sprayer - Turf	LWGC	10/29/2012	7	6,706	8,300	2019	-	-	8,300	-	-	-
Other Equipment		Mower - Samauri Flail Head 30"	SWM	5/23/2012	7	7,031	8,800	2019	-	-	8,800	-	-	-
Other Equipment		Blower - Buffalo Turbine Trailer Mount	Parks Maint	6/6/2012	7	7,230	10,700	2019	-	-	10,700	-	-	-
Other Equipment		Pressure Washer	PW Maint	3/31/2013	7	1,415	1,800	2020	-	-	-	1,800	-	-
Other Equipment		Trailer-Canoe & Kayak	Recreation	6/11/2013	7	1,659	2,100	2020	-	-	-	2,100	-	-
Other Equipment		Smokercraft 12ft Aluminum Boat w/ Minn Kota Motor	SWM	4/18/2013	7	1,973	2,500	2020	-	-	-	2,500	-	-
Other Equipment		Thumb (Catepillar 420D Backhoe)	PW Maint	1/2/2013	7	3,824	4,800	2020	-	-	-	4,800	-	-
Other Equipment		Mower - Roto Stop Push	Parks Maint	7/10/2013	7	760	900	2020	-	-	-	900	-	-
Other Equipment		Backpack Blower	Parks Maint	9/25/2013	7	507	600	2020	-	-	-	600	-	-
Other Equipment		Generator	Recreation	9/24/2013	7	542	700	2020	-	-	-	700	-	-
Other Equipment		Generator	Recreation	9/24/2013	7	542	700	2020	-	-	-	700	-	-
Other Equipment		Paddle Board	Recreation	3/21/2013	7	804	1,000	2020	-	-	-	1,000	-	-
Other Equipment		Paddle Board	Recreation	3/21/2013	7	804	1,000	2020	-	-	-	1,000	-	-
Other Equipment		Paddle Boat	Recreation	9/4/2013	7	706	900	2020	-	-	-	900	-	-
Other Equipment		Backpack Blower	SWM	4/30/2013	7	543	700	2020	-	-	-	700	-	-
Other Equipment		Trailer - Boat	SWM	7/24/2013	7	442	600	2020	-	-	-	600	-	-
Other Equipment		Utility Vehicle - John Deere Gator	Parks Maint	6/30/2014	7	10,749	13,400	2021	-	-	-	-	13,400	-
Other Equipment		Bucket - 47" (2013 Caterpillar Excavator)	PW Maint	4/30/2014	7	1,068	1,100	2021	-	-	-	-	1,100	-
Other Equipment		Mower - John Deere	Parks Maint	3/31/2015	7	9,922	10,000	2022	-	-	-	-	-	10,000
		Trailer - Maxy D5 Dump Trailer	PW Maint	3/31/2015	7	5,596	7,000	2022	-	-	-	-	-	7,000
		Lawn Mower - John Deere Riding	PW Maint	7/30/2015	7	2,764	3,000	2022	-	-	-	-	-	3,000
						203,522	**253,900**		**95,400**	**69,500**	**46,400**	**18,300**	**14,500**	**20,000**
5 Years Replacement														
Other Equipment		Utility Vehicle (Gator)	Parks Maint	3/31/2015	5	7,382	8,000	2020	-	-	-	8,000	-	-
Other Equipment		17' Aluminum Canoe - Osagian Classic Side	Recreation	7/17/2015	5	900	2,000	2020	-	-	-	2,000	-	-
						8,282	**10,000**		**-**	**-**	**-**	**10,000**	**-**	**-**
						854,897	**1,164,440**		**194,340**	**213,200**	**99,400**	**113,800**	**79,000**	**150,300**

Potential Additional Revenue Sources

	2016 Est. Actual	2017 Budget	2018 Budget	Potential Additional Revenue
Maximizing Property Taxes				
The determination of regular property tax levy is provided by the King County Assessor pursuant to RCW 84.55.100 and limits growth in property taxes to the lesser of 1 percent or inflation. Inflation is measured by the implicit price deflator (IPD). This percent is applied to the City's highest historical levy. Because the City's levy rate is below the maximum statutory rate (which is $3.60 less the Fire and Library District rates), the "potential additional revenue" column shows the additional levy within the maximum statutory levy. A vote of the citizenery with simple majority approval would be required to raise the additional levy by the amount shown in the "potential additional revenue" column. In addition, the City residents may vote an additional property tax levy to pay the debt service on voted bonds. The voted bond issue capacity is equivalent to the Councilmanic Debt Capacity shown on the previous page.				
Regular Property Tax Levy	3,625,240	3,688,730	3,774,110	**1,388,049**

Maximizing Utility Taxes

The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone, and cable TV, it can be applied to garbage, and surface water management fees. The application to these revenues at 6% could generate the following.

Garbage	6%	142,801
Surface Water Management Fees	6%	78,237
		221,038

Implementing a Business & Occupation (B & O) Tax

Cities are authorized to implement a B & O tax. Rates vary, but the maximum by current State Law is .2%. The law provides a great deal of latitude for how each jurisdiction can structure its B & O tax. Applying the maximum percent against Maple Valley's sales tax base could generate the following.

	0.20%	**765,949**

Other Taxes and Fees

Other allowable taxes and fees include an admission tax, a hotel/motel tax, and fees for programs such as parks and recreation. Current applicability is limited, but these sources could provide revenue in the future.

Admissions Tax on Golf Green Fees	5%	**27,993**
Total Potential Additional Revenue		**2,403,029**

Fund Summaries

Fund Structure

The governmental financial reporting model, as promulgated by the Governmental Accounting Standards Board, uses fund accounting to comply with legal restrictions on the use of public resources. A "fund" is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.[1] Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.[2]

No matter how many individual funds a government elects to use, they can be categorized into one of eleven fund types. These eleven fund types can be grouped into three broad classifications: governmental funds, proprietary funds, and fiduciary funds. Governmental funds typically account for tax-supported (governmental) activities. Proprietary funds typically account for a government's business-type activities (activities supported, at least in part, by fees and charges). Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs. [3]

For financial reporting purposes, governmental and proprietary funds have traditionally provided different types of information. Since governmental funds account for the flow of current financial resources, debt issuance and repayment and capital outlay acquisitions are included as current year resources and expenditures. Proprietary funds account these activities as increases and decreases in liabilities and assets**.** For budgetary purposes, though, both governmental and proprietary funds are concerned with changes in current financial resources and therefore budget for debt issuance and repayment and for capital outlay acquisitions.

With respect to the **basis of accounting**, governmental funds use the modified accrual basis of accounting and proprietary funds use the full accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred. Under modified accrual basis of accounting, revenues are recognized only to the extent they are available to finance expenditures of the current fiscal period with debt service expenditures not accounted for until due. **For practical and budgetary purposes both governmental and proprietary funds use the modified accrual basis of accounting, with year-end adjustments for debt and capital outlay to convert the proprietary funds to full accrual.**

The City of Maple Valley uses three of the five governmental fund types and both of the proprietary fund types. The City of Maple Valley does not use the fiduciary fund type. The

[1]National Council on Governmental Accounting (NCGA) Statement 1*, Governmental Accounting and Financial Reporting Principles*, paragraph 2.
[2]NCGA Statement 1, paragraph 4.
[3] *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR 2012), The Governmental Financial Reporting Model, page 46.

governmental fund types used by the City of Maple Valley are: the general fund, the special revenue fund, and the capital projects fund. The proprietary fund types used by the City are the enterprise fund and the internal service fund.

General Fund

The General Fund is the chief operating fund of a state or local government. Generally Accepted Accounting Principles (GAAP) prescribe that the General Fund be used "to account for all financial resources except those required to be accounted for in another fund." That is, it is presumed that all of a government's activities are reported in the General Fund unless there is a compelling reason to report an activity in some other fund type[1]. The City of Maple Valley uses the General Fund to account for all unrestricted revenue and all operating expenditures not accounted for in a proprietary or special revenue fund. The General Fund receives transfers from proprietary funds to pay for appropriate operating expenditures. The General Fund makes transfers to the capital project fund to provide resources to fund capital expenditures.

Special Revenue Funds

Special revenue funds are used to account for revenue sources that are set-aside for a specific purpose. Special revenue funds are established in the City of Maple Valley to provide distinct accountability. The City of Maple Valley uses the following special revenue funds:

- **Transportation Development Fund** – to account for transportation impact fees and contributions from developers restricted for street capital improvements,
- **Park Development Fund** – to account for special property tax levies, park impact fees, and contributions from developers restricted for park capital improvements,
- **Real Estate Excise Tax Fund** – to account for real estate excise taxes restricted for capital improvements.
- **Drug Seizure Fund** – to account for the seizure of cash and other assets from drug related police activity, and related expenses.
- **Bond Proceeds Fund** – to account for the proceeds of councilmanic and voted bond issues.
- **Transportation Benefit Special Revenue Fund** – to account for receipt of vehicle license fees used for transportation infrastructure improvements.

Capital Projects Funds

Capital projects funds are used to account for major capital acquisitions and construction projects. Capital activities are accounted for separately from operating activities to help avoid distortion of financial resource trend information that can occur when operating and capital activities are mixed. The City of Maple Valley has one **Capital Project Fund** that summarizes the individual tracking of revenue and expenditure for each individual capital project. The individual capital projects are funded with grants, direct developer contributions, state infrastructure loans, and transfers from special revenue funds.

[1] GAAFR 2012, page 40.

Enterprise Funds

Enterprise funds may be used to report any activity for which a fee is charged to external users. Enterprise funds are required if debt that is backed solely by enterprise fund fees is issued, or if there is a legal requirement or policy decision to recover all direct costs. The City of Maple Valley has two enterprise funds, the **Surface Water Management Fund** and the **Lake Wilderness Golf Course Fund**. The Surface Water Management Fund accounts for surface water management charges and pays operating and capital expenses. A policy decision has been made to recover all direct costs. The Lake Wilderness Golf Course Fund accounts for the revenues and expenses of the Lake Wilderness Golf Course acquired on November 30, 2006 to save the property from the threat of development.

Internal Service Funds

Internal service funds are used to account for centralized services, which are then allocated within the government. The City of Maple Valley uses the **Vehicle Rental Fund** to account for the operation of the City's vehicle and equipment fleet; and the **Central Services Fund**, to account for liability and property insurance, building services, office services and data processing. The City of Maple Valley uses the **Unemployment Trust Fund** to account for unemployment insurance.

The City of

MAPLE VALLEY

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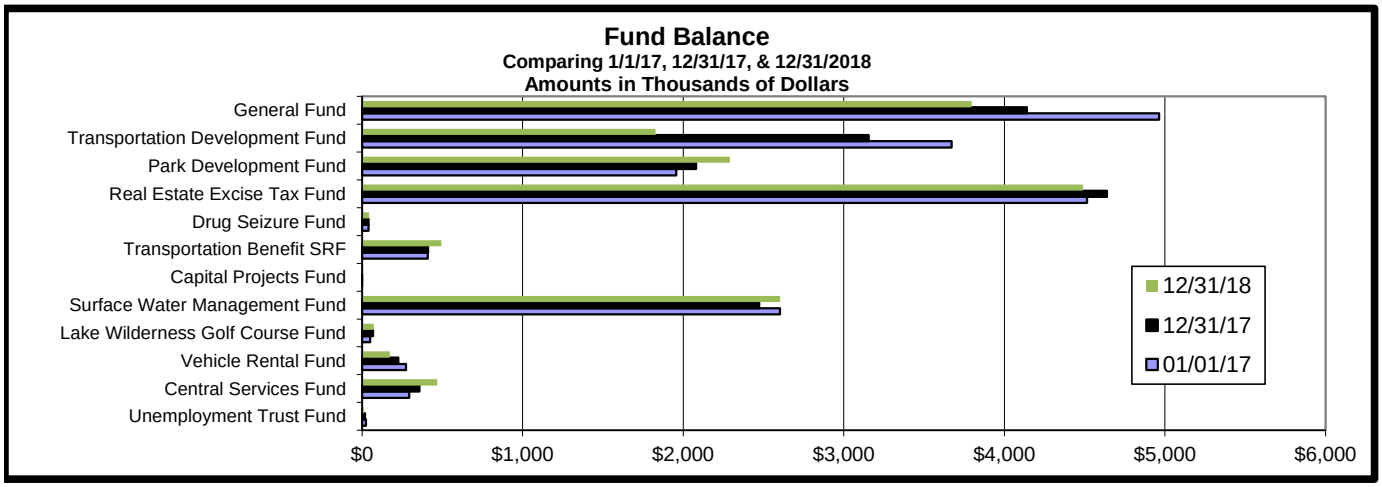
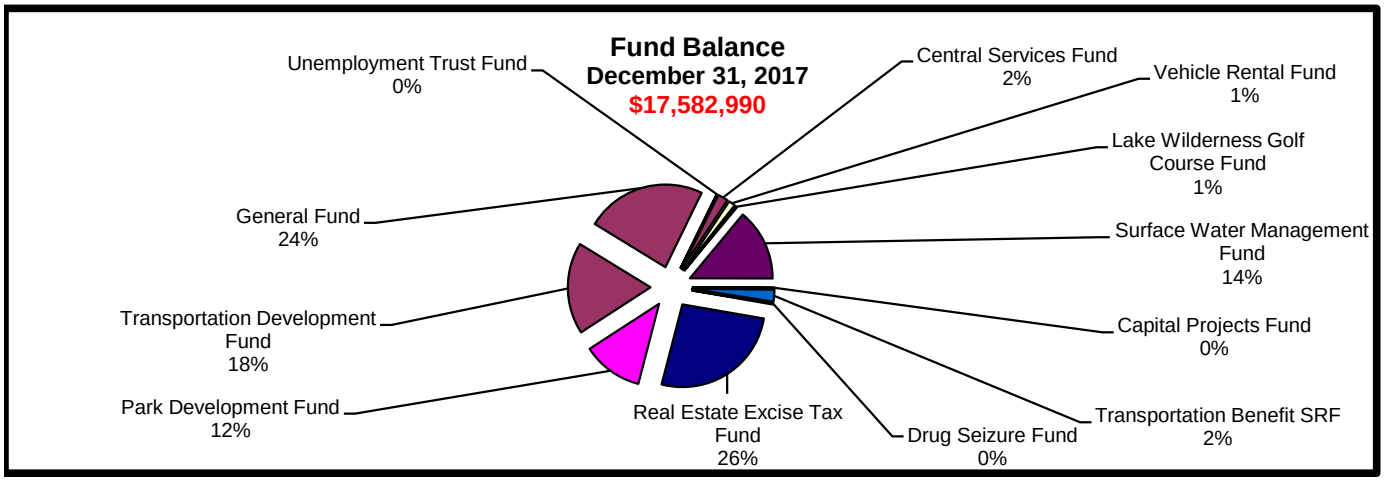
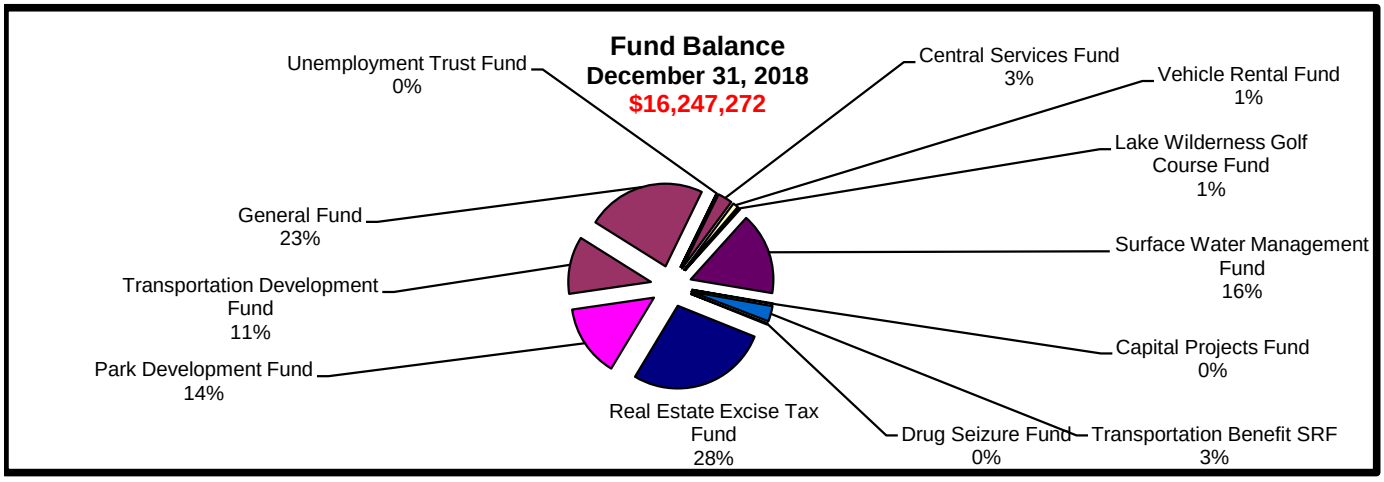
Fund Balance Summary

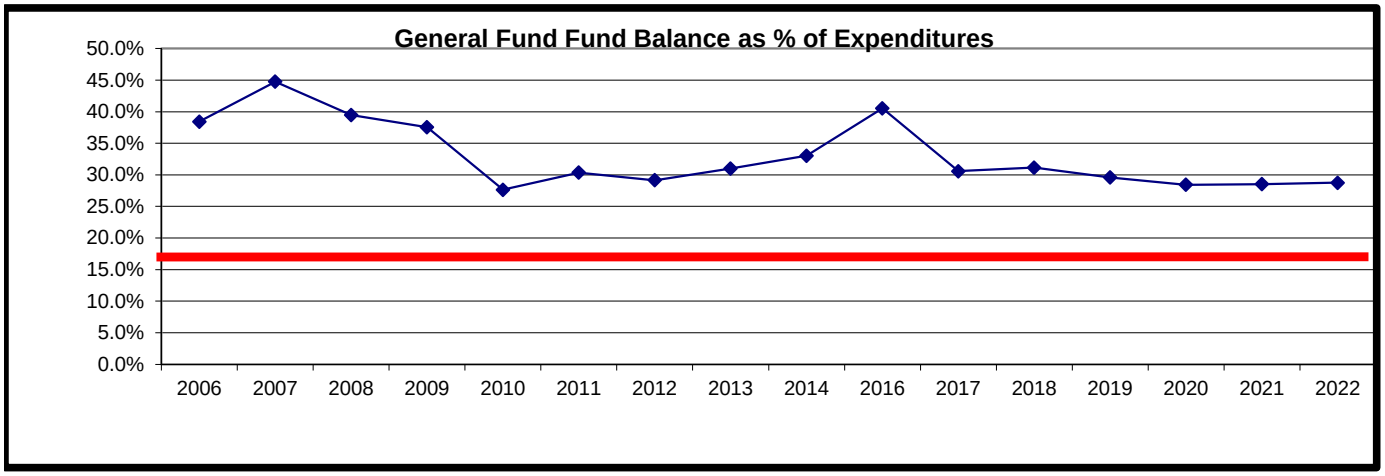


Fund balance increases and decreases reflect planned changes primarily associated with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.





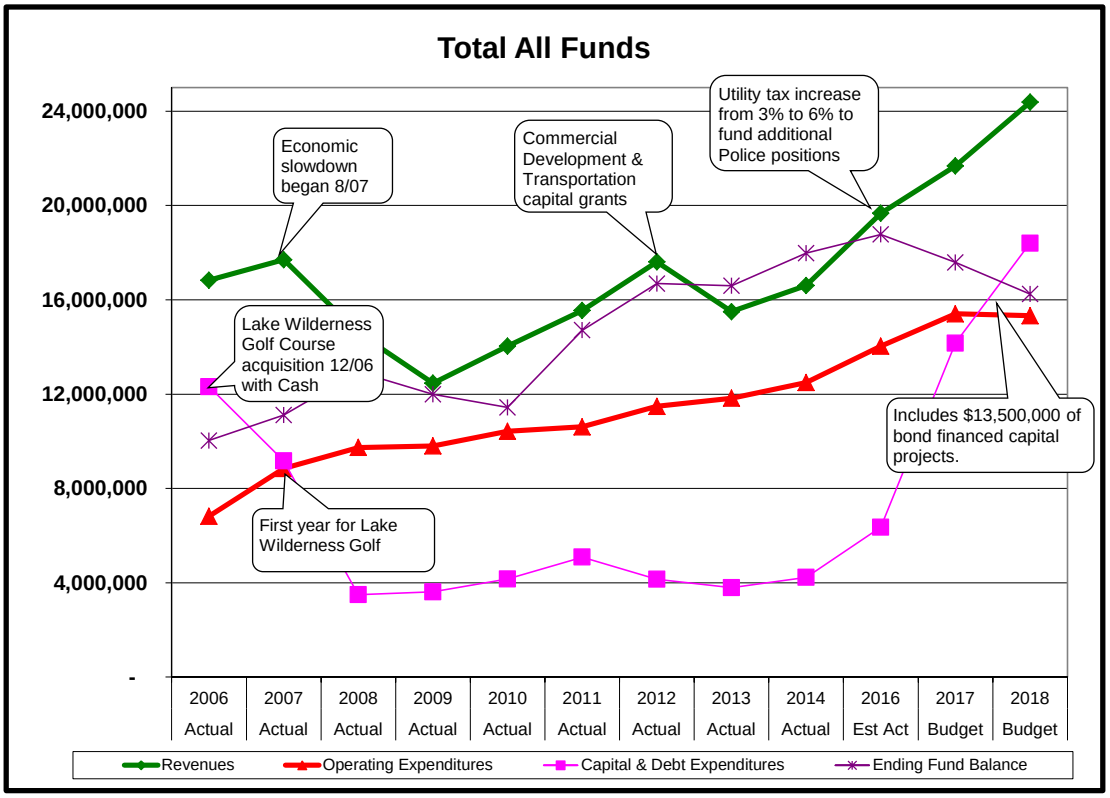
Fund Balance Summary, continued



City financial policy 1.1 says that operating fund "balances" will be budgeted at least at 16.7% of anticipated operating expenditures. Since the City does a 6 year forecast the policy applies to all years of the forecast. Historically, though the percent is decreased in tough economic times, the actual percent because of conservative budgeting has never been below 28% as the City usually over-collects revenue and always under-expends the budget.

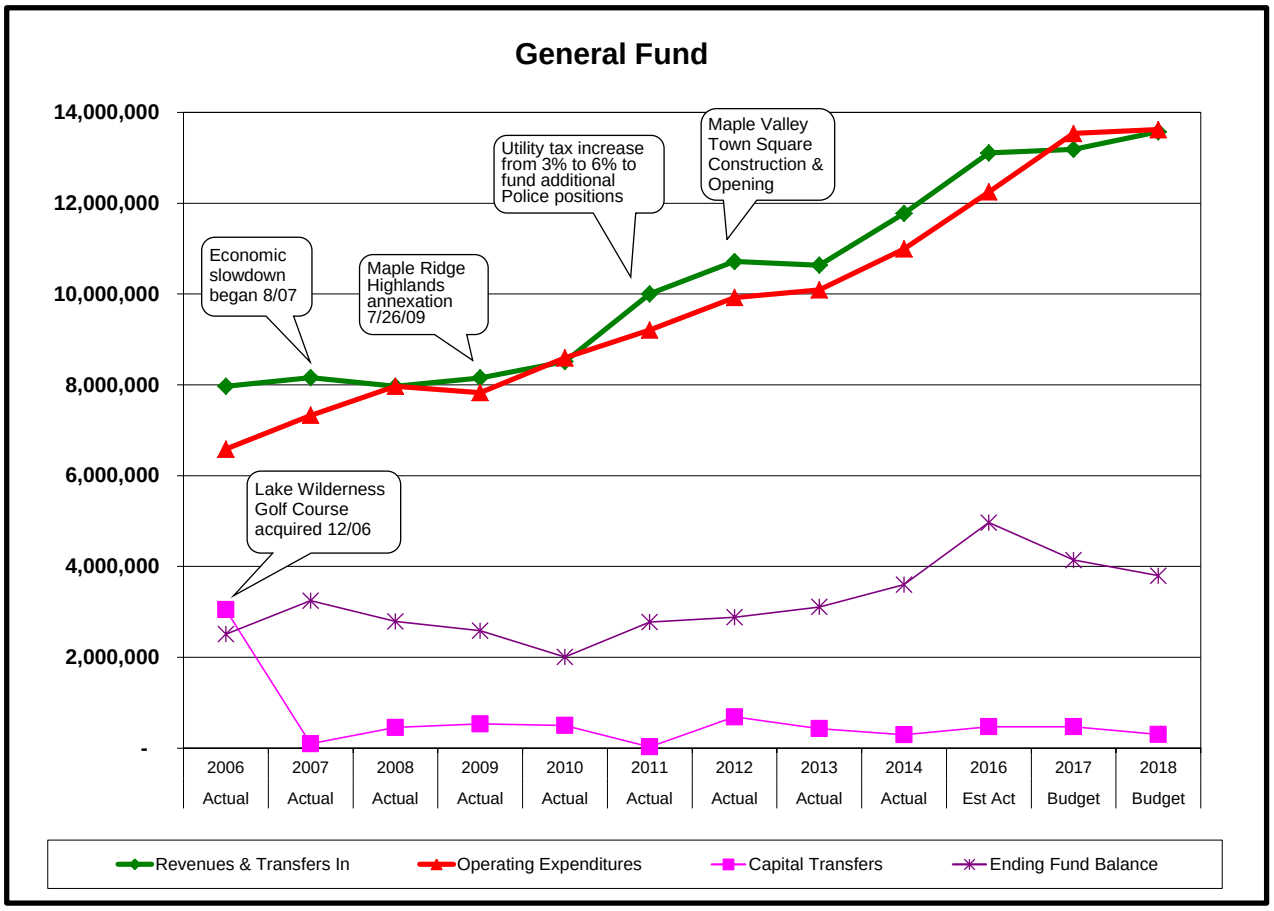
Budget Summary: All Funds

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Revenues	**16,610,369**	**18,792,148**	**18,083,419**	**19,673,779**	**21,676,141**	**3,592,722**	**19.9%**	**24,388,440**	**2,712,299**	**12.5%**
Expenditures										
Operating Expenditures	12,493,095	12,827,157	14,597,273	14,039,195	15,403,492	806,219	5.5%	15,322,000	(81,492)	-0.5%
Capital Expenditures	3,353,807	3,583,775	7,990,000	5,465,000	13,275,000	5,285,000	66.1%	17,512,000	4,237,000	31.9%
Debt Expenditures	875,884	908,867	889,454	889,454	890,131	677	0.1%	890,158	27	0.0%
Total Expenditures	**16,722,786**	**17,319,799**	**23,476,727**	**20,393,649**	**29,568,622**	**6,091,895**	**25.9%**	**33,724,158**	**4,155,535**	**14.1%**
Revenue Over (Under) Expenditures	(112,417)	1,472,350	(5,393,308)	(719,870)	(7,892,481)	(2,499,173)	46.3%	(9,335,718)	(366,322)	-100.0%
Other Sources (Uses)										
Bond & Loan Proceeds	1,530,000	187,980	2,540,000	-	6,700,000	4,160,000		8,000,000	1,300,000	19.4%
Debt Issuance Costs	(26,200)	(45,435)	(40,000)	-	-	40,000		-	-	
Revenue & Other Sources over Expenditures & Other Uses	1,391,383	1,614,894	(2,893,308)	(719,870)	(1,192,481)	1,700,827		(1,335,718)	933,678	
Beginning Fund Balance	16,590,010	17,981,393	19,059,030	19,495,342	18,775,472	(283,558)		17,582,990.15	(19,059,030)	
Ending Fund Balance	**17,981,393**	**19,596,287**	**16,165,722**	**18,775,472**	**17,582,990**	**1,417,268**	**8.8%**	**16,247,272**	**(19,425,352)**	**-100.0%**



Budget Summary

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
GENERAL FUND										
Revenues	**11,710,083**	**12,270,724**	**11,976,975**	**13,029,057**	**13,105,691**	**1,128,716**	**9.4%**	**13,497,390**	**(8,202,451)**	**-100.0%**
Expenditures	**10,893,939**	**11,053,118**	**12,673,936**	**12,247,710**	**13,536,278**	**862,342**	**6.8%**	**13,619,770**	**(8,035,851)**	**-100.0%**
Revenue over Expenditures	816,145	1,217,606	(696,961)	781,347	(430,587)	266,374		(122,380)	(166,600)	
Other Sources (Uses)										
Transfers In (Revenue)	67,015	61,956	74,180	78,473	78,480	4,300	5.8%	75,430	(24,661)	-100.0%
Transfers Out (Operating Expenditures)	(97,771)	-	-	-	-	-		-	-	
Transfers Out (Capital Expenditures)	(295,570)	(302,488)	(472,013)	(472,013)	(472,218)	(205)	0.0%	(297,121)	29,883	-100.0%
Revenue & Other Sources over Expenditures & Other Uses	489,819	977,074	(1,094,794)	387,808	(824,325)	270,469		(344,071)	(161,378)	
Beginning Fund Balance	3,109,512	3,599,331	4,576,405	4,576,405	4,964,212	387,808	8.5%	4,139,888	(4,576,405)	-100.0%
Ending Fund Balance	**3,599,331**	**4,576,405**	**3,481,611**	**4,964,212**	**4,139,888**	**658,277**	**18.9%**	**3,795,816**	**(4,737,783)**	**-100.0%**



Most years show revenue exceeding expenditures as the City's conservative budgeting practices lead to an over-collection of revenue and an under-expenditure of budget. The economic downturn that slowed revenue growth required expenditure tightning. Current actual fund balance is 48.6% of operating expenditures (as of September 30, 2016) exceeding the financial policy of "at least 16.7% of operating expenditures."

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
GENERAL FUND									
REVENUE									
Taxes									
Property Taxes - Current	3,425,424	3,528,637	3,625,240	3,625,240	3,688,730	1.8%	1.8%	3,774,110	2.3%
Sales Tax									
Locally Generated	2,468,629	2,716,911	2,610,000	3,453,847	3,222,730	23.5%	-6.7%	2,913,630	-9.6%
.1% Criminal Justice	567,579	619,398	610,170	667,393	681,410	11.7%	2.1%	695,040	2.0%
Utility Taxes	1,956,726	1,981,568	2,418,220	2,026,341	1,884,580	-22.1%	-7.0%	2,126,270	12.8%
Gambling Tax	51,873	68,085	40,180	56,055	40,580	1.0%	-27.6%	41,390	2.0%
Leasehold Excise Tax	-	-	-	167	-		-100.0%	-	
Taxes	**8,470,230**	**8,914,599**	**9,303,810**	**9,829,043**	**9,518,030**	**2.3%**	**-3.2%**	**9,550,440**	**0.3%**
Licenses & Permits									
Business Licenses	7,782	9,685	6,570	10,661	10,660	62.3%	0.0%	10,870	2.0%
Franchise Fees	401,445	372,101	390,180	380,935	384,220	-1.5%	0.9%	388,600	1.1%
Development Permits	539,745	536,179	106,760	339,574	531,820	398.1%	56.6%	785,880	47.8%
Licenses & Permits	**948,972**	**917,966**	**503,510**	**731,169**	**926,700**	**84.0%**	**26.7%**	**1,185,350**	**27.9%**
Intergovernmental Revenue									
Fed, State and County Grants	156,998	85,518	105,957	106,276	105,290	-0.6%	-0.9%	107,260	1.9%
State Entitlements									
I 695 Replacement Funding	96,616	108,161	122,600	76,919	78,530	-35.9%	2.1%	79,330	1.0%
Criminal Justice Funding	72,518	74,912	67,690	67,690	69,120	2.1%	2.1%	70,500	2.0%
Motor Vehicle Fuel Tax	493,188	510,574	499,168	512,066	522,820	4.7%	2.1%	533,270	2.0%
Multimodal Transpo City	-	-	-	28,083	28,083		0.0%	28,640	2.0%
Liquor Excise Tax and Profits	257,377	278,278	239,620	239,620	241,990	1.0%	1.0%	244,440	1.0%
Animal License Sales Rebate	-	11,729	-	-	-	-	-	-	
Intergovernmental Revenue	**1,076,697**	**1,069,172**	**1,035,035**	**1,030,654**	**1,045,833**	**1.0%**	**1.5%**	**1,063,440**	**1.7%**
Charges for Service									
Development Charges	354,619	370,483	268,020	443,411	490,498	83.0%	10.6%	550,130	12.2%
Miscellaneous Charges	353,236	473,352	356,400	409,442	559,240	56.9%	36.6%	571,310	2.2%
Charges for Service	**707,855**	**843,835**	**624,420**	**852,852**	**1,049,738**	**68.1%**	**23.1%**	**1,121,440**	**6.8%**
Fines & Forfeits	**87,858**	**92,388**	**86,030**	**87,125**	**87,545**	**1.8%**	**0.5%**	**89,310**	**2.0%**
Miscellaneous Revenue									
Investment Earnings	36,322	65,368	35,000	45,961	46,930	34.1%	2.1%	47,870	2.0%
Rents, Leases & Concessions	371,393	350,889	381,840	443,667	421,805	10.5%	-4.9%	430,240	2.0%
Other Miscellaneous	10,756	16,507	7,330	8,585	9,110	24.3%	6.1%	9,300	2.1%
Miscellaneous Revenue	**418,472**	**432,764**	**424,170**	**498,213**	**477,845**	**12.7%**	**-4.1%**	**487,410**	**2.0%**
Total General Fund Revenue	**11,710,083**	**12,270,724**	**11,976,975**	**13,029,057**	**13,105,691**	**9.4%**	**0.6%**	**13,497,390**	**3.0%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
GENERAL FUND, continued									
EXPENDITURES									
General Government									
City Council	116,820	107,890	124,344	156,011	167,080	34.4%	7.1%	157,930	-5.5%
City Manager	483,233	445,850	765,215	713,273	638,070	-16.6%	-10.5%	641,070	0.5%
Human Resources	126,642	133,254	145,456	136,804	264,490	81.8%	93.3%	238,880	-9.7%
City Clerk	495,675	522,721	606,924	570,330	656,900	8.2%	15.2%	647,350	-1.5%
City Attorney	164,380	160,801	183,350	183,513	187,370	2.2%	2.1%	191,110	2.0%
Finance	575,070	624,845	675,061	633,009	735,890	9.0%	16.3%	749,130	1.8%
General Government	**1,961,819**	**1,995,361**	**2,500,350**	**2,392,941**	**2,649,800**	**6.0%**	**10.7%**	**2,625,470**	**-0.9%**
Community Development									
Planning	491,265	507,665	552,815	410,526	473,751	-14.3%	15.4%	481,950	1.7%
Building	528,710	414,698	440,603	408,711	431,990	-2.0%	5.7%	435,990	0.9%
Fire Marshal	40,915	39,042	50,050	32,226	50,125	0.1%	55.5%	51,130	2.0%
Community Development	**1,060,890**	**961,406**	**1,043,468**	**851,464**	**955,866**	**-8.4%**	**12.3%**	**969,070**	**1.4%**
Human Services									
Human Services	245,963	242,047	236,530	234,745	239,980	1.5%	2.2%	240,110	0.1%
Human Services	**245,963**	**242,047**	**236,530**	**234,745**	**239,980**	**1.5%**	**2.2%**	**240,110**	**0.1%**
Parks & Recreation									
Parks Administration	292,141	318,750	368,332	382,430	386,340	4.9%	1.0%	388,990	0.7%
Parks Maintenance	361,865	335,904	364,567	386,713	439,420	20.5%	13.6%	452,060	2.9%
Lake Wilderness Lodge	467,062	425,374	582,065	434,754	617,930	6.2%	42.1%	558,820	-9.6%
Recreation	594,501	681,520	778,559	823,406	850,080	9.2%	3.2%	884,980	4.1%
Community Events	157,160	151,362	177,568	129,701	163,590	-7.9%	26.1%	166,760	1.9%
Community Service Agencies	57,637	66,779	62,580	56,215	74,070	18.4%	31.8%	74,330	0.4%
Parks & Recreation	**1,930,366**	**1,979,690**	**2,333,671**	**2,213,219**	**2,531,430**	**8.5%**	**14.4%**	**2,525,940**	**-0.2%**
Public Safety									
Police	3,779,769	3,859,228	4,240,190	4,234,981	4,604,441	8.6%	8.7%	4,739,400	2.9%
Jail	178,776	171,560	199,000	127,696	132,720	-33.3%	3.9%	135,380	2.0%
Municipal Court	296,907	289,951	345,900	300,296	329,140	-4.8%	9.6%	335,330	1.9%
Emergency Operations Center	14,241	23,838	45,157	44,652	56,340	24.8%	26.2%	37,980	-32.6%
Public Safety	**4,269,693**	**4,344,576**	**4,830,247**	**4,707,625**	**5,122,641**	**6.1%**	**8.8%**	**5,248,090**	**2.4%**
Public Works									
Administration & Support	467,263	579,336	592,098	797,708	638,394	7.8%	-20.0%	648,670	1.6%
Transportation Planning	48,836	20,270	49,830	19,492	48,600	-2.5%	149.3%	49,010	0.8%
Maintenance	259,053	377,886	396,022	569,597	675,060	70.5%	18.5%	632,370	-6.3%
Street Maintenance	429,449	386,908	489,070	344,964	494,204	1.0%	43.3%	513,040	3.8%
Waste Reduction and Recycling	153,591	103,682	128,470	83,073	101,823	-20.7%	22.6%	92,570	-9.1%
Lake Management District	67,015	61,956	74,180	32,882	78,480	5.8%	138.7%	75,430	-3.9%
Public Works	**1,425,207**	**1,530,038**	**1,729,670**	**1,847,717**	**2,036,561**	**17.7%**	**10.2%**	**2,011,090**	**-1.3%**
Total General Fund Expenditures	**10,893,939**	**11,053,118**	**12,673,936**	**12,247,710**	**13,536,278**	**6.8%**	**10.5%**	**13,619,770**	**0.6%**
Revenue over (under) Expenditures	**816,145**	**1,217,606**	**(696,961)**	**781,347**	**(430,587)**	**-38.2%**	**-155.1%**	**(122,380)**	**-71.6%**
Other Sources and (Uses)									
Transfer Out to Drug Seizure Fund	-	-	-	-	-	0.0%	0.0%	-	
Transfer Out to Central Services Fund	-	-	-	-	-	0.0%	0.0%	-	
Transfer In from SWM Fund	67,015	61,956	74,180	78,473	78,480	5.8%	0.0%	75,430	-3.9%
Transfer Out to LWGC Operating	(97,771)	-	-	-	-	0.0%	0.0%	-	
Transfer Out for Capital Projects Fund	(295,570)	(302,488)	(472,013)	(472,013)	(472,218)	0.0%	0.0%	(297,121)	-37.1%
Other Sources and (Uses)	**(326,326)**	**(240,532)**	**(397,833)**	**(393,540)**	**(393,738)**	**-1.0%**	**0.1%**	**(221,691)**	**-43.7%**
Beginning Fund Balance (Jan 1)	**3,109,512**	**3,599,331**	**4,576,405**	**4,576,405**	**4,964,212**	**8.5%**	**8.5%**	**4,139,888**	**-16.6%**
Ending Fund Balance (Dec 31)	**3,599,331**	**4,576,405**	**3,481,611**	**4,964,212**	**4,139,888**	**18.9%**	**-16.6%**	**3,795,816**	**-8.3%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
STREET FUND									
REVENUE									
Miscellaneous Revenue									
Investment Earnings	51	-	-	-	-			-	
Total Operating Revenue	**51**	**-**	**-**	**-**	**-**			**-**	
Revenue over (under) Expenditures	**51**	**-**	**-**	**-**	**-**			**-**	
Other Sources and (Uses)									
Transfer Out to Capital Projects Fund	(31,127)	-	-	-	-			-	
Total Other Sources and (Uses)	**(31,127)**	**-**	**-**	**-**	**-**			**-**	
Beginning Fund Balance (Jan 1)	**31,076**	**0**	**0**	**0**	**-**			**-**	
Ending Fund Balance (Dec 31)	**0**	**0**	**0**	**0**	**-**			**-**	

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
TRANSPORTATION DEVELOPMENT FUND									
REVENUE									
Charges for Services									
Traffic Concurrency Fees	1,631	33,640	-	114,039	116,430	0.0%	2.1%	118,760	2.0%
Traffic Concurrency Administrative Fee	28,975	-	-	645	660	0.0%	2.3%	670	1.5%
Transportation Impact Fees	535,869	593,623	373,600	533,708	544,920	45.9%	2.1%	555,820	2.0%
Charges for Services	**566,475**	**627,263**	**373,600**	**648,393**	**662,010**	**77.2%**	**2.1%**	**675,250**	**2.0%**
Miscellaneous Revenue									
Investment Earnings	40,309	61,833	41,440	18,609	19,000	-54.2%	2.1%	19,380	2.0%
Miscellaneous Revenue	**40,309**	**61,833**	**41,440**	**18,609**	**19,000**	**-54.2%**	**2.1%**	**19,380**	**2.0%**
Total Operating Revenue	**606,784**	**689,096**	**415,040**	**667,002**	**681,010**	**64.1%**	**2.1%**	**694,630**	**2.0%**
Revenue over (under) Expenditures	**606,784**	**689,096**	**415,040**	**667,002**	**681,010**	**64.1%**	**2.1%**	**694,630**	**2.0%**
Other Sources and (Uses)									
Transfer Out to Capital Projects Fund	(730,619)	(1,024,646)	(2,146,883)	(2,146,883)	(1,198,149)	-44.2%	-44.2%	(2,020,458)	68.6%
Total Other Sources and (Uses)	**(730,619)**	**(1,024,646)**	**(2,146,883)**	**(2,146,883)**	**(1,198,149)**	**-44.2%**	**-44.2%**	**(2,020,458)**	**68.6%**
Beginning Fund Balance (Jan 1)	**5,610,622**	**5,486,787**	**5,151,237**	**5,151,237**	**3,671,356**	**-28.7%**	**-28.7%**	**3,154,217**	**-14.1%**
Ending Fund Balance (Dec 31)	**5,486,787**	**5,151,237**	**3,419,394**	**3,671,356**	**3,154,217**	**-7.8%**	**-14.1%**	**1,828,389**	**-42.0%**

Funds collected but won't be recognized as revenue until spent	
Deferred for Witte Road & 254th Street (04/2006)	135,568
Deferred for Curbs & Sidewalks at Maple Ridge Highlands	87,766
Deferred for Witte Roard at SE 249th Pl & SE 256th	4,625
Deferred for Arbors at Rock Creek	15,000
	242,959

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
PARK DEVELOPMENT FUND									
REVENUE									
Intergovernmental Revenue									
KC Open Space & Regional Trail Levy	64,044	50,512	31,500	31,500	22,050	-30.0%	-30.0%	22,490	2.0%
Intergovernmental Revenue	**64,044**	**50,512**	**31,500**	**31,500**	**22,050**	**-30.0%**	**-30.0%**	**22,490**	**2.0%**
Charges for Services									
Park Impact Fees	465,426	85,374	171,330	244,763	244,760	42.9%	0.0%	244,760	0.0%
Park Fee in Lieu	-	-	-	-	-	0.0%	0.0%	-	
Charges for Services	**465,426**	**85,374**	**171,330**	**244,763**	**244,760**	**42.9%**	**0.0%**	**244,760**	**0.0%**
Miscellaneous Revenue									
Investment Earnings	13,837	20,284	13,260	6,767	6,770	-48.9%	0.0%	6,910	2.1%
Miscellaneous Revenue	**13,837**	**20,284**	**13,260**	**6,767**	**6,770**	**-48.9%**	**0.0%**	**6,910**	**2.1%**
Total Operating Revenue	**543,307**	**156,170**	**216,090**	**283,029**	**273,580**	**26.6%**	**-3.3%**	**274,160**	**0.2%**
Revenue over (under) Expenditures	**543,307**	**156,170**	**216,090**	**283,029**	**273,580**	**26.6%**	**-3.3%**	**274,160**	**0.2%**
Other Sources and (Uses)									
Transfer out to Capital Projects Fund	(558,777)	(424,087)	(129,025)	(129,025)	(150,830)	16.9%	16.9%	(62,500)	-58.6%
Total Other Sources and (Uses)	**(558,777)**	**(424,087)**	**(129,025)**	**(129,025)**	**(150,830)**	**16.9%**	**16.9%**	**(62,500)**	**-58.6%**
Beginning Fund Balance (Jan 1)	**2,086,206**	**2,070,736**	**1,802,819**	**1,802,819**	**1,956,823**	**8.5%**	**8.5%**	**2,079,573**	**6.3%**
Ending Fund Balance (Dec 31)	**2,070,736**	**1,802,819**	**1,889,884**	**1,956,823**	**2,079,573**	**10.0%**	**6.3%**	**2,291,233**	**10.2%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
REAL ESTATE EXCISE TAX FUND									
REVENUE									
Taxes									
Real Estate Excise Tax	1,152,583	1,577,332	1,200,000	1,513,096	1,513,100	26.1%	0.0%	1,543,360	2.0%
Taxes	**1,152,583**	**1,577,332**	**1,200,000**	**1,513,096**	**1,513,100**	**26.1%**	**0.0%**	**1,543,360**	**2.0%**
Miscellaneous Revenue									
Investment Earnings	17,665	38,244	22,930	14,901	14,900	-35.0%	0.0%	15,200	2.0%
Other Interest	41	35	50	-	50	0.0%	0.0%	50	0.0%
Miscellaneous Revenue	**17,707**	**38,280**	**22,980**	**14,901**	**14,950**	**-34.9%**	**0.3%**	**15,250**	**2.0%**
Total Operating Revenue	**1,170,289**	**1,615,612**	**1,222,980**	**1,527,997**	**1,528,050**	**24.9%**	**0.0%**	**1,558,610**	**2.0%**
Revenue over (under) Expenditures	**1,170,289**	**1,615,612**	**1,222,980**	**1,527,997**	**1,528,050**	**24.9%**	**0.0%**	**1,558,610**	**2.0%**
Other Sources and (Uses)									
Transfer Out to Capital Projects Fund	(483,869)	(943,924)	(851,666)	(851,666)	(1,403,934)	64.8%	64.8%	(1,707,078)	21.6%
Total Other Sources and (Uses)	**(483,869)**	**(943,924)**	**(851,666)**	**(851,666)**	**(1,403,934)**	**64.8%**	**64.8%**	**(1,707,078)**	**21.6%**
Beginning Fund Balance (Jan 1)	**2,479,409**	**3,165,830**	**3,837,518**	**3,837,518**	**4,513,849**	**17.6%**	**17.6%**	**4,637,965**	**2.7%**
Ending Fund Balance (Dec 31)	**3,165,830**	**3,837,518**	**4,208,832**	**4,513,849**	**4,637,965**	**10.2%**	**2.7%**	**4,489,496**	**-3.2%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
DRUG SEIZURE FUND									
REVENUE									
Miscellaneous Revenue									
Confiscated & Forfeited Property	11,919	28,542	2,000	11,169	10,000	400.0%	-10.5%	10,200	2.0%
Investment Earnings	34	218	200	119	120	-40.0%	1.0%	120	0.0%
Unrealized Gain(Loss) on Investments	-	107	-	-	-			-	
Miscellaneous Revenue	**11,953**	**28,867**	**2,200**	**11,288**	**10,120**	**360.0%**	**-10.3%**	**10,320**	**2.0%**
Total Operating Revenue	**11,953**	**28,867**	**2,200**	**11,288**	**10,120**	**360.0%**	**-10.3%**	**10,320**	**2.0%**
EXPENDITURES									
Operating Expenditures	1,724	10,828	4,000	4,469	8,563	114.1%	91.6%	8,730	1.9%
Total Drug Seizure Fund Expenditures	**1,724**	**10,828**	**4,000**	**4,469**	**8,563**	**114.1%**	**91.6%**	**8,730**	**1.9%**
Revenue over (under) Expenditures	10,230	18,039	(1,800)	6,819	1,557	-186.5%	-77.2%	1,590	2.1%
Other Sources and (Uses)									
Transfer In from General Fund	-	-	-	-	-	0.0%	0.0%	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Revenue over (under) Expenditures	**10,230**	**18,039**	**(1,800)**	**6,819**	**1,557**	**-186%**	**-77.2%**	**1,590**	**2%**
Beginning Fund Balance (Jan 1)	**4,105**	**14,335**	**32,374**	**32,374**	**39,193**	**21.1%**	**21.1%**	**40,749**	**4.0%**
Ending Fund Balance (Dec 31)	**14,335**	**32,374**	**30,574**	**39,193**	**40,749**	**33.3%**	**4.0%**	**42,339**	**3.9%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
BOND PROCEEDS FUND									
REVENUE									
Miscellaneous Revenue									
Investment Earnings	6	16	-	-	-			-	
Total Operating Revenue	**6**	**16**	**-**	**-**	**-**			**-**	
Revenue over (under) Expenditures	**6**	**16**	**-**	**-**	**-**		**0.0%**	**-**	
Other Sources and (Uses)									
Councilmanic GO Bond Proceeds	1,530,000	187,980	-	-	-	0.0%	0.0%	-	
Voted GO Bond Proceeds	-	-	2,540,000	-	6,700,000	163.8%	0.0%	8,000,000	19.4%
Refunding GO Bonds		2,835,000							
Debt Issuance Costs	(26,200)	(45,435)	(40,000)	-	-	-100.0%	0.0%	-	
Transfer out to Capital Projects Fund	(1,503,806)	(2,284)	(2,500,000)	-	(6,700,000)	168.0%	0%	(8,000,000)	19.4%
Payment to refunding escrow	-	(2,975,277)	-	-	-	0.0%	0%	-	
Total Other Sources and (Uses)	**(6)**	**(16)**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Beginning Fund Balance (Jan 1)	**-**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Ending Fund Balance (Dec 31)	**-**	**0**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
TRANSPORTATION BENEFIT DISTRICT FUND									
REVENUE									
Taxes									
Excise Taxes - Vehicle License Fees	345,219	313,392	-	-	-	0.0%	0.0%	-	
Taxes	**345,219**	**313,392**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Miscellaneous Revenue									
Investment Earnings	1,350	1,152	-	-	-	0.0%	0.0%	-	
Miscellaneous Revenue	**1,350**	**1,152**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Total Operating Revenue	**346,569**	**314,545**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
EXPENDITURES									
Public Works									
Operating Expenditures	2,500	10,538	-	-	-	0.0%	0.0%	-	
Total TBD Fund Expenditures	**2,500**	**10,538**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Revenue over (under) Expenditures	**344,069**	**304,007**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Other Sources and (Uses)									
Transfer Out to Capital Projects Fund	(215,994)	(196,317)	-	-	-	0.0%	0.0%	-	
Transfer Out to Trans. Benefit SRF	-	(383,721)	-	-		0.0%	0.0%		
Total Other Sources and (Uses)	**(215,994)**	**(580,038)**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Beginning Fund Balance (Jan 1)	**147,956**	**276,031**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Ending Fund Balance (Dec 31)	**276,031**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
TRANSPORTATION BENEFIT SPECIAL REVENUE FUND									
REVENUE									
Taxes									
Excise Taxes - Vehicle License Fees	-	50,648	375,000	351,120	375,000	0.0%	6.8%	382,500	2.0%
Taxes	**-**	**50,648**	**375,000**	**351,120**	**375,000**	**0.0%**	**6.8%**	**382,500**	**2.0%**
Miscellaneous Revenue									
Investment Earnings	-	1,942	100	-	100	0.0%	0.0%	100	0.0%
Miscellaneous Revenue	**-**	**1,942**	**100**	**-**	**100**	**0.0%**	**0.0%**	**100**	**0.0%**
Total Operating Revenue	**-**	**52,591**	**375,100**	**351,120**	**375,100**	**0.0%**	**6.8%**	**382,600**	**2.0%**
EXPENDITURES									
Public Works									
Operating Expenditures	-	-	-	4,050	410			420	
Public Works	**-**	**-**	**-**	**4,050**	**410**	**0.0%**	**-89.9%**	**420**	**2.4%**
Total TBSRF Fund Expenditures	**-**	**-**	**-**	**4,050**	**410**	**0.0%**	**-89.9%**	**420**	**2.4%**
Revenue over (under) Expenditures	**-**	**52,591**	**375,100**	**347,070**	**374,690**	**-0.1%**	**8.0%**	**382,180**	**2.0%**
Other Sources and (Uses)									
Transfer In from TBD Fund	-	383,721	-	-	-	0.0%	0.0%	-	
Transfer Out to Capital Projects Fund	-	-	(375,000)	(375,000)	(371,500)	-0.9%	-0.9%	(300,000)	-19.2%
Total Other Sources and (Uses)	**-**	**383,721**	**(375,000)**	**(375,000)**	**(371,500)**	**-0.9%**	**-0.9%**	**(300,000)**	**-19.2%**
Beginning Fund Balance (Jan 1)	**-**	**-**	**-**	**436,312**	**408,382**	**0.0%**	**-6.4%**	**411,572**	**0.8%**
Ending Fund Balance (Dec 31)	**-**	**436,312**	**100**	**408,382**	**411,572**	**411472.1%**	**0.8%**	**493,752**	**20.0%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
CAPITAL PROJECTS FUND									
REVENUE									
Intergovernmental Revenue									
FEDERAL GRANTS									
SR 169 & SE 271st St Intersection	-	1,041							
SR 169 - SE 271st Pl to SE 276th St	-	-	-	-	-	0.0%	0.0%	-	
STATE GRANTS									
216th Ave SE - SR 516 to So City Lim	-	-	1,344,704	1,344,704	-			-	
Witte Rd - SR169 to SE 240th	-	1,152,514	-	-	-	0.0%	0.0%	-	
Witte Rd - 249th Pl to 256th St	-	-	-	-	3,095,000	0.0%	0.0%	-	
Witte Rd - 256th St to SR 516	-	-	-	-	-	0.0%	0.0%	1,800,000	
SR 169 Widening (Witte ot SE 240th)	-	-	-	-	-			3,640,000	
244th Ave SE Shared Use Path	-	-	-	-	98,500			-	
COUNTY GRANTS									
Water Quality Improvement Grant	-	-	45,000	-	-			-	
Intergovernmental Revenue	**-**	**1,153,555**	**1,389,704**	**1,344,704**	**3,193,500**	**129.8%**	**137.5%**	**5,440,000**	**70.3%**
Charges for Services									
Developer Contributions	45,212	-	-	-	-	0.0%	0.0%	-	
Charges for Services	**45,212**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Total Operating Revenue	**45,212**	**1,153,555**	**1,389,704**	**1,344,704**	**3,193,500**	**129.8%**	**137.5%**	**5,440,000**	**70.3%**
EXPENDITURES									
Transportation Program	1,101,420	2,462,086	4,350,000	4,350,000	5,385,000	23.8%	23.8%	9,062,000	68.3%
Parks and Recreation Program	2,090,445	955,813	2,805,000	305,000	7,055,000	151.5%	2213.1%	8,075,000	14.5%
Community Facilities Program	-	-	160,000	160,000	160,000	0.0%	0.0%	-	-100.0%
Total Capital Expenditures	**3,191,864**	**3,417,900**	**7,315,000**	**4,815,000**	**12,600,000**	**72.2%**	**161.7%**	**17,137,000**	**36.0%**
Debt Service Program	**875,884**	**908,867**	**889,454**	**889,454**	**890,131**	**0.1%**	**0.1%**	**890,158**	**0.0%**
Total Expenditures	**4,067,749**	**4,326,767**	**8,204,454**	**5,704,454**	**13,490,131**	**64.4%**	**136.5%**	**18,027,158**	**33.6%**
Revenue over (under) Expenditures	**(4,022,537)**	**(3,173,212)**	**(6,814,750)**	**(4,359,750)**	**(10,296,631)**	**51.1%**	**136.2%**	**(12,587,158)**	**22.2%**
Other Sources and (Uses)									
General Obligation Bond Proceeds	1,503,806	2,284	2,500,000	-	6,700,000	168.0%		8,000,000	
Transfer In from General Fund	295,570	302,488	472,013	472,013	472,218	0.0%	0.0%	297,121	-37.1%
Transfer In from Street Fund	31,127	-	-	-	-			-	
Transfer In from TIF Fund	730,619	1,024,646	2,146,883	2,146,883	1,198,149	-44.2%	-44.2%	2,020,458	68.6%
Transfer In from PIF Fund	558,777	424,087	129,025	129,025	150,830	16.9%	16.9%	62,500	-58.6%
Transfer In from REET Fund	483,869	943,924	851,666	851,666	1,403,934	64.8%	64.8%	1,707,078	21.6%
Transfer In from SWM Fund	160,912	279,467	385,163	385,163	-	-100.0%	-100.0%	200,000	
Transfer In from TBD Fund	215,994	196,317	-	-	-			-	
Transfer In from TBSRF Fund	-	-	375,000	375,000	371,500	-0.9%	-0.9%	300,000	-19.2%
Total Other Sources and (Uses)	**3,980,672**	**3,173,212**	**6,859,750**	**4,359,750**	**10,296,631**	**50.1%**	**136.2%**	**12,587,158**	**22.2%**
Beginning Fund Balance (Jan 1)	**19,696**	**(22,168)**	**(22,168)**	**(22,168)**	**(22,168)**	0.0%	0.0%	**(22,168)**	0.0%
Ending Fund Balance (Dec 31)	**(22,168)**	**(22,168)**	**22,832**	**(22,168)**	**(22,168)**	**-197.1%**	**0.0%**	**(22,168)**	**0.0%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
SURFACE WATER MANAGEMENT FUND									
REVENUE									
Intergovernmental Revenue									
WA - NPDES	-	50,000	50,000	50,000	50,000	0.0%	0.0%	51,000	2.0%
KC - Lake Stewardship Grant	-	-	-	-	-	0.0%	0.0%	-	
KCD - Lake Lucerne Outlet Restoratior	-	-	-	-	-	0.0%	0.0%	-	
Intergovernmental Revenue	**-**	**50,000**	**50,000**	**50,000**	**50,000**	**0.0%**	**0.0%**	**51,000**	**2.0%**
Charges for Service									
Inspection Fees	11,830	2,600	2,340	3,727	3,730	59.4%	0.1%	3,800	1.9%
Surface Water Management Fees	1,234,957	1,309,372	1,274,110	1,274,110	1,303,950	2.3%	2.3%	1,316,890	1.0%
Charges for Service	**1,246,787**	**1,311,972**	**1,276,450**	**1,277,837**	**1,307,680**	**2.4%**	**2.3%**	**1,320,690**	**1.0%**
Miscellaneous Revenue									
Investment Earnings	17,570	31,188	20,630	10,630	10,630	-48.5%	0.0%	10,840	2.0%
Other Miscellaneous	(4,298)	2	-	-	-	0.0%	0.0%	-	
Miscellaneous Revenue	**13,272**	**31,191**	**20,630**	**10,630**	**10,630**	**-48.5%**	**0.0%**	**10,840**	**2.0%**
Total Operating Revenue	**1,260,059**	**1,393,163**	**1,347,080**	**1,338,467**	**1,368,310**	**1.6%**	**2.2%**	**1,382,530**	**1.0%**
EXPENSES									
Public Works									
Operating Expenditures	539,761	535,639	584,677	518,680	649,050	11.0%	25.1%	502,150	-22.6%
NPDES	84,439	87,191	114,050	78,051	121,570	6.6%	55.8%	124,000	2.0%
Total Operating Expenditures	**624,200**	**622,830**	**698,727**	**596,731**	**770,620**	**10.3%**	**29.1%**	**626,150**	**-18.7%**
Capital Expenditures	161,943	165,875	650,000	650,000	650,000	0.0%	0.0%	350,000	-46.2%
Total SWM Expenditures	**786,143**	**788,705**	**1,348,727**	**1,246,731**	**1,420,620**	**5.3%**	**13.9%**	**976,150**	**-31.3%**
Revenue over (under) Expenditures	**473,916**	**604,457**	**(1,647)**	**91,736**	**(52,310)**	**3076%**	**-157.0%**	**406,380**	**-877%**
Other Sources and (Uses)									
Transfer Out to General Fund	(67,015)	(61,956)	(74,180)	(78,473)	(78,480)	5.8%	0.0%	(75,430)	-3.9%
Transfer Out to Capital Projects Fund	(160,912)	(279,467)	(385,163)	(385,163)	-	-100.0%	-100.0%	(200,000)	
Transfer Out to Central Services Fund	-	-	-	-	-	0.0%	0.0%	-	
Other Sources and (Uses)	**(227,927)**	**(341,422)**	**(459,343)**	**(463,636)**	**(78,480)**	**-82.9%**	**-83.1%**	**(275,430)**	**251.0%**
Beginning Fund Balance (Jan 1)	**2,466,079**	**2,712,069**	**2,975,104**	**2,975,104**	**2,603,204**	**-12.5%**	**-12.5%**	**2,472,414**	**-5.0%**
Ending Fund Balance (Dec 31)	**2,712,069**	**2,975,104**	**2,514,114**	**2,603,204**	**2,472,414**	**-1.7%**	**-5.0%**	**2,603,364**	**5.3%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
LAKE WILDERNESS GOLF COURSE FUND									
REVENUE									
Charges for Service									
Course Operations									
Merchandise Sales	58,537	67,693	67,470	73,215	75,580	12.0%	3.2%	77,090	2.0%
Green Fees	448,718	552,962	561,050	549,148	559,860	-0.2%	2.0%	565,460	1.0%
Cart Rentals	131,125	179,658	182,830	172,411	178,850	-2.2%	3.7%	179,750	0.5%
Food & Beverage									
Food Sales	95,928	122,187	110,360	108,867	108,870	-1.4%	0.0%	108,500	-0.3%
Beverage Sales	152,841	170,955	194,330	195,305	195,300	0.5%	0.0%	194,640	-0.3%
Facility Rentals	4,120	6,454	4,540	4,539	4,430	-2.4%	-2.4%	4,520	2.0%
Charges for Service	**891,270**	**1,099,909**	**1,120,580**	**1,103,484**	**1,122,890**	**0.2%**	**1.8%**	**1,129,960**	**0.6%**
Cost of Goods Sold									
Cost of Sales - Merchandise	41,948	51,379	45,930	51,560	51,420	12.0%	-0.3%	52,450	2.0%
Cost of Sales - Food	53,929	56,736	55,440	54,712	47,510	-14.3%	-13.2%	48,460	2.0%
Cost of Sales - Beverages	55,651	60,640	68,500	66,871	58,060	-15.2%	-13.2%	59,220	2.0%
Cost of Goods Sold	**151,529**	**168,755**	**169,870**	**173,143**	**156,990**	**-7.6%**	**-9.3%**	**160,130**	**2.0%**
	49%	**47%**	**46%**	**46%**	**41%**			**42%**	
Gross Profit	**739,741**	**931,154**	**950,710**	**930,341**	**965,900**	**1.6%**	**3.8%**	**969,830**	**0.4%**
EXPENSES									
Parks & Recreation									
Administration	140,316	118,219	114,470	144,730	119,380	4.3%	-17.5%	121,770	2.0%
City Paid Expenses	144,186	163,699	143,510	145,280	146,500	2.1%	0.8%	149,380	2.0%
Course Operations	428,560	486,993	505,650	476,832	489,710	-3.2%	2.7%	499,490	2.0%
Food & Beverage	124,508	158,089	166,630	157,923	166,330	-0.2%	5.3%	169,650	2.0%
Total Operating Expenditures	**837,571**	**927,000**	**930,260**	**924,764**	**921,920**	**-0.9%**	**-0.3%**	**940,290**	**2.0%**
Net Ordinary Income	**(97,830)**	**4,154**	**20,450**	**5,577**	**43,980**	**115.1%**	**688.5%**	**29,540**	**-32.8%**
Other Sources and (Uses)									
Miscellaneous Revenue									
Investment Earnings	(24)	510	20	(66)	20	0.0%	-130.3%	20	0.0%
Other Miscellaneous	83	(207)	50	(115)	50	0.0%	-143.5%	50	0.0%
Miscellaneous Revenue	**59**	**303**	**70**	**(181)**	**70**	**0.0%**	**-138.7%**	**70**	**0.0%**
Net Income									
Course Operations	167,902	262,092	259,805	266,292	273,195	5.2%	2.6%	270,395	-1.0%
Food & Beverage	18,829	24,283	18,695	29,114	36,735	96.5%	26.2%	30,365	-17.3%
Administration	(140,316)	(118,219)	(114,470)	(144,730)	(119,380)	4.3%	-17.5%	(121,770)	2.0%
City Paid Expenses	(144,186)	(163,699)	(143,510)	(145,280)	(146,500)	2.1%	0.8%	(149,380)	2.0%
Total Net Income (Loss)	**(97,771)**	**4,456**	**20,520**	**5,396**	**44,050**	**114.7%**	**716.3%**	**29,610**	**-32.8%**
Capital Expenditures & Transfers									
Capital Expenditures	-	-	(25,000)	-	(25,000)	0.0%		(25,000)	0.0%
Transfer In from Gen'l Fnd - Operating	97,771	-	-	-	-	0.0%	0.0%	-	
Transfer In from Bond Proceed Fund	-	-	-	-				-	
Transfer In from REET Fund	-	39,332	-	-					
Capital Expenditures & Transfers	**97,771**	**39,332**	**(25,000)**	**-**	**(25,000)**	**0.0%**	**0.0%**	**(25,000)**	**0.0%**
Beginning Fund Balance (Jan 1)	**(0)**	**(0)**	**43,788**	**43,788**	**49,185**	**0**	**0**	**68,235**	**39%**
Ending Fund Balance (Dec 31)	**(0)**	**43,788**	**39,308**	**49,185**	**68,235**	**1**	**38.7%**	**72,845**	**7%**

Combined Revenue and Expenditure Summary by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
VEHICLE RENTAL FUND									
REVENUE									
Charges for Services									
Charges for Services	192,133	170,746	132,480	146,716	175,670	32.6%	19.7%	188,510	7.3%
Charges for Services	**192,133**	**170,746**	**132,480**	**146,716**	**175,670**	**32.6%**	**19.7%**	**188,510**	**7.3%**
Miscellaneous Revenue									
Investment Earnings	1,780	4,189	2,610	1,118	1,120	-57.1%	0.1%	1,140	1.8%
Other Miscellaneous	20,432	13,689	10,850	15,726	15,730	45.0%	0.0%	16,040	2.0%
Miscellaneous Revenue	**22,212**	**17,879**	**13,460**	**16,844**	**16,850**	**25.2%**	**0.0%**	**17,180**	**2.0%**
Total Operating Revenue	**214,344**	**188,625**	**145,940**	**163,560**	**192,520**	**31.9%**	**17.7%**	**205,690**	**6.8%**
EXPENDITURES									
General Government									
Vehicle Services	61,591	52,942	48,100	46,313	44,620	-7.2%	-3.7%	45,510	2.0%
Vehicle Replacement	66,212	75,514	231,500	236,256	194,340	-16.1%	-17.7%	213,200	9.7%
General Government	**127,803**	**128,456**	**279,600**	**282,569**	**238,960**	**-14.5%**	**-15.4%**	**258,710**	**8.3%**
Total Operating Expenditures	**127,803**	**128,456**	**279,600**	**282,569**	**238,960**	**-14.5%**	**-15.4%**	**258,710**	**8.3%**
Revenue over (under) Expenditures	**86,541**	**60,169**	**(133,660)**	**(119,009)**	**(46,440)**	**-65.3%**	**-61.0%**	**(53,020)**	**14.2%**
Beginning Fund Balance (Jan 1)	**244,974**	**331,516**	**391,685**	**391,685**	**272,676**	**-30.4%**	**-30.4%**	**226,236**	**-17.0%**
Ending Fund Balance (Dec 31)	**331,516**	**391,685**	**258,025**	**272,676**	**226,236**	**-12.3%**	**-17.0%**	**173,216**	**-23.4%**

Combined Revenue and Expenditure Summary by Fund

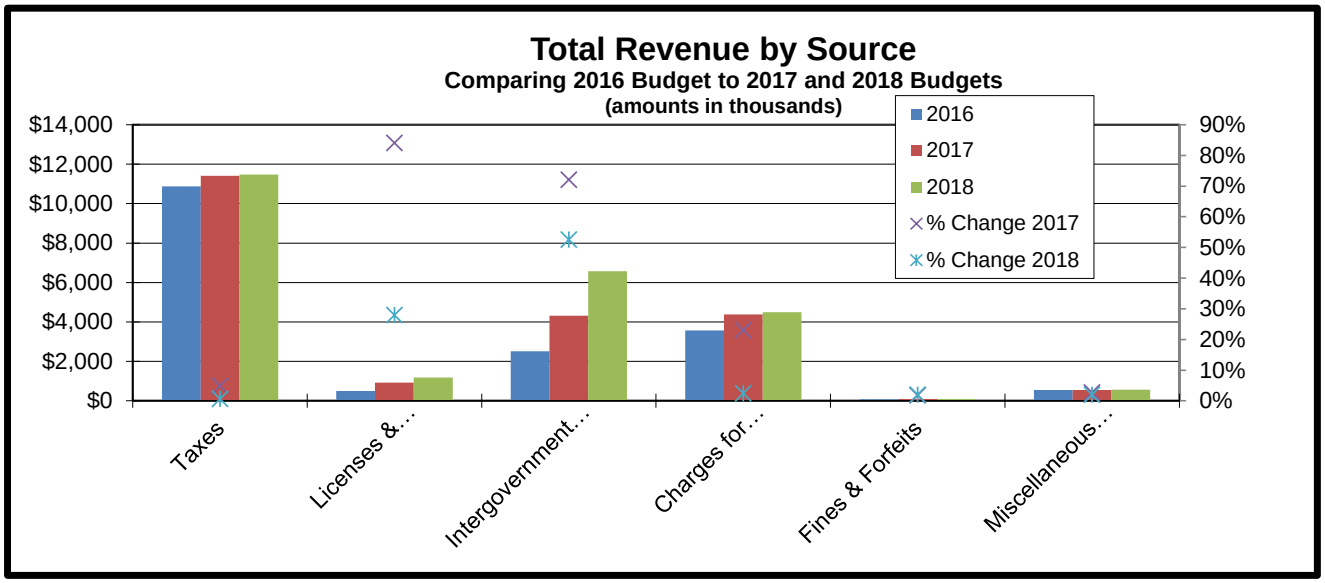
	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
CENTRAL SERVICES FUND									
REVENUE									
Charges for Services									
Charges for Services	1,143,039	1,144,218	1,286,297	1,169,117	1,442,640	12.2%	23.4%	1,473,540	2.1%
Charges for Services	**1,143,039**	**1,144,218**	**1,286,297**	**1,169,117**	**1,442,640**	**12.2%**	**23.4%**	**1,473,540**	**2.1%**
Miscellaneous Revenue									
Investment Earnings	2,164	3,482	2,660	919	920	-65.4%	0.1%	940	2.2%
Miscellaneous Revenue	**2,164**	**3,482**	**2,660**	**919**	**920**	**-65.4%**	**0.1%**	**940**	**2.2%**
Total Operating Revenue	**1,145,203**	**1,147,700**	**1,288,957**	**1,170,035**	**1,443,560**	**12.0%**	**23.4%**	**1,474,480**	**2.1%**
EXPENDITURES									
General Government									
Central Services	964,603	1,009,709	1,185,907	1,065,037	1,345,760	13.5%	26.4%	1,257,900	-6.5%
Equipment Replacement	196,022	211,840	66,750	56,555	35,300	-47.1%	-37.6%	104,810	196.9%
General Government	**1,160,625**	**1,221,549**	**1,252,657**	**1,121,592**	**1,381,060**	**10.3%**	**23.1%**	**1,362,710**	**-1.3%**
Total Operating Expenditures	**1,160,625**	**1,221,549**	**1,252,657**	**1,121,592**	**1,381,060**	**10.3%**	**23.1%**	**1,362,710**	**-1.3%**
Revenue over (under) Expenditures	**(15,422)**	**(73,848)**	**36,300**	**48,444**	**62,500**	**72%**	**29.0%**	**111,770**	**79%**
Other Sources and (Uses)									
Transfer In from Surface Water Manag	-	-	-	-	-	0.0%	0.0%	-	
Transfer In from General Fund	-	-	-	-	-	0.0%	0.0%		
Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	
Beginning Fund Balance (Jan 1)	**335,045**	**319,623**	**245,775**	**245,775**	**294,219**	**19.7%**	**19.7%**	**356,719**	**21.2%**
Ending Fund Balance (Dec 31)	**319,623**	**245,775**	**282,075**	**294,219**	**356,719**	**26.5%**	**21.2%**	**468,489**	**31.3%**

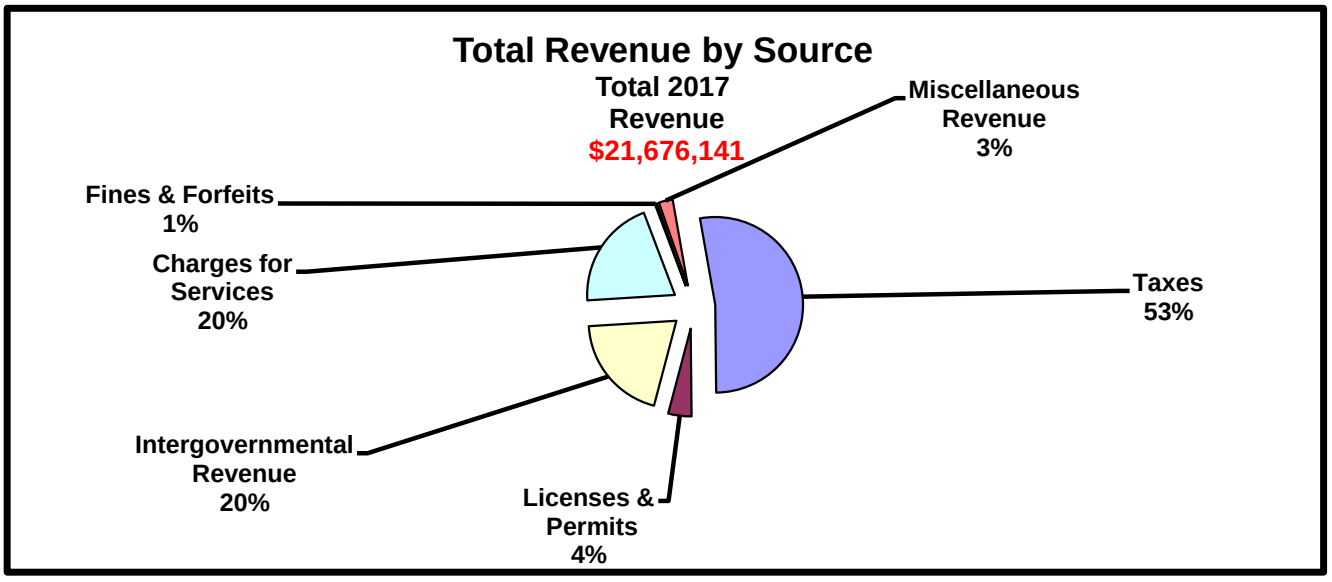
Combined Revenue and Expenditure Summary by Fund

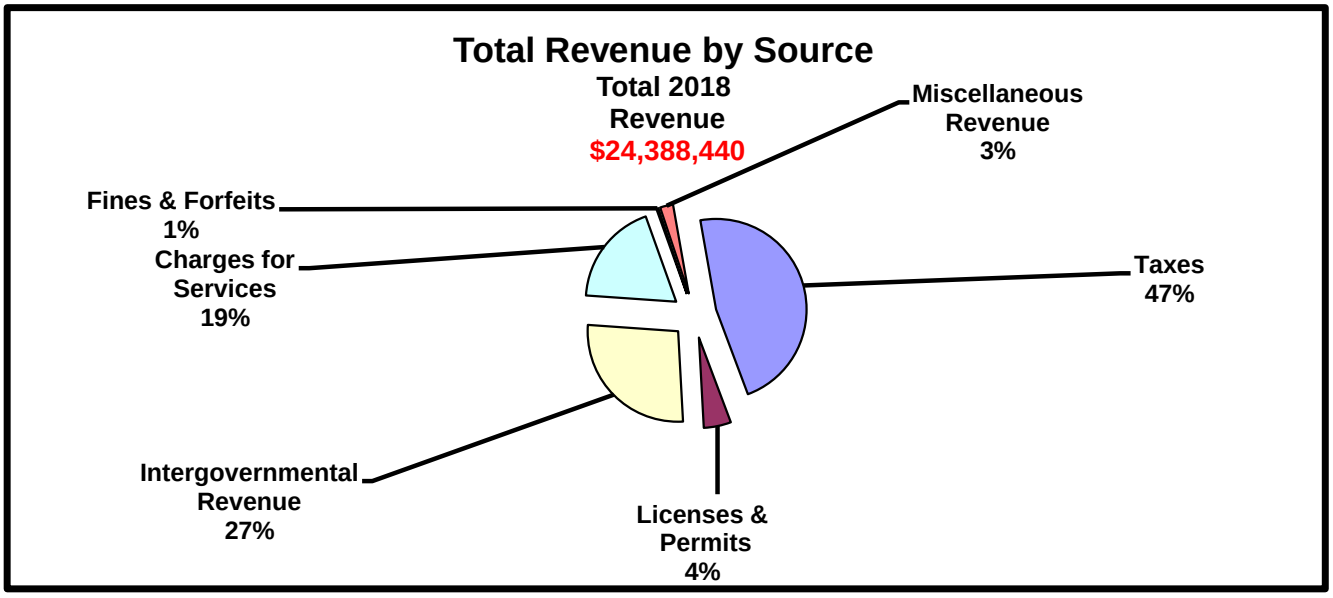
	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
UNEMPLOYMENT TRUST FUND									
REVENUE									
Miscellaneous Revenue									
Investment Earnings	351	1,895	1,480	48	50	-96.6%	4.7%	50	0.0%
Miscellaneous Revenue	**351**	**1,895**	**1,480**	**48**	**50**	**-96.6%**	**4.7%**	**50**	**0.0%**
Total Operating Revenue	**351**	**1,895**	**1,480**	**48**	**50**	**-96.6%**	**4.7%**	**50**	**0.0%**
EXPENDITURES									
General Government									
Unemployment Claims	28,377	4,704	7,000	-	7,000	0.0%		7,140	0.02
General Government	**28,377**	**4,704**	**7,000**	**-**	**7,000**	**0.0%**		**7,140**	**2.0%**
Total Operating Expenditures	**28,377**	**4,704**	**7,000**	**-**	**7,000**	**0.0%**		**7,140**	**2.0%**
Revenue over (under) Expenditures	**(28,026)**	**(2,809)**	**(5,520)**	**48**	**(6,950)**	**25.9%**	**-14652%**	**(7,090)**	**2.0%**
Beginning Fund Balance (Jan 1)	**55,328**	**27,303**	**24,494**	**24,494**	**24,542**	**0.2%**	**0.2%**	**17,592**	**-28.3%**
Ending Fund Balance (Dec 31)	**27,303**	**24,494**	**18,974**	**24,542**	**17,592**	**-7.3%**	**-28.3%**	**10,502**	**-40.3%**

REVENUE BUDGET

Revenue Summary by Source







Total Revenue by Source

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
TAXES									
Regular Property Taxes	3,425,424	3,528,637	3,625,240	3,625,240	3,688,730	1.8%	1.8%	3,774,110	2.3%
Sales Tax									
Locally Generated	2,468,629	2,716,911	2,610,000	3,453,847	3,222,730	23.5%	-6.7%	2,913,630	-9.6%
.1% Criminal Justice	567,579	619,398	610,170	667,393	681,410	11.7%	2.1%	695,040	2.0%
Utility Tax	1,956,726	1,981,568	2,418,220	2,026,341	1,884,580	-22.1%	-7.0%	2,126,270	12.8%
Real Estate Excise Tax	1,152,583	1,577,332	1,200,000	1,513,096	1,513,100	26.1%	0.0%	1,543,360	2.0%
Excise Tax - Vehicle License Fees	345,219	364,041	375,000	351,120	375,000	0.0%	6.8%	382,500	2.0%
Gambling Tax	51,873	68,085	40,180	56,055	40,580	1.0%	-27.6%	41,390	2.0%
Leasehold Excise Tax	-	-	-	167	-		-100.0%	-	
Total Taxes	**9,968,032**	**10,855,972**	**10,878,810**	**11,693,259**	**11,406,130**	**4.8%**	**-2.5%**	**11,476,300**	**0.6%**
% Change from Prior Year Actual	**14.4%**	**8.9%**	**0.2%**	**7.7%**	**4.8%**			**0.6%**	
LICENSES & PERMITS									
Business Licenses	7,782	9,685	6,570	10,661	10,660	62.3%	0.0%	10,870	2.0%
Franchise Fees	401,445	372,101	390,180	380,935	384,220	-1.5%	0.9%	388,600	1.1%
Development Permits	539,745	536,179	106,760	339,574	531,820	398.1%	56.6%	785,880	47.8%
Total Licenses & Permits	**948,972**	**917,966**	**503,510**	**731,169**	**926,700**	**84.0%**	**26.7%**	**1,185,350**	**27.9%**
% Change from Prior Year Actual	**51.7%**	**-3.3%**	**-46.9%**	**-20.3%**	**84.0%**			**27.9%**	
INTERGOVERNMENTAL REVENUE									
Federal, State & County Grants	156,998	1,289,073	1,545,661	1,500,980	3,348,790	116.7%	123.1%	5,598,260	67.2%
State Shared									
I 695 Replacement Funds	96,616	108,161	122,600	76,919	78,530	-35.9%	2.1%	79,330	1.0%
Motor Vehicle Fuel Tax	493,188	510,574	499,168	512,066	522,820	4.7%	2.1%	533,270	2.0%
Multimodal Transpo City	-	-	-	28,083	28,083		0.0%	28,640	2.0%
Criminal Justice Funding	72,518	74,912	67,690	67,690	69,120	2.1%	2.1%	70,500	2.0%
Liquor Excise & Profits	257,377	278,278	239,620	239,620	241,990	1.0%	1.0%	244,440	1.0%
KC Open Space & Regional Trails Lev	64,044	50,512	31,500	31,500	22,050	-30.0%	-30.0%	22,490	2.0%
Animal License Sales Rebate	-	11,729	-	-	-	-	-	-	
Total Intergovernmental Revenue	**1,140,741**	**2,323,239**	**2,506,239**	**2,456,858**	**4,311,383**	**72.0%**	**75.5%**	**6,576,930**	**52.5%**
% Change from Prior Year Actual	**-39.4%**	**103.7%**	**7.9%**	**5.8%**	**72.0%**			**52.5%**	
CHARGES FOR SERVICES									
Development Charges	413,292	406,723	270,360	561,177	610,658	125.9%	8.8%	672,690	10.2%
Transportation Impact Fee	535,869	593,623	373,600	533,708	544,920	45.9%	2.1%	555,820	2.0%
Traffic Concurrency Admin Fee	28,975	-	-	645	660	0.0%	2.3%	670	1.5%
Park Impact Fee	465,426	85,374	171,330	244,763	244,760	42.9%	0.0%	244,760	0.0%
Park Fee in Lieu	-	-	-	-	-	0.0%	0.0%	-	
Surface Water Mgt Fees	1,234,957	1,309,372	1,274,110	1,274,110	1,303,950	2.3%	2.3%	1,316,890	1.0%
Golf Course Charges	891,270	1,099,909	1,120,580	1,103,484	1,122,890	0.2%	1.8%	1,129,960	0.6%
Miscellaneous Charges	353,236	473,352	356,400	409,442	559,240	56.9%	36.6%	571,310	2.2%
Total Charges for Services	**3,923,024**	**3,968,352**	**3,566,380**	**4,127,328**	**4,387,078**	**23.0%**	**6.3%**	**4,492,100**	**2.4%**
% Change from Prior Year Actual	**4.8%**	**1.2%**	**-10.1%**	**4.0%**	**23.0%**			**2.4%**	
FINES & FORFIETS	**87,858**	**92,388**	**86,030**	**87,125**	**87,545**	**1.8%**	**0.5%**	**89,310**	**2.0%**
% Change from Prior Year Actual	**-4.9%**	**5.2%**	**-6.9%**	**-5.7%**	**1.8%**			**2.0%**	
MISCELLANEOUS REVENUE									
Investment Earnings	131,416	230,429	140,330	99,006	100,560	-28.3%	1.6%	102,570	2.0%
Rents, Leases, & Concessions	371,393	350,889	381,840	443,667	421,805	10.5%	-4.9%	430,240	2.0%
Other Miscellaneous	38,933	58,569	20,280	35,365	34,940	72.3%	-1.2%	35,640	2.0%
Total Miscellaneous Revenue	**541,742**	**639,886**	**542,450**	**578,038**	**557,305**	**2.7%**	**-3.6%**	**568,450**	**2.0%**
% Change from Prior Year Actual	**22.0%**	**18.1%**	**-15.2%**	**-9.7%**	**2.7%**			**2.0%**	
TOTAL REVENUE	**16,610,369**	**18,797,804**	**18,083,419**	**19,673,779**	**21,676,141**	**19.9%**	**10.2%**	**24,388,440**	**12.5%**
% Change from Prior Year Actual	**7.2%**	**13.2%**	**-3.8%**	**4.7%**	**19.9%**			**12.5%**	

Total Revenue by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
GENERAL FUND									
Taxes	8,470,230	8,914,599	9,303,810	9,829,043	9,518,030	2.3%	-3.2%	9,550,440	0.3%
Licenses & Permits	948,972	917,966	503,510	731,169	926,700	84.0%	26.7%	1,185,350	27.9%
Intergovernmental Revenue	1,076,697	1,069,172	1,035,035	1,030,654	1,045,833	1.0%	1.5%	1,063,440	1.7%
Charges for Service	707,855	843,835	624,420	852,852	1,049,738	68.1%	23.1%	1,121,440	6.8%
Fines & Forfeits	87,858	92,388	86,030	87,125	87,545	1.8%	0.5%	89,310	2.0%
Miscellaneous Revenue	418,472	432,764	424,170	498,213	477,845	12.7%	-4.1%	487,410	2.0%
Total General Fund	**11,710,083**	**12,270,724**	**11,976,975**	**13,029,057**	**13,105,691**	**9.4%**	**0.6%**	**13,497,390**	**3.0%**
% Change from Prior Year Actual	**11.0%**	**4.8%**	**-2.4%**	**6.2%**	**0.6%**			**3.0%**	
TRANSPORTATION FUNDS									
Charges for Services	566,475	627,263	373,600	648,393	662,010	77.2%	2.1%	675,250	2.0%
Miscellaneous Revenue	40,360	61,833	41,440	18,609	19,000	-54.2%	2.1%	19,380	2.0%
Total Street Funds	**606,835**	**689,096**	**415,040**	**667,002**	**681,010**	**64.1%**	**2.1%**	**694,630**	**2.0%**
% Change from Prior Year Actual	**-15.5%**	**13.6%**	**-39.8%**	**60.7%**	**2.1%**			**2.0%**	
PARK DEVELOPMENT FUND									
Intergovernmental Revenue	64,044	50,512	31,500	31,500	22,050	-30.0%	-30.0%	22,490	2.0%
Charges for Services	465,426	85,374	171,330	244,763	244,760	42.9%	0.0%	244,760	0.0%
Miscellaneous Revenue	13,837	20,284	13,260	6,767	6,770	-48.9%	0.0%	6,910	2.1%
Total Park Impact Fee Fund	**543,307**	**156,170**	**216,090**	**283,029**	**273,580**	**26.6%**	**-3.3%**	**274,160**	**0.2%**
% Change from Prior Year Actual	**90.3%**	**-71.3%**	**38.4%**	**81.2%**	**-3.3%**			**0.2%**	
REAL ESTATE EXCISE TAX FUND									
Taxes	1,152,583	1,577,332	1,200,000	1,513,096	1,513,100	26.1%	0.0%	1,543,360	2.0%
Miscellaneous Revenue	17,707	38,280	22,980	14,901	14,950	-34.9%	0.3%	15,250	2.0%
Total Real Estate Excise Tax Fund	**1,170,289**	**1,615,612**	**1,222,980**	**1,527,997**	**1,528,050**	**24.9%**	**0.0%**	**1,558,610**	**2.0%**
% Change from Prior Year Actual	**42.9%**	**38.1%**	**-24.3%**	**-5.4%**	**0.0%**			**2.0%**	
DRUG SEIZURE FUND									
Seizures & Forfeitures	11,919	28,542	2,000	11,169	10,000	400.0%	-10.5%	10,200	2.0%
Miscellaneous Revenue	34	325	200	119	120	-40.0%	1.0%	120	0.0%
Total Drug Seizure Fund	**11,953**	**28,867**	**2,200**	**11,288**	**10,120**	**360.0%**	**-10.3%**	**10,320**	**2.0%**
% Change from Prior Year Actual	**197.0%**	**141.5%**	**-92.4%**	**-60.9%**	**-10.3%**			**2.0%**	
BOND PROCEEDS FUND									
Miscellaneous Revenue	6	16	-	-	-	0.0%	0.0%	-	0.0%
Other Sources (Uses)									0.0%
Councilmanic GO Bond Proceeds	1,530,000	187,980	-	-	-	0.0%	0.0%	-	0.0%
Refunding GO Bonds	-	2,835,000	-	-	-	0.0%	0.0%	-	0.0%
Voted GO Bond Proceeds	-	-	2,540,000	-	6,700,000	163.8%	0.0%	8,000,000	0.0%
Total Bond Proceeds Fund	**1,530,006**	**3,022,996**	**2,540,000**	**-**	**6,700,000**	**163.8%**	**0%**	**8,000,000**	**0.0%**
% Change from Prior Year Actual	**100.0%**	**97.6%**	**66.0%**	**-100.0%**				**19.4%**	
TRANSPORTATION BENEFIT DISTRICT FUND									
Taxes	345,219	313,392	-	-	-	0.0%	0.0%	-	0.0%
Miscellaneous Revenue	1,350	1,152	-	-	-	0.0%	0.0%	-	0.0%
Total Transportation Benefit District	**346,569**	**314,545**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**	**0.0%**
% Change from Prior Year Actual	**134.2%**	**-9.2%**	**-100.0%**	**-100.0%**					
TRANS. BENEFIT SPEC. REV. FUND									
Taxes	-	50,648	375,000	351,120	375,000	0.0%	6.8%	382,500	2.0%
Miscellaneous Revenue	-	1,942	100	-	100	0.0%	0.0%	100	0.0%
Total Transportation Benefit SRF	**-**	**52,591**	**375,100**	**351,120**	**375,100**	**0.0%**	**6.8%**	**382,600**	**2.0%**
% Change from Prior Year Actual	**0.0%**		**613.2%**	**567.6%**	**6.8%**			**2.0%**	
CAPITAL PROJECTS FUND									
Intergovernmental Revenue	-	1,153,555	1,389,704	1,344,704	3,193,500	129.8%	137.5%	5,440,000	70.3%
Charges for Services	45,212	-	-	-	-	0.0%	0.0%	-	0.0%
Total Bond, Grant, & Dev Cont Fd	**45,212**	**1,153,555**	**1,389,704**	**1,344,704**	**3,193,500**	**129.8%**	**137.5%**	**5,440,000**	**70.3%**
% Change from Prior Year Actual	**-94%**	**2451%**	**2974%**	**17%**	**137%**			**70%**	

Total Revenue by Fund

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget
SURFACE WATER MANAGEMENT FUND									
Intergovernmental Revenue	-	50,000	50,000	50,000	50,000	0.0%	0.0%	51,000	2.0%
Charges for Service	1,246,787	1,311,972	1,276,450	1,277,837	1,307,680	2.4%	2.3%	1,320,690	1.0%
Miscellaneous Revenue	13,272	31,191	20,630	10,630	10,630	-48.5%	0.0%	10,840	2.0%
Total Surface Water Mgt Fund	**1,260,059**	**1,393,163**	**1,347,080**	**1,338,467**	**1,368,310**	**1.6%**	**2.2%**	**1,382,530**	**1.0%**
% Change from Prior Year Actual	**-6.4%**	**10.6%**	**-3.3%**	**-3.9%**	**2.2%**			**1.0%**	
LAKE WILDERNESS GOLF COURSE									
Charges for Service	891,270	1,099,909	1,120,580	1,103,484	1,122,890	0.2%	1.8%	1,129,960	0.6%
Miscellaneous Revenue	59	303	70	(181)	70	0.0%	-138.7%	70	0.0%
Total LW Golf Course Fund	**891,329**	**1,100,211**	**1,120,650**	**1,103,303**	**1,122,960**	**0.2%**	**1.8%**	**1,130,030**	**0.6%**
% Change from Prior Year Actual	**0.3%**	**23.4%**	**1.9%**	**0.3%**	**1.8%**			**0.6%**	
INTERNAL SERVICE FUNDS (External Revenue Only)									
Miscellaneous Revenue	24,727	23,256	17,600	17,811	17,820	1.3%	0.1%	18,170	2.0%
Total Internal Service Funds	**24,727**	**23,256**	**17,600**	**17,811**	**17,820**	**1.3%**	**0.1%**	**18,170**	**2.0%**
% Change from Prior Year Actual	**384.5%**	**-6.0%**	**-24.3%**	**-23.4%**	**0.1%**			**2.0%**	
TOTAL REVENUE	**18,140,369**	**21,820,784**	**20,623,419**	**19,673,779**	**28,376,141**	**37.6%**	**44.2%**	**32,388,440**	**14.1%**
% Change from Prior Year Actual	**17.0%**	**20.3%**	**-5.5%**	**-9.8%**	**44.2%**			**14.1%**	

The City of

MAPLE VALLEY

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Revenue Narrative Descriptions

Revenue Narrative Descriptions

TAXES

Property Taxes

Definition

Property taxes are assessed on the taxable assessed value of all real and certain personal property. The elected King County Assessor determines assessed values countywide, including in incorporated cities. "Real property" includes land and the improvements on land. "Personal property" includes certain machinery and equipment, but excludes household goods and business inventory (RCW 84.12). Certain uses are exempt from property taxes, including government-owned properties, schools, and religious buildings. Per State law, the assessed value is to be 100% of market value. All property in King County is revalued on an annual basis, usually by statistical modeling. Once every five years, though, it is revalued based upon site inspection.

Property taxes provide funding for the State, counties, cities, and various special purpose districts (e.g. fire, school, port, etc.). Each jurisdiction has State-established maximum levy rates, though voters may increase these rates on a case-by-case basis. Washington cities have a maximum regular property tax rate of $3.60 per thousand dollars of assessed valuation. However, of that $1.50 is for fire services and $0.50 is for library services. Since the City is annexed as part of both a fire district and a library district, Maple Valley's maximum levy rate is $1.60 assuming the two district's are at their maximum rates. An historical analysis of property tax rates and amounts are shown in Appendix B.

By November 15th each year, the City Council (by simple majority) must establish the levy for the following calendar year. The deadline is delayed in most years as the County assessor's must wait for the public utility new construction allocation from the State. Generally, State law limits the growth in regular property tax levies to the lower of 1% or the rate of inflation (the "implicit price deflator") multiplied by the City's highest levy over the last three years plus the impact of new construction and annexation. The voters can also be asked to increase the levy rate to the statutory maximum. Annual increases as identified below represent the 1% increase plus the increase associated with new construction and annexation.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Levy Rate (per $1,000 of AV)	**$ 1.25**	**$ 1.19**	**$ 1.18**	**$ 1.13**	**$ 1.10**
Property Tax Levy	3,425,424	3,528,637	3,625,240	3,688,730	3,774,113
Total	**3,425,424**	**3,528,637**	**3,625,240**	**3,688,730**	**3,774,113**
% Change from the prior year	3.4%	3.0%	2.7%	1.8%	2.3%

Application Property taxes are unrestricted and can be used for any municipal purpose.

Assumptions Forecast levy amount controlled by State law at 1% above prior year levy plus impact of new construction at prior year levy rate. New construction forecast based on available development sites and forecasted market conditions.

Authority and Rate

City	Annual ordinances
State	Various sections of RCW 84
Rate	As noted above

TAXES, continued

Retail Sales and Use Tax

Definition

The retail sales and use tax applies to the selling price of tangible personal property (except groceries and prescription drugs) and certain services purchased by consumers. Services taxed include construction services, repairs, lodging of less than 30 days, telephone services, participatory recreational activities, and certain leases. A "use tax" applies to taxable items used within the State, if retail sales tax was not paid at the time of purchase.

The law provides for both a State levy and various local levies. The full range of local levies includes: county, city, transit, high capacity transit, criminal justice, public facilities, juvenile detention facilities, and a levy on food and beverages sold at restaurants and bars. The State levy and certain local levies apply in Maple Valley. The local levy is 1.0 percent, 0.15 percent automatically accrues to the County with the rest to the City. In total the basic levy rate is 8.6 percent: State, 6.5 percent; Metro Transit, 0.7 percent; Public Transportation Benefit Area, 0.2 percent; County, 0.25 percent; City, 0.85 percent; and criminal justice, 0.1 percent.

Businesses report and remit their sales tax collections to the State. The State distributes the funds, less a small administration fee, to the local jurisdiction to which the tax applies. For most retailers this applies to the location where the goods and services were received (destination based). The City receives its distribution from the State on the last day of the second succeeding month after the business collected the tax from the customer. Appendix C provides historical information on sales taxes collected by the City.

Unlike all other retail sales and use taxes, which are distributed to the local jurisdictions based upon the amount of the good or service sold there, criminal justice sales taxes are distributed based on sales by County. In turn, this distribution is redistributed on a per capita basis to both the cities in the county and to the county itself.

The 2016 increase is associated with the construction of the new Tahoma High School and Lake Wilderness Elementary school. These projects provide a one-time boost in sales tax revenue which is expected to level out beginning in 2018.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Locally Generated	2,468,629	2,716,911	3,453,847	3,222,730	2,913,634
Criminal Justice Distribution	567,579	619,398	667,393	681,410	695,038
Total	**3,036,207**	**3,336,309**	**4,121,240**	**3,904,140**	**3,608,672**
% Change from the prior year	13.4%	9.9%	23.5%	-5.3%	-7.6%

Application Retail sales and use taxes are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on approximately 1/3 of sales tax revenue being on new construction activity. The forecast of this component is based on the conservative new construction forecast. Other sales tax increases are based on growth in the tax base.

Authority and Rates

City MVMC 3.05
State RCW 82.08
Rates City share: 0.85% of total; Total general sales tax, 8.6%;

TAXES, continued

Utility Taxes

Definition

Utility taxes are a form of business and occupation tax that can be assessed on the gross receipts of private utility companies operating within a city's boundaries. They cannot be assessed on public utilities except those owned by the City itself. While cities have this taxing authority, counties do not. Cities can exercise this authority for any private or city-owned utility service, such as electricity, telephone, cable television, garbage, water, and sanitary sewer. The tax is imposed onto the utility providers themselves, but the Washington Utilities and Trade Commission allows them to show the tax as a separate line item on a utility bill as if it were a tax on the consumer.

With some exceptions, the maximum utility tax rate allowed is 6%. The City applies this tax rate to electricity, natural gas, telephone, and cable TV services. The City ordinance defines "telephone services" to include cellular phones, pagers, and cable modem services. In 2010 the City raised its rate from 2.25% to 3% to fund a police sergeant. In 2011 the City increased its utility tax from 3% to 6% to fund public safety improvements including 3 police officers, a detective, and an emergency management plan and equipment. In 2012 the 2011 one time capital costs was used to fund an additional police officer. In 2015 the City implemented a 3.0% cable TV utility tax to pay for debt service for the Ravensdale Park Ph II improvements, and a rate increased to 6.0% in 2016. There is an expected decrease for 2017 due to an overpayment of cable TV tax by Comcast at the 6% level during 2015 that will need to be offset in 2017.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Utility Tax Rate	**6.00%**	**6.00%**	**6.00%**	**6.00%**	**6.00%**
Electric	714,003	724,350	752,550	784,040	799,721
Natural Gas	430,628	403,305	441,393	450,660	459,673
Cable TV	353,582	438,843	362,422	170,030	377,431
Telephone	458,513	415,071	469,976	479,850	489,447
Total	**1,956,726**	**1,981,568**	**2,026,341**	**1,884,580**	**2,126,272**
% Change from the prior year	13.1%	1.3%	2.3%	-7.0%	12.8%

Application Utility taxes are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on prior year amounts plus anticipated rate increases and increases in consumers based on development activity.

Cable TV utility tax was adopted as payment for debt service on the 2014 Councilmanic bonds issued for the Ravensdale ballfield project. A rate increase from 3.0% to 6.0% was adopted in 2016.

Authority and Rate

City	MVMC 3.15
State	RCW 82.16
Rate	6.00% on electricity, natural gas, telephone & cable TV

TAXES, continued

Real Estate Excise Tax

Definition

Real Estate Excise Taxes ("REET") are assessed on the selling price of all residential and commercial property. The State, counties, and cities are authorized to levy this tax. The State's levy rate is 1.28 percent. King County's rate is 0.5 percent, but it is only levied in unincorporated areas. Upon incorporation, the City replaced the County's levy with one of an equal rate. Accordingly, the total REET rate in the City is

Consistent with State law, the City's REET is divided into two portions. The proceeds from the first 0.25 percent must be used for capital facilities identified in the City's Capital Improvement Plan. The second 0.25 percent must also be used for capital facilities identified in the City's Capital Improvement Plan, except not for the acquisition of park land.

Historical and Projected Collections

	2014	2015	2016	2017	2018
REET -- First 0.25 percent	559,569	788,666	756,548	756,550	771,681
REET -- Second 0.25 percent	559,569	788,666	756,548	756,550	771,681
REET -- State	33,445	-	-	-	-
Total	**1,152,583**	**1,577,332**	**1,513,096**	**1,513,100**	**1,543,362**
% Change from the prior year	43.9%	36.9%	31.3%	0.0%	2.0%

Application Real Estate Excise Taxes are restricted to capital purposes, as described above.

Assumptions Forecast based on conservative estimate of development activity. Historically, approximately 50% is generated by new development with an equal amount generated by the resale of existing development.

Authority and Rates

City	MVMC 3.10
State	RCW 82.45 and 82.46
Rate	City: 0.5%; Total: 1.78%

Excise Tax - Vehicle License Fees

Definition

The Transportation Benefit District (TBD) in Maple Valley was dissolved on November 9, 2015 with the City assuming all rights, powers, immunities, functions and obligations with Ordinance No. O-15-584. The City maintains a separate fund for the revenue collected and utilizes the funds in the same manner as the TBD. The boundary is coextensive with City boundaries. The Washington State Department of Licensing collects and remits to the City a $20 excise tax for all vehicles located within the City.

The purpose of the Transportation Benefit Fund (TBF) is to provide revenue for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the City that are consistent with existing state, regional, and local transportation plans and necessitated by existing or reasonably foreseeable congestion levels.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Excise taxes - vehicle license fees	345,219	364,041	351,120	375,000	382,500
Total	**345,219**	**364,041**	**351,120**	**375,000**	**382,500**
% Change from the prior year	133.7%	5.5%	-3.5%	6.8%	2.0%

Application The TBF excise tax is restricted to capital purposes, as described above

Assumptions Forecast based on presumptive level of vehicle licensing within the City. The forecast will be updated as actual taxes are collected by the Department of Licensing.

Authority and Rates

City	MVMC 12.35
State	RCW 35.21.225 and 36.73
Rate	$20 per vehicle

Revenue Narrative Descriptions

TAXES, continued

Gambling Tax

Definition

Gambling Taxes are assessed on permitted gambling activities that occur within the City. Permitted gambling, regulated by the State Gambling Commisison, includes bingo and raffles, amusement games, and punchboards or pull tabs. Social card game rooms are not allowed in Maple Valley per Ordinance O-99-86. The tax rates are as follows: bingo and raffles = 10 percent of gross revenue, less amount paid for prizes; amusement games = 2 percent of gross revenue, less amount paid for prizes; and punchboards or pull tabs = 5 percent of gross receipts.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Gambling Taxes	**51,873**	**68,085**	**56,055**	**40,580**	**41,392**
% Change from the prior year	13.0%	31.3%	-17.7%	-27.6%	2.0%

Application Most gambling tax revenues are unrestricted and can be used for any municipal purpose. However, the tax on amusement games is dedicated to support law enforcement costs.

Assumptions Forecast at approximately prior year amounts.

Authority and Rates

City	MVMC 3.20
State	RCW 9.46.110
Rates	Bingo & Raffles: 10%
	Punchboards & Pulltabs: 5%
	Amusement games: 2%

TAXES, continued

Leasehold Excise Tax

Definition

Leasehold Excise Tax is a tax on the use of public property by a private party. This tax is in lieu of the property tax.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Leasehold Excise Tax	**-**	**-**	**167**	**-**	**-**
% Change from the prior year			100.0%	-100.0%	0.0%

Application Leasehold Excise Tax revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast at approximately prior year amounts.

Authority and Rates

City	MVMC 3.40
State	RCW 82.29A
Rates	4%

Revenue Narrative Descriptions

LICENSES & PERMITS

Business Licenses

Definition

The City established a general business license for 2013 at $10 per license. It applies to all activities, occupations, services, pursuits or professions located within the City, with the object of gain, benefit, profit, or advantage to the person or entity engaging in the same, or to any other person or class, directly or indirectly, for which a State of Washington business license is required. The City also requires a special license for the following business activities: amusement device establishments, amusement establishments, billiard or pool places, public dances, secondhand dealers, certain charitable solicitors, outdoor musical entertainment, and limited special uses of City property or rights-of-way. The special license base fee is $100 per year with a $20 fee added for each additional licensed activity per establishment. Transient sales companies and individuals soliciting door to door are also required to be licensed.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Business Licenses	6,457	7,528	7,962	7,960	8,119
Special Licenses	860	25	960	960	979
Transient Sales Licenses	465	2,132	1,739	1,740	1,775
Total	**7,782**	**9,685**	**10,661**	**10,660**	**10,873**
% Change from the prior year	53.5%	24.5%	10.1%	0.0%	2.0%

Application Special License revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast at approximately prior year amounts.

Authority and Rates

City MVMC 5.05
State State Constitution, Article 11, Section 12
Rates $100 base, $20 each additional licensed activity; $10 general business license fee

LICENSES & PERMITS, continued

Franchise Fees

Definition

The franchise fee for cable television is charged to the local cable television provider based on the gross revenue generated from its services provided within the City limits. Franchise fees are governed by federal rather than State law and are negotiated with the cable company. The cable TV franchise fee rate may be up to 5.0 percent, which is the rate in the City's current franchise agreement.

Historical and Projected Collections

	2014	2015	2016	2017	2018
General Government					
Cable TV	344,061	309,123	330,935	334,220	337,604
Public Works					
Waste Reduction and Recycling Division					
Solid Waste	57,384	62,979	50,000	50,000	51,000
Total	**401,445**	**372,101**	**380,935**	**384,220**	**388,604**
% Change from the prior year	14.8%	-7.3%	2.4%	0.9%	1.1%

Application Franchise fee revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on prior year amounts plus increases in consumers based on development

Authority and Rate

City	Ordinance O-97-19
State	RCW 80.32.010
Rate	5% of gross revenue

LICENSES & PERMITS, continued

Development Permits

Definition

The City is empowered to regulate the use of land and buildings within its corporate limits, and is further empowered to charge fees necessary to fulfill these regulatory responsibilities. The City issues development permits for a broad range of activities, and an array of different fees or rates apply to each activity. Examples include single-family building permits; electrical, mechanical, and plumbing permits; sign permits; new residential or commercial plats; and others. Some development permit fees are based upon the Uniform Building Code, while others are based upon City ordinances. Certain fees are flat rates, others are based upon the value of new construction, while still others are charged on an hourly rate basis.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Community Development					
Building Division					
Building Permits	439,069	460,650	251,149	428,000	665,000
Plumbing Permits	39,614	25,430	24,637	29,340	39,609
Fill and Grade Permits	2,764	2,570	4,053	4,050	4,131
Mechanical Permits	54,288	45,184	55,601	66,220	72,837
Miscellaneous Permits & Fees	1,875	805	400	400	408
Public Works					
Right of Way Permit	2,135	1,540	3,733	3,810	3,886
Total	**539,745**	**536,179**	**339,574**	**531,820**	**785,872**
% Change from the prior year	99.2%	-0.7%	-36.7%	56.6%	47.8%

Application Development permit revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively.

Authority and Rates

City	MVMC 16.10
State	RCW 19.27.031; 19.27.100
Rates	Various

Revenue Narrative Descriptions

INTERGOVERNMENTAL REVENUE

Federal, State and County Grants

Definition

Federal, State and County Grants and are received based upon an application that addresses the purposes of the grant. Grants are competitive are and not all requests are funded. The City only budgets those grants for which they have received official notification of award.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Public Safety					
KC Grant-Distracted Driving Emphasis	6,009	-	-	1,000	1,000
Emergency Management Program	(360)	12,830	11,543	11,790.00	12,025.80
WA Traffic Safety - Safety	-	-	2,233	-	-
WA Traffic Safety - Overtime	5,437	7,965	6,000	6,000	6,000
WA Traffic Safety - Other	1,486	-	-	-	-
JAG Grant	55,774	-	-	-	-
Public Works					
Fed - SR 169 & SE 271st St Intersection	-	1,041	-	-	-
Fed - SR 169 - SE 271st Pl to SE 276th St	-	-	-	-	-
WA - Witte Rd - SR169 to SE 240th	-	1,152,514	-	-	-
WA - Witte Rd - 249th Pl to SE 256th St	-	-	-	3,095,000	-
WA - Witte Rd - SE 256th St to SR 516	-	-	-	-	1,800,000
WA - SR 169 Widening (Witte to SE 240th)	-	-	-	-	3,640,000
WA - 244th Ave SE Shared Use Path	-	-	-	98,500	-
WA - 216th Ave SE - SR 516 to So City Limits	-	-	1,344,704	-	-
WA - Department of Ecology	43,946	27,723	45,980	45,980	46,900
WA - Surface Water Management NPDES	-	50,000	50,000	50,000	51,000
KC - Waste Reduction & Recycling	27,136	26,255	28,880	28,880	29,458
KC - Environmental Health Services	10,413	10,744	11,640	11,640	11,873
KC - Lake Management Grant	7,158	-	-	-	-
Total	**156,998**	**1,289,073**	**1,500,980**	**3,348,790**	**5,598,256**
% Change from the prior year	-84.1%	721.1%	16.4%	123.1%	67.2%

Application Funds are restricted for the purposes identified.

Assumptions Forecast based on approved grant applications.

Authority and Rates: N/A

INTERGOVERNMENTAL REVENUE, continued

State & County Shared Revenue

Definition

State-shared revenues are taxes collected by the State then shared with cities and other governmental entities, often according to per capita formulae. This method is used because cities are prohibited from taxing such commodities as gasoline and liquor, but cities are obligated to enforce issues that arise from the use of such commodities.

Historical and Projected Collections

	2014	2015	2016	2017	2018
General Government					
Local Government Assistance	96,616	108,161	76,919	78,530	79,325
Liquor Excise Tax	44,928	65,967	20,520	20,720	20,930
Liquor Profits	212,449	212,311	219,100	221,270	223,511
Parks & Recreation					
KC Open Space & Regional Trails Levy	64,044	50,512	31,500	22,050	22,491
Public Safety					
CJ - Population	6,168	6,474	6,010	6,140	6,263
CJ - Contract Law Enforcement	39,264	41,045	36,650	37,420	38,168
CJ - Special Programs	22,780	23,722	20,420	20,850	21,267
DUI / Other Criminal Justice	4,305	3,671	4,610	4,710	4,804
Public Works					
Motor Vehicle Fuel Tax	493,188	510,574	540,149	550,903	561,921
Total	**983,743**	**1,022,438**	**955,878**	**962,593**	**978,680**
% Change from the prior year	10.2%	3.9%	-6.5%	0.7%	1.7%

Application General Government revenues are unrestricted and are used to pay general operating expenses. Those in the "Police" category are restricted for use to the programs identified ("CJ" stands for criminal justice). Those in the "Transportation" category must be used for transportation purposes, either operating or capital; the "Motor Vehicle Fuel: Capital" is restricted to capital improvements for streets and related facilities. This "capital" designation was removed by the State legislature in 2005.

Assumptions Forecast based on amounts per capita and current year population amounts as approved by the State.

Authority and Rates

City Only the State can impose these taxes, which it distributes to cities and counties.

State RCW 66.08
RCW 82.44
RCW 82.14
RCW 46.68

INTERGOVERNMENTAL REVENUE, continued

Regional Animal Services of King County Rebate

Definition

When the final payment calculation is lower than the estimated payment calculation for a year, Regional Animal Services of King County (RASKC) issues a refund or a rebate to participating entities.

Historical and Projected Collections

	2014	2015	2016	2017	2018
General Government					
Animal License Sales Rebate	-	11,729	-	-	-
Total	**-**	**11,729**	**-**	**-**	**-**
% Change from the prior year	-100.0%	100	-100.0%	0.0%	0.0%

Revenue Narrative Descriptions

CHARGES FOR SERVICES

Development Charges

Definition

Development charges include an array of fees and hourly rates that are separate from the development permit fees discussed above. Their application and the amounts charged vary depending upon the complexity of the development proposal.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Community Development					
Planning Division					
Counter Service Fees	1,300	1,150	1,700	1,740	1,775
Boundary Line Adjustment Fee	950	100	-	-	-
Preliminary Plat Review Fees	9,850	1,575	-	12,000	12,000
Final Plat Review Fees	11,625	850	-	3,000	3,000
Design Review Fees	28,539	48,465	49,456	50,490	51,500
Conditional Use Permits	5,750	1,425	-	2,000	2,000
Noise Variance Fee	-	400	533	540	551
SEPA Review Fees	2,275	-	-	-	-
Special Event Permits	-	100	-	-	-
Fire Impact Administration Fee	11,440	2,275	3,813	3,890	3,968
School Impact Administration Fees	7,800	1,755	3,293	2,280	2,275
Building Division					
Counter Service Fees	5,850	5,425	3,567	1,510	1,802
Title Elimination Fees	25	-	67	70	71
Plan Check Fees	95,880	63,156	118,558	144,190	197,016
WSEC - Energy Code Fee	10,250	2,200	3,193	3,260	3,325
Cov./Blk. Diam. ILA Inspection Fees	-	49,125	72,600	74,120	75,602
Fire Marshal					
Land Use Review Fee	925	625	-	850	867
Plan Review Fee	9,250	14,017	12,757	13,030	13,291
New Construction Insp - Building	12,200	11,500	11,867	12,120	12,362
Inspections - Fireworks Stands	900	900	500	510	520
Public Works					
Construction Inspection Fees	40,370	13,315	130	130	133
Administration Fees	500	65	-	-	-
Surface Water Mgt Inspection Fees	11,830	2,600	3,727	3,730	3,805
Traffic Concurrency Fees	1,631	33,640	114,039	116,430	118,759
Traffic Concurrency Admin Fees	28,975	-	645	660	673
Plan Review Fees	98,940	121,510	94,337	96,320	98,246
Inspection Fees	-	30,550	67,040	68,448	69,817
Total	**397,055**	**406,723**	**561,822**	**611,318**	**673,358**
% Change from the prior year	-10.5%	2.4%	38.1%	8.8%	10.1%

Application Development charges are unrestricted and can be used for any municipal purpose. However, transportation concurrency fees are dedicated to traffic analyses, with any residual amounts being dedicated to transportation capital improvements.

Assumptions Forecast based on available development sites and market conditions.

Authority and Rates

City MVMC 16.10
State RCW 19.27.100

CHARGES FOR SERVICES, continued

Developer Contributions

Definition

Developer contributions are payments provided by developers to help offset the impacts to the City attributable to their development. "Transportation impact fees" are assessed based upon the quantity of net new p.m. peak trips a proposed development is projected to add to the City's transportation network. "Transportation contributions" are funds or other dedications required as determined through the SEPA review process for a development. "Fee in lieu for Park Dedications" are amounts required in lieu of providing on-site park improvements in a new residential development.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Trans impact fee / pm peak hr trip	**$ 4,040**	**$ 3,881**	**$ 3,881**	**$ 3,951**	**$ 4,189**
Park impact fee / res. pm peak hr trip	**$ 2,754**	**$ 2,754**	**$ 2,754**	**$ 2,754**	**$ 2,754**
Transportation Impact Fees	535,869	593,623	533,708	544,920	555,818
Transportation Contributions	45,212	-	-	-	-
Park Impact Fees	465,426	85,374	244,763	244,760	244,760
Total	**1,046,507**	**678,997**	**778,471**	**789,680**	**800,578**
% Change from the prior year	14.8%	-35.1%	14.7%	1.4%	1.4%

Application Funds are restricted for the capital purposes identified.
Transportation contribution special assessments collected in 2008 and 2009 were refunded in 2011.

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively.

Authority and Rates

City	Transportation Impact Fees
	Transportation Contributions
	Park Fee in Lieu
State	RCW 82.02.020
Rates	Transportation impact fees as noted above
	Park fee in lieu: Various according to site/project specifics

CHARGES FOR SERVICES, continued

Surface Water Management Fees

Definition

Surface water management fees provide revenue to fund operations and capital improvements for the City's surface water management utility. The cost of the service is allocated by parcel or acre based on the percentage of impervious surface for that parcel or acre. Fees were increased for 2010 through 2012 by about 7% from the original City of Maple Valley fee structure established in 1997. The current fees range from $117.09 per developed single family parcel per year to $1,815.08 per acre per year for a heavily developed commercial site. The City Council adopted a resolution in 2014 that will index future rate increases to the August CPI for 2015-2017. Undeveloped sites, in their natural state, are not charged. The fees are billed by King County with annual property tax billings. The City receives the majority of funds in the April/May and October/November time periods.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Single Family Residential Annual Rate	**$ 115.02**	**$ 117.09**	**$ 119.20**	**$ 121.70**	**$ 124.13**
Current SWM Collections	1,234,957	1,309,372	1,274,110	1,303,950	1,316,894
Total	**1,234,957**	**1,309,372**	**1,274,110**	**1,303,950**	**1,316,894**
% Change from the prior year	6.3%	6.0%	-2.7%	2.3%	1.0%

Application Funds are restricted for surface water management purposes.

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively. Rates have remained unchanged since initially established in 1997.

Authority and Rates

City	Ordinance O-97-22, Resolution R-14-998
State	RCW 85.06.230
Rates	Single family: As listed per parcel
	Commercial: Sliding scale

CHARGES FOR SERVICES, continued

Golf Course Charges

Definition

The City acquired the Lake Wilderness Golf Course in December 2006. The operation included an 18 hole golf course and full service restaurant. From acquisition the City has chosen to have the operation managed by a golf contractor. The operation has always required a City subsidy. In 2010 in an effort to eliminate the subsidy, the City established a citizen advisory committee. The recommendation of the committee was to raise rates and reduced the restaurant scope to serve the golfer. This recommendation was fully implemented in April 2011. In 2015 the Golf Course operated at a surplus and no subsidy was needed.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Merchandise Sales	58,537	67,693	73,215	75,580	77,094
Green Fees	448,718	552,962	549,148	559,860	565,462
Cart Rentals	131,125	179,658	172,411	178,850	179,746
Food Sales	95,928	122,187	108,867	108,870	108,496
Beverage Sales	152,841	170,955	195,305	195,300	194,640
Facility Rentals	4,120	6,454	4,539	4,430	4,523
Total	**891,270**	**1,099,909**	**1,103,484**	**1,122,890**	**1,129,962**
% Change from the prior year	0.4%	23.4%	0.3%	1.8%	0.6%

Application Funds are used for golf course purposes, but can be transferred to other funds as directed by City budget.

Assumptions Projections established based on prior year actuals. 2009 and subsequent year reductions based on the economy and in 2011 and forward the downsizing of the restaurant operations in an effort to break even.

Revenue Narrative Descriptions

CHARGES FOR SERVICES, continued

Miscellaneous Charges and Services

Definition

"Other charges for services" include a variety of charges with the revenues generated identified below. Detailed rate information is included in the City's "Consolidated Tax and Fee Schedule".

Historical and Projected Collections

	2014	2015	2016	2017	2018
General Government					
Sale of Maps / Publications	263	168	140	140	143
Passport Filing Fees	3,650	10,300	13,133	13,410	13,678
IT Training Fee	-	-	-	13,100	13,360
Municipal Court					
Warrant Cost	2,790	3,478	5,452	5,510	5,620
Deferred Prosecution Admin.	172	565	-	400	408
IT Time Pay Fee	1	9	2	-	-
Copies and Tape Fees	3	4	-	-	-
District & Muni. Court Recording Fees	-	7	27	30	31
Adult Probation Services	20	-	-	-	-
Sentencing Compliance Fee	10,307	9,116	4,512	4,610	4,702
Housing and Monitoring of Prisoners	3,404	5,060	1,149	1,170	1,193
Pre-Conviction Supervision Costs	1,659	1,816	4,470	4,560	4,651
Crime Conviction Fee	76	29	80	80	82
Community Development					
Fire Marshal					
Annual Fire Inspections	11,050	9,630	11,000	11,230	11,455
Parks & Recreation					
Special Item Permits	100	-	-	-	-
Program Fees - Day Camp	77,910	77,678	79,159	77,500	79,000
Program Fees - Day Camp/After School Care	-	3,510	4,556	4,800	4,896
Program Fees - Youth Sports	51,091	112,635	55,234	113,000	115,260
Program Fees - Youth Classes	102,293	142,416	126,538	120,000	122,400
Program Fees - Adult Sports	45,982	44,696	49,345	49,000	49,980
Program Fees - Adult Classes	28,520	39,361	41,296	31,000	31,620
Parent's Night Out	2,676	330	-	-	-
Recreation Advertising Fee	2,607	3,286	2,328	4,000	4,080
Recreation Convenience Fee	1,739	2,457	1,820	1,500	1,530
Police					
TSD ILA - School Resource Officer	-	-	-	95,000	97,850
Impound fees	6,923	6,800	9,200	9,200	9,384
Total	**353,236**	**473,352**	**409,442**	**559,240**	**571,323**
% Change from the prior year	4.4%	34.0%	-13.5%	36.6%	2.2%

Application Most of these revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on trend data information on new programs or fee changes.

Authority and Rates

City General powers and contractual arrangements
State RCW 3.50; 9.94A.185; 16.52.015
Rates Various

Revenue Narrative Descriptions

FINES & FORFEITURES

Definition

Fines and forfeiture amounts are prescribed in State law. The Maple Valley Police Department issues fines for various infractions and violations. The fines and forfeitures are paid at the Maple Valley Municipal Court located in Kent. The City retains about sixty percent of the total amount paid in fines and forfeits. The balance accrues to the State of Washington and King County.

Historical and Projected Collections

	2014	2015	2016	2017	2018
General Government					
Late Fees	-	2,390	-	-	-
Police					
False Alarm Fines	650	1,650	2,100	750	765
Municipal Court					
Proof of Motor Vehicle Insurance	817	1,349	1,511	1,540	1,571
Traffic Infractions	50,068	48,408	43,321	44,230	45,115
Emergency and Trauma	6,035	8,674	11,551	11,790	12,026
School Zone Safety	3,836	1,529	940	960	979
Local JIS- Court	110	427	15	20	20
Non-Traffic Infractions	537	406	225	230	235
Civil Parking Infraction Penalities	861	1,008	1,232	1,260	1,285
Handicapped Parking Infractions	45	155	-	-	-
Drving Under the Influence	6,536	3,919	3,528	3,600	3,672
Criminal Traffic Misdemeanor	5,700	8,983	10,053	10,260	10,465
Other Non-Traffic Fines	4,870	6,693	4,182	4,270	4,355
Domestic Violence Penalty Assessment	465	122	180	180	184
Law Enforcement Cost	8	1	14	10	10
Public Defense Fees	5,571	6,575	6,943	7,090	7,232
Law Enforcement Services	-	-	-	-	-
Court Interpretor	-	98	-	-	-
Community Development					
Code Enforcement Fine	1,750	-	-	-	-
Total	**87,858**	**92,388**	**87,125**	**87,545**	**89,296**
% Change from the prior year	-4.9%	5.2%	-5.7%	0.5%	2.0%

Application The City's share of fine and forfeit revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on trend data and estimates from the Police Department.

Authority and Rates

City	MVMC 2.60
State	RCW 3.50
Rates	Per State law and sentencing

Revenue Narrative Descriptions

MISCELLANEOUS REVENUE

Investment Earnings

Definition

Investment earnings are received on all available City funds. On a daily basis, the City reviews its cash position and transfers funds either to or from the Washington State Local Government Investment Pool. Through prequalified investment firms the City invests certain funds long-term within securities that are allowed by State law, as identified in the City's investment policy. Governmental Accounting Standards Board (GASB) Statement No. 31 Accounting for *Financial Reporting fo Certain Investments and for External Investment Pools* requires many investments of state and local governments to be reported at fair value, with changes in fair value reported as investment interest. The apportionment of investment earnings to investment interest and gain (loss) on investments is shown following the fund segregation.

Historical and Projected Collections

	2014	2015	2016	2017	2018
General Fund	36,322	65,368	45,961	46,930	47,869
Street Fund	51	-	-	-	-
Transportation Impact Fee Fund	40,309	61,833	18,609	19,000	19,380
Park Development Fund	13,837	20,284	6,767	6,770	6,905
Real Estate Excise Tax Fund	17,665	38,244	14,901	14,900	15,198
Drug Seizure Fund	34	325	119	120	122
Transportation Benefit District Fund	1,350	1,152	-	-	-
Trans. Benefit Spec. Rev. Fund	-	1,942	-	100	102
Surface Water Management Fund	17,570	31,188	10,630	10,630	10,843
Lake Wilderness Golf Course	(24)	510	(66)	20	20
Bond Proceeds Fund	6	16	-	-	-
Equipment Rental Fund	1,780	4,189	1,118	1,120	1,142
Central Service Fund	2,164	3,482	919	920	938
Unemployment Fund	351	1,895	48	50	51
Total	**131,416**	**230,429**	**99,006**	**100,560**	**102,571**
% Change from the prior year	-7.1%	75.3%	-57.0%	1.6%	2.0%
Investment Interest	147,057	166,144	99,006	100,560	102,571
Unrealized Gain(Loss) on Investments	(15,642)	64,285	-	-	-
	131,416	**230,429**	**99,006**	**100,560**	**102,571**
Cumulative Unrealized Gain(Loss) on Investments Inception to Date				177,777	242,061

Application Investment earnings are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on projected fund balances and a conservative estimate of interest rates.

Authority and Rates

City	Resolutions R-97-32; R-00-145
State	RCW 35A.11.010
Rates	Flucuate with the market

MISCELLANEOUS REVENUE, continued

Other Miscellaneous

Definition

The "other miscellaneous" category includes a number of unique revenue sources. The most significant is the rental income received for use of the Lake Wilderness Lodge, primarily for weddings. Private donations in 2006 reflects the contribution for improvements of Lake Wilderness Elementery Ball fields. The "judgements and settlements" line item includes the amount received when the City prevails in a litigation action. The "street vacation" line item occurs when the City sells a piece of unneeded street right-of-way. Most items in this category are not budgeted because their receipt is not predictible.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Small Overpayment - Courts	10	20	-	30	31
NSF Revenues - Court	4	2	33	30	31
Rents, Leases & Concessions	305,718	268,296	350,005	332,755	339,410
Miscellaneous Revenue - Park	65,675	82,592	93,662	89,050	90,831
Miscellaneous Revenue - Golf	83	(207)	(115)	50	51
RASKC Rebate					
Private Donations	-	250	-	330	337
Asset Seizures	11,919	28,542	11,169	10,000	10,200
Judgements & Settlements	-	8,573	278	280	286
Cash Long or Short	236	(1)	(45)	(50)	(51)
Refunds - Prior Year	9,874	5,719	5,498	5,610	5,722
Other Interest & Penalities	(3,625)	1,475	2,821	2,930	2,989
Sale of Surplus Assets	20,432	14,195	15,726	15,730	16,045
Total	**410,327**	**409,458**	**479,032**	**456,745**	**465,880**
% Change from the prior year	35.8%	-0.2%	17.0%	-4.7%	2.0%

Application These revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast for Lodge and Park revenue based on planned scheduled bookings and fees.
Other forecasts as individually determined.

Authority and Rates

City Various
State Various

Revenue Narrative Descriptions

OTHER FINANCIAL SOURCES

Proceeds from Issuance of Debt

Definition

The "other financial sources" category includes non-revenue funding sources such as loan proceeds and sale of property and equipment.

Historical and Projected Collections

	2014	2015	2016	2017	2018
Councilmanic GO Bond Proceeds	1,530,000	-	-	-	-
Voted GO Bond Proceeds	-	-	-	6,700,000	8,000,000
Refunding GO Bonds	-	2,835,000			
Bond Premium/Discount	-	187,980	-	-	-
Total	**1,530,000**	**3,022,980**	**-**	**6,700,000**	**8,000,000**

Application These revenues are restricted as specific at time of receipt.

Authority and Rates

City	Various
State	Various

The City of

MAPLE VALLEY

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Revenue Detail by Fund and Source

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND										
GENERAL GOVERNMENT REVENUES										
TAXES										
Regular Property Tax - Current	3,425,424	3,528,637	3,625,240	3,625,240	3,688,730	1.8%	1.8%	3,774,110	2.3%	001-0000000-31110001000
Sales Tax	2,468,629	2,716,911	2,610,000	3,453,847	3,222,730	23.5%	-6.7%	2,913,630	-9.6%	001-0000000-31311001000
Criminal Justice Sales Tax	567,579	619,398	610,170	667,393	681,410	11.7%	2.1%	695,040	2.0%	001-0000000-31371001000
Electric Tax	714,003	724,350	752,550	752,550	784,040	4.2%	4.2%	799,720	2.0%	001-0000000-31640001100
Natural Gas Tax	430,628	403,305	449,340	441,393	450,660	0.3%	2.1%	459,670	2.0%	001-0000000-31640001200
Telephone Tax	458,513	415,071	478,440	469,976	479,850	0.3%	2.1%	489,450	2.0%	001-0000000-31640001300
Cable TV Tax	353,582	438,843	737,890	362,422	170,030	-77.0%	-53.1%	377,430	122.0%	001-0000000-31640001400
Gambling Tax	51,873	68,085	40,180	56,055	40,580	1.0%	-27.6%	41,390	2.0%	001-0000000-31681001000
Leasehold Excise Tax	-	-	-	167	-	0.0%	-100.0%	-		001-0000000-31720001000
TOTAL TAXES	**8,470,230**	**8,914,599**	**9,303,810**	**9,829,043**	**9,518,030**	**2.3%**	**-3.2%**	**9,550,440**	**0.3%**	
LICENSES AND PERMITS										
Business Licenses	6,457	7,528	5,000	7,962	7,960	59.2%	0.0%	8,120	2.0%	001-0000000-32199001000
Special Licenses	860	25	960	960	960	0.0%	0.0%	980	2.1%	001-0000000-32160001000
Transient Sales Licenses	465	2,132	610	1,739	1,740	185.2%	0.1%	1,770	1.7%	001-0000000-32199002000
Franchise Fees - Cable TV	344,061	309,123	340,180	330,935	334,220	-1.8%	1.0%	337,600	1.0%	001-0000000-32191001200
Animal License Sales Rebate	-	11,729	-	-	-					
TOTAL LICENSES AND PERMITS	**351,843**	**330,537**	**346,750**	**341,596**	**344,880**	**-0.5%**	**1.0%**	**348,470**	**1.0%**	
INTERGOVERNMENTAL REVENUE										
Local Government Assistance	96,616	108,161	122,600	76,919	78,530	-35.9%	2.1%	79,330	1.0%	001-0000000-33600980000
Liquor Excise Tax	44,928	65,967	20,520	20,520	20,720	1.0%	1.0%	20,930	1.0%	001-0000000-33606940000
Liquor Profits	212,449	212,311	219,100	219,100	221,270	1.0%	1.0%	223,510	1.0%	001-0000000-33606950000
TOTAL INTERGOVERNMENTAL	**353,994**	**386,439**	**362,220**	**316,539**	**320,520**	**-11.5%**	**1.3%**	**323,770**	**1.0%**	
CHARGES FOR SERVICES										
Sale of Maps / Publications	263	168	170	140	140	-17.6%	-0.2%	140	0.0%	001-0000000-34170000010
Passport Filing Fees	3,650	10,300	11,810	13,133	13,410	13.5%	2.1%	13,680	2.0%	001-0000000-34199000010
IT Training Fee	-	-	-	-	13,100	0.0%	0.0%	13,360	2.0%	001-0000000-34181000010
TOTAL CHARGES FOR SERVICES	**3,913**	**10,468**	**11,980**	**13,274**	**26,650**	**122.5%**	**100.8%**	**27,180**	**2.0%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
GENERAL GOVERNMENT REVENUES, continued										
MISCELLANEOUS REVENUES										
Investment Interest	39,151	50,973	35,000	45,961	46,930	34.1%	2.1%	47,870	2.0%	001-0000000-36110000010
Unrealized Gain(Loss) on Investments	(2,829)	14,395	-	-	-	0.0%	0.0%	-		001-0000000-36130000010
Other Interest & Penalties	526	1,334	1,470	2,689	2,750	87.1%	2.3%	2,810	2.2%	001-0000000-36140000010
Judgements & Settlements	-	8,573	-	278	280	0.0%	0.9%	290	3.6%	001-0000000-35370000010
Sale of Surplus Assets	-	506	670	-	-	-100.0%	0.0%	-		001-0000000-36990000010
Cash Long and Short	236	(1)	-	(45)	(50)	0.0%	11.2%	(50)	0.0%	001-0000000-36980000000
Other Misc Revenue	9,874	5,719	4,720	5,498	5,610	18.9%	2.0%	5,720	2.0%	001-0000000-36990000090
TOTAL MISCELLANEOUS	**46,958**	**81,500**	**41,860**	**54,381**	**55,520**	**32.6%**	**2.1%**	**56,640**	**2.0%**	
TOTAL GENERAL GOV'T REVENUE	**9,226,936**	**9,723,543**	**10,066,620**	**10,554,833**	**10,265,600**	**2.0%**	**-2.7%**	**10,306,500**	**0.4%**	
COMMUNITY DEVELOPMENT REVENUES										
PLANNING DIVISION										
CHARGES FOR SERVICES										
Counter Service Fee	1,300	1,150	1,490	1,700	1,740	16.8%	2.4%	1,770	1.7%	001-2201000-34589000020
Boundary Line Adjustment Fee	950	100	140	-	-	-100.0%	0.0%	-		001-2201000-34581000010
Preliminary Plat Review Fee	9,850	1,575	2,140	-	12,000	460.7%	0.0%	12,000	0.0%	001-2201000-34581000020
Final Plat Review	11,625	850	1,150	-	3,000	160.9%	0.0%	3,000	0.0%	001-2201000-34581000030
Design Review Fee	28,539	48,465	68,160	49,456	50,490	-25.9%	2.1%	51,500	2.0%	001-2201000-34583000020
Conditional Use Permit Fee	5,750	1,425	1,930	-	2,000	3.6%	0.0%	2,000	0.0%	001-2201000-34589000050
Noise Variance Fee	-	400	540	533	540	0.0%	1.2%	550	1.9%	001-2201000-34589000060
SEPA Review - Offsite	2,275	-	-	-	-	0.0%	0.0%	-		001-2201000-34586000010
Special Event Permit	-	100	-	-	-	0.0%	0.0%	-		001-2201000-34589000070
TOTAL CHARGES FOR SERVICES	**60,289**	**54,065**	**75,550**	**51,689**	**69,770**	**-7.7%**	**35.0%**	**70,820**	**1.5%**	
TOTAL PLANNING DIVISION	**60,289**	**54,065**	**75,550**	**51,689**	**69,770**	**-7.7%**	**35.0%**	**70,820**	**1.5%**	
EXPENDITURES	**491,265**	**507,665**	**552,815**	**410,526**	**473,751**	**-14.3%**	**15.4%**	**481,950**	**1.7%**	
Percent Coverage	**12.3%**	**10.6%**	**13.7%**	**12.6%**	**14.7%**			**14.7%**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
COMMUNITY DEVELOPMENT REVENUES, continued										
BUILDING DIVISION										
LICENSES AND PERMITS										
Building Permits	439,069	460,650	70,480	251,149	428,000	507.3%	70.4%	665,000	55.4%	001-2301000-32210000010
Plumbing Permits	39,614	25,430	8,180	24,637	29,340	258.7%	19.1%	39,610	35.0%	001-2301000-32210000020
Fill and Grade Permits	2,764	2,570	40	4,053	4,050	10025.0%	-0.1%	4,130	2.0%	001-2301000-32210000040
Mechanical Permits	54,288	45,184	24,950	55,601	66,220	165.4%	19.1%	72,840	10.0%	001-2301000-32210000030
Miscellaneous Permits & Fees	1,875	805	1,070	400	400	-62.6%	0.0%	410	2.5%	001-2301000-32210009001
TOTAL LICENSES AND PERMITS	**537,610**	**534,639**	**104,720**	**335,840**	**528,010**	**404.2%**	**57.2%**	**781,990**	**48.1%**	
CHARGES FOR SERVICES										
Counter Service Fee	5,850	5,425	6,160	3,567	1,510	-75.5%	-57.7%	1,800	19.2%	001-2301000-34589000020
Title Elimination Fee	25	-	-	67	70	0.0%	5.0%	70	0.0%	001-2301000-34589000040
Plan Check Fee	95,880	63,056	23,200	118,558	144,190	521.5%	21.6%	197,020	36.6%	001-2301000-34583000020
Plan Check Fee - Contract Out 25%	-	100	130	-	-	-100.0%	0.0%	-		001-2301000-34583000022
School Impact Administration Fee	7,800	1,755	3,250	3,293	2,280	-29.8%	-30.8%	2,280	0.0%	001-2301000-34585000040
WSEC - Energy Code Fee	10,250	2,200	2,040	3,193	3,260	59.8%	2.1%	3,330	2.1%	001-2301000-34583000030
Covington/Black Diamond ILA Inspection F	-	49,125	20,490	72,600	74,120	261.7%	2.1%	75,600	2.0%	001-2301000-34583003000
TOTAL CHARGES FOR SERVICES	**119,805**	**121,661**	**55,270**	**201,278**	**225,430**	**307.9%**	**12.0%**	**280,100**	**24.3%**	
FINES AND FORFEITS										
Late Fees	-	2,390								
Code Enforcement Fines	1,750	-	-	-	-	0.0%	0.0%	-		001-2301000-35900000210
TOTAL FINES AND FORFEITS	**1,750**	**2,390**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
TOTAL BUILDING DIVISION	**659,165**	**658,690**	**159,990**	**537,118**	**753,440**	**370.9%**	**40.3%**	**1,062,090**	**41.0%**	
EXPENDITURES	**528,710**	**414,698**	**440,603**	**408,711**	**431,990**	**-2.0%**	**5.7%**	**435,990**	**0.9%**	
Percent Coverage	**124.7%**	**158.8%**	**36.3%**	**131.4%**	**174.4%**			**243.6%**		

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
COMMUNITY DEVELOPMENT REVENUES, continued										
FIRE MARSHAL										
CHARGES FOR SERVICES										
Annual Fire Inspections	11,050	9,630	11,200	11,000	11,230	0.3%	2.1%	11,450	2.0%	001-2401000-34240000010
Land Use Review Fee	925	625	850	-	850	0.0%	0.0%	870	2.4%	001-2401000-34581000040
Plan Review Fee	9,250	14,017	17,360	12,757	13,030	-24.9%	2.1%	13,290	2.0%	001-2401000-34583000020
Fire Impact Administration Fee	11,440	2,275	2,030	3,813	3,890	91.6%	2.0%	3,970	2.1%	001-2401000-34585000030
Inspections - New Construction	12,200	11,500	12,960	11,867	12,120	-6.5%	2.1%	12,360	2.0%	001-2401000-34240000020
Inspections - Fireworks Stands	900	900	510	500	510	0.0%	2.0%	520	2.0%	001-2401000-34240000030
TOTAL CHARGES FOR SERVICES	**45,765**	**38,947**	**44,910**	**39,937**	**41,630**	**-7.3%**	**4.2%**	**42,460**	**2.0%**	
TOTAL FIRE MARSHAL	**45,765**	**38,947**	**44,910**	**39,937**	**41,630**	**-7.3%**	**4.2%**	**42,460**	**2.0%**	
EXPENDITURES	**40,915**	**39,042**	**50,050**	**32,226**	**50,125**	**0.1%**	**55.5%**	**51,130**	**2.0%**	
Percent Coverage	**111.9%**	**99.8%**	**89.7%**	**123.9%**	**83.1%**			**83.0%**		
TOTAL COMMUNITY DEVELOPMNT	**765,218**	**751,703**	**280,450**	**628,744**	**864,840**	**208.4%**	**37.6%**	**1,175,370**	**35.9%**	
EXPENDITURES	**1,060,890**	**961,406**	**1,043,468**	**851,464**	**955,866**	**-8.4%**	**12.3%**	**969,070**	**1.4%**	
Percent Coverage	**72.1%**	**78.2%**	**26.9%**	**73.8%**	**90.5%**			**121.3%**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
PARKS & RECREATION REVENUE										
PARK REVENUE										
MISCELLANEOUS REVENUE										
Picnic Shelter Rental	21,408	20,705	21,790	26,000	26,550	21.8%	2.1%	27,080	2.0%	001-4201000-36240004221
Beach & Field Rental	480	887	490	480	490	0.0%	2.1%	500	2.0%	001-4201000-36240004222
Facility Rental	2,154	2,190	2,190	-	2,190	0.0%	0.0%	2,230	1.8%	001-4201000-36250004230
Park Application Fee-Special Events	-	185	250	500	380	52.0%	-24.0%	390	2.6%	001-4201000-36240004210
Park Rental-Special Events	-	585	790	433	440	-44.3%	1.5%	450	2.3%	001-4201000-36240004320
TOTAL MISCELLANEOUS	**24,042**	**24,552**	**25,510**	**27,413**	**30,050**	**17.8%**	**9.6%**	**30,650**	**2.0%**	
TOTAL PARK	**24,042**	**24,552**	**25,510**	**27,413**	**30,050**	**17.8%**	**9.6%**	**30,650**	**2.0%**	
EXPENDITURES	**361,865**	**335,904**	**364,567**	**386,713**	**439,420**	**20.5%**	**13.6%**	**452,060**	**2.9%**	
Percent Coverage	**6.6%**	**7.3%**	**7.0%**	**7.1%**	**6.8%**			**6.8%**		
LAKE WILDERNESS LODGE REVENUE										
MISCELLANEOUS REVENUE										
Facility Rental	259,095	238,985	267,000	320,000	300,000	12.4%	-6.3%	306,000	2.0%	001-4301000-36240004310
Facility Rental - Insurance	21,231	-	23,000	-	-	-100.0%	0.0%	-		001-4301000-36240004311
TOTAL MISCELLANEOUS	**280,326**	**238,985**	**290,000**	**320,000**	**300,000**	**3.4%**	**-6.3%**	**306,000**	**2.0%**	
TOTAL LAKE WILDERNESS LODGE	**280,326**	**238,985**	**290,000**	**320,000**	**300,000**	**3.4%**	**-6.3%**	**306,000**	**2.0%**	
EXPENDITURES	**467,062**	**425,374**	**582,065**	**434,754**	**617,930**	**6.2%**	**42.1%**	**558,820**	**-9.6%**	
Percent Coverage	**60.0%**	**56.2%**	**49.8%**	**73.6%**	**48.5%**			**54.8%**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
PARKS & RECREATION REVENUE, continued										
RECREATION & EVENT REVENUE										
CHARGES FOR SERVICES										
Special Item Permits	100	-	-	-	-	0.0%	0.0%	-		001-4201000-36240004223
Program Fees - Day Camp	77,910	77,678	77,000	79,159	77,500	0.6%	-2.1%	79,000	1.9%	001-4405510-34760005520
Program Fees - Day Camp - After School C	-	3,510	4,760	4,556	4,800	0.8%	5.4%	4,900	2.1%	001-4405510-34760005521
Program Fees - Youth Sports	51,091	112,635	50,000	55,234	113,000	126.0%	104.6%	115,260	2.0%	001-4405100-34760005110
Program Fees - Youth Classes	102,293	142,416	90,000	126,538	120,000	33.3%	-5.2%	122,400	2.0%	001-4405200-34760005220
Program Fees - Adult Sports	45,982	44,696	50,000	49,345	49,000	-2.0%	-0.7%	49,980	2.0%	001-4404100-34760004110
Program Fees - Adult Classes	28,520	39,361	30,000	41,296	31,000	3.3%	-24.9%	31,620	2.0%	001-4404200-34760004210
Recreation Advertising Fee	2,607	3,286	4,000	2,328	4,000	0.0%	71.8%	4,080	2.0%	001-4401000-34790000010
Recreation Convenience Fee	1,739	2,457	1,500	1,820	1,500	0.0%	-17.6%	1,530	2.0%	001-4401000-34790000020
TOTAL CHARGES FOR SERVICES	**312,919**	**426,370**	**307,260**	**360,276**	**400,800**	**30.4%**	**11.2%**	**408,770**	**2.0%**	
MISCELLANEOUS REVENUE										
Beach Equipment Rentals	13,660	17,797	13,500	23,945	24,000	77.8%	0.2%	24,480	2.0%	001-4402010-36210004210
Beach Concession Proceeds	8,269	8,114	9,000	10,524	10,000	11.1%	-5.0%	10,200	2.0%	001-4402010-36280004220
Group Concessions	10,622	11,183	10,700	12,257	11,500	7.5%	-6.2%	11,730	2.0%	001-4501040-36280004510
Donations - Day Camp	1,000	1,000	1,000	1,430	1,000	0.0%	-30.1%	1,020	2.0%	001-4405510-36700004030
Donations - Adult Sports	250	363	-	-	-	0.0%	0.0%	-		001-4404100-36700004010
Donations - Youth Sports	11,375	16,375	12,000	14,365	18,000	50.0%	25.3%	18,360	2.0%	001-4405100-36700004020
Donations - Youth Classes	-	325	440	1,494	200	-54.5%	-86.6%	200	0.0%	001-4405200-36700004050
Donations - Miscellaneous	3,000	186	-	1,501	1,530	0.0%	1.9%	1,560	2.0%	001-4401000-36700009000
Donations - Events	17,500	26,563	15,000	26,100	22,000	46.7%	-15.7%	22,440	2.0%	001-4401000-36700004040
Cash Over/(Short)	-	(82)	(110)	(13)	-	-100.0%	-100.0%	-		001-4402010-36980000000
TOTAL MISCELLANEOUS	**65,675**	**81,822**	**61,530**	**92,729**	**88,230**	**43.4%**	**-4.9%**	**89,990**	**2.0%**	
TOTAL RECREATION AND EVENTS	**378,594**	**508,193**	**368,790**	**453,004**	**489,030**	**32.6%**	**8.0%**	**498,760**	**2.0%**	
EXPENDITURES	**751,661**	**832,882**	**956,127**	**953,107**	**1,013,670**	**6.0%**	**6.4%**	**1,051,740**	**3.8%**	
Percent Coverage	**50.4%**	**61.0%**	**38.6%**	**47.5%**	**48.2%**			**47.4%**		
TOTAL PARKS & RECREATION	**682,962**	**771,730**	**684,300**	**800,418**	**819,080**	**19.7%**	**2.3%**	**835,410**	**2.0%**	
EXPENDITURES	**1,930,366**	**1,979,690**	**2,333,671**	**2,213,219**	**2,531,430**	**8.5%**	**14.4%**	**2,525,940**	**-0.2%**	
Percent Coverage	**35.4%**	**39.0%**	**29.3%**	**36.2%**	**32.4%**			**33.1%**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
PUBLIC SAFETY REVENUE										
POLICE REVENUE										
INTERGOVERNMENTAL REVENUE										
KC Grant-Distracted Driving Emphasis	6,009	-	1,000	-	1,000	0.0%	0.0%	1,000	0.0%	001-3102010-34210000020
Traffic Safety - Equipment	-	-	-	2,233	-	0.0%	-100.0%	-		001-3101000-33403500010
Traffic Safety - Overtime	5,437	7,965	6,000	6,000	6,000	0.0%	0.0%	6,000	0.0%	001-3101000-33320600020
Traffic Safety - Other	1,486	-	-	-	-	0.0%	0.0%	-		001-3101000-33320600010
Emergency Management Program	(360)	12,830	12,457	11,543	11,790	-5.4%	2.1%	12,030	2.0%	001-3101000-33397042000
JAG Property Proceeds	55,774	-	-	-	-	0.0%	0.0%	-		001-3201000-33700002010
CJ - Population	6,168	6,474	6,010	6,010	6,140	2.2%	2.2%	6,260	2.0%	001-3101000-33606210000
CJ - Special Programs	22,780	23,722	20,420	20,420	20,850	2.1%	2.1%	21,270	2.0%	001-3101000-33606260000
CJ - Contract Law Enforcement	39,264	41,045	36,650	36,650	37,420	2.1%	2.1%	38,170	2.0%	001-3101000-33606250000
DUI - Cities	4,305	3,671	4,610	4,610	4,710	2.2%	2.2%	4,800	1.9%	001-3101000-33606510000
TOTAL INTERGOVERNMENTAL	**140,863**	**95,708**	**87,147**	**87,466**	**87,910**	**0.9%**	**0.5%**	**89,530**	**1.8%**	
CHARGES FOR SERVICES										
TSD ILA - School Resource Officer		-	-	-	95,000	0.0%	0.0%	97,850	3.0%	001-3101000-34210000020
Impound Fees	6,923	6,800	5,600	9,200	9,200	64.3%	0.0%	9,380	2.0%	001-3101000-34210000010
TOTAL CHARGES FOR SERVICES	**6,923**	**6,800**	**5,600**	**9,200**	**104,200**	**1760.7%**	**1032.6%**	**107,230**	**2.9%**	
FINES AND FORFEITS										
False Alarm Fines	650	1,650	750	2,100	750	0.0%	-64.3%	770	2.7%	001-3101000-35900000310
TOTAL FINES AND FORFEITS	**650**	**1,650**	**750**	**2,100**	**750**	**0.0%**	**-64.3%**	**770**	**2.7%**	
MISCELLANEOUS REVENUE										
Donations from Private Sources	-	250	330	-	330	0.0%	0.0%	340	3.0%	001-3101140-36700003010
TOTAL MISCELLANEOUS REVENUE	**-**	**250**	**330**	**-**	**330**	**0.0%**	**0.0%**	**340**	**3.0%**	
TOTAL POLICE	**148,436**	**104,408**	**93,827**	**98,766**	**193,190**	**105.9%**	**95.6%**	**197,870**	**2.4%**	
EXPENDITURES	**3,779,769**	**3,859,228**	**4,240,190**	**4,234,981**	**4,604,441**	**8.6%**	**8.7%**	**4,739,400**	**2.9%**	
Percent Coverage	**3.9%**	**2.7%**	**2.2%**	**2.3%**	**4.2%**			**4.2%**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
PUBLIC SAFETY REVENUE, continued										
MUNICIPAL COURT REVENUE										
CHARGES FOR SERVICES										
Warrant Cost	2,790	3,478	3,540	5,452	5,510	55.6%	1.1%	5,620	2.0%	001-3301000-34133000010
Deferred Prosecution Administration	172	565	400	-	400	0.0%	0.0%	410	2.5%	001-3301000-34133000020
IT Time Pay Fee	1	9	10	2	-	-100.0%	-100.0%	-		001-3301000-34133000030
Copies and Tape Fees	3	4	-	-	-	0.0%	0.0%	-		001-3301000-34135000010
District & Municipal Court Records Services	-	7	10	27	30	200.0%	12.3%	30	0.0%	001-3301000-34132000000
Adult Probation Services	20	-	-	-	-	0.0%	0.0%	-		001-3301000-34230000010
Sentencing Compliance Fee	10,307	9,116	10,240	4,512	4,610	-55.0%	2.2%	4,700	2.0%	001-3301000-34230000020
Housing and Monitoring of Prisoners	3,404	5,060	4,340	1,149	1,170	-73.0%	1.8%	1,190	1.7%	001-3301000-34230000030
Pre-Conviction Supervision Costs	1,659	1,816	1,780	4,470	4,560	156.2%	2.0%	4,650	2.0%	001-3301000-34230000040
Crime Conviction Fee	76	29	40	80	80	100.0%	0.5%	80	0.0%	001-3301000-34230000050
TOTAL CHARGES FOR SERVICES	**18,432**	**20,083**	**20,360**	**15,692**	**16,360**	**-19.6%**	**4.3%**	**16,680**	**2.0%**	
FINES AND FORFEITS										
Proof of Motor Vehicle Insurance	817	1,349	1,430	1,511	1,540	7.7%	1.9%	1,570	1.9%	001-3301000-35310000020
Traffic Infraction Penalities	50,068	48,408	47,240	43,321	44,230	-6.4%	2.1%	45,110	2.0%	001-3301000-35310000010
Emergency Aid and Trauma	6,035	8,674	6,640	11,551	11,790	77.6%	2.1%	12,030	2.0%	001-3301000-35310000030
School Zone Safety	3,836	1,529	1,840	940	960	-47.8%	2.2%	980	2.1%	001-3301000-35310000040
Local / JIS Court	110	427	560	15	20	-96.4%	30.7%	20	0.0%	001-3301000-35310000050
Non-Traffic Infractions	537	406	520	225	230	-55.8%	2.3%	230	0.0%	001-3301000-35370000010
Civil Parking Infraction Penalties	861	1,008	1,240	1,232	1,260	1.6%	2.3%	1,290	2.4%	001-3301000-35400000010
Parking Infraction - Handicapped	45	155	210	-	-	-100.0%	0.0%	-		001-3301000-35400000011
Driving Under Influence	6,536	3,919	3,120	3,528	3,600	15.4%	2.1%	3,670	1.9%	001-3301000-35520000010
Criminal Traffic Misdemeanor	5,700	8,983	8,360	10,053	10,260	22.7%	2.1%	10,470	2.0%	001-3301000-35580000010
Other Non-traffic Fines	4,869	6,693	7,560	4,182	4,270	-43.5%	2.1%	4,360	2.1%	001-3301000-35690000020
Domestic Violence Penalty Assessment	465	122	150	180	180	20.0%	-0.2%	180	0.0%	001-3301000-35690000010
Law Enforcement Cost	8	1	-	14	10	0.0%	-26.0%	10	0.0%	001-3301000-35734000010
Jury Demand Fees	-	-	-	1,326	1,350	0.0%	1.8%	1,380	2.2%	001-3301000-35731000010
Witness Fee		-	-	5	5	0.0%	2.1%	10	98.0%	001-3301000-35732000000
Public Defense Fees	5,571	6,575	6,280	6,943	7,090	12.9%	2.1%	7,230	2.0%	001-3301000-35733000010
Court Interpreter Fees	-	98	130	-	-	-100.0%	0.0%	-		001-3301000-35735000010
TOTAL FINES AND FORFEITS	**85,458**	**88,348**	**85,280**	**85,025**	**86,795**	**1.8%**	**2.1%**	**88,540**	**2.0%**	

Revenue Budget: Detail by Fund and Source

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GENERAL FUND, continued										
PUBLIC SAFETY REVENUE, continued										
MISCELLANEOUS REVENUES										
Interest - Court	107	104	110	131	130	18.2%	-1.0%	130	0.0%	001-3301000-36140000020
Small Overpayment - Court	10	20	30	-	30	0.0%	0.0%	30	0.0%	001-3301000-35739000020
NSF Revenues - Court	4	2	-	33	30	0.0%	-10.0%	30	0.0%	001-3301000-35739000030
TOTAL MISCELLANEOUS	**121**	**125**	**140**	**165**	**190**	**35.7%**	**15.4%**	**190**	**0.0%**	
TOTAL MUNICIPAL COURT	**104,011**	**108,556**	**105,780**	**100,882**	**103,345**	**-2.3%**	**2.4%**	**105,410**	**2.0%**	
EXPENDITURES	**296,907**	**289,951**	**345,900**	**300,296**	**329,140**	**-4.8%**	**9.6%**	**335,330**	**1.9%**	
Percent Coverage	**35.0%**	**37.4%**	**30.6%**	**33.6%**	**31.4%**		**-6.5%**	**31.4%**		
TOTAL PUBLIC SAFETY REVENUE	**252,446**	**212,964**	**199,607**	**199,648**	**296,535**	**48.6%**	**48.5%**	**303,280**	**2.3%**	
EXPENDITURES	**4,269,693**	**4,344,576**	**4,830,247**	**4,707,625**	**5,122,641**	**6.1%**	**8.8%**	**5,248,090**	**2.4%**	
Percent Coverage	**5.9%**	**4.9%**	**4.1%**	**4.2%**	**5.8%**			**5.8%**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
PUBLIC WORKS REVENUE										
ADMINISTRATION DIVISION										
LICENSES AND PERMITS										
Right of Way Permit	2,135	1,540	2,040	3,733	3,810	86.8%	2.1%	3,890	2.1%	001-5101000-32240001000
TOTAL LICENSES AND PERMITS	**2,135**	**1,540**	**2,040**	**3,733**	**3,810**	**86.8%**	**2.1%**	**3,890**	**2.1%**	
CHARGES FOR SERVICES										
Engineering Inspection Fees	40,370	13,315	30,000	130	130	-99.6%	0.0%	130	0.0%	001-5101000-34182000010
Inspection Fees	-	30,550	23,400	67,040	68,448	192.5%	2.1%	69,820	2.0%	001-5101000-34583000040
Administration Fees	500	65	90	-	-	-100.0%	0.0%	-		001-5101000-34589000010
Plan Review Fees	98,940	121,510	50,000	94,337	96,320	92.6%	2.1%	98,250	2.0%	001-5101000-34583000020
TOTAL CHARGES FOR SERVICES	**139,810**	**165,440**	**103,490**	**161,507**	**164,898**	**59.3%**	**2.1%**	**168,200**	**2.0%**	
MISCELLANEOUS REVENUES										
Facility Rental	1,350	5,529	4,800	3,525	3,525	-26.6%	0.0%	3,600	2.1%	001-5301000-36240004325
TOTAL MISCELLANEOUS	**1,350**	**5,529**	**4,800**	**3,525**	**3,525**	**(0)**	**-**	**3,600**	**0**	
TOTAL ADMINISTRATION DIVISION	**143,295**	**172,509**	**110,330**	**168,765**	**172,233**	**132.7%**	**5.2%**	**175,690**	**2.0%**	
EXPENDITURES	**467,263**	**579,336**	**592,098**	**797,708**	**638,394**	**7.8%**	**-20.0%**	**648,670**	**1.6%**	
Percent Coverage	**30.7%**	**29.8%**	**18.6%**	**21.2%**	**27.0%**			**27.1%**		
TOTAL TRANSPORTATION DIVISION	**-**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
EXPENDITURES	**48,836**	**20,270**	**49,830**	**19,492**	**48,600**	**-2.5%**	**149.3%**	**49,010**	**0.8%**	
Percent Coverage	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**			**0.0%**		
STREET MAINTENANCE										
INTERGOVERNMENTAL REVENUES										
Motor Vehicle Fuel Tax - Unrestricted	493,188	503,214	494,260	494,260	504,640	2.1%	2.1%	514,730	2.0%	001-5201010-33600870000
Motor Vehicle Fuel Tax - SB5987	-	7,360	4,908	17,806	18,180	270.4%	2.1%	18,540	2.0%	001-5201010-33600870010
Multimodal Transpo City	-	-	-	28,083	28,083	0.0%	0.0%	28,640	2.0%	001-5201010-33600710000
TOTAL INTERGOVERNMENTAL	**493,188**	**510,574**	**499,168**	**540,149**	**550,903**	**10.4%**	**2.0%**	**561,910**	**2.0%**	
TOTAL STREET MAINTENANCE	**493,188**	**510,574**	**499,168**	**540,149**	**550,903**	**10.4%**	**2.0%**	**561,910**	**2.0%**	
EXPENDITURES	**429,449**	**386,908**	**489,070**	**344,964**	**494,204**	**1.0%**	**43.3%**	**513,040**	**3.8%**	
Percent Coverage	**114.8%**	**132.0%**	**102.1%**	**156.6%**	**111.5%**			**109.5%**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
GENERAL FUND, continued										
PUBLIC WORKS REVENUE										
WASTE REDUCTION AND RECYCLING										
LICENSES AND PERMITS										
Franchise Fee - Solid Waste	57,384	62,979	50,000	50,000	50,000	0.0%	0.0%	51,000	2.0%	001-5401000-32191001100
TOTAL LICENSES AND PERMITS	**57,384**	**62,979**	**50,000**	**50,000**	**50,000**	**0.0%**	**0.0%**	**51,000**	**2.0%**	
INTERGOVERNMENTAL REVENUES										
Department of Ecology	43,946	27,723	45,980	45,980	45,980	0.0%	0.0%	46,900	2.0%	001-5401000-33403100010
KC-Environmental Health Services	10,413	10,744	11,640	11,640	11,640	0.0%	0.0%	11,870	2.0%	001-5401000-33700001020
Waste Reduction / Recycling Grant	27,136	26,255	28,880	28,880	28,880	0.0%	0.0%	29,460	2.0%	001-5401000-33700001030
TOTAL INTERGOVERNMENTAL	**81,495**	**64,722**	**86,500**	**86,500**	**86,500**	**0.0%**	**0.0%**	**88,230**	**2.0%**	
TOTAL WASTE/RECYCLING	**138,879**	**127,701**	**136,500**	**136,500**	**136,500**	**0.0%**	**0.0%**	**139,230**	**2.0%**	
EXPENDITURES	**153,591**	**103,682**	**128,470**	**83,073**	**101,823**	**-20.7%**	**22.6%**	**92,570**	**-9.1%**	
Percent Coverage	**90.4%**	**123.2%**	**106.3%**	**164.3%**	**134.1%**			**150.4%**		
LAKE MANAGEMENT										
INTERGOVERNMENTAL REVENUES										
Lake Management Grants	7,158	-	-	-	-	0.0%	0.0%	-		001-5501000-33700009010
TOTAL INTERGOVERNMENTAL	**7,158**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
TOTAL LAKE MANAGEMENT	**7,158**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
EXPENDITURES	**67,015**	**61,956**	**74,180**	**32,882**	**78,480**	**5.8%**	**138.7%**	**75,430**	**-3.9%**	
Percent Coverage	**10.7%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**			**0.0%**		
TOTAL PUBLIC WORKS REVENUE	**782,520**	**810,784**	**745,998**	**845,414**	**859,636**	**15.2%**	**1.7%**	**876,830**	**2.0%**	
EXPENDITURES	**1,425,207**	**1,530,038**	**1,729,670**	**1,847,717**	**2,036,561**	**17.7%**	**10.2%**	**2,011,090**	**-1.3%**	
Percent Coverage	**54.9%**	**53.0%**	**43.1%**	**45.8%**	**42.2%**			**43.6%**		
TOTAL DEPARTMENT REVENUE	**2,483,147**	**2,547,181**	**1,910,355**	**2,474,225**	**2,840,091**	**48.7%**	**14.8%**	**3,190,890**	**12.4%**	
TOTAL GENERAL FUND REVENUE	**11,710,083**	**12,270,724**	**11,976,975**	**13,029,057**	**13,105,691**	**9.4%**	**0.6%**	**13,497,390**	**3.0%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
TRANSPORTATION DEVELOPMENT FUND										
CHARGES FOR SERVICES										
Traffic Concurrency Fees	1,631	33,640	-	114,039	116,430	0.0%	2.1%	118,760	2.0%	113-5103000-34585000019
Traffic Concurrency Administrative Fee	28,975	-	-	645	660	0.0%	2.3%	670	1.5%	113-5103000-34585000011
Transportation Impact Fees	535,869	593,623	373,600	533,708	544,920	45.9%	2.1%	555,820	2.0%	113-5103000-34585000010
TOTAL CHARGES FOR SERVICES	**566,475**	**627,263**	**373,600**	**648,393**	**662,010**	**77.2%**	**2.1%**	**675,250**	**2.0%**	
MISCELLANEOUS REVENUES										
Investment Interest	45,621	43,129	41,440	18,609	19,000	-54.2%	2.1%	19,380	2.0%	113-5103000-36110000010
Unrealized Gain(Loss) on Investments	(5,312)	18,704	-	-	-	0.0%	0.0%	-		113-5103000-36130000010
TOTAL MISCELLANEOUS	**40,309**	**61,833**	**41,440**	**18,609**	**19,000**	**-54.2%**	**2.1%**	**19,380**	**2.0%**	
TOTAL TRANS DEVELOPMENT FUND	**606,784**	**689,096**	**415,040**	**667,002**	**681,010**	**64.1%**	**2.1%**	**694,630**	**2.0%**	
PARK DEVELOPMENT FUND										
INTERGOVERNMENTAL REVENUES										
KC Open Space & Regional Trails Levy	64,044	50,512	31,500	31,500	22,050	-30.0%	-30.0%	22,490	2.0%	162-4201000-31110002000
TOTAL INTERGOVERNMENTAL	**64,044**	**50,512**	**31,500**	**31,500**	**22,050**	**-30.0%**	**-30.0%**	**22,490**	**2.0%**	
CHARGES FOR SERVICES										
Park Impact Fees	465,426	85,374	171,330	244,763	244,760	42.9%	0.0%	244,760	0.0%	161-4201000-34585000020
TOTAL CHARGES FOR SERVICES	**465,426**	**85,374**	**171,330**	**244,763**	**244,760**	**42.9%**	**0.0%**	**244,760**	**0.0%**	
MISCELLANEOUS REVENUES										
Investment Interest	15,746	13,986	13,260	6,767	6,770	-48.9%	0.0%	6,910	2.1%	161-4201000-36110000010
Unrealized Gain(Loss) on Investments	(1,910)	6,297	-	-	-	0.0%	0.0%	-		161-4201000-36130000010
TOTAL MISCELLANEOUS	**13,837**	**20,284**	**13,260**	**6,767**	**6,770**	**-48.9%**	**0.0%**	**6,910**	**2.1%**	
TOTAL PARK DEVELOPMENT FUND	**543,307**	**156,170**	**216,090**	**283,029**	**273,580**	**26.6%**	**-3.3%**	**274,160**	**0.2%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
REAL ESTATE EXCISE TAX FUND										
TAXES										
Real Estate Excise Tax - 1st 1/4%	559,569	788,666	600,000	756,548	756,550	26.1%	0.0%	771,680	2.0%	151-0000000-31834001000
Real Estate Excise Tax - 2nd 1/4%	559,569	788,666	600,000	756,548	756,550	26.1%	0.0%	771,680	2.0%	152-0000000-31835001000
REET State	33,445	-	-	-	-	0.0%	0.0%	-		
TOTAL TAXES	**1,152,583**	**1,577,332**	**1,200,000**	**1,513,096**	**1,513,100**	**26.1%**	**0.0%**	**1,543,360**	**2.0%**	
MISCELLANEOUS REVENUES										
Investment Interest	20,205	26,085	22,930	14,901	14,900	-35.0%	0.0%	15,200	2.0%	151-0000000-36110000010
Unrealized Gain(Loss) on Investments	(2,540)	12,160	-	-	-	0.0%	0.0%	-		151-0000000-36130000010
Other Interest	41	35	50	-	50	0.0%	0.0%	50	0.0%	151-0000000-36140009000
TOTAL MISCELLANEOUS	**17,707**	**38,280**	**22,980**	**14,901**	**14,950**	**-34.9%**	**0.3%**	**15,250**	**2.0%**	
TOTAL REAL ESTATE EXCISE TAX FUND	**1,170,289**	**1,615,612**	**1,222,980**	**1,527,997**	**1,528,050**	**24.9%**	**0.0%**	**1,558,610**	**2.0%**	
DRUG SEIZURE FUND										
MISCELLANEOUS REVENUES										
Confiscated & Forfeited Property	11,919	28,542	2,000	11,169	10,000	400.0%	-10.5%	10,200	2.0%	185-3105000-36930000000
Investment Interest	34	218	200	119	120	-40.0%	1.0%	120	0.0%	185-3105000-36110000010
Unrealized Gain(Loss) on Investments	-	107	-	-	-	0.0%	0.0%	-		185-3105000-36130000010
TOTAL MISCELLANEOUS	**11,953**	**28,867**	**2,200**	**11,288**	**10,120**	**360.0%**	**-10.3%**	**10,320**	**2.0%**	
TOTAL DRUG SEIZURE FUND	**11,953**	**28,867**	**2,200**	**11,288**	**10,120**	**360.0%**	**-10.3%**	**10,320**	**2.0%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
BOND PROCEEDS FUND										
OTHER FINANCIAL SOURCES										
Refunding GO Bonds	-	2,835,000								190-1700070-39300000000
Councilmanic GO Bond Proceeds	1,530,000	-	-	-	-	0.0%	0.0%	-		190-1700060-39110000010
Voted GO Bond Proceeds	-	-	2,540,000	-	6,700,000	163.8%	0.0%	8,000,000	19.4%	190-1700070-39110000020
Bond Premium/Discount	-	187,980	-	-	-	0.0%	0.0%	-		190-1700070-39200000000
Investment Interest	6	16	-	-	-	0.0%	0.0%	-		190-1700060-36110000010
TOTAL OTHER FINANCIAL SOURCES	**1,530,006**	**3,022,996**	**2,540,000**	**-**	**6,700,000**	**164%**	**0.0%**	**8,000,000**	**19.4%**	
TOTAL BOND PROCEEDS FUND	**1,530,006**	**3,022,996**	**2,540,000**	**-**	**6,700,000**	**163.8%**	**0%**	**8,000,000**	**19%**	
TRANSPORTATION BENEFIT DISTRICT FUND										
TAXES										
Excise Taxes - Vehicle License Fees	345,219	313,392	-	-	-	0.0%	0.0%	-		630-5900000-31760001000
TOTAL TAXES	**345,219**	**313,392**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
MISCELLANEOUS REVENUES										
Investment Interest	1,350	1,152	-	-	-	0.0%	0.0%	-		630-5900000-36110000010
Transfer of Operations	-	(383,721)	-	-	-			-		630-5900000-36950000000
TOTAL MISCELLANEOUS	**1,350**	**(382,569)**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
TOTAL TRANSPORTATION BENEFIT DIST	**346,569**	**(69,177)**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
TRANSPORTATION BENEFIT SPECIAL REVENUE FUND										
TAXES										
Excise Taxes - Vehicle License Fees	-	50,648	375,000	351,120	375,000	0.0%	6.8%	382,500	2.0%	114-5103000-31760001000
TOTAL TAXES	**-**	**50,648**	**375,000**	**351,120**	**375,000**	**0.0%**	**6.8%**	**382,500**	**2.0%**	
MISCELLANEOUS REVENUES										
Investment Interest	-	1,942	100	-	100	0.0%	0.0%	100	0.0%	114-5103000-36110000010
Transfer of Operations	-	383,721	-	-	-	0.0%	0.0%	-		114-5103000-36950000000
TOTAL MISCELLANEOUS	**-**	**385,664**	**100**	**-**	**100**	**0.0%**	**0.0%**	**100**	**0.0%**	
TOTAL TRANS. BENEFIT SPEC. REV. FUN	**-**	**436,312**	**375,100**	**351,120**	**375,100**	**0.0%**	**6.8%**	**382,600**	**2.0%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
CAPITAL PROJECTS FUND										
INTERGOVERNMENTAL REVENUE										
Federal Grants										
SR 169 & SE 271st St Intersection	41,864	1,041	-	-	-	0.0%	0.0%	-		317-5900370-33320200037
State Grants								-		
Witte Rd - SR169 to SE 240th	-	1,152,514	-	-	-	0.0%	0.0%	-		315-5910280-33403800028
Witte Rd - SE 249th Pl to SE 256th St	-	-	-	-	3,095,000	0.0%	0.0%	-	-100.0%	315-5920280-33403800028
Witte Rd - SE 256th St to SR 516	-	-	-	-	-	0.0%	0.0%	1,800,000		315-5930280-33403800028
SR 169 Widening (Witte to SE 240th)	-	-	-	-	-	0.0%	0.0%	3,640,000		317-5900390-33403800039
244th Avenue SE Shared Use Path	-	-	-	-	98,500	0.0%	0.0%	-	-100.0%	318-5900410-33403800041
216th Ave SE - SR 516 to So City Limits	-	-	1,344,704	1,344,704	-	-100.0%	-100.0%	-		318-5900380-33403800038
Water Quality Improvement Grant	-	-	45,000	-	-	-100.0%		-		318-5900380-33700001070
TOTAL INTERGOVERNMENTAL	**41,864**	**1,153,555**	**1,389,704**	**1,344,704**	**3,193,500**	**129.8%**	**137.5%**	**5,440,000**	**70.3%**	
CHARGES FOR SERVICES										
Developer Contributions										
SR 169 - SE 271st Pl to SE 276th St	6,929	-	-	-	-	0.0%	0.0%	-		317-5900370-36700002101
216th Ave SE - SR516 to S City Limits	38,283	-	-	-	-	0.0%	0.0%	-		318-5900380-36700002101
TOTAL CHARGES FOR SERVICES	**45,212**	**-**	**-**	**-**	**-**	**0.0%**	**0.0%**	**-**		
TOTAL CAPITAL PROJECTS FUND	**87,076**	**1,153,555**	**1,389,704**	**1,344,704**	**3,193,500**	**129.8%**	**137.5%**	**5,440,000**	**70.3%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
SURFACE WATER MANAGEMENT FUND										
INTERGOVERNMENTAL REVENUES										
State Grant - NPDES	-	50,000	50,000	50,000	50,000	0.0%	0.0%	51,000	2.0%	420-5502500-33403100020
TOTAL INTERGOVERNMENTAL	**-**	**50,000**	**50,000**	**50,000**	**50,000**	**0.0%**	**0.0%**	**51,000**	**2.0%**	
CHARGES FOR SEVICES										
Inspection Fees	11,830	2,600	2,340	3,727	3,730	59.4%	0.1%	3,800	1.9%	420-5502000-34310000020
Surface Water Mgt Fee - Current	1,234,957	1,309,372	1,274,110	1,274,110	1,303,950	2.3%	2.3%	1,316,890	1.0%	420-5502000-34310000010
TOTAL CHARGES FOR SERVICES	**1,246,787**	**1,311,972**	**1,276,450**	**1,277,837**	**1,307,680**	**2.4%**	**2.3%**	**1,320,690**	**1.0%**	
MISCELLANEOUS REVENUES										
Investment Interest	20,010	20,899	20,630	10,630	10,630	-48.5%	0.0%	10,840	2.0%	420-5502000-36110000010
Unrealized Gain(Loss) on Investments	(2,440)	10,289	-	-	-	0.0%	0.0%	-		420-5502000-36130000010
Other Interest	(4,298)	2	-	-	-	0.0%	0.0%	-		420-5502000-36140009000
TOTAL MISCELLANEOUS	**13,272**	**31,191**	**20,630**	**10,630**	**10,630**	**-48.5%**	**0.0%**	**10,840**	**2.0%**	
TOTAL SURFACE WTR MGT FUND	**1,260,059**	**1,393,163**	**1,347,080**	**1,338,467**	**1,368,310**	**1.6%**	**2.2%**	**1,382,530**	**1.0%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
LAKE WILDERNESS GOLF COURSE										
ADMINISTRATION										
MISCELLANEOUS REVENUE										
Investment Earnings	(48)	516	20	(66)	20	0.0%	-130.3%	20	0.0%	480-4802000-36110000010
Unrealized Gain(Loss) on Investments	24	(6)	-	-	-	0.0%	0.0%	-		480-4801000-37300000300
Cash Long and Short	83	(207)	50	(115)	50	0.0%	-143.5%	50	0.0%	480-4802000-36980000000
TOTAL MISCELLANEOUS	**59**	**303**	**70**	**(181)**	**70**	**0.0%**	**-138.7%**	**70**	**0.0%**	
TOTAL ADMINISTRATION	**59**	**303**	**70**	**(181)**	**70**	**0.0%**	**-138.7%**	**70**	**0.0%**	
COURSE OPERATIONS										
CHARGES FOR SERVICES										
Green Fees	448,718	552,962	561,050	549,148	559,860	-0.2%	2.0%	565,460	1.0%	480-4802100-34730480010
Cart Rentals	131,125	179,658	182,830	172,411	178,850	-2.2%	3.7%	179,750	0.5%	480-4802100-36210480010
Merchandise Sales	58,537	67,693	67,470	73,215	75,580	12.0%	3.2%	77,090	2.0%	480-4802100-34790480030
TOTAL CHARGES FOR SERVICES	**638,380**	**800,313**	**811,350**	**794,774**	**814,290**	**0.4%**	**2.5%**	**822,300**	**1.0%**	
TOTAL COURSE OPERATIONS	**638,380**	**800,313**	**811,350**	**794,774**	**814,290**	**0.4%**	**2.5%**	**822,300**	**1.0%**	
EXPENDITURES	**540,628**	**608,495**	**551,580**	**528,392**	**541,130**	**-1.9%**	**2.4%**	**551,940**	**2.0%**	
Percent Coverage	**118.1%**	**131.5%**	**147.1%**	**150.4%**	**150.5%**			**149.0%**		
FOOD & BEVERAGE										
CHARGES FOR SERVICES										
Food Sales	95,928	122,187	110,360	108,867	108,870	-1.4%	0.0%	108,500	-0.3%	480-4802200-34790480010
Beverage Sales	152,841	170,955	194,330	195,305	195,300	0.5%	0.0%	194,640	-0.3%	480-4802200-34790480020
Facility Rentals	4,120	6,454	4,540	4,539	4,430	-2.4%	-2.4%	4,520	2.0%	480-4802200-36240004810
TOTAL CHARGES FOR SERVICES	**252,889**	**299,596**	**309,230**	**308,710**	**308,600**	**-0.2%**	**0.0%**	**307,660**	**-0.3%**	
TOTAL FOOD & BEVERAGE	**252,889**	**299,596**	**309,230**	**308,710**	**308,600**	**-0.2%**	**0.0%**	**307,660.00**	**-0.3%**	
EXPENDITURES	**234,089**	**275,465**	**290,570**	**279,506**	**271,900**	**-6.4%**	**-2.7%**	**277,330**	**2.0%**	
Percent Coverage	**108.0%**	**108.8%**	**106.4%**	**110.4%**	**113.5%**			**110.9%**		
TOTAL LAKE WILDERNESS GOLF CRSE	**891,329**	**1,100,211**	**1,120,650**	**1,103,303**	**1,122,960**	**0.2%**	**1.8%**	**1,130,030**	**0.6%**	
EXPENDITURES	**1,059,219**	**1,165,878**	**1,100,130**	**1,097,907**	**1,078,910**	**-1.9%**	**-1.7%**	**1,100,420**	**2.0%**	
Percent Coverage	**891,329**	**1,100,211**	**1,120,650**	**1,103,303**	**1,122,960**	**0.2%**	**1.8%**	**999,868**		

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
VEHICLE RENTAL FUND										
VEHICLE SERVICES										
Vehicle Services	52,055	50,340	45,460	43,168	41,400	-8.9%	-4.1%	42,230	2.0%	510-5801000-34800510010
TOTAL VEHICLE SERVICES	**52,055**	**50,340**	**45,460**	**43,168**	**41,400**	**-8.9%**	**-4.1%**	**42,230**	**2.0%**	
VEHICLE REPLACEMENT										
Investment Interest	2,045	2,842	2,610	1,118	1,120	-57.1%	0.1%	1,140	1.8%	510-5809000-36110000010
Unrealized Gain(Loss) on Investments	(265)	1,347	-	-	-	0.0%	0.0%	-		510-5809000-36130000010
Vehicle Replacement Revenue	140,077	120,406	87,020	103,548	134,270	54.3%	29.7%	146,280	8.9%	510-5809000-36220009510
Sale of Equipment	20,432	13,689	10,850	15,726	15,730	45.0%	0.0%	16,040	2.0%	510-5809000-37300000100
TOTAL VEHICLE REPLACEMENT	**162,289**	**138,285**	**100,480**	**120,392**	**151,120**	**50.4%**	**25.5%**	**163,460**	**8.2%**	
TOTAL VEHICLE RENTAL FUND	**214,344**	**188,625**	**145,940**	**163,560**	**192,520**	**31.9%**	**17.7%**	**205,690**	**6.8%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
CENTRAL SERVICES FUND										
RISK MANAGEMENT										
Insurance Revenue	120,967	127,538	131,630	121,662	127,610	-3.1%	4.9%	130,160	2.0%	520-1801000-34800520110
Insurance Recovery	-	6,687	-	-	-	0.0%	0.0%	-		520-1801000-37200000100
TOTAL RISK MANAGEMENT	**120,967**	**134,225**	**131,630**	**121,662**	**127,610**	**-3.1%**	**4.9%**	**130,160**	**2.0%**	
BUILDING SERVICES										
Building Rental Revenue	344,019	347,382	359,020	359,020	352,640	-1.8%	-1.8%	359,690	2.0%	520-1802000-34800520210
TOTAL BUILDING SERVICES	**344,019**	**347,382**	**359,020**	**359,020**	**352,640**	**-1.8%**	**-1.8%**	**359,690**	**2.0%**	
OFFICE SERVICES										
Office Supply Revenue	4,867	4,075	3,630	5,235	5,100	40.5%	-2.6%	5,200	2.0%	520-1802010-34800520320
Postage Revenue	6,988	7,251	4,500	7,389	5,270	17.1%	-28.7%	5,380	2.1%	520-1802020-34800520340
Office Equipment Rental Revenue	184	-	-	-	-	0.0%	0.0%	-		520-1802010-34800520310
TOTAL OFFICE SERVICES	**12,038**	**11,326**	**8,130**	**12,624**	**10,370**	**27.6%**	**-17.9%**	**10,580**	**2.0%**	
INFORMATION TECHNOLOGY										
Information Technology Service Pass Thru	83,201	88,062	125,140	153,615	138,610	10.8%	-9.8%	137,400	-0.9%	520-1851000-34800520420
Information Technology Service Reimburse	477,048	467,666	554,047	431,778	713,210	28.7%	65.2%	727,470	2.0%	520-1851000-34800520410
Gain/(Loss) on Capital Equipment	-	(5,921)	-	-	-	0.0%	0.0%	-		520-1851000-37300000100
TOTAL INFORMATION TECHNOLOGY	**560,248**	**549,806**	**679,187**	**585,393**	**851,820**	**25.4%**	**45.5%**	**864,870**	**1.5%**	
IT EQUIPMENT REPLACEMENT										
Investment Interest	2,496	2,470	2,660	919	920	-65.4%	0.1%	940	2.2%	520-1859000-36110000010
Unrealized Gain(Loss) on Investments	(331)	1,012	-	-	-	0.0%	0.0%	-		520-1859000-36130000010
IT Equipment Replacement Reserve	105,766	101,479	108,330	90,418	100,200	-7.5%	10.8%	108,240	8.0%	520-1859000-36220009520
TOTAL EQUIPMENT REPLACEMENT	**107,931**	**104,962**	**110,990**	**91,336**	**101,120**	**-8.9%**	**10.7%**	**109,180**	**8.0%**	
TOTAL CENTRAL SERVICE FUND	**1,145,203**	**1,147,700**	**1,288,957**	**1,170,035**	**1,443,560**	**12.0%**	**23.4%**	**1,474,480**	**2.1%**	

Revenue Budget: Detail by Fund and Source

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	% Change 2017 Budget Over (Under) 2016 Budget	% Change 2017 Budget Over (Under) 2016 Actual	2018 Budget	% Change 2018 Budget Over (Under) 2017 Budget	GL Account Number
UNEMPLOYMENT TRUST FUND										
MISCELLANEOUS										
Investment Interest	391	1,809	1,480	48	50	-96.6%	4.7%	50	0.0%	560-1302000-36110000010
Unrealized Gain(Loss) on Investments	(40)	85	-	-	-	0.0%	0.0%	-		560-1302000-36130000010
TOTAL MISCELLANEOUS	**351**	**1,895**	**1,480**	**48**	**50**	**-96.6%**	**4.7%**	**50**	**0.0%**	
TOTAL UNEMPLOYMENT FUND	**351**	**1,895**	**1,480**	**48**	**50**	**-96.6%**	**4.7%**	**50**	**0.0%**	
GRAND TOTAL REVENUE	**19,517,404**	**23,135,748**	**22,042,196**	**20,989,611**	**29,994,451**	**36.1%**	**42.9%**	**34,050,490**	**13.5%**	

The City of

MAPLE VALLEY

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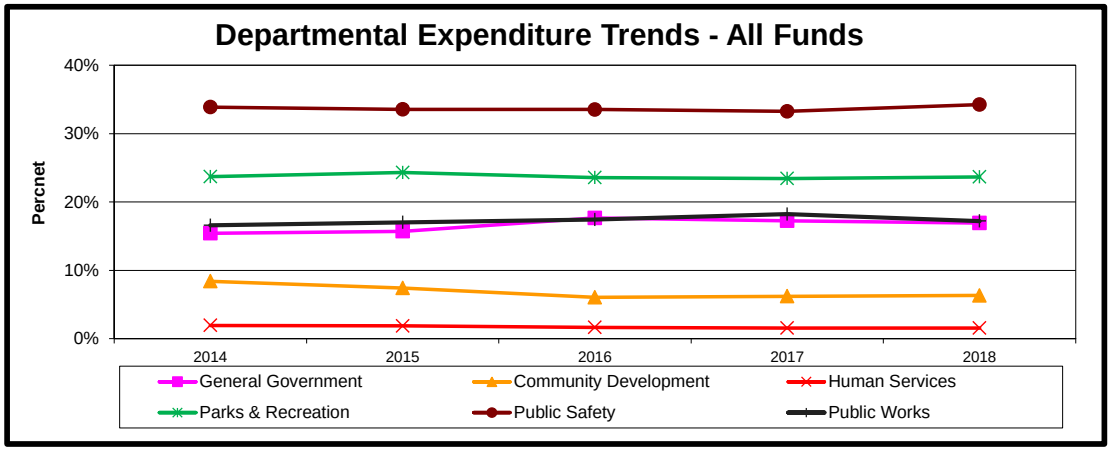
OPERATING BUDGET

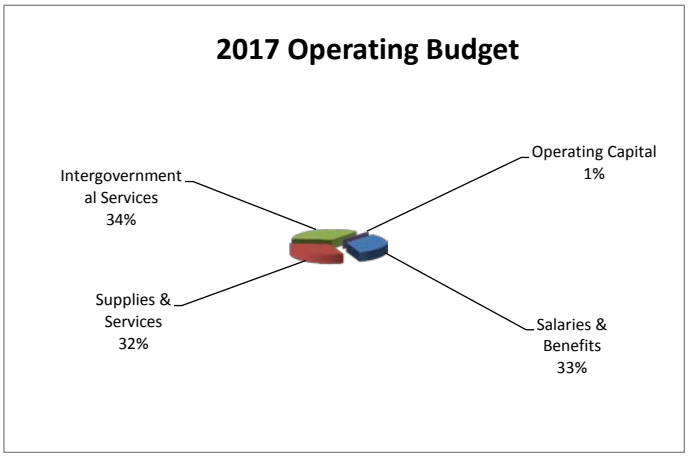
Operating Expenditures: All Departments

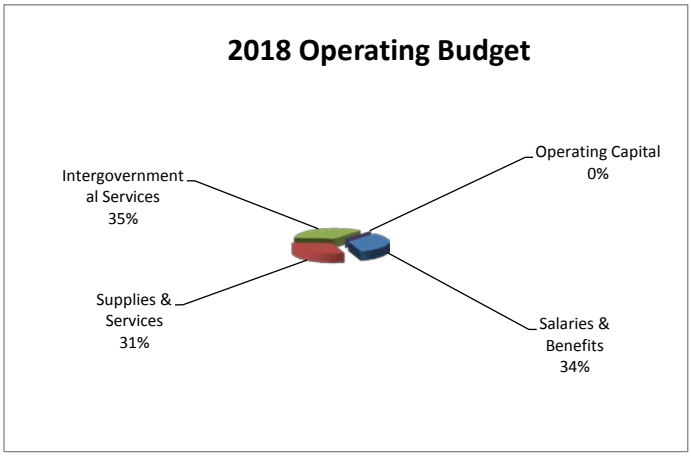
	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase(Decrease) from 2016 Budget $	Increase(Decrease) from 2016 Budget %	2018 Budget	Increase(Decrease) from 2017 Budget $	Increase(Decrease) from 2017 Budget %
Department Totals										
City Council	116,820	107,890	124,344	156,011	167,080	42,736	34.4%	157,930	(9,150)	-5.5%
City Manager	1,269,929	1,262,626	1,700,945	1,603,921	1,746,830	45,885	2.7%	1,718,410	(28,420)	-1.6%
Community Development	1,060,890	961,406	1,043,468	851,464	955,866	(87,602)	-8.4%	969,070	13,204	1.4%
Finance	575,070	624,845	675,061	633,009	735,890	60,829	9.0%	749,130	13,240	1.8%
Human Services	245,963	242,047	236,530	234,745	239,980	3,450	1.5%	240,110	130	0.1%
Parks & Recreation									-	
General Fund	1,930,366	1,979,690	2,333,671	2,213,219	2,531,430	197,759	8.5%	2,525,940	(5,490)	-0.2%
Lake Wilderness Golf Course Fund	1,059,219	1,165,878	1,100,130	1,097,907	1,078,910	(21,220)	-1.9%	1,100,420	21,510	2.0%
Total Parks & Recreation	2,989,585	3,145,567	3,433,801	3,311,126	3,610,340	176,539	5.1%	3,626,360	16,020	0.4%
Public Safety									-	
General Fund	4,269,693	4,344,576	4,830,247	4,707,625	5,122,641	292,394	6.1%	5,248,090	125,449	2.4%
Drug Seizure Fund	1,724	10,828	4,000	4,469	8,563	4,563	114.1%	8,730	167	1.9%
Total Public Safety	4,271,417	4,355,404	4,834,247	4,712,094	5,131,205	296,958	6.1%	5,256,820	125,615	2.4%
Public Works									-	
General Fund	1,425,207	1,530,038	1,729,670	1,847,717	2,036,561	306,891	17.7%	2,011,090	(25,471)	-1.3%
Transportation Benefit District Fund	2,500	10,538	-	4,050	410	410		420	10	2.4%
Surface Water Management Fund	663,500	662,129	698,727	596,731	770,620	71,893	10.3%	626,150	(144,470)	-18.7%
Total Public Works	2,091,207	2,202,705	2,428,397	2,448,497	2,807,591	379,194	15.6%	2,637,660	(169,931)	-6.1%
Internal Service Funds	(18,367)	39,744	120,480	88,329	8,710	(111,770)	-92.8%	(33,490)	(42,200)	-484.5%
Department Total	**12,602,514**	**12,942,234**	**14,597,273**	**14,039,195**	**15,403,492**	**806,219**	**5.5%**	**15,322,000**	**(81,492)**	**-0.5%**
Fund Totals										
General Fund	10,893,939	11,053,118	12,673,936	12,247,710	13,536,278	862,342	6.8%	13,619,770	83,492	0.6%
Special Revenue Funds	4,224	21,365	4,000	8,519	8,973	4,973	124.3%	9,150	177	2.0%
Surface Water Management Fund	663,500	662,129	698,727	596,731	770,620	71,893	10.3%	626,150	(144,470)	-18.7%
Lake Wilderness Golf Course Fund	1,059,219	1,165,878	1,100,130	1,097,907	1,078,910	(21,220)	-1.9%	1,100,420	21,510	2.0%
Internal Service Funds	(18,367)	39,744	120,480	88,329	8,710	(111,770)	-92.8%	(33,490)	(42,200)	-484.5%
Fund Total	**12,602,514**	**12,942,234**	**14,597,273**	**14,039,195**	**15,403,492**	**806,219**	**5.5%**	**15,322,000**	**(81,492)**	**-0.5%**



Budget Summary: Operating Expenditures by Object Code

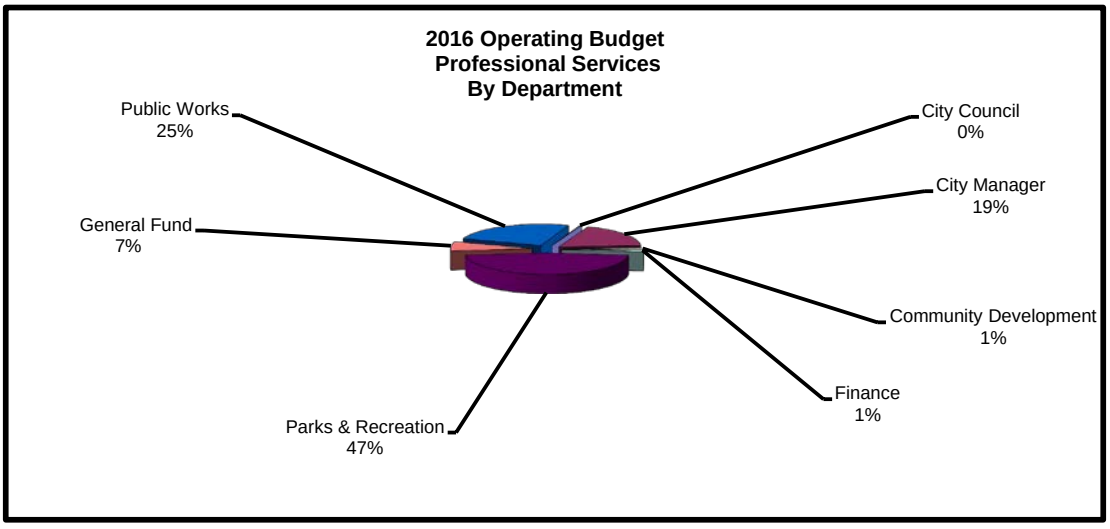
Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
10 SALARIES	**2,992,440**	**3,010,449**	**3,565,060**	**3,422,165**	**3,947,840**	**382,780**	**10.7%**	**3,955,660**	**7,820**	**0.2%**
20 BENEFITS	**992,909**	**1,082,747**	**1,531,532**	**1,541,044**	**1,443,240**	**(88,292)**	**-5.8%**	**1,466,640**	**23,400**	**1.6%**
30 SUPPLIES										
OFFICE AND OPERATING SUPPLIES	216,316	229,467	288,310	240,800	277,286	(11,024)	-3.8%	282,840	5,554	2.0%
MEALS & REFRESHMENTS	6,989	17,827	8,350	14,372	17,959	9,609	115.1%	12,160	(5,799)	-32.3%
FUEL CONSUMED	18,817	20,900	27,891	21,829	21,790	(6,101)	-21.9%	22,220	430	2.0%
COST OF SALES	161,020	175,130	176,970	179,405	164,290	(12,680)	-7.2%	167,710	3,420	2.1%
BOOKS AND SOFTWARE	-	-	2,600	-	850	(1,750)	-67.3%	850	-	0.0%
SMALL TOOLS & MINOR EQUIPMENT	135,012	136,530	121,450	93,824	108,235	(13,215)	-10.9%	134,340	26,105	24.1%
Total Supplies	**538,153**	**579,855**	**625,571**	**550,231**	**590,411**	**(35,160)**	**-5.6%**	**620,120**	**29,709**	**5.0%**
40 OTHER SERVICES AND CHARGES										
PROFESSIONAL SERVICES	1,429,657	1,571,041	1,771,520	1,395,928	1,725,190	(46,330)	-2.6%	1,668,910	(56,280)	-3.3%
INFORMATION SERVICES	554,314	552,100	681,427	584,936	844,745	163,318	24.0%	750,070	(94,675)	-11.2%
TELEPHONE	8,922	11,445	10,520	9,265	9,130	(1,390)	-13.2%	9,310	180	2.0%
POSTAGE	7,961	9,820	12,430	13,312	13,640	1,210	9.7%	15,230	1,590	11.7%
TRAVEL	12,258	8,745	9,500	8,002	9,390	(110)	-1.2%	9,630	240	2.6%
MEALS AND LODGING	12,223	7,370	20,310	9,564	20,460	150	0.7%	20,860	400	2.0%
TRAINING	18,788	23,124	40,200	39,130	50,437	10,237	25.5%	51,850	1,413	2.8%
ADVERTISING	48,081	36,957	53,330	46,671	54,959	1,629	3.1%	56,110	1,151	2.1%
RENTAL AND LEASES	87,687	92,215	88,790	105,573	119,060	30,270	34.1%	121,430	2,370	2.0%
BUILDING RENTAL	324,029	327,192	338,110	338,110	321,900	(16,210)	-4.8%	328,340	6,440	2.0%
VEHICLE RENTAL & EQUIP REPLACEM	297,804	221,886	203,260	193,966	205,270	2,010	1.0%	220,100	14,830	7.2%
INSURANCE	149,389	133,478	149,747	122,593	129,810	(19,937)	-13.3%	132,390	2,580	2.0%
UTILITIES	260,166	244,777	233,350	265,737	252,530	19,180	8.2%	257,590	5,060	2.0%
REPAIRS AND MAINTENANCE	79,472	55,896	100,460	52,976	67,320	(33,140)	-33.0%	68,650	1,330	2.0%
MISCELLANEOUS	242,576	86,427	144,110	152,605	158,075	13,965	9.7%	160,870	2,795	1.8%
COMMUNITY SERVICE GRANTS	283,864	295,418	288,330	288,197	303,550	15,220	5.3%	303,650	100	0.0%
Total Other Services & Charges	**3,817,192**	**3,677,889**	**4,145,394**	**3,626,562**	**4,285,466**	**140,072**	**3.4%**	**4,174,990**	**(110,476)**	**-2.6%**
50 INTERGOVERNMENTAL SERVICES										
INTERGOVERNMENTAL SERVICES	4,237,026	4,306,519	4,901,766	4,738,277	5,168,545	266,779	5.4%	5,304,150	135,605	2.6%
TAXES AND ASSESSMENTS	47,965	57,668	49,070	42,202	51,400	2,330	4.7%	52,440	1,040	2.0%
Total Intergovernmental Services	**4,284,992**	**4,364,187**	**4,950,836**	**4,780,479**	**5,219,945**	**269,109**	**5.4%**	**5,356,590**	**136,645**	**2.6%**
60 OPERATING CAPITAL	**7,133**	**64,364**	**84,210**	**681**	**129,190**	**44,980**	**53.4%**	**7,330**	**(121,860)**	**-94.3%**
00 COST ALLOCATION	**(121,357)**	**13,578**	**(425,810)**	**29,704**	**(221,310)**	**204,500**	**-48.0%**	**(225,840)**	**(4,530)**	**2.0%**
TOTAL OPERATING EXPENDITURES	**12,511,462**	**12,793,068**	**14,476,793**	**13,950,867**	**15,394,782**	**917,989**	**6.3%**	**15,355,490**	**(39,292)**	**-0.3%**
Net Internal Service Funds	**(18,367)**	**39,744**	**120,480**	**88,329**	**8,710**	**(111,770)**	**-92.8%**	**(33,490)**	**(42,200)**	**-484.5%**
NET OPERATING EXPENDITURES	**12,493,095**	**12,832,812**	**14,597,273**	**14,039,195**	**15,403,492**	**806,219**	**5.5%**	**15,322,000**	**(81,492)**	**-0.5%**





Budget Summary: Professional Services by Department

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
City Council										
Council Retreat	4,225	-	8,000	3,597	4,000	(4,000)		4,000	-	0.00%
	4,225	**-**	**8,000**	**3,597**	**4,000**	**(4,000)**	**-50.0%**	**4,000**	**-**	**0.00%**
City Manager										
Economic Development	47,136	10,942	20,000	-	-	(20,000)		-	-	
Chamber of Commerce Directory	2,500	-	-	-	-	-		-	-	
General Lobbyist	6,000	21,000	51,000	32,000	52,070	1,070		53,110	1,040	2.00%
Community Survey	9,510	9,805	-	-	6,000	6,000		-	(6,000)	
Miscellaneous Consulting	3,589	-	40,000	16,000	-	(40,000)		-	-	
Public Arts Commission	10,169	3,323	6,230	6,230	6,240	10		6,360	120	1.92%
Human Resources									**-**	
Human Resource Consultant	-	-	5,000	-	-	(5,000)		-	-	
HR Investigation Consultant	7,759	-	7,500	-	5,000	(2,500)		5,000	-	0.00%
Wage & Salary Survey		-	-	-	30,000	-		-	-	0.00%
FSA Account Admin	1,731	1,390	1,270	1,160	1,500	230		1,550	50	3.33%
City Clerk										
Municipal Code Update	3,301	2,192	9,000	3,248	3,500	(5,500)		3,570	70	2.00%
Records Management	9,420	9,688	11,000	3,223	25,000	14,000		25,000	-	0.00%
Newsletter	-	2,873	7,500	2,453	3,000	(4,500)		3,100	100	3.33%
Temporary Help	4,627	-	-	-	-	-		-	-	
City Attorney										
Outside Legal Counsel/Litigation	163,793	160,801	183,350	183,350	187,200	3,850		190,940	3,740	2.00%
Code Enforcement	-	-	-	-	-	-		-	-	
Kenyon Disend	-	-	-	-	-	-		-	-	
DV Advocate	-	-	-	-	-	-		-	-	
	274,535	**222,015**	**341,850**	**247,664**	**319,510**	**(22,340)**	**-6.5%**	**288,630**	**(30,880)**	**-9.66%**
Community Development										
Planning										
Comprehensive Plan	75,661	46,194	-	-	-	-		-	-	
Hearing Examiner	5,138	4,125	10,000	3,300	7,000	(3,000)		7,140	140	2.00%
Miscellaneous Projects	-	-	20,000	-	10,000	(10,000)		10,200	200	2.00%
Building										
Permit System Software Support	-	-	-	-	-	-		-	-	
Contract Plan Review	675	-	-	-	-	-		-	-	
Banking Fees	-	6,050	4,120	1,923	1,600	(2,520)		1,630	30	1.88%
	81,474	**56,370**	**34,120**	**5,223**	**18,600**	**(15,520)**	**-45.5%**	**18,970**	**370**	**1.99%**



Budget Summary: Professional Services by Department

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Finance										
Revenue Auditing	1,526	328	500	1,303	1,330	830		1,360	30	2.26%
Fiscal Agent Fees	468	830	2,500	400	410	(2,090)		420	10	2.44%
Banking Fees	-	15,734	17,790	20,556	20,990	3,200		21,410	420	2.00%
Other Professional Services	-	-	-	-	-	-		-	-	
	1,994	**16,892**	**20,790**	**22,259**	**22,730**	**1,940**	**9.3%**	**23,190**	**460**	**2.02%**
Parks & Recreation										
Parks Administration										
Banking Fees	-	15,734	15,880	17,106	17,470	1,590		17,820	350	2.00%
Parks Maintenance						-				
Tree Removal	7,439	6,073	10,000	10,136	10,000	-		10,200	200	2.00%
Miscellaneous Services	1,043	-	5,000	-	5,000	-		5,100	100	2.00%
Lake Wilderness Lodge						-				
Cleaning Services	10,490	4,943	10,000	3,640	3,720	(6,280)		3,790	70	1.88%
Other Contract Consulting	(999)	4,287	7,500	2,664	2,720	(4,780)		2,770	50	1.84%
Contracted Staff	-	80,916	-	16,689	5,000	5,000		5,100	100	2.00%
Recreation						-				
Software Support	-	-	-	-	-	-		-	-	
Contract Instructors / Referees	79,254	114,036	91,100	132,692	112,200	21,100		114,440	2,240	2.00%
Event Entertainment	23,713	27,616	34,350	28,613	33,700	(650)		34,370	670	1.99%
Other Event Services	11,175	9,274	11,930	-	120	(11,810)		120	-	0.00%
Day Camp Services	6,074	5,085	7,300	7,816	7,300	-		7,450	150	2.05%
Recreation Guide Design Services	-	16,560	16,500	15,280	16,500	-		16,830	330	2.00%
Transportation Services	-	4,552	6,480	5,386	6,480	-		6,610	130	2.01%
Lake Wilderness Golf Course						-				
Contract - Management Fee	95,508	95,600	95,630	95,508	97,630	2,000		99,580	1,950	2.00%
Contract - Salaries & Benefits	382,468	425,712	428,460	428,075	441,810	13,350		450,640	8,830	2.00%
Contract - Payroll / Personnel Servi	2,407	2,042	2,780	843	860	(1,920)		880	20	2.33%
Contract - Security	5,797	8,401	8,960	5,932	6,060	(2,900)		6,180	120	1.98%
Contract - Other	-	11,369	10,280	8,768	8,950	(1,330)		9,130	180	2.01%
Banking Fees	-	32,263	25,510	27,911	28,490	2,980		29,060	570	2.00%
	624,368	**864,463**	**787,660**	**807,060**	**804,010**	**16,350**	**2.1%**	**820,070**	**16,060**	**2.00%**
Public Safety										
Police										
Miscellaneous Prof. Services	109	745	450	288	450	-		600	150	33.33%
Municipal Court										
Judicial Services	23,105	19,072	24,290	20,133	20,560	(3,730)		20,970	410	1.99%
Public Defender	44,262	45,014	47,850	40,533	41,380	(6,470)		42,210	830	2.01%
Domestic Violence Advocate	2,963	473	20,000	-	20,000	-		20,000	-	0.00%
Prosecution Services	46,503	46,542	48,150	36,211	36,970	(11,180)		37,710	740	2.00%
	116,942	**111,846**	**140,740**	**97,165**	**119,360**	**(21,380)**	**-15.2%**	**121,490**	**2,130**	**1.78%**

Budget Summary: Professional Services by Department

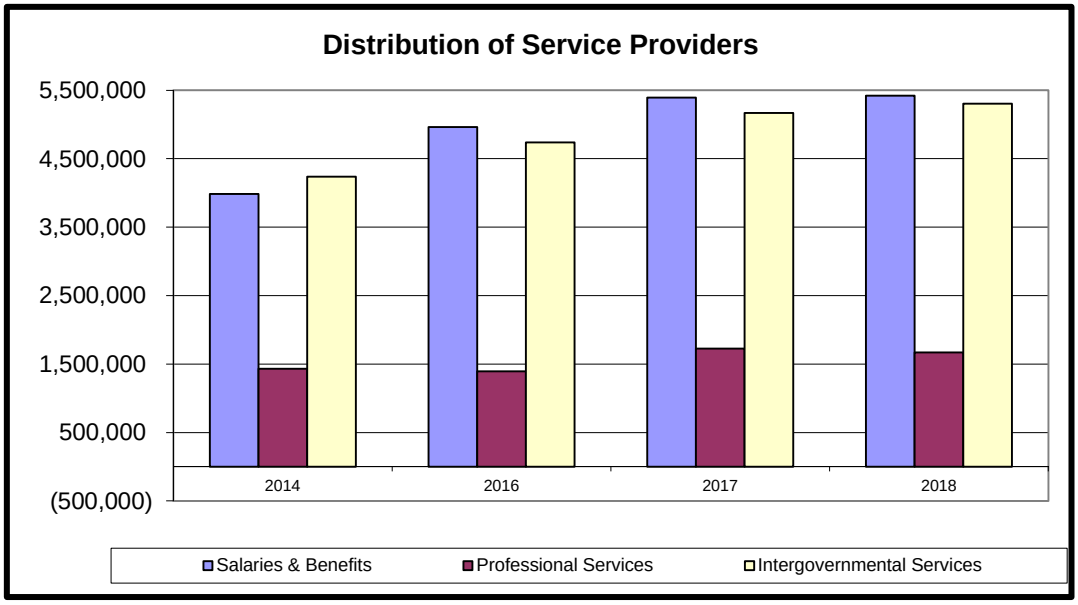
Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Public Works										
Administration										
Plan Review & Inspection	29,898	29,719	15,000	27,110	25,000	10,000		25,500	500	2.00%
Transportation Planning										
Traffic Counts	3,915	-	8,000	1,440	8,000	-		8,000	-	0.00%
Transportation Studies & Concurrer	20,186	11,549	20,000	17,588	20,000	-		20,000	-	0.00%
Legal Services		3,060	-	406	410	418		420	-	0.00%
Street Maintenance										
Tree Removal	5,186	-	10,000	-	10,000	-		10,200	200	2.00%
Other Snow Removal	-	-	3,600	-	3,600	-		3,670	70	1.94%
Backflow Prevention	2,754	-	1,000	900	920	(80)		940	20	2.17%
General Street Contracts	621	225	350	-	350	-		360	10	2.86%
Landscape Services	-	18,558	70,000	-	70,000	-		71,400	1,400	2.00%
Waste Recycling Program										
Waste Reduction & Recycling Even	79,020	62,247	65,000	44,372	58,070	(6,930)		52,430	(5,640)	-9.71%
Franchise Consultant	8,248	158	4,400	-	4,400	-		-	(4,400)	-100.00%
Pugest Sound Clean Air Agency	-	14,561	17,390	17,391	17,600	210		17,950	350	1.99%
Lake Management										
Acquatic Plant Evaluation	2,921	9,193	-	2,020	2,790	2,790		2,790	-	0.00%
Acquatic Plant Treatment	4,540	-	10,000	12,779	13,000	3,000		8,100	(4,900)	-37.69%
Education Program	5,922	1,919	5,000	-	5,000	-		5,000	-	0.00%
Surface Water Management										
Street Sweeping	36,538	51,371	46,600	39,846	40,680	(5,920)		41,490	810	1.99%
Vactoring	91,734	49,905	90,000	39,548	40,380	(49,620)		41,190	810	2.01%
Grounds & Ponds Maintenance	25,793	30,050	30,000	-	30,000	-		30,600	600	2.00%
Tree Removal	-	-	3,000	-	3,000	-		3,060	60	2.00%
Fencing Repair Contracts	-	3,895	10,000	-	50,000	40,000		15,000	(35,000)	-70.00%
Miscellaneous Contracts	8,740	13,046	10,820	9,559	15,580	4,760		15,900	320	2.05%
NPDES Monitoring & Assessment	-	-	16,200	-	16,200	-		16,520	320	1.98%
NPDES Training	-	-	2,000	-	2,000	-		2,040	40	2.00%
	326,119	**299,456**	**438,360**	**212,958**	**436,980**	**(1,380)**	**-0.3%**	**392,560**	**(44,420)**	**-10.17%**
Total Professional Services	**1,429,657**	**1,571,041**	**1,771,520**	**1,395,928**	**1,725,190**	**(46,330)**	**-2.6%**	**1,668,910**	**(56,280)**	**-3.26%**

Budget Summary: Intergovernmental Services by Department

Description	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
City Manager									
Economic Development									
Other Intergovernmental Services	100	-	-	-	-		-	-	
City Clerk									
General Election Costs	849	34,576	34,576	55,200	20,624		35,200	(21,101)	
Voter Registration Costs	38,855	45,000	45,000	45,000	-		45,000	45,000	
	39,804	**79,576**	**79,576**	**100,200**	**20,624**	**25.9%**	**80,200**	**23,899**	**23.9%**
Community Development									
ILA-Covington Bldg Off & Plan Revi	35,876	40,000	38,650	46,451	6,451		47,380	8,730	
Fire Marshal	39,000	50,000	32,170	50,000	-		51,000	18,830	
	74,876	**90,000**	**70,820**	**96,451**	**6,451**	**7.2%**	**98,380**	**27,560**	**28.6%**
Finance									
Annual State Audit	38,238	40,000	38,875	40,000	-		40,000	(11,833)	
Business Licensing Services	-	200	-	-	(200)		-	-	
Dept. of Licensing	3,625	2,400	2,713	2,770	370		2,830	117	
Dept. of Revenue	901	-	-	-	-		-	-	
	42,764	**42,600**	**41,587**	**42,770**	**170**	**0.4%**	**42,830**	**(11,716)**	**-27.4%**
Parks & Recreation									
Parks Maintenance									
Licenses and Permits	155	210	88	90	(120)		90	2	
Event Concessions									
Licenses and Permits	573	600	480	600	-		610	130	
Maple Valley Days									
KC - Signage and Barricades	-	4,020	4,442	4,020	-		4,100	(342)	
Independence Day Event									
Police Contracting	-	1,500	-	1,500	-		1,530	1,530	
Lake Wilderness Lodge									
Other Licenses & Permits	163	190	189	190	-		190	1	
Lake Wilderness Golf Course									
Other Licenses & Permits	-	-	167	170	170		170	3	
	891	**6,520**	**5,366**	**6,570**	**50**	**0.8%**	**6,690**	**1,324**	**20.2%**
Public Safety									
Police									
Police Contract (Base)	3,638,406	4,003,280	4,003,280	4,342,490	339,210		4,472,760	973,053	
Police Contract (PY Reconciliation)	(83,798)	-	23,699	-	-		-	(23,699)	
Party Patrol	4,750	5,000	1,736	5,000	-		5,100	3,364	
Arson Investigation Services	18,884	21,060	26,277	21,060	-		21,480	(4,797)	
Animal Control Services	43,304	51,100	21,233	51,100	-		52,120	30,887	
Work History Check	23	30	-	30	-		30	30	
Jail									
Enumclaw	2,714	2,000	-	2,000	-		2,040	2,040	
Enumclaw-Interpreter	-	-	-	-	-		-	-	
Issaquah	49	1,000	-	1,000	-		1,020	1,020	
Kent	160,120	190,000	111,480	113,820	(76,180)		116,100	4,620	
Kent Court-Startup	-	-	-	-	-		-	-	
King County	1,134	2,000	4,561	2,000	-		2,040	(2,521)	
Okanogan	7,543	2,000	-	2,000	-		2,040	2,040	
Yakima	-	2,000	11,656	11,900	9,900		12,140	484	
Municipal Court									
Court Services	175,000	200,000	200,000	204,200	4,200		208,280	8,280	
Juror Fees	1,941	2,190	3,103	3,170	980		3,230	127	
Interpreter Services	1,650	2,440	-	2,440	-		2,490	2,490	
	3,971,720	**4,484,100**	**4,407,025**	**4,762,210**	**278,110**	**6.2%**	**4,900,870**	**997,419**	**20.9%**

Budget Summary: Intergovernmental Services by Department

Description	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Public Works									
Administration									
Other Licenses & Permits	-	-	64	70	70		70	6	
Administration									
WA State Audit Services	4,087	-	3,644	-	-		-	(3,644)	
Streets									
INTERGOVERNMENTAL SVCS-KI	7,282	9,880	-	9,880	-		10,080	10,080	
Roadside-Intergovernmental Svcs	-	2,200	-	2,200	-		2,240	2,240	
Traffic Signs	20,914	25,000	23,951	24,454	(546)		24,940	989	
Traffic Pavement Markings	11,698	17,000	-	17,000	-		17,340	17,340	
Traffic Investigations	-	500	-	500	-		510	510	
Traffic Projects	902	1,220	-	1,220	-		1,240	1,240	
Street Maintenance	248	-	528	540	540		550	22	
Lake Management									
KC Lake Wilderness Technical Serv	1,310	3,500	-	6,000	2,500		6,000	6,000	
Pipe/Lucerne Hydrillia	-	2,000	-	2,000	-		2,040	2,040	
Pipe/Lucerne Lake Stewardship	13,650	14,700	-	13,750	(950)		14,430	14,430	
Lake Wilderness Stewardship	9,635	10,250	-	9,550	(700)		10,000	10,000	
Beach Monitoring	6,479	8,000	-	7,430	(570)		7,750	7,750	
Other Licenses & Permits	261	-	348	550	550		550	202	
Surface Water Management									
KC Services	-	5,000	-	810	(4,190)		830	830	
KC Billing & Collection	17,210	24,500	18,299	18,680	(5,820)		30,050	11,751	
KC Debt Service	46,595	32,650	42,641	3,140	(29,510)		3,140	(39,501)	
KC Technical Services	-	5,000	795	5,000	-		5,100	4,305	
State Department of Ecology Permit	28,817	30,000	40,258	30,000	-		30,600	(9,658)	
KC WRIA 8 Agreement	1,061	1,060	482	1,060	-		1,080	598	
KC WRIA 9 Agreement	6,317	6,510	2,892	6,510	-		6,640	3,748	
	176,465	**198,970**	**133,903**	**160,344**	**(38,626)**	**-19.4%**	**175,180**	**41,277**	**25.7%**
Total Intergovernmental Services	**4,306,519**	**4,901,766**	**4,738,277**	**5,168,545**	**266,779**	**5.4%**	**5,304,150**	**135,605**	**2.6%**



City Council

City Council

The City Council consists of seven elected representatives from the City of Maple Valley. The Council establishes policy direction for the City, enacts ordinances and resolutions, maintains relationships and contact with local, state, regional and national associations, and generally provides visionary leadership for the City and public policy direction to the City Manager.

The non-partisan seven-member City Council is elected at-large to four-year staggered terms. The Council chooses a Mayor and Deputy Mayor from among its members to serve two-year terms. The Mayor's responsibility is to preside at the meetings of the Council, sign legal documents on behalf of the Council, issue proclamations and represent the City at ceremonial and official events. In the absence of the Mayor, the Deputy Mayor performs these functions. The Council appoints a City Manager. It is the responsibility of the City Manager to carry out the policy direction of the Council established during Council meetings and to oversee and implement day-to-day operations of the City Administration.

The City Council also appoints various boards and commissions to maximize citizen input into the legislative process and to receive recommendations regarding specific policy options. These include the Planning Commission, Library Advisory Board, Public Arts Commission, Legacy Site Task Force and the Parks and Recreation Commission, as well as other ad hoc committees as required.

The City Council also has three of its own subcommittees, each composed of three members who rotate over time. One is the Audit Committee, which meets twice per month to review all City expenditures. There is also the Public Safety Oversight Committee, which meets every two months to make recommendations to the full Council regarding police and public safety services. Lastly the Council recently appointed an Economic Development subcommittee to make recommendations about next steps.

Councilors also represent the City in various multi-jurisdictional bodies of elected officials such as the Sound Cities Association (SCA), the Puget Sound Regional Council (PSRC) and the Association of Washington Cities (AWC).

City Council responsibilities include:

- Set the city's strategic direction and overall goals
- Enact municipal laws
- Approve long-term capital improvement projects and funding options
- Evaluate current and future revenue sources to fund public services
- Engage the community, through open communication
- Maintain a regional presence and influence

2016 Major Accomplishments

- Adopted the City's updated Comprehensive Plan, setting the vision for the next 20 years
- Adopted new zoning regulation to implement the Comprehensive Plan
- Sent a parks bond measure to voters for consideration
- Approved construction of a new Disc Golf course
- Adopted 6 year Transportation Improvement Plan
- Established the Legacy Site Task Force
- Supported the construction of the High School and Lake Wilderness Elementary School
- Hired a new City Manager

2017/2018 Goals and Objectives

- Take next steps in moving Economic Development forward in the City
- Complete the annexation of Rainer Ridge
- Accept and implement plans to develop the Legacy Site
- Present a revised parks bond option to the voters for consideration
- Determine future plans for the city owned Lake Wilderness Golf Course

Expenditure Budget: Department Summary

City Council

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Positions	7	7	7	7	7			7		
Expenditures by Object										
Salaries & Benefits	52,481	53,523	53,420	54,687	53,420	-	0.0%	53,420	-	0.0%
Supplies & Services	64,339	54,366	70,924	101,324	113,660	42,736	60.3%	104,510	(9,150)	-8.1%
Total City Council	**116,820**	**107,890**	**124,344**	**156,011**	**167,080**	**42,736**	**34.4%**	**157,930**	**(9,150)**	**-5.5%**

Changes from 2016 Budget

Supplies (Amount based on actual usage)	6,340
Information Services, Telephone and Postage (Based on actual usage)	37,806
Other Services & Charges (Based on actual usage)	(1,540)
Miscellaneous (Sound Cities Association increase from $14,960 to $15,310.)	350
	42,736

Changes from 2017 Budget

Supplies (Amount based on actual usage)	(5,940)
Information Services, Telephone and Postage (Based on actual usage)	(4,400)
Other Services & Charges (Based on actual usage)	130
Miscellaneous (Sound Cities Association increase from $15,310 to $15,620; AWC increase from $17,130 to $17,470 based on population and assessed valuation; Puget Sound Regional Council increase from $7,340 to $7,490.)	800
	(9,150)

Workload Indicators			***2015 Benchmark @***			
Expenditure Oversight	16,722,786	17,325,454	27,097,529	20,393,649	29,568,622	33,724,158
Council Meetings Held	42	45		45		
Ordinances & Resolutions Enacted	68	73		80		

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
City Council							
SALARIES	48,675	49,618	49,500	49,770	49,500	49,500	001-1101000-51160-110100
Mayor					9,900	9,900	
Councilors (6)					39,600	39,600	
BENEFITS	3,806	3,906	3,920	4,389	3,920	3,920	001-1101000-51160-210100
OFFICE AND OPERATING SUPPLIES	557	594	1,500	1,037	1,060	1,080	001-1101000-51160-310010
MEALS & REFRESHMENTS	1,591	3,118	1,390	2,126	2,170	2,210	001-1101000-51160-310030
SMALL TOOLS & MINOR EQUIPMENT	-	-	100	99	100	100	001-1101000-51160-350100
INFORMATION SERVICES	7,661	523	1,824	23,516	39,630	35,230	001-1101000-51160-419920
POSTAGE	103	162	110	145	150	150	001-1101000-51160-420200
TRAVEL	1,399	834	2,100	1,899	2,100	2,140	001-1101000-51160-430100
MEALS AND LODGING	3,229	1,403	7,000	3,684	7,000	7,140	001-1101000-51160-430200
TRAINING	1,855	1,570	3,500	8,262	3,500	3,570	001-1101000-51160-490250
ADVERTISING	-	563	500	275	280	290	001-1101000-51160-410100
IT EQUIPMENT REPLACEMENT	214	1,167	1,170	3,193	3,250	3,290	001-1101000-51160-459200
INSURANCE							
Liability	2,315	2,115	2,150	2,326	2,460	2,510	001-1101000-51160-460100
MISCELLANEOUS							
Sound Cities	13,385	14,511	14,960	14,956	15,310	15,620	001-1101000-51160-490113
AWC	16,251	16,635	17,130	17,128	17,130	17,470	001-1101000-51160-490111
Puget Sound Regional Council	7,338	3,948	7,340	12,018	7,340	7,490	001-1101000-51160-490112
Miscellaneous	266	1,256	500	3,000	500	510	001-1101000-51160-499900
Dues & Memberships	50	-	100	133	100	100	001-1101000-51160-490100
Volunteer Recognition Program							
MEALS & REFRESHMENTS	2,311	3,943	-	-	6,000	-	001-1101010-51160-310030
Council Retreat							
MEALS & REFRESHMENTS	-	778	-	1,384	-	-	001-1101020-51160-310030
PROFESSIONAL SERVICES	4,225	-	8,000	3,597	4,000	4,000	001-1101020-51160-411000
RENTALS & LEASES	-	-	-	481	-	-	001-1101020-51160-451000
Town Hall Meeting							
OFFICE AND OPERATING SUPPLIES	-	43	-	43	-	-	001-1101030-51160-310010
MEALS & REFRESHMENTS	-	452	-	750	-	-	001-1101030-51160-310030
ADVERTISING	-	258	-	1,272	-	-	001-1101030-51160-410100
MISCELLANEOUS		494	1,550	-	1,580	1,610	001-1101030-51160-499900
City Art Show							
SALARIES	-	-	-	392	-	-	001-1101040-51160-110100
BENEFITS	-	-	-	137	-	-	001-1101040-51160-210100
TOTAL CITY COUNCIL	**116,820**	**107,890**	**124,344**	**156,011**	**167,080**	**157,930**	

The City of

MAPLE VALLEY

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City Manager

City Manager

The City Manager is the Chief Executive of the City. He or she is appointed by the City Council to receive and implement policy direction from the Council as established at Council meetings. The City Manager is responsible for the entire operation of the City's administration and directly oversees divisions as identified below as primary services. He or she hires department heads, makes decisions regarding how policy will be executed and recommends a biennial City budget to the Council for their review and prioritization.

Primary Services

City Manager's Office

The City Manager's Office maintains working day-to-day relationships with other governmental jurisdictions at the local, County, State and Federal levels. He or she identifies potential resources to assist the City in accomplishing improvements in infrastructure and other areas. The City Manager also maintains strong relations with local community interest groups, the press and citizens/residents. The Office of the City Manager is responsible for ensuring that the City delivers services in the most cost effective and efficient manner and that the City is anticipating and preparing today for its future challenges. One of the most important functions of the City Manager is advising the City Council and making recommendations on emerging issues. The City Manager's Office undertakes a variety of special projects that do not fit within any single City department such as economic development, emergency operations and real estate transactions.

Human Resource's Department

The Human Resource's department is responsible for the fair and consistent administration of the City's Personnel policies and programs in order to ensure quality services both to City personnel and external customers. Human Resource related functions include but are not limited to: Policy development, dissemination and administration, recruitment, staffing, training & professional development, employee relations, benefits, volunteer coordination, risk management and the employee wellness program.

The Human Resources Manager serves as the City's Risk Manager and is the management representative on the City's employee safety committee.

City Clerk's Office

The City Clerk's Office maintains the City's official records, provides statutorily required City Clerk functions in support of the City Council and City Manager, and addresses public disclosure inquiries. The Department assists both the City Council and the staff in the development and establishment of public policy. It also coordinates the City Council agenda schedule process and City Council/citizen requests. The department produces and distributes the City Council, Planning Commission, and Library Advisory Board agenda packets; follows-up on legislative actions as required by State statutes and City codes; and provides staff assistance to the Planning Commission, Library Advisory Board and other city boards as needed. The department is responsible for ensuring that the City's original public documents and records are organized, maintained, and protected according to State statutes and established records management and archiving practices. The Office of the City Clerk is a Designated Agent of the Department of State for accepting applications for U.S. Passports, provides free Notary services, and issues pet and peddler's licenses. The Department ensures that citizens have access to information on legislative activities, encourages citizen participation in governmental processes, maintains the City's website and Facebook page, as well as produces the City's newsletter, the Maple Valley Leaves. The City Clerk acts as the City Public Information Officer and Emergency Manager. The City Clerk's Office also provides support for all City elections.

City Attorney's Office

The contracted City Attorney provides and/or manages all aspects of legal services for the City, including reviewing ordinances and resolutions for correct legal form and appropriate legal language, preparing and reviewing contracts and interlocal agreements, attending City Council meetings, providing legal opinions on land use issues and other municipal matters, and representing the City in lawsuits and appeals filed by and against the City. The City Attorney manages the contract for the City's Prosecution Services, which is provided by outside legal counsel. The Prosecuting Attorney provides all manner of Prosecution Services for the City, including representing the City with respect to pretrial hearings, pretrial motions, bench trials, and jury trials. The City Attorney manages outside counsel with respect to specialized legal services, which services are provided by contract. Such services include on-call contractual relationships with attorneys and/or law firms for overflow legal work, litigation, and work in specialized areas of law.

2016 Major Accomplishments

- Responsibly managed city operations while increasing reserve balances
- Significant steps taken to improve relationships with community partners
- Completed re-write of the City's Comprehensive Emergency Management Plan
- Hired a new Finance Director
- Hired a new Public Works and Community Development Director

2017 and 2018 Goals and Objectives to meet Council Priorities

- Find opportunities to partner with the Port of Seattle or other potential developer to purchase and develop the property owned by King County next to the High School
- Move town center development forward
- Deliver the Legacy Site Task Force recommendation to Council for implementation
- Deliver a completed Summit Park and Ballfields and Lake Wilderness Elementary Ballfield with revenue received by the parks bond going to voters in February
- Implement improvements to Lake Wilderness Golf Course as determined by the City Council and community outreach process

City Manager

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Positions	6.75	6.75	6.75	6.75	8.25			8.25		
Expenditures by Object										
Salaries & Benefits	681,312	740,420	971,132	990,401	973,780	2,648	0.3%	1,012,080	38,300	3.9%
Supplies & Services	549,796	482,502	650,237	533,944	672,850	22,613	3.5%	626,130	(46,720)	-6.9%
Intergovernmental Services	38,821	39,704	79,576	79,576	100,200	20,624	25.9%	80,200	(20,000)	-20.0%
Total City Manager	**1,269,929**	**1,262,626**	**1,700,945**	**1,603,921**	**1,746,830**	**45,885**	**2.7%**	**1,718,410**	**(28,420)**	**-1.6%**

Changes from 2016 Budget

Salaries (Amount reflects a 1.8% cost of living allowance (COLA) and 3.0% merit pay increase.)	(50,262)
Benefits (Amount reflects an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums and the addtion of two new staff positions)	52,910
Supplies (Based on actual usage)	960
Professional Services 2016 (Economic Development, $20,000 General lobbyist, $51,000; Budgeting by Priorities consultant completion of work, $25,000, miscellaneous consulting, $15,000; Public Arts Commission consulting, $6,227; human resources consultant, $5,000; HR investigations, $7,500; FSA account administrator, $1,270; municipal code update, $9,000; document imaging / records disposal, $11,000; newsletter, $7,500; outside legal counsel, $183,352.)	(341,850)
Professional Services 2017 (General lobbyist, $52,070; Public Arts Commission consulting, $6,240; HR investigations, $5,000; Wage & Salary Survey, $30,000; Community Survey, $6,000; FSA account administrator, $1,500; municipal code update, $3,500; document imaging / records disposal, $25,000; newsletter, $3,000; outside legal counsel, $187,200.)	319,510
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	24,997
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	18,766
Intergovernmental Services 2016 (Election costs estimated based on cost of general election in 2016 for voter Councilor elections and special election for approved bond funding, $34,576; Voter registration services, $45,000.)	(79,576)
Intergovernmental Services 2017 (Election costs estimated based on cost of general election in 2017 for voter Councilor elections and special election for approved bond funding, $55,200; Voter registration services, $45,000.)	100,200
	45,885

Changes from 2017 Budget

Salaries (Amount reflects a 1.6% cost of living allowance (COLA) and 3.0% merit pay increase.)	32,470
Benefits (Amounts an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	5,830
Supplies (Based on actual usage)	110
Professional Services 2017 (General lobbyist, $52,070; Public Arts Commission consulting, $6,240; HR investigations, $5,000; Wage & Salary Survey, $30,000; Community Survey, $6,000; FSA account administrator, $1,500; municipal code update, $3,500; document imaging / records disposal, $25,000; newsletter, $3,000; outside legal counsel, $187,200.)	(319,510)
Professional Services 2018 (General lobbyist, $53,110; Public Arts Commission consulting, $6,360; HR investigations, $5,000; FSA account administrator, $1,550; municipal code update, $3,570; document imaging / records disposal, $25,000; newsletter, $3,100; outside legal counsel, $190,940)	288,630
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	(8,080)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(8,600)
Intergovernmental Services 2017 (Election costs estimated based on cost of general election in 2017 for voter Councilor elections and special election for approved bond funding, $55,200; Voter registration services, $45,000.)	(100,200)
Intergovernmental Services 2018 (Election costs estimated based on cost of general election in 2017 for voter Councilor elections and special election for approved bond funding, $35,200; Voter registration services, $45,000.)	80,200
	(28,420)

City Manager, continued

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Program Enhancements										
Economic Development Manager					127,283			129,238		
Human Resources Analyst					51,282			48,782		
Comprehensive Wage & Salary Survey					30,000			-		
					208,565			**178,020**		
Workload Indicators										
City Expenditures Managed	16,722,786	17,325,454		20,393,649	29,568,622			33,724,158		
City Employees Managed (FTE)	40.0	41.5		42.8	47.0			45.0		
Council Meetings Supported	42	45		45						
Passports Processed	157	413		267						
Pet Licenses Issued	145	132		199						
Public Disclosure Requests	168	154		156						
Contracts/Amendments Processed	88	160		113						
Website Postings	1,800	2,228		1,846						
Personnel Actions Processed	445			491						
Staff Training Expenditures	16,933	21,554		30,868						
Performance Measures			***2015 Benchmark @***							
Expenditures / City FTE	$ 418,070	$ 405,274	$ 460,306	$ 477,044	$ 629,120			$ 717,535		(1)
General Fund Expenditures / Capita	$ 450	$ 11,053,118	$ 516	$ 496	$ 546			$ 546		(2)
Total Expenditures / Capita	$ 690	$ 701	$ 952	$ 826	$ 1,192			$ 1,352		(2)
Staff Training Costs / FTE	$ 920	$ 829		$ 1,002	$ 1,440			$ 1,479		(3)
Legal Expenditures per Capita	$ 6.78	$ 6.51		$ 7.43	$ 7.56			$ 7.66		(4)
Legal as % of Total City Expenditure	1.0%	0.9%		0.9%	0.6%			0.6%		(4)
Insurance Losses / Worker Hour	0.08	0.07	0.12	-						(5)

(1) Expenditures per employees is a way of showing the productivity. Increasing expenditures per employee indicates improved efficiencies with existing staff assuming a greater level of expenditure management.

(2) Expenditures per capita shows how much the City spends for each citizen. General Fund expenditures per capita are substantially less than the benchmark showing that the City with an expanded tax base could be providing expanded services. Total expenditures per capita are also less than the benchmark reflecting a lower ability of City resources available for funding of expenditures.

(3) Staff training costs have been lower than the benchmark, but current benchmark data is not available. Much of the City's training is low or no-cost training opportunities through resources provided by the Washington Cities Insurance Authority (WCIA) and the Association of Washington Cities (AWC), but the training budget has been improved.

(4) Legal expenditures per capita and as a percent of total expenditures historically below the benchmark. The lower expenditures per capita in 2013 reflect a contract attorney being less expensive than a full time in house City Attorney.

(5) The City of Maple Valley is a member of the Washington Cities Insurance Authority (WCIA) which provides insurance services for over 100 cities in Washington state. The WCIA keeps track of statistics for groups of entities. The City of Maple Valley is a member of Group 1 which includes 36 cities. The benchmark above is the cost per worker hour from 2009 to 2014.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

City Manager

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
CITY MANAGER'S OFFICE								
SALARIES		220,802	225,605	226,440	228,781	321,280	335,490	001-1201000-51310-110100
City Manager	1.00					172,389	180,401	
Executive Assistant	1.00					53,068	54,618	
Economic Development Manager	1.00		-	-	-	95,820	100,471	
Car Allowance		-	-	5,400	5,400	5,510	5,620	001-1201000-51310-160010
COBRA			-	9,581	9,581	4,880	-	001-1201000-51310-210200
Severance			-	188,882	188,882	-	-	001-1201000-51310-250100
Leave Payout			-	21,759	21,759	-	-	001-1201000-51310-250200
BENEFITS		67,762	73,115	75,870	80,259	104,210	108,420	001-1201000-51310-210100
OFFICE AND OPERATING SUPPLIES		729	741	660	1,212	1,040	1,040	001-1201000-51310-310010
MEALS & REFRESHMENTS		1,803	1,592	1,610	2,500	2,550	2,600	001-1201000-51310-310030
SMALL TOOLS & MINOR EQUIPMENT		533	7	-	1,039	1,060	1,080	001-1201000-51310-350100
PROFESSIONAL SERVICES								
General Lobbyist		6,000	21,000	51,000	32,000	52,070	53,110	001-1201000-51310-412080
Community Survey		9,510	9,805	-	-	6,000	-	001-1201000-51310-412090
Miscellaneous Consulting		3,589	-	40,000	16,000	-	-	001-1201000-51310-410901
INFORMATION SERVICES		24,402	23,993	29,053	29,593	53,390	44,630	001-1201000-51310-419920
POSTAGE		459	235	240	3,171	900	1,580	001-1201000-51310-420200
TRAVEL		863	135	1,000	19	20	20	001-1201000-51310-430100
MEALS AND LODGING		3,931	456	4,000	1,269	4,000	4,080	001-1201000-51310-430200
TRAINING		1,724	2,596	1,500	1,794	1,830	1,870	001-1201000-51310-490250
ADVERTISING		1,332	1,838	650	(48)	300	310	001-1201000-51310-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	001-1201000-51310-451020
BUILDING RENTAL		53,387	53,906	55,710	55,710	44,600	45,490	001-1201000-51310-451010
IT EQUIPMENT REPLACEMENT		3,695	2,927	3,230	3,002	2,460	3,130	001-1201000-51310-459200
INSURANCE								
Liability		3,473	3,229	3,290	3,567	3,780	3,860	001-1201000-51310-460100
MISCELLANEOUS								
Dues & Subscriptions		10,943	2,406	12,000	8,492	8,670	8,840	001-1201000-51310-490100
Printing & Binding			-	-	23	20	20	001-1201000-51310-490210
Background Checks		20	-	-	-	-	-	001-1201000-51310-490230
Other Miscellaneous			-	-	235	240	240	001-1201000-51310-499900
Economic Development								
MEALS & REFRESHMENTS		-	647	880	-	-	-	001-1201010-55870-310030
ADVERTISING			1,046	-	-	-	-	001-1201010-55870-410100
PROFESSIONAL SERVICES		47,136	10,942	20,000	-	-	-	001-1201010-55870-411010
DUES, SUBSCRIPTIONS & MEMBERSHIPS		-	-	-	6,667	6,810	6,950	001-1201010-55870-490100
OTHER INTERGOVERNMENTAL SERVICES			100	-	-	-	-	001-1201010-55870-516100

City Manager, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Chamber of Commerce							
BENEFITS	5	5	-	2	-	-	001-1202010-51320-210100
RENTALS AND LEASES	-	-	-	-	-	-	001-1202010-51320-451000
Lodge Rental Subsidy	3,465	3,465	3,530	3,465	3,540	3,610	001-1202010-51320-451011
PRINTING AND BINDING							
Chamber of Commerce Directory	2,500	2,500	2,500	2,500	2,500	2,550	001-1202010-51320-490210
Public Arts Commission							
MEALS & REFRESHMENTS	-	39	-	-	-	-	001-1202020-51320-310030
PROFESSIONAL SERVICES	10,169	3,323	6,230	6,230	6,240	6,360	001-1202020-51320-411000
Maple Valley Creative Arts Council							
PROFESSIONAL SERVICES	5,000	-	-	-	-	-	001-1202030-51320-410900
TOTAL CITY MANAGER'S OFFICE	**483,233**	**445,850**	**765,215**	**713,273**	**638,070**	**641,070**	

City Manager, continued

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
HUMAN RESOURCES								
SALARIES		62,720	72,983	65,680	76,483	122,960	130,160	001-1301000-51810-110100
Human Resource Manager	0.75					69,761	73,003	
Human Resource Generalist	0.50					35,506	38,954	
Executive Assistant	0.25					17,689	18,206	
BENEFITS		18,450	22,231	20,940	24,690	41,500	43,430	001-1301000-51810-210100
OFFICE AND OPERATING SUPPLIES		345	225	250	429	400	400	001-1301000-51810-310010
BOOKS AND SOFTWARE		-	-	-	-	250	250	001-1301000-51810-350200
MEALS & REFRESHMENTS		142	37	50	-	-	-	001-1301000-51810-310030
SMALL TOOLS & MINOR EQUIPMENT		380	-	-	69	70	70	001-1301000-51810-350100
PROFESSIONAL SERVICES								
Human Resource Consultant		-	-	5,000	-	-	-	001-1301000-51810-411000
Legal Investigation Services		7,759	-	7,500	-	5,000	5,000	001-1301000-51810-411020
Wage & Salary Survey		-	-	-	-	30,000	-	001-1301000-51810-411030
FSA Account Admin		1,731	1,390	1,270	1,160	1,500	1,550	001-1301000-51810-412041
INFORMATION SERVICES		16,695	17,153	20,986	14,736	27,990	21,680	001-1301000-51810-419920
POSTAGE		440	142	150	17	50	50	001-1301000-51810-420200
TRAVEL		-	95	100	-	250	300	001-1301000-51810-430100
MEALS AND LODGING		-	-	100	-	400	400	001-1301000-51810-430200
TRAINING								
Staff Training		-	25	1,000	-	1,000	1,500	001-1301000-51810-490250
Tuition Reimbursement		-	-	-	-	10,000	10,000	001-1301000-51810-490251
ADVERTISING		156	695	940	-	800	800	001-1301000-51810-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	001-1301000-51810-451020
BUILDING RENTAL		11,541	11,654	12,050	12,050	11,850	12,090	001-1301000-51810-451010
IT EQUIPMENT REPLACEMENT		1,859	1,748	1,830	1,644	2,080	2,770	001-1301000-51810-459200
INSURANCE								
Liability		1,318	1,211	1,230	1,474	1,560	1,590	001-1301000-51810-460100
MISCELLANEOUS								
Dues and Subscriptions		498	487	600	719	1,500	1,500	001-1301000-51810-490100
Employee Recognition Program								
OFFICE AND OPERATING SUPPLIES		-	381	190	338	350	360	001-1301010-51790-310010
MEALS & REFRESHMENTS			242	-	488	900	900	001-1301010-51790-310030
MISCELLANEOUS		2,022	359	3,500	451	2,100	2,100	001-1301010-51790-499900
Wellness Program								
OFFICE AND OPERATING SUPPLIES		-	1,088	260	210	210	210	001-1301020-51790-310010
MEALS & REFRESHMENTS		118	494	300	348	100	100	001-1301020-51790-310030
MISCELLANEOUS		469	418	1,330	1,330	1,500	1,500	001-1301020-51790-499900
TOTAL HUMAN RESOURCES		**126,642**	**133,254**	**145,456**	**136,804**	**264,490**	**238,880**	

City Manager, continued

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
CITY CLERK'S OFFICE								
SALARIES		220,656	235,322	242,060	238,685	254,910	265,860	001-1401000-51130-110100
City Clerk	1.00					86,740	90,771	
Deputy City Clerk	1.00					67,196	70,319	
Administrative Assistant II	1.00					52,169	53,692	
Administrative Assistant I	1.00					48,808	51,077	
Overtime		6	-	-	-	-	-	001-1401000-51130-150010
BENEFITS		90,916	111,163	114,520	115,880	118,530	123,100	001-1401000-51130-210100
OFFICE AND OPERATING SUPPLIES		1,542	1,159	870	1,418	1,450	1,480	001-1401000-51130-310010
MEALS & REFRESHMENTS		14	195	110	66	70	70	001-1401000-51130-310030
BOOKS AND SOFTWARE		-	-	500	-	-	-	001-1401000-51130-350200
SMALL TOOLS & MINOR EQUIPMENT		2,510	237	2,000	189	190	190	001-1401000-51130-350100
PROFESSIONAL SERVICES								
Municipal Code Update		3,301	2,192	9,000	3,248	3,500	3,570	001-1401000-51130-412122
Records Management		9,420	9,688	11,000	3,223	25,000	25,000	001-1401000-51130-412121
INFORMATION SERVICES		51,321	51,462	64,068	46,555	78,800	70,830	001-1401000-51130-419920
POSTAGE		939	1,245	1,260	1,094	1,120	1,140	001-1401000-51130-420200
TRAVEL		706	960	1,000	1,496	1,530	1,560	001-1401000-51130-430100
MEALS AND LODGING		606	1,735	1,500	1,371	1,400	1,430	001-1401000-51130-430200
TRAINING		1,757	2,438	3,500	10,833	3,500	3,500	001-1401000-51130-490250
ADVERTISING		2,572	919	4,000	1,353	1,000	1,100	001-1401000-51130-410100
OFFICE EQUIPMENT RENTAL		-	196	200	456	470	480	001-1401000-51130-451020
BUILDING RENTAL		45,133	45,574	47,050	47,050	46,340	47,270	001-1401000-51130-451010
IT EQUIPMENT REPLACEMENT		7,834	7,378	7,340	6,077	6,500	7,900	001-1401000-51130-459200
INSURANCE								
Liability		6,952	6,367	6,480	7,020	7,150	7,290	001-1401000-51130-460100
MISCELLANEOUS								
Dues and Subscriptions		847	1,085	1,400	1,500	1,530	1,560	001-1401000-51130-490100
Recording Fees		550	490	1,600	499	510	520	001-1401000-51130-490220
Newsletter		4,543	2,873	7,500	2,453	3,000	3,100	001-1401010-51130-410900
Banking Fees		-	-	-	-	-	-	001-1401000-51130-412100
Background Checks		100	338	390	288	200	200	001-1401000-51130-490230
Miscellaneous		-	-	-	-	-	-	001-1401000-51130-499900
ELECTIONS								
INTERGOVERNMENTAL SERVICES								
General Election Costs		-	849	34,576	34,576	20,000	35,200	001-1402010-51440-512000
Special Election Costs			-	-	-	35,200	-	001-1402010-51440-512010
Voter Registration Costs		38,821	38,855	45,000	45,000	45,000	45,000	001-1402020-51490-512000
TOTAL CITY CLERK		**495,675**	**522,721**	**606,924**	**570,330**	**656,900**	**647,350**	

City Manager, continued

CITY ATTORNEY

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
PROFESSIONAL SERVICES							
Outside Legal Counsel/Litigation	163,793	160,801	183,350	183,350	187,200	190,940	001-1501000-51530-412123
INFORMATION SERVICES	62	-	-	163	170	170	001-1501000-51530-419920
MISCELLANEOUS							
Miscellaneous	525	-	-	-	-	-	001-1501000-51530-499900
TOTAL CITY ATTORNEY	**164,380**	**160,801**	**183,350**	**183,513**	**187,370**	**191,110**	
			-				
TOTAL CITY MANAGER	**1,269,929**	**1,262,626**	**1,700,945**	**1,603,921**	**1,746,830**	**1,718,410**	

The City of

MAPLE VALLEY

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Community Development

Community Development

The Community Development Department merged with the Public Works Department in 2013. Services include comprehensive planning, land use and development permitting, building permitting, inspections and code enforcement.

Primary Services

Comprehensive Planning
The City adopted its first comprehensive land use plan in November 1999 and its first major amendment was completed in 2005. Additional amendments were completed in 2008 and 2011 adopting a Parks & Recreation Element, updates to the Transportation and Land Use Elements and sub-area Plan for the Summit Place. The City's Planning Commission and City Council worked for over 14 months in 2015 and 2016 to complete a major update to its comprehensive plan. By State law, the City must periodically review and, if necessary, amend its comprehensive land use plan. Some amendments are initiated by the City in response to State law changes or City Council action, while others are proposed by private individuals. The Department works with the Planning Commission to form recommendations that then are transmitted to the City Council for action. The Department also bears the primary responsibility for implementing the goals and policies in the adopted plan.

Land Use Management
Land Use Management involves administering the City's land-use regulations, including land-use review of plats, design review of commercial and multi-family projects, State Environmental Policy Act (SEPA) threshold determinations, State and City shoreline regulation, and other land use requirements.

Building Plan Review and On-site Inspection
The Department is responsible for the review of all plans for site development and building construction or improvements. Field inspections are conducted for compliance with the approved plans, City and State requirements, and code interpretation. The City is currently partnering through an interlocal agreement with the cities of Covington and Black Diamond to share building division resources. The City of Covington has been providing the majority of the building

plan review for the Cities of Maple Valley and Covington while the City of Maple Valley has been providing the majority of field inspection work for all three cities.

Permitting, Public Information, and Code Enforcement
Community Development provides information to applicants and the general public about City development regulations. Integral to the department's operation is the tracking and issuance of permits. Answering telephone and customer counter questions, providing public notices about pending applications, facilitating public meetings, and in-field response to issues are essential components of the department's work.

2016 Major Accomplishments

- **Comprehensive Planning and Economic Development**
  - Completed the update of the City's Comprehensive Plan and submitted to the Washington State Department of Commerce and Puget Sound Regional Council (PSRC) for their review. Notice of certification by Puget Sound Regional Council was received on September 20, 2016.
  - Completed the update of the zoning map and development regulations in order to implement the Comprehensive Plan policies.
  - Complete minor code revisions to provide clarity, remove conflict, and to align with applicable state regulations.
  - Complete code revisions to incorporate Low Impact Development Principles as required under NPDES Municipal Stormwater requirements.

- **Building & Permitting Services Division**
  - Established a three city partnership between Maple Valley, Black Diamond, and Covington to share building review and inspection services.
  - Reviewed and approved the building and development plans for the new Tahoma High School and Lake Wilderness Elementary School.
  - Completed revision and standardization of City land use review submittal checklists.
  - Revised the building permit review process to review permits concurrently between departments in an effort to streamline processes and reduce review time.
  - Update building permit submittal checklists to provide clarity to developers and align more closely with code requirements.
  - Issued 39 new single-family building permits and 198 residential additions and remodels as of October 1, 2016.
  - Issued 22 new single-family building permits and 8 residential additions.
  - Issued 1 new commercial building permit and 9 minor additions and Tenant Improvements.

- **Quality City Services**
  - Complete project handouts, checklists and forms.
  - Updated the Community Development webpage with links to land-use and building permits forms that are fillable.

2017 Goals and Objectives to meet Council Priorities

- **Comprehensive Planning and Economic Development**
  - Complete review of the City's Sign Code with Planning Commission and Council.
  - Initiate full review of the City's Shoreline and Critical Area Ordinances.
  - Complete an analysis and update of the City's fee ordinance.

- **Building & Permitting Services Division**

  - Answer customer inquiries within 24 hours of receiving request.
  - Complete plan reviews within 2 weeks of receiving file.
  - Increase the number of over-the-counter permits available.
  - Issuing permits as soon as possible.
  - Performing inspections within 24 hours of receiving request.
  - Addressing code enforcement cases within 72 hours of receiving request.
  - Provide and explain regulations for developers at pre-application meetings.
  - Support and assist intradepartmental code enforcement efforts.

- **Quality City Services**

  - Implement online permitting to improve customer service.
  - Update the City's website to make it customer friendly and align with the City's restructured departments.

2018 Goals and Objectives to meet Council Priorities

- **Comprehensive Planning and Economic Development**
  - Complete a review of the update to the City's Shoreline Management Plan and Critical Area ordinances.
  - Initiate review of the zoning and site development requirements for the Legacy Site.
  - Complete minor code revisions to provide clarity, remove conflict, and to align with applicable state regulations.

- **Building & Permitting Services Division**

  - Answer customer inquiries within 24 hours of receiving request.
  - Complete plan reviews within 2 weeks of receiving file.
  - Increase the number of over-the-counter permits available.
  - Issuing permits as soon as possible.
  - Performing inspections within 24 hours of receiving request.
  - Addressing code enforcement cases within 72 hours of receiving request.
  - Provide and explain regulations for developers at pre-application meetings.
  - Support and assist intradepartmental code enforcement efforts.

- **Quality City Services**

  - Analyze the effectiveness and use of the City's online permitting system.

Community Development

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Positions	7.00	6.00	7.00	7.00	6.00			6.00		
Expenditures by Object										
Salaries & Benefits	633,531	610,437	593,160	599,076	590,720	(2,440)	-0.4%	605,850	15,130	2.6%
Supplies & Services	322,991	254,037	146,850	100,113	119,900	(26,950)	-18.4%	126,570	6,670	5.6%
Intergovernmental Services	40,915	74,876	90,000	70,820	96,451	6,451	7.2%	98,380	1,929	2.0%
Operating Capital	-	-	74,210	-	6,500	(67,710)	-91.2%	6,630	130	2.0%
Cost Allocation	63,453	22,055	139,248	81,454	142,295	3,047	2.2%	131,640	(10,655)	-7.5%
Total Community Develpment	**1,060,890**	**961,406**	**1,043,468**	**851,464**	**955,866**	**(87,602)**	**-8.4%**	**969,070**	**13,204**	**1.4%**

Changes from 2016 Budget

Salaries (Amount reflects a 1.8% cost of living allowance (COLA) and 3.0% merit pay increase. Includes removal of funding for Building Official position.)	(4,240)
Benefits (Amounts an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	1,800
Supplies (Based on actual usage)	1,240
Professional Services 2016 (Hearing Examiner, $10,000; banking fees, $4,120; and miscellaneous projects, $20,000.)	(34,120)
Professional Services 2017 (Hearing Examiner, $7,000; banking fees, $1,600; and miscellaneous projects, $10,000.)	18,600
Information Services, Telephone and Postage (Based on actual usage)	4,412
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(17,082)
Intergovernmental Services (Increase payment to Covington and Black Diamond for Building Official services under the three city ILA.)	6,451
Operating Capital budgeted in 2016 (TrakIt and Tyler integration, online permitting, TrakIt mobile solutions)	6,500
Cost Allocation	3,047
	(87,602)

Changes from 2017 Budget

Salaries (Amount reflects a 1.6% cost of living allowance (COLA) and 3.0% merit pay increase. Includes removal of funding for Building Official position.)	10,510
Benefits (Amounts an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	4,620
Supplies (Based on actual usage)	100
Professional Services 2017 (Hearing Examiner, $7,000; banking fees, $1,600; and miscellaneous projects, $10,000.)	(18,600)
Professional Services 2018 (Hearing Examiner, $7,140; banking fees, $1,630; and miscellaneous projects, $10,200.)	18,970
Travel, Meals & Lodging, and Training	120
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(4,575)
Intergovernmental Services (Increase payment to Covington and Black Diamond for Building Official services under the three city ILA.)	1,929
Operating Capital budgeted in 2016 (TrakIt and Tyler integration, online permitting, TrakIt mobile solutions)	130
	13,204

Community Development, continued

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Workload Indicators										
Planning Commission Meetings	19	19		37	25			25		
Lots Approved (#)	70	35		50	50			50		
Other Land Use Reviews	86	86		91	91			91		
SFR Permits Issued	169	33	70	30	50			35		
Other Residentail Permits Process	248	384		355	278			339		
Commercial	188	188		155	182			175		
Inspections	4,996	3,133		3,306	4,349			3,847		

Lots approved include multi family entitlements

Performance Measures			***2015 Benchmark @***						
Building Division Cost / $1,000 of New Construction	$ 11.71	$ 10.20	$ 15.34	$ 10.05	$ 10.62				(1)
Building Division Costs / Inspection	$ 105.83	$ 132.36	$ 133.28	$ 123.63	$ 99.34			$ 113.33	(2)

(1) Building Division cost per $1,000 of new construction has been substantially below the benchmark showing the efficiency of Maple Valley inspectors but also reflects the fact that much of Maple Valley's building activity is on speculative housing from registered plan sets. 2012 activity included a substantial amount of commercial new construction with no increase in staff.

(2) Building Division cost per inspection measures the cost effectiveness of building services. Recent years reflect the high level of commercial activity with the existing staff. Cities vary significantly in how they organize this function so no benchmark data is provided.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Community Development

PLANNING DIVISION

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES		202,770	239,053	238,070	232,419	226,070	235,430	001-2201000-55850-110100
Senior Planner	2.00					163,281	169,719	
Associate Planner	1.00					62,790	65,708	
BENEFITS		65,865	79,757	80,070	84,359	79,150	82,220	001-2201000-55850-210100
OFFICE AND OPERATING SUPPLIES		1,001	791	500	801	820	840	001-2201000-55850-310010
MEALS & REFRESHMENTS		39	52	100	-	100	100	001-2201000-55850-310030
BOOKS & SOFTWARE		-	-	100	-	-	-	001-2201000-55850-350200
SMALL TOOLS & MINOR EQUIPMENT		757	8	40	860	50	50	001-2201000-55850-350100
PROFESSIONAL SERVICES								
Hearing Examiner		5,138	4,125	10,000	3,300	7,000	7,140	001-2201000-55850-412124
Miscellaneous Projects		-	-	20,000	-	10,000	10,200	001-2201000-55850-410900
INFORMATION SERVICES		57,112	47,739	51,955	34,430	50,080	43,410	001-2201000-55850-419920
TELEPHONE		-	-	-	-	-	-	001-2201000-55850-420110
POSTAGE		256	39	150	16	50	50	001-2201000-55850-420200
TRAVEL		137	535	300	135	300	310	001-2201000-55850-430100
MEALS AND LODGING		97	1,219	500	498	500	510	001-2201000-55850-430200
TRAINING		-	3,021	1,500	802	1,500	1,530	001-2201000-55850-490250
ADVERTISING		1,810	1,408	2,000	1,580	2,000	2,040	001-2201000-55850-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	200	200	001-2201000-55850-451020
BUILDING RENTAL		30,070	30,364	31,340	31,340	41,280	42,100	001-2201000-55850-451010
IT EQUIPMENT REPLACEMENT		5,834	5,950	8,900	4,517	9,880	10,160	001-2201000-55850-459200
INSURANCE								
Liability		5,209	4,737	4,820	4,929	5,220	5,320	001-2201000-55850-460100
MISCELLANEOUS								
Dues & Subscriptions		294	-	1,270	-	1,270	1,300	001-2201000-55850-490100
Printing		-	-	2,000	-	-	-	001-2201000-55850-490210
Background Checks		10	-	-	16	10	10	001-2201000-55850-490230
Miscellaneous		-	-	-	5	10		001-2201000-55850-499900
OPERATING CAPITAL								
TrakIt and Tyler Integration		-	-	7,500	-	-	-	001-2201000-55850-640097
Online Permitting		-	-	64,010	-	6,500	6,630	001-2201000-55850-640098
TrakIt and mobile solutions		-	-	2,700	-	-	-	001-2201000-55850-640099
INTERGOVERNMENTAL SERVICES								
ILA-Covington Bldg Off & Plan Review		-	782	-	6,318	6,451	6,580	001-2201000-55850-513410
COST ALLOCATION								
Public Works Admin		41,679	18,263	24,790	-	25,310	25,820	001-2201000-55850-419510
Planning Division		(2,475)	-	-	-	-	-	001-2201000-55850-419030

Community Development, continued

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
COMPREHENSIVE PLAN								
SALARIES		-	17,980	-	2,976	-	-	001-2201010-55870-110100
BENEFITS		-	5,224	-	1,057	-	-	001-2201010-55870-210100
ADVERTISING		-	228	-	-	-	-	001-2201010-55870-410100
PROFESSIONAL SERVICES								
Comprehensive Plan		75,661	46,194	-	-	-	-	001-2201010-55870-411010
TOTAL PLANNING DIVISION		**491,265**	**507,665**	**552,815**	**410,526**	**473,751**	**481,950**	
Associated Revenue		60,289	54,065	75,550	51,689	69,770	70,825	
Percent Coverage		12%	11%	14%	13%	15%	15%	
BUILDING DIVISION								
SALARIES		269,710	195,536	199,250	199,911	207,010	208,160	001-2301000-55850-110100
Inspector/Code Enforcement Officer	2.00					143,513	143,584	
Permit Technician	1.00					63,500	64,574	
BENEFITS		95,187	72,887	75,770	78,355	78,490	80,040	001-2301000-55850-210100
OFFICE AND OPERATING SUPPLIES		1,713	978	1,000	1,259	1,290	1,320	001-2301000-55850-310010
MEALS & REFRESHMENTS		-	52	-	-	-	-	001-2301000-55850-310030
BOOKS AND SOFTWARE		-	-	1,300	-	200	200	001-2301000-55850-350200
SMALL TOOLS & MINOR EQUIPMENT		315	67	550	2,326	2,370	2,420	001-2301000-55850-350100
PROFESSIONAL SERVICES								
Contract Plan Review		675	-	-	-	-	-	001-2301000-55850-412140
INFORMATION SERVICES		62,040	48,313	53,573	45,455	59,970	55,330	001-2301000-55850-419920
POSTAGE		1,027	455	410	416	400	410	001-2301000-55850-420200
TRAVEL		-	141	500	220	500	510	001-2301000-55850-430100
MEALS AND LODGING		351	351	1,000	346	1,000	1,020	001-2301000-55850-430200
TRAINING		1,040	995	2,000	1,567	2,000	2,040	001-2301000-55850-490250
ADVERTISING		-	117	200	-	-	-	001-2301000-55850-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	001-2301000-55850-451020
BUILDING RENTAL		27,180	27,408	28,390	28,390	17,510	17,860	001-2301000-55850-451010
EQUIPMENT OPERATING		2,437	4,113	3,730	1,514	1,550	1,580	001-2301000-55850-419910
EQUIPMENT REPLACEMENT		10,700	4,329	7,230	3,750	3,750	7,230	001-2301000-55850-459100
IT EQUIPMENT REPLACEMENT		7,731	7,327	9,040	5,387	2,540	3,390	001-2301000-55850-459200
INSURANCE								
Liability		6,948	6,265	6,380	5,258	5,570	5,680	001-2301000-55850-460100
MISCELLANEOUS								
Dues & Subscriptions		390	230	310	127	310	320	001-2301000-55850-490100
Banking Fees		17,018	6,050	4,120	1,923	1,600	1,630	001-2301000-55850-412113
Miscellaneous		-	-	500	5	500	510	001-2301000-55850-499900

Community Development, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
BUILDING DIVISION, CONTINUED							
INTERGOVERNMENTAL SERVICES							
ILA-Covington Bldg Off & Plan Review	-	35,094	40,000	32,332	40,000	40,800	001-2301000-55850-513410
COST ALLOCATION							
Public Works Admin	24,249	3,793	5,150	-	5,260	5,370	001-2301000-55850-419510
TOTAL BUILDING DIVISION	**528,710**	**414,698**	**440,603**	**408,711**	**431,990**	**435,990**	
Associated Revenue	659,165	658,690	159,990	537,118	753,440	1,062,078	
Percent Coverage	125%	159%	36%	131%	174%	244%	
FIRE MARSHAL							
INFORMATION SERVICES	-	42	50	56	125	130	001-2401000-52420-419920
INTERGOVERNMENTAL SERVICES							
Fire Marshal	40,915	39,000	50,000	32,170	50,000	51,000	001-2401000-52420-514110
TOTAL FIRE MARSHAL	**40,915**	**39,042**	**50,050**	**32,226**	**50,125**	**51,130**	
Associated Revenue	45,765	38,947	44,910	39,937	41,630	42,463	
Percent Coverage	112%	100%	90%	124%	83%	83%	
TOTAL COMMUNITY DEVELOPMENT	**1,060,890**	**961,406**	**1,043,468**	**851,464**	**955,866**	**969,070**	
Associated Revenue	765,218	751,703	280,450	628,744	864,840	1,175,366	
Percent Coverage	72%	78%	27%	74%	90%	121%	

The City of

MAPLE VALLEY

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Finance

Finance

The Finance Department has primary responsibility for day to day management of the City's financial assets and resources, including budget monitoring, accounts payable, payroll, accounts receivable, investments, and fixed assets. Additionally, the Finance Department has responsibility for information technology, special licenses, and assisting with the business licensing process.

Primary Services

Budgeting and Financial Planning
Working with the City Manager, the Department develops the annual operating and capital budget and the six-year financial forecast including the six-year capital improvement program. It also provides budgetary control and reporting including the preparation of monthly financial reports. Quarterly reports and budget amendments are reviewed with the City Council. The department also provides research and advice on short and long-range financial strategies and manages the City's debt and investments portfolios.

Financial Operations
The Finance Department develops and maintains the City's accounting systems in accordance with the reporting requirements of the City and the Washington State Auditor's Office. This function includes the payment of claims and payroll and the staffing of the City Council's Audit Committee. The department also manages cash balances and makes overnight investment decisions; accumulates labor charges for cost allocation and project and grant billings; bills and manages accounts receivables, manages golf course finances, orders office supplies, and maintains the inventory of fixed assets.

Information Services Management (not budgeted in department)
The department oversees citywide computer networks, internet services and equipment, along with the telephone system and other communication devices.

Other Operations
The Finance Department administers the City's special license program primarily for taverns and certain secondhand dealers.

2016 Major Accomplishments

- **Administration**
  - Cross-trained staff and streamlined processes.
- **Quality City Services**
  - Received Certificate of Achievement for Excellence in Financial Reporting for 2015 Comprehensive Annual Financial Report (17th Consecutive).
  - Received Distinguished Budget Presentation Award for 2016 Final Budget (15th Consecutive).

2017 Goals and Objectives to meet Council Priorities

- **Economic Development**
  - Work with Community Development and Information Services staff to improve permitting software.

- **Parks & Recreation**
  - Assist with development of information and material for voted bond issue for park related facilities.
  - Continue to monitor and report on financial operations of the Lake Wilderness Golf Course to assist it in remaining a viable, self-supporting operation.

- **Quality City Services**
  - Continue to meet all payroll and accounts payable timelines.
  - Continue implementation of the City's new finance system including integration with permitting and Parks related third-party software.
  - Continue to receive annual financial report and budget presentation awards.
  - Assist the Public Works and Community Development Department with continued implementation of the work order system and upgrade of the permitting system that capture not only labor hours worked but also enhances the process for capturing hours for payroll.

2018 Goals and Objectives to meet Council Priorities

- **Economic Development**
  - Provide support to Community Development staff to ensure proper tracking of permit revenue and related projects.

- **Parks & Recreation**
  - Continue to monitor and report on financial operations of the Lake Wilderness Golf Course to assist it in remaining a viable, self-supporting operation.

- **Quality City Services**
  - Continue to meet all payroll and accounts payable timelines.
  - Continue to receive annual financial report and budget presentation awards.

Finance/IT

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Positions										
General Fund	4.00	4.00	4.00	4.00	4.00			4.00		
Central Services Fund	3.00	3.00	3.00	4.00	5.00			4.00		
Expenditures by Object										
Salaries & Benefits	390,231	435,069	441,860	410,530	480,090	38,230	8.7%	494,280	14,190	3.0%
Supplies & Services	152,955	148,319	98,780	97,103	115,210	16,430	16.6%	118,780	3,570	3.1%
Intergovernmental Services	36,124	42,764	42,600	41,587	42,770	170	0.4%	42,830	60	0.1%
Cost Allocation	(4,240)	(1,307)	91,821	83,789	97,820	5,999	6.5%	93,240	(4,580)	-4.7%
Total Finance	**575,070**	**624,845**	**675,061**	**633,009**	**735,890**	**60,829**	**9.0%**	**749,130**	**13,240**	**1.8%**

Changes from 2016 Budget

Salaries (Amount reflects a 1.8% cost of living allowance (COLA) and 3.0% merit pay increase.)	30,680
Benefits (Amounts an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	7,550
Supplies (Based on actual usage)	(1,220)
Professional Services 2016 (Revenue auditing, $500; fiscal agent fees, $2,500; banking fees, $17,790.)	(20,790)
Professional Services 2017 (Revenue auditing, $1,330; fiscal agent fees, $410; banking fees, $20,990.)	22,730
Information Services, Telephone and Postage (Based on actual usage)	4,899
Other Services & Charges (Building & copier rental, equip replacement, & insurance based on actual usage.)	(849)
Intergovernmental Services (Business licensing fees, annual state audit, Dept. of Licensing)	170
Cost Allocation	5,999
	60,829

Changes from 2017 Budget

Salaries (Amount reflects a 1.6% cost of living allowance (COLA) and 3.0% merit pay increase.)	9,960
Benefits (Amounts an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	4,230
Supplies (Based on actual usage)	90
Professional Services 2017 (Revenue auditing, $1,330; fiscal agent fees, $410; banking fees, $20,990.)	(22,730)
Professional Services 2018 (Revenue auditing, $1,360; fiscal agent fees, $420; banking fees, $21,410.)	23,190
Information Services, Telephone and Postage (Based on actual usage)	-
Other Services & Charges (Building & copier rental, equip replacement, & insurance based on actual usage.)	2,650
Intergovernmental Services (Business licensing fees, annual state audit, Dept. of Licensing)	60
Cost Allocation	(4,580)
	13,240

Finance, continued

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Program Enhancements										
Business Application Analyst						101,912			-	
						101,912			**-**	
Workload Indicators										
Receipts Processed	2,902	2,023		2,839						
Checks Issued	4,340	3,711		4,468						
Payroll W2's	118	111		111						
Receivable Accounts Managed	176	234		212						
Fixed Assets Managed	606	454		488						
Performance Measures			***2015 Benchmark @***							
Total Expenditures / Finance FTE	4,180,696	4,331,364	4,068,262	5,098,412	7,392,156			8,431,039		(1)
Receipts & Checks / Finance FTE	1,811	1,434		1,827						(2)
Computer Services as % of Total Expenditures	4.5%	4.5%	1.6%	3.2%						(3)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	16	17		18						(4)
Distinguished Budget Presentation Award (Consecutive years)	13	14		14						(5)

(1) Total expenditures per Finance FTE is an indicator of the amount of accounting activity processed.

(2) Receipts and checks per Finance FTE is an indicator of the amount of transactions processed. As with total expenditures, the numbers are an indicator of department efficiency. Receipting subsystems have reduced the number of individual receipts processed by the Finance Department.

(3) Relatively high percentages beginning in 2007 reflect the implementation of the IT Strategic Plan completed in 2006 that identified significant limited resources being spent for technology. A new work order system was installed in 2012 and 2013.

(4) The City's annual financial report is the primary document for identifying financial accountability. GFOA sets standards for financial reports so that they are complete, accurate, timely and easily understood. Winning their Certificate of Achievement for Excellence in Financial Reporting means the City is keeping up with the latest standards of governmental accounting.

(5) A City's budget is the primary vehicle with which it communicates to its stakeholders the way it intends to manage the city. GFOA sets standards for the production of budgets so that they have the maximum utility in helping citizens and others understand the city's priorities and policies. Winning their Distinguished Budget Presentation Award means that the budget meets their high standards as a Policy Document, a Financial Plan, an Operations Guide, and a Communication Device.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Finance/IT

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
FINANCE								
SALARIES		285,383	314,410	316,330	285,000	347,010	356,970	001-1701000-51420-110100
Finance Director	1.00					141,210	142,913	
Senior Financial Analyst	1.00					75,248	78,746	
Accountant	2.00					130,552	135,314	
BENEFITS		104,848	120,659	125,530	125,530	133,080	137,310	001-1701000-51420-210100
OFFICE AND OPERATING SUPPLIES		4,907	3,069	5,000	1,993	2,770	2,830	001-1701000-51420-310010
MEALS & REFRESHMENTS		225	1,121	450	224	230	230	001-1701000-51420-310030
SMALL TOOLS & MINOR EQUIPMENT		832	467	600	711	730	740	001-1701000-51420-350100
PROFESSIONAL SERVICES								
Revenue Auditing		1,526	328	500	1,303	1,330	1,360	001-1701000-51420-412112
Fiscal Agent Fees		468	830	2,500	400	410	420	001-1701000-51420-412111
INFORMATION SERVICES		51,389	56,491	95,821	83,789	101,820	97,320	001-1701000-51420-419920
POSTAGE		1,719	1,087	1,500	1,101	1,770	1,810	001-1701000-51420-420200
TRAVEL		1,250	1,293	1,000	927	950	970	001-1701000-51420-430100
MEALS & LODGING		1,527	680	1,000	537	550	560	001-1701000-51420-430200
TRAINING		3,809	3,894	5,000	5,051	5,160	5,260	001-1701000-51420-490250
ADVERTISING		1,029	811	1,000	149	150	150	001-1701000-51420-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	001-1701000-51420-451020
BUILDING RENTAL		46,455	46,909	48,480	48,480	51,330	52,360	001-1701000-51420-451010
IT EQUIPMENT REPLACEMENT		13,093	8,032	5,650	4,621	4,190	5,540	001-1701000-51420-459200
INSURANCE								
Liability		6,946	6,086	6,200	7,149	7,570	7,720	001-1701000-51420-460100
MISCELLANEOUS								
Dues and Subscriptions		660	515	1,000	1,397	1,430	1,460	001-1701000-51420-490100
Printing		29	-	100	-	-	-	001-1701000-51420-490210
Budget & CAFR Award Programs		765	765	800	953	970	990	001-1701000-51420-490260
Banking Fees		16,294	15,734	17,790	20,556	20,990	21,410	001-1701000-51420-412113
Background Checks		20	10	10	-	-	-	001-1701000-51420-490230
Miscellaneous		12	-	-	1,381	1,410	1,440	001-1701000-51420-499900
INTERGOVERNMENTAL SERVICES								
Annual State Audit		35,957	38,238	40,000	38,875	40,000	40,000	001-1701000-51420-511110
Dept. of Licensing		-	3,625	2,400	2,713	2,770	2,830	001-1701000-51420-511130
Dept. of Revenue		-	901	-	-	-	-	001-1701000-51420-511140
Business Licensing Services		167	-	200	-	-	-	001-1701000-51420-511120
COST ALLOCATION								
To Lake Wilderness Golf Course		(4,240)	(1,307)	(4,000)	-	(4,000)	(4,080)	001-1701000-51420-419010
TOTAL FINANCE		**575,070**	**624,845**	**675,061**	**633,009**	**722,790**	**735,770**	

Finance/IT, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
IT TRAINING - EXTERNAL							
OFFICE AND OPERATING SUPPLIES	-	-	-	-	100	100	001-1702000-51420-310010
TRAINING	-	-	-	-	12,000	12,240	001-1702000-51420-490250
MEALS & REFRESHMENTS	-	-	-	-	1,000	1,020	001-1702000-51420-310030
TOTAL IT TRAINING - EXTERNAL	**-**	**-**	**-**	**-**	**13,100**	**13,360**	
Associated Revenue	**-**	**-**	**-**	**-**	**13,100**	**13,362**	
Percent Coverage					**100%**	**100%**	
TOTAL FINANCE/IT	**575,070**	**624,845**	**675,061**	**633,009**	**735,890**	**749,130**	
Associated Revenue	**-**	**-**	**-**	**-**	**13,100**	**13,362**	
Percent Coverage	**-**	**-**	**-**	**-**	**100%**	**100%**	

The City of

MAPLE VALLEY

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Human Services

Human Services

This budgetary department, which is staffed by the Finance Department, accounts for grants provided to human service agencies. Once per year, funding requests are solicited from community service agencies. The requests include both human service requests and requests from other community service agencies. The human service agency funding is shown in this section. Funding for other community service agencies is shown as appropriate in other sections of the budget. See Community Service Agency Funding Proposal in the Introduction Section of this budget.

Human Services

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Expenditures by Object										
Supplies & Services	245,963	242,047	236,530	234,745	239,980	3,450	1.5%	240,110	130	0.1%
Total Human Services	**245,963**	**242,047**	**236,530**	**234,745**	**239,980**	**3,450**	**1.5%**	**240,110**	**130**	**0.1%**

Changes from 2016 Budget

Funded in 2016

Greater Maple Valley Community Center ($192,500 to continue funding for operating costs; $6,110 as pass through of the liquor tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and $7,920 for expenses related to the youth center "Den.")	(206,530)	
Maple Valley Food Bank	(15,000)	
Vine Maple Place Project	(15,000)	
	(236,530)	

Funded in 2017

Greater Maple Valley Community Center ($192,500 to continue funding for operating costs; $6,110 as pass through of the liquor tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and $6,370 for expenses related to the youth center "Den.")	204,980	(204,980)
Maple Valley Food Bank to provide food and financial assistance to individuals, to assist with the holiday program, and to help with operational costs.	15,000	(15,000)
Vine Maple Place to assist with housing and support services to families.	20,000	(20,000)
	239,980	**(239,980)**
	3,450	

Funded in 2018

Greater Maple Valley Community Center ($192,500 to continue funding for operating costs; $6,110 as pass through of the liquor tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and $6,500 for expenses related to the youth center "Den.")	205,110
Maple Valley Food Bank to provide food and financial assistance to individuals, to assist with the holiday program, and to help with operational costs.	15,000
Vine Maple Place to assist with housing and support services to families.	20,000
	240,110
	130

Performance Measures

			2015 Benchmark @			
Human Service Expenditures / Capita	$ 10.15	$ 9.80	$ 3.56	$ 9.50	$ 9.68	(1)

(1) Human services expenditures per capita has leveled off as the economy has tightened the budget allocation.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Human Services

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Maple Valley Community Center							
Community Service Grant							
Operational Grant	192,500	192,500	192,500	192,500	192,500	192,500	001-6101030-57550-521100
Capital Grant	10,000	-	-	-	-	-	001-6101030-57550-521190
Substance Abuse - 2% liquor tax	5,148	5,566	6,110	6,000	6,110	6,110	001-6101030-57550-521110
	207,648	**198,065**	**198,610**	**198,500**	**198,610**	**198,610**	
City Expenses							
Office and Operating Supplies	-	47	-	-	-	-	001-6101035-57550-310010
Insurance							
Property	1,558	475	1,580	343	350	360	001-6101030-57550-460200
Repair & Maintenance	-	952	1,290	-	-	-	001-6101030-57550-481000
Licenses & Permits	685	-	-	-	-	-	001-6101030-57550-490200
Taxes & Assessments	5,075	5,172	3,510	3,510	3,580	3,650	001-6101030-57550-441000
The Den							
Insurance							
Property	477	1,553	480	1,120	1,140	1,160	001-6101035-57550-460200
Repair & Maintenance	520	781	1,060	1,273	1,300	1,330	001-6101035-57550-481000
TOTAL MV COMMUNITY CENTER	**215,963**	**207,047**	**206,530**	**204,745**	**204,980**	**205,110**	
MV Food Bank and Emergency Services							
Community Service Grant	15,000	20,000	15,000	15,000	15,000	15,000	001-6101010-56510-521200
TOTAL MV FOOD BANK	**15,000**	**20,000**	**15,000**	**15,000**	**15,000**	**15,000**	
Vine Maple Place Project							
Community Service Grant	15,000	15,000	15,000	15,000	20,000	20,000	001-6101020-56510-521200
TOTAL VINE MAPLE PLACE	**15,000**	**15,000**	**15,000**	**15,000**	**20,000**	**20,000**	
TOTAL HUMAN SERVICES	**245,963**	**242,047**	**236,530**	**234,745**	**239,980**	**240,110**	

Parks & Recreation

Parks & Recreation

The Department continues to focus on the vision stated in the *Parks, Recreation, Cultural and Human Services Plan,* including acquisition of park land, expanding recreational opportunities, providing quality rental services at the Lake Wilderness Lodge, developing partnerships in the community, and being responsive to the evolving needs of the community.

Primary Services

Parks Administration
The Administrative Division is responsible for the administration of all parks and recreational facilities including the Lake Wilderness Golf Course and for the overall planning for the department.

Parks Maintenance
The Parks Maintenance Division is responsible for maintaining, repairing, and making improvements to all parks and recreation facilities.

Facilities
The Facilities Division is responsible for promoting and marketing the Lake Wilderness Lodge and all City owned park facilities, scheduling events and for overall event coordination of private rental events.

Recreation
The Recreation Division is responsible for providing all City offered recreational programs, services and special events.

Lake Wilderness Golf Course
City staff works with a contracted service provider to manage the 18-hole golf course and an associated restaurant, bar and banquet facility.

2016 Major Accomplishments

- **Economic Development**
  - Continued partnership efforts with Lake Wilderness Arboretum Foundation, Greater Maple Valley Community Center and Maple Valley Historical Society to maintain City owned assets and attract visitors
  - Updated wedding/event marketing for Lodge, print media and on-line resources

- **Parks & Recreation**
  - Increased boat rental and concession revenue for the 3rd consecutive year
  - Sold out all 9 weeks of Camp Wild summer camp for the 4th consecutive year
  - Added youth sports camp at Rock Creek Elementary with 102 campers
  - Continued working with King County Parks and Ravensdale Park Foundation to utilize Ravensdale Park for City sponsored programs
  - Increased recreation programming by adding new programs, Including Youth Basketball, Adult Softball and several classes
  - Moved the annual Holiday Lights event to 4 Corners and changed the name to Home Town Holidays
  - Added a successful Junior Lifeguard Program, 18 11-15 year olds participated
  - Gaffney's Grove Disc Golf Course development started
  - Completed Lake Wilderness Park tennis court resurfacing
  - Filled Event and Facility Coordinator and Park Operations Manager positions

- **Public Safety**
  - Continued to work with Public Safety Department to provide staffing for select special events at Lake Wilderness Park

- **Quality City Services**
  - Continued to work on Parks & Recreation Commission work plan
  - Increased Lodge revenue after three consecutive years of declining revenue
  - Increased boat rental and concession revenue at Lake Wilderness Park
  - Sold out all 9 weeks of Camp Wild summer day camp program
  - Implemented on-line picnic reservation form for Lake Wilderness Park
  - Installed outdoor sound system for enhancing outdoor events and rentals at the Lodge
  - Added sound to the Grove Room of the Lodge to expand use for Recreation Classes
  - Increased Park Rental revenues
  - Enhanced landscaping at Lake Wilderness Lodge

2017 Goals and Objectives to meet Council Priorities

- **Economic Development**
- Continue partnership efforts with Lake Wilderness Arboretum Foundation, Greater Maple Valley Community Center and Maple Valley Historical Society to maintain City owned assets and attract visitors
- Work with City Manager's office on park funding for new recreational facilities
- Continue enhancing Lodge and Park marketing plans to attract new business

- **Parks & Recreation**
  - Seek options for completing needed golf course capital improvements
  - Continue work on Tri-City Trail design with partner cities and King County
  - Continue to expand programs to meet growing needs of the community
  - Increase boat rental fleet and concession stand operations to increase revenue
  - Expand Jr. Lifeguard program to offer sustainability of staffing for Lifeguard program
  - Expand the new youth basketball program implemented in 2016
  - Complete Beach House remodel at Lake Wilderness Park
  - Upgrade Amphitheater entrance by building an arbor to welcome visitors
  - Complete Gaffney Grove Disc Golf Course
  - Replace old furniture at Lake Wilderness Lodge
  - Enhance Fernwood green belt area by developing trail system
  - Partner with Tahoma School District on development of athletic fields at LKW Elementary

- Renegotiate Interlocal Agreement with Tahoma School District for shared use of facilities
- Create use agreement for Veterans Memorial on City owned property

■ **Public Safety**
- Continue to work with Public Safety Department to provide staffing for special events at Lake Wilderness Park

■ **Quality City Services**
- Continue to work on Parks & Recreation Commission work plan
- Continue to meet community demand for recreation programs through new program offerings at Ravensdale Park
- Continue enhancing Lake Wilderness Lodge and Park marketing plans
- Update Park Code to reflect changing conditions of park use
- Upgrade energy usage in Lodge with PSE and implement efficiencies.
- Develop a building maintenance plan for the Lodge
- Create a birthday party package for the Lodge
- Explore digital communication options to enhance marketing opportunities

2018 Goals and Objectives to meet Council Priorities

■ **Economic Development**
- Continue partnership efforts with Lake Wilderness Arboretum Foundation, Greater Maple Valley Community Center and Maple Valley Historical Society to maintain City owned assets and attract visitors
- Continue enhancing Lodge and Park marketing plans to attract new business

■ **Parks & Recreation**
- Expand programs to meet the growing needs of the community utilizing City facilities, Ravensdale Park, new and/or existing Tahoma School District facilities
- Offer tournaments, classes, workshops at Gaffney's Grove Disc Golf Course to increase awareness and promote the course
- Continue to enhance Lake Wilderness Park Amphitheater grounds
- Increase Lake Wilderness Lodge cost recovery by 3%
- Increase park rental revenues by 5%
- Explore replacement options for park equipment storage

■ **Public Safety**
■ Continue to work with Public Safety Department to provide staffing for special events at Lake Wilderness Park

■ **Quality City Services**
- Continue enhancing Lake Wilderness Lodge and Park marketing plan
- Explore Lake Wilderness Lodge HVAC upgrades for north wing
- Continue to work on enhancing City park system by providing needed facilities
- Explore enhancing parking options at Lake Wilderness Park

Expenditure Budget: Department Summary

Parks & Recreation

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Positions	8.25	10.00	10.00	10.00	11.75			11.75		
Expenditures by Object										
Salaries & Benefits	1,037,352	1,038,707	1,396,790	1,281,494	1,523,610	126,820	9.1%	1,569,590	45,980	3.0%
Supplies & Services	844,991	897,655	973,621	882,465	978,070	4,449	0.5%	1,005,000	26,930	2.8%
Intergovernmental Services	21,051	23,773	23,700	19,978	29,540	5,840	24.6%	24,570	(4,970)	-16.8%
Operating Capital	7,133	-	-	-	72,000	72,000		-	(72,000)	-100.0%
Cost Allocation	19,839	19,555	(60,440)	29,283	(71,790)	(11,350)	18.8%	(73,220)	(1,430)	2.0%
Total Parks & Recreation	**1,930,366**	**1,979,690**	**2,333,671**	**2,213,219**	**2,531,430**	**197,759**	**8.5%**	**2,525,940**	**(5,490)**	**-0.2%**

Changes from 2016 Budget

Salaries (Amount reflects a 1.8% cost of living allowance (COLA) and 3.0% merit pay increase. Also includes salary cost for program enhancements listed below.)	73,590
Benefits (Amounts an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	53,230
Supplies (Based on actual usage)	(15,391)
Professional Services for 2016 (Banking fees, $15,880; tree removal, $10,000; miscellaneous contracted professional services, $12,500; cleaning services, $10,000; contracted recreation officials and day camp services, $104,880; and event entertainment and other event services, $46,280; recreation guide design services, $16,500.)	(216,040)
Professional Services for 2017 (Banking fees, $17,470; tree removal, $10,000; miscellaneous contracted professional services, $12,720; cleaning services, $3,720; contracted recreation officials and day camp services, $125,980; and event entertainment and other event services, $33,820; recreation guide design services, $16,500.)	220,210
Community Service Agency grants for 2016 (Maple Valley Days, $5,000; Maple Valley Historical Society, $6,140; Make-a-Difference Day, $5,000; South King County Arboretum, $30,000; Maple Valley Farmer's Market, $4,000; Maple Valley Youth Symphony Orchestra, $5,000; and event concession fund raising grants, $4,580.)	(59,720)
Community Service Agency grants for 2017 (Maple Valley Days, $5,000; Maple Valley Historical Society, $6,140; Make-a-Difference Day, $5,000; South King County Arboretum, $40,000; Maple Valley Farmer's Market, $4,000; Maple Valley Youth Symphony Orchestra, $5,000; and event concession fund raising grants, $4,800.)	69,940
Information Services, Telephone and Postage (Based on actual usage)	14,827
Travel, Meals & Lodging, and Training (Based on actual usage)	2,629
Other Services & Charges (Based on actual usage)	(12,006)
Intergovernmental Services (Majority for B & O taxes at Lodge.)	5,840
Operating Capital (Office Furniture)	72,000
Cost Allocation (Based on actual usage amount reflects actual charges from other departments.)	(11,350)
	197,759

Parks & Recreation, continued

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %

Changes from 2017 Budget

Salaries (Amount reflects a 1.6% cost of living allowance (COLA) and 3.0% merit pay increase. Also includes salary cost for program enhancements listed below.)	34,440
Benefits (Amounts an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	11,540
Supplies (Based on actual usage)	27,040
Professional Services for 2017 (Banking fees, $17,470; tree removal, $10,000; miscellaneous contracted professional services, $12,720; cleaning services, $3,720; contracted recreation officials and day camp services, $125,980; and event entertainment and other event services, $33,820; recreation guide design services, $16,500.)	(220,210)
Professional Services for 2018 (Banking fees, $17,820; tree removal, $10,200; miscellaneous contracted professional services, $12,970; cleaning services, $3,790; contracted recreation officials and day camp services, $128,500; and event entertainment and other event services, $34,490; recreation guide design services, $16,830.)	224,600
Community Service Agency grants for 2017 (Maple Valley Days, $5,000; Maple Valley Historical Society, $6,140; Make-a-Difference Day, $5,000; South King County Arboretum, $40,000; Maple Valley Farmer's Market, $4,000; Maple Valley Youth Symphony Orchestra, $5,000; and event concession fund raising grants, $4,800.)	(69,940)
Community Service Agency grants for 2018 (Maple Valley Days, $5,000; Maple Valley Historical Society, $6,140; Make-a-Difference Day, $5,000; South King County Arboretum, $40,000; Maple Valley Farmer's Market, $4,000; Maple Valley Youth Symphony Orchestra, $5,000; and event concession fund raising grants, $4,900.)	70,040
Travel, Meals & Lodging, and Training (Based on actual usage)	1,900
Other Services & Charges (Based on actual usage)	(11,590)
Intergovernmental Services (Majority for B & O taxes at Lodge.)	120
Operating Capital (Office Furniture)	(72,000)
Cost Allocation (Based on actual usage amount reflects actual charges from other departments.)	(1,430)
	(5,490)

Parks & Recreation, continued

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Program Enhancements										
LW Lodge Office Furniture						72,000			-	
Maintenance Worker I position 0.75 FTE						51,813			54,131	
						123,813			**54,131**	
Workload Indicators										
Building Square Feet Operated	36,500	36,500		36,500	36,500			36,500		
Park Acres	288	288		288	288			288		
Events at the Lodge	1,569	1,788		1,940						
Park Rentals & Permits	506	514		500						
City Wide Community Events	11	11		11						
Classes, Leagues, and Programs	35	37		35						
Performance Measures			***2015 Benchmark @***							
Parks & Recreation Expenditures / Capita	$ 79.67	$ 80.15	$ 77.06	$ 89.60	$ 102.08			$ 101.26		(1)
Park Maintenance Expenditures / Acre	$ 1,256	$ 14	$ 2,366	$ 1,343	$ 1,526			$ 1,570		(2)
Recreation & Events Expenditures / Capita	$ 31.02	$ 27.59	$ 17.88	$ 37.89	$ 39.81			$ 40.81		(3)
Lodge revenues as % of Lodge Expenditures	60%	56%		74%	49%			55%		(4)
Recreation program revenue as a % of program costs	53%	63%		44%	47%			46%		(5)

(1) Parks & Recreation expenditures per capita is a measure of the importance of this function in a city's budget relative to prior years and the benchmark cities. The City is continuing to increase this effort with additional programs and classes and with improved maintenance of City parks.

(2) Parks maintenance cost per acre have been lower than the benchmark but improving. The City's lower number is primarily attributible to the fact that the City has a relatively large number of acres of undeveloped and natural park land compared to the benchmark.

(3) Recreation and events expenditures per capita with new program offerings with greater participation.

(4) Lodge revenues as a percent of expenditures decreased in 2008 and 2009 with the remodel project and hasn't recovered with the down turn in the economy. Hopefully there will be some rebound with an improved economy.

(5) Recreation program revenue as a percent of cost increasing from 45% in 2009.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Parks & Recreation

PARKS ADMINISTRATION

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES		196,786	180,184	232,320	221,749	254,010	258,790	001-4101000-57100-110100
Park Director	1.00					141,960	144,249	
Administrative Assistant II	1.00					63,870	64,952	
Administrative Assistant I	1.00					48,182	49,589	
Limited Part Time		6,628	-	6,840	6,840	6,980	7,120	001-4101000-57100-110110
Temporary Help		8,228	5,041	-	-	-	-	001-4101000-57100-110120
Overtime		855	2,597	3,520	3,520	3,590	3,660	001-4101000-57100-150010
BENEFITS		67,878	64,526	84,890	84,759	90,200	92,570	001-4101000-57100-210100
OFFICE AND OPERATING SUPPLIES		2,524	1,763	1,830	1,614	1,650	1,680	001-4101000-57100-310010
MEALS & REFRESHMENTS		132	37	50	19	20	20	001-4101000-57100-310030
SMALL TOOLS & MINOR EQUIPMENT		4,935	1,403	1,610	573	590	600	001-4101000-57100-350100
INFORMATION SERVICES		48,196	51,807	64,102	35,006	61,270	55,990	001-4101000-57100-419920
POSTAGE		1,279	1,010	1,050	855	870	890	001-4101000-57100-420200
TRAVEL		177	295	400	259	260	270	001-4101000-57100-430100
TRAINING		49	85	500	-	-	-	001-4101000-57100-490250
ADVERTISING		646	218	160	218	220	220	001-4101000-57100-410100
RENTALS AND LEASES		-	197	270	-	-	-	001-4101000-57100-451000
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	001-4101000-57100-451020
IT EQUIPMENT REPLACEMENT		4,958	4,318	4,520	4,168	3,150	4,380	001-4101000-57100-459200
INSURANCE								
Liability		5,342	5,057	5,150	5,074	5,370	5,480	001-4101000-57100-460100
MISCELLANEOUS								
Dues and Subscriptions		125	281	210	436	450	460	001-4101000-57100-490100
Banking Fees		9,480	15,734	15,880	17,106	17,470	17,820	001-4101000-57100-412113
Background Checks		10	-	-	48	50	50	001-4101000-57100-490230
Miscellaneous		-	-	2,500	15	20	20	001-4101000-57100-499900
TOTAL PARKS ADMINISTRATION		358,229	334,751	426,002	382,430	446,340	450,190	
COST ALLOCATION								
Parks Admin		(66,839)	(17,714)	(60,000)	-	(60,000)	(61,200)	001-4101000-57100-419410
Recreation Admin		751	1,713	2,330	-	-	-	001-4101000-57100-419440
NET PARKS ADMINISTRATION		**292,141**	**318,750**	**368,332**	**382,430**	**386,340**	**388,990**	

Parks & Recreation, continued

PARKS MAINTENANCE

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES	-	169,201	129,160	125,855	170,540	178,200	001-4201000-57680-110100
Maintenance Worker III (Parks Lead)					73,253	74,492	
Maintenance Worker II					59,974	62,762	
Maintenance Worker I					37,318	40,942	
Temporary Help	53,046	-	50,000	47,720	52,000	53,040	001-4201000-57680-110120
Limited Part Time	129	-	-	-	-	-	001-4201000-57680-110110
Overtime	8,446	778	690	444	700	710	001-4201000-57680-150010
BENEFITS	59,037	63,908	68,300	72,028	84,690	87,800	001-4201000-57680-210100
OFFICE AND OPERATING SUPPLIES	21,452	18,748	21,380	24,700	22,000	22,440	001-4201000-57680-310010
MEALS & REFRESHMENTS	-	56	80	-	-	-	001-4201000-57680-310030
FUEL CONSUMED	1,088	1,092	1,160	1,708	1,200	1,220	001-4201000-57680-320100
SMALL TOOLS & MINOR EQUIPMENT	12,285	10,528	12,270	5,742	12,000	12,240	001-4201000-57680-350100
INFORMATION SERVICES	17,771	10,298	14,227	23,007	24,790	23,170	001-4201000-57680-419920
PROFESSIONAL SERVICES							
Tree Removal	7,439	6,073	10,000	10,136	10,000	10,200	001-4201000-57680-412243
Miscellaneous Services	1,043	-	5,000	-	5,000	5,100	001-4201000-57680-410900
TRAVEL	11	-	-	-	-	-	001-4201000-57680-430100
MEALS AND LODGING	-	9	10	-	10	10	001-4201000-57680-430200
TRAINING	45	625	500	-	500	510	001-4201000-57680-490250
ADVERTISING	-	146	50	379	390	400	001-4201000-57680-410100
RENTALS AND LEASES	2,382	2,561	970	1,151	1,180	1,200	001-4201000-57680-451000
EQUIPMENT OPERATING	7,232	7,068	8,010	7,075	7,220	7,360	001-4201000-57680-419910
EQUIPMENT REPLACEMENT	13,109	16,848	16,160	19,486	22,850	22,850	001-4201000-57680-459100
IT EQUIPMENT REPLACEMENT	1,926	2,378	2,310	1,713	1,600	2,410	001-4201000-57680-459200
INSURANCE							
Liability	6,630	8,888	9,050	7,787	8,250	8,420	001-4201000-57680-460100
Property	3,881	4,012	4,080	3,524	3,600	3,670	001-4201000-57680-460200
UTILITIES	31,621	22,155	25,450	25,000	25,530	26,040	001-4201000-57680-471000
REPAIR AND MAINTENANCE	5,161	1,143	5,390	7,367	5,300	5,410	001-4201000-57680-481000
MISCELLANEOUS							
Dues and Subscriptions	33	-	130	-	130	130	001-4201000-57680-490100
Background Checks	90	70	70	84	90	90	001-4201000-57680-490230
Miscellaneous	-	10	-	181	180	180	001-4201000-57680-499900
TAXES AND ASSESSMENTS	655	781	700	688	700	710	001-4201000-57680-441000
INTERGOVERNMENTAL SERVICES							
Licenses and Permits	-	155	210	88	90	90	001-4201000-57680-516120
COST ALLOCATION							
From Parks Maintenance	(24,580)	(12,514)	(21,990)	-	(21,990)	(22,430)	001-4201000-57680-419420
From Police Department	3,264	524	710	850	870	890	001-4201000-57680-419020
From Public Works Administration	207	-	-	-	-	-	001-4201000-57680-419510
TOTAL PARKS MAINTENANCE	**361,865**	**335,904**	**364,567**	**386,713**	**439,420**	**452,060**	
Associated Revenue	24,042	24,552	25,510	27,413	30,050	30,651	
Percent Coverage	7%	7%	7%	7%	7%	7%	

Parks & Recreation, continued

LAKE WILDERNESS LODGE

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES		102,687	105,602	205,080	120,000	186,530	195,200	001-4301000-57550-110100
Custodian/Maintenance Worker	1.00					49,723	52,034	
Event & Facility Coordinator	1.00					58,030	60,727	
Operations Manager	1.00					78,780	82,441	
Lodge Attendants (Limited Part-time)		34,261	5,583	42,950	65,000	43,850	44,730	001-4301000-57550-110110
Lodge Attendants (Temporary)		15,706	-	-	-	-	-	001-4301000-57550-110120
Overtime		533	1,502	2,040	472	480	490	001-4301000-57550-150010
BENEFITS		38,650	33,113	75,950	60,000	81,780	84,190	001-4301000-57550-210100
OFFICE AND OPERATING SUPPLIES		13,326	12,607	11,000	12,777	11,000	11,220	001-4301000-57550-310010
MEALS & REFRESHMENTS		-	279	380	386	390	400	001-4301000-57550-310030
SMALL TOOLS & MINOR EQUIPMENT		22,272	8,374	10,000	8,971	11,870	12,110	001-4301000-57550-350100
PROFESSIONAL SERVICES								
Cleaning Services		10,490	4,943	10,000	3,640	3,720	3,790	001-4301000-57550-412060
Other Contract Consulting		(999)	4,287	7,500	2,664	2,720	2,770	001-4301000-57550-410900
Contracted Staff		-	80,916	-	16,689	5,000	5,100	001-4301000-57550-412010
INFORMATION SERVICES		23,903	31,849	35,525	36,509	45,790	42,230	001-4301000-57550-419920
TRAVEL		415	-	-	119	120	120	001-4301000-57550-430100
MEALS AND LODGING		-	-	500	-	500	510	001-4301000-57550-430200
TRAINING		-	114	500	-	500	510	001-4301000-57550-490250
ADVERTISING		27,224	13,882	30,000	21,680	32,000	32,640	001-4301000-57550-410100
RENTALS AND LEASES		18,329	12,078	11,450	11,535	13,000	13,260	001-4301000-57550-451000
EQUIPMENT REPLACEMENT		-	-	90	86	5,030	5,030	001-4301000-57550-459100
IT EQUIPMENT REPLACEMENT		8,604	9,232	9,150	8,841	3,640	4,550	001-4301000-57550-459200
INSURANCE								
Liability		5,920	5,881	5,990	3,634	3,850	3,930	001-4301000-57550-460100
Property		13,841	14,514	14,770	10,678	10,900	11,120	001-4301000-57550-460200
Special Events		21,080	-	20,000	-	-	-	001-4301000-57550-460400
UTILITIES		33,684	33,575	32,000	31,708	34,000	34,680	001-4301000-57550-471000
REPAIRS AND MAINTENANCE		31,176	12,471	25,000	13,066	15,000	15,300	001-4301000-57550-481000
MISCELLANEOUS								
Dues & Subscriptions		-	-	500	143	500	510	001-4301000-57550-490100
Printing		5,199	1,999	5,000	1,609	6,000	6,120	001-4301000-57550-490210
Background Checks		40	86	70	64	70	70	001-4301000-57550-490230
Miscellaneous		163	94	110	-	110	110	001-4301000-57550-499900

Parks & Recreation, continued

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
LAKE WILDERNESS LODGE, CONTINUED								
INTERGOVERNMENTAL SERVICES								
Other Gov Services - Licenses & Permits		-	163	190	189	190	190	001-4301000-57550-516120
TAXES AND ASSESSMENTS		4,117	4,497	3,310	4,294	4,380	4,470	001-4301000-57550-441000
OPERATING CAPITAL								
Furniture			-	-	-	72,000	-	001-4301000-59476-645000
COST ALLOCATION								
From Parks Administration		23,487	11,770	15,980	-	15,980	16,300	001-4301000-57550-419410
From Parks Maintenance		3,325	5,183	7,030	-	7,030	7,170	001-4301000-57550-419420
LAKE GROUNDS MAINTENANCE								
SALARIES		1,691	2,683	-	-	-	-	001-4301010-57550-110120
BENEFITS		221	960	-	-	-	-	001-4301010-57550-210100
OFFICE AND OPERATING SUPPLIES		3,406	847	-	-	-	-	001-4301010-57550-310010
SMALL TOOLS & MINOR EQUIPMENT		1,865	157	-	-	-	-	001-4301010-57550-350100
COST ALLOCATION								
From Parks Administration		195	-	-	-	-	-	001-4301010-57550-419410
From Parks Maintenance		1,916	6,050	-	-	-	-	001-4301010-57550-419420
From Public Works Maintenance		254	-	-	-	-	-	001-4301010-57550-419530
EQUIPMENT OPERATING & REPLACEMENT		82	86	-	-	-	-	001-4301010-57550-459100
TOTAL LAKE WILDERNESS LODGE		**467,062**	**425,374**	**582,065**	**434,754**	**617,930**	**558,820**	
Associated Revenue		280,326	238,985	290,000	320,000	300,000	306,000	
Percent Coverage		60%	56%	50%	74%	49%	55%	
RECREATION								
SALARIES		126,470	131,815	193,650	145,000	201,260	207,940	001-4401000-57100-110100
Recreation Manager	1.00					87,935	89,352	
Recreation Coordinator						60,758	63,582	
Recreation Specialist						52,566	55,009	
Temporary Help		3,223	2,394	13,100	4,000	8,500	8,750	001-4401000-57100-110120
Overtime		828	-	500	500	500	500	001-4401000-57100-150010
BENEFITS		47,279	48,610	79,840	60,000	82,070	84,870	001-4401000-57100-210100
OFFICE AND OPERATING SUPPLIES		2,203	1,913	2,500	1,765	2,000	2,200	001-4401000-57100-310010
BOOKS AND SOFTWARE		-	-	200	-	200	200	001-4401000-57100-350200
MEALS & REFRESHMENTS		65	-	-	9	10	10	001-4401000-57100-310030
SMALL TOOLS & MINOR EQUIPMENT		2,625	1,628	1,900	1,321	1,400	26,430	001-4401000-57100-350100
PROFESSIONAL SERVICES								
Miscellaneous Services		120	87	120	-	120	120	001-4401000-57100-410900
INFORMATION SERVICES		64,182	71,630	91,239	58,145	90,450	80,690	001-4401000-57100-419920
POSTAGE		266	24	30	96	100	100	001-4401000-57100-420200
TRAVEL		659	1,027	1,000	843	1,040	1,060	001-4401000-57100-430100

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
RECREATION, CONTINUED							
MEALS AND LODGING	-	-	500	-	900	920	001-4401000-57100-430200
TRAINING	658	684	1,000	597	610	620	001-4401000-57100-490250
ADVERTISING	182	639	850	365	370	380	001-4401000-57100-410100
RENTALS AND LEASES	-	561	500	-	-	-	001-4401000-57100-451000
OFFICE EQUIPMENT RENTAL	-	196	200	170	170	170	001-4401000-57100-451020
EQUIPMENT OPERATING	-	606	740	-	740	750	001-4401000-57100-419910
EQUIPMENT REPLACEMENT	2,749	2,293	1,310	2,944	3,700	3,700	001-4401000-57100-459100
IT EQUIPMENT REPLACEMENT	6,238	6,927	7,810	7,531	6,050	7,610	001-4401000-57100-459200
INSURANCE							
Liability	3,920	3,726	3,790	3,179	3,330	3,400	001-4401000-57100-460100
Property	7	7	10	5	10	10	001-4401000-57100-460200
MISCELLANEOUS							
Dues and Subscriptions	989	427	770	839	600	610	001-4401000-57100-490100
Background Checks	160	86	70	64	70	70	001-4401000-57100-490230
Banking Fees	3,876	-	-	-	-	-	001-4401000-57100-412100
Miscellaneous	39	-	-	-	-	-	001-4401000-57100-499900
OPERATING CAPITAL							
Other Equipment	7,133	-	-	-	-	-	001-4401000-59471-645000
COST ALLOCATION							
From Parks Administration	27,927	1,305	1,770	-	1,770	1,810	001-4401000-57100-419410
To Recreation and Events	(84,836)	(24,314)	(53,000)	-	(53,000)	(54,060)	001-4401000-57100-419440
RECREATION GUIDE							
PROFESSIONAL SERVICES							
Design Services	-	16,560	16,500	15,280	16,500	16,830	001-4401010-57100-410900
POSTAGE	-	3,797	5,400	4,667	5,500	5,610	001-4401010-57100-420200
MISCELLANEOUS							
Printing - Recreation Brochure	42,118	19,015	27,750	37,489	28,000	28,560	001-4401010-57100-490210
	266,253	**291,643**	**400,049**	**344,810**	**402,970**	**429,860**	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Beach							
SALARIES	-	58,492	4,360	8,000	10,530	10,740	001-4402010-57100-110100
Temporary Help	53,055	-	60,000	60,000	60,000	61,200	001-4402010-57100-110120
Overtime	586	22	200	-	200	200	001-4402010-57100-150010
BENEFITS	6,715	8,653	9,750	12,000	14,150	14,430	001-4402010-57100-210100
OFFICE AND OPERATING SUPPLIES	3,336	1,749	3,500	2,500	3,500	3,570	001-4402010-57100-310010
MEALS & REFRESHMENTS	-	33	30	-	30	30	001-4402010-57100-310030
INVENTORY SUPPLIES-CONCESSION	3,112	2,100	3,000	2,500	3,200	3,400	001-4402010-57100-340040
BOOKS AND SOFTWARE	-	-	500	-	200	200	001-4402010-57100-350200
SMALL TOOLS & MINOR EQUIPMENT	1,787	6,817	5,000	7,500	7,000	6,100	001-4402010-57100-350100
INFORMATION SERVICES	1,555	2,498	2,510	1,278	710	740	001-4402010-57100-419920
PROFESSIONAL SERVICES							
Contracted Instructors	-	-	-	-	1,500	1,530	001-4402010-57100-412020
POSTAGE	210	-	200	-	200	200	001-4402010-57100-420200
TRAVEL	11	26	10	93	50	50	001-4402010-57100-430100
ADVERTISING	-	-	50	-	200	200	001-4402010-57100-410100
INSURANCE							
Liability	3,317	3,072	3,130	3,800	5,090	5,190	001-4402010-57100-460100
REPAIRS AND MAINTENANCE	171	-	100	-	100	100	001-4402010-57100-481000
MISCELLANEOUS							
Background Checks	170	130	130	176	200	200	001-4402010-57100-490230
Miscellaneous	-	-	170	-	170	170	001-4402010-57100-499900
TAXES AND ASSESSMENTS	892	940	920	538	920	940	001-4402010-57100-441000
COST ALLOCATION							
From Recreation	3,457	874	-	-	-	-	001-4402010-57100-419440
	78,373	**85,407**	**93,560**	**98,386**	**107,950**	**109,190**	
Associated Revenue	21,929	25,910	22,500	34,469	34,000	34,680	
Percent Coverage	28%	30%	24%	35%	31%	32%	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Day Camp							
SALARIES	-	28,235	2,000	2,939	2,000	2,040	001-4405510-57100-110100
Temporary Help	25,965	25	28,000	34,981	29,000	29,580	001-4405510-57100-110120
Overtime	-	30	30	20	30	30	001-4405510-57100-150010
BENEFITS	3,506	4,157	4,500	5,922	6,210	6,330	001-4405510-57100-210100
OFFICE AND OPERATING SUPPLIES	6,457	6,151	8,000	4,791	7,000	7,140	001-4405510-57100-310010
MEALS & REFRESHMENTS	715	921	750	1,332	500	510	001-4405510-57100-310030
SMALL TOOLS & MINOR EQUIPMENT	1,912	1,411	1,000	4,551	1,000	1,020	001-4405510-57100-350100
INFORMATION SERVICES	1,271	1,607	1,640	1,365	1,070	1,100	001-4405510-57100-419920
PROFESSIONAL SERVICES							
Transportation Services	5,112	4,552	6,480	5,386	6,480	6,610	001-4405510-57100-412152
Event Services	6,074	5,085	7,300	7,816	7,300	7,450	001-4405510-57100-412150
Contract Instructors	150	268	500	667	500	510	001-4405510-57100-412020
TRAVEL	16	19	50	-	50	50	001-4405510-57100-430100
ADVERTISING	-	-	200	-	200	200	001-4405510-57100-410100
RENTALS AND LEASES	-	485	-	-	-	-	001-4405510-57100-451000
INSURANCE							
Liability	1,783	1,750	1,780	1,933	2,050	2,090	001-4405510-57100-460100
MISCELLANEOUS							
Background Checks	60	30	30	96	100	100	001-4405510-57100-490230
Miscellaneous	-	-	100	100	100	100	001-4405510-57100-499900
TAXES AND ASSESSMENTS	1,194	1,150	1,240	1,240	1,270	1,300	001-4405510-57100-441000
COST ALLOCATION							
From Recreation	2,397	1,188	-	-	-	-	001-4405510-57100-419440
	56,613	**57,063**	**63,600**	**73,139**	**64,860**	**66,160**	
Associated Revenue	78,910	78,678	82,760	85,145	83,300	84,916	
Percent Coverage	139%	138%	130%	116%	128%	128%	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Youth Sports							
SALARIES	-	13,275	10,000	15,971	12,000	12,240	001-4405100-57100-110100
Temporary Help	1,965	22	7,600	23,223	17,500	17,850	001-4405100-57100-110120
BENEFITS	263	4,180	1,140	9,410	5,900	6,020	001-4405100-57100-210100
OFFICE AND OPERATING SUPPLIES	10,543	11,528	27,700	23,016	26,000	26,520	001-4405100-57100-310010
MEALS & REFRESHMENTS	72	203	150	161	200	200	001-4405100-57100-310030
SMALL TOOLS & MINOR EQUIPMENT	4,820	10,630	1,800	5,311	4,000	4,080	001-4405100-57100-350100
ADVERTISING	-	90	-	-	100	100	001-4405100-57100-410100
RENTALS AND LEASES	-	-	-	15,597	13,000	13,260	001-4405100-57100-451000
INSURANCE							
Liability	173	130	130	670	530	540	001-4405100-57100-460100
MISCELLANEOUS							
Background Checks	1,830	2,520	2,000	2,800	3,000	3,060	001-4405100-57100-490230
Miscellaneous	-	299	-	140	140	140	001-4405100-57100-499900
TAXES AND ASSESSMENTS	4,197	9,391	5,000	3,566	5,000	5,100	001-4405100-57100-441000
COST ALLOCATION							
From Recreation	16,249	4,401	-	-	-	-	001-4405100-57100-419440
	40,113	**56,669**	**55,520**	**99,865**	**87,370**	**89,110**	
Associated Revenue	62,466	129,010	62,000	69,599	131,000	133,620	
Percent Coverage	156%	228%	112%	70%	150%	150%	
Youth Classes							
SALARIES	-	5,238	5,160.00	6,801	5,200	5,300	001-4405200-57100-110100
Temporary Help	1,627	-	2,250	1,381	2,250	2,300	001-4405200-57100-110120
BENEFITS	206	1,878	340	3,487	1,490	1,520	001-4405200-57100-210100
OFFICE AND OPERATING SUPPLIES	672	730	1,000	1,295	1,320	1,350	001-4405200-57100-310010
SMALL TOOLS & MINOR EQUIPMENT	842	131	1,000	780	1,000	1,020	001-4405200-57100-350100
PROFESSIONAL SERVICES					-		
Contract Instructors / Referees / Camps	58,387	86,169	65,000	106,013	84,000	85,680	001-4405200-57100-412020
ADVERTISING	277	145	300	-	300	310	001-4405200-57100-410100
RENTALS AND LEASES	-	1,520	2,000	616	2,000	2,040	001-4405200-57100-451000
INSURANCE							
Liability	100	94	100	167	170	170	001-4405200-57100-460100
MISCELLANEOUS							
Background Checks	-	-	380	380	200	200	001-4405200-57100-490230
TAXES AND ASSESSMENTS	1,051	1,387	880	1,709	1,750	1,790	001-4405200-57100-441000
COST ALLOCATION							
From Recreation	4,698	2,091	-	-	-	-	001-4405200-57100-419440
	67,860	**99,382**	**78,410**	**122,629**	**99,680**	**101,680**	
Associated Revenue	102,293	142,741	90,440	128,033	120,200	122,604	
Percent Coverage	151%	144%	115%	104%	121%	121%	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Adult Sports							
SALARIES	-	25,319	15,000	14,025	13,600	13,870	001-4404100-57100-110100
Temporary Help	15,069	4,463	3,900	13,392	11,500	11,730	001-4404100-57100-110120
Overtime	399	-	-	-	-	-	001-4404100-57100-150010
BENEFITS	1,778	6,379	590	6,927	5,020	5,120	001-4404100-57100-210100
OFFICE AND OPERATING SUPPLIES	3,696	3,628	4,000	2,123	4,500	4,590	001-4404100-57100-310010
SMALL TOOLS & MINOR EQUIPMENT	1,219	2,569	17,000	3,192	1,600	1,630	001-4404100-57100-350100
PROFESSIONAL SERVICES							
Contract Instructors / Referees	1,085	1,776	1,600	2,771	2,200	2,240	001-4404100-57100-412020
TRAVEL	-	-	100	-	-	-	001-4404100-57100-430100
ADVERTISING	168	275	50	165	300	310	001-4404100-57100-410100
RENTALS AND LEASES	943	1,238	9,000	7,035	11,000	11,220	001-4404100-57100-451000
INSURANCE							
Liability	733	671	680	1,610	1,640	1,670	001-4404100-57100-460100
REPAIRS AND MAINTENANCE	-	215	-	-	-	-	001-4404100-57100-481000
MISCELLANEOUS							
Background Checks	70	170	150	176	210	210	001-4404100-57100-490230
Miscellaneous	90	157	180	-	-	-	001-4404100-57100-499900
TAXES AND ASSESSMENTS	3,839	3,733	4,000	2,328	2,380	2,430	001-4404100-57100-441000
COST ALLOCATION							
From Recreation	27,179	7,250	-	-	-	-	001-4404100-57100-419440
	56,269	**57,845**	**56,250**	**53,744**	**53,950**	**55,020**	
Associated Revenue	45,982	44,696	50,000	49,345	49,000	49,980	
Percent Coverage	82%	77%	89%	92%	91%	91%	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Adult Classes							
SALARIES	-	3,374	2,580	4,241	3,600	3,670	001-4404200-57100-110100
Temporary Help	415	-	600	-	600	610	001-4404200-57100-110120
BENEFITS	52	1,392	90	2,229	840	860	001-4404200-57100-210100
OFFICE AND OPERATING SUPPLIES	-	5	400	-	400	410	001-4404200-57100-310010
SMALL TOOLS & MINOR EQUIPMENT	109	32	1,000	444	1,000	1,020	001-4404200-57100-350100
PROFESSIONAL SERVICES				-			
Contract Instructors / Referees	19,632	25,823	24,000	23,242	24,000	24,480	001-4404200-57100-412020
ADVERTISING	-	-	200	-	200	200	001-4404200-57100-410100
RENTALS AND LEASES	-	28	2,000	60	2,000	2,040	001-4404200-57100-451000
INSURANCE				-			
Liability	6	24	30	117	90	90	001-4404200-57100-460100
MISCELLANEOUS				-			
Background Checks	20	94	50	144	200	200	001-4404200-57100-490230
TAXES AND ASSESSMENTS	248	350	220	358	370	380	001-4404200-57100-441000
COST ALLOCATION							
From Recreation	3,176	1,429	-	-	-	-	001-4404200-57100-419440
	23,658	**32,551**	**31,170**	**30,834**	**33,300**	**33,960**	
Associated Revenue	28,520	39,361	30,000	41,296	31,000	31,620	
Percent Coverage	121%	121%	96%	134%	93%	93%	
TOTAL RECREATION	**594,501**	**681,520**	**778,559**	**823,406**	**850,080**	**884,980**	
Associated Revenue	312,919	426,370	307,260	360,276	400,800	408,766	
Percent Coverage	53%	63%	39%	44%	47%	46%	
COMMUNITY EVENTS							
Fishing Derby							
City Expenses							
SALARIES	-	1,021	1,040	1,292	1,320	1,350	001-4502020-57390-110100
Temporary Help	33	-	-	-	-	-	001-4502020-57390-110120
OVERTIME	-	-	-	1,149	1,170	1,190	001-4502020-57390-150010
BENEFITS	4	525	530	888	500	510	001-4502020-57390-210100
OFFICE AND OPERATING SUPPLIES	309	-	-	11	10	10	001-4502020-57390-310010
RENTALS AND LEASES	163	177	180	-	180	180	001-4502020-57390-451000
COST ALLOCATION							
From Parks Administration	2,003	236	240	-	240	240	001-4502020-57390-419410
From Recreation	167	251	260	-	260	270	001-4502020-57390-419440
From Parks Maintenance	2,961	100	100	-	100	100	001-4502020-57390-419420
To Police Department	1,702	5,872	4,750	4,989	5,090	5,190	001-4502020-57390-419020
	7,342	**8,181**	**7,100**	**8,329**	**8,870**	**9,040**	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Maple Valley Days							
Community Service Grant							
Insurance							
Special Events	1,917	-	-	-	-	-	001-4502010-57390-460400
Advertising	2,000	-	-	-	-	-	001-4502010-57390-410100
Rentals & Leases	1,083	-	-	-	-	-	001-4502010-57390-451000
Community Service Grants	-	5,000	5,000	6,667	5,000	5,000	001-4502010-57390-521100
	5,000	**5,000**	**5,000**	**6,667**	**5,000**	**5,000**	
City Expenses							
SALARIES	-	5,669	12,530	3,786	5,000	5,100	001-4502010-57390-110100
Temporary Help	1,632	-	1,690	1,137	1,690	1,720	001-4502010-57390-110120
Overtime	41	2,975	3,030	2,656	3,030	3,090	001-4502010-57390-150010
BENEFITS	203	3,059	710	2,562	1,940	1,980	001-4502010-57390-210100
OFFICE AND OPERATING SUPPLIES	204	286	210	356	210	210	001-4502010-57390-310010
SMALL TOOLS & MINOR EQUIPMENT	-	81	80	-	80	80	001-4502010-57390-350100
INSURANCE							
Liability	68	91	90	232	250	260	001-4502010-57390-460100
MISCELLANEOUS				-			
Miscellaneous	-	66	70	-	70	70	001-4502010-57390-499900
INTERGOVERNMENTAL SERVICES							
KC - Signage and Barricades	3,945	-	4,020	4,442	4,020	4,100	001-4502010-57390-512000
COST ALLOCATION							
From Parks Administration	5,807	-	-	-	-	-	001-4502010-57390-419410
From Parks Maintenance	4,301	-	-	-	-	-	001-4502010-57390-419420
From Recreation	56	-	-	-	-	-	001-4502010-57390-419440
From Public Works Admin	1,926	-	-	-	-	-	001-4502010-57390-419510
From Police Department	17,935	14,195	15,000	15,057	15,000	15,300	001-4502010-57390-419020
	41,117	**31,423**	**42,430**	**36,895**	**36,290**	**36,910**	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Independence Day Event							
SALARIES	-	5,528	5,830	2,127	2,200	2,240	001-4501010-57390-110100
Temporary Help	3,808	-	3,500	2,315	2,400	2,450	001-4501010-57390-110120
Overtime	161	440	160	1,286	500	510	001-4501010-57390-150010
BENEFITS	505	1,617	550	1,873	1,020	1,040	001-4501010-57390-210100
OFFICE AND OPERATING SUPPLIES	664	921	700	648	700	710	001-4501010-57390-310010
MEALS & REFRESHMENTS	16	102	100	53	100	100	001-4501010-57390-310030
FUEL CONSUMED	22	34	30	7	30	30	001-4501010-57390-320100
SMALL TOOLS & MINOR EQUIPMENT	17	700	600	642	500	510	001-4501010-57390-350100
PROFESSIONAL SERVICES							
Special EventServices	-	-	19,000	16,340	19,000	19,380	001-4501010-57390-412150
ADVERTISING		-	-	521	600	610	001-4501010-57390-410100
RENTALS AND LEASES	332	804	400	522	400	410	001-4501010-57390-451000
INSURANCE							
Liability	188	243	250	231	240	240	001-4501010-57390-460100
MISCELLANEOUS							
Background Checks	30	-	30	-	30	30	001-4501010-57390-490230
INTERGOVERNMENTAL SERVICES							
Police Contracting	-	-	1,500	-	1,500	1,530	001-4501010-57390-512110
COST ALLOCATION							
From Parks Administration	615	-	-	-	-	-	001-4501010-57390-419410
From Parks Maintenance	1,479	-	-	-	1,500	1,530	001-4501010-57390-419420
From Recreation	3,501	901	-	-	-	-	001-4501010-57390-419440
From Public Works Admin	53	-	-	-	-	-	001-4501010-57390-419510
From Police Department	2,144	2,768	6,600	6,600	6,740	6,870	001-4501010-57390-419020
	29,536	**30,057**	**39,250**	**33,166**	**37,460**	**38,190**	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Music in the Park (Summer Events)							
SALARIES	-	4,797	6,000	3,437	4,000	4,080	001-4501030-57390-110100
Temporary Help	2,171	-	2,850	1,303	2,000	2,040	001-4501030-57390-110120
Overtime	125	129	-	358	-	-	001-4501030-57390-150010
BENEFITS	294	1,676	430	1,956	1,200	1,220	001-4501030-57390-210100
OFFICE AND OPERATING SUPPLIES	417	584	400	87	400	410	001-4501030-57390-310010
SMALL TOOLS & MINOR EQUIPMENT	956	-	1,000	117	1,000	1,020	001-4501030-57390-350100
FUEL CONSUMED	33	-	-	-	-	-	001-4501030-57390-320100
PROFESSIONAL SERVICES							
Event Entertainment	6,313	8,866	12,400	11,213	13,000	13,260	001-4501030-57390-412151
ADVERTISING	500	-	520	771	520	530	001-4501030-57390-410100
RENTALS AND LEASES	488	-	400	-	400	410	001-4501030-57390-451000
INSURANCE							
Liability	149	140	140	177	190	190	001-4501030-57390-460100
MISCELLANEOUS							
Dues & Subscriptions	343	695	1,200	1,050	1,200	1,220	001-4501030-57390-490100
COST ALLOCATION							
From Parks Administration	154	-	-	-	-	-	001-4501030-57390-419410
From Parks Maintenance	1,483	-	-	-	-	-	001-4501030-57390-419420
From Recreation	5,307	1,660	-	-	-	-	001-4501030-57390-419440
From Police Department	297	-	300	300	300	310	001-4501030-57390-419020
	19,029	**18,546**	**25,640**	**20,770**	**24,210**	**24,690**	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Kid's Festival							
SALARIES	-	3,167	3,200	2,331	2,200	2,240	001-4501050-57390-110100
Temporary Help	1,310	-	1,500	883	900	920	001-4501050-57390-110120
Overtime	20	382	-	315	-	-	001-4501050-57390-150010
BENEFITS	177	1,634	230	1,196	620	630	001-4501050-57390-210100
OFFICE AND OPERATING SUPPLIES	87	933	800	326	400	410	001-4501050-57390-310010
MEALS & REFRESHMENTS	54	38	60	-	30	30	001-4501050-57390-310030
SMALL TOOLS & MINOR EQUIPMENT	-	117	500	77	250	260	001-4501050-57390-350100
FUEL CONSUMED	22	30	20	17	10	10	001-4501050-57390-320100
PROFESSIONAL SERVICES							
Special Event Services	-	-	1,000	-	-	-	001-4501050-57390-412150
Special Event Entertainment	1,400	1,150	1,170	1,060	1,000	1,020	001-4501050-57390-412151
ADVERTISING	-	-	-	391	200	200	001-4501050-57390-410100
RENTALS AND LEASES	1,578	2,422	2,000	3,540	3,500	3,600	001-4501050-57390-451000
INSURANCE				-			
Liability	68	87	90	127	70	70	001-4501050-57390-460100
COST ALLOCATION							
From Parks Maintenance	582	-	-	-	400	410	001-4501050-57390-419420
From Recreation	3,187	504	-	-	-	-	001-4501050-57390-419440
From Police Department	-	860	600	319	300	310	001-4501050-57390-419020
	8,486	**11,324**	**11,170**	**10,583**	**9,880**	**10,110**	
Bike Challenge							
SALARIES	-	-	-	-	1,000	1,020	001-4501051-57390-110100
Temporary Help	-	-	-	-	400	410	001-4501051-57390-110120
BENEFITS	-	-	-	-	280	290	001-4501051-57390-210100
OFFICE AND OPERATING SUPPLIES	-	-	-	-	600	610	001-4501051-57390-310010
MEALS & REFRESHMENTS	-	-	-	-	30	30	001-4501051-57390-310030
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	500	510	001-4501051-57390-350100
FUEL CONSUMED	-	-	-	-	10	10	001-4501051-57390-320100
PROFESSIONAL SERVICES							
Special Event Entertainment	-	-	-	-	200	200	001-4501051-57390-412151
ADVERTISING	-	-	-	-			
RENTALS AND LEASES	-	-	-	-	300	310	001-4501050-57390-451000
INSURANCE							
Liability	-	-	-	-	70	70	001-4501050-57390-460100
COST ALLOCATION							
From Parks Administration	-	-	-	-	-	-	001-4501050-57390-419410
From Parks Maintenance	-	-	-	-	200	200	001-4501050-57390-419420
From Recreation	-	-	-	-	-	-	001-4501050-57390-419440
From Police Department	-	-	-	-	300	310	001-4501050-57390-419020
	8,486	**-**	**11,770**	**10,901**	**3,890**	**3,970**	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Home Town Holidays							
SALARIES	-	12,625	200	1,481	12,000	12,240	001-4501020-57390-110100
Temporary Help	3,346	69	3,050	114	2,300	2,350	001-4501020-57390-110120
BENEFITS	387	4,432	160	892	2,860	2,920	001-4501020-57390-210100
OFFICE AND OPERATING SUPPLIES	1,896	1,213	2,490	265	1,500	1,530	001-4501020-57390-310010
SMALL TOOLS & MINOR EQUIPMENT	2,603	5,440	510	-	1,000	1,020	001-4501020-57390-350100
MEALS & REFRESHMENTS	147	219	1,020	-	500	510	001-4501020-57390-310030
PROFESSIONAL SERVICES				-			
Event Entertainment	-	1,600	1,780	-	500	510	001-4501020-57390-412151
Other Event Services	11,055	9,188	10,810	-	-	-	001-4501020-57390-412150
RENTALS AND LEASES	232	627	1,240	717	3,000	3,060	001-4501020-57390-451000
INSURANCE				-			
Liability	254	163	170	534	420	430	001-4501020-57390-460100
COST ALLOCATION				-			
From Parks Administration	308	-	510	-	-	-	001-4501020-57390-419410
From Recreation	6,919	683	8,650	-	-	-	001-4501020-57390-419440
From Parks Maintenance	2,853	-	6,110	-	4,000	4,080	001-4501020-57390-419420
	30,000	**36,259**	**36,700**	**4,003**	**28,080**	**28,650**	
Event Concessions							
SALARIES	-	1,995	1,900	1,384	1,720	1,750	001-4501040-57390-110100
Temporary Help	1,722	-	400	967	900	920	001-4501040-57390-110120
OVERTIME		-	-	73	-	-	001-4501040-57390-150010
BENEFITS	222	1,088	60	894	520	530	001-4501040-57390-210100
OFFICE AND OPERATING SUPPLIES	869	-	200	251	200	200	001-4501040-57390-310010
FUEL CONSUMED	-	20	21	80	100	100	001-4501040-57390-320100
SMALL TOOLS & MINOR EQUIPMENT	308	135	2,400	3,119	1,000	1,020	001-4501040-57390-350100
COST OF SALES - FOOD	6,379	4,274	4,100	3,762	4,100	4,180	001-4501040-57390-340040
INSURANCE							
Liability	-	105	107	61	60	60	001-4501040-57390-460100
MISCELLANEOUS				-			
Fund Raiser Grants	4,531	5,776	4,580	4,827	4,800	4,900	001-4501040-57390-521500
Miscellaneous	572	-	-	-	-	-	001-4501040-57390-499900
TAXES AND ASSESSMENTS	873	646	910	58	910	930	001-4501040-57390-441000
INTERGOVERNMENTAL SERVICES							
Licenses and Permits	-	573	600	480	600	610	001-4501040-57390-516120
COST ALLOCATION				-			
From Recreation	6,176	958	-	-	-	-	001-4501040-57390-419440
	21,651	**15,572**	**15,278**	**15,955**	**14,910**	**15,200**	
Associated Revenue	**10,622**	**11,183**	**10,700**	**12,257**	**11,500**	**11,730**	
Percent Coverage	**49%**	**72%**	**70%**	**77%**	**77%**	**77%**	
TOTAL COMMUNITY EVENTS	**157,160**	**151,362**	**177,568**	**129,701**	**163,590**	**166,760**	

Parks & Recreation, continued

COMMUNITY SERVICE AGENCIES

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Maple Valley Historical Society							
Community Service Grant							
Utilities	3,783	-	-	-	-	-	001-4601020-57531-521100
Repair & Maintenance							
Landscape Maintenance	2,357	6,140	6,140	4,147	6,140	6,140	001-4601020-57530-521100
	6,140	**6,140**	**6,140**	**4,147**	**6,140**	**6,140**	
City Expenses							
SALARIES	-	154	-	-	-	-	001-4601020-57530-110100
BENEFITS	-	40	-	-	-	-	001-4601020-57530-210100
Insurance							
Property	-	-	460	-	460	470	001-4601020-57530-460200
Repair & Maintenance	-	487	-	2,183	2,230	2,270	001-4601020-57530-481000
Other Miscellaneous	-	-	100	-	100	100	001-4601020-57530-499900
Cost Allocation - Parks Admin	308	-	430	-	430	440	001-4601020-57530-419410
	6,448	**6,821**	**7,130**	**6,329**	**9,360**	**9,420**	
Maple Valley Make A Difference Day							
Community Service Grant							
Make a Difference Day Project	3,102	3,672	5,000	6,667	5,000	5,000	001-4601030-57390-521101
	3,102	**3,672**	**5,000**	**6,667**	**5,000**	**5,000**	
City Expenses							
SALARIES	-	725	120	-	120	120	001-4601030-57390-110100
Overtime	-	317	-	-	320	330	001-4601030-57390-150010
BENEFITS	-	466	40	-	40	40	001-4601030-57390-210100
Office and Operating Supplies	586	81	310	-	310	320	001-4601030-57390-310010
Advertising	195	-	-	-	-	-	
Repair & Maintenance	358	261	-	-	-	-	001-4601030-57390-481000
Cost Allocation - Parks Admin	923	-	510	-	510	520	001-4601030-57390-419410
Cost Allocation - Parks Maintenance	730	-	-	-	-	-	001-4601030-57390-419420
Cost Allocation - Public Works Maintenance	-	-	1,630	-	1,630	1,660	001-4601030-57390-419530
	5,895	**5,522**	**7,610**	**6,667**	**7,930**	**7,990**	

Parks & Recreation, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Lake Wilderness Arboretum Foundation							
Community Service Grant							
Arboretum Improvements	30,000	32,764	30,000	30,722	40,000	40,000	001-4601010-57690-521101
	30,000	**32,764**	**30,000**	**30,722**	**40,000**	**40,000**	
City Expenses							
Salaries	-	117	120	-	120	120	001-4601010-57690-110100
Benefits	-	42	40	-	40	40	001-4601010-57690-210100
Rentals and Leases	2,154	2,190	2,230	-	2,230	2,270	001-4601010-57690-451000
Insurance							
Property	327	326	330	235	240	240	001-4601010-57690-460200
Utilities	3,251	9,454	5,490	4,426	4,520	4,610	001-4601010-57690-471000
Cost Allocation - Parks Admin	154	-	-	-	-	-	001-4601010-57690-419410
	35,887	**44,894**	**38,210**	**35,384**	**47,150**	**47,280**	
Maple Valley Farmer's Market							
Community Service Grant	4,000	4,000	4,000	-	4,000	4,000	001-4601040-57390-521100
City Expenses							
Small Tools & Minor Equipment	-	56	80	-	80	80	001-4601040-57390-350100
Cost Allocation - Police	408	486	550	1,168	550	560	001-4601040-57390-419020
	4,408	**4,542**	**4,630**	**1,168**	**4,630**	**4,640**	
Maple Valley Youth Symphony Orchestra							
Community Service Grant	5,000	5,000	5,000	6,667	5,000	5,000	001-4601050-57320-521100
	5,000	**5,000**	**5,000**	**6,667**	**5,000**	**5,000**	
TOTAL COMMUNITY SERVICE AGENCIES	**57,637**	**66,779**	**62,580**	**56,215**	**74,070**	**74,330**	
TOTAL PARKS & RECREATION	**1,930,366**	**1,979,690**	**2,333,671**	**2,213,219**	**2,531,430**	**2,525,940**	
Associated Revenue	682,962	771,730	684,300	800,418	819,080	835,412	
Percent Coverage	35%	39%	29%	36%	32%	33%	

Public Safety

Public Safety

This budgetary department is composed of a number of contractual relationships, rather than a traditional department with a director and direct City staff. But this quasi-department does have traditional public safety responsibilities, which are to enforce City and State laws and provide for incarceration services. Fire and Emergency Medical Services are provided by a separate taxing district.

Primary Services

Police

Policing services in Maple Valley are provided via contract with the King County Sheriff's Department. Through the contract, the City has 17 commissioned personnel which include one Captain who is the City's Police Chief, two Sergeants, ten Patrol Officers, one Traffic Officer, one School Resource Officer, one general investigations Detective, and two plain clothes Detectives that focus on low level drug activity and specific problems or patterns of crime. The City provides office space in City Hall for its Police Department. The King County Sheriff's Maple Valley Precinct provides resources such as fingerprinting and concealed weapons permits, a Breathalyzer Machine for DUI enforcement, holding cells and additional unincorporated area Deputies and Detectives who report to the Precinct around the clock and add police support to our City when needed. The City also has one non-commissioned staff member.

Jail

Maple Valley maintains six contractual relationships for jail services. The primary contract is with the City of Kent, whose jail is proximate to the Kent Municipal Court. Additionally, the City contracts with the City of Enumclaw (its prior jail facility which it out grew), the City of Issaquah and King County for short term jail services, as well as the City of Yakima and Okanogan County for longer term commitments.

Municipal Court

Since incorporation, the City has had its own municipal court. Maple Valley's municipal court judge is retained through a professional services contract. The

City uses Kent Municipal Court as its court venue. Through contract, the City of Kent also provides court administration services.

Fire and Emergency Medical Services (EMS)
The City of Maple Valley is an annexed part of Maple Valley Fire and Life Safety (King County Fire Protection District #43), which has its own taxing authority. The District provides Fire Marshall services to the City through an inter-local agreement. Costs of these services are shown as a part of the Community Development Department.

2016 Major Accomplishments

- **Public Safety**
  - Purchased two electric motorcycles and ATV to enhance trail safety and park patrol;
  - Added Patrol Sergeant position;
  - PSET Detectives joined Task Force at KCSO SE Precinct, a force multiplier;
  - Continued to manage a successful Citizen's Academy;
  - Continued to maintain special programs (prescription drop box);
  - Another marked Increase in neighborhood participation in National Night Out;
  - Increased participation in the Explorer Program;
  - Maintained involvement with the Emergency Operations Committee;
  - Successful Reserve Officer Program, with two active Reserve Officers;
  - Continuation of our Re-Contact Program that involves MVPD Volunteers who follow-up with victims of minor crimes;
  - Secured $8,300 in Washington State Traffic Safety Grants;
  - Made contact with businesses through Business License Ordinance, updating emergency contact information; obtained signed trespass letters and email addresses for Business Watch Newsletter group mailings;
  - Officer attendance at neighborhood events and watch meetings increased, leading to additional email addresses to our Neighborhood Watch Newsletter mailings;
  - Continue to provide security, coordination and support for annual city events, such as Maple Valley Days; 4th of July at the Park; National Night Out; Kids Festival; Bike Rodeo; MVLFS Open House; Music/Movies in the Park;
  - Increased number of Cub Scout / Boy Scout Tours; and
  - Officers continue to work with the Tahoma School District in providing additional security resources, funded by the School District.

2017 / 2018 Goals and Objectives to meet Council Priorities

- **Public Safety**
  - Complete training of our second Reserve Officer;
  - Recruit another Reserve Officer and send to Reserve Academy;
  - Continue participation in Active Shooter Training and the Tahoma School District school Lockdown Drill, incorporating the new High School;
  - Maintain involvement with the Emergency Preparedness Plan through drills and meetings;
  - Complete contract negotiations for new Domestic Violence Advocate and get DV services and awareness up and running and coordinate with our neighboring jurisdictions;

- Secure additional grant monies and continue to be involved in Washington State Traffic Safety Emphasis Patrols;
- Add a full-time School Resource Officer for the new Tahoma High School, financed through a 50/50 partnership with the City of Maple Valley and the Tahoma School District;
- Continue to increase and expand the Block Watch and Business Watch Programs, which includes monthly Neighborhood Watch/Business Watch newsletters;
- Continue to enhance Trail and Park Safety throughout the City; and
- MVPD Chief's active involvement with City's various Civic Organizations.

Expenditure Budget: Department Summary

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Public Safety										
City Staff	1.00	1.00	1.00	1.00	1.00			1.00		
Contract Officers	16.00	16.00	17.00	17.00	18.00			18.00		
Other Staff	2.32	2.25	1.62	2.27	4.68			4.68		
Expenditures by Object										
Salaries & Benefits	86,324	88,513	88,250	87,790	90,000	1,750	2.0%	91,690	1,690	1.9%
Supplies & Services	280,102	255,905	292,617	246,168	284,631	(7,986)	-2.7%	270,150	(14,481)	-5.1%
Intergovernmental Services	3,952,475	3,971,788	4,497,380	4,416,613	4,776,280	278,900	6.2%	4,915,090	138,810	2.9%
Operating Capital	-	57,826	-	14	10	10	0.0%	10	-	0.0%
Cost Allocation	(49,208)	(29,456)	(48,000)	(42,961)	(28,280)	19,720	-41.1%	(28,850)	(570)	2.0%
Total Public Safety	**4,269,693**	**4,344,576**	**4,830,247**	**4,707,625**	**5,122,641**	**292,394**	**6.1%**	**5,248,090**	**125,449**	**2.4%**

Changes from 2016 Budget

Salaries (Amount reflects a 1.8% cost of living allowance (COLA) and 3.0% merit pay increase.)	1,190
Benefits (Amounts reflects an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	(190)
Supplies (based on actual use)	11,466
Professional Services for 2016 (Judicial services, $24,290; public defender, $47,850; miscellaneous $450; domestic violence advocate, $20,000; and prosecution services, $48,150)	(140,740)
Professional Services for 2017 (Judicial services, $20,560 public defender, $41,380; miscellaneous $450; domestic violence advocate, $20,000; and prosecution services, $36,970)	119,360
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	13,673
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(10,204)
King County Police Contract (The contract amount is increased by an estimated COLA of 3%, less decrease for call volume relative to other contract cities. Funding of $5,000 is maintained for party patrols.)	339,210
Jail Services (Budgeted costs were increased in 2015, decrease in 2016 relects actual costs plus inflation factor)	(66,280)
Court Services (Budgeted costs were increased in 2015, decrease in 2016 relects actual costs plus inflation factor)	5,180
Cost Allocation (decreased charges based on actual charges to Park and Recreation for community events. Various events are making an effort to keep the cost down leaving the cost for other police functions.)	19,720
	292,394

Changes from 2017 Budget

Salaries (Amount reflects a 1.6% cost of living allowance (COLA) and 3.0% merit pay increase.)	1,020
Benefits (Amounts reflects an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	670
Supplies (based on actual use)	464
Professional Services for 2017 (Judicial services, $20,560 public defender, $41,380; miscellaneous $450; domestic violence advocate, $20,000; and prosecution services, $36,970)	(119,360)
Professional Services for 2018 (Judicial services, $20,970; public defender, $42,210; miscellaneous $600; domestic violence advocate, $20,000; and prosecution services, $37,710)	121,490
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(18,926)
King County Police Contract (The contract amount is increased by an estimated COLA of 3%, less decrease for call volume relative to other contract cities. Funding of $5,000 is maintained for party patrols.)	130,370
Arson Investigation (Based on actual allocation)	420
Animal Control (As of July 1, 2010, King County eliminated the subsidized animal control services and began charging the county cites for licensing, control, and shelter.)	1,020
Jail Services (Budgeted costs were increased in 2015, decrease in 2016 relects actual costs plus inflation factor)	2,660
Court Services (Budgeted costs were increased in 2015, decrease in 2016 relects actual costs plus inflation factor)	6,190
Cost Allocation (decreased charges based on actual charges to Park and Recreation for community events. Various events are making an effort to keep the cost down leaving the cost for other police functions.)	(570)
	125,449

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Public Safety, continued										
Program Enhancements										
School Resource Officer (50%) - Contract						95,000			97,850	
						95,000			**97,850**	
Workload Indicators										
Police Department Sworn Staff*	18.3	16.0		19.3	22.7			22.7		
Dispatched Calls for Service	3,536	4,094		3,571						
Crimes (Part 1 & 2)	963	1,168		973						
Cases Closed	84	115		85						
Adult Charges/Arrests	220	222		222						
Juvenile Charges/Arrests	35	36		36						
Court Cases Filed	1,071	1,071		1,067						
Court Charges Disposed	1,364	1,364		1,352						
Court Hours	231	231		193						

*Sworn staff (excluding communication center) allocation from King County

Public Safety, continued

Performance Measures			***2015 Benchmark @***					
Police Sworn Staff /1000 Population	0.76	0.74	0.85	0.78	0.91		0.91	(1)
Dispatched Calls / Police Sworn Stf	193	223	38	185				(2)
Police Expenditures / Capita	$ 176	$ 176	$ 218	$ 191	$ 207		$ 210	(3)
Crime Rate / 1000 Population	40	47	72	39				(4)
Cost / Call for Service	1,069	943	923	1,186				(5)
Clearance Rate	8.7%	9.8%	12.6%	8.7%				(6)
Court Costs per Case Filed	$ 277	$ 271		$ 282				(7)

(1) Police sworn staff per 1,000 population below the benchmark. Additional officers added in 2011 funded with an increase in the utility tax from 3% to 6% improved the statistic. One time only funds for Police in 2011 were spent on an additional police officer in 2012.

(2) Dispatched calls per sworn staff below the benchmark, but increased in 2012 with additional calls and the same number of officers .

(3) Police expenditures per capita close to the benchmark with additonal staff added in 2011.

(4) Crimes per 1,000 population below the benchmark. More commercialized cities seem to have a higher crime per population amount with increased property value and no offsetting residential population.

(5) Total Police expenditures / calls for service.

(6) The clearance rate about equal to the benchmark with new detectives added in 2011.

(7) Court costs increased with one year court extension in City of Enumclaw. 2014 court costs will increase again with new court venue in the City of Kent.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Public Safety

POLICE

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES		58,690	61,690	61,420	61,420	62,540	63,540	001-3101000-52120-110100
Administrative Assistant II	1.00					62,537	63,543	
Overtime		1,908	477	1,000	-	1,000	1,020	001-3101000-52120-150010
BENEFITS		25,726	26,346	25,830	26,284	26,370	27,040	001-3101000-52120-210100
OFFICE AND OPERATING SUPPLIES		5,169	4,041	4,000	2,772	3,380	3,450	001-3101000-52120-310010
FUEL CONSUMED		-	23	-	-	-	-	001-3101000-52120-320100
SMALL TOOLS & MINOR EQUIPMENT		29,634	27,175	5,000	10,846	11,070	11,290	001-3101000-52120-350100
MEALS & REFRESHMENTS		601	765	350	1,307	1,330	1,360	001-3101000-52120-310030
PROFESSIONAL SERVICES								
Miscellaneous Prof. Services		109	84	110	217	110	250	001-3101000-52120-410900
INFORMATION SERVICES		5,704	4,181	3,730	4,091	5,220	5,320	001-3101000-52120-419920
POSTAGE		463	337	350	234	350	360	001-3101000-52120-420200
TRAVEL		301	1,342	500	37	500	510	001-3101000-52120-430100
MEALS AND LODGING		2,441	761	2,500	1,252	2,500	2,550	001-3101000-52120-430200
TRAINING		1,511	-	4,000	2,110	4,000	4,080	001-3101000-52120-490250
ADVERTISING		1,310	-	-	-	-	-	001-3101000-52120-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	001-3101000-52120-451020
EQUIPMENT OPERATING		3,119	2,837	3,560	6,749	6,890	7,030	001-3101000-52120-419910
EQUIPMENT REPLACEMENT		6,997	3,948	3,950	3,948	8,010	7,310	001-3101000-52120-459100
IT EQUIPMENT REPLACEMENT		5,875	5,366	6,410	4,171	860	1,230	001-3101000-52120-459200
INSURANCE								
Liability		1,835	1,696	1,730	1,776	1,880	1,920	001-3101000-52120-460100
Property		-	-	-	23	20	20	001-3101000-52120-460200
REPAIRS AND MAINTENANCE		1,142	1,643	1,000	1,161	1,000	1,000	001-3101000-52120-481000
MISCELLANEOUS								
Dues & Subscriptions		499	1,023	1,000	849	870	890	001-3101000-52120-490100
Witness Fees		90	-	-	-	-	-	001-3101000-52120-490220
Miscellaneous		142	33	-	101	100	100	001-3101000-52120-499900
Printing		14	-	-	-	-	-	001-3101000-52120-490210
INTERGOVERNMENTAL SERVICES								
Police Contract (Base)		3,567,771	3,638,406	4,003,280	4,003,280	4,322,490	4,452,760	001-3101000-52120-512110
Police Contract (Park Patrol)		-	-	-	-	20,000	20,000	001-3101000-52120-512114
Police Contract (PY Reconciliation)		(47,859)	(83,798)	-	23,699	-	-	001-3101000-52120-512111
Party Patrol		1,539	4,750	5,000	1,736	5,000	5,100	001-3101000-52120-512113
Other Intergovernmental Services		-	23	30	-	30	30	001-3101000-52120-516100
Arson Investigation Services		21,492	18,884	21,060	26,277	21,060	21,480	001-3101000-52120-512112
Animal Control Services		45,146	43,304	51,100	21,233	51,100	52,120	001-3101000-52120-512120
TRANSPORTATION EQUIPMENT		-	57,826	-	14	10	10	001-3101000-59421-641200

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Public Safety, continued							
Police Training							
TRAINING	1,400	1,204	2,500	228	2,500	2,550	001-3101010-52140-490250
Police Facilities							
PROFESSIONAL SERVICES	-	332	340	-	340	350	001-3101020-52150-410900
BUILDING RENTAL	21,154	52,033	53,750	53,750	52,310	53,360	001-3101020-52150-451010
REPAIRS AND MAINTENANCE	-	607	620	126	130	130	001-3101020-52150-481000
Citizen's Academy Program							
OFFICE AND OPERATING SUPPLIES	-	298	-	711	726	740	001-3101110-52130-310010
MEALS & REFRESHMENTS	-	366	-	1,155	1,179	1,200	001-3101110-52130-310030
MISCELLANEOUS	2,695	519	3,500	428	440	450	001-3101110-52130-499900
COST ALLOCATION							
Police	-	898	-	3,891	4,500	4,500	001-3101110-52130-419020
Explorer Program							
OFFICE AND OPERATING SUPPLIES	-	358	-	-	-	-	001-3101120-52130-310010
MEALS & REFRESHMENTS	-	1,288	-	1,473	-	-	001-3101120-52130-310030
TRAVEL	-	16	-	-	-	-	001-3101120-52130-430100
LODING & MEALS		-	-	606	-	-	001-3101120-52130-430200
PROFESSIONAL SERVICES	-	330	-	70	-	-	001-3101120-52130-410900
EQUIPMENT OPERATING	-	904	870	4,172	-	-	001-3101120-52130-419910
RENTALS & LEASES	-	-	-	94	-	-	001-3101120-52130-451000
MISCELLANEOUS	19,668	582	13,500	-	5,000	5,100	001-3101120-52130-499900
COST ALLOCATION							
Police	-	13,110	-	8,423	13,110	13,370	001-3101120-52130-419020
Volunteer Program							
VOLUNTEER PROGRAM SUPPLIES	160	216	500	-	300	310	001-3101130-52130-310010
OFFICE AND OPERATING SUPPLIES	388	-	-	-	-	-	001-3101130-52130-310011
Emergency Preparedness							
OFFICE AND OPERATING SUPPLIES	2,876	1,082	3,000	-	3,000	3,060	001-3101140-52130-310010
ADVERTISING	-	2,141	-	5,197	5,306	5,410	001-3101140-52130-410100
RENTALS AND LEASES	-	179	-	-	-	-	001-3101140-52130-451000

Public Safety, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Kid's Annual Events							
OFFICE AND OPERATING SUPPLIES	2,087	1,316	1,500	1,040	2,500	2,500	001-3101150-52130-310010
MEALS & REFRESHMENTS	-	73	-	106	-	-	001-3101150-52130-310030
ADVERTISING	-	98	-	1,588	-	-	001-3101150-52130-410100
RENTALS AND LEASES	-	283	-	583	-	-	001-3101150-52130-451000
National Night Out							
OFFICE AND OPERATING SUPPLIES	752	827	1,000	226	1,000	1,020	001-3101160-52130-310010
MEALS & REFRESHMENTS	-	273	-	416	-	-	001-3101160-52130-310030
ADVERTISING		-	-	87	-	-	001-3101160-52130-410100
Distracted Driving Emphasis							
SMALL TOOLS & MINOR EQUIPMENT	552	-	-	-	-	-	001-3102010-52170-350100
ADVERTISING	-	-	-	127	130	130	001-3102010-52170-410100
INTERGOVERNMENTAL SERVICES							
WA State Patrol-Distracted Driving Emphasis	5,500	-	-	-	-	-	001-3102010-52170-511242
COST ALLOCATION							
To Comm. Events & Special Programs	(49,208)	(43,464)	(48,000)	(55,275)	(45,890)	(46,720)	001-3101000-52120-419020
TOTAL POLICE	**3,779,769**	**3,859,228**	**4,240,190**	**4,234,981**	**4,604,441**	**4,739,400**	
Associated Revenue	148,436	104,408	93,827	98,766	193,190	197,864	
Percent Coverage	4%	3%	2%	2%	4%	4%	
JAIL							
INTERGOVERNMENTAL SERVICES							
Enumclaw	15,819	2,714	2,000	-	2,000	2,040	001-3201000-52360-513150
Kent	161,547	160,120	190,000	111,480	113,820	116,100	001-3201000-52360-513350
Issaquah	-	49	1,000	-	1,000	1,020	001-3201000-52360-513250
King County	1,410	1,134	2,000	4,561	2,000	2,040	001-3201000-52360-512150
Okanogan	-	-	2,000	-	2,000	2,040	001-3201000-52360-512350
Yakima	-	7,543	2,000	11,656	11,900	12,140	001-3201000-52360-513351
TOTAL JAIL	**178,776**	**171,560**	**199,000**	**127,696**	**132,720**	**135,380**	

Public Safety, continued

MUNICIPAL COURT

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES	-	-	-	66	70	70	001-3301000-51250-110100
BENEFITS	-	-	-	20	20	20	001-3301000-51250-210100
INFORMATION SERVICES	224	259	980	229	330	350	001-3301000-51250-419920
PROFESSIONAL SERVICES							
Judicial Services	23,105	19,072	24,290	20,133	20,560	20,970	001-3301000-51250-412125
Public Defender	44,262	45,014	47,850	40,533	41,380	42,210	001-3301000-51250-412126
Domestic Violence Advocate	2,963	473	20,000	-	20,000	20,000	001-3301000-51250-412128
Prosecution Services	46,503	46,542	48,150	36,211	36,970	37,710	001-3301000-51250-412127
INTERGOVERNMENTAL SERVICES							
Court Services	175,000	175,000	200,000	200,000	204,200	208,280	001-3301000-51250-513360
Kent Court-Juror Fees	2,150	1,941	2,190	3,103	3,170	3,230	001-3301000-51250-513362
Kent Court-Interpreter	2,700	1,650	2,440	-	2,440	2,490	001-3301000-51250-513361
TOTAL MUNICIPAL COURT	**296,907**	**289,951**	**345,900**	**300,296**	**329,140**	**335,330**	
Associated Revenue	104,011	108,556	105,780	100,882	103,345	105,412	
Percent Coverage	35%	37%	31%	34%	31%	31%	

EMERGENCY OPERATIONS CENTER

OFFICE AND OPERATING SUPPLIES	147	85	2,000	81	80	80	001-3801020-52550-310010
MEALS & REFRESHMENTS	233	-	-	-	-	-	001-3801020-52550-310030
SMALL TOOLS & MINOR EQUIPMENT	876	5	100	836	850	870	001-3801020-52550-350100
INFORMATION SERVICES	7,971	17,362	22,237	27,002	35,070	18,300	001-3801020-52550-419920
MEALS AND LODGING	40	-	-	-	-	-	001-3801020-52550-430200
IT EQUIPMENT REPLACEMENT	4,270	5,977	7,190	6,834	5,950	4,180	001-3801020-52550-459200
REPAIRS AND MAINTENANCE	102	-	-	-	-	-	001-3801020-52550-481000
INSURANCE							
Property	342	341	350	246	250	260	001-3801020-52550-460200
MISCELLANEOUS							
Background Checks	-	-	-	64	70	70	001-3801020-52550-490230

Public Safety, continued

Disaster Preparedness

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES	-	-	7,500	6,923	7,500	7,650	001-3801010-52560-110100
BENEFITS	-	-	750	2,601	-	-	001-3801010-52560-210100
OFFICE AND OPERATING SUPPLIES		-	-	-	3,500	3,500	001-3801010-52560-310010
TRAINING	-	-	5,000	-	-	-	001-3801010-52560-490250
MISCELLANEOUS							
Background Checks	260	68	30	64	70	70	001-3801010-52560-490230
COST ALLOCATION							
From Police		-	-	-	3,000	3,000	001-3801010-52560-419020
TOTAL EMERGENCY OPS CENTER	**14,241**	**23,838**	**45,157**	**44,652**	**56,340**	**37,980**	
Associated Revenue	(360)	12,830	12,457	11,543	11,790	-	
Percent Coverage	-3%	54%	28%	26%	21%	0%	
			-				
TOTAL PUBLIC SAFETY	**4,269,693**	**4,344,576**	**4,830,247**	**4,707,625**	**5,122,641**	**5,248,090**	
Associated Revenue	252,446	212,964	199,607	199,648	296,535	303,276	
Percent Coverage	6%	5%	4%	4%	6%	6%	

The City of

MAPLE VALLEY

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Public Works

Public Works

The Public Works Department oversees the development of the City's transportation system and surface water management facilities and provides maintenance services for streets, and surface water management facilities. Because the majority of the projects in the Capital Improvement Plan are related to transportation and surface water management, Public Works has the City's leading role in the implementation of planned capital improvements. In 2013, the Community Development merged with the Public Works Department.

Primary Services

Administrative & Development Services
The Department reviews all proposed development plans for transportation, surface water, and other utility issues; and coordinates with the Community Development Department, utility districts, and other service providers. The Department manages the right-of-way permit process, provides inspection services for maintenance and construction activities, and manages other specialized programs such as hazardous waste recycling events, the "Adopt-a-Road" program, and the lake management program.

Transportation
The Department oversees the planning, development, and construction of the transportation network (both motorized and non-motorized) and manages the Neighborhood Traffic Control program.

Maintenance
The Department provides maintenance services on the City transportation system, and surface water management facilities. While an expanding number of services are provided by Department staff, some specialized services are contracted out, including traffic signal maintenance, sign making, street sweeping, and storm facility vactoring.

Solid Waste
The Department is responsible for city-wide comprehensive garbage, recyclables, and yard & food waste contracts and grant funded residential and business recycling events each year.

Surface Water Management
The Department is responsible for the operation and maintenance of the City owned stormwater system, including retention and detention facilities located in neighborhoods

throughout the city. Another function of the Surface Water Management program is the implementation of the federal National Pollution Discharge Elimination System (NPDES) Phase II permit. The permit contains many components all of which have the ultimate goal of ensuring compliance with Federal Clean Water Act by eliminating pollutants typically associated with urban stormwater runoff from entering into the streams, lakes, and wetlands in the city and region.

2016 Major Accomplishments

- Constructed the Miscellaneous Drainage Improvement Project (S-12) to restore the drainage and water quality functionality
- Completed the major stormwater system repairs within the Fernwood Development
- Completed the construction of 216th Avenue SE Roadway Improvements
- Completed construction of the 240th Avenue SE Extension between SE 271st and SE 279th Street
- Completed the sidewalk along SE 276th from 240th Avenue SE to SR169
- Completed 90% design of the Witte Road Phase 4 project
- Created the 2017 – 2022 Transportation Improvement Program for Council's consideration and adoption
- Applied for State grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs
- Completed the 2016 Annual Asphalt Overlay Program
- Participate in the Tahoma School District's Safe Routes to School Committee
- Held five meetings with the Lake Wilderness Citizen Advisory Committee
- Applied for and was awarded King County Solid Waste WRR Grant
- Applied for and was awarded a King County Local Hazardous Waste Grant
- Applied for and was awarded a Department of Ecology CPG Grant
- Applied for and was awarded a Transportation Improvement Board (TIB) grant for the 216th Avenue SE construction project
- Held two residential recycling events in partnership with the City of Black Diamond
- Held one business recycling event in partnership with the City of Covington
- Held public screening of Just Eat It; A Food Waste Story
- Conducted education and outreach at Kid's Festival
- Conducted education and outreach at the annual Fishing Derby
- Attended ten Metropolitan Solid Waste Management Advisory Committee meetings
- Conducted two aquatic plant surveys and two treatments in Lake Wilderness
- Published cyanobacteria public notices for Lake Wilderness
- Coordinated a no cost survey of Pipe Lake and Lake Lucerne
- Conducted mid-May through mid-October Swim Beach sampling for fecal coliform
- Conducted mid-May through September Volunteer Water Monitoring for Water Quality in lakes Wilderness, Pipe, and Lucerne
- Continued to monitor our storm system and respond to illicit discharge complaints and concerns
- Continued to coordinate volunteer adopt-a-road program
- Attended Metropolitan Solid Waste Management Advisory Committee meetings
- Provided ongoing NPDES Phase II Maintenance & Operations training
- Ensured that Public Works staff completes NIMS training and certification
- Awarded new landscaping contract

2017 and 2018 Goals and Objectives to meet Council Priorities

- Apply for State and Federal grants necessary to implement the Transportation Capital, Surface Water Management Improvement Programs, and the 2017 residential and business recycling events

- Complete design and begin construction of the SR 169 Widening from Witte Road to SE 240th Street
- Begin design of SR 169 Widening from 228th Avenue SE to 244th Street
- Complete
- Complete the bid advertisement, award and construction of the Witte Road Phase 4 Construction project
- Complete the design and construction of the Witte Road Phase 5 Construction project
- Complete the City's annual overlay program to keep our pavement condition in good condition
- Implement improvements to our Transportation system to support the recommendations from the Safe Routes to School Committee
- Design and construct a left turn pocket at the intersection of SR 516 and 218th Avenue SE
- Initiate a water quality retrofit project to upgrade surface water management facilities (S12)
- Continue to implement NPDES Phase II Permit requirements
- Continue to host residential special collection recycling events
- Conduct Lake Wilderness Citizen Advisory Committee meetings
- Continue to coordinate volunteer and adopt-a-road programs
- Continue aquatic plant surveys in Lake Wilderness
- Continue swim beach sampling in Lake Wilderness for fecal coliform mid-May through mid-October
- Continue water quality sampling of lakes Wilderness, Pipe, and Lucerne mid-May through September through the Volunteer Monitoring Program
- Ensure that the engineering review on development projects are completed in a thorough and timely manner
- Continue to provide ongoing NPDES Phase II Maintenance & Operations training
- Ensured that Public Works staff completes NIMS training and certification
- Ensure that the information on the City's web page about Public Works activities and projects is relevant

Public Works

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Positions										
General Fund	9.00	9.00	9.00	9.00	9.00			9.00		
Surface Water Management Fund	1.00	2.00	2.00	2.00	2.00			2.00		
Expenditures by Object										
Salaries & Benefits	1,009,435	890,514	1,284,610	1,220,356	1,276,890	(7,720)	-0.6%	1,312,900	36,010	2.8%
Supplies & Services	672,321	647,886	745,310	601,287	807,477	62,167	8.3%	797,250	(10,227)	-1.3%
Intergovernmental Services	74,519	73,965	95,400	26,073	96,344	944	1.0%	98,970	2,626	2.7%
Operating Capital	-	-	10,000	-	50,000	40,000	400.0%	-	(50,000)	-100.0%
Cost Allocation	(331,068)	(82,327)	(405,650)	-	(194,150)	211,500	-52.1%	(198,030)	(3,880)	2.0%
Total Public Works	**1,425,207**	**1,530,038**	**1,729,670**	**1,847,717**	**2,036,561**	**306,891**	**17.7%**	**2,011,090**	**(25,471)**	**-1.3%**

Changes from 2016 Budget

Salaries (Amount reflects a 1.8% cost of living allowance (COLA) and 3.0% merit pay increase.)	510
Benefits (Amounts reflects an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	(8,230)
Supplies (Based on actual usage)	(15,900)
Professional Services 2016 (Plan review and inspection services, $15,000; traffic counts, $8,000; transportation studies & concurrency assitance, $20,000; tree removal, $10,000; other snow removal - Recology Cleanscapes, $3,600; backflow prevention, $1,000; miscellaneous Street Maintenance professional services, $350; landscape services, $70,000; waste reduction & recycling program, $65,000; franchise consultant, $4,400; Puget Sound Clean Air Agency, $17,390; and lake management consulting, $15,000.)	(229,740)
Professional Services 2017 (Plan review and inspection services, $25,000; traffic counts, $8,000; transportation studies & concurrency assitance, $20,000; Legal Services, $410; tree removal, $10,000; other snow removal - Recology Cleanscapes, $3,600; backflow prevention, $920; miscellaneous Street Maintenance professional services, $350; landscape services, $70,000; waste reduction & recycling program, $58,070; franchise consultant, $4,400; Puget Sound Clean Air Agency, $17,600; and lake management consulting, $20,790.)	239,140
Information Services, Telephone and Postage (Based on actual usage)	37,230
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	31,487
Intergovernmental Services	
King County Maintenance Contract (Based on actual usage.)	894
Operating Capital 2016 (tow behind air compressor)	50,000
Cost Allocation (Decreased to the Surface Water Manangement Fund, capital projects and Parks Maintenance.)	211,500
	306,891

Changes from 2017 Budget

Salaries (Amount reflects a 1.6% cost of living allowance (COLA) and 3.0% merit pay increase.)	24,670
Benefits (Amounts reflects an increase of 4.5% in medical insurance costs, as well as an increase in workers compensation premiums.)	11,340
Supplies (Based on actual usage)	990
Professional Services 2017 (Plan review and inspection services, $25,000; traffic counts, $8,000; transportation studies & concurrency assitance, $20,000; Legal Services, $410; tree removal, $10,000; other snow removal - Recology Cleanscapes, $3,600; backflow prevention, $920; miscellaneous Street Maintenance professional services, $350; landscape services, $70,000; waste reduction & recycling program, $58,070; franchise consultant, $4,400; Puget Sound Clean Air Agency, $17,600; and lake management consulting, $20,790.)	(239,140)
Professional Services 2018 (Plan review and inspection services, $25,500; traffic counts, $8,000; transportation studies & concurrency assitance, $20,000; Legal services, $420; tree removal, $10,200; other snow removal - Recology Cleanscapes, $3,670; backflow prevention, $940; miscellaneous Street Maintenance professional services, $360; landscape services, $71,400; waste reduction & recycling program, $52,430; Puget Sound Clean Air Agency, $17,950; and lake management consulting, $15,890.)	226,760
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(2,687)
Intergovernmental Services	
King County Maintenance Contract (Based on actual usage.)	2,596
No Operating Capital in 2018	(50,000)
Cost Allocation (Decreased to the Surface Water Manangement Fund, capital projects and Parks Maintenance.)	-
	(25,471)

Public Works, continued

Program Enhancements

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	Increase (Decrease) from 2016 Budget $	Increase (Decrease) from 2016 Budget %	2018 Budget	Increase (Decrease) from 2017 Budget $	Increase (Decrease) from 2017 Budget %
Stormwater Maintenance Staff (Temporary)						24,000			24,000	
Boom Truck Replacement						57,643			7,643	
						81,643			**31,643**	

Workload Indicators

	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget
Lane Miles - City Owned Streets	155	155		155	155	155
Storm Water Ponds, Vaults & Infiltration Tanks	162	164		162	162	162

Performance Measures

The Pavement Condition Rating (PCR) is a value from 0 to 100 computed for each city street segment, where 100 indicates no defects. The PCR quantifies a pavement's overall performance. Since 1998, the City of Maple Valley has evaluated the pavement condition every 3 to 4 years whether or not the pavement program, treatments and budget is sufficient to maintain the streets in good condition. The last evaluation occurred in 2012.

As indicated in the table below, the majority of the City's streets have a PCR of more than 90 and only 1% of the local access streets are in fair condition with a PCR of 76. The 2012 evaluation suggested an annual budget of approximately $650,000 to maintain the streets in good condition. However, due to proactive maintenance, the City has been able to maintain a high PCR with an annual budget of approximately $350,000.

	Average PCR				
Functional Classification	1998	2001	2005	2009	2012
Principal Arterials	98	78	81	97	100
Minor Arterials	91	86	97	95	87
Collector	95	95	94	95	96
Local Business Access	*	97	100	100	96
Local Access	98	97	98	98	97

*Not Identified

Public Works

ADMINISTRATION & SUPPORT

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES		453,153	359,540	469,140	469,140	483,380	495,760	001-5101000-54420-110100
Public Works Director	1.00					140,852	142,913	
City Engineer	1.00					95,720	98,516	
Capital Project Manager	1.00					88,662	91,251	
PW Programs Project Manager	1.00					78,697	82,355	
Construction Inspector	1.00					79,446	80,728	
Overtime		-	882	1,200	-	2,000	2,000	001-5101000-54420-150010
Limited Part Time			-	-	1,464	1,500		001-5101000-54420-110120
BENEFITS		141,533	120,465	166,660	166,660	173,610	178,850	001-5101000-54420-210100
OFFICE AND OPERATING SUPPLIES		1,215	1,125	1,000	1,316	1,340	1,370	001-5101000-54420-310010
MEALS & REFRESHMENTS		227	68	70	70	100	100	001-5101000-54420-310030
SMALL TOOLS & MINOR EQUIPMENT		-	76	50	101	50	50	001-5101000-54420-350100
PROFESSIONAL SERVICES								
Plan Review & Inspection		29,898	29,719	15,000	27,110	25,000	25,500	001-5101000-54420-412140
Other Professional Services		105	-	-	-	-	-	001-5101000-54420-410900
INFORMATION SERVICES		59,298	68,191	72,468	49,757	80,750	72,950	001-5101000-54420-419920
TELEPHONE		1,800	1,800	1,630	1,600	1,630	1,660	001-5101000-54420-420110
POSTAGE		634	225	280	1,484	1,510	1,540	001-5101000-54420-420200
TRAVEL		347	681	250	398	250	260	001-5101000-54420-430100
MEALS AND LODGING		-	110	600	-	600	610	001-5101000-54420-430200
TRAINING		300	861	1,200	208	210	210	001-5101000-54420-490250
ADVERTISING		736	481	320	-	320	330	001-5101000-54420-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	001-5101000-54420-451020
BUILDING RENTAL		48,927	49,442	51,070	51,070	46,610	47,540	001-5101000-54420-451010
EQUIPMENT OPERATING		7,997	3,277	2,830	5,264	5,370	5,480	001-5101000-54420-419910
EQUIPMENT REPLACEMENT		7,263	2,815	-	1,667	6,790	19,730	001-5101000-54420-459100
IT EQUIPMENT REPLACEMENT		13,644	13,417	14,910	11,512	18,220	9,790	001-5101000-54420-459200
INSURANCE								
Liability		8,703	8,103	8,250	6,754	7,150	7,290	001-5101000-54420-460100

Public Works, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
ADMINISTRATION & SUPPORT, CONTINUED							
MISCELLANEOUS							
Dues & Subscriptions	960	447	600	1,879	1,919	1,960	001-5101000-54420-490100
Printing	45	-	-	-	-	-	001-5101000-54420-490210
Background Checks	-	10	10	16	10	10	001-5101000-54420-490230
Miscellaneous	-	-	-	5	6	10	001-5101000-54420-499900
TOTAL PUBLIC WORKS ADMIN	**776,785**	**661,930**	**807,738**	**797,645**	**858,494**	**873,170**	
Other Intergovernmental Licenses & Permits	**-**	**-**	-	64	70	70	001-5101000-54420-516120
COST ALLOCATION							
Public Works Admin	(409,921)	(122,034)	(215,640)	-	(220,170)	(224,570)	001-5101000-54420-419510
PWA Deposit Reversal	100,400	39,440	-	-	-	-	001-5101000-54420-419519
NET PUBLIC WORKS ADMIN	**467,263**	**579,336**	**592,098**	**797,708**	**638,394**	**648,670**	
Associated Revenue	143,295	172,509	110,330	168,765	172,233	175,678	
Percent Coverage	31%	30%	19%	21%	27%	27%	
TRANSPORTATION PLANNING							
SALARIES	-	1,063	1,440	341	350	360	001-5103000-54440-110100
BENEFITS	-	436	590	123	30	30	001-5103000-54440-210100
PROFESSIONAL SERVICES							
Traffic Counts	3,915	-	8,000	1,440	8,000	8,000	001-5103000-54440-412210
Transportation Studies & Concurrency	20,186	11,549	20,000	17,588	20,000	20,000	001-5103000-54440-412230
MISCELLANEOUS							
Miscellaneous Expenses	500	-	-	-	-	-	001-5103000-54440-490200
COST ALLOCATION							
From Public Works Administration	24,235	7,222	19,800	-	20,220	20,620	001-5103000-54440-419510
TOTAL TRANS PLANNING	**48,836**	**20,270**	**49,830**	**19,492**	**48,600**	**49,010**	
Associated Revenue	-	-	-	-	-	-	
Percent Coverage	0%	0%	0%	0%	0%	0%	

Public Works, continued

MAINTENANCE

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES		266,162	192,221	274,820	274,820	278,940	289,960	001-5301000-54830-110100
Infrastructure Manager	1.00					95,537	97,114	
Maintenance Worker II	3.00					183,401	192,843	
Temporary Help		17,154	-	15,000	-	12,000	12,240	001-5301000-54830-110120
Overtime		4,068	1,028	7,500	1,599	7,500	7,650	001-5301000-54830-150010
BENEFITS		127,364	89,984	142,840	142,840	140,650	145,600	001-5301000-54830-210100
OFFICE AND OPERATING SUPPLIES		4,492	4,394	12,000	1,990	2,030	2,070	001-5301000-54830-310010
MEALS & REFRESHMENTS		158	172	170	-	170	170	001-5301000-54830-310030
FUEL CONSUMED		576	305	230	251	260	270	001-5301000-54830-320100
SMALL TOOLS & MINOR EQUIPMENT		5,678	7,497	8,220	3,647	3,720	3,790	001-5301000-54830-350100
INFORMATION SERVICES		27,156	29,939	37,202	47,888	64,920	59,880	001-5301000-54830-419920
POSTAGE		15	-	-	-	-	-	001-5301000-54830-420200
TRAVEL		-	145	250	388	400	410	001-5301000-54830-430100
MEALS & LODGING		-	646	600	-	600	610	001-5301000-54830-430200
TRAINING		90	2,270	2,000	5,149	5,260	5,370	001-5301000-54830-490250
ADVERTISING		-	-	200	269	200	200	001-5301000-54830-410100
RENTALS & LEASES		72	38	100	-	100	100	001-5301000-54830-451000
EQUIPMENT OPERATING		27,099	21,650	22,680	12,001	12,250	12,500	001-5301000-54830-419910
EQUIPMENT REPLACEMENT		50,581	45,260	34,470	44,819	58,160	50,630	001-5301000-54830-459100
IT EQUIPMENT REPLACEMENT		8,373	8,045	7,540	5,934	2,730	5,040	001-5301000-54830-459200
INSURANCE								
Liability		8,023	10,358	10,540	11,838	12,540	12,790	001-5301000-54830-460100
Property		1,935	1,878	1,910	1,454	1,480	1,510	001-5301000-54830-460200
UTILITIES		11,066	11,454	14,000	10,276	10,490	10,700	001-5301000-54830-471000
REPAIRS AND MAINTENANCE		4,868	7,147	1,400	1,524	1,400	1,430	001-5301000-54830-481000
MISCELLANEOUS								
Dues & Subscriptions		10	-	500	-	500	510	001-5301000-54830-490100
Background Checks		20	10	10	16	10	10	001-5301000-54830-490230
Miscellaneous		-	414	500	1,119	1,140	1,160	001-5301000-54830-499900
INTERGOVERNMENTAL SERVICES								
Fire & Life Safety Services		-	-	-	333	340	350	001-5301000-54830-514110
Licenses & Permits		107	248	-	195	200	200	001-5301000-54830-516120
TAXES AND ASSESSMENTS		882	1,586	1,150	1,246	1,270	1,300	001-5301000-54830-441000
OPERATING CAPITAL								
Vehicles		-	-	10,000	-	50,000	-	001-5301000-59448-641200
COST ALLOCATION								
From Public Works Administration		8,843	4,184	5,680	-	5,800	5,920	001-5301000-54830-419510
From Parks Maintenance		446	-	-	-	-	-	001-5301000-54830-419420
To Parks, Street, & Surface Water Mgt		(316,184)	(62,986)	(215,490)		-	-	001-5301000-54830-419530
TOTAL MAINTENANCE		**259,053**	**377,886**	**396,022**	**569,597**	**675,060**	**632,370**	

Public Works, continued

STREET OPERATIONS

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
ROADWAY							
SALARIES	-	21,715	27,090	14,123	14,420	14,710	001-5201010-54230-110100
OVERTIME	-	631	170	114	120	120	001-5201010-54230-150010
BENEFITS	-	11,628	14,510	8,307	8,480	8,650	001-5201010-54230-210100
OFFICE AND OPERATING SUPPLIES	17,566	13,212	20,000	7,701	7,860	8,020	001-5201010-54230-310010
FUEL CONSUMED	-	22	30	29	30	30	001-5201010-54230-320100
SMALL TOOLS & MINOR EQUIPMENT	210	1,345	3,100	-	3,100	3,160	001-5201010-54230-350100
EQUIPMENT SERVICES	16	26	30	1,682	1,720	1,750	001-5201010-54230-419910
TAXES AND ASSESSMENTS	97	168	230	224	230	230	001-5201010-54230-441000
RENTALS AND LEASES	4,410	7,028	-	4,447	4,540	4,630	001-5201010-54230-451000
EQUIPMENT REPLACEMENT	1,997	1,617	860	857	860	70	001-5201010-54230-459100
INSURANCE-PROPERTY	31	5,150	5,240	3,865	3,950	4,030	001-5201010-54230-460200
REPAIR AND MAINTENANCE	-	117	16,000	10,667	10,890	11,110	001-5201010-54230-481000
MISCELLANEOUS	-	653	890	-	890	910	001-5201010-54230-499900
INTERGOVERNMENTAL SVCS-KING CO	-	7,282	9,880	-	9,880	10,080	001-5201010-54230-512000
COST ALLOCATION							
From Public Works Administration	3,211	611	-	-	-	-	001-5201010-54230-419510
From Parks Maintenance	687	-	-	-	-	-	001-5201010-54230-419420
From Public Works Maintenance	52,972	12,673	-	-	-	-	001-5201010-54230-419530
TOTAL ROADWAY	81,198	83,876	98,030	52,014	66,970	67,500	
STRUCTURES							
SALARIES	-	733	920	-	920	940	001-5201030-54250-110100
BENEFITS	-	385	470	-	470	480	001-5201030-54250-210100
OFFICE AND OPERATING SUPPLIES	-	26	50	-	50	50	001-5201030-54250-310010
SMALL TOOLS & MINOR EQUIPMENT	-	4	10	-	10	10	001-5201030-54250-350100
COST ALLOCATION							
From Public Works Administration	-	116	-	-	-	-	001-5201030-54250-419510
From Public Works Maintenance	1,191	864	-	-	-	-	001-5201030-54250-419530
TOTAL STRUCTURES	1,191	2,128	1,450	-	1,450	1,480	

Public Works, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SIDEWALKS							
SALARIES	-	5,412	13,700	2,655	2,710	2,760	001-5201040-54261-110100
BENEFITS	-	2,853	7,060	1,509	1,540	1,570	001-5201040-54261-210100
OFFICE AND OPERATING SUPPLIES	3,118	1,993	4,200	1,207	1,230	1,250	001-5201040-54261-310010
SMALL TOOLS & MINOR EQUIPMENT	34	60	2,000	-	2,000	2,040	001-5201040-54261-350100
PROFESSIONAL SERVICES	-	-	350	-	350	360	001-5201040-54261-410900
RENTALS AND LEASES	-	652	-	-	-	-	001-5201040-54261-451000
REPAIR AND MAINTENANCE	-	4,018	4,000	-	4,000	4,080	001-5201040-54261-481000
MISCELLANEOUS	621	370	-	215	220	220	001-5201040-54261-419990
COST ALLOCATION							
From Public Works Administration	255	-	-	-	-	-	001-5201040-54261-419510
From Parks Maintenance	122	1,110	-	-	-	-	001-5201040-54261-419420
From Public Works Maintenance	15,399	-	-	-	-	-	001-5201040-54261-419530
TOTAL SIDEWALKS	19,549	16,468	31,310	5,586	12,050	12,280	
STREET LIGHTING							
SALARIES	-	611	480	223	230	230	001-5201060-54263-110100
BENEFITS	-	266	250	144	150	150	001-5201060-54263-210100
OFFICE AND OPERATING SUPPLIES	49	-	-	-	-	-	001-5201060-54263-310010
SMALL TOOLS & MINOR EQUIPMENT	33	-	-	-	-	-	001-5201060-54263-350100
UTILITIES	114,965	107,066	100,000	114,412	116,810	119,150	001-5201060-54263-471000
REPAIR AND MAINTENANCE	3,449	-	-	-	-	-	001-5201060-54263-481000
COST ALLOCATION					-	-	
From Parks Maintenance	-	71	-	-	-	-	001-5201060-54263-419420
From Public Works Administration	1,557	290	-	-	-	-	001-5201060-54263-419510
TOTAL STREET LIGHTING	120,053	108,304	100,730	114,778	117,190	119,530	

Public Works, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
TRAFFIC CONTROL DEVICES							
SALARIES	-	2,986	2,110	8,639	8,820	9,000	001-5201070-54264-110100
BENEFITS	-	1,566	1,060	4,828	4,930	5,030	001-5201070-54264-210100
OFFICE AND OPERATING SUPPLIES	834	341	1,500	1,185	1,210	1,230	001-5201070-54264-310010
SMALL TOOLS & MINOR EQUIPMENT	3,847	2,490	550	6,750	6,890	7,030	001-5201070-54264-350100
EQUIPMENT OPERATING	-	477	520	-	2,570	2,570	001-5201070-54264-419910
EQUIPMENT REPLACEMENT	1,480	1,480	1,480	1,722	1,760	1,800	001-5201070-54264-459100
INTERGOVERNMENTAL SVCS-KING CO							
Traffic Signs	19,802	20,914	25,000	23,951	24,454	24,940	001-5201070-54264-512161
Traffic Projects	2,290	902	1,220	-	1,220	1,240	001-5201070-54264-512163
Traffic Pavement Markings	17,803	11,698	17,000	-	17,000	17,340	001-5201070-54264-512162
Traffic Investigations	-	-	500	-	500	510	001-5201070-54264-512164
COST ALLOCATION							
From Public Works Administration	3,029	819	-	-	-	-	001-5201070-54264-419510
From Public Works Maintenance	11,158	4,106	-	-	-	-	001-5201070-54264-419530
TOTAL TRAFFIC CONTROL DEVICES	60,242	47,779	50,940	47,075	69,354	70,690	
SNOW & ICE REMOVAL							
SALARIES	-	644	6,210	-	6,210	6,330	001-5201080-54266-110100
BENEFITS	-	154	3,200	661	3,200	3,260	001-5201080-54266-210100
OFFICE AND OPERATING SUPPLIES	1,017	3,193	5,000	4,047	4,130	4,210	001-5201080-54266-310010
SMALL TOOLS & MINOR EQUIPMENT	-	60	80	-	80	80	001-5201080-54266-350100
PROFESSIONAL SERVICES							
Other Snow Removal	-	-	3,600	-	3,600	3,670	001-5201080-54266-410900
RENTALS & LEASES	-	-	-	181	180	180	001-5201080-54266-451000
MEALS & REFRESHMENTS	-	-	250	-	250	260	001-5201080-54266-310030
EQUIPMENT OPERATING	24	931	-	-	-	-	001-5201080-54266-419910
EQUIPMENT REPLACEMENT	11,187	11,190	10,180	10,966	10,180	10,180	001-5201080-54266-459100
INSURANCE-PROPERTY	92	92	90	66	70	70	001-5201080-54266-460200
COST ALLOCATION							
From Parks Maintenance	2,281	-	-	-	-	-	001-5201080-54266-419420
From Public Works Maintenance	3,549	87	-	-	-	-	001-5201080-54266-419530
TOTAL SNOW & ICE REMOVAL	18,151	17,050	28,610	15,920	27,900	28,240	

Public Works, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
ROADSIDE							
SALARIES	-	28,668	43,610	54,444	55,590	56,700	001-5201110-54270-110100
OVERTIME	-	670	-	41	40	40	001-5201110-54270-150010
BENEFITS	-	14,287	22,470	28,777	29,380	29,970	001-5201110-54270-210100
OFFICE AND OPERATING SUPPLIES	3,971	1,206	5,400	13,704	13,990	14,270	001-5201110-54270-310010
SMALL TOOLS & MINOR EQUIPMENT	2,431	117	2,000	1,479	1,510	1,540	001-5201110-54270-350100
PROFESSIONAL SERVICES							
Tree Removal	5,186	-	10,000	-	10,000	10,200	001-5201110-54270-412243
Backflow Prevention	2,754	-	1,000	900	920	940	001-5201110-54270-412320
Street Landscape Contract		18,558	70,000	-	70,000	71,400	001-5201110-54270-412242
General Street Contracts	-	225	-	-	-	-	001-5201110-54270-410900
EQUIPMENT OPERATING	1,726	6,039	600	978	1,000	1,020	001-5201110-54270-419910
EQUIPMENT REPLACEMENT	10,940	7,877	-	-	-	10,050	001-5201110-54270-459100
ADVERTISING	-	45	-	398	410	420	001-5201110-54270-410100
RENTALS AND LEASES	-	-	1,500	-	1,500	1,530	001-5201110-54270-451000
INSURANCE-PROPERTY	313	525	530	212	220	220	001-5201110-54270-460200
UTILITIES	7,757	11,006	15,000	8,658	8,840	9,020	001-5201110-54270-471000
REPAIR AND MAINTENANCE	4,873	6,215	3,690	-	3,690	3,760	001-5201110-54270-481000
INTERGOVERNMENTAL SVCS-KING CO	1,619	-	2,200	-	2,200	2,240	001-5201110-54270-512000
COST ALLOCATION							
From Parks Maintenance	1,119	-	-	-	-	-	001-5201110-54270-419420
From Public Works Administration	3,310	717	-	-	-	-	001-5201110-54270-419510
From Public Works Maintenance	83,067	15,149	-	-	-	-	001-5201110-54270-419530
TOTAL ROADSIDE	129,065	111,304	178,000	109,591	199,290	213,320	
TOTAL STREET OPERATIONS	**429,449**	**386,908**	**489,070**	**344,964**	**494,204**	**513,040**	

Public Works, continued

WASTE REDUCTION & RECYCLING

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES	-	14,108	27,510	16,105	16,440	16,770	001-5401000-53700-110100
BENEFITS	-	4,367	14,170	5,065	5,170	5,270	001-5401000-53700-210100
ADVERTISING	-	-	-	140	143	150	001-5401000-53700-410100
PROFESSIONAL SERVICES							
Waste Reduction & Recycling Events	79,020	62,247	65,000	44,372	58,070	52,430	001-5401000-53700-412340
Franchise Consultant	8,248	158	4,400	-	4,400	-	001-5401000-53700-411030
Puget Sound Clean Air Agency	11,213	14,561	17,390	17,391	17,600	17,950	001-5401000-53700-412350
COST ALLOCATION							
From Public Works Administration	6,186	2,624	-	-	-	-	001-5401000-53700-419510
From Public Works Admin - Recycling	5,471	1,446	-	-	-	-	001-5401000-53700-419511
From Public Works Admin - Solid Waste	43,454	4,170	-	-	-	-	001-5401000-53700-419512
TOTAL WASTE REDUCTION & RECYCLING	**153,591**	**103,682**	**128,470**	**83,073**	**101,823**	**92,570**	
Associated Revenue	138,879	127,701	136,500	136,500	136,500	139,230	
Percent Coverage	90%	123%	106%	164%	134%	150%	

Public Works, continued

LAKE MANAGEMENT

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES	-	9,584	13,480	13,439	13,720	13,990	001-5501000-55360-110100
BENEFITS	-	2,926	6,950	4,296	4,390	4,480	001-5501000-55360-210100
SMALL TOOLS & MINOR EQUIPMENT	-	3	-	-	-		001-5501001-55360-350100
PROFESSIONAL SERVICES							
Acquatic Plant Evaluation	2,921	9,193	-	2,020	2,790	2,790	001-5501001-55360-412332
Acquatic Plant Treatment	4,540	-	10,000	12,779	13,000	8,100	001-5501001-55360-412333
Education Program	5,922	1,919	5,000	-	5,000	5,000	001-5501001-55360-412331
ADVERTISING	97	-	100	-	100	100	001-5501001-55360-410100
MISCELLANEOUS							
Miscellaneous	-	-	200	-	200	200	001-5501001-55360-499900
INTERGOVERNMENTAL SERVICES							
KC Lake Wilderness Technical Services	-	1,310	3,500	-	6,000	6,000	001-5501001-55360-512171
Pipe/Lucerne Hydrillia	-	-	2,000	-	2,000	2,040	001-5501001-55360-512174
Pipe/Lucerne Lake Stewardship	12,820	13,650	14,700	-	13,750	14,430	001-5501001-55360-512173
Lake Wilderness Stewardship	10,819	9,635	10,250	-	9,550	10,000	001-5501001-55360-512172
Beach Monitoring	8,282	6,479	8,000	-	7,430	7,750	001-5501001-55360-512170
INTERGOV. LICENSES & PERMITS	-	261	-	348	550	550	001-5501000-55360-516120
COST ALLOCATION							
From Public Works Administration	21,614	6,994	-	-	-	-	001-5501001-55360-419510
TOTAL LAKE MANAGEMENT	**67,015**	**61,956**	**74,180**	**32,882**	**78,480**	**75,430**	
Associated Revenue -	7,158	-	-	-	-	-	
Percent Coverage	11%	0%	0%	0%	0%	0%	
			-				
TOTAL PUBLIC WORKS	**1,425,207**	**1,530,038**	**1,729,670**	**1,847,717**	**2,036,561**	**2,011,090**	
Associated Revenue	782,520	810,784	745,998	845,414	859,636	876,829	
Percent Coverage	55%	53%	43%	46%	42%	44%	
TOTAL GENERAL FUND	**10,893,939**	**11,053,118**	**12,673,936**	**12,247,710**	**13,536,278**	**13,619,770**	

The City of

MAPLE VALLEY

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Other Funds

The City of

MAPLE VALLEY

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OTHER FUNDS

Other
Special Revenue Funds
Trans. Benefit Spec. Rev. Fund
Drug Seizure Fund
Bond Proceeds Fund
Transportation Benefit District Fund

Proprietary Funds
Surface Water Management Fund
Lake Wilderness Golf Course Fund
Vehicle Rental Fund
Central Services Fund
Unemployment Trust Fund

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Transportation Benefit Special Revenue Fund							
TRANSP. BENEFIT OPERATIONS							
PROFESSIONAL SERVICES							
Legal Services		-	-	406	410	420	114-5900000-54330-412123
INTERGOVERNMENTAL SERVICES							
Annual State Audit	-	-	-	3,644	-	-	114-5900000-54330-511110
TOTAL TRANSPORTATION BENEFIT DISTRIC	-	-	-	4,050	410	420	
Drug Seizure Fund							
DRUG SEIZURE OPERATIONS							
OFFICE AND OPERATING SUPPLIES	-	2,382	4,000	-	4,000	4,080	185-3105000-52120-310010
SMALL TOOLS & MINOR EQUIPMENT	-	7,207	-	3,805	3,885	3,960	185-3105000-52120-350100
TRAINING	-	600	-	653	667	680	185-3105000-52120-490250
MISCELLANEOUS							
Drug Buys, etc	1,724	639	-	11	11	10	185-3105000-52120-499900
TOTAL DRUG SEIZURE FUND	1,724	10,828	4,000	4,469	8,563	8,730	
Bond Proceeds Fund							
Debt Issuance Costs							
MISCELLANEOUS							
Debt Issuance Costs	26,200	45,435	40,000	-	-	-	190-1700060-59276-841000
Payments to Refunded Debt Escrow	-	2,975,277	-	-	-	-	190-1700070-59976-713000
TOTAL BOND PROCEEDS FUND	26,200	3,020,712	40,000	-	-	-	

Transportation Benefit District Fund

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
TBD Operations							
SALARIES	-	660	-	-	-	-	630-5900000-54330-110100
BENEFITS	-	232	-	-	-	-	630-5900000-54330-210100
PROFESSIONAL SERVICES	-	2,186	-	-	-	-	630-5900000-54330-410900
LEGAL SERVICES	-	874	-	-	-	-	630-5900000-54330-412123
INSURANCE - LIABILITY	2,500	2,500	-	-	-	-	630-5900000-54330-460100
INTERGOVERNMENTAL SERVICES					-	-	
Annual State Audit	-	4,087	-	-	-	-	630-5900000-54330-511110
					-	-	
TOTAL TRANSPORTATION BENEFIT DISTRIC	2,500	10,538	-	-	-	-	

Surface Water Management Fund

SURFACE WATER MANAGEMENT OPERATIONS

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES		70,921	125,004	130,890	120,498	167,440	126,920	420-5502000-55350-110100
Surface Water Mgmt / NPDES Program	1.00					78,610	80,906	
SWM Maintenance II Worker	1.00					43,974	46,018	
GIS Technician (Temporary)	1.00					44,858	-	
Temporary Help		-	-	-	41,254	66,120		420-5502000-55350-110120
Overtime		-	248	110	158	110.00	110	420-5502000-55350-150010
BENEFITS		23,756	50,447	55,090	66,051	78,310	63,050	420-5502000-55350-210100
OFFICE AND OPERATING SUPPLIES		3,362	18,910	7,500	14,374	14,680	14,970	420-5502000-55350-310010
SMALL TOOLS & MINOR EQUIPMENT		4,063	1,394	1,300	3,023	3,090	3,150	420-5502000-55350-350100
PROFESSIONAL SERVICES								
Street Sweeping		36,538	51,371	46,600	39,846	40,680	41,490	420-5502000-55350-412300
Vactoring		91,734	49,905	90,000	39,548	40,380	41,190	420-5502000-55350-412310
Grounds & Ponds Maintenance		25,793	30,050	30,000	-	30,000	30,600	420-5502000-55350-412241
Tree Removal		-	-	3,000	-	3,000	3,060	420-5502000-55350-412243
Fencing Repair Contracts		-	3,895	10,000	-	50,000	15,000	420-5502000-55350-412280
Miscellaneous Contracts		-	8,759	5,000	9,559	9,760	9,960	420-5502000-55350-410900
INFORMATION SERVICES		26,021	16,766	18,237	22,367	22,400	20,620	420-5502000-55350-419920
POSTAGE		114	1,053	1,290	16	660	1,330	420-5502000-55350-420200
TRAVEL		-	297	70	-	70	70	420-5502000-55350-430100
MEALS & LODGING		-	-	500	-	500	510	420-5502000-55350-430200
TRAINING		20	604	1,000	917	1,000	1,020	420-5502000-55350-490250
ADVERTISING		-	381	100	283	100	100	420-5502000-55350-410100
OFFICE EQUIPMENT RENTAL		-	196	200	170	170	170	420-5502000-55350-451020
BUILDING RENTAL		9,807	9,904	10,270	10,270	10,070	10,270	420-5502000-55350-451010
EQUIPMENT OPERATING		2,307	2,473	1,920	3,733	3,810	3,890	420-5502000-55350-419910
EQUIPMENT REPLACEMENT		9,235	9,236	9,200	9,200	7,040	1,970	420-5502000-55350-459100
IT EQUIPMENT REPLACEMENT		11,618	11,290	11,330	10,771	1,170	1,310	420-5502000-55350-459200
INSURANCE								
Liability		1,736	1,614	1,640	3,787	4,010	4,090	420-5502000-55350-460100
Property		157	157	160	113	120	120	420-5502000-55350-460200
UTILITIES		-	197	-	762	780	800	420-5502000-55350-471000
REPAIRS AND MAINTENANCE		7,536	4,784	5,000	-	5,000	5,100	420-5502000-55350-481000
MISCELLANEOUS								
Dues & Subscriptions		-	-	200	-	200	200	420-5502000-55350-490100
Miscellaneous		-	239	500	6	500	510	420-5502000-55350-499900

Surface Water Management Fund, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
INTERGOVERNMENTAL SERVICES							
KC Services	-	-	5,000	795	810	830	420-5502000-55350-512000
KC Billing & Collection	23,860	17,210	24,500	18,299	18,680	30,050	420-5502000-55350-512181
KC Debt Service	32,602	46,595	32,650	42,641	3,140	3,140	420-5502000-55350-512180
KC Technical Services	-		5,000	-	5,000	5,100	420-5502000-55350-512185
State Department of Ecology Permit	27,834	28,817	30,000	40,258	30,000	30,600	420-5502000-55350-516120
KC WRIA 8 Agreement	1,154	1,061	1,060	482	1,060	1,080	420-5502000-55350-512183
KC WRIA 9 Agreement	6,016	6,317	6,510	2,892	6,510	6,640	420-5502000-55350-512184
TAXES AND ASSESSMENTS	18,842	20,787	22,000	15,939	22,000	22,440	420-5502000-55350-441000
OPERATING CAPITAL							
Land Acquisition		-	-	667	680	690	420-5502000-59453-611000
Software	-	3,269	-	-	-	-	420-5502000-59453-643100
DEPRECIATION	39,300	39,299	-	-	-	-	420-5502000-55350-009000
COST ALLOCATION							
From Public Works Administration	(34,268)	(15,997)	(21,710)	-	-	-	420-5502000-55350-419510
From Parks Maintenance	293	-	-	-	-	-	420-5502000-55350-419420
From Public Works Maintenance	138,711	28,406	38,560	-	-	-	420-5502000-55350-419530
TOTAL SURFACE WATER MGT - OPS	**579,061**	**574,938**	**584,677**	**518,680**	**649,050**	**502,150**	

Surface Water Management Fund, continued

SWM - NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
SALARIES	-	39,742	46,880	53,689	54,820	55,920	420-5502500-55350-110100
Temporary		-	-	3,051	3,110	3,170	420-5502500-55350-110120
BENEFITS	-	13,542	24,150	19,690	20,100	20,500	420-5502500-55350-210100
OFFICE AND OPERATING SUPPLIES	4,404	3,948	15,000	1,058	15,000	15,300	420-5502500-55350-310010
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	505	520	530	420-5502500-55350-350100
PROFESSIONAL SERVICES							
NPDES Training	-	-	2,000	-	2,000	2,040	420-5502500-55350-410910
Other Professional Services	8,740	4,287	5,820	-	5,820	5,940	420-5502500-55350-410900
NPDES monitoring and assessment	-	-	16,200	-	16,200	16,520	420-5502500-55350-410920
INFORMATION SERVICES	380	-	-	-	-	-	420-5502500-55350-419920
TRAINING	-	1,538	4,000	58	4,000	4,080	420-5502500-55350-490250
OPERATING CAPITAL							
Software	-	3,269	-	-	-	-	420-5502500-59453-643100
COST ALLOCATION							
From Public Works Administration	70,915	20,866	-	-	-	-	420-5502500-55350-419510
TOTAL SURFACE WATER MGT - NPDES	**84,439**	**87,191**	**114,050**	**78,051**	**121,570**	**124,000**	
TOTAL SURFACE WATER MANAGEMENT	**663,500**	**662,129**	**698,727**	**596,731**	**770,620**	**626,150**	
Associated Revenue	1,246,787	1,311,972	1,276,450	1,277,837	1,307,680	1,320,698	
Percent Coverage	188%	198%	183%	214%	170%	211%	

Lake Wilderness Golf Course Fund

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
ADMINISTRATION							
OFFICE AND OPERATING SUPPLIES	7,215	6,300	7,170	8,834	6,500	6,630	480-4802000-57660-310010
SMALL TOOLS & MINOR EQUIPMENT	4,721	6,189	6,000	-	5,000	5,100	480-4802000-57660-350100
PROFESSIONAL SERVICES							
Contract - Management Fee	-	92	120	-	120	120	480-4802000-57660-412000
Contract - Payroll / Personnel Services	2,407	2,042	2,780	843	860	880	480-4802000-57660-412040
Contract - Salaries & Benefits	25,279	24,339	23,410	19,979	20,400	20,810	480-4802000-57660-412010
Contract - Security	5,797	8,401	8,960	5,932	6,060	6,180	480-4802000-57660-412070
Contract - Other	13,083	11,369	10,280	8,768	8,950	9,130	480-4802000-57660-410900
TELEPHONE	7,122	9,645	8,890	7,665	7,500	7,650	480-4802000-57660-420110
POSTAGE	37	9	10	-	10	10	480-4802000-57660-420200
TRAVEL	724	808	870	1,171	1,000	1,020	480-4802000-57660-430100
ADVERTISING	7,848	10,031	10,820	9,511	8,000	8,160	480-4802000-57660-410100
RENTALS & LEASES	28	-	-	-	-	-	480-4802000-57660-451000
INSURANCE							
Liability	9,051	8,979	7,440	-	7,440	7,590	480-4802000-57660-460100
Property	2,100	2,933	2,930	9,629	3,000	3,060	480-4802000-57660-460200
UTILITIES	40,860	12,849	9,270	49,384	30,000	30,600	480-4802000-57660-471000
CABLE TV	2,645	2,805	2,620	1,421	1,450	1,480	480-4802000-57660-471050
REPAIRS AND MAINTENANCE	2,695	2,422	2,380	2,989	2,400	2,450	480-4802000-57660-481000
REGISTRATION & TRAINING	-	-	-	900	700	710	480-4802000-57660-490250
MISCELLANEOUS							
Dues & Subscriptions	676	1,479	1,970	941	1,970	2,010	480-4802000-57660-490100
Banking Fees	495	515	510	551	560	570	480-4802000-57660-412113
Licenses and Permits	3,363	3,471	4,630	3,883	3,960	4,040	480-4802000-57660-490200
Miscellaneous	222	3,541	3,410	12,330	3,500	3,570	480-4802000-57660-499900
TAXES AND ASSESSMENTS	3,950	-	-	-	-	-	480-4802000-57660-441000
TOTAL ADMINISTRATION	**140,316**	**118,219**	**114,470**	**144,730**	**119,380**	**121,770**	

Lake Wilderness Golf Course Fund, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
CITY PAID EXPENSES							
SALARIES	-	4,598	1,500	3,674	3,750	3,830	480-4801000-57660-110100
BENEFITS	-	1,534	500	1,285	1,310	1,340	480-4801000-57660-210100
OFFICE AND OPERATING SUPPLIES	120	219	-	309	320	330	480-4801000-57660-310010
PROFESSIONAL SERVICES							
Contract - Management Fee	95,508	95,508	95,510	95,508	97,510	99,460	480-4801000-57660-412000
Fire & Life Safety Services	-	-	-	167	170	170	480-4801000-57660-514110
INSURANCE							
Property	6,547	8,128	6,000	5,868	6,000	6,120	480-4801000-57660-460200
EQUIPMENT REPLACEMENT	13,758	13,429	10,000	4,604	2,870	2,870	480-4801000-57660-459100
MISCELLANEOUS							
Banking Fees	20,462	31,748	25,000	27,360	27,930	28,490	480-4801000-57660-412113
TAXES AND ASSESSMENTS	2,014	7,073	5,000	6,504	6,640	6,770	480-4801000-57660-441000
COST ALLOCATION							
From Finance Department	4,240	1,307	-	-	-	-	480-4801000-57660-419010
From Parks Administration	1,538	157	-	-	-	-	480-4801000-57660-419410
TOTAL CITY PAID EXPENSES	**144,186**	**163,699**	**143,510**	**145,280**	**146,500**	**149,380**	
COURSE OPERATIONS							
OFFICE AND OPERATING SUPPLIES	63,238	65,534	68,540	66,723	68,120	69,480	480-4802100-57660-310010
COST OF SALES - MERCHANDISE	41,948	51,379	45,930	51,560	51,420	52,450	480-4802100-57660-340030
COURSE OPERATIONS-FUEL CONSUMED	17,076	19,374	26,400	19,737	20,150	20,550	480-4802100-57660-320100
SMALL TOOLS & MINOR EQUIPMENT	18,728	26,254	22,000	6,352	6,490	6,620	480-4802100-57660-350100
PROFESSIONAL SERVICES							
Contract - Salaries & Benefits (Course)	136,545	172,305	160,750	181,750	181,570	185,200	480-4802100-57660-412012
Contract - Salaries & Benefits (Pro Shop)	117,652	125,617	138,970	123,870	133,210	135,870	480-4802100-57660-412011
TRAVEL	129	97	-	-	-	-	480-4802100-57660-430100
ADVERTISING	-	501	120	-	120	120	480-4802100-57660-410100
RENTALS & LEASES	44,385	40,997	40,820	45,974	46,940	47,880	480-4802100-57660-451000
INSURANCE							
Liability	1,050	-	-	-	-	-	480-4802100-57660-460100
UTILITIES	14,254	31,261	24,520	17,206	17,570	17,920	480-4802100-57660-471000
REPAIRS AND MAINTENANCE	15,280	4,800	23,530	4,400	4,490	4,580	480-4802100-57660-481000
MISCELLANEOUS							
Dues & Subscriptions	165	254	-	-	-	-	480-4802100-57660-490100
Miscellaneous	57	-	-	10,820	11,050	11,270	480-4802100-57660-499900
DEPRECIATION	70,120	70,122	-	-	-	-	480-4802100-57660-009000
TOTAL COURSE OPERATIONS	**540,628**	**608,495**	**551,580**	**528,392**	**541,130**	**551,940**	
Associated Revenue	638,380	800,313	811,350	794,774	814,290	822,302	
Percent Coverage	118%	132%	147%	150%	150%	149%	

Lake Wilderness Golf Course Fund, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
FOOD AND BEVERAGE							
OFFICE AND OPERATING SUPPLIES	10,547	25,659	28,300	28,256	29,150	29,730	480-4802200-57660-310010
COST OF SALES - FOOD	53,929	56,736	55,440	54,712	47,510	48,460	480-4802200-57660-340010
COST OF SALES - BEVERAGES	55,651	60,640	68,500	66,871	58,060	59,220	480-4802200-57660-340020
SMALL TOOLS & MINOR EQUIPMENT	326	5,662	10,000	8,846	9,530	9,720	480-4802200-57660-350100
PROFESSIONAL SERVICES							
Contract - Salaries & Benefits	102,992	103,452	105,330	102,476	106,630	108,760	480-4802200-57660-412010
RENTALS & LEASES	7,644	12,527	8,000	7,421	7,870	8,030	480-4802200-57660-451000
UTILITIES	680	2,956	5,000	2,485	2,540	2,590	480-4802200-57660-471000
REPAIRS AND MAINTENANCE	2,142	7,833	10,000	8,221	10,390	10,600	480-4802200-57660-481000
MISCELLANEOUS							
Miscellaneous	177	-	-	217	220	220	480-4802200-57660-499900
TOTAL FOOD AND BEVERAGE	**234,089**	**275,465**	**290,570**	**279,506**	**271,900**	**277,330**	
Associated Revenue	248,769	293,142	304,690	304,171	304,170	303,137	
Percent Coverage	106%	106%	105%	109%	112%	109%	
TOTAL LAKE WILDERNESS GOLF C	**1,059,219**	**1,165,878**	**1,100,130**	**1,097,907**	**1,078,910**	**1,100,420**	
Associated Revenue	891,329	1,100,211	1,120,650	1,103,303	1,122,960	999,868	
Percent Coverage	84%	94%	102%	100%	104%	91%	

Vehicle Rental Fund

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
MACHINERY & EQUIPMENT SERVICES							
OFFICE AND OPERATING SUPPLIES	8,772	10,009	7,900	3,330	3,190	3,250	510-5801000-54860-310010
FUEL	29,125	19,716	19,390	15,460	14,830	15,130	510-5801000-54860-320100
SMALL TOOLS & MINOR EQUIPMENT	7,211	2,528	1,730	7,826	7,510	7,660	510-5801000-54860-350100
CLEANING SERVICES	81	182	100	16	20	20	510-5801000-54860-412060
INSURANCE							
Property	3,038	2,602	2,650	3,151	3,220	3,280	510-5801000-54860-460200
REPAIRS AND MAINTENANCE	13,364	17,739	16,100	16,206	15,540	15,850	510-5801000-54860-481000
MISCELLANEOUS	-	166	230	324	310	320	510-5801000-54860-499900
TOTAL VEHICLE RENTAL SERVICES	**61,591**	**52,942**	**48,100**	**46,313**	**44,620**	**45,510**	
MACHINERY & EQUIPMENT REPLACEMENT							
SMALL TOOLS & MINOR EQUIPMENT	-	4,541	8,200	-	20,740	-	510-5809000-54860-350100
Vehicles	66,212	53,649	90,800	115,254	93,900	51,800	510-5809000-59448-642000
Other Non-Vehicle Equipment	-	17,324	132,500	121,002	79,700	161,400	510-5809000-59448-641100
DEPRECIATION	51,440	56,142	-	-	-	-	510-5801000-54860-009000
TOTAL EQUIP REPLACEMENT	**117,652**	**131,656**	**231,500**	**236,256**	**194,340**	**213,200**	
TOTAL VEHICLE RENTAL FUND	**179,243**	**184,598**	**279,600**	**282,569**	**238,960**	**258,710**	
Associated Revenue	214,344	188,625	145,940	163,560	192,520	214,344	
Percent Coverage	120%	102%	52%	58%	81%	83%	

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
Central Services Fund							
INSURANCE							
Liability Insurance	87,037	86,411	89,690	89,694	94,960	96,860	520-1801000-51860-460100
Property Insurance	33,575	27,778	38,000	27,659	28,240	28,800	520-1801000-51860-460200
Boiler & Machinery Insurance	-	852	920	832	850	870	520-1801000-51860-460500
Auto Physical Damage Insurance	-	2,602	2,650	3,151	3,220	3,280	520-1801000-51860-460600
Crime / Fidelity Bond	355	341	370	326	340	350	520-1801000-51860-460300
TOTAL INSURANCE	**120,967**	**117,984**	**131,630**	**121,662**	**127,610**	**130,160**	
BUILDING SERVICES							
SALARIES	-	-	-	114	120	120	520-1802000-51830-110100
BENEFITS	-	-	-	71	70	70	520-1802000-51830-210100
OFFICE AND OPERATING SUPPLIES	-	252	340	-	340	350	520-1802000-51830-310010
SMALL TOOLS & MINOR EQUIPMENT	30	115	-	-	-	-	520-1802000-51830-350100
PROFESSIONAL SERVICES							
Other Professional Services	-	923	1,250	-	1,250	1,280	520-1802000-51830-410900
BUILDING RENTAL	342,030	345,066	359,020	342,030	349,210	356,190	520-1802000-51830-451010
INSURANCE							
Property	1,028	1,025	1,040	739	750	770	520-1802000-51830-460200
REPAIRS AND MAINTENANCE	53	-	1,500	-	1,500	1,530	520-1802000-51830-481000
COST ALLOCATION							
From Public Works Maintenance	879	-	750	-	-	-	520-1802000-51830-419530
TOTAL BUILDING SERVICES	**344,019**	**347,382**	**363,900**	**342,954**	**353,240**	**360,310**	
OFFICE SERVICES							
OFFICE AND OPERATING SUPPLIES	4,564	3,588	3,470	4,979	5,080	5,180	520-1802010-51850-310010
MEALS & REFRESHMENTS	-	234	220	163	170	170	520-1802010-51850-310030
SMALL TOOLS & MINOR EQUIPMENT	95	143	160	23	20	20	520-1802010-51850-350100
REPAIR AND MAINTENANCE	139	-	-	70	70	70	520-1802010-51850-481000
MISCELLANEOUS							
Dues & Subscriptions	433	165	-	-	-	-	520-1802010-51850-490100
TOTAL OFFICE SERVICES	**5,230**	**4,129**	**3,850**	**5,235**	**5,340**	**5,440**	
POSTAGE SERVICES							
OFFICE AND OPERATING SUPPLIES	54	155	210	4	210	210	520-1802020-51850-310010
POSTAGE	4,389	4,609	4,500	5,162	5,270	5,380	520-1802020-51850-420200
RENTALS AND LEASES	132	132	180	187	190	190	520-1802020-51850-451000
OFFICE EQUIPMENT RENTAL	2,412	2,355	2,450	2,036	2,080	2,120	520-1802020-51850-451020
TOTAL POSTAGE SERVICES	**6,988**	**7,251**	**7,340**	**7,389**	**7,750**	**7,900**	

Central Services Fund, continued

INFORMATION TECHNOLOGY SERVICES

Description		2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
CITYWIDE IT SERVICES								
SALARIES		219,233	184,453	232,680	165,709	325,940	256,030	520-1851000-51880-110100
IT Manager	1.00					110,303	114,553	
GIS Administrator	1.00					82,328	84,733	
Computer Support Specialist	1.00					55,133	56,743	
GIS Technician (Temporary)	0.10					4,984	-	
Businses Application Analyst (Temp)	1.00					73,194	-	
Overtime		84	65	-	-	-	-	520-1851000-51880-150010
Temporary			-	-	4,838	4,940	5,040	520-1851000-51880-110120
BENEFITS		89,088	62,210	86,400	52,930	119,110	95,460	520-1851000-51880-210100
OFFICE AND OPERATING SUPPLIES		1,039	669	1,000	1,527	1,650	1,760	520-1851000-51880-310010
BOOKS AND SOFTWARE		2,335	3,560	4,000	1,503	4,650	4,400	520-1851000-51880-350200
MEALS & REFRESHMENTS		172	81	500	156	500	530	520-1851000-51880-310030
SMALL TOOLS & MINOR EQUIPMENT		4,596	9,842	3,750	547	6,100	4,130	520-1851000-51880-350100
INFORMATION TECHNOLOGY		2,788	3,564	-	-	-	-	520-1851000-51880-419920
Information Technology Consulting		18,500	16,760	15,000	14,533	15,000	16,500	520-1851000-51880-411040
Software Maintenance and Support		25,842	46,894	39,170	29,599	39,410	41,150	520-1851000-51880-414011
Telephone Maintenance and Support		4,695	6,004	3,280	1,978	2,500	2,600	520-1851000-51880-414012
Website Hosting		6,639	7,413	7,500	8,218	7,380	7,780	520-1851000-51880-414020
Printer Maintenance & Support		63	857	750	54	600	600	520-1851000-51880-414013
Off-site Backup Services		2,095	-	-	-	-	-	520-1851000-51880-412103
Other Consulting		1,796	1,700	2,100	782	2,100	2,100	520-1851000-51880-410900
Aerial Mapping		-	8,455	11,000	92	-	19,500	520-1851000-51880-512190
TELEPHONE		7,627	7,359	6,200	6,611	1,490	930	520-1851000-51880-420110
INTERNET		5,077	4,450	18,000	14,663	22,800	25,080	520-1851000-51880-420120
POSTAGE		137	24	50	248	100	100	520-1851000-51880-420200
TRAVEL		894	940	1,500	863	1,500	1,500	520-1851000-51880-430100
MEALS AND LODGING		738	1,457	2,000	448	3,250	3,250	520-1851000-51880-430200
LICENSES AND PERMITS		-	749	-	-	-	-	520-1851000-51880-490200
TRAINING		8,572	5,021	10,000	6,925	10,000	10,000	520-1851000-51880-490250
ADVERTISING		-	-	-	-	40	40	520-1851000-51880-410100
OFFICE EQUIPMENT RENTAL		-	196	-	170	-	-	520-1851000-51880-451020
BUILDING RENTAL		19,991	20,189	20,890	28,152	30,750	31,360	520-1851000-51880-451010
INSURANCE								
Liability		5,209	4,845	4,850	7,465	5,930	6,050	520-1851000-51880-460100
REPAIRS AND MAINTENANCE		-	6,031	500	-	500	500	520-1851000-51880-481000
MISCELLANEOUS								
Dues & Subscriptions		199	277	350	461	350	350	520-1851000-51880-490100
Background Checks		10	12	40	32	40	40	520-1851000-51880-490230
Miscellaneous		35	465	500	-	500	500	520-1851000-51880-499900
		427,451	**404,543**	**472,010**	**348,503**	**607,130**	**537,280**	

Central Services Fund, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
CITYHALL IT SERVICES							
SALARIES	-	614	340	505	340	350	520-1851010-51880-110100
BENEFITS	-	209	130	202	130	130	520-1851010-51880-210100
OFFICE AND OPERATING SUPPLIES	948	14	500	270	500	510	520-1851010-51880-310010
SMALL TOOLS & MINOR EQUIPMENT	398	871	500	365	500	510	520-1851010-51880-350100
INFORMATION TECHNOLOGY							
Printer Maintenance & Support	8,922	10,313	8,000	7,425	8,000	8,400	520-1851010-51880-414013
Software Maintenance & Support	-	3,501	3,330	4,435	3,330	3,400	520-1851010-51880-414011
TELEPHONE	1,367	2,242	1,600	1,304	1,850	1,950	520-1851010-51880-420110
INTERNET	3,153	4,004	-	2,640	-	-	520-1851010-51880-420120
OFFICE EQUIPMENT RENTAL	7,645	6,868	8,000	8,006	8,000	8,000	520-1851010-51880-451020
REPAIRS AND MAINTENANCE	277	-	1,250	-	1,250	1,300	520-1851010-51880-481000
	22,711	**28,636**	**23,650**	**25,150**	**23,900**	**24,550**	
PARKS & REC IT SERVICES							
SALARIES	-	1,466	1,560	2,411	2,460	2,510	520-1851020-51880-110100
BENEFITS	-	530	550	723	740	750	520-1851020-51880-210100
SMALL TOOLS & MINOR EQUIPMENT	245	298	4,500	585	1,000	1,000	520-1851020-51880-350100
INFORMATION TECHNOLOGY							
Printer Maintenance & Support	3,851	2,562	1,300	1,810	1,500	1,500	520-1851020-51880-414013
Telecom Maintenance & Support	-	766	500	391	500	500	520-1851020-51880-414012
Software Maintenance & Support	693	3,420	6,050	6,485	2,400	2,520	520-1851020-51880-414011
Website Hosting	42	78	110	-	-	-	520-1851020-51880-414020
TELEPHONE	6,080	5,582	6,200	5,526	3,500	3,500	520-1851020-51880-420110
INTERNET	2,708	3,157	2,730	2,157	18,100	19,000	520-1851020-51880-420120
TRAVEL	10	11	150	9	150	150	520-1851020-51880-430100
OFFICE EQUIPMENT RENTAL	2,911	1,668	2,000	2,933	2,000	2,000	520-1851020-51880-451020
REPAIRS AND MAINTENANCE	-	-	2,600	-	1,500	1,500	520-1851020-51880-481000
	16,541	**19,539**	**28,250**	**23,030**	**33,850**	**34,930**	
PW MAINTENANCE IT SERVICES							
SALARIES	-	764	370	3,084	3,150	3,210	520-1851030-51880-110100
BENEFITS	-	248	140	1,196	1,220	1,240	520-1851030-51880-210100
INFORMATION TECHNOLOGY							
Software Maintenance & Support	-	-	250	-	250	260	520-1851030-51880-414011
TELEPHONE	1,587	1,491	1,630	1,254	1,630	1,710	520-1851030-51880-420110
INTERNET	1,544	1,677	1,700	1,317	1,700	1,790	520-1851030-51880-420120
TRAVEL	-	-	80	20	80	80	520-1851030-51880-430100
	3,131	**4,181**	**4,170**	**6,870**	**8,030**	**8,290**	

Central Services Fund, continued

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
EOC IT SERVICES							
SALARIES	-	2,255	1,370	3,858	3,940	4,020	520-1851040-51880-110100
BENEFITS	-	663	370	1,259	1,290	1,320	520-1851040-51880-210100
SMALL TOOLS & MINOR EQUIPMENT	1,235	9,758	13,957	14,262	15,700	1,500	520-1851040-51880-350100
INFORMATION TECHNOLOGY							
Printer Maintenance & Support	-	5	10	5	30	30	520-1851040-51880-414013
Telephone Maintenance & Support	709	-	600	2,309	850	850	520-1851040-51880-414012
Software Maintenance & Support		-	-	802	1,090	1,090	520-1851040-51880-414011
TELEPHONE	4,545	4,642	5,900	4,802	5,900	5,900	520-1851040-51880-420110
REPAIRS AND MAINTENANCE	-	-	-	-	3,000	-	
TRAVEL	3	-	30	4	30	30	520-1851040-51880-430100
INSURANCE							
Warranty	-	-	-	-	3,250	3,580	520-1851040-51880-460700
	6,493	**17,322**	**22,237**	**27,300**	**35,080**	**18,320**	
POLICE IT SERVICES							
SALARIES	-	947	430	850	870	890	520-1851050-51880-110100
BENEFITS	-	359	220	267	270	280	520-1851050-51880-210100
SMALL TOOLS & MINOR EQUIPMENT	-	-	500	-	1,500	1,530	520-1851050-51880-350100
INFORMATION TECHNOLOGY							
Printer Maintenance & Support	846	929	1,000	824	1,000	1,020	520-1851050-51880-414013
INTERNET	1,652	279	300	238	300	310	520-1851050-51880-420120
OFFICE EQUIPMENT RENTAL	1,135	1,290	1,280	1,148	1,280	1,310	520-1851050-51880-451020
	3,633	**3,804**	**3,730**	**3,327**	**5,220**	**5,340**	
PASS-THRU DEPARTMENTAL IT SERVICES							
BOOKS AND SOFTWARE	6,910	-	2,380	1,027	4,450	-	520-1851090-51880-350200
MEALS & REFRESHMENTS	-	134	-	-	500	530	520-1851090-51880-310030
OFFICE AND OPERATING SUPPLIES	489	680	1,030	-	1,000	1,000	520-1851090-51880-310010
SMALL TOOLS & MINOR EQUIPMENT	11,680	12,778	20,890	8,335	24,490	13,300	520-1851090-51880-350100
INFORMATION TECHNOLOGY							
Printer Maintenance & Support	920	1,606	3,300	2,235	2,150	2,200	520-1851090-51880-414013
Software Maintenance & Support	34,045	52,796	78,880	108,879	81,810	83,630	520-1851090-51880-414011
TELEPHONE	18,784	14,894	12,480	13,187	16,270	16,460	520-1851090-51880-420110
INTERNET	3,011	3,136	3,250	2,235	3,240	3,560	520-1851090-51880-420120
OFFICE EQUIPMENT RENTAL	-	692	430	2,237	2,200	2,200	520-1851090-51880-451020
REPAIRS AND MAINTENANCE	7,361	1,347	2,500	4,804	2,500	2,500	520-1851090-51880-481000
TRAINING	-	-	-	10,678	-	-	520-1851090-51880-490250
	83,201	**88,062**	**125,140**	**153,615**	**138,610**	**125,380**	
TOTAL INFORMATION TECHNOLOGY	**563,160**	**566,087**	**679,187**	**587,797**	**851,820**	**754,090**	

Central Services Fund, continued

IT EQUIPMENT REPLACEMENT

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
BOOKS AND SOFTWARE	24,907	2,028	-	-	-	-	520-1859000-51880-350200
SMALL TOOLS & MINOR EQUIPMENT	38,330	24,083	-	6,810	15,700	11,580	520-1859000-51880-350100
WORKSTATIONS	4,272	-	-	12,407	19,600	45,430	520-1859000-51880-350110
PROFESSIONAL SERVICES	-	-	1,750	2,333	-	-	520-1859000-51880-410900
OPERATING CAPITAL							
Information Technology Equipment	8,601	15,417	31,000	10,353	-	47,800	520-1859000-59418-643000
Machinery & Equipment	-	-	8,700	-	-	-	520-1859000-59418-641000
Work Order Software	-	-	8,000	8,000	-	-	520-1859000-59418-643140
Misc Software	-	-	17,300	16,652	-	-	520-1859000-59418-643100
Trakit Reimplementation	37,245	2,715	-	-	-	-	520-1859000-59418-643130
Finance Software	6,906	105,396	-	-	-	-	520-1859000-59418-643110
EventPro Software	-	5,987	-	-	-	-	520-1859000-59418-643122
Depreciation	75,762	33,125	-	-	-	-	520-1851000-50148-009000
Amortization	-	23,089	-	-	-	-	520-1851000-51880-009000
TOTAL EQUIPMENT REPLACEMENT	**196,022**	**211,840**	**66,750**	**56,555**	**35,300**	**104,810**	
TOTAL CENTRAL SERVICES FUND	**1,236,386**	**1,254,673**	**1,252,657**	**1,121,592**	**1,381,060**	**1,362,710**	
Associated Revenue	1,145,203	1,147,700	1,288,957	1,170,035	1,443,560	1,145,203	
Percent Coverage	93%	91%	103%	104%	105%	84%	

Unemployment Trust Fund

UNEMPLOYMENT SERVICES

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget	GL Account Number
PAYMENTS TO CLAIMANTS	28,377	4,704	7,000	-	7,000	7,140	560-1302000-51770-220100
TOTAL UNEMPLOYMENT SERVICES	**28,377**	**4,704**	**7,000**	**-**	**7,000**	**7,140**	
TOTAL UNEMPLOYMENT TRUST FUND	**28,377**	**4,704**	**7,000**	**-**	**7,000**	**7,140**	
Associated Revenue	351	1,895	1,480	48	50	351	
Percent Coverage	1%	40%	21%		1%	5%	

CAPITAL BUDGET

The City of

MAPLE VALLEY

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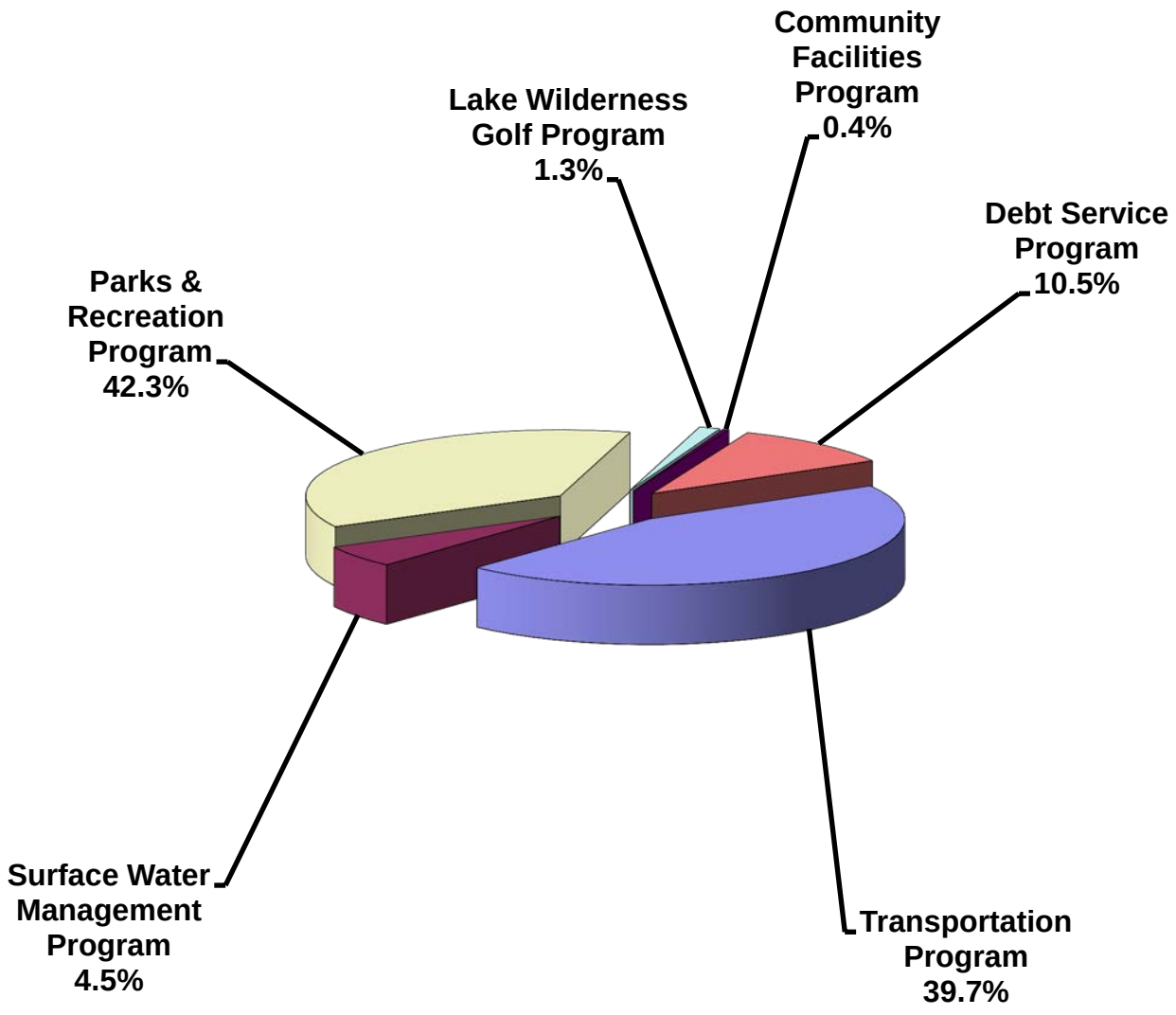
City of Maple Valley
Capital Improvement Plan
Expenditure Summary
2017 - 2022
$40,849,138



Capital Improvement Plan 2017 - 2022

(Amounts in thousands)

Project Summary

Transportation Program

#	Project Name	Last 10 Years	Total 2017-22	2017	2018	2019	2020	2021	2022	Grants, Voted, & Loans	Net City
Maple Valley Highway Corridor							**Percent of Transportation Program**				**48%**
T7	SR 169 - Witte Road to 228th Ave SE	2,713	-	-	-	-	-	-	-	-	-
T31	SR 169 - SE 264th to SE 258th Street	3,852	-	-	-	-	-	-	-	-	-
T36	SR 169 - 228th Ave SE to SE 244th St	-	2,500	-	595	1,905	-	-	-	1,334	1,167
T37	SR 169 & SE 271st Pl Intersection	862	-	-	-	-	-	-	-	-	-
T39	SR 169 Widening (Witte to SE 240th)	0	6,350	1,150	5,200	-	-	-	-	3,640	2,710
	Subtotal: Maple Valley Highway	**7,428**	**8,850**	**1,150**	**5,795**	**1,905**	**-**	**-**	**-**	**4,974**	**3,877**
Witte Road Corridor							**Percent of Transportation Program**				**30%**
T12	Witte Road & SE 248th St Intersection	4,584	-	-	-	-	-	-	-	-	-
T28	Witte Road - SE 249th St to SR 516	167	-	-	-	-	-	-	-	-	-
T28a	Witte Road - SR169 to SE 240th	2,539	-	-	-	-	-	-	-	-	-
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256	490	3,238	3,238	-	-	-	-	-	3,095	143
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	441	2,340	340	2,000	-	-	-	-	1,800	540
	Subtotal: Witte Road Corridor	**8,222**	**5,578**	**3,578**	**2,000**	**-**	**-**	**-**	**-**	**4,895**	**683**
Other Corridors and Non Corridors							**Percent of Transportation Program**				**22%**
T23	Annual Asphalt Overlay Program	2,309	1,800	300	300	300	300	300	300	-	1,800
T24	Miscellaneous Street Improvements	563	600	100	100	100	100	100	100	-	600
T27	Non Motorized Plan Implementation	101	700	25	175	200	-	300	-	-	700
T32	Lake Wilderness Trail	214	-	-	-	-	-	-	-	-	-
T33a	SE 276th (240th SE to SR 169)	214	-	-	-	-	-	-	-	-	-
T33b	240th Ave SE Connection	185	-	-	-	-	-	-	-	-	-
T33c	SE 283rd St Connection	402	-	-	-	-	-	-	-	-	-
T38	216th Ave SE - SR 516 to So City Limits	2,528	-	-	-	-	-	-	-	-	-
T41	244th Avenue SE Shared Use Path	-	132	132	-	-	-	-	-	99	34
T42	SR 516 & 218th Ave SE Intersection Imp	-	792	100	692	-	-	-	-	-	792
	Subtotal: Other Street Projects	**6,516**	**4,024**	**657**	**1,267**	**600**	**400**	**700**	**400**	**99**	**3,926**
	Total Transportation Program	**22,166**	**18,452**	**5,385**	**9,062**	**2,505**	**400**	**700**	**400**	**9,967**	**8,485**

Surface Water Management Program

S10	Water Quality Retrofits	263	500	200	100	50	50	50	50	-	500
S12	Miscellaneous Drainage Improvements	802	1,700	450	250	250	250	250	250	-	1,700
S14	Lake Lucerne Outlet Restoration Project	268	-	-	-	-	-	-	-	-	-
	Total Surface Water Managemnt Prgm	**1,333**	**2,200**	**650**	**350**	**300**	**300**	**300**	**300**	**-**	**2,200**

Parks & Recreation Program

P3	Summit Park & Ballfields	184	10,850	2,850	8,000	-	-	-	-	10,850	-
P5	Lake Wilderness Lodge	2,136	50	-	50	-	-	-	-	-	50
P6	Lake Wilderness Park	1,390	300	300	-	-	-	-	-	-	300
P10	Park, Recreation, Culture, and HS Plan	81	-	-	-	-	-	-	-	-	-
P11	Ravensdale Park Phase 2	2,000	-	-	-	-	-	-	-	-	-
P13	Misc. Park Planning & Improvements	134	141	55	25	36	20	5	-	-	141
P14	Lake Wilderness Elementary Ballfield	-	3,850	3,850	-	-	-	-	-	-	3,850
	Total Parks Program	**5,925**	**15,191**	**7,055**	**8,075**	**36**	**20**	**5**	**-**	**10,850**	**4,341**

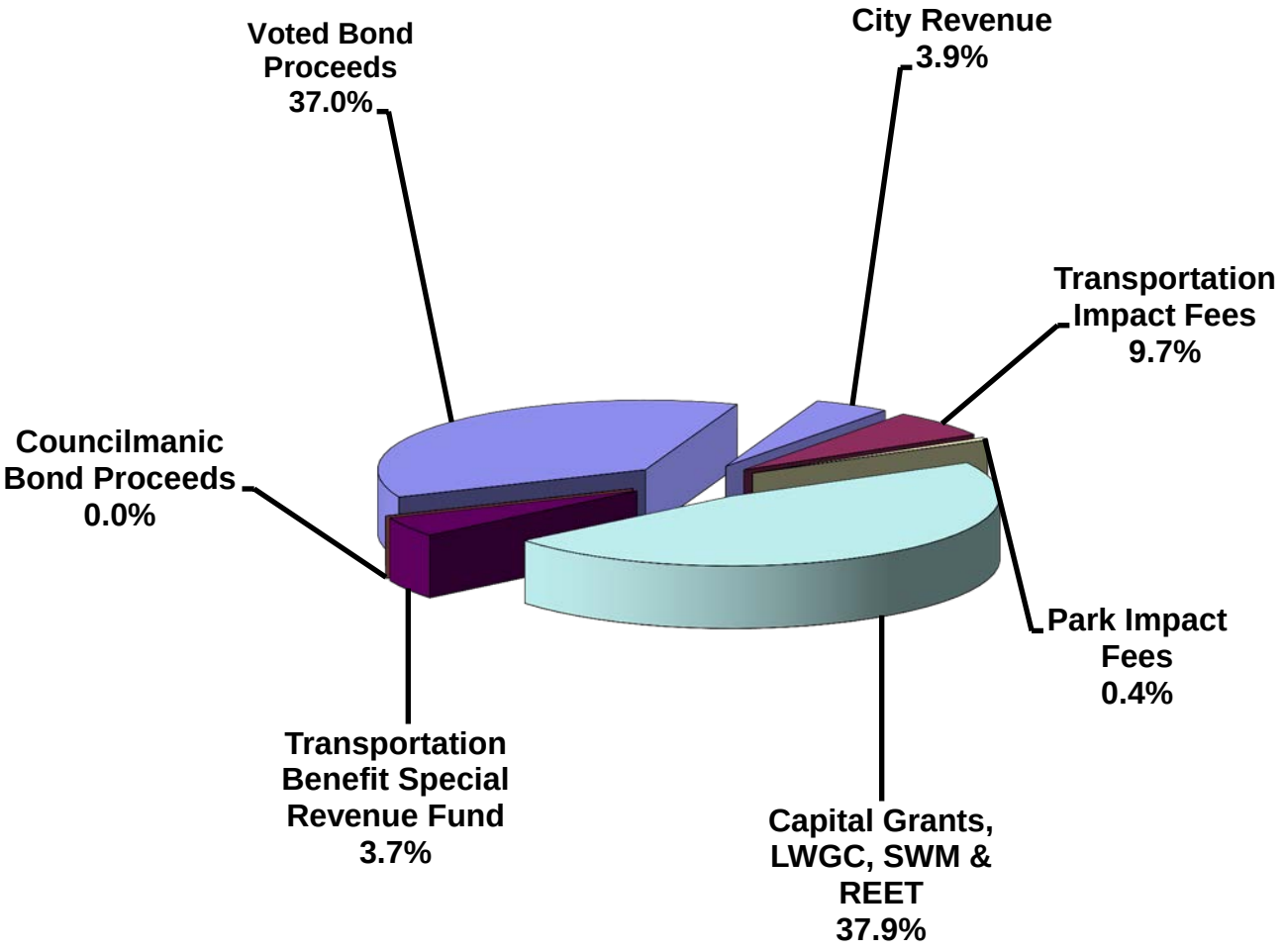
Capital Improvement Plan 2017 - 2022

(Amounts in thousands)

Project Summary, continued

#	Project Name	Last 10 Years	Total 2017-22	2017	2018	2019	2020	2021	2022	Grants, Voted, & Loans	Net City
Lake Wilderness Golf Program											
G3	Restaurant Improvements	164	60	10	10	10	10	10	10	-	60
G5	Course Improvements	125	490	15	15	415	15	15	15	400	90
	Total Lake Wilderness Golf Program	**289**	**550**	**25**	**25**	**425**	**25**	**25**	**25**	**400**	**150**
Community Facilities Program											
C1	Youth, Community & Senior Facility	473	60	60	-	-	-	-	-	-	60
F3	Maple Valley Place Legacy Project	100	100	100	-	-	-	-	-	-	100
	Total Community Facilities Prgm	**573**	**160**	**160**	**-**	**-**	**-**	**-**	**-**	**-**	**160**
Debt Service Program											
D4	Infrastructure Loan DS - Transportation	1,960	1,138	192	191	190	189	188	187	-	1,138
D5	2005 Bond Refunding Debt Service	3,145	-							-	-
D6	2014 Councilmanic Bonds (Ravensdale)	478	1,082	181	180	180	179	182	180	-	1,082
D7	2015 Refunding Bonds '05	1,053	2,076	517	519	520	520	-	-	-	2,076
	Total Debt Service Program	**6,636**	**4,296**	**890**	**890**	**890**	**888**	**371**	**367**	**-**	**4,296**
Total Capital Improvement Plan		**36,921**	**40,849**	**14,165**	**18,402**	**4,156**	**1,633**	**1,401**	**1,092**	**21,217**	**19,632**

City of Maple Valley
Capital Improvement Program
Funding Summary
2016 - 2021
$40,849,138



Capital Improvement Plan 2017 - 2022

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2017-22	2017	2018	2019	2020	2021	2022	Grants, Voted, & Loans	Net City
Funding Summary											
General Fund											
C1	Youth, Community & Senior Facility	213	60	60	-	-	-	-	-		60
D4	Infrastructure Loan DS - Transportation	159	-								-
D5	2005 Bond Refunding DS - Trans	201	-								-
D5	2005 Bond Refunding DS - Non Trans	1,495	-								-
D6	2014 Councilmanic Bonds (Ravensdale)	474	1,082	181	180	180	179	182	180		1,082
D7	2015 Refunding Bonds '05	176	467	116	117	117	117	-	-		467
F3	Maple Valley Place Legacy Project	100	100	100	-	-	-	-	-		100
P5	Lake Wilderness Lodge	170	-								-
P6	Lake Wilderness Park	202	-	-	-	-	-	-	-		-
P13	Misc. Park Planning & Improvements	15	15	15	-	-	-	-	-		15
G3	Restaurant Improvements	103	-								-
		3,308	**1,724**	**472**	**297**	**297**	**296**	**182**	**180**	**-**	**1,724**
Street Fund											
T12	Witte Road & SE 248th St Intersection	120	-								-
T23	Annual Asphalt Overlay Program	1,068	-								-
		1,188	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transportation Development Fund											
D4	Infrastructure Loan DS - Transportation	922	569	96	96	95	95	94	94		569
D5	2005 Bond Refunding DS - Trans	688	-								-
D7	2015 Refunding Bonds '05	211	416	104	104	104	104	-	-		416
T7	SR 169 - Witte Road to 228th Ave SE	1,167	(371)	-	-	-	-	-	(371)		(371)
T12	Witte Road & SE 248th St Intersection	1,753	-								-
T24	Miscellaneous Street Improvements	13	-								-
T28	Witte Road & SE 254th St Intersection	84	-								-
T28a	Witte Road - SR169 to SE 240th	1,029	-	-	-	-	-	-	-		-
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256	490	-	-	-	-	-	-	-		-
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	300	540	340	200	-	-	-	-		540
T31	SR 169 - SE 264th to SE 258th Street	672	(221)	-	-	-	-	-	(221)		(221)
T32	Lake Wilderness Trail	8	-								-
T33a	SE 276th (240th SE to SR 169)	91	-								-
T33b	240th Ave SE Connection	186	-	-	-	-	-	-	-		-
T33c	SE 283rd St Connection	402	-	-	-	-	-	-	-		-
T34	SR 169 & SE 244th Intersection	-	(111)	-	-	-	-	-	(111)		(111)
T36	SR 169 - 228th Ave SE to SE 244th St	-	733	-	595	372	-	-	(234)		733
T37	SR 169 & SE 271st Pl Intersection	351	(251)	-	-	-	-	-	(251)		(251)
T38	216th Ave SE - SR 516 to So City Limits	827	-	-	-	-	-	-	-		-
T39	SR 169 Widening (Witte to SE 240th)	0	851	575	680	-	-	-	(404)		851
T41	244th Avenue SE Shared Use Path	-	34	34	-	-	-	-	-		34
T42	SR 516 & 218th Ave SE Intersection Imp	-	396	50	346	-	-	-	-		396
		9,193	**2,583**	**1,198**	**2,020**	**571**	**199**	**94**	**(1,499)**	**-**	**2,583**
Park Development Fund											
P3	Summit Park & Ballfields	56	-	-	-	-	-	-	-		-
P5	Lake Wilderness Lodge	-	50	-	50	-	-	-	-		50
P6	Lake Wilderness Park	546	131	131	-	-	-	-	-		131
P10	Park, Recreation, Culture, and HS Plan	81	-	-	-	-	-	-	-		-
P11	Ravensdale Park Phase 2	500	-								-
P13	Misc. Park Planning & Improvements	59	63	20	13	18	10	3	-		63
T32	Lake Wilderness Trail	52	-	-	-	-	-	-	-		-
		1,294	**244**	**151**	**63**	**18**	**10**	**3**	**-**	**-**	**244**

Capital Improvement Plan 2017 - 2022

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2017-22	2017	2018	2019	2020	2021	2022	Grants, Voted, & Loans	Net City
Funding Summary, continued											
Real Estate Excise Tax Fund											
D4	Infrastructure Loan DS - Transportation	763	569	96	96	95	95	94	94		569
D5	2005 Bond Refunding DS - Trans	450	-								-
D5	2005 Bond Refunding DS - Non Trans	427	-								-
D7	2015 Refunding Bonds '05 - Trans	219	448	112	112	112	112				448
D7	2015 Refunding Bonds '05 - Non-Trans	445	744	185	186	186	187	-	-		744
P3	Summit Park & Ballfields	92	-	-	-	-	-	-	-		-
P5	Lake Wilderness Lodge	477	-	-	-	-	-	-	-		-
P6	Lake Wilderness Park	642	169	169	-	-	-	-	-		169
P13	Misc. Park Planning & Improvements	59	63	20	13	18	10	3	-		63
G3	Restaurant Improvements	48									
G5	Course Improvements	45	-								-
T7	SR 169 - Witte Road to 228th Ave SE	613	(371)	-	-	-	-	-	(371)		(371)
T12	Witte Road & SE 248th St Intersection	1,272	-								-
T23	Annual Asphalt Overlay Program	455	-								-
T24	Miscellaneous Street Improvements	550	600	100	100	100	100	100	100		600
T27	Non Motorized Plan Implementation	101	700	25	175	200	-	300	-		700
T28	Witte Road - SE 249th St to SR 516	84	-								-
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256	-	72	72	-	-	-	-	-		72
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	41	-	-	-	-	-	-	-		-
Funding Summary, continued											-
											-
T31	SR 169 - SE 264th to SE 258th Street	-	(217)	-	-	-	-	-	(217)		(217)
T32	Lake Wilderness Trail	8	-								-
T33a	SE 276th (240th SE to SR 169)	98	-	-	-	-	-	-	-		-
T39	SR 169 Widening (Witte to SE 240th)	-	851	575	680	-	-	-	(404)		851
T42	SR 516 & 218th Ave SE Intersection Imp	-	396	50	346	-	-	-	-		396
		6,888	**4,024**	**1,404**	**1,707**	**712**	**503**	**497**	**(799)**	**-**	**4,024**
Bond Proceeds Fund											
	Councilmanic Bonds										
D6	2014 Councilmanic Bonds (Ravensdale)	4									
D7	2015 Refunding Bonds '05	2									
P11	Ravensdale Park Phase 2	1,500									
		1,506	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Voted Bonds										
P3	Summit Park & Ballfields	-	10,850	2,850	8,000	-	-	-	-	10,850	-
P6	Lake Wilderness Park	-	-	-	-	-	-	-	-	-	-
P14	Lake Wilderness Elementary Ballfield	-	3,850	3,850	-	-	-	-	-	-	3,850
G3	Restaurant Improvements	-	-	-	-	-	-	-	-	-	-
G5	Course Improvements	-	400	-	-	400	-	-	-	400	-
		-	**15,100**	**6,700**	**8,000**	**400**	**-**	**-**	**-**	**11,250**	**3,850**
Transportation Benefit District Fund											
T23	Annual Asphalt Overlay Program	196	-	-	-	-	-	-	-	-	-
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	217	-	-	-	-	-	-	-	-	-
		412	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transportation Benefit Spec. Rev. Fund											
T23	Annual Asphalt Overlay Program	375	1,800	300	300	300	300	300	300	-	1,800
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256	-	72	72	-	-	-	-	-	-	72
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	-	-	-	-	-	-	-	-	-	-
		375	**1,872**	**372**	**300**	**300**	**300**	**300**	**300**	**-**	**1,872**

Capital Improvement Plan 2017 - 2022

(Amounts in thousands)

Funding Summary, continued

#	Project Name	Last 10 Years	Total 2017-22	2017	2018	2019	2020	2021	2022	Grants, Voted, & Loans	Net City
Capital Projects Fund											
	Grants										
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256	-	3,095	3,095	-	-	-	-	-	3,095	-
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	-	1,800	-	1,800	-	-	-	-	1,800	-
T31	SR 169 - SE 264th to SE 258th Street	2,980	-							-	-
T32	Lake Wilderness Trail	148	-							-	-
T36	SR 169 - 228th Ave SE to SE 244th St	-	1,334	-	-	1,334	-	-	-	1,334	-
T37	SR 169 & SE 271st Pl Intersection	452	-								-
T38	216th Ave SE - SR 516 to So City Limits	1,345	-							-	-
T39	SR 169 Widening (Witte to SE 240th)	-	3,640	-	3,640	-	-	-	-	3,640	-
T41	244th Avenue SE Shared Use Path	-	99	99	-	-	-	-	-	99	-
	Developer Contributions										**-**
T7	SR 169 - Witte Road to 228th Ave SE	14	742	-	-	-	-	-	742		742
T31	SR 169 - SE 264th to SE 258th Street	-	443	-	-	-	-	-	443		443
T33a	SE 276th (240th SE to SR 169)	23	-								-
T34	SR 169 & SE 244th Intersection	-	111	-	-	-	-	-	111		111
T36	SR 169 - 228th Ave SE to SE 244th St	-	434	-	-	-	-	-	434		434
T37	SR 169 & SE 271st Pl Intersection	7	251	-	-	-	-	-	251		251
T38	216th Ave SE - SR 516 to So City Limits	38									
T39	SR 169 Widening (Witte to SE 240th)	-	1,008	-	-	-	-	-	1,008		1,008
P3	Summit Park & Ballfields	34	-								-
		9,945	**12,956**	**3,194**	**5,440**	**1,334**	**-**	**-**	**2,989**	**9,967**	**2,989**
Surface Water Management Fund											
S10	Water Quality Retrofits	263	500	200	100	50	50	50	50		500
S12	Miscellaneous Drainage Improvements	802	1,700	450	250	250	250	250	250		1,700
S14	Lake Lucerne Outlet Restoration Project	226	-								-
T7	SR 169 - Witte Road to 228th Ave SE	200	-								-
T12	Witte Road & SE 248th St Intersection	200	-								-
T28a	Witte Road - SR169 to SE 240th	358	-								-
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	100	-	-	-	-	-	-	-		-
T31	SR 169 - SE 264th to SE 258th Street	200	(4)	-	-	-	-	-	(4)		(4)
T36	SR 169 - 228th Ave SE to SE 244th St	-	-	-	-	200	-	-	(200)		-
T37	SR 169 & SE 271st Pl Intersection	53	-								-
T38	216th Ave SE - SR 516 to So City Limits	318	-	-	-	-	-	-	-		-
T39	SR 169 Widening (Witte to SE 240th)	-	-	-	200	-	-	-	(200)		-
		2,720	**2,196**	**650**	**550**	**500**	**300**	**300**	**(104)**	**-**	**2,196**
Lake Wilderness Golf Course Fund											
G3	Restaurant Improvements	13	60	10	10	10	10	10	10		60
G5	Course Improvements	48	90	15	15	15	15	15	15		90
		61	**150**	**25**	**25**	**25**	**25**	**25**	**25**	**-**	**150**
Vehicle Rental Fund											
G5	Course Improvements	32									-
		32	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Funding Sources		**36,922**	**40,849**	**14,165**	**18,402**	**4,156**	**1,633**	**1,401**	**1,092**	**21,217**	**19,632**

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget
Transportation Program						
Maple Valley Highway Corridor						
T7 SR 169 - Witte Road to 228th Ave SE	1,670	-	-	-	-	-
T31 SR 169 - SE 264th to SE 258th Street	19,700	-	-	-	-	-
T36 SR 169 - 228th Ave SE to SE 244th St	-		-	-	-	595,000
T37 SR 169 & SE 271st Pl Intersection	225,039	-	-	-	-	-
T39 SR 169 Widening (Witte to SE 240th)	469	-	-	-	1,150,000	5,200,000
	246,878	**-**	**-**	**-**	**1,150,000**	**5,795,000**
Witte Road Corridor						
T28 Witte Road - SE 249th St to SR 516	1,371	-	-	-	-	-
T28a Witte Road - SR169 to SE 240th	357,133	2,142,185	40,000	40,000	-	-
T28b Witte Road Ph. 4 (SE 249th Pl & SE 256th St)	-	40,100	450,000	450,000	3,238,000	-
T28c Witte Road Ph. 5 (SE 256th St to SR 516)	-	1,177	440,000	440,000	340,000	2,000,000
	358,504	**2,183,462**	**930,000**	**930,000**	**3,578,000**	**2,000,000**
Other Corridors and Non Corridors						
T23 Annual Asphalt Overlay Program	247,120	195,729	375,000	375,000	300,000	300,000
T24 Miscellaneous Street Improvements	84,889	10,725	190,000	190,000	100,000	100,000
T27 Non Motorized Plan Implementation	219	-	-	-	25,000	175,000
T33a SE 276th (240th SE to SR 169)	-	615	68,000	68,000	-	-
T33b 240th Ave SE Connection	-	-	185,000	185,000	-	-
T33c SE 283rd St Connection	-	-	402,000	402,000	-	-
T38 216th Ave SE - SR 516 to So City Limits	163,809	71,556	2,200,000	2,200,000	-	-
T41 244th Avenue SE Shared Use Path	-	-	-	-	132,000	-
T42 SR 516 & 218th Ave SE Intersection Imp	-	-	-	-	100,000	692,000
	496,038	**278,625**	**3,420,000**	**3,420,000**	**657,000**	**1,267,000**
Total Transportation Program	**1,101,420**	**2,462,086**	**4,350,000**	**4,350,000**	**5,385,000**	**9,062,000**
Surface Water Management Program						
S10 Water Quality Retrofits	31,489	24,224	200,000	200,000	200,000	100,000
S12 Miscellaneous Drainage Improvements	130,454	141,651	450,000	450,000	450,000	250,000
S14 Lake Lucerne Outlet Restoration Project	-	-	-	-	-	-
Total SWM Program	**161,943**	**165,875**	**650,000**	**650,000**	**650,000**	**350,000**
Parks and Recreation Program						
P3 Summit Park & Ballfields	-	13,846	2,500,000	-	2,850,000	8,000,000
P5 Lake Wilderness Lodge	53	12,788	-	-	-	50,000
P6 Lake Wilderness Park	56,066	850,516	250,000	250,000	300,000	-
P10 Park, Recreation, Culture, and HS Plan	34,326	-	-	-	-	-
P11 Ravensdale Park Phase 2	2,000,000	-	-	-	-	-
P13 Misc. Park Planning & Improvements	-	78,664	55,000	55,000	55,000	25,000
P14 Lake Wilderness Elementary Ballfield	-	-	-	-	3,850,000	-
Total Parks and Recreation Program	**2,090,445**	**955,813**	**2,805,000**	**305,000**	**7,055,000**	**8,075,000**

Capital Expenditure Budget

Description	2014 Actual	2015 Actual	2016 Budget	2016 Est. Actual	2017 Budget	2018 Budget
Lake Wilderness Golf Course Program						
G3 Restaurant Improvements	-	-	10,000	-	10,000	10,000
G5 Course Improvements	-	-	15,000	-	15,000	15,000
Total Lake Wilderness Golf Program	**-**	**-**	**25,000**	**-**	**25,000**	**25,000**
Community Facilities Program						
C1 Youth, Community & Senior Facility	-	-	60,000	60,000	60,000	-
F3 Maple Valley Place Legacy Project	-	-	100,000	100,000	100,000	-
Total Community Facilities Program	**-**	**-**	**160,000**	**160,000**	**160,000**	**-**
Debt Service Program						
D4 Infrastructure Loan DS - Transportation	194,775	193,083	192,929	192,929	192,006	191,083
D5 2005 Bond Refunding Debt Service	562,551	-	-	-	-	-
D6 2014 Councilmanic Bonds (Ravensdale)	118,558	178,005	181,025	181,025	180,825	180,425
D7 2015 Refunding Bonds '05	-	537,779	515,500	515,500	517,300	518,650
Total Debt Service Program	**875,884**	**908,867**	**889,454**	**889,454**	**890,131**	**890,158**
Total Capital Improvement Program	**4,229,691**	**4,492,642**	**8,879,454**	**6,354,454**	**14,165,131**	**18,402,158**

The City of

MAPLE VALLEY

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Transportation Program

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T7**

Project Name: **SR 169 - Witte Rd to 228th Ave SE**

Lead Department: **Public Works**

Total Project Cost:	2,713	
Non City Revenue:	719	27%
Net City Cost:	**1,994**	**73%**

Project Description and Justification:

This projected is complete. It remains in the Capital Improvement Plan because the City will be reimbursed for this project by developer contributions for some of the project costs. That reimbursement is reflected in the final year of the Forecast below. The original project description is below, for the information of City Council, City staff and the public.

The intent of this project was to increase vehicular traffic flow and mobility and enhance safety by providing a second southbound lane on SR 169 between Witte Road and 228th Avenue SE. This project will provide an 11' right turn only lane on the west side of Maple Valley Highway from Witte Road southeast to SE 228th Street. A bike lane, curb, and gutter will be provided. Other improvements include a new storm drain system, street lighting, signing and striping.

Project Financial Summary

		Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:									
Mgt & Eng		588	-						
Acquisition		500	-						
Construction		1,626	-						
Debt Service		-	-						
Total		**2,713**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:									
Federal Grants		-	-						
State Grants	65.0%	719	-						
County Grants		-	-						
Developer Cont after 700 units **(E)**	37.2%	14	742						742
General Fund		-	-						
Surface Water Mgt Fund		200	-						
Street Fund		-	-						
Transportation Impact Fee Fund		1,167	(371)						(371)
Park Development Fund		-	-						
Real Estate Excise Tax Funds		613	(371)						(371)
Bond Proceeds		-	-						
Transportation Benefit District Fund		-	-						
Total		**2,713**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T23**

Project Name: **Annual Asphalt Overlay Program**

Lead Department: **Public Works**

Total Project Cost: 1,934

Non City Revenue: - 0%

Net City Cost: **1,934** **100%**

Project Description and Justification:

This project provides annual funding for the City's pavement management program. Based on an annual review of the condition of the City's roadways, a road segment or segments are selected for repair or overlay to maintain the integrity of the City's street system. In late 2012, the City adopted a Transportation Benefit District to fund various transportaion improvements. The funding will come from a $20 vehicle license fee. The City started collecting the fee mid 2013 monthly with a distribution from the State of Washington. The annual collection amounts are estimated to be about $325,000.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	51	-						
Acquisition	-	-						
Construction	1,883	1,800	300	300	300	300	300	300
Debt Service	-	-						
Total	**1,934**	**1,800**	**300**	**300**	**300**	**300**	**300**	**300**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	1,068	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	455	-						
Transportation Benefit District Fund	412	-						
Trans. Benefit Spec. Rev. Fund	-	1,800	300	300	300	300	300	300
State Infrastructure Loan Proceeds	-	-						
Total	**1,934**	**1,800**	**300**	**300**	**300**	**300**	**300**	**300**
Maintenance & Operation Costs:								

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T24**

Project Name: **Miscellaneous Street Improvements**

Lead Department: **Public Works**

Total Project Cost: 1,073

Non City Revenue: - 0%

Net City Cost: **1,073** **100%**

Project Description and Justification:

This project provides annual funding for small projects. The focus of the project for the last three years has been neighborhood traffic calming enhancements. The program, based on an annual review of near-term needs and opportunities, may fund improvements to sidewalks, street connections, and minor reconstruction. Given the limited funding available, priority will be given to improvement projects that are supported through partnerships or where the investment can be combined with other City projects.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	167	-						
Acquisition	-	-						
Construction	307	600	100	100	100	100	100	100
Debt Service	-	-						
Total	**473**	**600**	**100**	**100**	**100**	**100**	**100**	**100**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	13	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	460	600	100	100	100	100	100	100
State Infrastructure Loan Proceeds	-	-						
Total	**473**	**600**	**100**	**100**	**100**	**100**	**100**	**100**

Maintenance & Operation Costs:

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T27**

Project Name: **Non Motorized Plan Implementation**

Lead Department: **Public Works**

Total Project Cost: 801

Non City Revenue: - 0%

Net City Cost: **801** **100%**

Project Description and Justification:

This project provides funding to implement the projects identified in the non-motorized transportation plan adopted in 2012. Projects include sidewalks, trails, bikeways, and wayfinding signage. Funds may also be used as the local match for grants.

In 2015, the $300,000 budget will be used for the design phase for the construction of a non-motorized facility on Witte Rd from SE 249th St to SE 256th St.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	101	25	25					
Acquisition	-	-						
Construction	-	675		175	200		300	
Debt Service	-	-						
Total	**101**	**700**	**25**	**175**	**200**	**-**	**300**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	101	700	25	175	200	-	300	-
Transportation Benefit District Fund	-	-						
Total	**101**	**700**	**25**	**175**	**200**	**-**	**300**	**-**
Maintenance & Operation Costs:					**1**	**1**	**1**	

CIP Project Form

2017-18 Budget

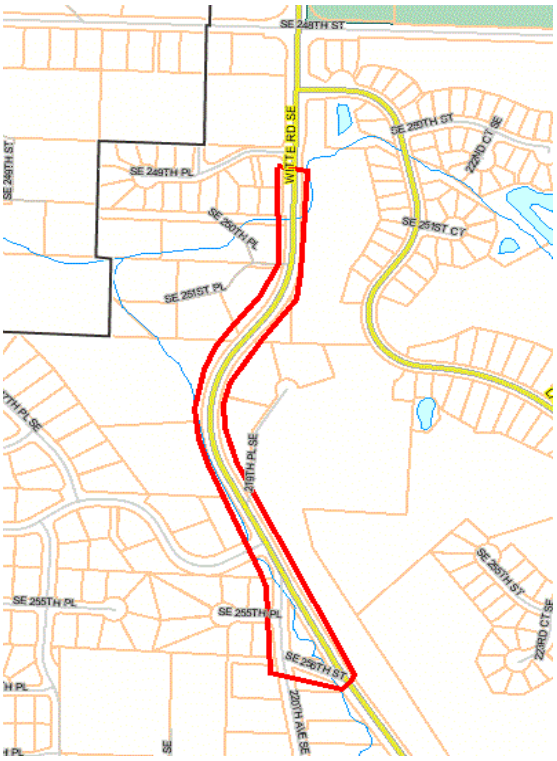
Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T28b**

Project Name: **Witte Road Ph. 4 (SE 249th Pl & SE 256th St)**

Lead Department: **Public Works**

Total Project Cost:	3,728	
Non City Revenue:	3,095	83%
Net City Cost:	**633**	**17%**



Project Description and Justification:

Construct sidewalk on the west side of the roadway and bicycle lanes on both sides of the roadway between SE 249th Place and SE 256th Street. This project will also enhance safety at 254th Street and 256th Street intersections by constructing left turn lanes, as well as close direct access from 220th Avenue SE to Witte Road. Make stormwater drainage improvements to fill in the existing ditch to widen Witte Road and improve conveyance and water quality. Resurface the corridor.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	3	-						
Acquisition	100	-						
Construction	387	**3,238**	3,238					
Debt Service	-	-						
Total	**490**	**3,238**	**3,238**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	**2,800**	2,800					
State Grants	-	-						
County Grants	-	**295**	295					
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	490	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	**72**	72					
Transportation Benefit District Fund	-	-						
Trans. Benefit Spec. Rev. Fund	-	**72**	72					
Total	**490**	**3,238**	**3,238**	**-**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:				**2**	**2**	**2**	**2**	

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T28c**

Project Name: **Witte Road Ph. 5 (SE 256th St to SR 516)**

Lead Department: **Public Works**

Total Project Cost: 2,781

Non City Revenue: 1,800 65%

Net City Cost: **981** **35%**

Project Description and Justification:

Construct sidewalk on the west side of the roadway and bicycle lanes on both sides of the roadway between SE 256th Street and Kent Kangley (SR516). This project will also enhance safety at 222nd Avenue SE and 268th Street intersections by constructing left turn lanes. Make stormwater drainage improvements to fill in the existing ditch to widen Witte Road and improve conveyance and water quality. Resurface the corridor.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	1	**340**	340					
Acquisition	-	**-**						
Construction	440	**2,000**		2,000				
Debt Service	-	**-**						
Total	**441**	**2,340**	**340**	**2,000**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	**1,800**		1,800				
State Grants	-	**-**						
County Grants	-	**-**						
Developer Contribution	-	**-**						
General Fund	-	**-**						
Surface Water Mgt Fund	100	**-**						
Street Fund	-	**-**						
Transportation Impact Fee Fund	-	**540**	340	200				
Park Development Fund	-	**-**						
Real Estate Excise Tax Funds	41	**-**						
Bond Proceeds	-	**-**						
Transportation Benefit District Fund	1	**-**						
Trans. Benefit Spec. Rev. Fund	300	**-**						
Total	**441**	**2,340**	**340**	**2,000**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:				**4**	**4**	**4**	**4**	

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T31**

Project Name: **SR 169 - SE 264th to 258th Street, Phase 1**

Lead Department: **Public Works**

Total Project Cost:	3,852	
Non City Revenue:	2,980	77%
Net City Cost:	**872**	**23%**

Project Description and Justification:

This projected is complete. It remains in the Capital Improvement Plan because the City will be reimbursed for this project by developer contributions for some of the project costs. That reimbursement is reflected in the final year of the Forecast below. The original project description is below, for the information of City Council, City staff and the public.

This project included approximately 1900 feet of roadway widening and frontage improvements on Maple Valley between SE 264th Street and SE 258th Street. On Maple Valley Highway, the improvements extended the Four Corners project 1800' north of the SE 264th Street and included four travel lanes, continuous left-turn lane, bike lanes, curb, gutter, planter, and sidewalk. Additional improvements included new or modified storm drainage system, roadway lighting, signing and striping, landscape enhancement, and, retaining walls and handrails as necessary. Phase 1 constructed improvements between SE 260th Street and SE 264th Street.

Project Financial Summary

		Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:									
Mgt & Eng		1,146	-						
Acquisition		351	-						
Construction		2,355	-						
Debt Service		-	-						
Total		**3,852**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:									
Federal Grants		-	-						
State Grants		2,980	-						
County Grants		-	-						
Developer Cont after 3225 units **(G)**	50.8%	-	443						443
General Fund		-	-						
Surface Water Mgt Fund		200	(4)						(4)
Street Fund		-	-						
Transportation Impact Fee Fund		672	(221)						(221)
Park Development Fund		-	-						
Real Estate Excise Tax Funds		-	(217)						(217)
Bond Proceeds		-	-						
Transportation Benefit District Fund		-	-						
Total		**3,852**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T34**

Project Name: **SR 169 & SE 244th Street**

Lead Department: **Public Works**

Total Project Cost: -

Non City Revenue: - #DIV/0!

Net City Cost: **-** **#DIV/0!**

Project Description and Justification:

If warranted, construct a new traffic signal at the intersection of SR 169 and SE 244th Street.

Project Financial Summary

			Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:										
Mgt & Eng			-	-						
Acquisition			-	-						
Construction			-	-						
Debt Service			-	-						
Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:										
Federal Grants			-	-						
State Grants	Construction	70.0%	-	-						
County Grants			-	-						
Developer Cont after 1085 units **(F)**		63.2%	-	111						111
General Fund			-	-						
Surface Water Mgt Fund			-	-						
Street Fund			-	-						
Transportation Impact Fee Fund			-	(111)						(111)
Park Development Fund			-	-						
Real Estate Excise Tax Funds			-	-						
Bond Proceeds			-	-						
Transportation Benefit District Fund			-	-						
Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T36**

Project Name: **SR 169 - 228th Ave SE to SE 244th St**

Lead Department: **Public Works**

Total Project Cost: 2,500

Non City Revenue: 1,334 53%

Net City Cost: **1,167** **47%**

Project Description and Justification:

Construct second NB Lane on SE 169 from SE 244th Street to 228th Avenue SE. Provide curb, gutter, bike lane and sidewalk on the east side of the roadway.

Project Financial Summary

			Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:										
Mgt & Eng			-	220		220				
Acquisition			-	375		375				
Construction			-	1,905			1,905			
Debt Service			-	-						
Total			**-**	**2,500**	**-**	**595**	**1,905**	**-**	**-**	**-**
Project Funding Sources:										
Federal Grants			-	-						
State Grants	Construction	70.0%	-	1,334			1,334			
County Grants			-	-						
Developer Cont after 700 units **(E)**		37.2%	-	434						434
General Fund			-	-						
Surface Water Mgt Fund			-	-			200			(200)
Street Fund			-	-						
Transportation Impact Fee Fund			-	733		595	372			(234)
Park Development Fund			-	-						
Real Estate Excise Tax Funds			-	-						
Bond Proceeds			-	-						
Transportation Benefit District Fund			-	-						
Total			**-**	**2,500**	**-**	**595**	**1,905**	**-**	**-**	**-**
Maintenance & Operation Costs:								**3.2**	**3.7**	

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T37**

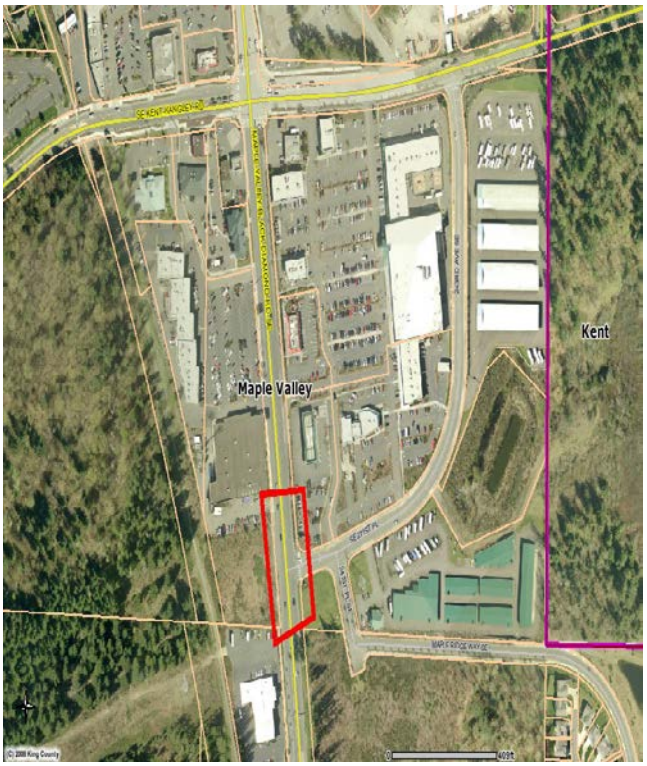
Project Name: **SR 169 & SE 271st Pl Intersection**

Lead Department: **Public Works**

Total Project Cost:	862	
Non City Revenue:	452	52%
Net City Cost:	**411**	**48%**

Project Description and Justification:

Install a new traffic signal at the intersection of SR 169 and SE 271st Place. Construct approximately 240 lf of new curb, gutter, and sidewalk on the west side of SR 169 to complete a missing gap that will result in a continuous 2nd south bound lane on SR 169 from SR 516 to SE 276th St.



Project Financial Summary

		Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:									
Mgt & Eng		119	-						
Acquisition		23	-						
Construction		720	-						
Debt Service		-	-						
Total		**862**	**-**	**-**	**-**	**-**	**-**	**-**	
Project Funding Sources:									
Federal Grants		452	-						
State Grants		-	-						
County Grants		-	-						
Developer Contributions		7							
Developer Cont after 4135 units **(J)**	61.3%	-	251						251
General Fund		-	-						
Surface Water Mgt Fund		53	-						
Street Fund		-	-						
Transportation Impact Fee Fund		351	(251)						(251)
Park Development Fund		-	-						
Real Estate Excise Tax Funds		-	-						
Bond Proceeds		-	-						
Transportation Benefit District Fund		-	-						
Total		**862**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:					**10**	**12**	**14**	**16**	**18**

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T39**

Project Name: **SR 169 Widening (Witte Rd to SE 240th St)**

Lead Department: **Public Works**

Total Project Cost:	6,350	
Non City Revenue:	3,640	57%
Net City Cost:	**2,710**	**43%**

Project Description and Justification:

Construct second SB Lane on SR 169 from 228th Avenue SE to SE 244th Street and a second NB lane on SR 169 from 228th Avenue SE to Witte Road SE. Provide a center/left turn lane where warranted. Include curb, gutter, bike lanes and sidewalks.

Project Financial Summary

			Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:										
Mgt & Eng			0	700	700					
Acquisition			-	450	450					
Construction			-	5,200		5,200				
Debt Service			-	-						
Total			**0**	**6,350**	**1,150**	**5,200**	**-**	**-**	**-**	
Project Funding Sources:										
Federal Grants			-	-						
State Grants	Construction	70.0%	-	3,640		3,640				
County Grants			-	-						
Developer Cont after 700 units **(E)**		37.2%	-	1,008						1,008
General Fund			-	-						
Surface Water Mgt Fund			-	-		200				(200)
Street Fund			-	-						
Transportation Impact Fee Fund			0	851	575	680				(404)
Park Development Fund			-	-						
Real Estate Excise Tax Funds			-	851	575	680				(404)
Bond Proceeds			-	-						
Transportation Benefit District Fund			-	-						
Total			**0**	**6,350**	**1,150**	**5,200**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:							**7**	**8**	**9**	

CIP Project Form

2017 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T41**

Project Name: **244th Avenue SE Shared Use Path (SE 260th Street to SE 261st Place)**

Lead Department: **Public Works**

Total Project Cost: 132

Non City Revenue: 99 75%

Net City Cost: **34** **25%**

Project Description and Justification:

This project will construct non-motorized shared use path that is approximately 500 feet long within the existing unopened right of way of 244th Avenue SE connecting SE 260th Street and SE 261st Place. The pathway will be paved. It will be 10 feet wide with a 1 foot gravel shoulder on each side. The pathway will also include a 4 foot high black vinyl chain link fence to help define the pathway. The City and the School District have partnered to submit a Safe Routes to School Grant Application for State Funding.

This project will allow the school district to eliminate the use of 1 school bus. This equates to approximately $40,000 in operating costs each year.

Project Financial Summary

	Prior Years	Total 2017-22	2017 Budget	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	15	15					
Acquisition	-	7	7					
Construction	-	110	110					
Debt Service	-	-	-					
Total	**-**	**132**	**132**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	99	99					
County Grants	-	-						
Developer Cont after 700 units (E)	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	34	34					
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Transportation Benefit District Fund	-	-						
Total	**-**	**132**	**132**	**-**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:								

CIP Project Form

2017 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T42**

Project Name: **SR 516 and 218th Ave SE Intersection Improvements**

Lead Department: **Public Works**

Total Project Cost: 792

Non City Revenue: - 0%

Net City Cost: **792** **100%**

Project Description and Justification:

This project will construct left turn pocket from eastbound Kent Kangley (SR 516) into northbound 218th Ave SE (Cherokee Bay Neighborhood) as well as a refuge/merge lane for drivers exiting Cherokee Bay to head east on SR 516. This will improve safety and reduce rear end collisions as well as reduce delay created by vehicles waiting to turn left.

Project Financial Summary

	Prior Years	Total 2017-22	2017 Budget	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	100	100					
Acquisition	-	-						
Construction	-	692		692				
Debt Service	-	-	-					
Total	**-**	**792**	**100**	**692**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Cont after 700 units (E)	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	396	50	346				
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	396	50	346				
Bond Proceeds	-	-						
Transportation Benefit District Fund	-	-						
Total	**-**	**792**	**100**	**692**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:								

Surface Water Management Program

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Surface Water Management** **Project Number:** **S10**

Project Name: **Water Quality Retrofits**

Lead Department: **Public Works**

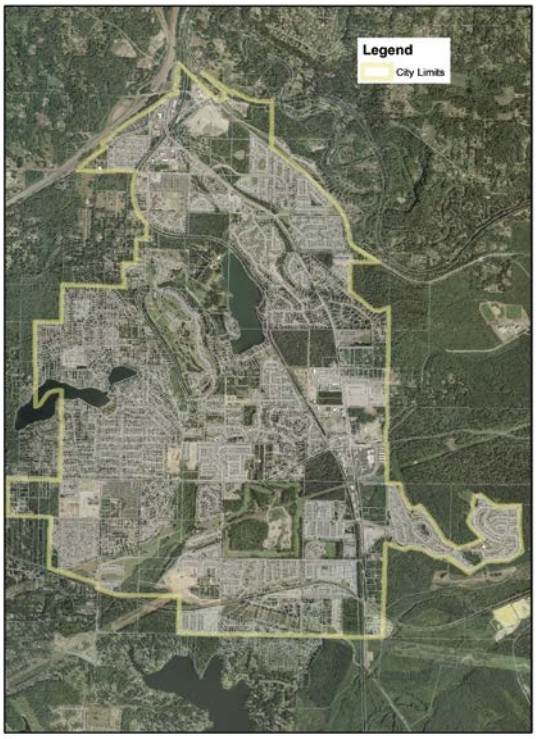
Total Project Cost: 763

Non City Revenue: - 0%

Net City Cost: **763** **100%**

Project Description and Justification:

This project upgrades existing residential on-site drainage facilities for which the City is responsible, but that have little or no water quality treatment capacity. Options include conversion of existing detention ponds to function strictly as water quality ponds, deepening of the existing detention ponds; reconfiguring the pipes into and out of the ponds; construction berms; or constructing new facilities.



Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	263	30		10	5	5	5	5
Acquisition	-	-						
Construction	-	470	200	90	45	45	45	45
Debt Service	-	-						
Total	**263**	**500**	**200**	**100**	**50**	**50**	**50**	**50**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	263	500	200	100	50	50	50	50
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**263**	**500**	**200**	**100**	**50**	**50**	**50**	**50**
Maintenance & Operation Costs:								

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Surface Water Management** **Project Number:** **S12**

Project Name: **Miscellaneous Drainage Improvements**

Lead Department: **Public Works**

Total Project Cost: 2,502

Non City Revenue: - 0%

Net City Cost: **2,502** **100%**

Project Description and Justification:

The project will address existing identified and emergent drainage or flooding problems within the City. In addition the project will fund small works drainage improvement projects, including maintenance repairs or replacements. Funds may be also used to provide local match for grants.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	570	270	45	45	45	45	45	45
Acquisition	-	-						
Construction	232	1,430	405	205	205	205	205	205
Debt Service	-	-						
Total	**802**	**1,700**	**450**	**250**	**250**	**250**	**250**	**250**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	802	1,700	450	250	250	250	250	250
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
Total	**802**	**1,700**	**450**	**250**	**250**	**250**	**250**	**250**
Maintenance & Operation Costs:			**0.5**	**0.5**	**0.5**	**0.5**	**0.5**	**0.5**

The City of

MAPLE VALLEY

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Parks & Recreation Program

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation** **Project Number:** **P3**

Project Name: **Summit Park & Ballfields**

Lead Department: **Parks**

Total Project Cost: 11,034

Non City Revenue: - 0%

Net City Cost: **11,034** **100%**

Project Description and Justification:

The City purchased the 22.75-acre property in 2006 from the Tahoma School District. In 2010, the City completed a master planning process for the property that contemplated construction of the site in three phases, with funding coming primarily from a voted bond issue that was anticipated to be put to the voters in early 2014. In 2015 the City sold 8.18 acres of the property to the Tahoma School District to facilitate development of the new high school, and then began a process to re-master plan the property. Funding for the project is anticipated to come from a voted bond issue in February 2017.

Project Financial Summary

		Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:									
Mgt & Eng		174	550	550					
Acquisition		-	-						
Construction		10	10,300	2,300	8,000				
Debt Service		-	-						
Total		**184**	**10,850**	**2,850**	**8,000**	**-**	**-**	**-**	**-**
Project Funding Sources:									
Federal Grants		-	-						
State Grants		-	-						
County Grants		-	-						
Developer Contribution		36	-						
General Fund		-	-						
Surface Water Mgt Fund		-	-						
Street Fund		-	-						
Transportation Impact Fee Fund		-	-						
Park Development Fund	26.61%	56	-						
Real Estate Excise Tax Funds		92	-						
Bond Proceeds (Voted)		-	10,850	2,850	8,000				
State Infrastructure Loan Proceeds		-	-						
Total		**184**	**10,850**	**2,850**	**8,000**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:					**196**	**202**	**208**	**214**	**220**

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation** **Project Number:** **P5**

Project Name: **Lake Wilderness Lodge**

Lead Department: **Parks**

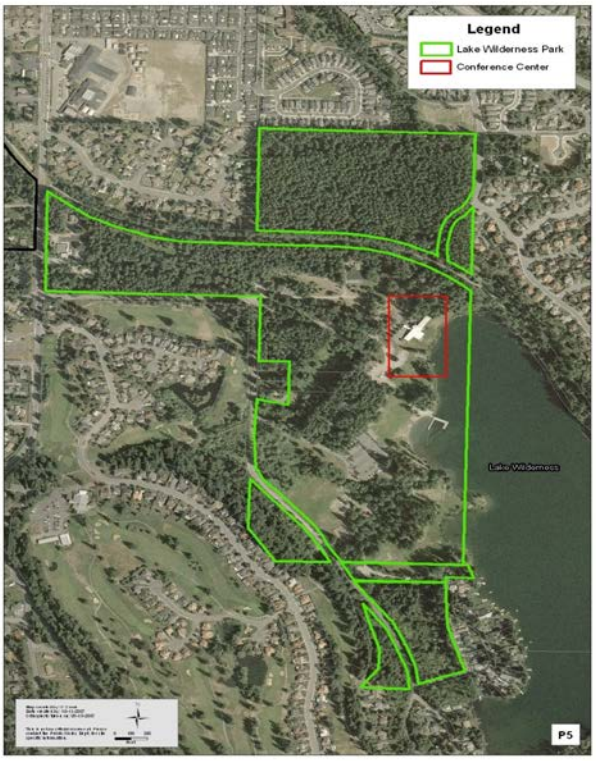
Total Project Cost: 2,186

Non City Revenue: 1,481 68%

Net City Cost: **705** **32%**

Project Description and Justification:

In 2007 the Lodge master plan was completed with several prioritized work items identified as needing repair; including exterior, interior and aesthetic improvements. Those improvements were completed in 2009. Ongoing repair and maintenance items will be needed over time as items need to be repaired and/or replaced.



Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	377	-						
Acquisition	-	-						
Construction	1,759	50		50				
Debt Service	-	-						
Total	**2,136**	**50**	**-**	**50**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	1,481	-						
County Grants	-	-						
Developer Contribution	8	-						
General Fund	170	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	50		50				
Real Estate Excise Tax Funds	477	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**2,136**	**50**	**-**	**50**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation** **Project Number:** **P6**

Project Name: **Lake Wilderness Park**

Lead Department: **Parks**

Total Project Cost: 1,690

Non City Revenue: - 0%

Net City Cost: **1,690** **100%**

Project Description and Justification:

The City of Maple Valley acquired Lake Wilderness Park and Lodge in 2003 through transfer of ownership from King County. In 2007, the Lake Wilderness Park master plan was completed. The master plan identified 10 phases of work to be completed over the next 20 years. Funding for the projects is anticipated to come from a voted bond issue in April 2016, which is anticipated to be combined with other park development projects.

Projects include infrastructure improvements such as additional parking, picnic shelter & band shell upgrades, spray park, pathway and trail development, way finding, etc. The projects in the six-year plan are:

2017 300,000 Remodel existing beach house

Project Financial Summary

		Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:									
Mgt & Eng		241	-						
Acquisition		-	-						
Construction		1,148	300	300					
Debt Service		-	-						
Total		**1,390**	**300**	**300**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:									
Federal Grants		-	-						
State Grants		-	-						
County Grants		-	-						
Developer Contribution		-	-						
General Fund		202	-						
Surface Water Mgt Fund		-	-						
Street Fund		-	-						
Transportation Impact Fee Fund		-	-						
Park Development Fund	43.61%	546	131	131					
Real Estate Excise Tax Funds		642	169	169					
Bond Proceeds (Voted)		-	-		-				
State Infrastructure Loan Proceeds		-	-						
Total		**1,390**	**300**	**300**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P13**

Project Name: **Misc. Park Planning & Improvements**

Lead Department: **Parks**

Total Project Cost: 275

Non City Revenue: - 0%

Net City Cost: **275** **100%**

Project Description and Justification:

Funding for miscellaneous improvements throughout the City's park system. Projects identified in the PRCHS Plan include park master planning, facility evaluations, signage, ADA upgrades and building repairs, etc.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	71	141	55	25	36	20	5	
Acquisition	-	-						
Construction	63	-						
Debt Service	-	-						
Total	**134**	**141**	**55**	**25**	**36**	**20**	**5**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
School District	-	-						
Developer Contribution	-	-						
General Fund	15	15	15					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	59	63	20	13	18	10	3	-
Real Estate Excise Tax Funds	59	63	20	13	18	10	3	-
Bond Proceeds	-	-						
Transportation Benefit District Fund	-							
Total	**134**	**141**	**55**	**25**	**36**	**20**	**5**	**-**

Maintenance & Operation Costs:

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Parks & Recreation** **Project Number:** **P14**

Project Name: **Lake Wilderness Elementary Ballfield**

Lead Department: **Parks**

Total Project Cost: 3,850

Non City Revenue: - 0%

Net City Cost: **3,850** **100%**

Project Description and Justification:

Funding City's portion of new ballfield at Lake Wilderness Elementary School through a joint partnership with the Tahoma School District

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	150	150	-	-	-	-	
Acquisition	-	-						
Construction	-	3,700	3,700					
Debt Service	-	-						
Total	**-**	**3,850**	**3,850**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
School District	-	-						
Developer Contribution	-	-						
General Fund	-	-	-					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-	-
Bond Proceeds	-	3,850	3,850					
Transportation Benefit District Fund	-							
Total	**-**	**3,850**	**3,850**	**-**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:								

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Lake Wilderness Golf** **Project Number:** **G3**

Project Name: **Restaurant Improvements**

Lead Department: **Parks**

Total Project Cost: 224

Non City Revenue: - 0%

Net City Cost: **224** **100%**

Project Description and Justification:

The City acquired Lake Wilderness Golf Course in November 2006. When the City acquired the property, it inherited facilities that had deferred maintenance. A facility assessment was completed in 2015, and a list of projects was developed to address the deferred capital items.

2017-2022 $ 60,000 Placeholder for unforeseen needs

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	164	60	10	10	10	10	10	10
Debt Service	-	-						
Total	**164**	**60**	**10**	**10**	**10**	**10**	**10**	**10**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	103	-						
Lake Wilderness Golf Course Fund	13	60	10	10	10	10	10	10
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	48	-						
Bond Proceeds (Voted)	-	-		-				
State Infrastructure Loan Proceeds	-	-						
Total	**164**	**60**	**10**	**10**	**10**	**10**	**10**	**10**
Maintenance & Operation Costs:								

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Lake Wilderness Golf** **Project Number:** **G5**

Project Name: **Course Improvements**

Lead Department: **Parks**

Total Project Cost: 615

Non City Revenue: - 0%

Net City Cost: **615** **100%**

Project Description and Justification:

The City acquired Lake Wilderness Golf Course in November 2006. The City owns a water right that is used to irrigate the course and the pump house is in need of an electrical upgrade to keep it operating properly. The course operator is in need of a sprayer to more efficiently maintain the turf.

2017-2022	$	90,000	Placeholder for unforeseen need
2019	$	400,000	Bond funded construction

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	1	-						
Acquisition	-	-						
Construction & Equipment	124	490	15	15	415	15	15	15
Debt Service	-	-						
Total	**125**	**490**	**15**	**15**	**415**	**15**	**15**	**15**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Lake Wilderness Golf Course Fund	48	90	15	15	15	15	15	15
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	45	-						
Bond Proceeds (Voted)	-	400			400			
Vehicle Rental Fund	32	-						
Total	**125**	**490**	**15**	**15**	**415**	**15**	**15**	**15**
Maintenance & Operation Costs:								

Community Facilities Program

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **Community Facilities** **Project Number:** **C1**

Project Name: **Indoor Recreation Center**

Lead Department: **Park & Recreation Department**

Total Project Cost:	533	
Non City Revenue:	260	49%
Net City Cost:	**273**	**51%**

Project Description and Justification:

In the City's Parks, Recreation, Cultural and Human Services (PRCHS) Plan, the 6-year capital facilities plan recommends funding for a feasibility study to define the scope, size, and potential partners for in indoor recreation center in Maple Valley

Project Financial Summary

		Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:									
Mgt & Eng		86	60	60					
Acquisition		-	-						
Construction		387	-						
Debt Service		-	-						
Total		**473**	**60**	**60**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:									
Federal Grants		90	-						
State Grants		45	-						
County Grants		125	-						
Developer Contribution		-	-						
General Fund		213	60	60					
Surface Water Mgt Fund		-	-						
Street Fund		-	-						
Transportation Impact Fee Fund		-	-						
Park Development Fund	16.28%	-	-						
Real Estate Excise Tax Funds		-	-						
Bond Proceeds (Voted)		-	-						
State Infrastructure Loan		-	-						
Total		**473**	**60**	**60**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs (City cost, excluding costs paid by GMVCC)

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **City Facilities** **Project Number:** **F3**

Project Name: **Maple Valley Place Legacy Project**

Lead Department: **City Manager**

Total Project Cost: 200

Non City Revenue: - 0%

Net City Cost: **200** **100%**

Project Description and Justification:

In 2000, the City purchased 54 acres of undeveloped land on Maple Valley Highway, north of SE 260th St, directly across from the Tahoma School District administration building. Per the bond covenant used to purchase a portion of the property, at least 50% of the site must remain in public use. Funds in the forecast are placeholders for planning and initiating the process of seeking public/private partnerships with interested developers to explore appropriate strategies to mitigate capital costs to the City while encouraging quality development. The goal of the Maple Valley City Council is to open a new city hall on the site by the year 2020.

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	100	100	100					
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	**100**	**100**	**100**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	100	100	100					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Infrastructure Loan Proceeds	-	-						
Total	**100**	**100**	**100**	**-**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:								

CIP Project Form

2017-18 Budget

Dollars in Thousands

CIP Program: **City Facilities** **Project Number:** **F5**

Project Name: **City Hall Leasehold Improvements**

Lead Department: **City Manager**

Total Project Cost: 150

Non City Revenue: - 0%

Net City Cost: **150** **100%**

Project Description and Justification:

Miscellaneous improvements to City Hall including the addition of a generator and expansion of the police department office

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	150		150				
Debt Service	-	-						
Total	**-**	**150**	**-**	**150**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	150		150				
Bond Proceeds	-	-						
Debt Proceeds (Non Voted)	-	-						
Total	**-**	**150**	**-**	**150**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

Debt Service Program

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Debt Service Program** **Project Number:** **D4**

Project Name: **2004 Infrastructure Loan Debt**

Lead Department: **Finance**

Total Project Cost: 3,050

Non City Revenue: - 0%

Net City Cost: **3,050** **100%**

Project Description and Justification:

In determining the financial plan for improving the roadways within Maple Valley, the City applied for and received loans from the Public Works Trust Fund for project T6 SR 169 - SR 516 to SE 264th Street, $1,955,100, and for project T16, SR 516 - 228th Ave to Witte Road, $1,341,900. These loans were received as reimbursements for work completed on specific portions of the capital project. The City borrowed a total of $3,297,000 between 2005 and 2008. At project close out the City met the matching requirements that qualified it to receive a 0.5% interest rate. The loans will be paid off per the appended debt service schedule.

	Debt Ser	Principal	Interest	Balance
				2,215
2013	196	185	11	2,031
2014	195	185	10	1,846
2015	194	185	9	1,662
2016	193	185	8	1,477
2017	192	185	7	1,292
2018	191	185	6	1,108
2019	190	185	6	923
2020	189	185	5	738
2021	188	185	4	554
2022	187	185	3	369
2023	186	185	2	185
2024	186	185	1	-

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,912	1,138	192	191	190	189	188	187
Total	**1,912**	**1,138**	**192**	**191**	**190**	**189**	**188**	**187**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	168	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	980	569	96	96	95	95	94	94
Park Development Fund	-	-						
Real Estate Excise Tax Funds	764	569	96	96	95	95	94	94
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**1,912**	**1,138**	**192**	**191**	**190**	**189**	**188**	**187**

Maintenance & Operation Costs:

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Debt Service Program** **Project Number:** **D6**

Project Name: **2014 Councilmanic Parks**

Lead Department: **Finance**

Total Project Cost: 1,560

Non City Revenue: - 0%

Net City Cost: **1,560** **100%**

Project Description and Justification:

This bond issue will be used to fund the $1.5 million in City costs for Ravensdale Park Phase 2 improvements. Funding is from a dedicated cable utility tax collected in the General Fund.

	Debt Ser	Principal	Interest	Balance
				1,440
2014	181	120	61	1,320
2015	181	125	56	1,195
2016	181	130	51	1,065
2017	181	135	46	930
2018	180	140	40	790
2019	180	145	35	645
2020	179	150	29	495
2021	182	160	22	335
2022	180	165	15	170
2023	178	170	8	-

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	478	1,082	181	180	180	179	182	180
Total	**478**	**1,082**	**181**	**180**	**180**	**179**	**182**	**180**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	474	1,082	181	180	180	179	182	180
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	4	-						
Total	-	-						
Total	**478**	**1,082**	**181**	**180**	**180**	**179**	**182**	**180**

Maintenance & Operation Costs:

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Debt Service Program** **Project Number:** **D7**

Project Name: **2015 GO Refunding Bonds**

Lead Department: **Finance**

Total Project Cost: 3,129

Non City Revenue: - 0%

Net City Cost: **3,129** **100%**

Project Description and Justification:

This bond issue refunded the then outstanding 2005 General Obligation bonds as of March 2015.

	Debt Ser	Principal	Interest	Balance
				2,350
2016	516	440	76	1,910
2017	517	455	62	1,455
2018	519	470	49	985
2019	520	485	35	500
2020	520	500	20	-

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,053	2,076	517	519	520	520		
Total	**1,053**	**2,076**	**517**	**519**	**520**	**520**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	176	467	116	117	117	117		
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	211	416	104	104	104	104		
Park Development Fund	-	-						
Real Estate Excise Tax Funds	664	1,193	297	298	299	299		
Bond Proceeds	2	-						
State Infrastructure Loan Proceeds	-	-						
Total	**1,053**	**2,076**	**517**	**519**	**520**	**520**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form
2017-18 Budget
Dollars in Thousands

CIP Program: **Debt Service Program** **Project Number:** **D8**

Project Name: **2017 Voted Park Bonds -**

Lead Department: **Finance**

Total Project Cost: 5,284

Non City Revenue: - 0%

Net City Cost: **5,284** **100%**

Project Description and Justification:

This bond issue refunded the then outstanding 2005 General Obligation bonds as of March 2015.

	Debt Ser	Principal	Interest	Balance
				13,500
2018	1,056	455	601	13,045
2019	1,057	470	587	12,575
2020	1,058	485	573	12,090
2021	1,059	500	559	11,590
2022	1,054	515	539	11,075
2023	1,058	540	518	10,535
2024	1,056	560	496	9,975
2025	1,054	580	474	9,395
2026	1,056	605	451	8,790
2027	1,057	630	427	8,160
2028	1,056	655	401	7,505
2029	1,055	680	375	6,825
2030	1,056	715	341	6,110
2031	1,056	750	306	5,360
2032	1,058	790	268	4,570
2033	1,054	825	229	3,745
2034	1,057	870	187	2,875
2035	1,054	910	144	1,965
2036	1,058	960	98	1,005
2037	1,055	1,005	50	-

Project Financial Summary

	Last 10 Years	Total 2017-22	2017 Budget	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	-	5,284	-	1,056	1,057	1,058	1,059	1,054
Total	**-**	**5,284**	**-**	**1,056**	**1,057**	**1,058**	**1,059**	**1,054**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	5,284	-	1,056	1,057	1,058	1,059	1,054
Bond Proceeds	-	-						
Park Development Fund	-	-						
Total	**-**	**5,284**	**-**	**1,056**	**1,057**	**1,058**	**1,059**	**1,054**

The City of

MAPLE VALLEY

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Appendix

The City of

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Appendices

This part of the City of Maple Valley's Budget Document presents analytical information, much of it over the last ten years, that provides a context for understanding the city's overall financial health.

	Page #
Financial Trends	
These schedules contain information to help the reader understand how the city's financial performance and well-being have changed over time.	
Changes in Fund Balances - Governmental Funds	310
Revenue Capacity	
These schedules contain information to help the reader assess the city's revenue capacity and its ability to fund future operations.	
Property Tax Data	311
Sales Tax Data	313
Private Development Activity	315
Debt Capacity	
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.	
Computation of Legal Debt Margin	317
Sample Debt Service Schedule	318
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.	
Maple Valley Statistics and Ratios	319
Principal Property Taxpayers & Employers	321
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it	
Full Time Equivalent Employee History	322
Salary Schedule	324
Benefit Summary	325
Glossary	328

Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2006	2007	2008	2009
REVENUES				
Taxes				
Regular Property Tax	$ 2,351,509	$ 2,547,157	$ 2,678,139	$ 2,971,125
Sales Tax	2,258,415	2,313,211	2,119,678	1,865,487
Utility Tax	520,273	573,486	597,819	608,851
Excise Taxes in Lieu of Property Tax	-	-	-	-
Real Estate Excise Tax	1,880,733	1,252,081	761,174	528,117
Gambling Tax	30,446	36,555	39,204	38,373
Total Taxes	**7,041,376**	**6,722,490**	**6,196,014**	**6,011,953**
Licenses & Permits	871,014	655,476	551,741	510,479
Intergovernmental Revenue	4,652,946	5,103,822	2,852,527	1,915,853
Charges for Service	2,273,067	2,042,708	1,849,256	1,222,983
Fines & Forfeitures	92,810	77,701	110,401	105,261
Miscellaneous Revenue	1,059,597	935,003	751,135	391,408
TOTAL REVENUES	**15,990,810**	**15,537,200**	**12,311,074**	**10,157,937**
Percent Growth	33%	-3%	-21%	-17%
EXPENDITURES				
Current				
General Government	1,399,934	1,641,869	1,965,539	1,899,627
Economic Environment (Comm. Development)	819,959	850,330	952,929	987,742
Human Services[1]	171,770	212,019	200,799	220,294
Mental & Physical Health[1]	-	-	-	-
Culture & Recreation	1,109,681	1,424,527	1,366,646	1,387,051
Public Safety	2,132,254	2,294,699	2,331,111	2,376,542
Transportation (Public Works)	890,639	974,976	1,282,523	1,328,019
Utilities and Environment[1]	-	-	-	-
Capital Outlay	7,017,380	8,223,123	2,433,960	2,083,767
Debt Service				
Principal	369,803	418,595	474,668	524,621
Interest on Long-term Debt	288,814	282,200	285,170	276,956
TOTAL EXPENDITURES	**14,200,234**	**16,322,338**	**11,293,345**	**11,084,619**
Percent Growth	51%	15%	-31%	-2%
REVENUES OVER (UNDER) EXPENDITURES	**1,790,576**	**(785,138)**	**1,017,729**	**(926,682)**
OTHER FINANCING SOURCES (USES)				
Issuance of General Obligation Bonds	-	1,396,500	479,250	-
Issuance of Refunding Bonds	-	-	-	-
Payment to Refunding Escrow Agent	-	-	-	-
Transfer In from (Out to) Enterprise Funds	(4,491,689)	99,170	(31,561)	267,055
Insurance Recoveries	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	**(4,491,689)**	**1,495,670**	**447,689**	**267,055**
REVENUE AND OTHER SOURCES OVER (UNDER)	**(2,701,113)**	**710,532**	**1,465,418**	**(659,627)**
FUND BALANCE, January 1	**14,274,910**	**11,573,797**	**12,284,329**	**13,749,747**
Prior Period Adjustment	-	-	-	-
FUND BALANCE, December 31				
Nonspendable - General Fund	11,871	12,267	15,815	37,517
Restricted - Special Revenue Funds	9,043,827	8,994,595	10,904,549	10,439,971
Committed - Capital Improvement Plan	-	-	-	-
Assigned - General Fund	-	-	-	-
Unassigned - General Fund	2,518,099	3,277,467	2,829,383	2,612,632
TOTAL	**$ 11,573,797**	**$ 12,284,329**	**$ 13,749,747**	**$ 13,090,120**
Debt Service as % on non Capital Expenditures	9%	9%	9%	9%
Unassigned Fund Balance as % of Current Expenditures	39%	44%	35%	32%
Total Fund Balance as % of Total Expenditures	82%	75%	122%	118%

Source: Applicable years' comprehensive annual fiancial report.

[1]Beginning in 2013 the City reported expenditures for Human Service Grants and Waste Reduction and Recycling separately as Mental and Physical Health and Utilities and Environment respectively. Prior to 2013 these expenditures were reported jointly as Human Services.

2010	2011	2012	2013	2014	2015
$ 3,049,990	$ 3,139,117	$ 3,200,310	$ 3,312,283	$ 3,489,468	$ 3,579,149
1,942,926	2,100,009	2,528,876	2,676,444	3,036,207	3,336,309
745,107	1,632,226	1,698,866	1,730,053	1,956,726	1,981,568
-	-	-	173,663	345,219	364,041
686,659	551,843	1,043,963	801,022	1,152,583	1,577,332
43,419	37,520	38,828	45,920	51,873	68,085
6,468,101	**7,460,715**	**8,510,843**	**8,739,384**	**10,032,076**	**10,906,484**
637,548	782,423	861,982	625,668	948,972	929,695
2,426,341	1,515,257	3,085,412	1,704,407	1,112,553	2,210,998
1,453,902	3,066,003	2,428,849	1,687,780	1,745,764	1,556,472
106,404	176,372	153,605	96,381	87,858	100,983
503,013	488,306	424,707	404,965	540,626	576,543
11,595,309	**13,489,076**	**15,465,398**	**13,258,584**	**14,467,849**	**16,281,174**
14%	16%	15%	-14%	9%	13%
1,936,460	1,819,336	2,004,745	2,211,505	2,258,726	2,272,577
910,052	956,631	1,123,179	978,415	1,086,990	997,054
273,033	217,842	232,840	-	-	-
-	-	-	30,000	30,000	35,000
1,584,388	1,584,155	1,680,423	2,114,097	2,173,522	2,186,737
2,714,104	3,557,118	3,851,964	3,881,719	4,015,425	4,046,669
1,313,601	1,302,269	1,460,712	1,076,374	1,539,329	1,581,392
-	-	-	137,236	153,591	103,682
3,030,870	3,950,040	2,970,732	2,419,678	2,832,443	3,269,273
544,621	559,621	579,621	589,621	704,621	814,621
216,558	197,475	181,551	164,829	197,463	139,682
12,523,687	**14,144,487**	**14,085,767**	**13,603,472**	**14,992,111**	**15,446,685**
13%	13%	0%	-3%	10%	3%
(928,378)	**(655,411)**	**1,379,631**	**(344,887)**	**(524,262)**	**834,489**
-	-	-	-	1,530,000	-
-	-	-	-	-	3,022,980
-	-	-	-	-	(2,975,277)
(177,783)	647,304	46,893	435,717	130,156	341,422
-	-	-	-	8,269	-
(177,783)	**647,304**	**46,893**	**435,717**	**1,668,425**	**389,125**
(1,106,161)	**(8,107)**	**1,426,524**	**90,829**	**1,144,163**	**1,223,614**
13,090,120	**11,983,959**	**11,975,852**	**13,402,377**	**13,493,207**	**14,632,746**
-	-	-	-	(4,625)	-
47,311	37,019	5,000	9,575	55,171	53,944
9,900,220	9,105,966	10,389,134	10,364,060	11,013,780	11,260,321
-	-	19,025	19,025	19,025	19,025
-	-	-	600,385	439,368	1,117,268
2,036,428	2,832,867	2,989,217	2,500,162	3,105,401	3,405,803
$ 11,983,959	**$ 11,975,852**	**$ 13,402,376**	**$ 13,493,206**	**$ 14,632,746**	**$ 15,856,361**
8%	7%	7%	7%	7%	8%
23%	30%	29%	24%	28%	30%
96%	85%	95%	99%	98%	103%

Last Ten Years

	2006	2007	2008	2009
ASSESSED VALUE				
Assessed Value (2)	2,015,609,742	2,293,057,004	2,579,005,968	2,446,394,927
Increase (Decrease) in Assessed Valuation	12%	14%	12%	-5%
Includes Local New Contruction of	128,460,703	84,356,197	51,762,393	45,038,436
Includes Increase in Public Utility Value	-	2,261,297	-	-
Total New Construction	128,460,703	86,617,494	51,762,393	45,038,436
PROPERTY TAX RATES (1)				
Direct Regular and Special				
City of Maple Valley	**1.31**	**1.26**	**1.17**	**1.08**
Overlapping Regular and Special				
State School Fund	2.50	2.33	2.13	1.96
King County General	1.33	1.29	1.21	1.10
Port of Seattle	0.23	0.23	0.22	0.20
Emergency Medical Services (EMS)	0.22	0.21	0.30	0.27
Ferry District			0.06	0.05
King County Flood District			0.10	0.09
Rural Library District	0.53	0.50	0.45	0.42
Tahoma School District Special Levy	2.47	2.46	2.32	2.22
Tahoma School District Bond & Bldg	1.21	1.71	1.55	1.44
Fire District # 43	1.61	1.67	1.57	1.45
Sub Total Overlapping	**10.09**	**10.40**	**9.91**	**9.20**
Total Property Tax Levy	**11.41**	**11.66**	**11.08**	**10.27**
PROPERTY TAXES LEVIED AND COLLECTED (1)				
Property Taxes Levied				
Original Levy (2)	2,353,676	2,547,157	2,680,754	2,975,484
Adjustments	(1,231)	776	(1,063)	(244)
Revised Levy	2,352,445	2,547,934	2,679,691	2,975,240
Percent of Levy Change from Prior Year (PY)	9.0%	8.3%	5.2%	11.0%
% of Levy related to New Construction & Annexation	8.0%	7.3%	4.2%	10.0%
Property Taxes Collected				
Collections as of the End of the Levy Year	2,313,515	2,493,940	2,610,891	2,914,436
Percent Collected as of the End of the Levy Year	98.3%	97.9%	97.4%	98.0%
Collections in Subsequent Years	38,930	53,995	68,800	60,791
Total Collections to Date	2,352,445	2,547,935	2,679,691	2,975,227
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%
Current Amount Outstanding	-	(2)	0	13
Percent of Current Amount Outstanding by Year	0.0%	0.0%	0.0%	0.0%
Single Family Residential (SFR) Property Taxes				
Average Value of SFR	357,241	364,409	346,837	300,261
Percent Change from Prior Year (PY)	25.3%	2.0%	-4.8%	-13.4%
City Share of Property Taxes per SFR on PY Value	374	452	426	373
Total Property Taxes per SFR on PY Value	3,252	4,166	4,038	3,563
Percent Change from Prior Year (PY)	6.5%	28.1%	-3.1%	-11.8%

(1) Tax rates are expressed in terms of dollars of tax per thousand dollars of assessed value. Tax rates are applied to previous year's assessed value to determine levy amount. Tax rates are for majority of City property tax parcels. Less than 5% of City parcels are in Public Hospital District #1 with an additional levy rate of $.50 per $1,000 of assessed valuation.

(2) 2009 includes the annexation of Maple Ridge with an initial assessed valuation of $262,137,000 and tax levy of $341,046.

Source:
King County Assessor's Office.

2010	2011	2012	2013	2014	2015
2,437,805,896	2,296,106,212	2,143,931,000	2,332,474,360	2,834,060,029	3,033,278,836
0%	-6%	-7%	9%	22%	7%
34,004,314	26,605,677	57,519,249	41,846,659	48,994,139	43,361,321
3,740,931	-	2,315,419	1,405,704	3,853,445	1,752,284
37,745,245	26,605,677	59,834,668	43,252,363	52,847,584	45,113,605
1.25	**1.29**	**1.38**	**1.55**	**1.47**	**1.25**
2.22	2.28	2.42	2.57	2.47	2.29
1.28	1.34	1.42	1.54	1.52	1.35
0.22	0.22	0.23	0.23	0.22	0.19
0.30	0.30	0.30	0.30	0.34	0.30
0.00	0.00	0.00	0.00	0.00	0.00
0.11	0.11	0.12	0.13	0.15	0.14
0.49	0.57	0.57	0.57	0.56	0.50
2.74	3.39	3.54	3.95	3.73	3.26
1.70	1.89	2.05	2.30	3.48	2.91
1.72	1.62	1.72	1.74	1.86	1.94
10.78	**11.72**	**12.36**	**13.34**	**14.33**	**12.87**
12.03	**13.01**	**13.75**	**14.89**	**15.79**	**14.11**
3,059,587	3,142,481	3,205,605	3,320,019	3,419,695	3,526,601
(4,085)	(3,267)	(2,477)	(4,709)	(2,063)	(1,823)
3,055,503	3,139,214	3,203,128	3,315,310	3,417,632	3,524,778
2.7%	2.7%	2.0%	3.5%	3.1%	3.1%
1.7%	1.7%	1.0%	2.5%	2.1%	2.1%
2,989,404	3,085,616	3,161,830	3,275,835	3,383,155	3,486,014
97.8%	98.3%	98.7%	98.8%	99%	99%
65,937	53,516	40,030	34,935	23,825	-
3,055,341	3,139,132	3,201,860	3,310,770	3,406,980	3,486,014
100.0%	100.0%	100.0%	99.9%	100%	99%
161	82	1,268	4,540	10,652	38,764
0.3%	0.1%	2.3%	8.2%	19.2%	69.9%
302,814	275,667	278,251	307,586	364,359	385,315
0.9%	-9.0%	0.9%	10.5%	18.5%	5.8%
375	391	382	431	451	455
3,613	3,941	3,789	4,142	4,858	5,143
1.4%	9.1%	-3.8%	9.3%	17.3%	5.9%

Appendix C: Sales Tax Data

Last Ten Years

	SIC Group	2006	2007	2008	2009
Sales Tax Revenue (Locally generated) (1)					
Retail Trade	441-454	$ 566,306	$ 591,788	$ 575,516	$ 559,551
Construction	236-238	576,577	503,399	376,299	235,090
Food Services, Drinking Places	722	175,413	176,899	176,353	165,598
Wholesale Trade	423-425	110,603	119,020	100,462	88,004
Telecommunication	517	74,846	80,193	80,524	78,691
Other Services	811-814	41,362	52,180	51,633	60,605
Public Administration	921-926	48,402	76,637	62,532	45,587
Administrative and Support Services	561-562	56,009	82,943	53,296	37,830
Professional, Scientific & Technical Services	541	15,982	23,772	20,446	27,336
Rental & Leasing	532	55,800	73,537	69,803	42,512
Manufacturing	311-339	25,006	13,898	21,651	26,429
Arts Entertainment & Recreation	711-713	26,016	18,443	32,936	21,480
Finance and Insurance	521-525	30,294	27,820	18,814	15,395
All Other		50,815	2,663	3,093	42,389
		$ 1,853,431	**$ 1,843,192**	**$ 1,643,358**	**$ 1,446,497**
Overall Annual Percent Growth		10%	-1%	-11%	-12%
Construction Percent Growth		4%	-13%	-25%	-38%
Non Construction Percent Growth		12%	5%	-5%	-4%

(1) Locally generated grouped by Standard Industrial Code (SIC). Additional sales tax is generated county-wide and distributed based on population for criminal justice

Source:
Washington State Department of Revenue.

2010	2011	2012	2013	2014	2015	% of 2015	
$ 568,584	$ 613,889	$ 797,120	$ 888,774	$ 981,093	$ 1,065,462	39%	
263,506	330,561	471,520	411,819	524,425	635,660	23%	
180,369	177,852	222,657	266,971	289,384	326,878	12%	
77,753	89,395	122,330	115,814	139,386	130,116	5%	Building Suppliers
78,669	83,542	87,401	109,663	128,029	125,248	5%	
76,875	77,812	79,971	83,850	85,284	94,316	3%	Auto Services
53,574	51,183	51,787	57,173	62,148	69,761	3%	State licensing, City of MV
40,132	42,808	51,642	53,004	56,781	68,493	3%	Landscaping
26,023	22,355	24,662	36,080	37,494	32,624	1%	
36,409	28,450	27,909	36,002	35,982	47,465	2%	Equip Leasing, Videos
25,933	32,475	41,243	31,856	42,984	41,106	2%	Construction Accessories
23,706	25,177	27,657	29,787	32,265	25,619	1%	Golf Courses, Fitness
14,290	10,665	12,147	15,957	18,358	24,843	1%	
40,331	56,678	36,743	21,584	35,016	29,319	1%	
$ 1,506,154	**$ 1,642,842**	**$ 2,054,789**	**$ 2,158,334**	**$ 2,468,629**	**$ 2,716,910**	**100%**	
4%	9%	25%	5%	14%	10%		
12%	25%	43%	-13%	27%	21%		
3%	6%	21%	10%	11%	7%		

Appendix D: Private Development Activity

Last Ten Years

	Type	Lots	Sq Ft	Preliminary Plat Approved	Project Completed	2007	2008
Projects Completed in 2016							
Mystic Meadows / Rock Creek Reserve	SF	25		Sep-06	Feb-16		
Total Projects Completed in 2016	**1**	**25**	**-**			**-**	**-**
City Approved Projects In Progress							
Ridge @ Lake Wilderness	SF	11		Feb-05		4	
Arbors @ Rock Creek, Phase 3	SF	48		Jul-07			
Arbors @ Rock Creek, Phase 4	SF	9		Jul-07			
Jordan's Crossing	SF	15		Jul-07			
South Fork Maple Plat	SF	10		Jul-07			
Malloy	SF	42		Oct-07			
Wilderness Hills 3	SF	22		Dec-07			
Sun Ridge @ Elk Run 4 Division 1	SF	59		Jun-12			
Sun Ridge @ Elk Run 4 Division 2	SF	6		Sep-12			
Terrace at Maple Woods	SF	35		Apr-14			
Yellow Rock Road	SF	6		Apr-14			
Cedar Peak	SF	17					
Shavano Park	SF	51		Feb-16			
Overlook at Summit Park	SF	135					
Trailside Short Plat	SF	4					
Vanderwaal Short Plat	SF	5					
Hope Fellowship	NC		-				
Tahoma High School	NC		-				
St. George Episcopal	NC		-				
MV Chevron Carwash	NC		-				
Lake Wilderness Elem. School	NC		-				
Other/Previously Approved Plats	SF	37				8	1
Total Projects In Progress	**22**	**512**	**-**			**12**	**1**
Projects Completed in Last 9 Years	61	1,410	527,705			136	97
Completed in Last 10 Years and in Progress	**84**	**1,947**	**527,705**			**148**	**98**
Last Ten Years						**148**	**246**

FR Single (SF) & Multi Family (MF) Residential
NC New Commercial

Housing Units								SFR Preliminary Plat Lots	Approved Engineering	SFR Recorded Plat Lots
2009	2010	2011	2012	2013	2014	2015	2016			
					4	18	3			-
-	**-**	**-**	**-**	**-**	**4**	**18**	**3**	**-**	**-**	**-**
	1		1	1	2		-			2
							-		48	-
							1		9	-
				1	13		-			1
							-		10	-
							-	42		-
							-	22		-
						4	11			44
							-	6		-
						6	21			8
							-		6	-
							-	-		-
							-	51		-
							-	-		-
							-	-		-
							-	-		-
4	2	-	4	7	6	3	2			-
4	**3**	**-**	**5**	**9**	**21**	**13**	**35**	**121**	**73**	**55**
89	122	156	154	67	144	2	-	-		
93	**125**	**156**	**159**	**76**	**169**	**33**	**38**	**121**		
339	**464**	**620**	**779**	**855**	**1,024**	**1,057**	**1,095**		**As of 8/31/2016**	

Appendix E: Computation of Legal Debt Margin

December 31, 2015

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin Dollars	Debt Margin %
ASSESSED VALUE	$ 3,033,278,836					
GENERAL PURPOSES						
Non-Voted Only						
Maximum Debt as a percent of Assessed Value		1.5%				
Non-Voted General Obligation Debt Capacity			$ 45,499,183			
Less: Outstanding Non-Voted Debt				$ 5,301,589		
Remaining Non-Voted Debt Capacity					**$ 40,197,594**	**88%**
Total Voted and Non Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			75,831,971			
Less: Outstanding Voted Debt				-		
Less: Outstanding Non-Voted Debt				5,301,589		
Remaining Voted Debt Capacity					**70,530,382**	**93%**
TOTAL GENERAL PURPOSES			75,831,971	5,301,589	**70,530,382**	**93%**
UTILITY PURPOSES						
Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			75,831,971			
Less: Outstanding Voted Debt				-		
Remaining Voted Debt Capacity					**75,831,971**	
TOTAL UTILITY PURPOSES			75,831,971	-	**75,831,971**	**100%**
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT						
Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			75,831,971			
Less: Outstanding Voted Debt				-		
Remaining Voted Debt Capacity					**75,831,971**	
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT			75,831,971	-	**75,831,971**	**100%**
TOTAL CAPACITY			$ 227,495,913			
CAPACITY UTILIZED				$ 5,301,589		
LEGAL DEBT MARGIN					**$ 222,194,324**	**98%**

Source:
King County Assessor's Office.

Appendix F: Sample Debt Service Schedule

Assumed Size of Bond Issue			$	1,000,000
Assessed Valuation of the City			$	3,033,278,836
Assumed Assessed Valuation of Individual Property			$	385,315.00
Interest Rate on the Bonds		4/30/2015		2.30%
Years Bonds Outstanding				20
Annual Debt Service on the Bonds			**$**	**62,942**
1st Year Levy Rate (per $1,000 of assessed valuation)			$	0.02
1st Year Payment for Single Family Residence valued at	$	385,315	$	8.00
Average Annual Payment for Single Family Residence at	$	385,315	$	6.32
Average Annual Growth in City Assessed Valuation (from 2003)				6%
Average Annual Growth in Individual Property Value (from 2003)				3%

	City Assessed Valuation Prior Year		**Individual Property Value**		**Individual Property Debt Service**
2016	3,033,278,836	$	385,315	$	8.00
2017	3,215,187,426		397,998		7.79
2018	3,408,005,246		411,099		7.59
2019	3,612,386,532		424,630		7.40
2020	3,829,024,757		438,608		7.21
2021	4,058,654,980		453,045		7.03
2022	4,302,056,343		467,957		6.85
2023	4,560,054,716		483,361		6.67
2024	4,833,525,495		499,271		6.50
2025	5,123,396,574		515,705		6.34
2026	5,430,651,494		532,680		6.17
2027	5,756,332,782		550,214		6.02
2028	6,101,545,483		568,325		5.86
2029	6,467,460,916		587,032		5.71
2030	6,855,320,641		606,355		5.57
2031	7,266,440,680		626,314		5.43
2032	7,702,215,976		646,930		5.29
2033	8,164,125,126		668,224		5.15
2034	8,653,735,403		690,220		5.02
2035	9,172,708,070		712,939		4.89
Total Property Owner Expense					126.48
Average Annual Payment for Single Family Residence				$	6.32

Last Ten Years

	2006	2007	2008	2009
Population (April 1)	19,140	20,020	20,480	20,840
Unemployment Rate (King County) (1)	3.8%	3.6%	5.6%	8.4%
Personal Income (Estimate)				
Median Household Income Estimate (King County) (1)	63,745	65,489	67,027	65,877
Persons per Household	2.95	2.96	2.96	2.96
Per Capita Personal Income	21,608	22,125	22,644	22,256
Other Demographic Statistics				
Age				
17 and Under				
Over 64				
Age 25 and older Bachelor's Degree and higher				
Household Income over $100,000				
Owner Occupied Housing Units				
Owner Occupied Housing Unit Values over $300,000				
Assessed Valuation	$2,015,609,742	$2,293,057,004	$2,579,005,968	$ 2,446,394,927
Net Direct Bonded Debt	$ 7,186,447	$ 8,164,447	$ 8,168,935	$ 7,644,314
Net Overlapping Debt	32,768,001	32,550,412	33,469,125	29,521,592
Total Net Direct & Overlapping Debt	$ 39,954,448	$ 40,714,859	$ 41,638,060	$ 37,165,906
City Employees	38.20	39.20	38.10	38.00
City and Contract Employees	50.99	51.77	50.58	50.59
Ratios				
Assessed value per capita	$ 105,309	$ 114,538	$ 125,928	$ 117,389
Net direct bonded debt per capita	$ 375	$ 408	$ 399	$ 367
Net direct and overlapping debt per capita	$ 2,087	$ 2,034	$ 2,033	$ 1,783
Ratio of net direct debt/capita to per capita personal income	1.7%	1.8%	1.8%	1.6%
Ratio of net total debt/capita to per capita personal income	9.7%	9.2%	9.0%	8.0%
Ratio of net direct bonded debt to assessed value	0.4%	0.4%	0.3%	0.3%
Ratio of net direct & overlapping debt to assessed value	2.0%	1.8%	1.6%	1.5%
City employees per 1000 population	2.0	2.0	1.9	1.8
City and Contract Employees 1000 population	2.7	2.6	2.5	2.4

Source:

(1) State of Washington Office of Financial Management

(2) Hebert Research, Inc City of Maple Valley Residential Profile

2010	2011	2012	2013	2014	2015
22,684	22,930	23,340	23,910	24,230	24,700
8.2%	7.2%	6.1%	5.2%	4.2%	5.2%
65,383	66,294	68,313	70,365	71,811	78,657
2.96	2.96	2.96	2.96	2.96	2.96
22,089	22,397	23,079	23,772	24,260	26,573
	31.4%		32.3%	32.0%	38.2%
	6.5%		6.6%	7.5%	6.6%
	37.4%		41.1%	34.7%	40.7%
	37.0%		29.7%	47.4%	49.5%
84.7%			84.6%	85.5%	80.3%
	53.8%		56.8%	71.0%	81.2%
$ 2,437,805,896	$ 2,296,106,212	$ 2,143,931,000	$ 2,332,474,360	$ 2,834,060,029	$ 3,033,278,836
$ 7,099,693	$ 6,540,072	$ 5,960,451	$ 5,370,830	$ 5,301,589	$ 5,301,589
32,266,926	26,209,775	24,258,742	72,813,764	67,162,334	67,162,334
$ 39,366,619	$ 32,749,847	$ 30,219,193	$ 78,184,594	$ 72,463,923	$ 72,463,923
39.30	39.80	41.05	40.05	40.00	42.75
53.29	57.15	59.40	58.40	58.35	61.10
$ 107,468	$ 100,135	$ 91,857	$ 97,552	$ 116,965	$ 122,805
$ 313	$ 285	$ 255	$ 225	$ 219	$ 215
$ 1,735	$ 1,428	$ 1,295	$ 3,270	$ 2,991	$ 2,934
1.4%	1.3%	1.1%	0.9%	0.9%	0.8%
7.9%	6.4%	5.6%	13.8%	12.3%	11.0%
0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
1.6%	1.4%	1.4%	3.4%	2.6%	2.4%
1.7	1.7	1.8	1.7	1.7	1.7
2.3	2.5	2.5	2.4	2.4	2.5

Appendix H: Principal Taxpayers

Current and Nine Years Prior

Taxpayer	Type	2006 Assessed Valuation	2006 Rank	2006 % of AV	2015 Assessed Valuation	2015 Rank	2015 % of AV
Four Corners Northeast LFP	Developer				49,078,500	1	25.0%
Four Corners LLC	Retail	18,401,200			29,189,900	2	14.8%
Wilderness Village Apartments	Apartments	17,190,000			23,346,200	3	11.9%
KRG Four Corner Square LLC	Developer				23,714,800	4	12.1%
Puget Sound Energy	Utility	7,665,863			20,707,895	5	10.5%
Hogate Properties	Retail	7,214,300			12,686,000	6	6.5%
NW Apartment Portfolio II	Apartments	11,478,000			12,312,600	7	6.3%
CMBA No. 6/7	Retail	4,967,761			11,068,300	8	5.6%
Wilderness Village Properties	Retail	6,445,000			9,465,100	9	4.8%
Schneider Homes	Developer	1,914,000			5,001,800	10	2.5%
Nickel & Company LLC	Retail	4,988,765					
		3,039,200					
Subtotal - Ten Largest Taxpayers		83,304,089			196,571,095		
All Other City Taxpayers		1,932,305,653			2,836,707,741		
Total City Taxpayers		$ 2,015,609,742			$ 3,033,278,836		

Major Employers [1]		2015 Employees
Tahoma School District	Government	840
Fred Meyer	Retail	245
Safeway	Retail	121
Quality Food Centers	Retail	73
HopJacks	Retail	70
JR Hayes & Sons, Inc	Construction	61
MV Fire & Life Safety	Government	54
Johnson's Home & Garden	Retail	47
City of Maple Valley	Government	42
Multicare	Health	22

(1) Information on major employers was not reported by the City prior to 2008, so comparative data not available.

Source: King County Assessor's Office

Appendix I: Full Time Equivalent Employee History

Last Ten Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Employee Data											
City Employees											
City Manager	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.75	2.75
Human Resources	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	1.50	1.50
City Clerk	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Attorney	1.00	1.00	1.00	1.00	1.00						
Community Development	8.00	9.00	8.00	8.00	8.00	7.00	7.00	7.00	6.00	6.00	6.00
Finance	3.50	3.50	3.80	3.80	3.80	3.80	4.00	4.00	4.00	4.00	4.00
Information Technology & GIS	1.00	1.00	1.50	1.50	1.50	2.50	3.00	3.00	4.00	5.00	4.00
Parks & Recreation	4.60	5.00	5.00	5.00	6.00	6.00	8.25	10.00	10.00	11.75	11.75
Public Safety	1.00	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works	11.50	10.00	12.50	12.00	12.00	13.00	10.00	11.00	11.00	11.00	11.00
Total City Employees	**38.10**	**38.00**	**39.30**	**39.80**	**41.05**	**40.05**	**40.00**	**42.75**	**42.75**	**47.00**	**46.00**
Contractees											
City Attorney						1.00	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	0.40	0.40	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Domestic Violence Advocate									1.00	1.00	1.00
Municipal Court Judge	0.09	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Court Clerks	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Police											
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant			1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Detective	0.59	0.44	0.74	1.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
School Resource Officer										1.00	1.00
Police Officers (1)	9.00	9.00	9.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Information Services Consultant	0.50	0.75	0.90	1.00	1.00						
Total Contractees	**12.48**	**12.59**	**13.99**	**17.35**	**18.35**	**18.35**	**18.35**	**18.35**	**20.35**	**21.35**	**21.35**
Total Full Time Equivalent Employees	**50.58**	**50.59**	**53.29**	**57.15**	**59.40**	**58.40**	**58.35**	**61.10**	**63.10**	**68.35**	**67.35**

Appendix J: Salary Schedule

Department Position	FTE's	2017 Evaluation	Annual @ 12/31/2016	2017 Range with COLA (1) Low	 High	2017 Budget
Elected Officials						
Mayor @ $825 per Month			9,900			9,900
Councilmembers @ $550 per Month			39,600			39,600
			49,500			**49,500**
City Manager						
City Manager	1.00	4/1/2017	155,000			172,389
Executive Assistant	1.00	9/23/2017	68,945	62,234	76,398	70,757
Economic Development Manager	1.00	1/2/2018		85,652	105,987	95,820
Human Resource Manager	0.75	8/12/2017	67,742	58,014	72,737	69,761
Human Resources Analyst	0.50	1/2/2018		32,019	39,570	35,506
City Clerk	1.00	6/21/2017	83,875	74,294	95,524	86,740
Deputy City Clerk	1.00	3/17/2017	64,476	55,919	69,896	67,196
Administrative Assistant II	1.00	12/31/2017	51,246	50,016	62,176	52,169
Administrative Assistant I	1.00	4/27/2017	46,987	41,261	51,618	48,808
	8.25		**538,272**			**699,144**
Community Development						
Senior Planner	2.00	Various	157,704	73,991	95,524	163,281
Associate Planner	1.00	3/7/2017	60,200	60,647	75,759	62,790
Inspector/Code Enforcement Officer	2.00	Various	139,299	59,674	74,207	143,513
Permit Technician	1.00	2/1/2017	60,715	49,550	61,814	63,500
	6.00		**417,918**			**433,083**
Finance						
Finance Director	1.00	11/15/2017	142,320	109,648	140,662	141,210
Senior Financial Analyst	1.00	7/13/2017	72,893	68,158	85,314	75,248
Accountant	2.00	Various	127,296	60,605	75,669	130,552
IT Manager	1.00	4/23/2017	106,154	84,825	110,443	110,303
GIS Administrator	1.00	10/14/2017	80,357	67,815	86,211	82,328
Computer Support Specialist	1.00	10/15/2017	53,817	51,105	63,026	55,133
Business Analyst (Limited Term/Temporary)	1.00	1/2/2018		-	-	73,194
GIS Technician (Temporary)	1.00	3/21/2017	47,840	49,091	61,612	49,842
	9.00		**630,677**			**717,810**
Parks & Recreation						
Park Director	1.00	9/13/2017	142,320	109,648	140,662	141,960
Maintenance Worker III (Parks Lead)	1.00	1/1/2017	69,867	58,455	71,127	73,253
Maintenance Worker II	1.00	4/1/2017	57,616	55,671	67,736	59,974
Recreation Manager	1.00	9/16/2017	87,399	68,561	87,160	87,935
Recreation Coordinator	1.00	1/1/2017	57,950	56,534	73,421	60,758
Recreation Specialist	1.00	3/2/2017	50,378	45,231	57,656	52,566
Operations Manager	1.00	5/23/2017	76,000	68,561	87,160	78,780
Event & Facility Coordinator	1.00	2/12/2017	55,534	56,534	73,421	58,030
Custodian/Maintenance Worker	1.00	3/2/2017	47,653	42,107	52,705	49,723
Maintenance Worker I	0.75	1/2/2018		43,005	56,511	37,318
Administrative Assistant II	1.00	2/1/2017	61,069	50,016	62,176	63,870
Administrative Assistant I	1.00	10/3/2017	46,987	41,261	51,618	48,182
	11.75		**752,772**			**812,348**
Public Safety						
Administrative Assistant ll	1.00	10/24/2017	63,479	50,016	62,176	62,537
	1.00		**63,479**			**62,537**
Public Works						
Public Works Director	1.00	12/15/2017	142,320	109,648	140,662	140,852
City Engineer	1.00	11/24/2017	93,742	82,201	103,150	95,720
Capital Project Manager	1.00	9/3/2017	86,250	71,896	94,738	88,662
PW Programs Project Manager	1.00	5/1/2017	75,786	68,561	87,160	78,697
Construction Inspector	1.00	9/1/2017	79,569	63,950	78,641	79,446
Surface Water Mgmt / NPDES Program Mgr	1.00	10/3/2017	76,659	71,896	94,738	78,610
SWM Maintenance Worker I	1.00	4/1/2017	42,245	43,005	56,511	43,974
Infrastructure Manager	1.00	6/10/2017	92,300	74,904	93,962	95,537
Maintenance Worker II	3.00	Various	176,946	55,671	67,736	183,401
	11.00		**865,817**			**884,899**
Total Salaries	**47.00**		**3,318,436**			**3,659,322**

(1) City usually provides cost of living adjustment (COLA) at 90% of the August to August Seattle CPI-W of: 2.00%

For current year budget the City provided: 1.80%

(2) Employees not at the top of the range may receive a lump sum annual merit up to 3% of their salary.

For current year budget the City provided: 3.00%

Appendix J: Salary Schedule, continued

Department Position	FTE's	2018 Evaluation	Annual @ 12/31/2017	2018 Range with COLA (1) Low	 High	2018 Budget
Elected Officials						
Mayor @ $825 per Month			9,900			9,900
Councilmembers @ $550 per Month			39,600			39,600
			49,500			**49,500**
City Manager						
City Manager	1.00	4/1/2018	162,524			180,401
Executive Assistant	1.00	9/23/2018	71,098	63,229	77,620	72,824
Economic Development Manager	1.00	1/2/2018	100,471	87,194	107,895	100,471
Human Resource Manager	0.75	8/12/2018	71,030	58,942	73,901	73,003
Human Resources Analyst	0.50	1/2/2018	37,229	32,531	40,203	38,954
City Clerk	1.00	6/21/2018	87,947	75,482	97,053	90,771
Deputy City Clerk	1.00	3/17/2018	67,606	56,813	71,015	70,319
Administrative Assistant II	1.00	12/31/2018	52,847	50,816	63,171	53,692
Administrative Assistant I	1.00	4/27/2018	49,268	41,921	52,444	51,077
	8.25		**700,020**			**731,512**
Community Development						
Senior Planner	2.00	Various	164,063	75,175	97,052	169,719
Associate Planner	1.00	3/7/2018	63,122	61,618	76,971	65,708
Inspector/Code Enforcement Officer	2.00	Various	146,060	60,629	75,394	143,584
Permit Technician	1.00	2/1/2018	63,662	50,342	62,803	64,574
	6.00		**436,908**			**443,585**
Finance						
Finance Director	1.00	12/31/2018	146,765	111,403	142,913	142,913
Senior Financial Analyst	1.00	7/13/2018	76,431	69,249	86,679	78,746
Accountant	2.00	Various	130,460	61,575	76,880	135,314
IT Manager	1.00	4/23/2018	111,306	86,182	112,210	114,553
GIS Administrator	1.00	10/14/2018	82,867	68,900	87,591	84,733
Computer Support Specialist	1.00	10/15/2018	55,498	51,923	64,034	56,743
Business Analyst (Limited Term/Temporary)	1.00	1/2/2018				
GIS Technician (Temporary)	0.00	3/21/2018	-	49,876	62,598	-
	8.00		**603,329**			**613,000**
Parks & Recreation						
Park Director	1.00	9/13/2018	146,765	111,403	142,913	144,249
Maintenance Worker III (Parks Lead)	1.00	1/1/2018	73,259	59,390	72,265	74,492
Maintenance Worker II	1.00	4/1/2018	60,413	56,562	68,819	62,762
Recreation Manager	1.00	9/16/2018	90,129	69,658	88,554	89,352
Recreation Coordinator	1.00	1/1/2018	60,763	57,438	74,596	63,582
Recreation Specialist	1.00	3/2/2018	52,823	45,955	58,578	55,009
Operations Manager	1.00	5/23/2018	79,689	69,658	88,554	82,441
Event & Facility Coordinator	1.00	2/12/2018	58,230	57,438	74,596	60,727
Custodian/Maintenance Worker	1.00	3/2/2018	49,966	42,781	53,548	52,034
Maintenance Worker I	0.75	1/2/2018	39,129	43,780	57,528	40,942
Administrative Assistant II	1.00	2/1/2018	64,033	50,816	63,171	64,952
Administrative Assistant I	1.00	10/3/2018	48,454	41,921	52,444	49,589
	11.75		**823,652**			**840,131**
Public Safety						
Administrative Assistant ll	1.00	10/24/2018	65,462	50,816	63,171	63,543
	1.00		**65,462**			**63,543**
Public Works						
Public Works Director	1.00	12/31/2018	146,765	111,403	142,913	142,913
City Engineer	1.00	11/24/2018	96,670	83,516	104,801	98,516
Capital Project Manager	1.00	9/3/2018	88,944	73,047	96,254	91,251
PW Programs Project Manager	1.00	5/1/2018	79,464	69,658	88,554	82,355
Construction Inspector	1.00	9/1/2018	82,054	64,974	79,899	80,728
Surface Water Mgmt / NPDES Program Mgr	1.00	10/3/2018	79,053	73,047	96,254	80,906
SWM Maintenance Worker I	1.00	4/1/2018	44,295	43,693	57,415	46,018
Infrastructure Manager	1.00	6/10/2018	96,781	76,102	95,465	97,114
Maintenance Worker II	3.00	Various	186,280	56,562	68,819	192,843
	11.00		**900,308**			**912,643**
Total Salaries	**46.00**		**3,579,178**			**3,653,913**

Health Insurance Provisions

Insurance Benefit	Options	Premiums (monthly) – if applicable
Medical Plan*	AWC HealthFirst & Group Health $10 Copay (see below for dollar amounts and percentages)	Employee coverage – 100% employer paid Spouse/DP – 80% employer paid 1st Dependent – 80% employer paid 2nd + Dependent – 50% employer paid
Dental Plan	Delta Dental – Plan F	Employer pays the full premium. Employee - $54.79 1st Dependent - $103.63 2nd + Dependent - $162.21
Vision Plan	AWC - Vision Service Plan ($25 deductible)	Employer pays the full premium. Employee - $7.96 1st Dependent - $15.92 2nd Dependent - $23.88
Life Insurance	AWC – Standard Life	Employer pays the full premium of $0.15 cost per $1,000 of salary.
Long-Term Disability	AWC – Standard Insurance Long Term Disability (pays 60%, 90 day elimination)	Employer pays the full premium of 0.404% of payroll.

Association of Washington Cities – Health Insurance Premiums

HealthFirst Monthly Premiums

	HF Monthly Premium	City Pays		Employee Pays* (Spouse + 1st Dep)	
Employee	$737.62	100%	**$737.62**	0%	**$0.00**
Spouse/DP	$743.19	80%	**$594.55**	20%	**$148.64**
1st Dep	$365.66	80%	**$292.53**	20%	**$73.13**
2nd + Dep	$302.99	50%	**$151.50**	50%	**$151.49**

Group Health Monthly Premiums

	GH Monthly Premium	City Pays		Employee Pays* (Spouse + 1st Dep)	
Employee	$598.11	100%	**$598.11**	0%	**$0.00**
Spouse/DP	$589.31	80%	**$471.45**	20%	**$117.86**
1st Dep	$300.43	80%	**$240.34**	20%	**$60.09**
2nd + Dep	$300.43	50%	**$150.22**	50%	**$150.21**

* For employees with no spouse/domestic partner coverage but other dependent coverage, the City pays 80% of the premium cost, the employee pays the other 20%.

Retirement Plan Options

Retirement Benefits*	Plan	Employer/Employee Cost
Public Employers Retirement System (PERS)	PERS2 Defined Benefit plan (benefit is based on 2% X service credit years X average final compensation)	Employer contribution rate – 11.18% Employee contribution rate – 6.12%
	PERS3 Defined Benefit (benefit is based on 1% X service credit years X average final compensation) Defined Contribution plan (value of benefit is based on employee contributions and investment returns)	Employer contribution rate – 11.18% Employee contribution rate – Employees do not contribute to the defined benefit plan. Employee contributions to the defined contribution plan depend on which of the contribution options the employee chooses. Option A: 5% all ages Option B: 5% up to age 35; 6% ages 35 thru 44; 7.5% age 45 and older Option C: 6% up to age 35; 7.5% ages 35 thru 44; 8.5% age 45 and older Option D: 7% all ages Option E: 10% all ages Option F: 15% all ages
401(a) Social Security Replacement Plan	Defined contribution plan, in lieu of contributions to Social Security (value of benefit is based on employer and employee contributions, and investment return)	Employer contribution rate – 5.2%, subject to five year vesting of 20% each year Employee manditory contribution rate – 6.2% (pre-tax) In addition, an employee may voluntarily contribute (post-tax) to their 401(a) per contribution guidelines Employee pre-tax & post-tax contributions are 100% vested
457 Deferred Compensation Plan	Voluntary pre-tax elective employee deferrals to a defined contribution plan	Employee contribution rate – elective deferrals up to IRS annual maximum contribution levels (currently $18,000)

*Retirement benefits only applicable for eligible employees.

Leave and Other Provisions

Vacation Accrual Schedule	0 - 48 months - 96 hours/year 49 -108 months - 120 hours/year 109 -169 months - 144 hours/year 169 months + - 168 hours/year * Vacation carryover 1 year accrual max
Holidays	11
Sick Leave Accrual Rate	96 hours per year
Maximum Sick Leave Accrual Rate	None
Sick Leave pay-out Provisions	25% at PERS Retirement
Shared Leave	Yes
Jury Duty Leave	Up to 4 weeks
Witness Duty Leave	Yes
Bereavement Leave	3 days, if additional time needed may use sick leave

Domestic Violence Leave	Yes, unpaid but employee may elect to use available accrued paid leave (vacation, sick leave, comp. time)
Tuition Reimbursement	100% if job related and budget allows
Employee Assistance Plan	Yes
Family/Medical Leave	Yes

Appendix L: Glossary

Accrual Basis of Accounting A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is "used up", and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.

Assigned Fund Balance Assigned fund balance includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed.

Assessed Valuation The taxable portion of fair market value of both real and personal property as determined by the King County Assessor's Office.

BARS The State of Washington Budget, Accounting, and Reporting System required for all governmental entities in the state of Washington.

Benefits City paid benefits provided for employees such as a social security replacement plan, retirement plan, worker's compensation, life insurance, and medical insurance.

Budget The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).

Budget Amendment An appropriation approved by the Council after the initial budget appropriation. Budget amendments are approved by Council on a quarterly basis if needed.

Capital Expenditures Funds spent for the acquisition of a long-term asset.

Capital Improvement Budget The capital projects approved and funded in the first year of the adopted Capital Improvement Program.

Capital Improvement Program CIP The six-year plan of expenditures for capital improvements.

Capital Asset Lives

Asset Type	Est. Useful Life
Buildings	20 – 50 Years
Buildings-Temporary	5 – 20 Years
Improvements	5 – 50 Years
Infrastructure	20 – 50 Years
Machinery and Equipment	2 – 20 Years
Intangible Assets	20 – 30 Years

Capital Outlay Capital assets which have a value of $5,000 or more and have a useful economic lifetime of more than two years.

Capital Project The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be $50,000 or more in order to be considered a capital project; amounts under $50,000 are considered in the operating budget.

Charges for Services A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and other miscellaneous fees.

Committed Fund Balance Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the City Council, the City's highest level of decision-making authority. This formal action is the passage of an ordinance by City Council creating, modifying, or rescinding an appropriation.

Comprehensive Budget The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.

Cost Allocation Assignment of cost from one department that reimburse another department for services received. An example is the Public Works Administration Department charges to operation divisions or capital projects.

Councilmanic Bonds Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation. The total of Councilmanic and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.

Consumer Price Index (CPI) A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of goods purchased.

Debt Service The annual payment of principal and interest on the city's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, and storm sewer improvements.

Depreciation The loss of asset value through time and usage, recorded as an expense under the full accrual method of accounting.

Enterprise Fund A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as for the City’s surface water management function. Costs are recovered through user charges.

Estimated Actual (Est Act) An estimate of the year-end balance of a revenue or expenditure account.

Expenditure	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, materials or settling a loss.
Expense	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
Fees	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include development and recreation fees.
Fines and Forfeitures	A revenue category which primarily includes court, police, traffic and parking fines' and forfeitures of property.
Fund	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	Working capital, or the net current assets less short term liabilities.
GAAFR	"Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Fund	The General Fund is used to account for all of the City's resources except for those resources which are accounted for in other funds.
General Obligation Bonds	Bonds for which the full faith and credit of the insuring government are pledged for payment.
Intergovernmental Revenue	Revenue from other governments, including, Federal, State and County grants. State shared revenue from liquor profits and taxes are also forms of intergovernmental revenue.
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permits.
Miscellaneous Revenue	A revenue category that basically includes leases and rentals of the various city facilities.
Net Budget	The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.
Non-Spendable Fund Balance	Non-spendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed or assigned)

and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

NPDES National Pollutant Discharge Elimination System

Object of Expenditure Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services, and capital outlay.

Operating Budget An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.

Operating Expense Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization. For example, telephone charges, printing and office supplies are operating expenses.

PERS Public Employees Retirement System provided by the State of Washington for City employees other than contracted positions like Police.

Restricted Fund Balance Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Revenue Income received by the city in support of its program of services to the community. It includes such items as property taxes, fees, grants, fines, interest income and other miscellaneous revenue.

RFP Request for Proposal

Salaries and Wages A majority of City employees are paid a bi-weekly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.

Standard Work Year 2,080 hours or 260 days is the equivalent of one work year.

Unassigned Fund Balance Unassigned fund balance is the residual amount of the general fund not included in the four categories described above. Also, any deficit fund balances within the other governmental fund types are reported as unassigned.

User Charges The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.

WCIA Washington Cities Insurance Authority

Working Capital The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds.