

The City of
MAPLE VALLEY



Maple Valley, Washington

**2016
Final Budget**

January 1, 2016 through December 31, 2016

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.

2016 Final Budget

January 1, 2016 through December 31, 2016

Prepared by:

David W. Johnston, City Manager
Shawn Hunstock, Finance Director

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Community Profile

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 an upscale 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 and Soos Creek Water and Sewer District. Electricity and natural gas are provided by Puget Sound Energy (PSE).

School District:

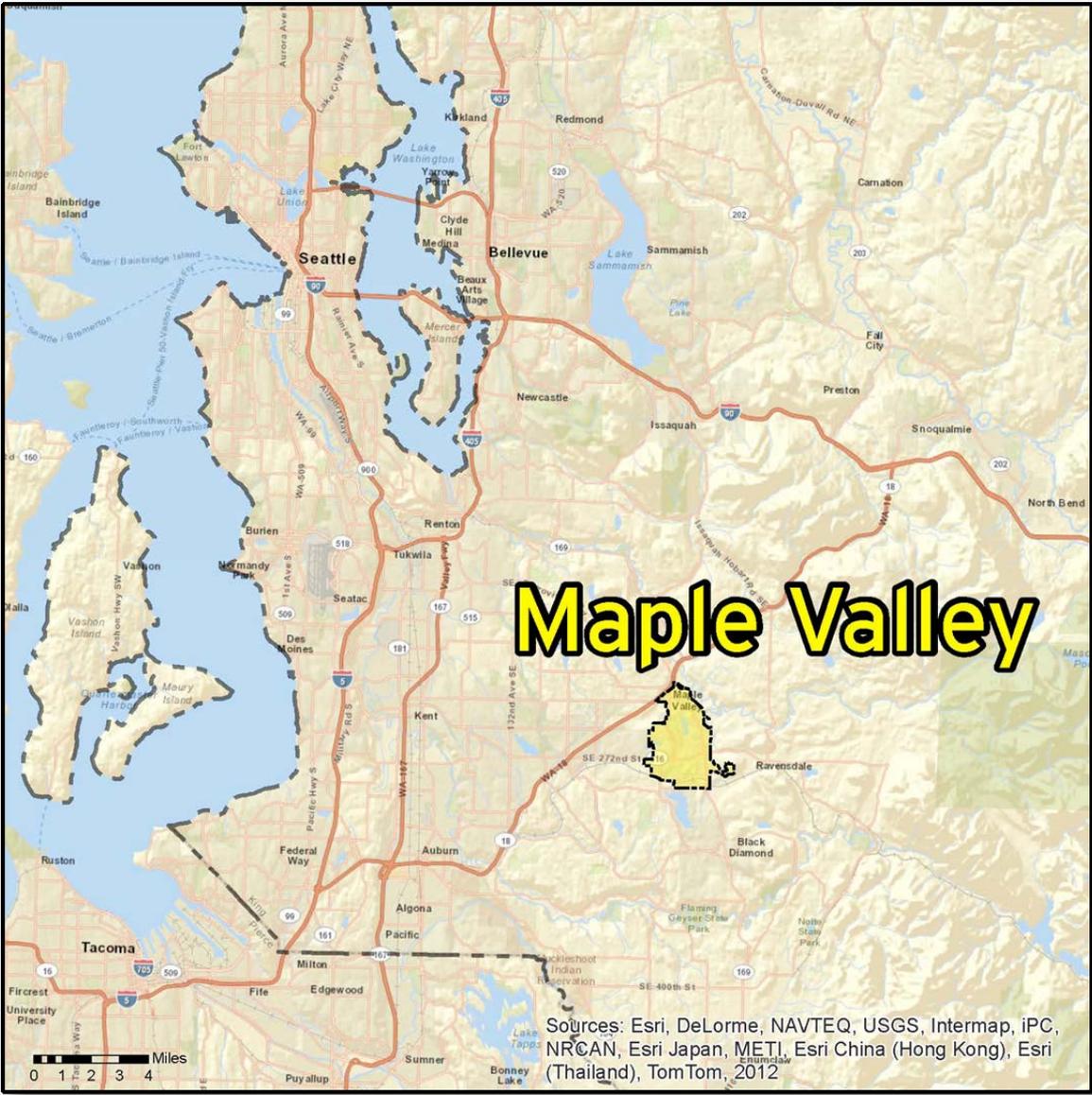
The City of Maple Valley is part of the Tahoma School District. Public school facilities located within Maple Valley are:

- 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

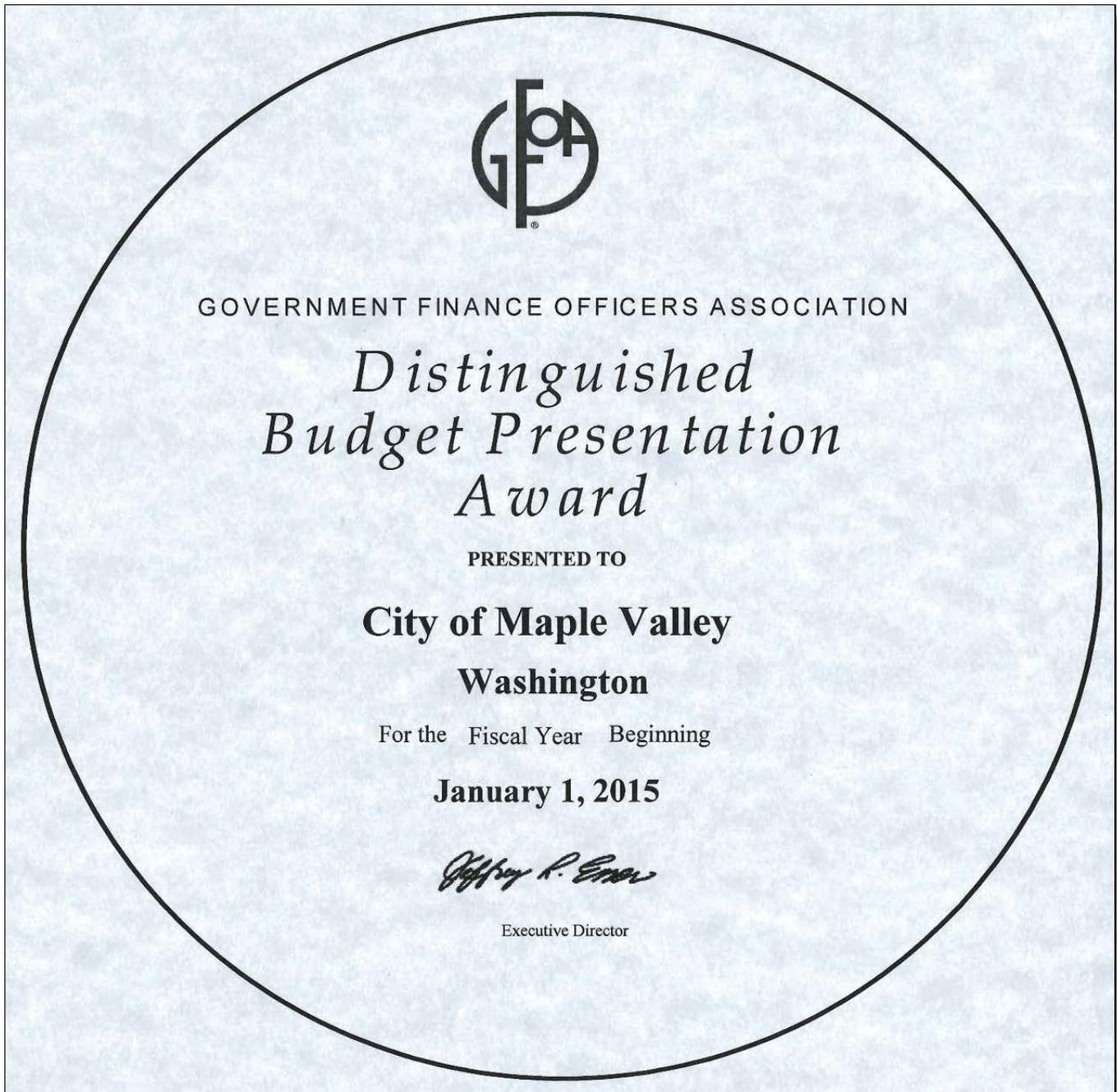
Other facilities located outside the City limits are:

- 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



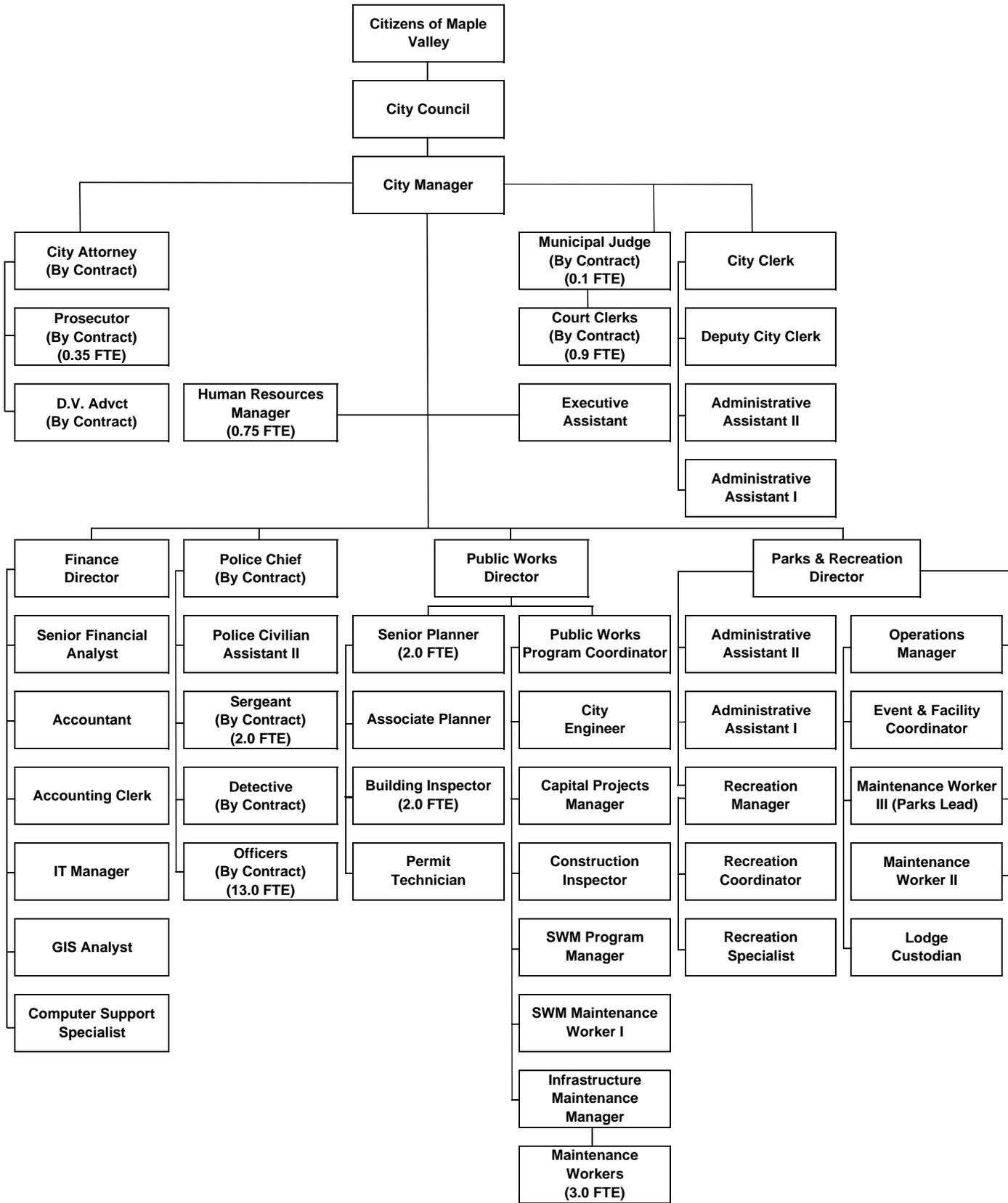
As the map notes, the City of Maple Valley is at the center of the “X” formed by the intersection of State Routes 18 and 169. Residents have a 26-mile commute to either downtown Seattle to the northwest or to downtown Tacoma to the southwest. The City’s circumstances -- surrounded by a rural environment 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.



The Government Finance Officers Association of the United States and Canada (GFOA) presented this award to the City of Maple Valley, Washington for its 2015 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.

Organization Chart

42.75 Direct City FTEs, 19.35 Contracted FTEs, 62.10 FTEs



Principal Officials

CITY COUNCIL

	Position Number	Term Expires
Bill Allison, Mayor	2	12/2017
Sean P. Kelly, Deputy Mayor	1	12/2015
Layne Barnes	3	12/2015
Erin Weaver	4	12/2017
Noel T. Gerken	5	12/2015
Dana Parnello	6	12/2017
Linda Johnson	7	12/2015

CITY MANAGER

David W. Johnston

CITY ATTORNEY

Lighthouse Law Group PLLC, By Contract

FINANCE DIRECTOR

Shawn Hunstock

PARKS DIRECTOR

Greg Brown

POLICE CHIEF

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

PUBLIC WORKS & COMMUNITY DEVELOPMENT DIRECTOR

Laura Philpot

2016 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 2016.

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.



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December 16, 2015

To the Honorable Mayor Bill Allison and City Council:

As always, it is my privilege to submit my 2016 budget to the Mayor, City Council, and citizens of this great city. In the last six budget recommendations I stated that tough decisions had to be made. During that time we reduced our management staff by two positions to help meet the budget challenges head on. We steered away from the historical practice of extending a 3.0% annual performance-based merit raise in order to keep jobs without reducing the level of service provided to our citizens. We have increased the utility rates in order to raise adequate revenue to fund these services. These decisions helped the City weather the effects of the severe recession and be positioned to face the future—a future requiring further tough decisions.

Every year we recognize that budgeting is not an exact science, but rather a process to develop a policy guide. Numerous unforeseen circumstances arise during a given year that may affect our revenue streams or change project timetables. Neither our country nor state has fully recovered from the recession. Employment rates in King County are between 3% and 4% which is usually a good sign of recovery; however, we see wage stagnation. Housing sales in our region are particularly strong as is the demand for new housing as more and more people move into the Seattle market. However, Maple Valley's usual strength, residential development, is foreseen to end within the next three to five years. Considering this uncertain environment, the staff and I are committed to providing the best public service our resources will allow.

Even with this challenging environment, the City has accomplished many positive and necessary public service actions since 2015. A few of these accomplishments are:

- Kite Development finishing its commercial shopping area at Four Corners;
- The Witte Road improvements were completed between SR 169 and SE 240th Street;
- Two projects at Lake Wilderness Park, expanding parking, and the new dock, were completed;
- The City refinanced the outstanding 2005 councilmanic bonds that saved the City a total of \$219,183 in reduced debt payments from 2016 to 2020;
- Through this bond refinancing process Standard & Poor's affirmed the City's AA+ bond rating, recognizing the strong financial management policies established in recent years as a major component of this rating;

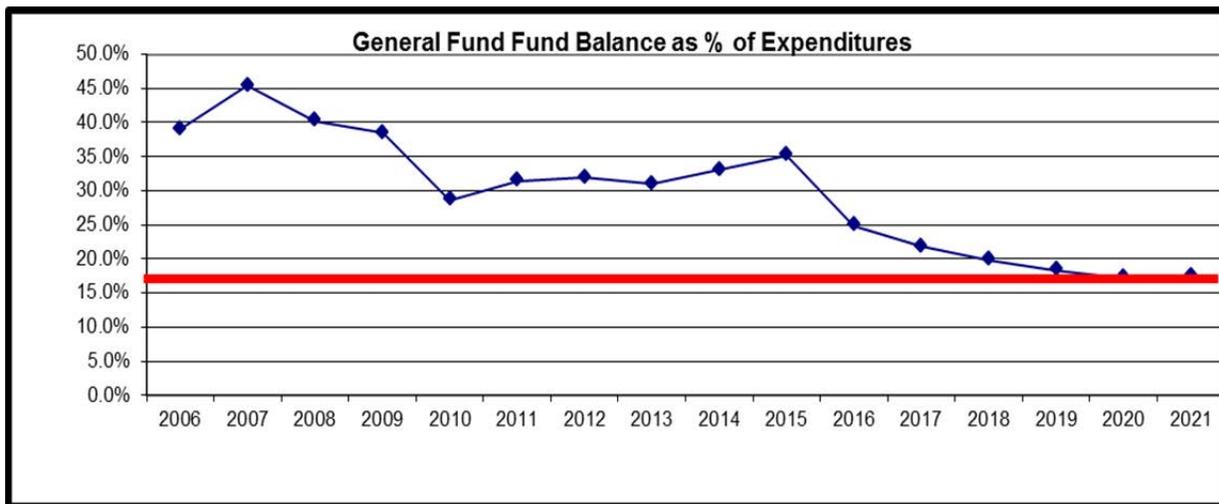
- The City worked closely with the Tahoma School District on two important projects related to the new High School/Regional Educational Center: Coordinated building plan reviews and solving a parking situation by selling the District part of our future Summit Park property;
- The Parks & Recreation Department adopted around 9 recreation programs that were part of the District’s discontinued TLC program;
- The Community Development staff worked closely with the Planning Commission to recommend to the City Council an updated Comprehensive Plan for the City;
- The Public Works Department successfully continued its popular stormwater pond vegetation control program by using goats to “mow” the pond areas. This year a llama was drafted as part of the team, much to the delight of the neighborhood children;
- The Community Development Department continued its successful working relationship with the City of Covington’s Building Department, where Covington supplies the Building Official for Black Diamond, Covington and Maple Valley, while Maple Valley’s building inspectors provide inspection services for the three cities;
- Our staff has enthusiastically participated in the City’s Wellness program, helping the City again qualify for and receive a 2% reduction in health insurance premiums.

Over the years we focused our attention in managing the City’s budget during the recession. Now we must discuss the challenges of meeting the needs of our citizens, particularly those needs funded through the City’s General Fund. The City has historically funded its growing services through revenue and other benefits derived from aggressive residential development. The following two graphs depict the reliance the City has had on this source to generate revenue.



This information helps explain how Maple Valley grew from a city with a population of approximately 11,000 at its incorporation in 1997 to a thriving city of approximately

25,000 in 2015. This building activity helped create a sizeable financial reserve in the General Fund.



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. 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.

As you can see the reserve fund was quite large through 2007. The reserve level allowed the City to purchase the Lake Wilderness Golf Course as a key contribution to the City’s open-space inventory, thus the dip in the reserve level in 2008. Even with the cash purchase of the golf course, the reserve balance continued to help fund the City’s General Fund activities to this very year. This graph also shows that the General Fund balance will meet our 16.7% reserve floor through 2021. The decline in reserves concerns me dearly and it is recognized by Standard & Poor’s rating issued in late summer 2015:

“While we do not anticipate changing the rating in our two-year outlook horizon, should the city’s budgetary flexibility score weaken, coupled with a weakening of its budgetary performance score, we could lower the rating.”

What Standard & Poor’s calls the “City’s budgetary flexibility” is actually the City’s use of the General Fund reserves to balance the City’s operating budgets since its inception. As long as the General Fund reserve balance was consistently above 25% this practice was tolerated. However, our budget model shows that we will be approaching our 16.7% balance floor within the six year forecast period. This objective observation by the bond rating agency also serves us a notice to take a hard look at the sustainability of our revenue streams in the future.

As mentioned previously, the City has relied heavily on aggressive residential development, and its associated revenue contributed heavily to the General Fund reserve. In looking toward the future, the residential lot inventory is depicted below:

File Number	Plat Name	Status	Not likely to be developed	Future Bldg Lots	Approved Bldg Lots	Available Bldg Lots
CD0406-013	Ridge at Lake Wilderness	FP approved			11	2
CD1309-002	Jordan's Crossing	FP approved			15	1
CD1404-002	Rock Creek Reserve	FP approved			25	6
CD1308-001	Terrace at Maple Woods	FP approved			35	33
CD0804-004	Sun Ridge at Elk Run 4 D 1	FP approved			59	59
CD0602-005	Arbors Phase 3	FP approval pending		48		0
CD1308-004	Yellow Rock Road	FP approval pending		6		0
CD0702-001	South Fork	FP approval pending		10		0
CD1506-007	Shavano Park	PP approval pending		51		0
CD0602-005	Arbors Phase 4	FP approval pending		9		0
	Rainier Ridge	PP approval pending		69		0
CD0601-010	Wilderness Hills 3	These plats have PP approval but are unlikely to be developed	22			0
CD0601-011	Wilderness Hills 4		16			0
CD0702-010	Malloy		44			0
CD0711-002	Sun Ridge at Elk Run 4 D 2		6			0
Total			88	193	145	101

As of late October 2015 the inventory of available lots for new single-family homes is down to 101 lots. Not long ago this balance was in the 300+ range. The fact that our City issued over 120 single-family housing building permits annually during the 4+ years of the recession provides two distinct messages. First, this activity affirms that families want to live in Maple Valley, driven principally by the high quality education that our Tahoma School District provides to our children. However, this strong demand has used up a large portion of our “buildable lot supply” more quickly than expected. During the recession we anticipated revenue funding our budgets from new residential construction from 70 lots annually. We issued more permits and built more houses than the 70 used in our budget model. Also, this chart shows that the City may, and I

emphasize *may*, have another 193 lots available to build if development plans are submitted by the expiration date of the preliminary plat approval date, with many of these preliminary plats set to expire in 2017. City staff members have tried to communicate this information to the owners of these plats, but you cannot force them to build.

The low number of available lots (ready to build and possible), even with the discussion of allowing higher density housing in certain areas of the City during the comprehensive planning process with the City Council and the Plan Commission, show that the City is almost “full” residentially and that the expectations of continuing to fund our services through one-time revenue streams through residential growth are not sustainable. Also, we must embrace the reality that our City staff is straining to provide the levels of service they currently provide our citizens. We have one of the lowest staff per capita ratios of cities within King County. Regardless of the rhetoric shared around town regarding Maple Valley’s city government, there is very little “fat” in the budget and in its operations. The capacity to expect our staff to do much more is not there. If there is an expectation to cut expenses significantly, the City will have to provide fewer services to its citizens. Yet, our community continues to grow and, with it, the expectation of the services the City provides its citizens continues to grow, too.

For these reasons the staff and I are enthused that the City Council understands the need to face the new challenges today’s reality provides. Earlier this year the City Council approved a contract with a firm that will guide the City Council, the City staff and its citizens through a priority-based budgeting process. This process will provide the context needed to make more tough decisions to meet both the short-term and long-term challenges ahead. The policy goal is to keep the City’s reserve above the 16.7% reserve floor. The City staff and I look forward to working with the City Council on this process.

2016 Budget Recommendation

I mentioned above that the demand for City services by our citizens continues to grow. Yet, the management team and I understand that we have to balance this reality with the need to be conservative in our budgeting approach. These program enhancements, which I included in the 2016 budget recommendation, balance these two sides well. The fact is that due to the growth in the City population and the City’s commitment to provide more services, like the TLC program and the City’s effort to put a voted bond issue on the April 2016 ballot, require consideration of the following:

Department Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund		
						One Time Only	Recurring	Total
Community Development								
TrakIt and Tyler Integration		7,500		7,500		7,500		7,500
Online Permitting		64,010		64,010		57,510	6,500	64,010
TrakIt and mobile solutions		2,700		2,700		1,500	1,200	2,700
		74,210	-	74,210	-	66,510	7,700	74,210
Parks & Recreation								
Operations Manager	1.00	113,252	(113,252)	-			-	-
Event & Facility Coordinator	1.00	89,231	-	89,231		4,000	85,231	89,231
	1.00	202,483	(113,252)	89,231	-	4,000	85,231	89,231
Public Safety								
Additional Sergeant position (1.0 FTE)		210,727		210,727			210,727	210,727
Additional overtime		100,000		100,000			100,000	100,000
Emergency Management stipend & training		13,250		13,250			13,250	13,250
		323,977	-	323,977	-	-	323,977	323,977
Public Works								
NPDES monitoring and assessment		16,200		16,200	16,200			
		16,200	-	16,200	16,200	-	-	-
Total Program Enhancements	1.00	616,870	(113,252)	503,618	16,200	70,510	416,908	487,418

Expanded Trakit & Tyler Software (\$74,210): The Community Development Department needs components of this package to accomplish three goals: Provide on-line permitting capabilities; allow our building inspectors and site inspectors the ability to log relevant information while out in the field; and further build the bridge that will integrate Trakit with the Finance Department’s Tyler software.

Parks Facilities and Lodge Manager (\$0): This request would fit within the budgeted salary and benefits of the current position and would therefore be of no additional cost to the City. Based on assessed department growth and needs, the Parks Director is proposing to create a “Facility Operations Division” by combining the Parks Maintenance and Lodge divisions. This new division would combine marketing, scheduling, staffing, and maintenance of all City-owned park facilities under the direction of the Operations Manager. This new position would manage and supervise the department’s Maintenance Worker III, the proposed Event and Facility Coordinator position, and the Lodge Custodian, as well as all contracted maintenance services. The position would serve as the Department’s liaison to community events such as the Fishing Derby, Maple Valley Days, and Make a Difference Day. In addition, the position would serve as the coordinator for department volunteer work groups and Eagle Scout projects.

Event & Facility Coordinator (\$89,231): Through a strategic reorganization assessment of the Park & Recreation Department, Greg Brown, our Parks & Recreation Director, realized that changes needed to be made to effectively manage the increased usage of the Lake Wilderness Park facilities by the citizens and by customers. This Coordinator position would fill this need by marketing the Lodge at the various wedding shows and other events. At the same time, this coordinator would supervise the Lodge attendants and at the Lodge. The current Lodge Manager would have a title change to Operations Manager with the responsibility of supervising the Event & Facility Coordinator position, the Lake Wilderness Park maintenance staff and the Lodge custodial staff. One of the functions of the Operations Manager would be to manage any capital improvement project for the Lodge and Park. The reality behind this request is that Greg Brown, in his role as the Parks & Recreation Director, will be absorbed in the voted bond initiative effort and for organizing the work that will need to be done after the bond initiative passes.

Police Sergeant (\$210,727): One sergeant cannot adequately supervise 14 police officers and one civilian employee of a 24/7 service within our City. Best management practices for effective supervision identify that an effective supervisor is directly in charge of 6 to 7 employees. Thus, again in response to the growth of the community and the possible growth in the near future, another sergeant is needed and is requested.

Additional Police Department Overtime (\$100,000): This enhancement to the Police Department budget is the creation of an overtime expense fund to be utilized at the discretion of the Chief of Police in order to add staffing to shifts where the current minimum staffing of one officer is deemed inadequate and unsafe, both for the officer and the community. As the City has grown, both residentially and commercially, the demand for police services has grown with it. Maple Valley still has one of the lowest police staffing allocations per capita in King County at 0.75 per 1000. The average rates are 2.5 per 1000 and 1.5 per 1000 for large and small departments respectively. The patrol section of the Police department has remained constant over the past decade with ten officers. Instead of adding several new officers to raise the City's minimum staffing level, the Chief of Police is recommending a more measured approach to help fill in some of the gaps that are of the greatest concern.

EM Coordinator Stipend & Training (\$13,250): Although the City has made great strides over the last few years in updating the CEMP to NIMS compliance and holding a couple of training sessions, there is a need to provide more focus in emergency management for the City. This stipend would be designated to supplement the current salary of a current employee and add additional duties to the person's job description. The training is intended to further City preparedness in the event of disasters or other emergency operations.

Expanded Domestic Violence Advocacy Program (\$16,000): The resignation of our long-serving domestic violence advocate provided the City staff to evaluate the approach the City has taken to serve the victims of this terrible crime. Our police and court data show that this crime is increasing in Maple Valley. The current model of only assisting the victim while in court is viewed by our Police Department and court

officials as deficient. The increase in funds will allow the advocate to meet with victim as needed between the time the crime has occurred and the time for the court appearance. The person would also work with our Police Department on training and creating a community outreach program.

I have also included a 1.1% COLA to staff wages and salaries. This reflects the City's current policy of using 90% of the Seattle-Tacoma-Bremerton CPI. Also, I have included a 3.0% Merit raise. This raise fluctuated during the last 4 years or so due to the recession's impact on the City's budget. As a reward to the hard work and dedication shown by all staff during this time, it is time to help them out by giving a decent raise based on performance. Most cities in the Puget Sound region have resumed the compensation strategy they used prior to the recession.

To offset these increases in the expenditure side of the budget, I have included a 3.0% increase in the Cable TV utility tax. For calendar year 2016 our Finance Department estimates that this will raise around \$300,000 during the year, this includes a 3 month lag time from passage of the legislation to enact this increase and when the cable companies can put this change within its billing systems. This does not cover all of the increases proposed above, but this 3.0% increase in the cable TV utility tax, coupled with the estimated budget surplus of around \$300,000 for 2015, most of the increases stated above are covered. This revenue enhancement action will allow us to keep the projected General Fund reserve above the 16.7% through 2021. Even with these actions there will be an estimated \$800,000 budget deficit that will need to be covered by the General Fund reserves. It also promotes the need of the priority-based budgeting process that will occur in 2016.

As an aside, the 2015 budget had an estimated \$400,000 deficit identified. The current estimate that a \$300,000 surplus is expected is due to the diligence of all of the City staff, who took steps necessary to defer filling vacancies or to work "smarter" by appreciating the financial challenges facing the City. Their good work needs to be highlighted.

Finally, the City still is faced with cutting levels of service in order to balance the City's budget if budget cuts are pursued at this time. There is no "fat" in the budget where levels of service **would not** be affected. This recommended budget still reflects the priorities of the City Council and those of the citizenry, as reflected in the community surveys:

- Economic Development
- Public Safety
- Streets
- Parks & Recreation

The staff and I strongly believe that the public dollar uses are active, meaning that providing services to the public comes first. The City staff still is looking at ways that they can be more efficient in how they perform on the job. I will continue to work with the Directors to continue to foster this value within our workplace.

2016 Capital Funds

The 2016 – 2021 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 funds are currently providing an annual revenue stream of \$800,000 to \$1,400,000. With annual debt service payments of about \$890,000 the City is bringing in more REET than would be needed for debt service payments so Council could decide to reduce General Fund contributions to debt service payments with the additional REET revenue.

The Capital Improvement Program improved in 2014 with the implementation of the Transportation Benefit District. The City's budget includes the Asphalt Overlay program which is funded by the TBD. For the year 2016-2021 CIP, the TBD frees up \$1,825,000 of Real Estate Excise Tax Funds and other capital funding sources to be used for other purposes.

Though real estate excise tax revenue and transportation and park impact fees are generating less revenue now given the decline in new single family home permits issued, the City plans to begin 2016 with \$11.7 million dollars of capital funds to apply to capital projects. Of the \$11.7 million, \$5.2 million is from transportation and park impact fees. It is anticipated that \$8.3 million will be spent on all capital projects in 2016.

2016 Proprietary Funds

The proprietary funds include the Surface Water Management Fund, the Lake Wilderness Golf Course Fund, and the two Internal Service Funds—Vehicle Rental Fund and Central Service 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% is anticipated for 2016.

For the Lake Wilderness Golf Course Fund, operations are expected to break even in 2015 and generate a profit in 2016. This is a vast improvement from the 2010 City subsidy of \$227,045. Through a 2010 recommendation by the Lake Wilderness Golf Course Task Force and implemented by the City as of April 2011, green fees and cart fees were increased and the restaurant operation was cut back to predominantly serve the golfer. The operation improved, but required a 2011 General Fund subsidy of \$91,373 and lower amounts thereafter as a result of improved operating performance of the course. The 2016 golf course budget includes some targeted increases in

greens fees in order to improve the profitability of the course, but also keeping greens fees competitive with other courses in the surrounding area.

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

Outlook for 2016 and Beyond

The City of Maple Valley must remain cautious as neither short-term nor long-term budgetary issues have been resolved. As noted above, the City is planning on ending 2015 far better than initially expected. However, due to the dynamics of the city, the current model of funding basic public services in this growing community is not sustainable in the long-run. We must accept the reality, sooner than later, that the housing market within the City is slowing down because we are filling up quickly. Concurrently, the level of service needed to support the growth the City has experienced must be addressed. This budget recommendation begins by incorporating incremental steps to meet this demand from our citizens. This framework sets the stage to participate in a priority-based budgeting process in 2016. Tough decisions need to be made and this process will significantly help all of us by providing necessary context to help with the decision-making process. At the very least, I hope that one of the outcomes from this process will be to re-align City revenue collections to long-term costs and reduce the City's reliance on using the General Fund reserve to balance our annual budget, a practice used by the City since 1998.

Additionally, the new Tahoma High School/regional learning center broke ground in 2015. It appears that the goal of opening this facility in August of 2017 will be met. This facility will serve as an anchor for job-creating investments in the adjacent property currently owned by King County. The success of attracting the complementary development to this site will take work. Having an economic development coordinator focusing on commercial development on this and other sites will provide long-term benefit to the City as a whole. At the very least, the City needs to focus its efforts on businesses that assist in increasing the commercial spending within the City of Maple Valley.

Conclusion

The staff and I have heard your concerns and the concerns of citizens during this past year. We have taken them to heart to create this budget recommendation. I appreciate the opportunity to share with you my concerns about the challenges we face as a City from a variety of fronts. Together, we are all working with the goal of providing the best public services possible to all of the citizens in Maple Valley.

In conclusion, I wish to acknowledge the tremendous amount of work involved in putting together this budget recommendation. Maple Valley's Finance Department, under the steady and loyal leadership of Finance Director Shawn Hunstock, and the exceptional support he received from Marissa Flynn, his Senior Financial Analyst, are

significant reasons why the City is still in strong financial shape today. Mr. Hunstock is continuing to use the financial model that has set the City on a steady financial course that avoids crisis management. I have relied heavily on Mr. Hunstock's advice and experience in compiling this 2016 budget recommendation.

Finally, I appreciate your involvement in this budget process. As elected officials you care about this great City and value earning and keeping the public trust as good stewards of the public resources given by our taxpaying citizens to provide valuable and demanded public services. The City staff cares deeply about serving the citizens of Maple Valley in the best way possible. This budget recommendation allows all of the City's staff to continue to serve the community effectively and to assist you in your governing responsibilities.

Respectfully,

A handwritten signature in blue ink, appearing to read "D. W. Johnston".

David W. Johnston,
City Manager



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Budget Process



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2016 Budget Calendar

<u>Dates</u>	<u>Council</u>	
5/11/2015	Study	Adoption of Six Year Transportation Improvement Program
7/17/2015		Funding Notification Letters to Community Service Agencies
8/3/2015		Distribution of Budget Worksheets to Departments
8/17-9/7/2015		Department Budget Presentations to City Manager
8/28/2015		Receipt of Funding Requests from Community Service Agencies
9/7/2015		Return of Budget Worksheets from Departments
9/7-18/2015		Finance Department Presents Preliminary Budget to City Manager
9/14/2015	Regular	Presentation of 2015 2nd Quarter Financial Report
9/28/2015	Regular	Presentation of 2016 Revenue Projections and Budget Drivers
10/12/2015	Regular	Discussion of Six-Year Capital Improvement Program
10/26/2015		Delivery of 2016 Preliminary Budget to Council
11/2/2015	Special	Presentation of 2015 3rd Quarter Financial Report Review of the 2016 Preliminary Budget Review of 2016 Preliminary Property Tax Levy
11/9/2015	Regular	Public Hearing on 2016 Revenue Sources & Budget Continued Review of 2016 Preliminary Budget
11/16/2015	Special	Continued Review of 2016 Preliminary Budget
11/23/2015	Regular	Adoption of 2016 Property Tax Levy Continued Review of 2016 Preliminary Budget
12/7/2015	Special	Finalization of Changes to and Adoption of 2016 Preliminary Budget
12/14/2015	Regular	(if needed) Adoption of 2016 Budget
3/14/2016	Regular	Presentation of 2015 Year-End Financial Report
4/11/2016	Regular	Adoption of 2015 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 five program areas: transportation, surface water management, parks and recreation, community 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.

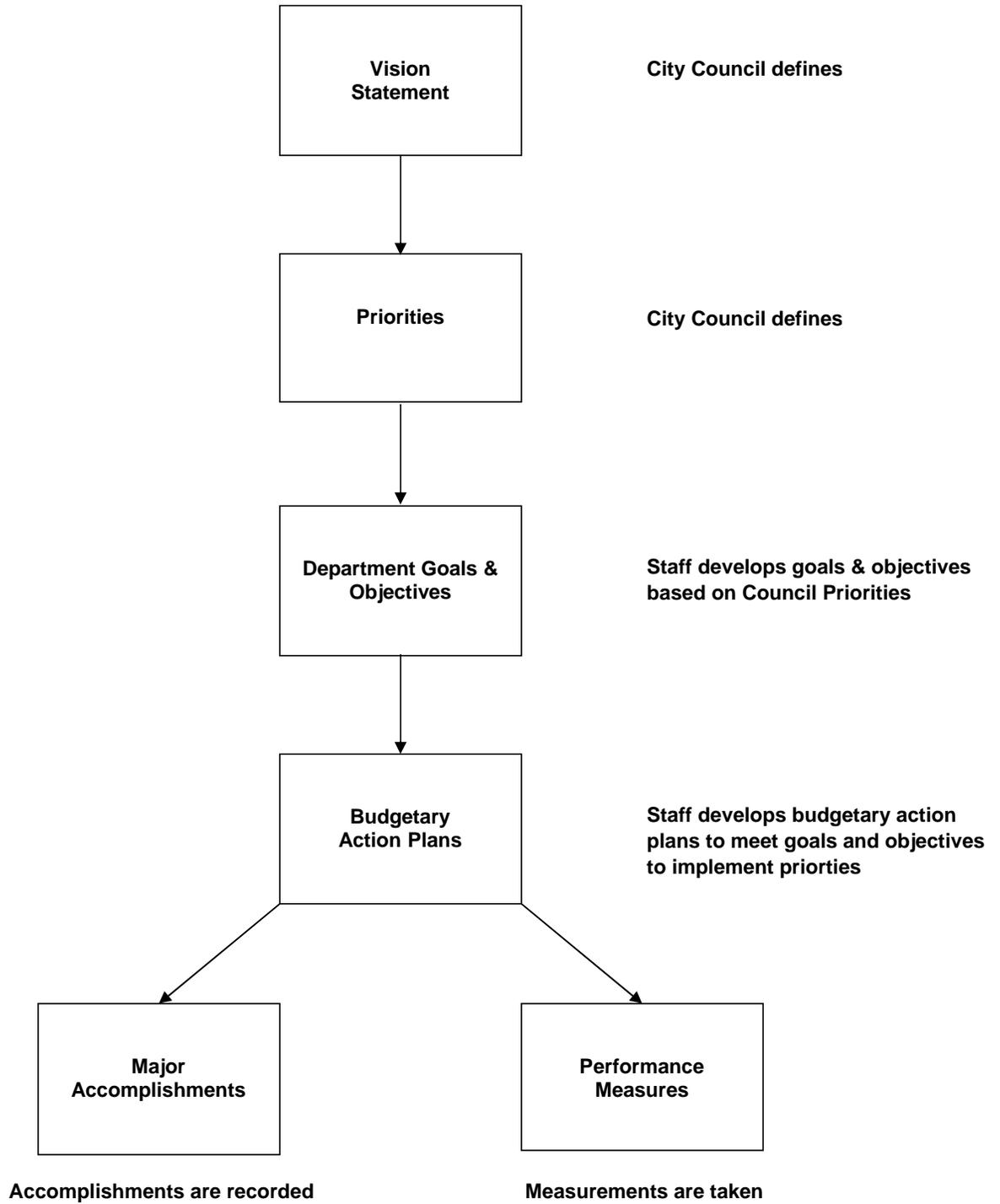
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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.

How the Budget is Developed, continued

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 his 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

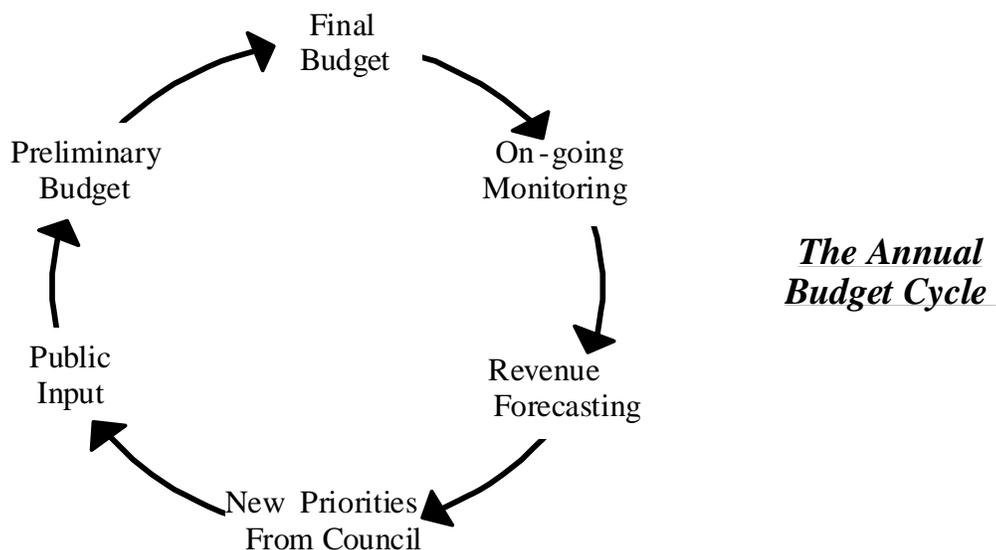
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by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

PRESENTATION OF PRELIMINARY BUDGET

By November 1 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.



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.

Financial Policies, continued

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.

Financial Policies, continued

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*

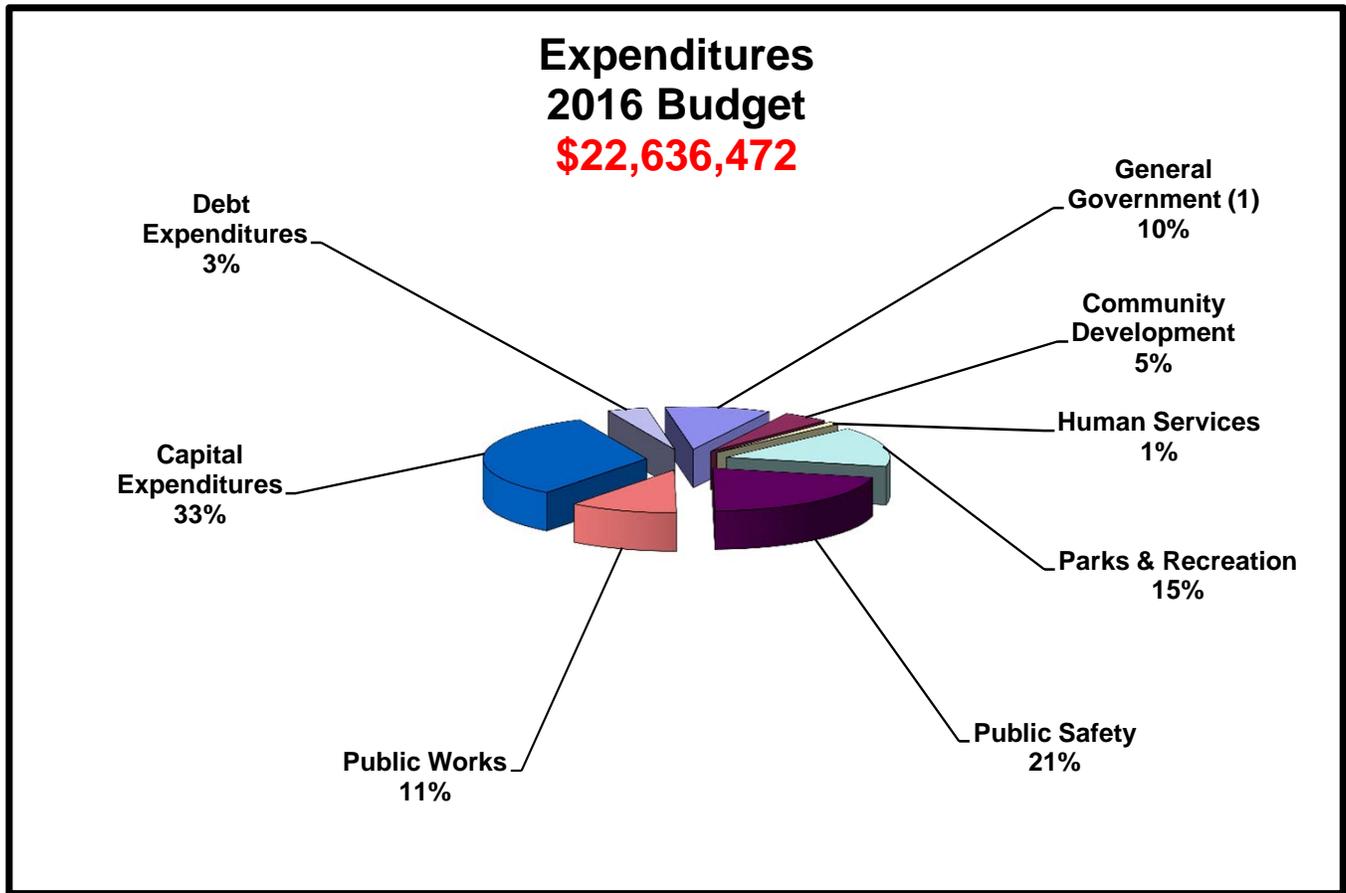
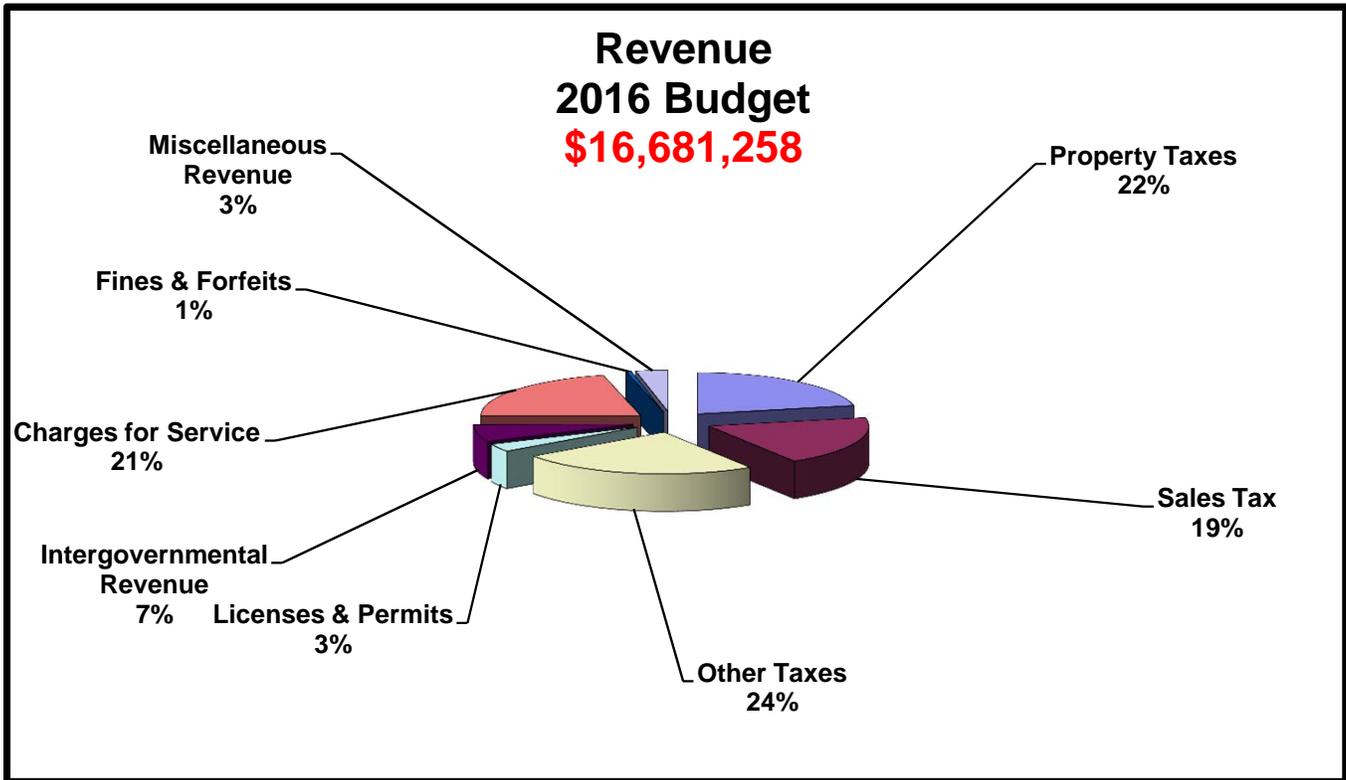
The City will assist the State Auditor's Office in whatever way possible in conjunction with the preparation of the annual audit, and will implement modifications identified by the State Auditor to improve the City's internal control and financial practices.

Budget Summary



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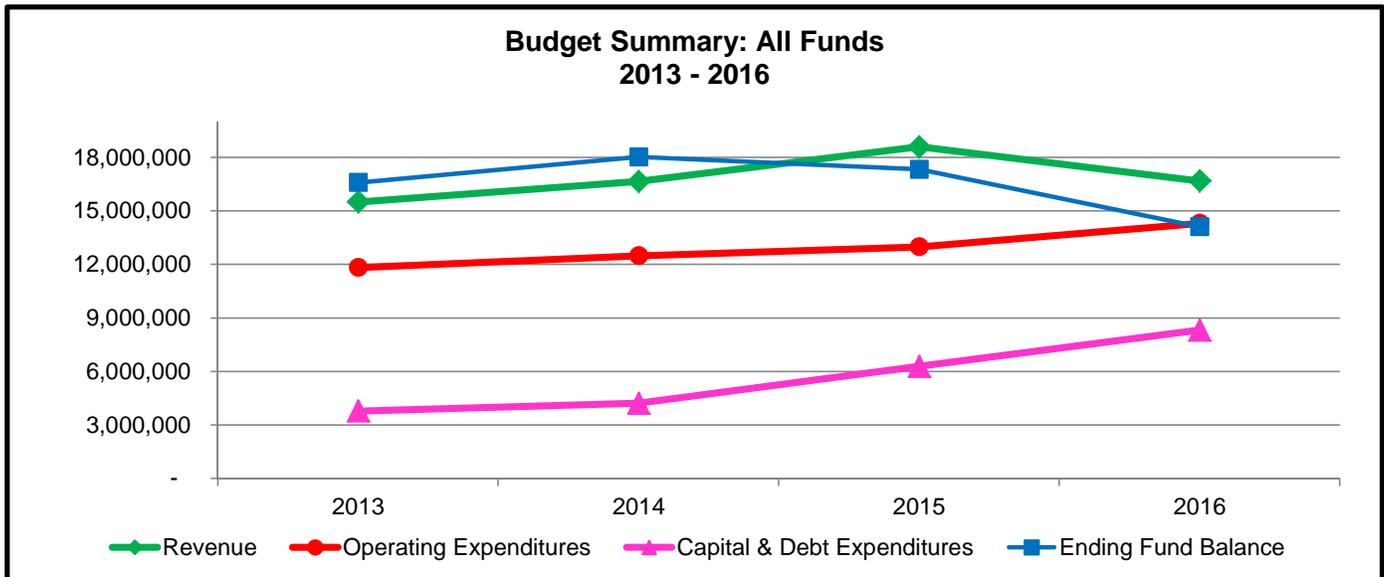
Budget Summary: All Funds



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

Budget Summary: All Funds

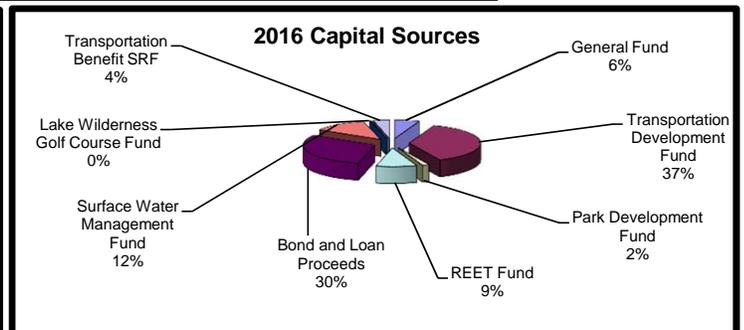
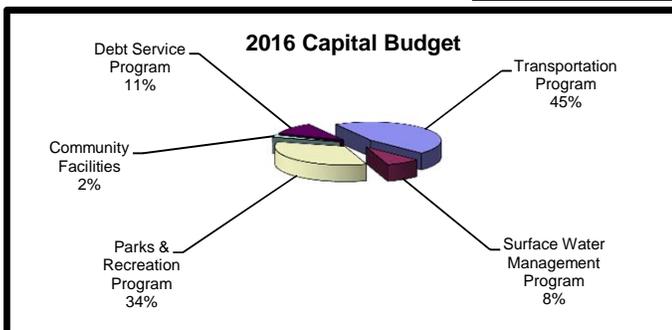
	2013 Actual	2014 Actual	2015		2016 Budget	% Change	
			Budget	Est. Actual		2016 Budget Over (Under) 2015 Budget	Actual
REVENUE							
Property Taxes	3,312,283	3,425,424	3,526,625	3,526,625	3,625,240	2.8%	2.8%
Sales Tax	2,676,444	3,036,207	3,056,510	3,246,300	3,220,170	5.4%	-0.8%
Other Taxes	2,724,723	3,506,401	3,393,830	3,814,845	4,033,400	18.8%	5.7%
Licenses & Permits	625,668	948,972	675,050	568,334	503,600	-25.4%	-11.4%
Intergovernmental Revenue	1,881,324	1,182,605	2,826,390	2,884,834	1,104,078	-60.9%	-61.7%
Charges for Service	3,743,004	3,923,024	3,736,815	3,879,424	3,566,290	-4.6%	-8.1%
Fines & Forfeits	92,357	87,858	89,800	85,167	86,030	-4.2%	1.0%
Miscellaneous Revenue	443,686	541,742	570,690	591,489	542,450	-4.9%	-8.3%
Total Revenue	15,499,490	16,652,233	17,875,710	18,597,019	16,681,258	-6.7%	-10.3%
% Change from Prior Year Actual	-12%	7%	15%	20%	-7%		
EXPENDITURES							
Operating Expenditures							
General Government (1)	1,899,730	1,943,452	2,361,652	1,976,886	2,365,870	0.2%	19.7%
Community Development	934,926	1,060,890	1,151,380	951,057	1,042,080	-9.5%	9.6%
Human Services	235,630	245,963	235,760	236,288	236,530	0.3%	0.1%
Parks & Recreation	2,743,007	2,919,466	3,117,522	3,262,564	3,430,828	10.0%	5.2%
Public Safety	4,187,323	4,271,417	4,460,790	4,344,388	4,821,790	8.1%	11.0%
Public Works	1,826,709	2,051,907	2,352,690	2,221,434	2,409,920	2.4%	8.5%
Total Operating Expenditures	11,827,325	12,493,095	13,679,794	12,992,617	14,307,018	4.6%	10.1%
Capital Expenditures	3,034,340	3,353,807	10,840,500	5,385,500	7,440,000	-31.4%	38.1%
Debt Expenditures	754,449	875,884	912,656	912,656	889,454	-2.5%	-2.5%
Total Capital & Debt Expenditures	3,788,789	4,229,691	11,753,156	6,298,156	8,329,454	-29.1%	32.3%
Total Expenditures	15,616,115	16,722,786	25,432,950	19,290,773	22,636,472	-11.0%	17.3%
% Change from Prior Year Actual	0%	7%	63%	24%	-11%		
Revenue over (under) Expenditures	(116,625)	(70,553)	(7,557,240)	(693,754)	(5,955,214)	-21.2%	758.4%
Other Financing Sources (Uses)							
Bond & Loan Proceeds	-	1,530,000	3,587,703	2,268	2,540,000		
Debt Issuance Costs	-	(26,200)	(85,435)	-	(40,000)		
Beginning Fund Balance	16,711,259	16,590,009	18,023,257	18,023,257	17,571,812	-2.5%	-2.5%
Ending Fund Balance	16,594,633	18,023,257	13,968,285	17,331,771	14,116,598	1.1%	-18.6%



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

Capital Budget Summary

Description	2013	2014	2015		2016	Funding Source
	Actual	Actual	Budget	Est. Actual	Budget	
Transportation Program						
T7 SR 169 - Witte Road to 228th Ave SE	535,989	1,670	-	-	-	Grt, DC, SWM, TIF, REET
T12 Witte Road & SE 248th St Intersection	2,587	-	-	-	-	Grt, SWM, SF, TIF, REET
T23 Annual Asphalt Overlay Program	261,621	247,120	300,000	300,000	-	Street, REET, TBD
T24 Miscellaneous Street Improvements	37,463	84,889	100,000	100,000	100,000	REET
T27 Non Motorized Plan Implementation	3,495	219	300,000	300,000	-	REET
T28 Witte Road - SE 249th St to SR 516	165,668	1,371	-	-	-	TIF, REET
T28a Witte Road - SR169 to SE 240th	-	357,133	2,600,000	2,600,000	-	TIF, REET
T28b Witte Road Ph. 4 (SE 249th Pl & SE 25	-	-	48,000	48,000	450,000	TIF, REET
T28c Witte Road Ph. 5 (SE 256th St to SR 51	-	-	60,000	60,000	440,000	TIF, REET
T31 SR 169 - SE 264th to SE 258th Street	1,013,937	19,700	-	-	-	Grt, DC, SWM, TIF, REET
T32 Lake Wilderness Trail	84	-	-	-	-	Grt, PIF
T33a SE 276th (240th SE to SR 169)	-	-	27,000	27,000	68,000	REET
T33b 240th Ave SE Connection	-	-	45,000	45,000	140,000	TIF
T33c SE 283rd St Connection	-	-	-	-	402,000	TIF
T37 SR 169 & SE 271st Pl Intersection	571,439	225,039	-	-	-	Grt, DC, TIF, SWM
T38 216th Ave SE - SR 516 to So City Limit:	92,296	163,809	1,840,000	60,000	2,200,000	Grt, TIF, SWM
T39 SR 169 Widening (Witte to SE 240th)	-	469	-	-	-	Grt, TIF, SWM
	2,684,579	1,101,420	5,320,000	3,540,000	3,800,000	
Surface Water Management Program						
S10 Water Quality Retrofits	4,768	31,489	50,000	50,000	200,000	SWM
S12 Miscellaneous Drainage Improvements	45	130,454	250,000	100,000	450,000	SWM
S14 Lake Lucerne Outlet Restoration Projec	198,500	-	-	-	-	Grant, SWM
	203,312	161,943	300,000	150,000	650,000	
Parks & Recreation Program						
P3 Summit Park & Ballfields	-	-	125,000	125,000	2,500,000	Voted Bonds, PIF, REET
P5 Lake Wilderness Lodge	-	53	50,000	50,000	-	REET
P6 Lake Wilderness Park	79,004	56,066	1,320,500	1,320,500	250,000	GF, Grant, PIF, REET
P10 Park, Recreation, Culture, and HS Plan	46,583	34,326	-	-	-	PIF
P11 Ravensdale Park Phase 2	-	2,000,000	-	-	-	Council. Bonds, Park-In-Lieu
P12 Community Park Development	-	-	3,500,000	-	-	Voted Bonds
P13 Misc. Park Planning & Improvements	-	-	150,000	150,000	55,000	PIF
G3 Restaurant Improvements	-	-	10,000	-	10,000	LWGC
G5 Course Improvements	20,862	-	15,000	-	15,000	LWGC
	146,449	2,090,445	5,170,500	1,645,500	2,830,000	
Community Facilities						
F3 Maple Valley Place Legacy Project	-	-	50,000	50,000	100,000	REET
C1 Youth, Community & Senior Facility	-	-	-	-	60,000	Grt, GF, PIF, REET, VB
	-	-	50,000	50,000	160,000	
Debt Service Program						
D4 Infrastructure Loan DS - Transportation	195,698	194,775	193,852	193,852	192,929	GF, TIF, REET
D5 2005 Bond Refunding Debt Service	558,751	562,551	-	-	-	GF, TIF, REET
D6 2014 Councilmanic Bonds (Ravensdale	-	118,558	181,025	181,025	181,025	Gen Fd
D7 2015 Refunding Bonds '05	-	-	537,779	537,779	515,500	GF, TIF, REET
	754,449	875,884	912,656	912,656	889,454	
Total Capital Improvements	3,788,789	4,229,691	11,753,156	6,298,156	8,329,454	



Changes from 2016 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
2016 Preliminary Budget	17,571,812	16,667,908	22,782,912	2,500,000	13,956,808
Changes discussed with Council					
1 Remove funding for Econ. Dev. Coordinator			(100,000)		100,000
2 Remove operating expenses for TBD fund			(3,140)		3,140
3 Remove funding for MWI position			(43,300)		43,300
4 Additional property tax revenue		13,350			13,350
Subtotal Changes	-	13,350	(146,440)	-	159,790
2016 Adopted Budget	17,571,812	16,681,258	22,636,472	2,500,000	14,116,598
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(120,480)	(120,480)	-
2016 Final Budget Ordinance	17,571,812	16,681,258	22,515,992	2,379,520	14,116,598
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			120,480	120,480	-
2016 Final Budget Summary	17,571,812	16,681,258	22,636,472	2,500,000	14,116,598

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 transferred 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	(132,480)	93
Central Services Fund	(1,262,840)	94
Unemployment Trust Fund	-	95
Internal Service and Agency Fund Expenditures		
Vehicle Rental Fund	279,600	93
Central Services Fund	1,229,200	94
Unemployment Trust Fund	7,000	95
	120,480	



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CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-15-587

**AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON,
ADOPTING THE 2016 BUDGET.**

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2016 Budget; and

WHEREAS, the Maple Valley City Council received the 2016 Preliminary Budget from the City Manager on October 30, 2015 and has reviewed it since that date; and

WHEREAS, the City has followed all steps prescribed in State law for adoption of an annual budget including holding a public hearing on the proposed budget and revenue sources on November 9, 2015;

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

Section 1. 2016 Budget. The City Council hereby adopts the 2016 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
General Fund	3,903,413	11,964,518	12,383,978	(397,833)	3,086,120
Special Revenue Funds					
Transportation Impact Fee Fund	5,089,462	415,040		(3,106,587)	2,397,915
Park Development Fund	1,597,891	216,090		(129,025)	1,684,956
Real Estate Excise Tax Fund	2,835,440	1,222,980		(761,666)	3,296,753
Drug Seizure Fund	31,890	2,200	4,000	-	30,090
Transportation Benefit Spec. Rev. Fun	314,985	375,100		(300,000)	390,085
Bond Proceeds Fund	-	-		-	-
Capital Projects Funds	41,797	-	7,654,454	7,654,454	41,797
Enterprise Funds					
Surface Water Management	3,044,803	1,347,080	1,348,430	(459,343)	2,584,110
Lake Wilderness Golf Course	10,699	1,120,650	1,125,130	-	6,219
SubTotal	16,870,380	16,663,658	22,515,992	2,500,000	13,518,046
Internal Service Funds (External Revenue Only)					
Vehicle Rental Fund	401,041	13,460		(147,120)	267,381
Central Service Fund	277,876	2,660		33,640	314,176
Unemployment Trust Fund	22,515	1,480		(7,000)	16,995
Total	17,571,812	16,681,258	22,515,992	2,379,520	14,116,598

Section 2. 2016 Preliminary Budget. The City Council incorporates by reference into this Ordinance, the 2016 Preliminary Budget; and the “Changes from 2016 Preliminary Budget,” (collectively the 2016 Budget), to be identified as Clerk’s Receiving Nos. _____ and _____.

Section 3. Capital Improvement Plan. The City Council hereby adopts the City's Capital Improvement Plan for 2016- 2021 as a part of the 2016 Budget.

Section 4. 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 5. 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 7th DAY OF DECEMBER, 2015.

CITY OF MAPLE VALLEY



William T. Allison, Mayor

ATTEST:



Shaunna Lee-Rice, MMC, City Clerk

APPROVED AS TO FORM:



Patricia Taraday, City Attorney

Date of Publication: December 15, 2015
Effective Date: December 20, 2015



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2016 Program Enhancements

Department Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund		
						One Time Only	Recurring	Total
Community Development								
TrakIt and Tyler Integration		7,500		7,500		7,500		7,500
Online Permitting		64,010		64,010		57,510	6,500	64,010
TrakIt and mobile solutions		2,700		2,700		1,500	1,200	2,700
		74,210	-	74,210	-	66,510	7,700	74,210
Parks & Recreation								
Operations Manager	1.00	113,252	(113,252)	-			-	-
Event & Facility Coordinator	1.00	89,231	-	89,231		4,000	85,231	89,231
	1.00	202,483	(113,252)	89,231	-	4,000	85,231	89,231
Public Safety								
Additional Sergeant position (1.0 FTE)		210,727		210,727			210,727	210,727
Additional overtime		100,000		100,000			100,000	100,000
Emergency Management stipend & training		13,250		13,250			13,250	13,250
		323,977	-	323,977	-	-	323,977	323,977
Public Works								
NPDES monitoring and assessment		16,200		16,200	16,200			
		16,200	-	16,200	16,200	-	-	-
Total Program Enhancements	1.00	616,870	(113,252)	503,618	16,200	70,510	416,908	487,418

**Program Enhancement Form
2016**

Program Enhancement Title:

TrakIt and Tyler Integration

Department Name: Community Development

Dept Rank: 5

Total Cost: \$ 7,500

Description of Request:

TrakIT Enhancements

Financial interface between Tyler and TrakIT - \$7,500

Justification of Request:

The City of Maple Valley has two separate systems - a permitting system (TrakIt) and financial accounting system (InCode). When permits are submitted and a payment is made, these permits need to have general ledger accounts assigned, and currently there is no automated method for the two systems to interact directly and for InCode to automatically update TrakIt when a new account has been created. Also, labor distribution has to be manually entered into each system, in order for accounts to be balanced. All these activities utilize several hours of staff time among various staff members. Also given the number of staff at the City, in instances where these specific staff members are not in the office, these activities may not occur in the timelines required, which could cause complications to the process. Therefore, this enhancement would significantly improve the efficient flow of transactions between the City's permitting department and Finance department.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 7,500
		Less Revenues:	
		Less Cost Allocations:	
Financial interface with Tyler	7,500	Net Project Costs:	\$ 7,500
Cost Reductions:	7,500	Expected Recurring Annual Costs	
		Description	Cost
		Annual Salary & Benefits	\$ -
	-		
Total Project Cost	\$ 7,500.00	Total	\$ -

**Program Enhancement Form
2016**

Program Enhancement Title:

Online Permitting

Department Name: Community Development

Dept Rank: 6

Total Cost: \$ 64,010

Description of Request:

TrakiT Enhancements
eTrakiT License & Implementation - \$40,000
Online cashiering for permits - \$7,500
IVR - \$10,000 + \$6,500 annual maintenance

Justification of Request:

The City of Maple Valley currently does not have an online presence relating to permit activity. Most neighboring jurisdictions have interfaces where the public and customers have the ability to check the status of permits submitted online, request inspections and in many instances even submit and apply for permits online. One of Maple Valley's City Council's goals has been to provide efficient and updated customer service to their citizens and the public. Providing contractors and residents with the ability to complete status checks request inspections, and apply for permits while City Hall is not open, could significantly improve customer service. This feature would also reduce travel costs for the public and would provide significant improvement to customer service.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 64,010
		Less Revenues:	
		Less Cost Allocations:	
eTrakiT License & Implementation + Annual maintenance	40,000		
Online payment for permits	7,500		
IVR with annual maintenance	16,510		
	64,010	Net Project Costs:	\$ 64,010
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
		Annual Software Maintenance	6,500
	-		
Total Project Cost	\$ 64,010.00	Total	\$ 6,500

**Program Enhancement Form
2016**

Program Enhancement Title:

TrakIt and Mobile Solutions for CD

Department Name: Community Development

Dept Rank: 3

Total Cost: \$ 2,700

Description of Request:

Equipment for building inspectors to provide mobile access in the field -
 Smart Phone - \$350 x 2 = \$700
 Cellular phone plan with data - \$600x2 = \$1200
 VPN Microsoft License - \$200

Justification of Request:

Maple Valley currently has an ILA with the City of Covington and Black Diamond to provide inspection services, and currently the City's building inspectors do not have mobile access to Trak IT when they are in the field completing inspections for three jurisdictions. This requires them to return to City hall and update Trak It with inspection results. Both inspectors are due for computer upgrades in 2016, therefore, mobile access would only include cost associated with a smart phone for each of the inspectors, an additional Ipad along with a data plan to provide a hot spot for internet access for the laptop. This proposal would be a cost effective alternative to implementing ITrakit, which is a mobile solution offered by Sungard Solutions, which would cost the City \$13,000 for the license as well as an annual \$2,000 maintenance fee. The software program utilized by Covington and Black Diamond, called Permit Trax requires an application on an Ipad, and currently the two inspectors are sharing a single Ipad.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 2,700
Smart Phones	700	Less Revenues:	
Cellular phone plan with data	1,200		
VPN Microsoft License	200	Less Cost Allocations:	
Ipad and Case	600		
		Net Project Costs:	\$ 2,700
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
		Cellular phone plan with data	\$ 1,200
	-		
Total Project Cost	\$ 2,700.00	Total	\$ 1,200

**Program Enhancement Form
2016**

Program Enhancement Title:

Operations Manager

Department Name: Parks & Recreation

Dept Rank: 1

Total Cost: \$ -

Description of Request:

Reclassify the current Park Facilities and Lodge Manager position to an Operations Manager. This request would fit within the budgeted salary and benefits for the current position.

Justification of Request:

In 2015 staff assessed department growth and needs and is proposing to create a "facility operations" division, combining the Parks Maintenance and Lodge Divisions. This new division would combine marketing, scheduling, staffing and maintenance of all City owned park facilities under the direction of the Operations Manager. This new position would manage and supervise the department's Maintenance Worker III, the proposed Event & Facility Coordinator position and the Lodge Custodian, as well as all contracted maintenance services. The position would serve as the Department's liason to community events such as the Fishing Derby, Maple Valley Days and Make A Difference Day. In addition, the position would serve as the coordinator for department volunteer work groups and Eagle Scout projects.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ -
Salaries	83,890	Less Revenues:	
Benefits (etc)	35% 29,362	Less Cost Allocations:	
		Net Project Costs:	\$ -
	113,252		
Cost Reductions:		Expected Recurring Annual Costs	
	83,890	Description	Cost
	35% 29,362	Annual Salary & Benefits	\$ 113,252
	113,252		
Total Project Cost	\$ -	Total	\$ -

**Program Enhancement Form
2016**

Program Enhancement Title:

Event & Facility Coordinator

Department Name: Parks & Recreation

Dept Rank: 2

Total Cost: \$ 89,231

Description of Request:

Add a 1.0 FTE Event & Facility Coordinator position.

Justification of Request:

In 2015, the City contracted with an Interim Park Facilities and Lodge Manager to manage the overall operation of the Lake Wilderness Lodge and schedule use of Lake Wilderness Park. After assessing department operations, staff feels the work should be assigned to a Event & Facility Coordinator. This new position will focus primarily on marketing, scheduling, and staffing events at the Lodge as well as scheduling City park facilities. Should the 2016 park bond pass, this position would serve as facility scheduler for all athletic use of Summit Park.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 89,231
Salaries	63,134	Less Revenues:	
Benefits (etc)	35% 22,097		
PC, Phone, Software, etc.	4,000	Less Cost Allocations:	
		Net Project Costs:	\$ 89,231
	89,231		
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
		Annual Salary & Benefits	\$ 85,231
	-		
Total Project Cost	\$ 89,231	Total	\$ 85,231

**Program Enhancement Form
2016**

Program Enhancement Title:

Emergency Management

Department Name: Public Safety/City Manager

Dept Rank: 2

Total Cost: \$ 13,250

Description of Request:

This enhancement will serve as a salary stipend to an existing employee as this responsibility will be additional to the regular duties of the current position.

Justification of Request:

As a growing city, the role of emergency management has become more important in City operations than it has in the past. With the advent of the City's NIMS qualified emergency management plan there is an obvious need that someone on staff accept the role of coordinating the necessary activities the City staff has to take to be effective in emergency management. Too often times this role was viewed by the management team as a "fit it in the schedule when time allows" function. Now we need to have someone on staff with the responsibility of focusing on it on a regular basis.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 13,250
		Less Revenues:	
Salaries	7,500		
Benefits (etc)	10% 750		
Training	5,000	Less Cost Allocations:	
Background checks			
		Net Project Costs:	\$ 13,250
	13,250		
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
		Annual Salary & Benefits	\$ 8,250
		Training	5,000
	-		
Total Project Cost	\$ 13,250.00	Total	\$ 13,250

**Program Enhancement Form
2016**

Program Enhancement Title:

Department Name: Public Works

Dept Rank: 1

Total Cost: \$ 16,200

Description of Request:

National Pollution Discharge Elimination System (NPDES) permit required Monitoring

Justification of Request:

Starting in 2014 the City of MV was required to select and begin a monitoring program consistent with the DOE issued NPDES permit. There were two options considered at the time. One was to complete the monitoring for Maple Valley. This would require developing a monitoring program and obtaining approval from DOE. The program would select sites and monitor for water quality trends, report on effectiveness, identify any source pollutions and develop diagnostic monitoring. The other option considered was to pay into a collective fund and enter into an agreement with DOE to implement the monitoring and study program on all participating cities behalf. The program is called the Regional Stormwater Monitoring Program (RSMP). Maple Valley selected the RSMP option. The City has participated in this program beginning in 2014 and again in 2015, however it has not been shown as its own line item in the budget. Staff is recommending that a line item be identified and this be included as an annual reoccurring payment going into the future.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 16,200
Salaries	_____	Less Revenues:	_____
Benefits	_____	Less Cost Allocations:	_____
(etc.)	_____		_____
Status and Trends Monitor	5,700		_____
SW Program effectiveness	9,500		_____
Source Identification	1,000	Net Project Costs:	<u>\$ 16,200</u>
	16,200		
Cost Reductions:	_____	Expected Recurring Annual Costs	
	_____	Description	Cost
	_____	Annual Salary & Benefits	\$ -
	-		_____
Total Project Cost	<u>\$ 16,200.00</u>	Total	<u>\$ 16,200</u>



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Community Service Agency Funding

Request Summary	2015 Budget	2016 Request	Recommendation		Budget Location
			Not Funded	2016 Funding	
GRANTS FOR POOR AND INFIRM					
MV Food Bank and Emergency Services					Human Services
Request 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	5,000	15,000	
	15,000	20,000	5,000	15,000	
Total Poor and Infirm Grants	30,000	35,000	5,000	30,000	
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	207,500	15,000	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	213,610	15,000	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	10,000	30,000	
	30,000	40,000	10,000	30,000	
Maple Valley Days					Parks & Recreation
Request 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	2015 Budget	2016 Request	Recommendation		Budget Location
			Not Funded	2016 Funding	
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	6,300	160	6,140	
	6,140	6,300	160	6,140	
Maple Valley Youth Symphony Orchestra					Parks & Recreation
Request 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					Parks & Recreation
Provide funding for community "day of caring."	5,000	5,000	-	5,000	
	5,000	5,000	-	5,000	
Total Other City Contracts	253,750	278,910	25,160	253,750	
Grand Total	283,750	313,910	30,160	283,750	
			-1.0%	0.0%	

Performance Measures

It is not about measuring, it is about improving

	2013 Actual	2014 Actual	2015 Est Act	2016 Budget
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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 Benchmark				Note
	AA+	AA+	AA+	AA+	AA+	AA+	
Bond Ratings							(1)
Assessed Value / Capita	\$ 97,552	\$ 116,562	\$ 129,350	\$ 122,662	\$ 127,394		(2)
General Fund Expenditures / Capita	\$ 420	\$ 450	\$ 414	\$ 460	\$ 497		(3)
Total Expenditures / Capita	\$ 653	\$ 690	\$ 777	\$ 781	\$ 909		(4)
General Fund (GF) Fund Balance as % of GF Expenditures	31%	33%	108%	32%	25%		(5)
Outstanding Debt / Capita	\$ 274	\$ 333	\$ 494	\$ 327	\$ 209		(6)
% General Fund Actual Revenues over (under) Budget	8%	9%	17%	1%			(7)
% General Fund Actual Expenses under Budget	2%	2%	16%	4%			(8)
City Employees / 1000 Population	1.6	1.7	1.9	1.7	1.7		(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



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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 monitored 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 2014	Est. Actual 2015	Budget 2016	Forecast 2017
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	442	442	442	392
Preliminary Plat Lots Approved Start of Year	564	564	494	494
Preliminary Plat Lots Approved During the Yr	70		50	50
Building Permits Issued During the Year	169	70	50	35
Preliminary Plat Lots Approved End of Year	465	494	494	509
Theoretical Lots from Unplatted Sites, End of Yr	372	442	392	342
Average Sales Price of NEW Residential Unit	\$ 400,608	\$ 450,000	\$ 485,000	\$ 502,636
Estimated Residential New Construction	\$ 67,702,752	\$ 31,500,000	\$ 24,250,000	\$ 17,592,268
Non Single / Multi Family Residential				
Square Footage Completed	36,906	30,000	58,989	60,775
Estimated Commercial New Construction	\$ 3,912,036	\$ 3,214,980	\$ 6,448,067	\$ 6,762,814
Total Permitted New Construction	\$ 71,614,788	\$ 34,714,980	\$ 30,698,067	\$ 24,355,082
Property Tax Calculations				
Forecasted New Construction for Property Tax	\$ 50,884,558	\$ 31,310,834	\$ 29,437,379	\$ 24,550,708
Actual New Construction for Property Tax	\$ 45,140,694	\$ 40,669,016	\$ 40,669,016	\$ 40,669,016
Increase in Utility Value	\$ 3,853,445	\$ -	\$ 1,045,162	\$ 1,045,162
Total New Construction for Property Tax	\$ 48,994,139	\$ 40,669,016	\$ 41,714,178	\$ 41,714,178
Assessed Valuation	\$ 2,824,288,744	\$ 3,029,758,563	\$ 3,172,986,995	\$ 3,330,081,625
Real Property Inflation	18.98%	7.07%	3.35%	3.64%
Implicit Price Deflator (IPD) for Property Taxes	1.01%	1.00%	1.37%	1.38%
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	\$ 3,526,625	\$ 3,611,887	\$ 3,696,489	\$ 3,782,050
Levy Rate per \$1000 of AV based on PY AV	\$ 1.25	\$ 1.19	\$ 1.16	\$ 1.19
Sales Tax Calculations				
Construction Sales Tax	\$ 524,425	\$ 300,000	\$ 300,000	\$ 300,000
Non Construction Sales Tax	\$ 1,944,204	\$ 2,200,000	\$ 2,310,000	\$ 2,402,400
Total Calculated Sales Taxes	\$ 2,468,629	\$ 2,500,000	\$ 2,610,000	\$ 2,702,400
Total Actual Sales Taxes	\$ 2,468,629	\$ 2,500,000	\$ 2,610,000	\$ 2,702,400
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	24,230	24,700	24,907	25,054
State Per Capita Distributions	\$ 32.23	\$ 33.03	\$ 32.17	\$ 32.44
Inflation Assumptions				
State Pool Investment Rate @ 12/31	0.10%	0.15%	0.25%	0.25%
Self Directed Investment Rate @ 12/31	1.96%	2.00%	2.04%	2.01%
Overall Investment Rate @ 12/31	0.77%	1.00%	0.94%	0.93%
30 Year Fixed Mortgage Rate @ 12/31 (1)	3.00%	3.25%	3.78%	3.34%
Seattle CPI W for August (Inflation)	1.80%	2.00%	1.80%	1.80%
Electric Rates	1.17%	2.00%	1.80%	1.80%
Natural Gas Rates	0.48%	2.00%	1.80%	1.80%
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	\$ 4,040	\$ 4,133	\$ 4,216	\$ 4,292
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 115.02	\$ 117.09	\$ 119.20	\$ 121.34
Residential (SFR) Trips	171	71	51	35
Non SFR Trip Equivalents	48	39	77	80
Total SFR Equivalent Trips	219	110	128	115
Single Family Housing Sales	580	550	561	572
Average Sales Price of ALL Residential Units	\$ 364,359	\$ 375,000	\$ 401,496	\$ 414,948
Fund Balance Assumptions				
General Fund Revenue above Budget	8.78%	2.0%	2.5%	2.5%
General Fund Operating Expenditures below Budget	2.97%	3.0%	2.0%	2.0%

(1) HSH Associate Financial Publishers

Forecast Assumptions

Forecast

	2018	2019	2020	2021
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	342	292	242	192
Preliminary Plat Lots Approved Start of Year	509	524	539	554
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	524	539	554	569
Theoretical Lots from Unplatted Sites, End of Yr	292	242	192	142
Average Sales Price of NEW Residential Unit	\$ 520,914	\$ 539,750	\$ 559,274	\$ 579,504
Estimated Residential New Construction	\$ 18,231,982	\$ 18,891,236	\$ 19,574,586	\$ 20,282,638
Non Single / Multi Family Residential				
Square Footage Completed	60,479	54,933	54,933	54,933
Estimated Commercial New Construction	\$ 6,851,052	\$ 6,347,294	\$ 6,474,240	\$ 6,619,911
Total Permitted New Construction	\$ 25,083,033	\$ 25,238,531	\$ 26,048,826	\$ 26,902,549
Property Tax Calculations				
Forecasted New Construction for Property Tax	\$ 22,533,515	\$ 22,891,818	\$ 23,380,562	\$ 24,140,443
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	\$ 1,045,162
Total New Construction for Property Tax	\$ 41,714,178	\$ 41,714,178	\$ 41,714,178	\$ 41,714,178
Assessed Valuation	\$ 3,492,209,019	\$ 3,660,246,336	\$ 3,834,358,929	\$ 4,014,769,714
Real Property Inflation	3.62%	3.62%	3.62%	3.62%
Implicit Price Deflator (IPD) for Property Taxes	1.49%	1.49%	1.68%	1.68%
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	\$ 3,869,592	\$ 3,956,760	\$ 4,043,591	\$ 4,130,110
Levy Rate per \$1000 of AV based on PY AV	\$ 1.16	\$ 1.13	\$ 1.10	\$ 1.08
Sales Tax Calculations				
Construction Sales Tax	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Non Construction Sales Tax	\$ 2,498,496	\$ 2,598,436	\$ 2,702,373	\$ 2,810,468
Total Calculated Sales Taxes	\$ 2,798,496	\$ 2,898,436	\$ 3,002,373	\$ 3,110,468
Total Actual Sales Taxes	\$ 2,798,496	\$ 2,898,436	\$ 3,002,373	\$ 3,110,468
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	25,158	25,261	25,365	25,468
State Per Capita Distributions	\$ 32.18	\$ 32.06	\$ 32.08	\$ 32.19
Inflation Assumptions				
State Pool Investment Rate @ 12/31	0.50%	0.50%	0.75%	0.75%
Self Directed Investment Rate @ 12/31	2.00%	2.01%	2.02%	2.01%
Overall Investment Rate @ 12/31	0.91%	0.94%	0.93%	0.93%
30 Year Fixed Mortgage Rate @ 12/31 (1)	3.34%	3.43%	3.47%	3.40%
Seattle CPI W for August (Inflation)	2.00%	2.00%	2.25%	2.25%
Electric Rates	2.00%	2.00%	2.25%	2.25%
Natural Gas Rates	2.00%	2.00%	2.25%	2.25%
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	\$ 4,369	\$ 4,456	\$ 4,545	\$ 4,648
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 123.77	\$ 123.77	\$ 123.77	\$ 123.77
Residential (SFR) Trips	35	35	35	35
Non SFR Trip Equivalents	79	72	72	72
Total SFR Equivalent Trips	115	107	107	107
Single Family Housing Sales	584	595	607	607
Average Sales Price of ALL Residential Units	\$ 430,037	\$ 445,587	\$ 461,705	\$ 478,406
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

	2014 Actual	2015		2016	2017	2018	2019	2020	2021
		Budget	Est. Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
REVENUES									
Taxes									
Regular Property Tax	3,425,424	3,526,625	3,526,625	3,625,240	3,696,489	3,782,050	3,869,592	3,956,760	4,043,591
Sales Tax									
Locally Generated	2,468,629	2,500,000	2,636,128	2,610,000	2,702,400	2,798,496	2,898,436	3,002,373	3,110,468
.1% Criminal Justice	567,579	556,510	610,173	610,170	631,771	654,237	677,601	701,900	727,170
Utility Tax	1,956,726	2,024,050	1,987,991	2,418,220	2,495,642	2,573,963	2,658,330	2,743,885	2,837,597
Gambling Tax	51,873	39,780	45,969	40,180	40,903	41,721	42,556	43,513	44,492
Total Taxes	8,470,230	8,646,965	8,806,885	9,303,810	9,567,205	9,850,468	10,146,515	10,448,432	10,763,319
Licenses & Permits									
Business Licenses	7,782	6,570	9,424	6,570	6,809	7,055	7,310	7,575	7,849
Franchise Fees	401,445	404,040	380,935	390,180	400,529	410,156	420,086	430,248	441,729
Development Permits	539,745	264,440	177,975	106,850	87,322	68,825	69,208	71,421	73,756
Total Licenses & Permits	948,972	675,050	568,334	503,600	494,660	486,036	496,603	509,244	523,334
Intergovernmental Revenue									
State and County Grants	156,998	103,350	121,800	93,500	93,500	93,500	93,500	93,500	93,500
Local Government Assistance	96,616	84,180	119,266	122,600	121,293	128,218	135,511	143,221	148,402
Criminal Justice Funding	72,518	66,490	66,490	67,690	68,257	68,661	68,945	69,228	69,511
Motor Vehicle Fuel Tax	493,188	494,260	499,168	499,168	501,623	491,679	477,632	470,052	469,385
Liquor Taxes and Profits	257,377	233,110	233,110	239,620	290,647	300,912	308,215	312,056	320,005
Total Intergovernmental	1,076,697	981,390	1,039,834	1,022,578	1,075,320	1,082,971	1,083,804	1,088,057	1,100,803
Charges for Service									
Development Charges	354,619	345,780	356,399	267,930	218,965	172,582	173,543	179,095	184,950
Miscellaneous Charges	353,236	406,535	381,331	356,400	359,384	361,515	363,007	364,499	365,990
Total Charges for Service	707,855	752,315	737,729	624,330	578,349	534,097	536,550	543,594	550,940
Miscellaneous Revenue									
Fines & Forfeits	87,858	89,800	85,167	86,030	86,750	87,265	87,625	87,985	88,345
Investment Earnings	36,322	35,000	50,633	35,000	33,697	30,419	29,749	28,095	27,227
Rents, Leases & Concessions	371,393	375,670	379,788	381,840	388,713	395,710	403,624	411,697	420,960
Other Miscellaneous Revenue	10,756	8,960	15,903	7,330	7,330	7,330	7,330	7,330	7,330
Total Miscellaneous Revenue	506,331	509,430	531,491	510,200	516,491	520,724	528,328	535,107	543,862
TOTAL REVENUES	11,710,083	11,565,150	11,684,273	11,964,518	12,232,024	12,474,295	12,791,799	13,124,434	13,482,258
% Change from Prior Year	11%	22%	23%	3.5%	2.2%	2.0%	2.5%	2.6%	2.7%
EXPENDITURES									
General Government	1,961,819	2,229,490	1,982,272	2,245,390	2,215,297	2,259,603	2,304,795	2,356,653	2,409,678
Community Development	1,060,890	1,151,380	951,057	1,042,080	1,060,837	1,082,054	1,103,695	1,128,528	1,153,920
Human Services	245,963	235,760	236,288	236,530	240,788	245,603	250,515	256,152	261,915
Parks & Recreation	1,930,366	2,160,042	2,152,653	2,330,698	2,372,650	2,420,103	2,468,505	2,524,047	2,580,838
Public Safety	4,269,693	4,446,790	4,332,340	4,817,790	4,904,510	5,002,600	5,102,652	5,217,462	5,334,855
Public Works	1,425,207	1,552,680	1,696,754	1,711,490	1,742,297	1,777,143	1,812,686	1,853,471	1,895,174
Projected CY Budget Savings			(240,000)						
Maintenance & Operation Cost of Capital Improvement Plan					223,700	233,100	246,010	255,260	262,130
Potential Program Expansion									
2016					-	-	-	-	-
2017					-	-	-	-	-
2018					-	-	-	-	-
2019					-	-	-	-	-
2020					-	-	-	-	-
TOTAL EXPENDITURES	10,893,939	11,776,142	11,111,365	12,383,978	12,760,079	13,020,207	13,288,859	13,591,573	13,898,510
% Change from Prior Year	8.55%	29%	22%	5.2%	3.0%	2.0%	2.1%	2.3%	2.3%
REVENUES >(<) EXPENDITUR	816,145	(210,992)	572,909	(419,460)	(528,055)	(545,912)	(497,060)	(467,140)	(416,253)
OTHER FINANCING SOURCES (USES)									
Transfer in from SWM Fund	67,015	77,750	74,181	74,180	74,996	76,496	77,873	79,275	80,860
Transfer (out to) Capital Prits Fu	(295,570)	(343,618)	(343,618)	(472,013)	(397,418)	(297,521)	(297,324)	(296,825)	(179,025)
Transfer (out to) LWGC Fund	(97,771)	(21,790)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING S/((326,326)	(287,658)	(269,437)	(397,833)	(322,422)	(221,025)	(219,451)	(217,550)	(98,165)
REVENUE & SOURCES >(<)	489,819	(498,650)	303,472	(817,293)	(850,477)	(766,937)	(716,511)	(684,690)	(514,418)
EXPENDITURES & USES	489,819	(498,650)	303,472	(817,293)	(850,477)	(766,937)	(716,511)	(684,690)	(514,418)
FUND BALANCE, January 1	3,110,122	3,599,941	3,599,941	3,903,413	3,632,913	3,343,438	3,148,763	3,017,824	2,933,076
FUND BALANCE, December 31	3,599,941	3,101,291	3,903,413	3,086,120	2,782,436	2,576,501	2,432,252	2,333,134	2,418,659

(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%	33.0%	26.3%	35.1%	24.9%	21.8%	19.8%	18.3%	17.2%	17.4%
Policy 3.1 - Transfer to Capital	9.7%	11.2%	10.6%	14.7%	11.9%	8.6%	8.3%	8.0%	4.7%

Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

Project Name	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
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The following are the estimated maintenance and operation cost 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 cost 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 organization 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.

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	12	21	27	31

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
T33b	240th Ave SE Extension	-	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	-	9	10	12	14	16
Subtotal Other Corridors and Non Corridors		-	13	15	18	21	24

Total Transportation Program

-	23	33	46	55	62
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Surface Water Management Program

S12	Miscellaneous Drainage Improvements	-	1	1	1	1	1
Total Surface Water Management Program		-	1	1	1	1	1

Parks Program

P3	Summit Ballfields	-	200	200	200	200	200
Total Parks Program		-	200	200	200	200	200

Total Maintenance & Operation Cost

-	224	233	246	255	262
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City Wide Forecast - All Funds

(Amounts in thousands)

	2014 Actual	2015 Budget	2015 Est. Actual	Total (1) 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
General Fund										
Beginning Fund Balance	3,110	3,600	3,600	3,903	3,903	3,633	3,343	3,149	3,018	2,933
Revenue	11,710	11,565	11,684	76,069	11,965	12,232	12,474	12,792	13,124	13,482
Operating Expenditures	(10,894)	(11,776)	(11,111)	(78,943)	(12,384)	(12,760)	(13,020)	(13,289)	(13,592)	(13,899)
Transfer In from SWM Ente	67	78	74	464	74	75	76	78	79	81
Transfer Out to Capital Proj	(296)	(344)	(344)	(1,940)	(472)	(397)	(298)	(297)	(297)	(179)
Transfer Out to LWGC Ente	(98)	(22)	-	-	-	-	-	-	-	-
Ending Fund Balance	3,600	3,101	3,903	(447)	3,086	2,782	2,577	2,432	2,333	2,419
Special Revenue Funds										
Street Fund										
Beginning Fund Balance	31	0	0	0	0	0	0	0	0	0
Transfer Out to Capital Proj	(31)	-	-	-	-	-	-	-	-	-
Ending Fund Balance	0	0	0	0	0	0	0	0	0	0
Transportation Development Fund										
Beginning Fund Balance	5,611	5,487	5,487	5,089	5,089	2,398	1,902	984	915	1,225
Revenue										
Traffic Concurrency Fees	2	-	6	-	-	-	-	-	-	-
Transportation Impact Fee	536	534	534	2,838	374	454	538	493	500	478
Traffic Conc. Admin Fee	29	-	-	-	-	-	-	-	-	-
Investment Earnings	40	43	41	112	41	24	18	9	8	12
Transfer Out to Capital Proj	(731)	(2,528)	(979)	(4,818)	(3,107)	(975)	(1,474)	(571)	(199)	1,507
Ending Fund Balance	5,487	3,535	5,089	3,221	2,398	1,902	984	915	1,225	3,221
Park Development Fund										
Beginning Fund Balance	2,086	2,071	2,071	1,598	1,598	1,685	1,768	1,895	2,032	2,176
Revenue										
KC Open Space & Region	64	45	45	192	32	32	32	32	32	32
Park Impact Fees	465	245	245	653	171	96	96	96	96	96
Investment Earnings	14	15	13	103	13	17	17	18	18	21
Transfer Out to Capital Proj	(559)	(776)	(776)	(221)	(129)	(62)	(18)	(10)	(3)	-
Ending Fund Balance	2,071	1,599	1,598	2,325	1,685	1,768	1,895	2,032	2,176	2,325
Real Estate Excise Tax Fund										
Beginning Fund Balance	2,479	3,166	3,166	2,835	2,835	3,297	3,137	3,230	3,883	4,824
Revenue										
Real Estate Excise Taxes	1,153	1,000	1,404	7,823	1,200	1,187	1,255	1,326	1,402	1,453
Investment Earnings	18	18	23	196	23	33	30	30	35	46
Transfer Out to Capital Proj	(484)	(1,757)	(1,757)	(4,027)	(762)	(1,380)	(1,192)	(704)	(496)	506
Ending Fund Balance	3,166	2,427	2,835	6,828	3,297	3,137	3,230	3,883	4,824	6,828
Drug Seizure Fund										
Beginning Fund Balance	4	14	14	32	32	30	30	30	30	30
Revenue										
Forfeitures	12	29	30	22	2	4	4	4	4	4
Professional Services	(2)	(14)	(12)	(24)	(4)	(4)	(4)	(4)	(4)	(4)
Ending Fund Balance	14	30	32	30	30	30	30	30	30	30

City Wide Forecast - All Funds

(Amounts in thousands)

	2014 Actual	2015 Budget	2015 Est. Actual	Total (1) 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Bond Proceeds Fund										
Beginning Fund Balance	-	-	-	-	-	-	(0)	(0)	(0)	(0)
Proceeds from Bond Sale	1,530	6,563	2	22,040	2,540	13,100	1,550	4,850	-	-
Debt Issuance Costs	(26.20)	(85)	-	(40)	(40)	(0)	-	-	-	-
Payment to refunding escrow	-	(2,975)	-	-	-	-	-	-	-	-
Transfer Out to Capital Proj	(1,504)	(3,502)	(2)	(22,000)	(2,500)	(13,100)	(1,550)	(4,850)	-	-
Ending Fund Balance	-	-	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)
Transportation Benefit District Fund										
Beginning Fund Balance	148	276	276	-	-	-	-	-	-	-
Revenue										
Vehicle License Fees	345	330	377	-	-	-	-	-	-	-
Investment Earnings	1	0	0	-	-	-	-	-	-	-
Professional Services	(3)	(10)	(8)	-	-	-	-	-	-	-
Transfer Out to Capital Proj	(216)	(330)	(330)	-	-	-	-	-	-	-
Transfer Out to TBSRF	-	-	(315)	-	-	-	-	-	-	-
Ending Fund Balance	276	267	-	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund										
Beginning Fund Balance				315	315	390	394	398	401	405
Revenue										
Vehicle License Fees				1,900	375	325	300	300	300	300
Investment Earnings				19	0	4	4	4	4	4
Transfer Out to Capital Projects				(1,825)	(300)	(325)	(300)	(300)	(300)	(300)
Transfer In from TBD			315	-	-	-	-	-	-	-
Ending Fund Balance	-	-	315	409	390	394	398	401	405	409
Total Special Revenue Fund	11,014	7,858	9,870	12,813	7,800	7,231	6,537	7,261	8,660	12,813
Capital Projects Fund										
Beginning Fund Balance	19	19	19	42	42	(258)	(583)	(883)	(1,183)	(1,483)
Revenue										
Intergovernmental Revenue	42	1,750	1,750	8,974	-	4,000	3,640	1,334	-	-
Charges for Services	45	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	3,005	-	-	-	-	-	3,005
Councilmanic Bond Proceeds	1,504	-	-	-	-	-	-	-	-	-
Capital Expenditures	(3,192)	(10,516)	(5,236)	(42,374)	(6,765)	(19,348)	(7,781)	(7,375)	(405)	(700)
Debt Expenditures	(876)	(913)	(913)	(4,817)	(889)	(890)	(891)	(890)	(889)	(367)
Transfer In from General Fund	296	344	344	1,940	472	397	298	297	297	179
Transfer In from Special Revenue	1,804	5,061	3,512	9,066	3,997	2,416	2,684	1,284	697	(2,013)
Transfer In from SWM Enterprise	161	464	233	381	385	-	200	200	-	(404)
Transfer In from TBD Fund	216	330	330	-	-	-	-	-	-	-
Transfer In from Bond Funds	-	3,502	2	22,000	2,500	13,100	1,550	4,850	-	-
Ending Fund Balance	19	42	42	(1,783)	(258)	(583)	(883)	(1,183)	(1,483)	(1,783)
Surface Water Management Fund										
Beginning Fund Balance	2,466	2,712	2,712	3,045	3,045	2,623	2,856	2,961	3,094	3,457
Revenue										
Intergovernmental Revenue	-	50	50	50	50	-	-	-	-	-
Charges for Services	1,247	1,245	1,236	8,293	1,276	1,323	1,365	1,407	1,453	1,470
Investment Earnings	13	18	21	162	21	26	27	27	28	33
Operating Expenditures	(624)	(790)	(517)	(4,395)	(698)	(712)	(725)	(738)	(753)	(768)
Capital Expenditures	(162)	(300)	(150)	(2,200)	(650)	(350)	(300)	(300)	(300)	(300)
Transfer Out to General Fund	(67)	(78)	(74)	(464)	(74)	(75)	(76)	(78)	(79)	(81)
Transfer Out to Capital Projects	(161)	(464)	(233)	(381)	(385)	-	(200)	(200)	-	404
Ending Fund Balance	2,712	2,394	3,045	4,215	2,584	2,835	2,946	3,079	3,442	4,215

City Wide Forecast - All Funds

(Amounts in thousands)

	2014 Actual	2015 Budget	2015 Est. Actual	Total (1) 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Lake Wilderness Golf Course Fund										
Beginning Fund Balance	(0)	(0)	(0)	11	11	6	6	6	7	7
Revenue										
Charges for Services	891	961	1,121	7,069	1,121	1,147	1,167	1,188	1,211	1,235
Operating Expenditures	(989)	(957)	(1,110)	(6,924)	(1,100)	(1,122)	(1,142)	(1,163)	(1,186)	(1,210)
Capital Expenditures	-	(25)	-	(150)	(25)	(25)	(25)	(25)	(25)	(25)
Transfer In from General Fund	98	22	-	-	-	0	0	0	0	0
Ending Fund Balance	(0)	(0)	11	7	6	6	6	7	7	7
Internal Service Funds										
Beginning Fund Balance	635	678	678	701	701	599	605	610	616	621
Operating Income	18	(132)	5	(120)	(120)					
Miscellaneous Revenue	25	27	18	46	18	6	6	6	6	6
Ending Fund Balance	678	573	701	627	599	605	610	616	621	627
Total All Funds										
Beginning Fund Balance	16,590	18,023	18,023	17,257	17,572	14,403	13,459	12,380	12,812	14,195
Revenue	16,652	17,876	18,597	115,609	16,681	20,911	20,972	19,066	18,223	21,675
Bond & Loan Proceeds	1,504	3,502	2	-	2,500	13,100	1,550	4,850	-	-
Operating Expenditures	(12,493)	(13,680)	(12,753)	(90,407)	(14,307)	(14,599)	(14,892)	(15,194)	(15,535)	(15,880)
Capital Expenditures	(3,354)	(10,841)	(5,386)	(44,724)	(7,440)	(19,723)	(8,106)	(7,700)	(730)	(1,025)
Debt Expenditures	(876)	(913)	(913)	(4,817)	(889)	(890)	(891)	(890)	(889)	(367)
Total Expenditures	(16,723)	(25,433)	(19,051)	(139,948)	(22,636)	(35,212)	(23,888)	(23,784)	(17,154)	(17,273)
Ending Fund Balance	18,023	13,968	17,572	18,598	14,117	13,202	12,093	12,511	13,880	18,598

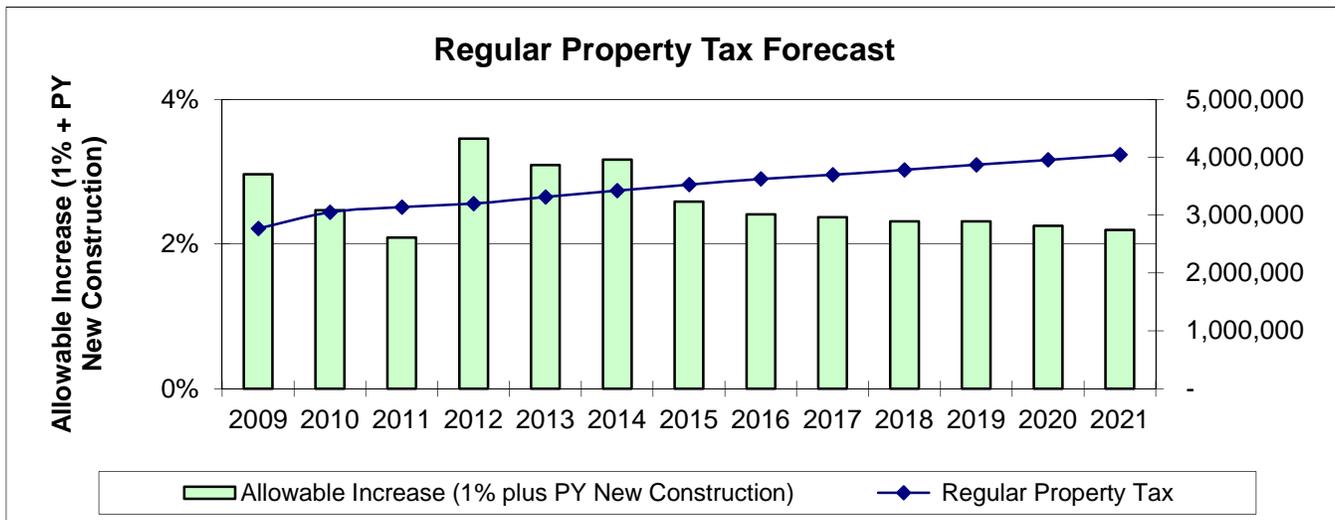
(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by the forecasted overcollection of revenue and underexpenditure of budget.

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

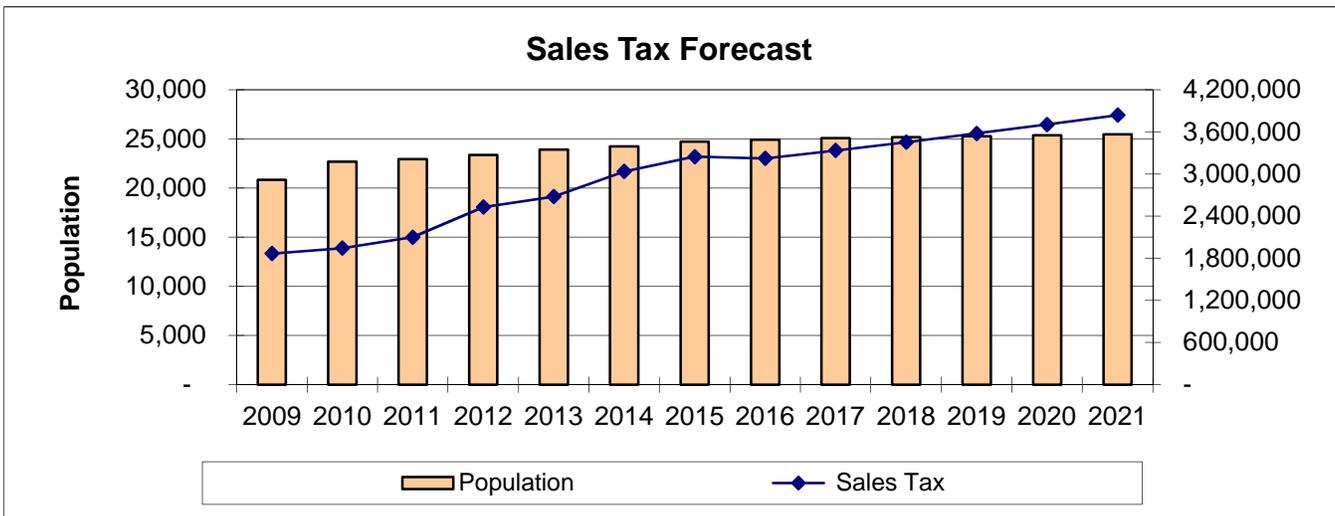


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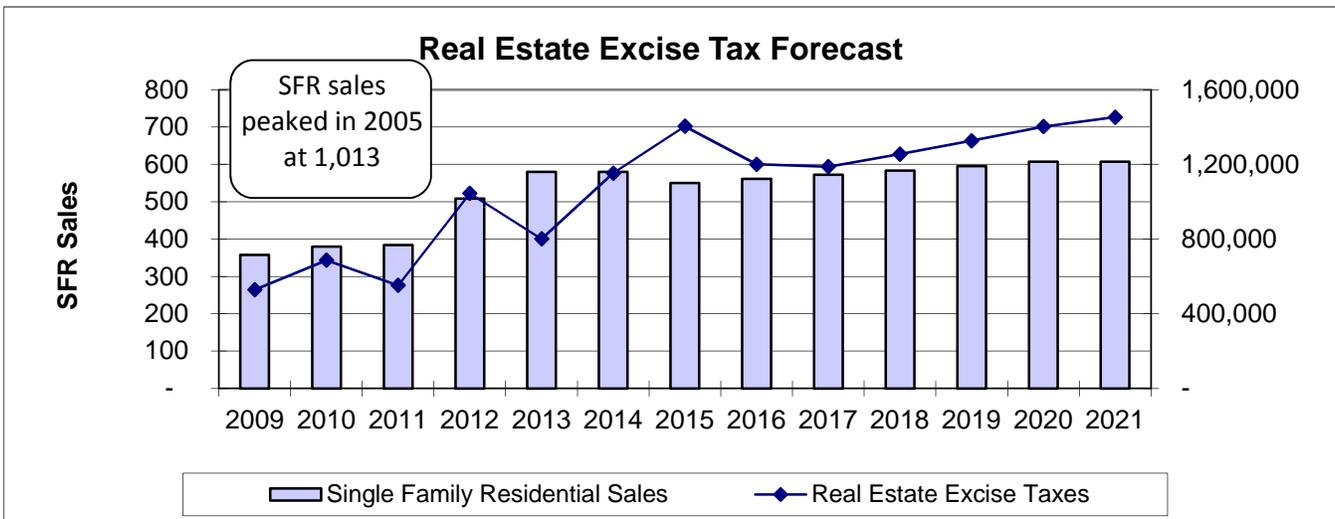
Revenue Forecast Charts



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

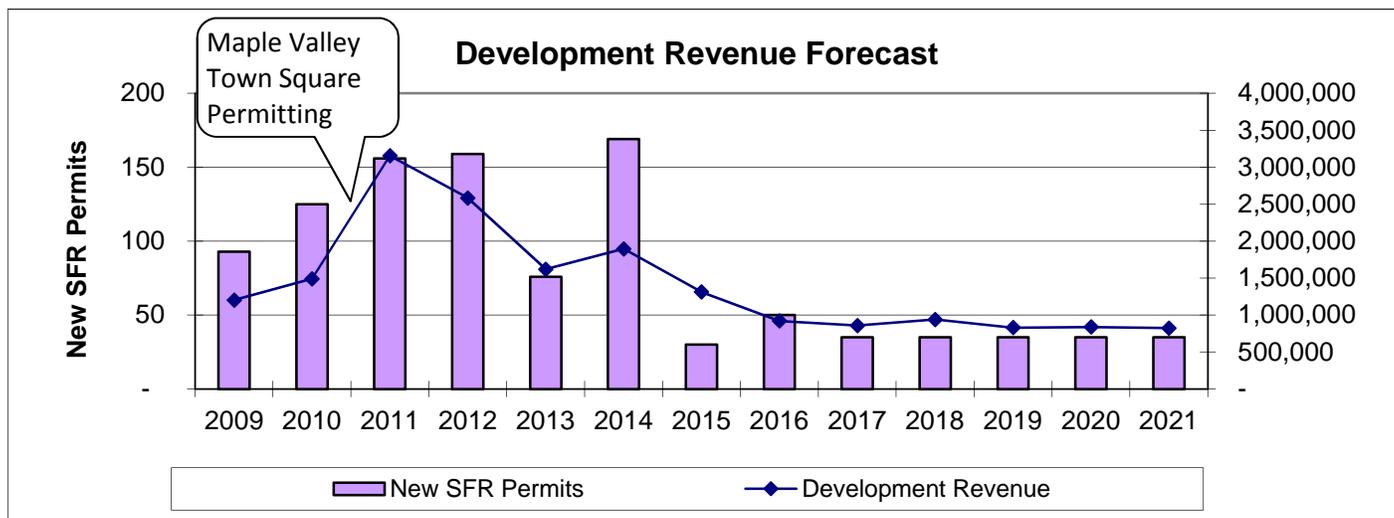


Sales tax expected to be level in 2016 due to decreased construction activity and loss of construction sales tax.

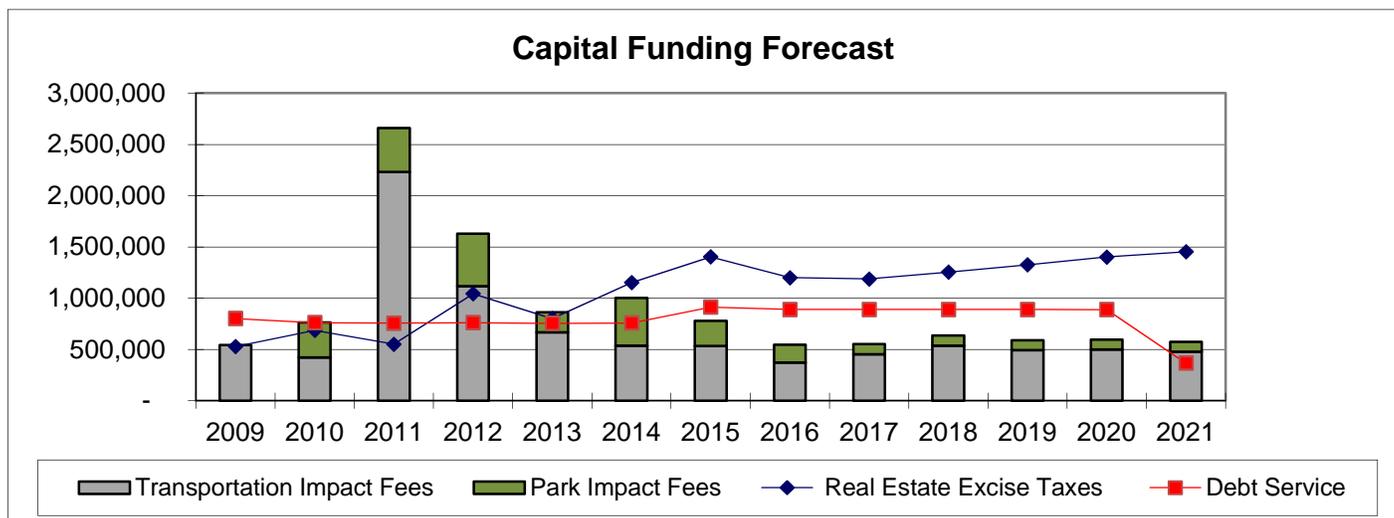


Sales of single family residential units needed to improve so that REET to fund capital improvements.

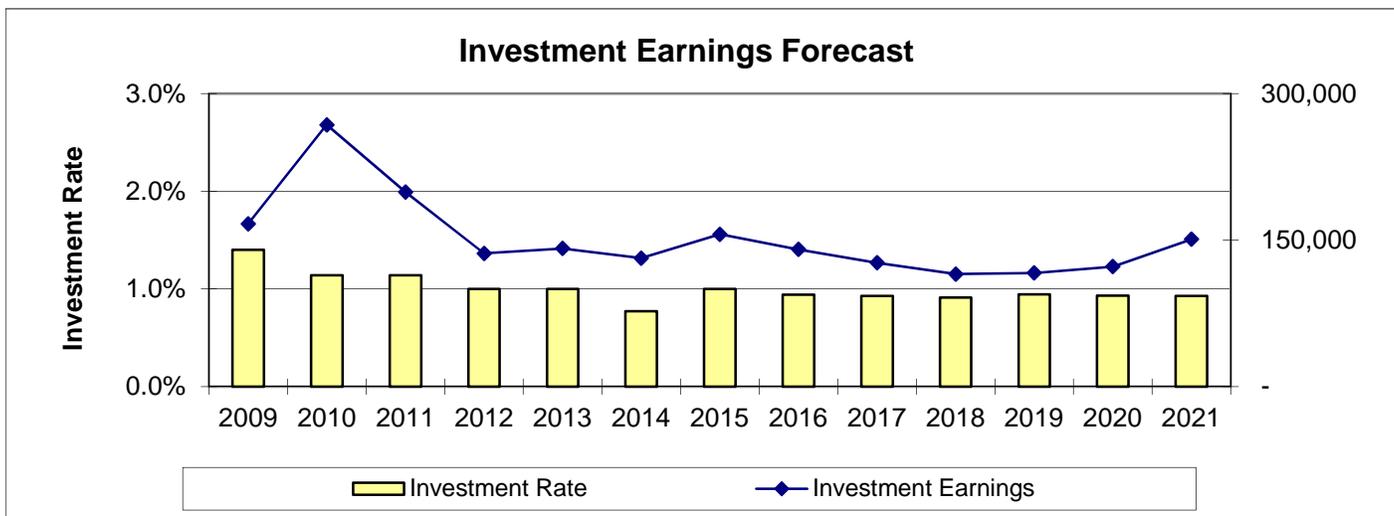
Revenue Forecast Charts, continued



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

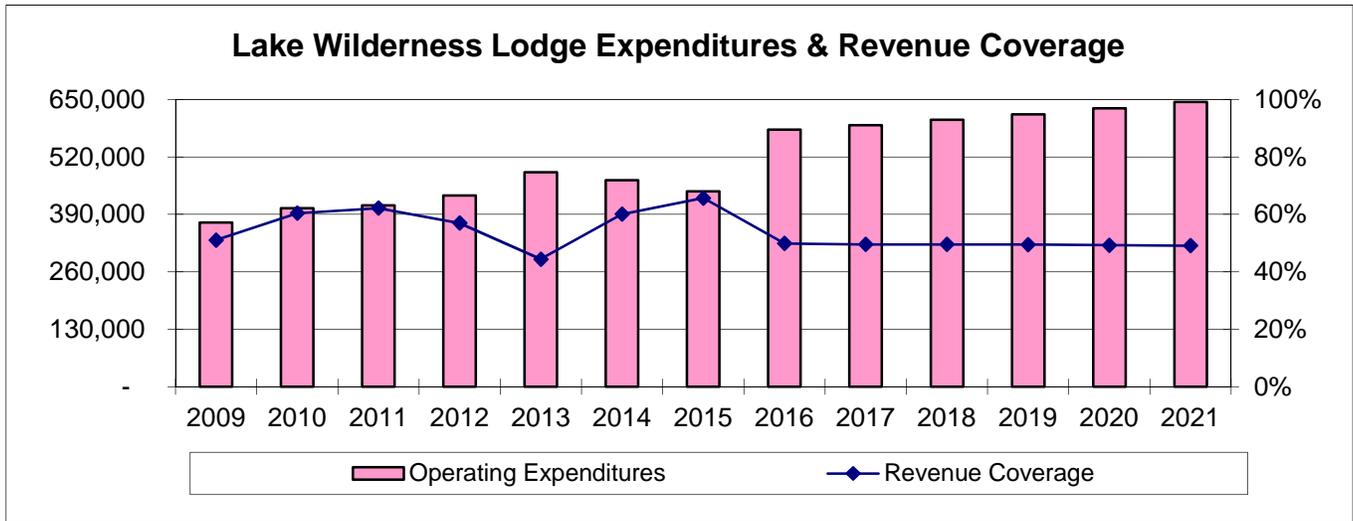


Recent impact fees accumulated with no REET match in depressed housing market, future REET to exceed debt service

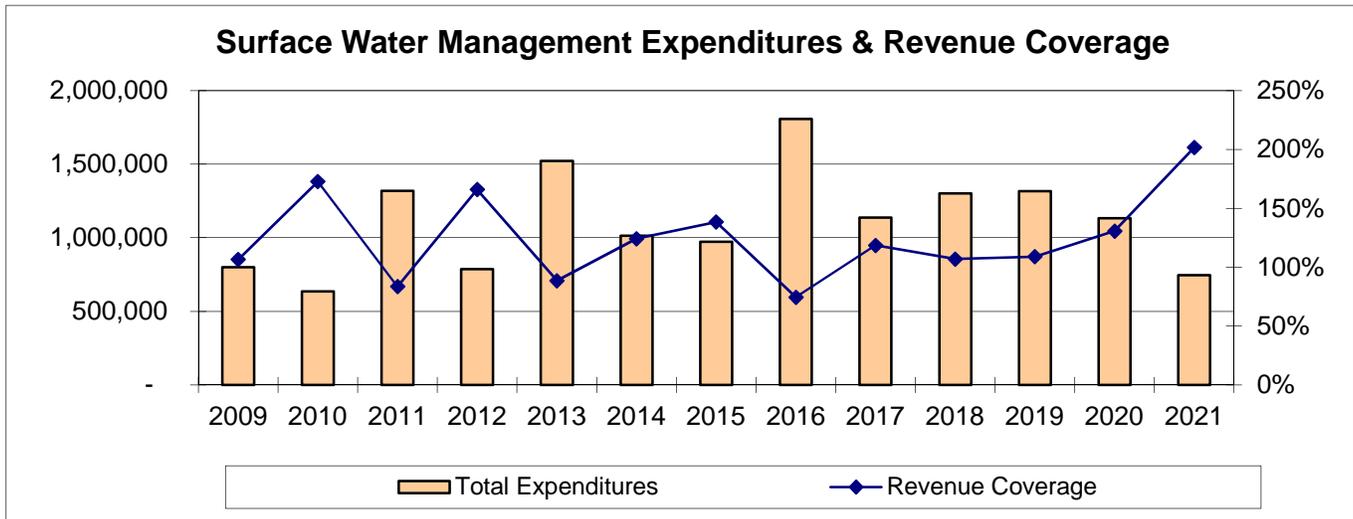


Falling investment rates reduce funds available for all City programs and projects.

Revenue Forecast Charts, continued



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 breakeven.

Debt Forecast

Councilmanic Debt

	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Bal. Beg. Of Year (1)	2004 Infra. Loan	2015 Councilmanic	2015 Ref. '05	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%		
2016	3,330,081,625	47,594,805	5,206,589	184,621	130,000	440,000	4,451,968	43,142,837	9%	0.1%	5.9%
2017	3,492,209,019	49,951,224	4,451,968	184,621	135,000	455,000	3,677,347	46,273,878	7%	0.1%	5.9%
2018	3,660,246,336	52,383,135	3,677,347	184,621	140,000	470,000	2,882,726	49,500,410	6%	0.1%	5.9%
2019	3,834,358,929	54,903,695	2,882,726	184,621	145,000	485,000	2,068,105	52,835,590	4%	0.1%	5.9%
2020	4,014,769,714	57,515,384	2,068,105	184,621	150,000	500,000	1,233,484	56,281,900	2%	0.0%	5.9%
2021	4,186,929,745	60,221,546	1,233,484	184,621	160,000		888,863	59,332,683	1%	0.0%	2.4%
2022	4,367,120,050	62,803,946	888,863	184,621	165,000		539,242	62,264,704	1%	0.0%	2.4%
2023	4,554,920,695	65,506,801	539,242	184,621	170,000		184,621	65,322,180	0%	0.0%	2.3%
2024	4,750,446,934	68,323,810	184,621	184,621			(0)	68,323,810	0%	0.0%	1.2%

(1) Outstanding Debt at December 31, 2015:

2005 State Infrastructure Loan SR 169 & SR 516 Projects	1,661,589
2014 Councilmanic Bonds	1,195,000
2015 Refunding '05 Bonds	2,350,000
Total Outstanding Debt at December 31, 2015	<u>5,206,589</u>

(2) New Issues

Councilmanic Debt (debt service paid with existing City revenue)

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

2016 - 2021 Voted Bond Issue for Summit Park improvements, Lake Wilderness Park improvements, Community Park acquisition, 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.	22,000,000
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Total New Issues **22,000,000**

(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

	2016	2017	2018	2019	2020	2021
Estimated Beginning Fund Balance	336,369	195,248	158,225	33,622	31,073	4,598
Annual Replacement Contributions	87,015	87,015	87,015	87,015	87,015	87,015
Investment Interest 1%	3,364	1,952	1,582	336	311	46
Sale of Equipment						
Total Available Resources	426,748	284,215	246,822	120,973	118,398	91,659
Purchases Detailed Below	231,500	125,990	213,200	89,900	113,800	79,000
Estimated Ending Fund Balance	195,248	158,225	33,622	31,073	4,598	12,659

Type	Year	Description	Dept Name	Purchase Date	Quantity	Unit Cost	Replacement		Replacement Schedule						Reserve Contribution Annual
							Cost	Year	2016	2017	2018	2019	2020	2021	
10 Years Replacement															
Heavy Equipment		Bucket - Woods 24" Ditching (.5 cy) (Terex Mini Excavator	PW Maint	3/24/2009	10	1,491	2,400	2014	-	-	-	-	-	-	-
Heavy Equipment	2010	Trailer - 2010 Kimbel Utility Tilt Bed	PW Maint	2/10/2010	10	3,249	4,300	2015	-	-	-	-	-	-	-
Heavy Equipment	2006	Trailer - 2006 Iron Eagle	PW Maint	4/12/2006	10	1,955	3,600	2016	3,600	-	-	-	-	-	-
Heavy Equipment		Mower Tractor - John Deere 3520 Loader Tractor (1 cy)	Parks Maint	5/23/2006	10	21,500	39,200	2016	39,200	-	-	-	-	-	-
Heavy Equipment	1990	Trailer - 1990 Beuthling BT3	PW Maint	12/16/2005	10	2,732	4,600	2016	4,600	-	-	-	-	-	-
Heavy Equipment		Skid Steer - replaces 6 pieces of equipment	PW Maint	multiple	10	38,800	38,800	2016	38,800	-	-	-	-	-	-
Heavy Equipment		Bucket - Woods 18" Digging (John Deere Backhoe)	PW Maint	3/20/2007	10	1,170	2,520	2017	-	2,520	-	-	-	-	252
Heavy Equipment		Bucket - Woods 30" Ditching (1 cy) (John Deere Backhoe)	PW Maint	3/20/2007	10	1,360	2,520	2017	-	2,520	-	-	-	-	252
Heavy Equipment	2003	Mower Tactor - 2003 John Deere 5520 Tractor With Chee	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	-	-	1,070
Heavy Equipment	2000	Trailer - 2000 Texas Bragg Water	Roadway	8/17/2000	10	2,875	5,400	2019	-	-	-	5,400	-	-	-
Heavy Equipment	2004	2004 Chevrolet Dump Truck	PW Maint	12/21/2011	10	45,367	68,200	2020	-	-	-	-	68,200	-	6,820
Heavy Equipment	1988	Spreader - 1988 Swensen Sand (Chassis Mount, 5cy)	Snow & Ice	10/1/2009	10	1,095	27,300	2020	-	-	-	-	27,300	-	2,730
Heavy Equipment	2004	2004 Caterpillar 420D Backhoe Loader	PW Maint	5/30/2012	10	52,128	78,900	2022	-	-	-	-	-	-	7,890
Heavy Equipment		Plow - Fink 10' Orange (1993 International Dump Truck)	Snow & Ice	6/30/2012	10	7,059	10,800	2022	-	-	-	-	-	-	1,080
Heavy Equipment		Plow - Meyer 11' Yellow (2004 Chevrolet C7500 Dump Tr	Snow & Ice	8/22/2012	10	17,659	25,800	2022	-	-	-	-	-	-	2,580
Heavy Equipment		Spreader - Meyer 12' Yellow (Dump Body, 4cy)	Snow & Ice	9/26/2012	10	10,936	14,800	2022	-	-	-	-	-	-	1,480
Heavy Equipment		Spreader - chemical (de-icer)	Snow & Ice	11/4/2009	10	2,044	6,200	2019	-	-	-	6,200	-	-	620
Heavy Equipment		Spreader - sand	Snow & Ice	10/31/2009	10	3,325	6,200	2019	-	-	-	6,200	-	-	620
Heavy Equipment		Trailer - Speed Monitor	Traffic Control	5/9/2013	10	10,963	14,800	2023	-	-	-	-	-	-	1,480
Heavy Equipment	2013	2013 Caterpillar 304E Backhoe	PW Maint	4/30/2014	10	50,722	61,500	2024	-	-	-	-	-	-	6,150
Heavy Equipment		Trailer - Big Tex 14TK 20' Equipment	PW Maint	7/31/2014	10	5,809	7,800	2024	-	-	-	-	-	-	780
						349,415	528,240		86,200	5,040	91,900	28,500	95,500	0	33,804
8 Years Replacement															
Vehicle	1999	1999 GMC Van	PW Admin	4/15/1999	8	22,374	27,800	2016	27,800	-	-	-	-	-	-
Vehicle	2007	2007 Ford F450 w/ Hoist	PW Maint	7/31/2006	8	30,751	63,000	2016	63,000	-	-	-	-	-	-
Vehicle	2006	2006 Chev Silverado (3/4 T)	PW Maint	4/25/2006	8	17,003	20,950	2017	-	20,950	-	-	-	-	-
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 Chevrolet Silverado	PW Maint	1/19/2010	8	25,998	51,800	2018	-	-	51,800	-	-	-	6,475
Vehicle	2006	2006 Dodge Caravan	Police	3/31/2011	8	14,823	24,500	2019	-	-	24,500	-	-	-	3,063
Vehicle	2013	2013 Dodge Ram	PW Maint	4/10/2013	8	26,964	34,500	2021	-	-	-	-	34,500	-	4,313
Vehicle	2013	2013 Ford Escape	CD Building	10/1/2013	8	23,440	30,000	2021	-	-	-	-	-	30,000	3,750
Vehicle	2015	2015 GMC Sonoma Pickup	CD Building	12/31/2015	8	27,800	27,800	2023	-	-	-	-	-	-	3,475
Vehicle	2015	2015 Ford F-250	Parks Maint	3/31/2015	8	28,825	30,000	2023	-	-	-	-	-	-	3,750
						301,960	367,450		90,800	79,050	51,800	24,500	0	64,500	24,825
7 Years Replacement															
Other Equipment		Electric Golf Cart	Recreation	9/19/2007	7	4,356	11,600	2016	11,600	-	-	-	-	-	-
Other Equipment		Mower - Groundsmaster	LWGC	6/30/2008	7	31,968	42,900	2016	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	2009	Mower - 2009 Kubota	Parks Maint	6/11/2012	7	7,059	9,500	2017	-	9,500	-	-	-	-	1,357
Other Equipment		Camcorder - In Car Video System	Police	4/29/2010	7	3,820	4,800	2017	-	4,800	-	-	-	-	686
Other Equipment		Confined Space Equipment	SWM	12/28/2010	7	4,132	5,100	2017	-	5,100	-	-	-	-	729
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	-	-	-	6,471
Other Equipment		Roller - 1999 Wacker (1 1/2 Ton)	Roadway	1/13/2011	7	3,258	6,000	2018	-	-	6,000	-	-	-	857
Other Equipment		Locator- Pipe & Metal	SWM	1/20/2012	7	1,086	1,400	2019	-	-	1,400	-	-	-	200
Other Equipment		GPS Traker	Police	6/6/2012	7	7,230	1,400	2019	-	-	1,400	-	-	-	200
Other Equipment		Mower - Toro Workman 3300	LWGC	10/3/2012	7	5,077	6,300	2019	-	-	6,300	-	-	-	900
Other Equipment		Sprayer - Turf	LWGC	10/29/2012	7	6,706	8,300	2019	-	-	8,300	-	-	-	1,186
Other Equipment		Mower - Samauri Flail Head 30"	SWM	5/23/2012	7	7,031	8,800	2019	-	-	8,800	-	-	-	1,257
Other Equipment		Blower - Buffalo Turbine Trailer Mount	Parks Maint	6/6/2012	7	7,230	10,700	2019	-	-	10,700	-	-	-	1,529
Other Equipment		Pressure Washer	PW Maint	3/31/2013	7	1,415	1,800	2020	-	-	-	1,800	-	-	257
Other Equipment		Trailer-Canoe & Kayak	Recreation	6/11/2013	7	1,659	2,100	2020	-	-	-	2,100	-	-	300
Other Equipment		Smokercraft 12ft Aluminum Boat w/ Minn Kota Motor	SWM	4/18/2013	7	1,973	2,500	2020	-	-	-	2,500	-	-	357
Other Equipment		Thumb (Caterpillar 420D Backhoe)	PW Maint	1/2/2013	7	3,824	4,800	2020	-	-	-	4,800	-	-	686
Other Equipment		Mower - Roto Stop Push	Parks Maint	7/10/2013	7	760	900	2020	-	-	-	900	-	-	129
Other Equipment		Backpack Blower	Parks Maint	9/25/2013	7	507	600	2020	-	-	-	600	-	-	86
Other Equipment		Generator	Recreation	9/24/2013	7	542	700	2020	-	-	-	700	-	-	100
Other Equipment		Generator	Recreation	9/24/2013	7	542	700	2020	-	-	-	700	-	-	100
Other Equipment		Paddle Board	Recreation	3/21/2013	7	804	1,000	2020	-	-	-	1,000	-	-	143
Other Equipment		Paddle Board	Recreation	3/21/2013	7	804	1,000	2020	-	-	-	1,000	-	-	143
Other Equipment		Paddle Boat	Recreation	9/4/2013	7	706	900	2020	-	-	-	900	-	-	129
Other Equipment		Backpack Blower	SWM	4/30/2013	7	543	700	2020	-	-	-	700	-	-	100
Other Equipment		Trailer - Boat	SWM	7/24/2013	7	442	600	2020	-	-	-	600	-	-	86
Other Equipment		Utility Vehicle - John Deere Gator	Parks Maint	6/30/2014	7	10,749	13,400	2021	-	-	-	-	13,400	-	1,914
Other Equipment		Bucket - 47" (2013 Caterpillar Excavator)	PW Maint	4/30/2014	7	1,068	1,100	2021	-	-	-	-	1,100	-	157
Other Equipment		Welder - Portable (10HP)	PW Maint	12/31/2015	7	3,100	3,100	2022	-	-	-	-	-	-	443
Other Equipment		Mower - ride on	Parks Maint	12/31/2015	7	9,300	9,300	2022	-	-	-	-	-	-	1,329
Other Equipment		Gator - utility vehicle	Parks Maint	12/31/2015	7	7,700	7,700	2022	-	-	-	-	-	-	1,100
Other Equipment		Mower - walk behind	Parks Maint	12/31/2015	7	4,200	4,200	2022	-	-	-	-	-	-	600
Other Equipment		Mower - John Deere	Parks Maint	3/31/2015	7	9,922	10,000	2022	-	-	-	-	-	-	1,429
Other Equipment		Trailer - Maxy D5 Dump Trailer	PW Maint	3/31/2015	7	5,596	7,000	2022	-	-	-	-	-	-	1,000
Other Equipment		Lawn Mower - John Deere Riding	PW Maint	7/30/2015	7	2,764	3,000	2022	-	-	-	-	-	-	429
						185,311	243,200		54,500	41,900	69,500	36,900	18,300	14,500	26,386
5 Years Replacement															
Other Equipment															

Potential Additional Revenue Sources

	2015 Est. Actual	2016 Budget	Potential Additional Revenue
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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 citizenry 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	3,526,625	3,625,240	1,451,539
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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%	76,447
		<u>219,248</u>

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.

0.002	620,321
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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%	28,053
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Total Potential Additional Revenue		<u><u>2,319,160</u></u>
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Fund Summaries



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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

¹National Council on Governmental Accounting (NCGA) Statement 1, *Governmental Accounting and Financial Reporting Principles*, paragraph 2.

²NCGA 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 type¹. 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 District Fund** – to account for receipt of vehicle license fees used for transportation infrastructure improvements. An agency fund reported in the financial statements and budget as a Special Revenue Fund.

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.

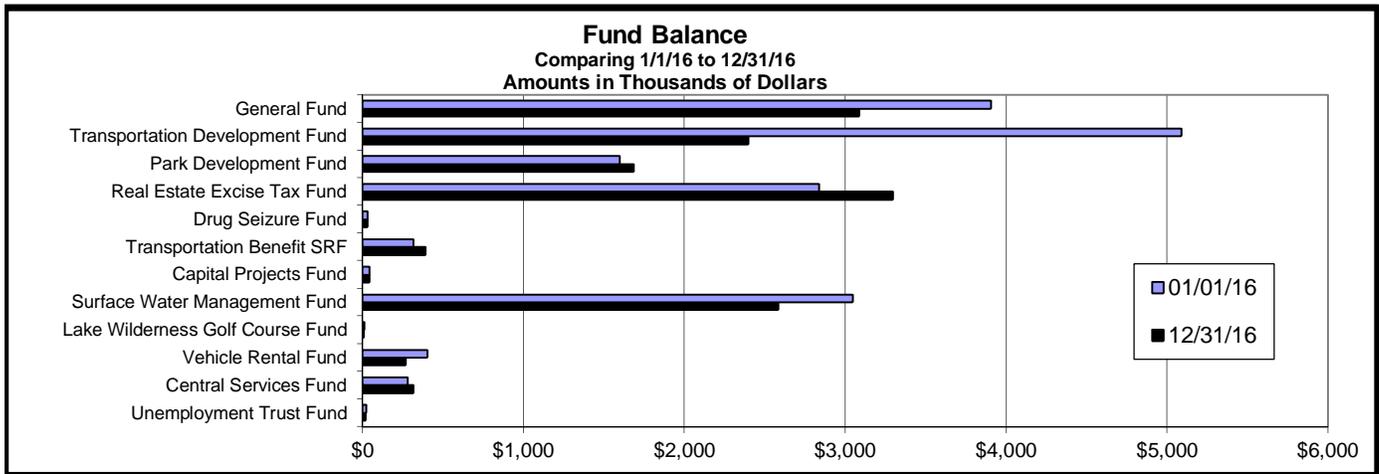
Enterprise Funds

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.

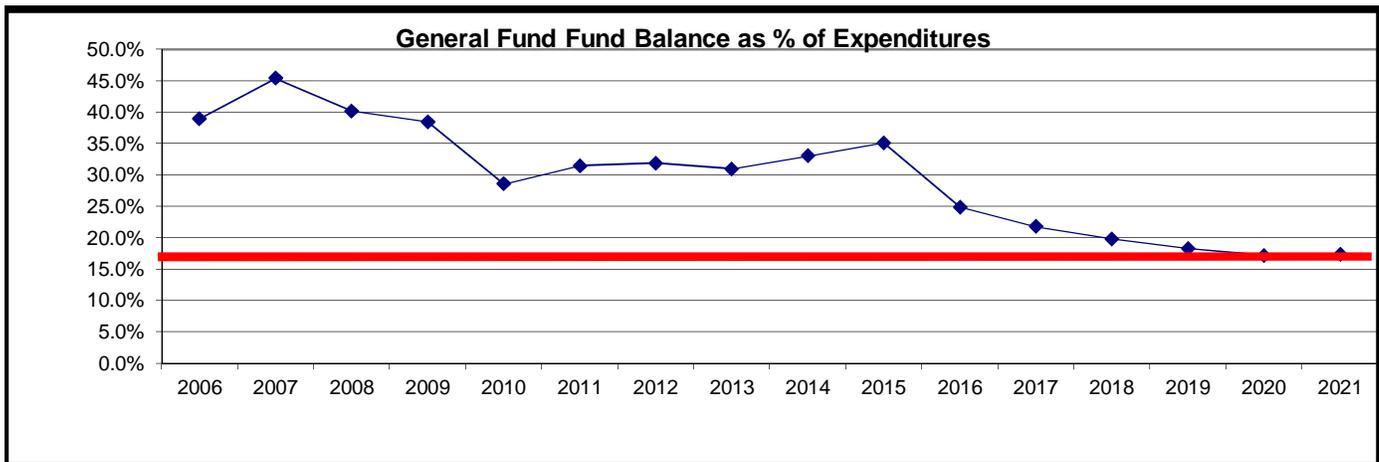
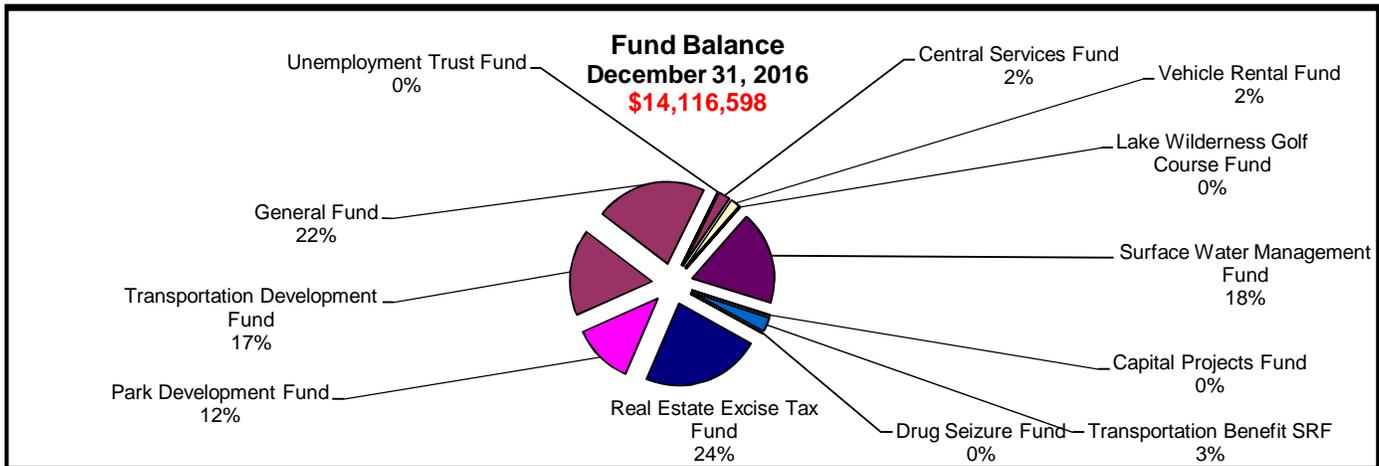
Internal Service Funds

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.

Fund Balance Summary



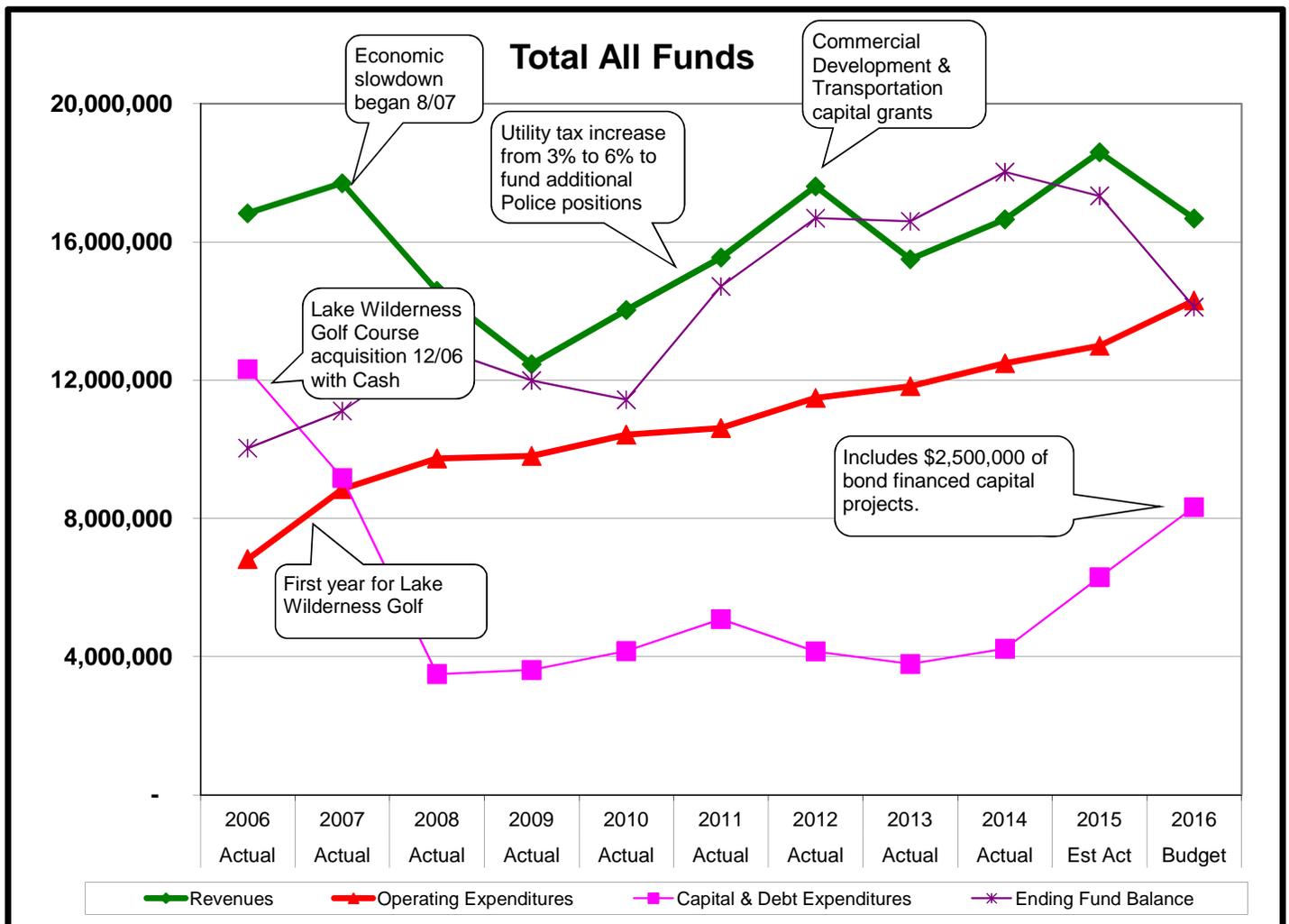
Fund balance increases and decreases reflect planned changes primarily associated with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.



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.

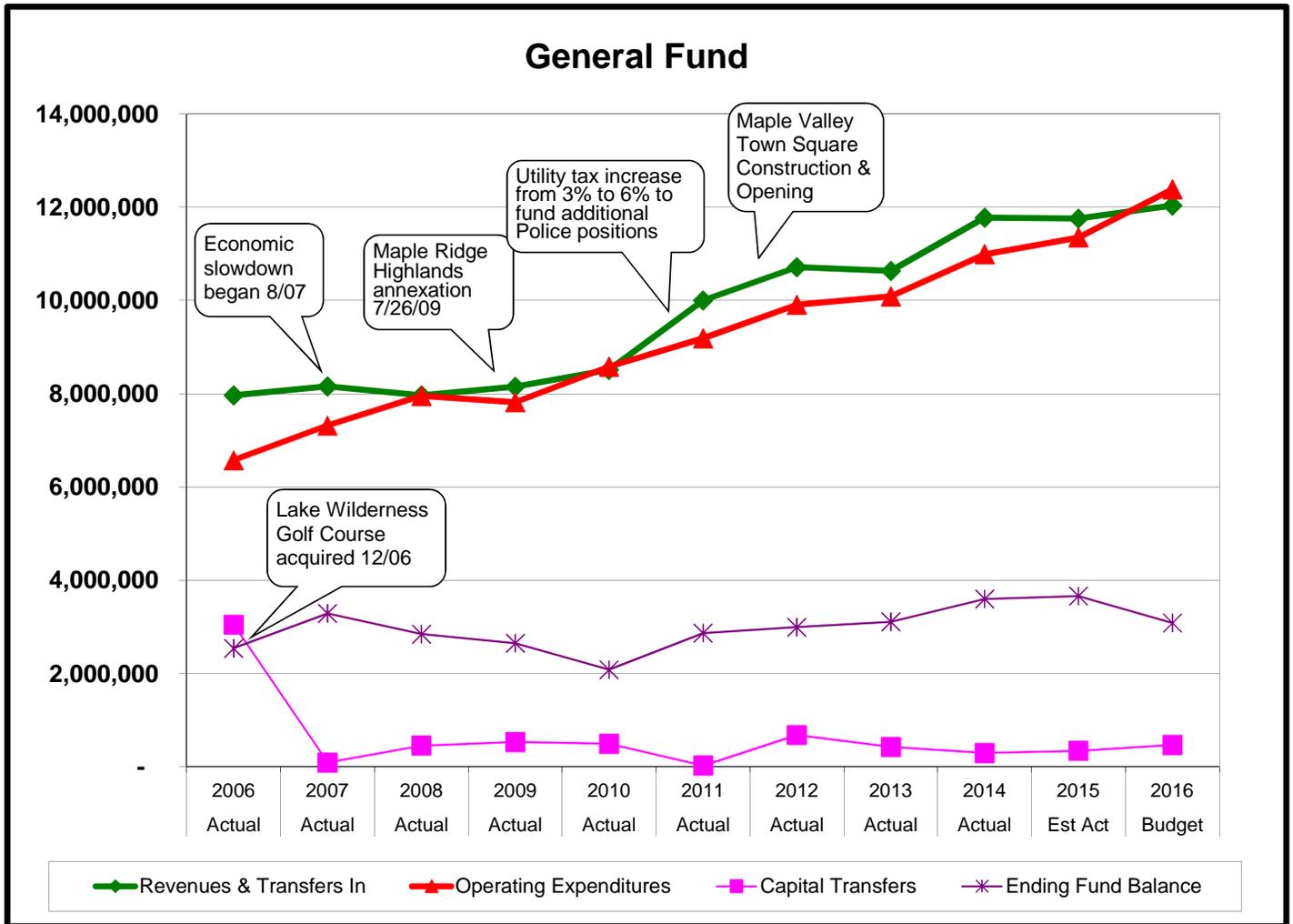
Budget Summary: All Funds

	2013 Actual	2014 Actual	2015		2016 Budget	Increase (Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
Revenues	15,499,490	16,652,233	17,875,710	18,597,019	16,681,258	(1,194,452)	-6.7%
Expenditures							
Operating Expenditures	11,827,325	12,493,095	13,679,794	12,992,617	14,307,018	627,224	4.6%
Capital Expenditures	3,034,340	3,353,807	10,840,500	5,385,500	7,440,000	(3,400,500)	-31.4%
Debt Expenditures	754,449	875,884	912,656	912,656	889,454	(23,202)	-2.5%
Total Expenditures	15,616,115	16,722,786	25,432,950	19,290,773	22,636,472	(2,796,478)	-11.0%
Revenue Over (Under) Expenditures	(116,625)	(70,553)	(7,557,240)	(693,754)	(5,955,214)	1,602,026	-21.2%
Other Sources (Uses)							
Bond & Loan Proceeds	-	1,530,000	3,587,703	2,268	2,540,000	(1,047,703)	
Debt Issuance Costs	-	(26,200)	(85,435)	-	(40,000)	45,435	
Revenue & Other Sources over Expenditures & Other Uses	(116,625)	1,433,247	(4,054,972)	(691,486)	(3,455,214)	599,758	
Beginning Fund Balance	16,711,259	16,590,009	18,023,257	18,023,257	17,571,812	(451,445)	
Ending Fund Balance	16,594,633	18,023,257	13,968,285	17,331,771	14,116,598	148,313	1.1%



Budget Summary: General Fund

	2013 Actual	2014 Actual	2015		2016 Budget	Increase (Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
Revenues	10,551,772	11,710,083	11,565,150	11,684,273	11,964,518	399,368	3.5%
Expenditures	10,035,935	10,893,939	11,776,142	11,351,365	12,383,978	607,836	5.2%
Revenue over Expenditures	515,837	816,145	(210,992)	332,909	(419,460)	(208,468)	
Other Sources (Uses)							
Transfers In (Revenue)	83,461	67,015	77,750	74,181	74,180	(3,570)	-4.6%
Transfers Out (Operating Expenditures)	(54,187)	(97,771)	(21,790)	-	-	21,790	-100.0%
Transfers Out (Capital Expenditures)	(429,206)	(295,570)	(343,618)	(343,618)	(472,013)	(128,395)	37.4%
Revenue & Other Sources over Expenditures & Other Uses	115,905	489,819	(498,650)	63,472	(817,293)	(318,643)	
Beginning Fund Balance	2,994,217	3,110,122	3,599,941	3,599,941	3,903,413	303,472	8.4%
Ending Fund Balance	3,110,122	3,599,941	3,101,291	3,663,413	3,086,120	(15,170)	-0.5%



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 tightening. Current actual fund balance is 35.1% of operating expenditures exceeding the financial policy of "at least 16.7% of operating expenditures."

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
GENERAL FUND							
REVENUE							
Taxes							
Property Taxes - Current	3,312,283	3,425,424	3,526,625	3,526,625	3,625,240	2.8%	2.8%
Sales Tax							
Locally Generated	2,158,334	2,468,629	2,500,000	2,636,128	2,610,000	4.4%	-1.0%
.1% Criminal Justice	518,110	567,579	556,510	610,173	610,170	9.6%	0.0%
Utility Taxes	1,730,053	1,956,726	2,024,050	1,987,991	2,418,220	19.5%	21.6%
Gambling Tax	45,920	51,873	39,780	45,969	40,180	1.0%	-12.6%
Taxes	7,764,700	8,470,230	8,646,965	8,806,885	9,303,810	7.6%	5.6%
Licenses & Permits							
Business Licenses	5,070	7,782	6,570	9,424	6,570	0.0%	-30.3%
Franchise Fees	349,586	401,445	404,040	380,935	390,180	-3.4%	2.4%
Development Permits	271,012	539,745	264,440	177,975	106,850	-59.6%	-40.0%
Licenses & Permits	625,668	948,972	675,050	568,334	503,600	-25.4%	-11.4%
Intergovernmental Revenue							
Fed, State and County Grants	105,647	156,998	103,350	121,800	93,500	-9.5%	-23.2%
State Entitlements							
I 695 Replacement Funding	92,493	96,616	84,180	119,266	122,600	45.6%	2.8%
Criminal Justice Funding	66,651	72,518	66,490	66,490	67,690	1.8%	1.8%
Motor Vehicle Fuel Tax	482,505	493,188	494,260	499,168	499,168	1.0%	0.0%
Liquor Excise Tax and Profits	225,438	257,377	233,110	233,110	239,620	2.8%	2.8%
Intergovernmental Revenue	972,734	1,076,697	981,390	1,039,834	1,022,578	4.2%	-1.7%
Charges for Service							
Development Charges	437,776	354,619	345,780	356,399	267,930	-22.5%	-24.8%
Miscellaneous Charges	338,478	353,236	406,535	381,331	356,400	-12.3%	-6.5%
Charges for Service	776,254	707,855	752,315	737,729	624,330	-17.0%	-15.4%
Fines & Forfeits							
	92,357	87,858	89,800	85,167	86,030	-4.2%	1.0%
Miscellaneous Revenue							
Investment Earnings	30,876	36,322	35,000	50,633	35,000	0.0%	-30.9%
Rents, Leases & Concessions	286,981	371,393	375,670	379,788	381,840	1.6%	0.5%
Other Miscellaneous	2,203	10,756	8,960	15,903	7,330	-18.2%	-53.9%
Miscellaneous Revenue	320,059	418,472	419,630	446,323	424,170	1.1%	-5.0%
Total General Fund Revenue	10,551,772	11,710,083	11,565,150	11,684,273	11,964,518	3.5%	2.4%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
GENERAL FUND, continued							
EXPENDITURES							
General Government							
City Council	112,047	116,820	130,080	107,533	123,650	-4.9%	15.0%
City Manager	419,134	483,233	562,630	463,792	523,200	-7.0%	12.8%
Human Resources	106,853	126,642	141,660	122,093	145,060	2.4%	18.8%
City Clerk	493,101	495,675	570,250	517,106	596,060	4.5%	15.3%
City Attorney	162,560	164,380	180,890	180,110	183,350	1.4%	1.8%
Finance	566,634	575,070	643,980	591,639	674,070	4.7%	13.9%
General Government	1,860,330	1,961,819	2,229,490	1,982,272	2,245,390	0.7%	13.3%
Community Development							
Planning	394,754	491,265	538,670	522,968	552,220	2.5%	5.6%
Building	494,601	528,710	562,710	396,623	439,810	-21.8%	10.9%
Fire Marshal	45,570	40,915	50,000	31,466	50,050	0.1%	59.1%
Community Development	934,926	1,060,890	1,151,380	951,057	1,042,080	-9.5%	9.6%
Human Services							
Human Services	235,630	245,963	235,760	236,288	236,530	0.3%	0.1%
Human Services	235,630	245,963	235,760	236,288	236,530	0.3%	0.1%
Parks & Recreation							
Parks Administration	105,218	292,141	335,490	299,752	367,440	9.5%	22.6%
Parks Maintenance	403,274	361,865	377,170	336,065	364,270	-3.4%	8.4%
Lake Wilderness Lodge	484,801	467,062	486,710	441,768	581,470	19.5%	31.6%
Recreation	585,416	594,501	726,852	802,047	777,370	7.0%	-3.1%
Community Events	184,846	157,160	171,720	202,945	177,568	3.4%	-12.5%
Community Service Agencies	57,086	57,637	62,100	70,076	62,580	0.8%	-10.7%
Parks & Recreation	1,820,641	1,930,366	2,160,042	2,152,653	2,330,698	7.9%	8.3%
Public Safety							
Police	3,626,137	3,779,769	3,880,690	3,829,504	4,240,190	9.3%	10.7%
Jail	186,142	178,776	215,730	175,591	199,000	-7.8%	13.3%
Municipal Court	351,175	296,907	337,060	302,922	345,900	2.6%	14.2%
Emergency Operations Center	20,950	14,241	13,310	24,323	32,700	145.7%	34.4%
Public Safety	4,184,403	4,269,693	4,446,790	4,332,340	4,817,790	8.3%	11.2%
Public Works							
Administration & Support	150,178	467,263	510,840	675,277	590,810	15.7%	-12.5%
Transportation Planning	18,061	48,836	65,270	20,352	49,830	-23.7%	144.8%
Maintenance	392	259,053	265,250	479,875	395,130	49.0%	-17.7%
Street Maintenance	605,080	429,449	489,560	377,513	473,070	-3.4%	25.3%
Waste Reduction and Recycling	137,236	153,591	144,010	91,533	128,470	-10.8%	40.4%
Lake Management District	89,059	67,015	77,750	52,204	74,180	-4.6%	42.1%
Public Works	1,000,006	1,425,207	1,552,680	1,696,754	1,711,490	10.2%	0.9%
Total General Fund Expenditures	10,035,935	10,893,939	11,776,142	11,351,365	12,383,978	5.2%	9.1%
Revenue over (under) Expenditures	515,837	816,145	(210,992)	332,909	(419,460)	98.8%	-226.0%
Other Sources and (Uses)							
Transfer Out to Drug Seizure Fund	(3,000)	-	-	-	-	0.0%	0.0%
Transfer Out to Central Services Fund	(2,000)	-	-	-	-	0.0%	0.0%
Transfer In from SWM Fund	88,461	67,015	77,750	74,181	74,180	-4.6%	0.0%
Transfer Out to LWGC Operating	(54,187)	(97,771)	(21,790)	-	-	-100.0%	0.0%
Transfer Out for Capital Projects Fund	(429,206)	(295,570)	(343,618)	(343,618)	(472,013)	37.4%	37.4%
Other Sources and (Uses)	(399,932)	(326,326)	(287,658)	(269,437)	(397,833)	38.3%	47.7%
Beginning Fund Balance (Jan 1)	2,994,217	3,110,122	3,599,941	3,599,941	3,903,413	8.4%	8.4%
Ending Fund Balance (Dec 31)	3,110,122	3,599,941	3,101,291	3,663,413	3,086,120	-0.5%	-15.8%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

STREET FUND

REVENUE

Miscellaneous Revenue							
Investment Earnings	1,906	51	-	-	-		
Total Operating Revenue	1,906	51	-	-	-		
Revenue over (under) Expenditures	1,906	51	-	-	-		
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(261,621)	(31,127)	-	-	-		
Total Other Sources and (Uses)	(261,621)	(31,127)	-	-	-		
Beginning Fund Balance (Jan 1)	290,791	31,076	0	0	-		
Ending Fund Balance (Dec 31)	31,076	0	0	0	-		

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
TRANSPORTATION DEVELOPMENT FUND							
REVENUE							
Charges for Services							
Traffic Concurrency Fees	-	1,631	-	6,460	-	0.0%	-100.0%
Traffic Concurrency Administrative Fee	-	28,975	-	-	-	0.0%	0.0%
Transportation Impact Fees	668,257	535,869	533,710	533,708	373,600	-30.0%	-30.0%
Charges for Services	668,257	566,475	533,710	540,168	373,600	-30.0%	-30.8%
Miscellaneous Revenue							
Investment Earnings	48,371	40,309	42,880	41,442	41,440	-3.4%	0.0%
Miscellaneous Revenue	48,371	40,309	42,880	41,442	41,440	-3.4%	0.0%
Total Operating Revenue	716,627	606,784	576,590	581,610	415,040	-28.0%	-28.6%
Revenue over (under) Expenditures	716,627	606,784	576,590	581,610	415,040	-28.0%	-28.6%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(1,294,268)	(730,619)	(2,528,274)	(978,997)	(3,106,587)	22.9%	217.3%
Total Other Sources and (Uses)	(1,294,268)	(730,619)	(2,528,274)	(978,997)	(3,106,587)	22.9%	217.3%
Beginning Fund Balance (Jan 1)	6,192,949	5,610,683	5,486,848	5,486,848	5,089,462	-7.2%	-7.2%
Ending Fund Balance (Dec 31)	5,615,308	5,486,848	3,535,164	5,089,462	2,397,915	-32.2%	-52.9%

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
	223,334

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015		
			Budget	Est. Actual		Budget	Actual	
PARK DEVELOPMENT FUND								
REVENUE								
Intergovernmental Revenue								
KC Open Space & Regional Trail Levy	25,935	64,044	45,000	45,000	31,500	-30.0%	-30.0%	
Intergovernmental Revenue	25,935	64,044	45,000	45,000	31,500	-30.0%	-30.0%	
Charges for Services								
Park Impact Fees	195,534	465,426	244,760	244,763	171,330	-30.0%	-30.0%	
Park Fee in Lieu	47,735	-	-	-	-	0.0%	0.0%	
Charges for Services	243,269	465,426	244,760	244,763	171,330	-30.0%	-30.0%	
Miscellaneous Revenue								
Investment Earnings	16,234	13,837	14,560	13,260	13,260	-8.9%	0.0%	
Miscellaneous Revenue	16,234	13,837	14,560	13,260	13,260	-8.9%	0.0%	
Total Operating Revenue	285,437	543,307	304,320	303,023	216,090	-29.0%	-28.7%	
Revenue over (under) Expenditures	285,437	543,307	304,320	303,023	216,090	-29.0%	-28.7%	
Other Sources and (Uses)								
Transfer out to Capital Projects Fund	(80,620)	(558,777)	(775,868)	(775,868)	(129,025)	-83.4%	-83.4%	
Total Other Sources and (Uses)	(80,620)	(558,777)	(775,868)	(775,868)	(129,025)	-83.4%	-83.4%	
Beginning Fund Balance (Jan 1)	1,881,388	2,086,206	2,070,736	2,070,736	1,597,891	-22.8%	-22.8%	
Ending Fund Balance (Dec 31)	2,086,206	2,070,736	1,599,188	1,597,891	1,684,956	5.4%	5.4%	

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
REAL ESTATE EXCISE TAX FUND							
REVENUE							
Taxes							
Real Estate Excise Tax	801,022	1,152,583	1,000,000	1,403,987	1,200,000	20.0%	-14.5%
Taxes	801,022	1,152,583	1,000,000	1,403,987	1,200,000	20.0%	-14.5%
Miscellaneous Revenue							
Investment Earnings	18,141	17,665	18,460	22,926	22,930	24.2%	0.0%
Other Interest	24	41	-	47	50	0.0%	6.4%
Miscellaneous Revenue	18,165	17,707	18,460	22,973	22,980	24.5%	0.0%
Total Operating Revenue	819,187	1,170,289	1,018,460	1,426,960	1,222,980	20.1%	-14.3%
Revenue over (under) Expenditures	819,187	1,170,289	1,018,460	1,426,960	1,222,980	20.1%	-14.3%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(363,785)	(483,869)	(1,757,350)	(1,757,350)	(761,666)	-56.7%	-56.7%
Total Other Sources and (Uses)	(363,785)	(483,869)	(1,757,350)	(1,757,350)	(761,666)	-56.7%	-56.7%
Beginning Fund Balance (Jan 1)	2,024,007	2,479,409	3,165,830	3,165,830	2,835,440	-10.4%	-10.4%
Ending Fund Balance (Dec 31)	2,479,409	3,165,830	2,426,940	2,835,440	3,296,753	35.8%	16.3%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
DRUG SEIZURE FUND							
REVENUE							
Miscellaneous Revenue							
Confiscated & Forfeited Property	4,023	11,919	29,400	29,400	2,000	-93.2%	-93.2%
Investment Earnings	2	34	30	203	200	566.7%	-1.5%
Miscellaneous Revenue	4,025	11,953	29,430	29,603	2,200	-92.5%	-92.6%
Total Operating Revenue	4,025	11,953	29,430	29,603	2,200	-92.5%	-92.6%
EXPENDITURES							
Operating Expenditures	2,920	1,724	14,000	12,047	4,000	-71.4%	-66.8%
Total Drug Seizure Fund Expenditures	2,920	1,724	14,000	12,047	4,000	-71.4%	-66.8%
Revenue over (under) Expenditures	1,105	10,230	15,430	17,556	(1,800)	-111.7%	-110.3%
Other Sources and (Uses)							
Transfer In from General Fund	3,000	-	-	-	-	0.0%	0.0%
Total Other Sources and (Uses)	3,000	-	-	-	-	0.0%	0.0%
Revenue over (under) Expenditures	4,105	10,230	15,430	17,556	(1,800)	-112%	-110.3%
Beginning Fund Balance (Jan 1)	-	4,105	14,335	14,335	31,890	122.5%	122.5%
Ending Fund Balance (Dec 31)	4,105	14,335	29,765	31,890	30,090	1.1%	-5.6%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
BOND PROCEEDS FUND							
REVENUE							
Miscellaneous Revenue							
Investment Earnings	-	6	50	9	-	-100.0%	-100.0%
Total Operating Revenue	-	6	50	9	-	-100.0%	-100.0%
Revenue over (under) Expenditures	-	6	50	9	-	-100.0%	-100.0%
Other Sources and (Uses)							
Councilmanic GO Bond Proceeds	-	1,530,000	3,022,980	2,268	-	-100.0%	-100.0%
Voted GO Bond Proceeds	-	-	3,540,000	-	2,540,000	-28.2%	0.0%
Debt Issuance Costs	-	(26,200)	(85,435)	-	(40,000)	-53.2%	0.0%
Transfer out to Capital Projects Fund	-	(1,503,806)	(3,502,318)	(2,318)	(2,500,000)	-28.6%	107752%
Payment to refunding escrow	-	-	(2,975,277)	-	-	-100.0%	0%
Total Other Sources and (Uses)	-	(6)	(50)	(50)	-	-100.0%	-100.0%
Beginning Fund Balance (Jan 1)	-	-	-	-	-	0.0%	0.0%
Ending Fund Balance (Dec 31)	-	-	-	(41)	-	0.0%	-100.0%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
TRANSPORTATION BENEFIT DISTRICT FUND							
REVENUE							
Taxes							
Excise Taxes - Vehicle License Fees	147,728	345,219	330,000	376,898	-	-100.0%	-100.0%
Taxes	147,728	345,219	330,000	376,898	-	-100.0%	-100.0%
Miscellaneous Revenue							
Investment Earnings	228	1,350	100	100	-	-100.0%	-100.0%
Miscellaneous Revenue	228	1,350	100	100	-	-100.0%	-100.0%
Total Operating Revenue	147,956	346,569	330,100	376,998	-	-100.0%	-100.0%
EXPENDITURES							
Public Works							
Operating Expenditures	-	2,500	9,600	8,044	-	-100.0%	-100.0%
Total TBD Fund Expenditures	-	2,500	9,600	8,044	-	-100.0%	-100.0%
Revenue over (under) Expenditures	147,956	344,069	320,500	368,954	-	-100.0%	-100.0%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	-	(215,994)	(330,000)	(330,000)	-	-100.0%	-100.0%
Transfer Out to Trans. Benefit SRF	-	-	-	(314,985)	-	0.0%	-100.0%
Total Other Sources and (Uses)	-	(215,994)	(330,000)	(644,985)	-	-100.0%	-100.0%
Beginning Fund Balance (Jan 1)	-	147,956	276,031	276,031	-	-100.0%	-100.0%
Ending Fund Balance (Dec 31)	147,956	276,031	266,531	-	-	-100.0%	0.0%

TRANSPORTATION BENEFIT SPECIAL REVENUE FUND

REVENUE							
Taxes							
Excise Taxes - Vehicle License Fees	-	-	-	-	375,000	0.0%	0.0%
Taxes	-	-	-	-	375,000	0.0%	0.0%
Miscellaneous Revenue							
Investment Earnings	-	-	-	-	100	0.0%	0.0%
Miscellaneous Revenue	-	-	-	-	100	0.0%	0.0%
Total Operating Revenue	-	-	-	-	375,100	0.0%	0.0%
EXPENDITURES							
Total TBSRF Fund Expenditures	-	-	-	-	-	0.0%	0.0%
Revenue over (under) Expenditures	-	-	-	-	375,100	0.0%	0.0%
Other Sources and (Uses)							
Transfer In from TBD Fund	-	-	-	314,985	-	0.0%	-100.0%
Transfer Out to Capital Projects Fund	-	-	-	-	(300,000)	0.0%	0.0%
Total Other Sources and (Uses)	-	-	-	314,985	(300,000)	0.0%	-195.2%
Beginning Fund Balance (Jan 1)	-	-	-	-	314,985	0.0%	0.0%
Ending Fund Balance (Dec 31)	-	-	-	314,985	390,085	0.0%	23.8%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
CAPITAL PROJECTS FUND							
REVENUE							
Intergovernmental Revenue							
FEDERAL GRANTS							
Lake Wilderness Trail	500	-	-	-	-	0.0%	0.0%
SR 169 - SE 271st Pl to SE 276th St	408,916	41,864	-	-	-	0.0%	0.0%
STATE GRANTS							
SR 169 - SE 264th to 258th Street	161,903	-	-	-	-	0.0%	0.0%
SR 169 - Witte Road to 228th Street	160,354	-	-	-	-	0.0%	0.0%
Witte Rd - SR169 to SE 240th	-	-	1,750,000	1,750,000	-	-100.0%	-100.0%
Intergovernmental Revenue	731,673	41,864	1,750,000	1,750,000	-	-100.0%	-100.0%
Charges for Services							
Developer Contributions	-	45,212	-	-	-	0.0%	0.0%
Charges for Services	-	45,212	-	-	-	0.0%	0.0%
Total Operating Revenue	731,673	87,076	1,750,000	1,750,000	-	-100.0%	-100.0%
EXPENDITURES							
Transportation Program	2,684,579	1,101,420	5,320,000	3,540,000	3,800,000	-28.6%	7.3%
Parks and Recreation Program	125,587	2,090,445	5,145,500	1,645,500	2,805,000	-45.5%	70.5%
Community Facilities Program	-	-	50,000	50,000	160,000	220.0%	220.0%
Total Capital Expenditures	2,810,166	3,191,864	10,515,500	5,235,500	6,765,000	-35.7%	29.2%
Debt Service Program	754,449	875,884	912,656	912,656	889,454	-2.5%	-2.5%
Total Expenditures	3,564,615	4,067,749	11,428,156	6,148,156	7,654,454	-33.0%	24.5%
Revenue over (under) Expenditures	(2,832,942)	(3,980,672)	(9,678,156)	(4,398,156)	(7,654,454)	-20.9%	74.0%
Other Sources and (Uses)							
General Obligation Bond Proceeds	-	1,503,806	3,502,318	2,318	2,500,000	-28.6%	107752%
Transfer In from General Fund	429,206	295,570	343,618	343,618	472,013	37.4%	37.4%
Transfer In from Street Fund	261,621	31,127	-	-	-	-	-
Transfer In from TIF Fund	1,294,268	730,619	2,528,274	978,997	3,106,587	22.9%	217.3%
Transfer In from PIF Fund	80,620	558,777	775,868	775,868	129,025	-83.4%	-83.4%
Transfer In from REET Fund	363,785	483,869	1,757,350	1,757,350	761,666	-56.7%	-56.7%
Transfer In from SWM Fund	403,443	160,912	463,500	232,777	385,163	-16.9%	65.5%
Transfer In from TBD Fund	-	215,994	330,000	330,000	-	-100.0%	-100.0%
Transfer In from TBSRF Fund	-	-	-	-	300,000	-	-
Total Other Sources and (Uses)	2,832,942	3,980,672	9,700,928	4,420,928	7,654,454	-21.1%	73.1%
Beginning Fund Balance (Jan 1)	19,025	19,025	19,025	19,025	41,797	119.7%	119.7%
Ending Fund Balance (Dec 31)	19,025	19,025	41,797	41,797	41,797	0.0%	0.0%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
SURFACE WATER MANAGEMENT FUND							
REVENUE							
Intergovernmental Revenue							
WA - NPDES	79,367	-	50,000	50,000	50,000	0.0%	0.0%
KC - Lake Stewardship Grant	2,326	-	-	-	-	0.0%	0.0%
KCD - Lake Lucerne Outlet Restoration	69,290	-	-	-	-	0.0%	0.0%
Intergovernmental Revenue	150,983	-	50,000	50,000	50,000	0.0%	0.0%
Charges for Service							
Inspection Fees	6,045	11,830	12,050	2,340	2,340	-80.6%	0.0%
Surface Water Management Fees	1,161,519	1,234,957	1,233,360	1,233,360	1,274,110	3.3%	3.3%
Charges for Service	1,167,564	1,246,787	1,245,410	1,235,700	1,276,450	2.5%	3.3%
Miscellaneous Revenue							
Investment Earnings	20,603	17,570	18,440	20,625	20,630	11.9%	0.0%
Other Miscellaneous	7,611	(4,298)	-	3	-	0.0%	-100.0%
Miscellaneous Revenue	28,214	13,272	18,440	20,628	20,630	11.9%	0.0%
Total Operating Revenue	1,346,761	1,260,059	1,313,850	1,306,328	1,347,080	2.5%	3.1%
EXPENSES							
Public Works							
Operating Expenditures	784,199	539,761	697,280	433,055	584,380	-16.2%	34.9%
NPDES	42,504	84,439	93,130	83,580	114,050	22.5%	36.5%
Total Operating Expenditures	826,703	624,200	790,410	516,636	698,430	-11.6%	35.2%
Capital Expenditures	203,312	161,943	300,000	150,000	650,000	116.7%	333.3%
Total SWM Expenditures	1,030,016	786,143	1,090,410	666,636	1,348,430	23.7%	102.3%
Revenue over (under) Expenditures	316,745	473,916	223,440	639,693	(1,350)	-101%	-100.2%
Other Sources and (Uses)							
Transfer Out to General Fund	(88,461)	(67,015)	(77,750)	(74,181)	(74,180)	-4.6%	0.0%
Transfer Out to Capital Projects Fund	(403,443)	(160,912)	(463,500)	(232,777)	(385,163)	-16.9%	65.5%
Transfer Out to Central Services Fund	(21,290)	-	-	-	-	0.0%	0.0%
Other Sources and (Uses)	(513,193)	(227,927)	(541,250)	(306,958)	(459,343)	-15.1%	49.6%
Beginning Fund Balance (Jan 1)	2,662,527	2,466,079	2,712,069	2,712,069	3,044,803	12.3%	12.3%
Ending Fund Balance (Dec 31)	2,466,079	2,712,069	2,394,259	3,044,803	2,584,110	7.9%	-15.1%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
LAKE WILDERNESS GOLF COURSE FUND							
REVENUE							
Charges for Service							
Course Operations							
Merchandise Sales	47,548	58,537	50,590	69,638	67,470	33.4%	-3.1%
Green Fees	463,332	448,718	545,420	560,574	561,050	2.9%	0.1%
Cart Rentals	126,581	131,125	127,000	181,720	182,830	44.0%	0.6%
Food & Beverage							
Food Sales	87,297	95,928	84,830	110,364	110,360	30.1%	0.0%
Beverage Sales	154,818	152,841	149,370	194,331	194,330	30.1%	0.0%
Facility Rentals	8,085	4,120	3,410	4,436	4,540	33.1%	2.3%
Charges for Service	887,660	891,270	960,620	1,121,064	1,120,580	16.7%	0.0%
Cost of Goods Sold							
Cost of Sales - Merchandise	31,142	41,948	34,900	48,501	45,930	31.6%	-5.3%
Cost of Sales - Food	45,193	53,929	39,100	56,085	55,440	41.8%	-1.1%
Cost of Sales - Beverages	48,261	55,651	44,060	67,568	68,500	55.5%	1.4%
Cost of Goods Sold	124,596	151,529	118,060	172,154	169,870	43.9%	-1.3%
	43%	49%	41%	46%	46%		
Gross Profit	763,064	739,741	842,560	948,910	950,710	12.8%	0.2%
EXPENSES							
Parks & Recreation							
Administration	227,062	140,316	93,670	114,703	114,470	22.2%	-0.2%
City Paid Expenses	-	144,186	143,510	162,992	143,510	0.0%	-12.0%
Course Operations	438,197	428,560	473,930	502,357	505,650	6.7%	0.7%
Food & Beverage	132,512	124,508	128,310	157,706	166,630	29.9%	5.7%
Total Operating Expenditures	797,770	837,571	839,420	937,758	930,260	10.8%	-0.8%
Net Ordinary Income	(34,706)	(97,830)	3,140	11,153	20,450	551.3%	83.4%
Other Sources and (Uses)							
Miscellaneous Revenue							
Investment Earnings	(42)	(24)	40	(165)	20	-50.0%	-112.1%
Other Miscellaneous	1,423	83	30	(289)	50	66.7%	-117.3%
Miscellaneous Revenue	1,381	59	70	(454)	70	0.0%	-115.4%
Net Income							
Course Operations	55,281	167,902	214,215	260,847	259,805	21.3%	-0.4%
Food & Beverage	(88,606)	18,829	26,175	27,547	18,695	-28.6%	-32.1%
Administration	-	(140,316)	(93,670)	(114,703)	(114,470)	22.2%	-0.2%
City Paid Expenses	-	(144,186)	(143,510)	(162,992)	(143,510)	0.0%	-12.0%
Total Net Income (Loss)	(33,325)	(97,771)	3,210	10,699	20,520	539.3%	91.8%
Capital Expenditures & Transfers							
Capital Expenditures	(20,862)	-	(25,000)	-	(25,000)	0.0%	
Transfer In from Gen'l Fnd - Operating	54,187	97,771	21,790	-	-	-100.0%	0.0%
Capital Expenditures & Transfers	33,325	97,771	(3,210)	-	(25,000)	678.8%	0.0%
Beginning Fund Balance (Jan 1)	(0)	(0)	(0)	(0)	10,699	#####	#####
Ending Fund Balance (Dec 31)	(0)	(0)	(0)	10,699	6,219	#####	-41.9%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
VEHICLE RENTAL FUND							
REVENUE							
Charges for Services							
Charges for Services	128,137	192,133	194,050	170,955	132,480	-31.7%	-22.5%
Charges for Services	128,137	192,133	194,050	170,955	132,480	-31.7%	-22.5%
Miscellaneous Revenue							
Investment Earnings	2,025	1,780	1,840	2,606	2,610	41.8%	0.1%
Other Miscellaneous	-	20,432	22,580	10,851	10,850	-51.9%	0.0%
Miscellaneous Revenue	2,025	22,212	24,420	13,458	13,460	-44.9%	0.0%
Total Operating Revenue	130,163	214,344	218,470	184,413	145,940	-33.2%	-20.9%
EXPENDITURES							
General Government							
Vehicle Services	57,348	61,591	74,730	47,233	48,100	-35.6%	1.8%
Vehicle Replacement	68,640	66,212	110,000	67,655	231,500	110.5%	242.2%
General Government	125,988	127,803	184,730	114,888	279,600	51.4%	143.4%
Total Operating Expenditures	125,988	127,803	184,730	114,888	279,600	51.4%	143.4%
Revenue over (under) Expenditures	4,175	86,541	33,740	69,525	(133,660)	-496.1%	-292.2%
Beginning Fund Balance (Jan 1)	240,800	244,974	331,516	331,516	401,041	21.0%	21.0%
Ending Fund Balance (Dec 31)	244,974	331,516	365,256	401,041	267,381	-26.8%	-33.3%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
CENTRAL SERVICES FUND							
REVENUE							
Charges for Services							
Charges for Services	965,421	1,143,039	1,253,110	1,148,864	1,262,840	0.8%	9.9%
Charges for Services	965,421	1,143,039	1,253,110	1,148,864	1,262,840	0.8%	9.9%
Miscellaneous Revenue							
Investment Earnings	2,569	2,164	2,260	2,663	2,660	17.7%	-0.1%
Miscellaneous Revenue	2,569	2,164	2,260	2,663	2,660	17.7%	-0.1%
Total Operating Revenue	967,990	1,145,203	1,255,370	1,151,527	1,265,500	0.8%	9.9%
EXPENDITURES							
General Government							
Central Services	872,292	964,603	1,123,730	1,029,505	1,162,450	3.4%	12.9%
Equipment Replacement	120,685	196,022	256,862	163,769	66,750	-74.0%	-59.2%
General Government	992,977	1,160,625	1,380,592	1,193,274	1,229,200	-11.0%	3.0%
Total Operating Expenditures	992,977	1,160,625	1,380,592	1,193,274	1,229,200	-11.0%	3.0%
Revenue over (under) Expenditures	(24,987)	(15,422)	(125,222)	(41,747)	36,300	-129%	-187.0%
Other Sources and (Uses)							
Transfer In from Surface Water Manage	21,290	-	-	-	-	0.0%	0.0%
Transfer In from General Fund	2,000	-	-	-	-	0.0%	0.0%
Other Sources and (Uses)	23,290	-	-	-	-	0.0%	0.0%
Beginning Fund Balance (Jan 1)	336,741	335,045	319,623	319,623	277,876	-13.1%	-13.1%
Ending Fund Balance (Dec 31)	335,045	319,623	194,401	277,876	314,176	61.6%	13.1%

Combined Revenue and Expenditure Summary by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
UNEMPLOYMENT TRUST FUND							
REVENUE							
Miscellaneous Revenue							
Investment Earnings	509	351	390	1,483	1,480	279.5%	-0.2%
Miscellaneous Revenue	<u>509</u>	<u>351</u>	<u>390</u>	<u>1,483</u>	<u>1,480</u>	<u>279.5%</u>	<u>-0.2%</u>
Total Operating Revenue	509	351	390	1,483	1,480	279.5%	-0.2%
EXPENDITURES							
General Government							
Unemployment Claims	13,994	28,377	14,000	6,272	7,000	-50.0%	11.6%
General Government	<u>13,994</u>	<u>28,377</u>	<u>14,000</u>	<u>6,272</u>	<u>7,000</u>	<u>-50.0%</u>	<u>11.6%</u>
Total Operating Expenditures	13,994	28,377	14,000	6,272	7,000	-50.0%	11.6%
Revenue over (under) Expenditures	(13,485)	(28,026)	(13,610)	(4,788)	(5,520)	-59.4%	15.3%
Beginning Fund Balance (Jan 1)	68,813	55,328	27,303	27,303	22,515	-17.5%	-17.5%
Ending Fund Balance (Dec 31)	55,328	27,303	13,693	22,515	16,995	24.1%	-24.5%



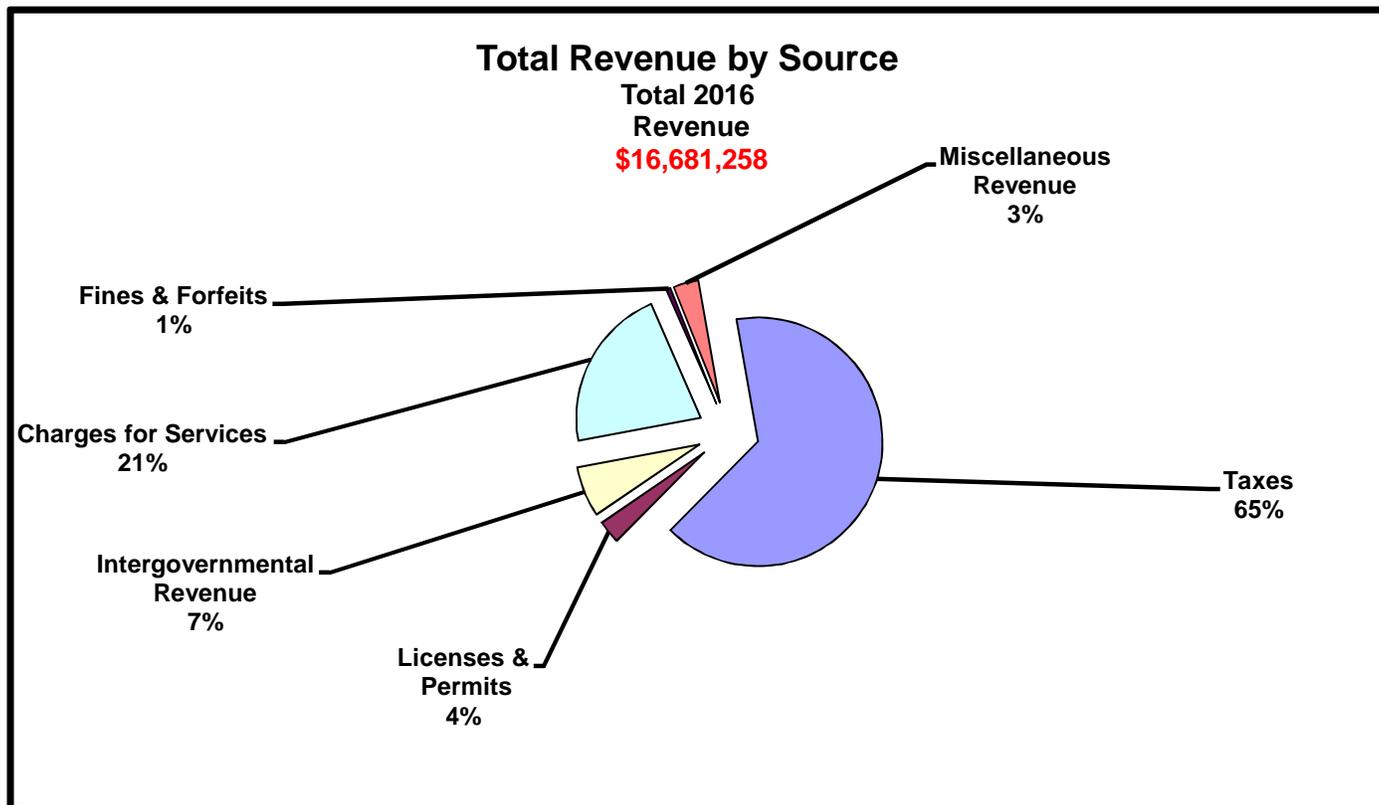
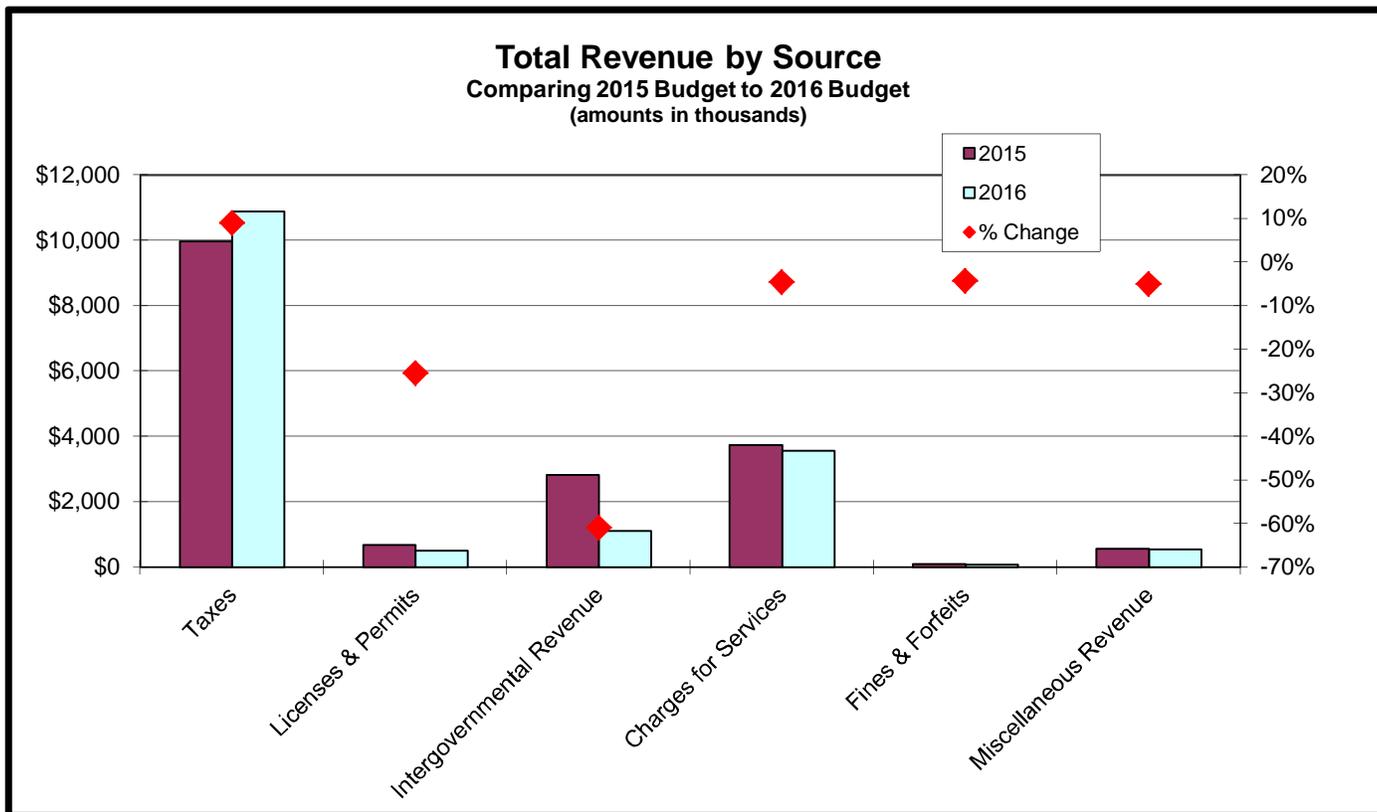
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REVENUE BUDGET



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Revenue Summary by Source



Total Revenue by Source

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
TAXES							
Regular Property Taxes	3,312,283	3,425,424	3,526,625	3,526,625	3,625,240	2.8%	2.8%
Sales Tax							
Locally Generated	2,158,334	2,468,629	2,500,000	2,636,128	2,610,000	4.4%	-1.0%
.1% Criminal Justice	518,110	567,579	556,510	610,173	610,170	9.6%	0.0%
Utility Tax	1,730,053	1,956,726	2,024,050	1,987,991	2,418,220	19.5%	21.6%
Real Estate Excise Tax	801,022	1,152,583	1,000,000	1,403,987	1,200,000	20.0%	-14.5%
Excise Tax - Vehicle License Fees	147,728	345,219	330,000	376,898	375,000	13.6%	-0.5%
Gambling Tax	45,920	51,873	39,780	45,969	40,180	1.0%	-12.6%
Total Taxes	8,713,450	9,968,032	9,976,965	10,587,771	10,878,810	9.0%	2.7%
% Change from Prior Year Actual	2%	14%	0%	6%	9%		
LICENSES & PERMITS							
Business Licenses	5,070	7,782	6,570	9,424	6,570	0.0%	-30.3%
Franchise Fees	349,586	401,445	404,040	380,935	390,180	-3.4%	2.4%
Development Permits	271,012	539,745	264,440	177,975	106,850	-59.6%	-40.0%
Total Licenses & Permits	625,668	948,972	675,050	568,334	503,600	-25.4%	-11.4%
% Change from Prior Year Actual	-27%	52%	-29%	-40%	-25%		
INTERGOVERNMENTAL REVENUE							
Federal, State & County Grants	988,303	198,863	1,903,350	1,921,800	143,500	-92.5%	-92.5%
State Shared							
I 695 Replacement Funds	92,493	96,616	84,180	119,266	122,600	45.6%	2.8%
Motor Vehicle Fuel Tax	482,505	493,188	494,260	499,168	499,168	1.0%	0.0%
Criminal Justice Funding	66,651	72,518	66,490	66,490	67,690	1.8%	1.8%
Liquor Excise & Profits	225,438	257,377	233,110	233,110	239,620	2.8%	2.8%
KC Open Space & Regional Trails Levy	25,935	64,044	45,000	45,000	31,500	-30.0%	-30.0%
Total Intergovernmental Revenue	1,881,324	1,182,605	2,826,390	2,884,834	1,104,078	-60.9%	-61.7%
% Change from Prior Year Actual	-39%	-37%	139%	144%	-61%		
CHARGES FOR SERVICES							
Development Charges	443,821	413,292	357,830	365,199	270,270	-24.5%	-26.0%
Transportation Impact Fee	668,257	535,869	533,710	533,708	373,600	-30.0%	-30.0%
Traffic Concurrence Admin Fee	-	28,975	-	-	-	0.0%	
Park Impact Fee	195,534	465,426	244,760	244,763	171,330	-30.0%	-30.0%
Park Fee in Lieu	47,735	-	-	-	-	0.0%	0.0%
Surface Water Mgt Fees	1,161,519	1,234,957	1,233,360	1,233,360	1,274,110	3.3%	3.3%
Golf Course Charges	887,660	891,270	960,620	1,121,064	1,120,580	16.7%	0.0%
Miscellaneous Charges	338,478	353,236	406,535	381,331	356,400	-12.3%	-6.5%
Total Charges for Services	3,743,004	3,923,024	3,736,815	3,879,424	3,566,290	-4.6%	-8.1%
% Change from Prior Year Actual	-17%	5%	-5%	-1%	-5%		
FINES & FORFIETS							
	92,357	87,858	89,800	85,167	86,030	-4.2%	1.0%
% Change from Prior Year Actual	-40%	-5%	2%	-3%	-4%		
MISCELLANEOUS REVENUE							
Investment Earnings	141,422	131,416	134,050	155,786	140,330	4.7%	-9.9%
Rents, Leases, & Concessions	286,981	371,393	375,670	379,788	381,840	1.6%	0.5%
Other Miscellaneous	15,284	38,933	60,970	55,915	20,280	-66.7%	-63.7%
Total Miscellaneous Revenue	443,686	541,742	570,690	591,489	542,450	-4.9%	-8.3%
% Change from Prior Year Actual	-2%	22%	5%	9%	-5%		
TOTAL REVENUE							
	15,499,490	16,652,233	17,875,710	18,597,019	16,681,258	-6.7%	-10.3%
% Change from Prior Year Actual	-12%	7%	7%	12%	-7%		

Total Revenue by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
GENERAL FUND							
Taxes	7,764,700	8,470,230	8,646,965	8,806,885	9,303,810	7.6%	5.6%
Licenses & Permits	625,668	948,972	675,050	568,334	503,600	-25.4%	-11.4%
Intergovernmental Revenue	972,734	1,076,697	981,390	1,039,834	1,022,578	4.2%	-1.7%
Charges for Service	776,254	707,855	752,315	737,729	624,330	-17.0%	-15.4%
Fines & Forfeits	92,357	87,858	89,800	85,167	86,030	-4.2%	1.0%
Miscellaneous Revenue	320,059	418,472	419,630	446,323	424,170	1.1%	-5.0%
Total General Fund	10,551,772	11,710,083	11,565,150	11,684,273	11,964,518	3.5%	2.4%
% Change from Prior Year Actual	-1%	11%	-1%	0%	3%		
TRANSPORTATION FUNDS							
Charges for Services	668,257	566,475	533,710	540,168	373,600	-30.0%	-30.8%
Miscellaneous Revenue	50,276	40,360	42,880	41,442	41,440	-3.4%	0.0%
Total Street Funds	718,533	606,835	576,590	581,610	415,040	-28.0%	-28.6%
% Change from Prior Year Actual	-39%	-16%	-5%	-4%	-28%		
PARK DEVELOPMENT FUND							
Intergovernmental Revenue	25,935	64,044	45,000	45,000	31,500	-30.0%	-30.0%
Charges for Services	243,269	465,426	244,760	244,763	171,330	-30.0%	-30.0%
Miscellaneous Revenue	16,234	13,837	14,560	13,260	13,260	-8.9%	0.0%
Total Park Impact Fee Fund	285,437	543,307	304,320	303,023	216,090	-29.0%	-28.7%
% Change from Prior Year Actual	-50%	90%	-44%	-44%	-29%		
REAL ESTATE EXCISE TAX FUND							
Taxes	801,022	1,152,583	1,000,000	1,403,987	1,200,000	20.0%	-14.5%
Miscellaneous Revenue	18,165	17,707	18,460	22,973	22,980	24.5%	0.0%
Total Real Estate Excise Tax Fund	819,187	1,170,289	1,018,460	1,426,960	1,222,980	20.1%	-14.3%
% Change from Prior Year Actual	-23%	43%	-13%	22%	20%		
DRUG SEIZURE FUND							
Seizures & Forfeitures	4,023	11,919	29,400	29,400	2,000	-93.2%	-93.2%
Miscellaneous Revenue	2	34	30	203	200	566.7%	-1.5%
Total Drug Seizure Fund	4,025	11,953	29,430	29,603	2,200	-92.5%	-92.6%
% Change from Prior Year Actual	0%	197%	146%	148%	-93%		
BOND PROCEEDS FUND							
Miscellaneous Revenue	-	6	50	9	-	-100.0%	-100.0%
Other Sources (Uses)							
Councilmanic GO Bond Proceeds	-	1,530,000	3,022,980	2,268	-	-100.0%	-100.0%
Voted GO Bond Proceeds	-	-	3,540,000	-	2,540,000	-28.2%	0.0%
Total Bond Proceeds Fund	-	1,530,006	6,563,030	2,277	2,540,000	-61.3%	#####
% Change from Prior Year Actual	0%	0%	329%	-100%	-61%		
TRANSPORTATION BENEFIT DISTRICT FUND							
Taxes	147,728	345,219	330,000	376,898	-	-100.0%	-100.0%
Miscellaneous Revenue	228	1,350	100	100	-	-100.0%	-100.0%
Total Transportation Benefit District F	147,956	346,569	330,100	376,998	-	-100.0%	-100.0%
% Change from Prior Year Actual	0.0%	134%	-5%	9%	-100%		
TRANS. BENEFIT SPEC. REV. FUND							
Taxes	-	-	-	-	375,000	0.0%	0.0%
Miscellaneous Revenue	-	-	-	-	100	0.0%	0.0%
Total Transportation Benefit SRF	-	-	-	-	375,100	0.0%	0.0%
% Change from Prior Year Actual	0.0%						

Total Revenue by Fund

	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015 Budget Actual	
			Budget	Est. Actual			
CAPITAL PROJECTS FUND							
Intergovernmental Revenue	731,673	41,864	1,750,000	1,750,000	-	-100.0%	-100.0%
Charges for Services	-	45,212	-	-	-	0.0%	0.0%
Total Bond, Grant, & Dev Cont Fd	731,673	87,076	1,750,000	1,750,000	-	-100.0%	-100.0%
% Change from Prior Year Actual	-62%	-88%	1910%	1910%	-100%		
SURFACE WATER MANAGEMENT FUND							
Intergovernmental Revenue	150,983	-	50,000	50,000	50,000	0.0%	0.0%
Charges for Service	1,167,564	1,246,787	1,245,410	1,235,700	1,276,450	2.5%	3.3%
Miscellaneous Revenue	28,214	13,272	18,440	20,628	20,630	11.9%	0.0%
Total Surface Water Mgt Fund	1,346,761	1,260,059	1,313,850	1,306,328	1,347,080	2.5%	3.1%
% Change from Prior Year Actual	3%	-6%	4%	4%	3%		
LAKE WILDERNESS GOLF COURSE							
Charges for Service	887,660	891,270	960,620	1,121,064	1,120,580	16.7%	0.0%
Miscellaneous Revenue	1,381	59	70	(454)	70	0.0%	-115.4%
Total LW Golf Course Fund	889,041	891,329	960,690	1,120,610	1,120,650	16.7%	0.0%
% Change from Prior Year Actual	-4%	0%	8%	26%	17%		
INTERNAL SERVICE FUNDS (External Revenue Only)							
Miscellaneous Revenue	5,104	24,727	27,070	17,604	17,600	-35.0%	0.0%
Total Internal Service Funds	5,104	24,727	27,070	17,604	17,600	-35.0%	0.0%
% Change from Prior Year Actual	-21%	385%	9%	-29%	-35%		
TOTAL REVENUE							
	15,499,490	18,182,233	24,438,690	18,599,287	19,221,258	-21.3%	3.3%
% Change from Prior Year Actual	-12%	17%	34%	2%	-21%		

Revenue Narrative Descriptions



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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

	2012	2013	2014	2015	2016
Levy Rate (per \$1,000 of AV)	\$ 1.55	\$ 1.47	\$ 1.25	\$ 1.18	\$ 1.15
Property Tax Levy	3,200,310	3,312,283	3,425,424	3,526,625	3,625,240
Total	3,200,310	3,312,283	3,425,424	3,526,625	3,625,240
% Change from the prior year	1.9%	3.5%	3.4%	3.0%	2.8%

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

Revenue Narrative Descriptions

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 2012 increase is associated with the completion and the opening of Maple Valley Town Square and the beginning of construction of Four Corner's Square. Both are shopping centers. Some of the stores provide products not previously sold in Maple Valley, thus reducing the City leakage. Others provide the same products as provided elsewhere in town and thus reduce sales tax revenue from other businesses. The increase for 2013 is attributable to a full year of sales tax from Fred Meyer and other surrounding new businesses. Sales tax for 2015 is expected to decrease based on a loss of construction sales tax due to a slow-down in development activities.

Historical and Projected Collections

	2012	2013	2014	2015	2016
Locally Generated	2,054,789	2,158,334	2,468,629	2,636,128	2,610,000
Criminal Justice Distribution	474,087	518,110	567,579	610,173	610,170
Total	2,528,876	2,676,444	3,036,207	3,246,300	3,220,170
% Change from the prior year	20.4%	5.8%	13.4%	6.9%	-0.8%

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%;

Revenue Narrative Descriptions

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 increase to 6.0% is proposed for 2016. The 3% increase for 2016 is intended to pay for Public Safety related enhancement requests including hiring an additional Sergeant position to assist with supervision of police personnel and improve service delivery to Maple Valley residents and businesses. The increased revenue will also be used to pay for additional overtime to address minimum staffing coverage gaps when officers are on leave, attending training, out sick, etc.

Historical and Projected Collections

	2012	2013	2014	2015	2016
Utility Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%
Electric	675,489	708,690	714,003	714,200	752,550
Natural Gas	432,940	422,227	430,628	441,393	449,340
Cable TV	-	-	353,582	362,422	737,890
Telephone	590,437	599,135	458,513	469,976	478,440
Total	1,698,866	1,730,053	1,956,726	1,987,991	2,418,220
% Change from the prior year	4.1%	1.8%	13.1%	1.6%	21.6%

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% is proposed for 2016.

Authority and Rate

City MVMC 3.15
 State RCW 82.16
 Rate 6.00% on electricity, natural gas & telephone, 3.00% on cable TV in 2015 and 6.00% in 2016

Revenue Narrative Descriptions

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 1.78 percent (State = 1.28, City = 0.5).

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

	2012	2013	2014	2015	2016
REET -- First 0.25 percent	521,982	399,007	559,569	705,693	600,000
REET -- Second 0.25 percent	521,982	399,007	559,569	698,293	600,000
REET -- State	-	3,008	33,445	-	-
Total	1,043,963	801,022	1,152,583	1,403,987	1,200,000
% Change from the prior year	89.2%	-23.3%	43.9%	21.8%	-14.5%

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%

Revenue Narrative Descriptions

TAXES, continued

Excise Tax - Vehicle License Fees

Definition

Legislation creating a Transportation Benefit District (TBD) in Maple Valley was passed on December 10, 2012 with Ordinance No. O-12-516. The boundary of the TBD is co-extensive with City boundaries. Beginning July 2013 the Washington State Department of Licensing began collecting and remitting to the City a \$20 excise tax for all vehicles located within the City.

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

Historical and Projected Collections

	2012	2013	2014	2015	2016
Excise taxes - vehicle license fees	-	147,728	345,219	376,898	375,000
Total	-	147,728	345,219	376,898	375,000
% Change from the prior year	0.0%	0.0%	133.7%	9.2%	-0.5%

Application The TBD 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 Commission, 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

	2012	2013	2014	2015	2016
Gambling Taxes	38,828	45,920	51,873	45,969	40,180
% Change from the prior year	3.5%	18.3%	13.0%	-11.4%	-12.6%

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%

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

	2012	2013	2014	2015	2016
Business Licenses	-	3,340	6,457	7,854	5,000
Special Licenses	960	860	860	960	960
Transient Sales Licenses	640	870	465	610	610
Total	1,600	5,070	7,782	9,424	6,570
% Change from the prior year	66.7%	216.9%	53.5%	21.1%	-30.3%

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

Revenue Narrative Descriptions

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

	2012	2013	2014	2015	2016
General Government					
Cable TV	308,231	327,210	344,061	330,935	340,180
Public Works					
Waste Reduction and Recycling Division					
Solid Waste	21,906	22,376	57,384	50,000	50,000
Total	330,137	349,586	401,445	380,935	390,180
% Change from the prior year	8.6%	5.9%	14.8%	-5.1%	2.4%

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 activity.

Authority and Rate

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

Revenue Narrative Descriptions

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

	2012	2013	2014	2015	2016
Community Development					
Building Division					
Building Permits	434,181	213,912	439,069	107,981	70,480
Plumbing Permits	40,790	20,985	39,614	19,427	8,180
Fill and Grade Permits	3,553	2,979	2,764	40	40
Mechanical Permits	48,432	29,916	54,288	47,360	24,950
Miscellaneous Permits & Fees	-	-	1,875	1,073	1,070
Public Works					
Right of Way Permit	3,290	3,220	2,135	2,093	2,130
Total	530,245	271,012	539,745	177,975	106,850
% Change from the prior year	11.1%	-48.9%	99.2%	-67.0%	-40.0%

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 not all requests are funded. The City only budgets those grants for which they have received official notification of award.

Historical and Projected Collections

	2012	2013	2014	2015	2016
General Government					
King County EMS-RAMPART Grant	-	2,000	-	-	-
Parks & Recreation					
4 Culture Grant	-	3,000	-	-	-
Public Safety					
State Emergency Management Grant	22,609	-	-	-	-
King County EMS Grant	2,500	-	-	-	-
KC Grant-Distracted Driving Emphasis	-	-	6,009	-	1,000
Emergency Management Program	-	12,841	(360)	16,260	-
WA Traffic Safety - Safety	15,868	5,968	-	12,850	-
WA Traffic Safety - Overtime	2,610	2,889	5,437	-	-
WA Traffic Safety - Other	-	1,806	1,486	-	-
JAG Grant	-	-	55,774	-	-
Bureau of Justice Grant	-	-	-	6,190	6,000
Public Works					
Fed - Lake Wilderness Trail	15,029	500	-	-	-
Fed - SR 169 - SE 271st Pl to SE 276th St	-	408,916	41,864	-	-
WA - SR 169 - Witte Road to 228th Ave S	559,092	160,354	-	-	-
WA - SR 169 - 264th to 258th Street	1,348,280	161,903	-	-	-
WA - Witte Rd - SR169 to SE 240th	-	-	-	1,750,000	-
WA - Department of Ecology	-	36,775	43,946	45,980	45,980
WA - Surface Water Management NPDES	101,775	79,367	-	50,000	50,000
KC - Waste Reduction & Recycling	71,612	30,187	27,136	28,880	28,880
KC - Environmental Health Services	-	10,182	10,413	11,640	11,640
KC - Lake Management Grant	-	-	7,158	-	-
KC - Lake Stewardship Grant	-	2,326	-	-	-
KCD - Lake Lucerne Outlet Restoration	-	69,290	-	-	-
Total	2,139,375	988,303	198,863	1,921,800	143,500
% Change from the prior year	236.2%	-53.8%	-79.9%	866.4%	-92.5%

Application Funds are restricted for the purposes identified

Assumptions Forecast based on approved grant applications.

Authority and Rates: N/A

Revenue Narrative Descriptions

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

	2012	2013	2014	2015	2016
General Government					
Local Government Assistance	66,002	92,493	96,616	119,266	122,600
Liquor Excise Tax	84,455	15,636	44,928	19,960	20,520
Liquor Profits	228,728	209,803	212,449	213,150	219,100
Parks & Recreation					
KC Open Space & Regional Trails Levy	43,618	25,935	64,044	45,000	31,500
Public Safety					
CJ - Population	5,168	5,613	6,168	5,900	6,010
CJ - Contract Law Enforcement	33,946	35,904	39,264	36,000	36,650
CJ - Special Programs	19,429	20,893	22,780	20,060	20,420
DUI / Other Criminal Justice	4,286	4,241	4,305	4,530	4,610
Public Works					
Motor Vehicle Fuel Tax	468,545	482,505	493,188	499,168	499,168
Total	954,176	893,022	983,743	963,034	960,578
% Change from the prior year	5.4%	-6.4%	10.2%	-2.1%	-0.3%

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

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

	2012	2013	2014	2015	2016
Community Development					
Planning Division					
Counter Service Fees	1,275	1,500	1,300	1,467	1,490
Boundary Line Adjustment Fee	9,150	975	950	133	140
Preliminary Plat Review Fees	3,925	15,200	9,850	2,100	2,140
Final Plat Review Fees	-	13,300	11,625	1,133	1,150
Design Review Fees	29,700	26,691	28,539	66,953	68,160
Conditional Use Permits	-	2,850	5,750	1,900	1,930
Noise Variance Fee	-	-	-	533	540
SEPA Review Fees	1,250	4,025	2,275	-	-
Fire Impact Administration Fee	2,600	4,810	11,440	1,993	2,030
School Impact Administration Fees	10,660	4,615	7,800	1,387	3,250
Building Division					
Counter Service Fees	14,350	9,510	5,850	5,300	6,160
Title Elimination Fees	25	25	25	-	-
Plan Check Fees	139,359	140,830	95,880	48,100	23,330
WSEC - Energy Code Fee	11,159	6,422	10,250	2,000	2,040
Cov./Blk. Diam. ILA Inspection Fees	-	-	-	20,125	20,490
Fire Marshal					
Land Use Review Fee	250	1,245	925	833	850
Plan Review Fee	20,500	10,650	9,250	17,056	17,360
New Construction Insp - Building	29,375	15,300	12,200	12,733	12,960
Inspections - Fireworks Stands	600	500	900	500	510
Public Works					
Construction Inspection Fees	44,244	57,785	40,370	17,720	30,000
Administration Fees	-	-	500	-	-
Surface Water Mgt Inspection Fees	12,220	6,045	11,830	2,340	2,340
Traffic Concurrency Fees	6,745	-	1,631	6,460	-
Traffic Concurrency Admin Fees	-	-	28,975	-	-
Plan Review Fees	99,493	121,544	98,940	131,031	50,000
Inspection Fees	-	-	-	23,400	23,400
Total	436,879	443,821	397,055	365,199	270,270
% Change from the prior year	12.7%	1.6%	-10.5%	-8.0%	-26.0%

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

Revenue Narrative Descriptions

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

	2012	2013	2014	2015	2016
Trans impact fee / pm peak hr trip	\$ 3,881	\$ 3,986	\$ 4,040	\$ 4,133	\$ 4,216
Park impact fee / residential pm peak hr	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Transportation Impact Fees	1,116,574	668,257	535,869	533,708	373,600
Transportation Contributions	13,436	-	45,212	-	-
Park Impact Fees	512,069	195,534	465,426	244,763	171,330
Total	1,642,079	911,526	1,046,507	778,471	544,930
% Change from the prior year	-28.7%	-44.5%	14.8%	-25.6%	-30.0%

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

Revenue Narrative Descriptions

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

	2012	2013	2014	2015	2016
Single Family Residential Annual Rate	\$ 115.02	\$ 115.02	\$ 115.02	\$ 117.09	\$ 119.20
Current SWM Collections	1,169,444	1,161,519	1,234,957	1,233,360	1,274,110
Total	1,169,444	1,161,519	1,234,957	1,233,360	1,274,110
% Change from the prior year	13.9%	-0.7%	6.3%	-0.1%	3.3%

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

Revenue Narrative Descriptions

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 2011 the subsidy decreased, but with a very bad weather year and the economy, the subsidy was not totally eliminated.

Historical and Projected Collections

	2012	2013	2014	2015	2016
Merchandise Sales	52,632	47,548	58,537	69,638	67,470
Green Fees	495,026	463,332	448,718	560,574	561,050
Cart Rentals	130,818	126,581	131,125	181,720	182,830
Food Sales	91,006	87,297	95,928	110,364	110,360
Beverage Sales	152,557	154,818	152,841	194,331	194,330
Facility Rentals	3,329	8,085	4,120	4,436	4,540
Total	925,368	887,660	891,270	1,121,064	1,120,580
% Change from the prior year	-1.8%	-4.1%	0.4%	25.8%	0.0%

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

	2012	2013	2014	2015	2016
General Government					
Sale of Maps / Publications	425	211	263	167	170
Passport Filing Fees	10,950	8,850	3,650	11,600	11,810
Municipal Court					
Warrant Cost	6,935	2,004	2,790	3,502	3,540
Deferred Prosecution Admin.	-	-	172	402	400
IT Time Pay Fee	496	27	1	8	10
Copies and Tape Fees	4	-	3	5	-
District & Muni. Court Recording Fees	-	-	-	9	10
Adult Probation Services	2	10	20	-	-
Sentencing Compliance Fee	55,389	14,177	10,307	10,058	10,240
Housing and Monitoring of Prisoners	1,879	2,300	3,404	4,262	4,340
Pre-Conviction Supervision Costs	-	5,023	1,659	1,747	1,780
Crime Conviction Fee	642	38	76	38	40
Community Development					
Fire Marshal					
Annual Fire Inspections	11,520	11,200	11,050	11,000	11,200
Parks & Recreation					
Park Application Fee	-	400	-	-	-
Special Item Permits	-	30	100	-	-
Program Fees - Day Camp	60,530	73,800	77,910	77,678	77,000
Program Fees - Day Camp/After School C	-	-	-	4,680	4,760
Program Fees - Youth Sports	47,069	50,891	51,091	54,704	50,000
Program Fees - Youth Classes	78,238	75,287	102,293	105,253	90,000
Program Fees - Adult Sports	45,383	45,672	45,982	45,183	50,000
Program Fees - Adult Classes	31,347	29,377	28,520	40,981	30,000
Parent's Night Out	-	3,328	2,676	330	-
Recreation Advertising Fee	2,040	5,610	2,607	2,420	4,000
Recreation Convenience Fee	1,059	1,344	1,739	1,705	1,500
Police					
Impound fees	8,200	8,900	6,923	5,600	5,600
Total	362,110	338,478	353,236	381,331	356,400
% Change from the prior year	-6.8%	-6.5%	4.4%	8.0%	-6.5%

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

	2012	2013	2014	2015	2016
Police					
False Alarm Fines	1,225	375	650	1,400	750
Municipal Court					
Proof of Motor Vehicle Insurance	2,343	1,047	817	1,400	1,430
Traffic Infractions	87,305	53,142	50,068	46,408	47,240
Emergency and Trauma	9,336	8,424	6,035	6,518	6,640
School Zone Safety	17,274	8,018	3,836	1,805	1,840
Local JIS- Court	3,915	33	110	553	560
Non-Traffic Infractions	144	329	537	508	520
Civil Parking Infraction Penalties	145	1,115	861	1,217	1,240
Handicapped Parking Infractions	542	305	45	207	210
Driving Under the Influence	7,295	4,241	6,536	3,068	3,120
Criminal Traffic Misdemeanor	8,762	5,358	5,700	8,216	8,360
Other Non-Traffic Fines	3,966	4,159	4,870	7,424	7,560
Domestic Violence Penalty Assessment	749	385	465	144	150
Law Enforcement Cost	-	-	8	-	-
Public Defense Fees	9,182	4,499	5,571	6,169	6,280
Law Enforcement Services	153	8	-	1	-
Court Interpreter	-	100	-	131	130
Community Development					
Code Enforcement Fine	225	700	1,750	-	-
Total	153,605	92,357	87,858	85,167	86,030
% Change from the prior year	-12.9%	-39.9%	-4.9%	-3.1%	1.0%

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 for 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

	2012	2013	2014	2015	2016
General Fund	27,441	30,876	36,322	50,633	35,000
Street Fund	3,167	1,906	51	-	-
Transportation Impact Fee Fund	53,520	48,371	40,309	41,442	41,440
Park Development Fund	13,272	16,234	13,837	13,260	13,260
Real Estate Excise Tax Fund	14,010	18,141	17,665	22,926	22,930
Drug Seizure Fund	-	2	34	203	200
Transportation Benefit District Fund	-	228	1,350	100	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	100
Surface Water Management Fund	19,454	20,603	17,570	20,625	20,630
Lake Wilderness Golf Course	129	(42)	(24)	(165)	20
Bond Proceeds Fund	-	-	6	9	-
Equipment Rental Fund	1,895	2,025	1,780	2,606	2,610
Central Service Fund	2,859	2,569	2,164	2,663	2,660
Unemployment Fund	579	509	351	1,483	1,480
Total	136,324	141,422	131,416	155,786	140,330
% Change from the prior year	-31.6%	3.7%	-7.1%	18.5%	-9.9%
Investment Interest	171,719	139,666	147,057	155,786	140,330
Unrealized Gain(Loss) on Investments	(35,394)	1,755	(15,642)	-	-
	136,324	141,422	131,416	155,786	140,330

Cumulative Unrealized Gain(Loss) on Investments Inception to Date 177,777

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

Revenue Narrative Descriptions

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 Elementary 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 predictable.

Historical and Projected Collections

	2012	2013	2014	2015	2016
Small Overpayment - Courts	70	13	10	27	30
NSF Revenues - Court	50	31	4	2	-
Rents, Leases & Concessions	264,748	232,217	305,718	305,842	319,270
Miscellaneous Revenue - Park	34,362	54,763	65,675	73,946	62,570
Miscellaneous Revenue - Golf	308	148	83	(289)	50
Private Donations	820	200	-	333	330
Asset Seizures	3,304	4,023	11,919	29,400	2,000
Judgements & Settlements	5,501	-	-	8,573	-
Cash Long or Short	12	18	236	(1)	-
Refunds - Prior Year	1,096	884	9,874	4,721	4,720
Other Interest & Penalties	5,689	8,392	(3,625)	1,623	1,630
Sale of Surplus Assets	1,245	1,574	20,432	11,526	11,520
Total	317,205	302,264	410,327	435,703	402,120
% Change from the prior year	-6.6%	-4.7%	35.8%	6.2%	-7.7%

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

	2012	2013	2014	2015	2016
Councilmanic GO Bond Proceeds	-	-	1,530,000	2,268	-
Voted GO Bond Proceeds	-	-	-	-	2,500,000
Bond Premium/Discount	-	-	-	-	40,000
Total	-	-	1,530,000	2,268	2,540,000

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

Authority and Rates

City	Various
State	Various

Revenue Detail by Fund and Source



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Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND

GENERAL GOVERNMENT REVENUES

TAXES

Regular Property Tax - Current	3,312,283	3,425,424	3,526,625	3,526,625	3,625,240	2.8%	2.8%
Sales Tax	2,158,334	2,468,629	2,500,000	2,636,128	2,610,000	4.4%	-1.0%
Criminal Justice Sales Tax	518,110	567,579	556,510	610,173	610,170	9.6%	0.0%
Electric Tax	708,690	714,003	714,200	714,200	752,550	5.4%	5.4%
Natural Gas Tax	422,227	430,628	472,260	441,393	449,340	-4.9%	1.8%
Telephone Tax	599,135	458,513	609,330	469,976	478,440	-21.5%	1.8%
Cable TV Tax	-	353,582	228,260	362,422	737,890	223.3%	103.6%
Gambling Tax	45,920	51,873	39,780	45,969	40,180	1.0%	-12.6%
TOTAL TAXES	7,764,700	8,470,230	8,646,965	8,806,885	9,303,810	7.6%	5.6%

LICENSES AND PERMITS

Business Licenses	3,340	6,457	5,000	7,854	5,000	0.0%	-36.3%
Special Licenses	860	860	960	960	960	0.0%	0.0%
Transient Sales Licenses	870	465	610	610	610	0.0%	0.0%
Franchise Fees - Cable TV	327,210	344,061	354,040	330,935	340,180	-3.9%	2.8%
TOTAL LICENSES AND PERMITS	332,280	351,843	360,610	340,359	346,750	-3.8%	1.9%

INTERGOVERNMENTAL REVENUE

King County EMS-RAMPART Grant	2,000	-	-	-	-	0.0%	0.0%
Local Government Assistance	92,493	96,616	84,180	119,266	122,600	45.6%	2.8%
Liquor Excise Tax	15,636	44,928	19,960	19,960	20,520	2.8%	2.8%
Liquor Profits	209,803	212,449	213,150	213,150	219,100	2.8%	2.8%
TOTAL INTERGOVERNMENTAL	319,931	353,994	317,290	352,376	362,220	14.2%	2.8%

CHARGES FOR SERVICES

Sale of Maps / Publications	211	263	310	167	170	-45.2%	1.7%
Passport Filing Fees	8,850	3,650	1,970	11,600	11,810	499.5%	1.8%
TOTAL CHARGES FOR SERVICES	9,061	3,913	2,280	11,767	11,980	425.4%	1.8%

MISCELLANEOUS REVENUES

Investment Interest	30,590	39,151	35,000	50,633	35,000	0.0%	-30.9%
Unrealized Gain(Loss) on Investments	286	(2,829)	-	-	-	0.0%	0.0%
Other Interest & Penalties	468	526	460	1,467	1,470	219.6%	0.2%
Judgements & Settlements	-	-	7,690	8,573	-	-100.0%	-100.0%
Sale of Surplus Assets	300	-	-	675	670	0.0%	-0.7%
Cash Long and Short	18	236	310	(1)	-	-100.0%	-100.0%
Other Misc Revenue	884	9,874	370	4,721	4,720	1175.7%	0.0%
TOTAL MISCELLANEOUS	32,546	46,958	43,830	66,068	41,860	-4.5%	-36.6%

TOTAL GENERAL GOV'T REVENUE	8,458,517	9,226,936	9,370,975	9,577,456	10,066,620	7.4%	5.1%
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Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

COMMUNITY DEVELOPMENT REVENUES

PLANNING DIVISION

CHARGES FOR SERVICES

Counter Service Fee	1,500	1,300	1,590	1,467	1,490	-6.3%	1.6%
Boundary Line Adjustment Fee	975	950	1,290	133	140	-89.1%	5.0%
Preliminary Plat Review Fee	15,200	9,850	12,390	2,100	2,140	-82.7%	1.9%
Final Plat Review	13,300	11,625	15,780	1,133	1,150	-92.7%	1.5%
Design Review Fee	26,691	28,539	21,630	66,953	68,160	215.1%	1.8%
Conditional Use Permit Fee	2,850	5,750	7,300	1,900	1,930	-73.6%	1.6%
Noise Variance Fee	-	-	-	533	540	0.0%	1.2%
SEPA Review - Offsite	4,025	2,275	2,990	-	-	-100.0%	0.0%
TOTAL PLANNING DIVISION	64,541	60,289	62,970	74,220	75,550	20.0%	1.8%
EXPENDITURES	394,754	491,265	538,670	522,968	552,220	2.5%	5.6%
Percent Coverage	16%	12%	12%	14%	14%		

BUILDING DIVISION

LICENSES AND PERMITS

Building Permits	213,912	439,069	208,040	107,981	70,480	-66.1%	-34.7%
Plumbing Permits	20,985	39,614	19,610	19,427	8,180	-58.3%	-57.9%
Fill and Grade Permits	2,979	2,764	3,680	40	40	-98.9%	0.0%
Mechanical Permits	29,916	54,288	28,840	47,360	24,950	-13.5%	-47.3%
Miscellaneous Permits & Fees	-	1,875	2,370	1,073	1,070	-54.9%	-0.3%
TOTAL LICENSES AND PERMITS	267,792	537,610	262,540	175,881	104,720	-60.1%	-40.5%

CHARGES FOR SERVICES

Counter Service Fee	9,510	5,850	15,670	5,300	6,160	-60.7%	16.2%
Title Elimination Fee	25	25	-	-	-	0.0%	0.0%
Plan Check Fee	140,830	95,880	85,000	47,967	23,200	-72.7%	-51.6%
Plan Check Fee - Contract Out 25%	-	-	-	133	130	0.0%	-2.5%
School Impact Administration Fee	4,615	7,800	4,550	1,387	3,250	-28.6%	134.4%
WSEC - Energy Code Fee	6,422	10,250	10,860	2,000	2,040	-81.2%	2.0%
Covington/Black Diamond ILA Inspection Fee	-	-	-	20,125	20,490	0.0%	1.8%
TOTAL CHARGES FOR SERVICES	161,401	119,805	116,080	76,912	55,270	-52.4%	-28.1%

FINES AND FORFEITS

Code Enforcement Fines	700	1,750	2,240	-	-	-100.0%	0.0%
TOTAL FINES AND FORFEITS	700	1,750	2,240	-	-	-100.0%	0.0%

TOTAL BUILDING DIVISION

	429,893	659,165	380,860	252,793	159,990	-58.0%	-36.7%
EXPENDITURES	494,601	528,710	562,710	396,623	439,810	-21.8%	10.9%
Percent Coverage	87%	125%	68%	64%	36%		

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

COMMUNITY DEVELOPMENT REVENUES, continued

FIRE MARSHAL

CHARGES FOR SERVICES

Annual Fire Inspections	11,200	11,050	11,200	11,000	11,200	0.0%	1.8%
Land Use Review Fee	1,245	925	920	833	850	-7.6%	2.0%
Plan Review Fee	10,650	9,250	18,000	17,056	17,360	-3.6%	1.8%
Fire Impact Administration Fee	4,810	11,440	4,550	1,993	2,030	-55.4%	1.8%
Inspections - New Construction	15,300	12,200	12,760	12,733	12,960	1.6%	1.8%
Inspections - Fireworks Stands	500	900	500	500	510	2.0%	2.0%
TOTAL CHARGES FOR SERVICES	43,705	45,765	47,930	44,116	44,910	-6.3%	1.8%

TOTAL FIRE MARSHAL

	43,705	45,765	47,930	44,116	44,910	-6.3%	1.8%
EXPENDITURES	45,570	40,915	50,000	31,466	50,050	0.1%	59.1%
Percent Coverage	96%	112%	96%	140%	90%		

TOTAL COMMUNITY DEVELOPMNT

	538,139	765,218	491,760	371,129	280,450	-43.0%	-24.4%
EXPENDITURES	934,926	1,060,890	1,151,380	951,057	1,042,080	-9.5%	9.6%
Percent Coverage	58%	72%	43%	39%	27%		

PARKS & RECREATION REVENUE

PARK REVENUE

INTERGOVERNMENTAL REVENUE

4 Culture Grant	3,000	-	-	-	-	0.0%	0.0%
TOTAL INTERGOVERNMENTAL	3,000	-	-	-	-	0.0%	0.0%

MISCELLANEOUS REVENUE

Picnic Shelter Rental	14,132	21,408	21,790	21,408	21,790	0.0%	1.8%
Beach & Field Rental	880	480	490	480	490	0.0%	2.1%
Facility Rental	2,130	2,154	2,190	2,154	2,190	0.0%	1.7%
Park Application Fee-Special Events	-	-	-	247	250	0.0%	1.4%
Park Rental-Special Events	-	-	-	780	790	0.0%	1.3%
TOTAL MISCELLANEOUS	17,142	24,042	24,470	25,069	25,510	4.3%	1.8%

TOTAL PARK

	20,142	24,042	24,470	25,069	25,510	4.3%	1.8%
EXPENDITURES	403,274	361,865	377,170	336,065	364,270	-3.4%	8.4%
Percent Coverage	5%	7%	6%	7%	7%		

LAKE WILDERNESS LODGE REVENUE

MISCELLANEOUS REVENUE

Facility Rental	198,188	259,095	267,000	257,000	267,000	0.0%	3.9%
Facility Rental - Insurance	16,887	21,231	23,000	20,000	23,000	0.0%	15.0%
TOTAL MISCELLANEOUS	215,075	280,326	290,000	277,000	290,000	0.0%	4.7%

TOTAL LAKE WILDERNESS LODGE

	215,075	280,326	290,000	277,000	290,000	0.0%	4.7%
EXPENDITURES	484,801	467,062	486,710	441,768	581,470	19.5%	31.6%
Percent Coverage	44%	60%	60%	63%	50%		

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PARKS & RECREATION REVENUE, continued

RECREATION & EVENT REVENUE

CHARGES FOR SERVICES

Park Application Fee	400	-	-	-	-	0.0%	0.0%
Special Item Permits	30	100	100	-	-	-100.0%	0.0%
Program Fees - Day Camp	73,800	77,910	77,000	77,678	77,000	0.0%	-0.9%
Program Fees - Day Camp - After School C	-	-	-	4,680	4,760	0.0%	1.7%
Program Fees - Youth Sports	50,891	51,091	103,500	54,704	50,000	-51.7%	-8.6%
Program Fees - Youth Classes	75,287	102,293	94,000	105,253	90,000	-4.3%	-14.5%
Program Fees - Adult Sports	45,672	45,982	50,000	45,183	50,000	0.0%	10.7%
Program Fees - Adult Classes	29,377	28,520	34,000	40,981	30,000	-11.8%	-26.8%
Parents Night Out	3,328	2,676	4,000	330	-	-100.0%	-100.0%
Recreation Advertising Fee	5,610	2,607	4,000	2,420	4,000	0.0%	65.3%
Recreation Convenience Fee	1,344	1,739	1,500	1,705	1,500	0.0%	-12.0%
TOTAL CHARGES FOR SERVICES	285,738	312,919	368,100	332,934	307,260	-16.5%	-7.7%

MISCELLANEOUS REVENUE

Beach Equipment Rentals	9,554	13,660	13,500	17,517	13,500	0.0%	-22.9%
Beach Concession Proceeds	6,591	8,269	9,000	8,087	9,000	0.0%	11.3%
Rentals & Concessions	10,085	10,622	10,700	11,183	10,700	0.0%	-4.3%
Donations - Day Camp	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
Donations - Adult Sports	-	250	-	163	-	0.0%	-100.0%
Donations - Youth Sports	13,454	11,375	12,000	13,575	12,000	0.0%	-11.6%
Donations - Youth Classes	-	-	-	433	440	0.0%	1.5%
Donations - Miscellaneous	-	3,000	-	171	-	0.0%	-100.0%
Donations - Events	14,080	17,500	15,000	20,900	15,000	0.0%	-28.2%
Cash Over/(Short)	-	-	-	(109)	(110)	0.0%	0.7%
TOTAL MISCELLANEOUS	54,763	65,675	61,200	72,919	61,530	0.5%	-15.6%

TOTAL RECREATION AND EVENTS

EXPENDITURES	770,262	751,661	898,572	1,004,992	954,938	6.3%	-5.0%
Percent Coverage	44%	50%	48%	40%	39%		-4.4%

TOTAL PARKS & RECREATION

EXPENDITURES	1,820,641	1,930,366	2,160,042	2,152,653	2,330,698	7.9%	8.3%
Percent Coverage	32%	35%	34%	33%	29%		

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC SAFETY REVENUE

POLICE REVENUE

INTERGOVERNMENTAL REVENUE

KC Grant-Distracted Driving Emphasis	-	6,009	-	-	1,000	0.0%	0.0%
Traffic Safety - Equipment	5,968	-	12,850	12,850	-	-100.0%	-100.0%
Traffic Safety - Overtime	2,889	5,437	-	-	-	0.0%	0.0%
Traffic Safety - Other	1,806	1,486	-	-	-	0.0%	0.0%
Emergency Management Program	12,841	(360)	-	16,260	-	0.0%	-100.0%
JAG Property Proceeds	-	55,774	-	-	-	0.0%	0.0%
NHTSA-WTSC-Highway Safety	-	-	4,000	6,190	6,000	50.0%	-3.1%
CJ - Population	5,613	6,168	5,900	5,900	6,010	1.9%	1.9%
CJ - Special Programs	20,893	22,780	20,060	20,060	20,420	1.8%	1.8%
CJ - Contract Law Enforcement	35,904	39,264	36,000	36,000	36,650	1.8%	1.8%
DUI - Cities	4,241	4,305	4,530	4,530	4,610	1.8%	1.8%
TOTAL INTERGOVERNMENTAL	90,156	140,863	83,340	101,790	74,690	-10.4%	-26.6%

CHARGES FOR SERVICES

Impound Fees	8,900	6,923	6,560	5,600	5,600	-14.6%	0.0%
TOTAL CHARGES FOR SERVICES	8,900	6,923	6,560	5,600	5,600	-14.6%	0.0%

FINES AND FORFEITS

False Alarm Fines	375	650	750	1,400	750	0.0%	-46.4%
TOTAL FINES AND FORFEITS	375	650	750	1,400	750	0.0%	-46.4%

MISCELLANEOUS REVENUE

Donations from Private Sources	200	-	-	333	330	0.0%	-1.0%
TOTAL MISCELLANEOUS REVENUE	200	-	-	333	330	0.0%	-1.0%

TOTAL POLICE

	99,631	148,436	90,650	109,124	81,370	-10.2%	-25.4%
EXPENDITURES	3,626,137	3,779,769	3,880,690	3,829,504	4,240,190	9.3%	10.7%
Percent Coverage	3%	4%	2%	3%	2%		

MUNICIPAL COURT REVENUE

CHARGES FOR SERVICES

Warrant Cost	2,004	2,790	2,700	3,502	3,540	31.1%	1.1%
Deferred Prosecution Administration	-	172	115	402	400	247.8%	-0.4%
IT Time Pay Fee	27	1	-	8	10	0.0%	31.3%
Copies and Tape Fees	-	3	-	5	-	0.0%	-100.0%
District & Municipal Court Records Services	-	-	-	9	10	0.0%	12.3%
Adult Probation Services	10	20	-	-	-	0.0%	0.0%

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

MUNICIPAL COURT REVENUE, continued

Sentencing Compliance Fee	14,177	10,307	10,350	10,058	10,240	-1.1%	1.8%
Housing and Monitoring of Prisoners	2,300	3,404	3,220	4,262	4,340	34.8%	1.8%
Pre-Conviction Supervision Costs	5,023	1,659	1,910	1,747	1,780	-6.8%	1.9%
Crime Conviction Fee	38	76	100	38	40	-60.0%	4.5%
TOTAL CHARGES FOR SERVICES	23,579	18,432	18,395	20,030	20,360	10.7%	1.6%

FINES AND FORFEITS

Proof of Motor Vehicle Insurance	1,047	817	840	1,400	1,430	70.2%	2.1%
Criminal Filing Fees	83	-	-	-	-	0.0%	0.0%
Traffic Infraction Penalties	53,142	50,068	50,890	46,408	47,240	-7.2%	1.8%
Emergency Aid and Trauma	8,424	6,035	6,010	6,518	6,640	10.5%	1.9%
School Zone Safety	8,018	3,836	3,280	1,805	1,840	-43.9%	1.9%
Local / JIS Court	33	110	140	553	560	300.0%	1.2%
Non-Traffic Infractions	329	537	710	508	520	-26.8%	2.4%
Civil Parking Infraction Penalties	1,115	861	540	1,217	1,240	129.6%	1.9%
Parking Infraction - Handicapped	305	45	60	207	210	250.0%	1.6%
Driving Under Influence	4,241	6,536	6,530	3,068	3,120	-52.2%	1.7%
Criminal Traffic Misdemeanor	5,358	5,700	6,120	8,216	8,360	36.6%	1.8%
Investigative Assessment	36	-	-	-	-	0.0%	0.0%
Other Non-traffic Fines	4,041	4,869	4,890	7,424	7,560	54.6%	1.8%
Domestic Violence Penalty Assessment	385	465	400	144	150	-62.5%	4.2%
Law Enforcement Cost	-	8	-	-	-	0.0%	0.0%
District/Municipal Court Cost Recoupments	118	1	-	-	-	0.0%	0.0%
Public Defense Fees	4,499	5,571	6,390	6,169	6,280	-1.7%	1.8%
Law Enforcement Services	8	-	10	1	-	-100.0%	-100.0%
Court Interpreter Fees	100	-	-	131	130	0.0%	-0.8%
TOTAL FINES AND FORFEITS	91,282	85,458	86,810	83,767	85,280	-1.8%	1.8%

MISCELLANEOUS REVENUES

Interest - Court	289	107	110	105	110	0.0%	4.4%
Small Overpayment - Court	13	10	10	27	30	200.0%	12.5%
NSF Revenues - Court	31	4	10	2	-	-100.0%	-100.0%
TOTAL MISCELLANEOUS	333	121	130	134	140	7.7%	4.5%

TOTAL MUNICIPAL COURT

EXPENDITURES	351,175	296,907	337,060	302,922	345,900	2.6%	14.2%
Percent Coverage	33%	35%	31%	34%	31%		-10.9%

TOTAL PUBLIC SAFETY REVENUE

EXPENDITURES	4,184,403	4,269,693	4,446,790	4,332,340	4,817,790	8.3%	11.2%
Percent Coverage	5%	6%	4%	5%	4%		

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC WORKS REVENUE

ADMINISTRATION DIVISION

LICENSES AND PERMITS

Right of Way Permit	3,220	2,135	1,900	2,007	2,040	7.4%	1.7%
Admin Fee	-	-	-	87	90	0.0%	3.8%
TOTAL LICENSES AND PERMITS	3,220	2,135	1,900	2,093	2,130	12.1%	1.8%

CHARGES FOR SERVICES

Engineering Inspection Fees	57,785	40,370	50,000	17,720	30,000	-40.0%	69.3%
Inspection Fees	-	-	-	23,400	23,400	0.0%	0.0%
Administration Fees	-	500	-	-	-	0.0%	0.0%
Plan Review Fees	121,544	98,940	80,000	131,031	50,000	-37.5%	-61.8%
TOTAL CHARGES FOR SERVICES	179,329	139,810	130,000	172,151	103,400	-20.5%	-39.9%

MISCELLANEOUS REVENUES

Facility Rental	-	1,350	-	4,800	4,800	0.0%	0.0%
TOTAL MISCELLANEOUS	-	1,350	-	4,800	4,800	-	-

TOTAL ADMINISTRATION DIVISION

EXPENDITURES	182,549	143,295	131,900	179,044	110,330	-39.2%	-12.6%
Percent Coverage	122%	31%	26%	27%	19%		

STREET MAINTENANCE

INTERGOVERNMENTAL REVENUES

Motor Vehicle Fuel Tax - Unrestricted	482,505	493,188	494,260	494,260	494,260	0.0%	0.0%
Motor Vehicle Fuel Tax - SB5987	-	-	-	4,908	4,908	0.0%	0.0%
TOTAL INTERGOVERNMENTAL	482,505	493,188	494,260	499,168	499,168	1.0%	0.0%

TOTAL STREET MAINTENANCE

EXPENDITURES	482,505	493,188	494,260	499,168	499,168	1.0%	0.0%
Percent Coverage	80%	115%	101%	132%	106%		

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC WORKS REVENUE

WASTE REDUCTION AND RECYCLING

LICENSES AND PERMITS

Franchise Fee - Solid Waste	22,376	57,384	50,000	50,000	50,000	0.0%	0.0%
TOTAL LICENSES AND PERMITS	22,376	57,384	50,000	50,000	50,000	0.0%	0.0%

INTERGOVERNMENTAL REVENUES

Department of Ecology	36,775	43,946	45,980	45,980	45,980	0.0%	0.0%
KC-Environmental Health Services	10,182	10,413	11,640	11,640	11,640	0.0%	0.0%
Waste Reduction / Recycling Grant	30,187	27,136	28,880	28,880	28,880	0.0%	0.0%
TOTAL INTERGOVERNMENTAL	77,143	81,495	86,500	86,500	86,500	0.0%	0.0%

TOTAL WASTE/RECYCLING

EXPENDITURES	137,236	153,591	144,010	91,533	128,470	-10.8%	40.4%
Percent Coverage	73%	90%	95%	149%	106%		

LAKE MANAGEMENT

INTERGOVERNMENTAL REVENUES

Lake Management Grants	-	7,158	-	-	-	0.0%	0.0%
TOTAL INTERGOVERNMENTAL	-	7,158	-	-	-	0.0%	0.0%

TOTAL LAKE MANAGEMENT

EXPENDITURES	89,059	67,015	77,750	52,204	74,180		
Percent Coverage	0%	11%	0%	0%	0%		

TOTAL PUBLIC WORKS REVENUE

EXPENDITURES	1,000,006	1,425,207	1,552,680	1,696,754	1,711,490	10.2%	0.9%
Percent Coverage	76%	55%	49%	48%	44%		

TOTAL DEPARTMENT REVENUE

2,093,255	2,483,147	2,194,175	2,106,817	1,897,898	-13.5%	-9.9%
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TOTAL GENERAL FUND REVENUE

10,551,772	11,710,083	11,565,150	11,684,273	11,964,518	3.5%	2.4%
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Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
STREET FUND							
MISCELLANEOUS REVENUES							
Investment Interest	1,888	51	-	-	-	0.0%	0.0%
Unrealized Gain(Loss) on Investments	17	-	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	1,906	51	-	-	-	0.0%	0.0%
TOTAL STREET FUND	1,906	51	-	-	-	0.0%	0.0%
TRANSPORTATION DEVELOPMENT FUND							
CHARGES FOR SERVICES							
Traffic Concurrence Fees	-	1,631	-	6,460	-	0.0%	-100.0%
Traffic Concurrence Administrative Fee	-	28,975	-	-	-	0.0%	0.0%
Transportation Impact Fees	668,257	535,869	533,710	533,708	373,600	-30.0%	-30.0%
TOTAL CHARGES FOR SERVICES	668,257	566,475	533,710	540,168	373,600	-30.0%	-30.8%
MISCELLANEOUS REVENUES							
Investment Interest	47,715	45,621	42,880	41,442	41,440	-3.4%	0.0%
Unrealized Gain(Loss) on Investments	656	(5,312)	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	48,371	40,309	42,880	41,442	41,440	-3.4%	0.0%
TOTAL TRANS IMPACT FEE FUND	716,627	606,784	576,590	581,610	415,040	-28.0%	-28.6%
PARK DEVELOPMENT FUND							
INTERGOVERNMENTAL REVENUES							
KC Open Space & Regional Trails Levy	25,935	64,044	45,000	45,000	31,500	-30.0%	-30.0%
TOTAL INTERGOVERNMENTAL	25,935	64,044	45,000	45,000	31,500	-30.0%	-30.0%
CHARGES FOR SERVICES							
Fee in lieu of Park Dedication	47,735	-	-	-	-	0.0%	0.0%
Park Impact Fees	195,534	465,426	244,760	244,763	171,330	-30.0%	-30.0%
TOTAL CHARGES FOR SERVICES	243,269	465,426	244,760	244,763	171,330	-30.0%	-30.0%
MISCELLANEOUS REVENUES							
Investment Interest	16,018	15,746	14,560	13,260	13,260	-8.9%	0.0%
Unrealized Gain(Loss) on Investments	215	(1,910)	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	16,234	13,837	14,560	13,260	13,260	-8.9%	0.0%
TOTAL PARK DEVELOPMENT FUND	285,437	543,307	304,320	303,023	216,090	-29.0%	-28.7%

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
REAL ESTATE EXCISE TAX FUND							
TAXES							
Real Estate Excise Tax - 1st 1/4%	399,007	559,569	500,000	705,693	600,000	20.0%	-15.0%
Real Estate Excise Tax - 2nd 1/4%	399,007	559,569	500,000	698,293	600,000	20.0%	-14.1%
REET State	3,008	33,445	-	-	-	0.0%	0.0%
TOTAL TAXES	801,022	1,152,583	1,000,000	1,403,987	1,200,000	20.0%	-14.5%
MISCELLANEOUS REVENUES							
Investment Interest	17,901	20,205	18,460	22,926	22,930	24.2%	0.0%
Unrealized Gain(Loss) on Investments	240	(2,540)	-	-	-	0.0%	0.0%
Other Interest	24	41	-	47	50	0.0%	6.4%
TOTAL MISCELLANEOUS	18,165	17,707	18,460	22,973	22,980	24.5%	0.0%
TOTAL REAL ESTATE EXCISE TAX FUND	819,187	1,170,289	1,018,460	1,426,960	1,222,980	20.1%	-14.3%
DRUG SEIZURE FUND							
MISCELLANEOUS REVENUES							
Confiscated & Forfeited Property	4,023	11,919	29,400	29,400	2,000	-93.2%	-93.2%
Investment Interest	2	34	30	203	200	566.7%	-1.5%
TOTAL MISCELLANEOUS	4,025	11,953	29,430	29,603	2,200	-92.5%	-92.6%
TOTAL DRUG SEIZURE FUND	4,025	11,953	29,430	29,603	2,200	-92.5%	-92.6%
BOND PROCEEDS FUND							
OTHER FINANCIAL SOURCES							
Councilmanic GO Bond Proceeds	-	1,530,000	3,022,980	2,268	-	-100.0%	-100.0%
Voted GO Bond Proceeds	-	-	3,540,000	-	2,500,000	-29.4%	0.0%
Bond Premium/Discount	-	-	-	-	40,000	0.0%	0.0%
Investment Interest	-	6	50	9	-	-100.0%	-100.0%
TOTAL OTHER FINANCIAL SOURCES	-	1,530,006	6,563,030	2,277	2,540,000	-229%	-200.0%
TOTAL BOND PROCEEDS FUND	-	1,530,006	6,563,030	2,277	2,540,000	-61.3%	111432%

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

TRANSPORTATION BENEFIT DISTRICT FUND

TAXES

Excise Taxes - Vehicle License Fees	147,728	345,219	330,000	376,898	-	-100.0%	-100.0%
TOTAL TAXES	147,728	345,219	330,000	376,898	-	-100.0%	-100.0%

MISCELLANEOUS REVENUES

Investment Interest	228	1,350	100	100	-	-100.0%	-100.0%
TOTAL MISCELLANEOUS	228	1,350	100	100	-	-100.0%	-100.0%

TOTAL TRANSPORTATION BENEFIT DIST	147,956	346,569	330,100	376,998	-	-100.0%	-100.0%
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TRANSPORTATION BENEFIT SPECIAL REVENUE FUND

TAXES

Excise Taxes - Vehicle License Fees	-	-	-	-	375,000	0.0%	0.0%
TOTAL TAXES	-	-	-	-	375,000	0.0%	0.0%

MISCELLANEOUS REVENUES

Investment Interest	-	-	-	-	100	0.0%	0.0%
TOTAL MISCELLANEOUS	-	-	-	-	100	0.0%	0.0%

TOTAL TRANS. BENEFIT SPEC. REV. FUN	-	-	-	-	375,100	0.0%	0.0%
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CAPITAL PROJECTS FUND

INTERGOVERNMENTAL REVENUE

Federal Grants

Lake Wilderness Trail	500	-	-	-	-	0.0%	0.0%
SR 169 - SE 271st Pl to SE 276th St	408,916	41,864	-	-	-	0.0%	0.0%

State Grants

SR 169 - SE 264th to 258th Street	161,903	-	-	-	-	0.0%	0.0%
SR 169 - Witte Road to 228th Street	160,354	-	-	-	-	0.0%	0.0%
Witte Rd - SR169 to SE 240th	-	-	1,750,000	1,750,000	-	-100.0%	-100.0%

TOTAL INTERGOVERNMENTAL	731,673	41,864	1,750,000	1,750,000	-	-100.0%	-100.0%
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CHARGES FOR SERVICES

Developer Contributions

SR 169 - SE 271st Pl to SE 276th St	-	6,929	-	-	-	0.0%	0.0%
216th Ave SE - SR516 to S City Limits	-	38,283	-	-	-	0.0%	0.0%

TOTAL CHARGES FOR SERVICES	-	45,212	-	-	-	0.0%	0.0%
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TOTAL CAPITAL PROJECTS FUND	731,673	87,076	1,750,000	1,750,000	-	-100.0%	-100.0%
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Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

SURFACE WATER MANAGEMENT FUND

INTERGOVERNMENTAL REVENUES

State Grant - NPDES	79,367	-	50,000	50,000	50,000	0.0%	0.0%
KC - Lake Stewardship Grant	2,326	-	-	-	-	0.0%	0.0%
KCD - Lake Lucerne Outlet Restoration	69,290	-	-	-	-	0.0%	0.0%
TOTAL INTERGOVERNMENTAL	150,983	-	50,000	50,000	50,000	0.0%	0.0%

CHARGES FOR SERVICES

Inspection Fees	6,045	11,830	12,050	2,340	2,340	-80.6%	0.0%
Surface Water Mgt Fee - Current	1,161,519	1,234,957	1,233,360	1,233,360	1,274,110	3.3%	3.3%
TOTAL CHARGES FOR SERVICES	1,167,564	1,246,787	1,245,410	1,235,700	1,276,450	2.5%	3.3%

MISCELLANEOUS REVENUES

Investment Interest	20,331	20,010	18,440	20,625	20,630	11.9%	0.0%
Unrealized Gain(Loss) on Investments	271	(2,440)	-	-	-	0.0%	0.0%
Other Interest	7,611	(4,298)	-	3	-	0.0%	-100.0%
TOTAL MISCELLANEOUS	28,214	13,272	18,440	20,628	20,630	11.9%	0.0%

TOTAL SURFACE WTR MGT FUND

TOTAL SURFACE WTR MGT FUND	1,346,761	1,260,059	1,313,850	1,306,328	1,347,080	2.5%	3.1%
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Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

LAKE WILDERNESS GOLF COURSE

ADMINISTRATION

MISCELLANEOUS REVENUE

Investment Earnings	(42)	(48)	40	(165)	20	-50.0%	-112.1%
Unrealized Gain(Loss) on Investments	-	24	-	-	-	0.0%	0.0%
Sale of Capital Asset	1,274	-	-	-	-	0.0%	0.0%
Cash Long and Short	148	83	30	(289)	50	66.7%	-117.3%
TOTAL MISCELLANEOUS	1,381	59	70	(454)	70	0.0%	-115.4%
TOTAL ADMINISTRATION	1,381	59	70	(454)	70	0.0%	-115.4%

COURSE OPERATIONS

CHARGES FOR SERVICES

Green Fees	463,332	448,718	545,420	560,574	561,050	2.9%	0.1%
Cart Rentals	126,581	131,125	127,000	181,720	182,830	44.0%	0.6%
Merchandise Sales	47,548	58,537	50,590	69,638	67,470	33.4%	-3.1%
TOTAL CHARGES FOR SERVICES	637,460	638,380	723,010	811,932	811,350	12.2%	-0.1%

TOTAL COURSE OPERATIONS

EXPENDITURES	582,870	540,628	508,830	550,858	551,580	8.4%	0.1%
Percent Coverage	109%	118%	142%	147%	147%		

FOOD & BEVERAGE

CHARGES FOR SERVICES

Food Sales	87,297	95,928	84,830	110,364	110,360	30.1%	0.0%
Beverage Sales	154,818	152,841	149,370	194,331	194,330	30.1%	0.0%
Facility Rentals	8,085	4,120	3,410	4,436	4,540	33.1%	2.3%
TOTAL CHARGES FOR SERVICES	250,199	252,889	237,610	309,132	309,230	30.1%	0.0%

TOTAL FOOD & BEVERAGE

EXPENDITURES	339,496	234,089	211,470	281,358	290,570	37.4%	3.3%
Percent Coverage	74%	108%	112%	110%	106%		

TOTAL LAKE WILDERNESS GOLF CRSE

EXPENDITURES	922,366	1,059,219	957,480	1,109,911	1,100,130	14.9%	-0.9%
Percent Coverage	96%	84%	100%	101%	102%		

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual
VEHICLE RENTAL FUND							
VEHICLE SERVICES							
Vehicle Services	57,348	52,055	53,440	44,665	45,460	-14.9%	1.8%
TOTAL VEHICLE SERVICES	57,348	52,055	53,440	44,665	45,460	-14.9%	1.8%
VEHICLE REPLACEMENT							
Investment Interest	1,999	2,045	1,840	2,606	2,610	41.8%	0.1%
Unrealized Gain(Loss) on Investments	26	(265)	-	-	-	0.0%	0.0%
Vehicle Replacement Revenue	70,789	140,077	140,610	126,291	87,020	-38.1%	-31.1%
Sale of Equipment	-	20,432	22,580	10,851	10,850	-51.9%	0.0%
TOTAL VEHICLE REPLACEMENT	72,815	162,289	165,030	139,748	100,480	-39.1%	-28.1%
TOTAL VEHICLE RENTAL FUND	130,163	214,344	218,470	184,413	145,940	-33.2%	-20.9%
CENTRAL SERVICES FUND							
RISK MANAGEMENT							
Insurance Revenue	118,899	120,967	125,610	127,538	131,630	4.8%	3.2%
Insurance Recovery	-	-	-	6,687	-	0.0%	-100.0%
TOTAL RISK MANAGEMENT	118,899	120,967	125,610	134,225	131,630	4.8%	-1.9%
BUILDING SERVICES							
Building Rental Revenue	330,268	344,019	355,970	355,970	359,020	0.9%	0.9%
TOTAL BUILDING SERVICES	330,268	344,019	355,970	355,970	359,020	0.9%	0.9%
OFFICE SERVICES							
Office Supply Revenue	8,001	4,867	4,680	3,773	3,630	-22.4%	-3.8%
Telephone Revenue	12,494	-	-	-	-	0.0%	0.0%
Postage Revenue	4,764	6,988	6,090	7,213	4,500	-26.1%	-37.6%
Office Equipment Rental Revenue	23,335	184	-	-	-	0.0%	0.0%
TOTAL OFFICE SERVICES	48,595	12,038	10,770	10,985	8,130	-24.5%	-26.0%
INFORMATION TECHNOLOGY							
Information Technology Service Pass Thru	374,318	83,201	112,070	102,604	125,140	11.7%	22.0%
Information Technology Service Reimburse	-	477,048	543,020	446,525	530,590	-2.3%	18.8%
Gain/(Loss) on Capital Equipment	-	-	-	(6,091)	-	0.0%	-100.0%
TOTAL INFORMATION TECHNOLOGY	374,318	560,248	655,090	543,038	655,730	0.1%	20.8%
IT EQUIPMENT REPLACEMENT							
Investment Interest	2,532	2,496	2,260	2,663	2,660	17.7%	-0.1%
Unrealized Gain(Loss) on Investments	37	(331)	-	-	-	0.0%	0.0%
IT Equipment Replacement Reserve	93,341	105,766	105,670	104,646	108,330	2.5%	3.5%
TOTAL EQUIPMENT REPLACEMENT	95,910	107,931	107,930	107,309	110,990	2.8%	3.4%
TOTAL CENTRAL SERVICE FUND	967,990	1,145,203	1,255,370	1,151,527	1,265,500	0.8%	9.9%

Revenue Budget: Detail by Fund and Source

Description	2013 Actual	2014 Actual	2015		2016 Budget	% Change 2016 Budget Over (Under) 2015	
			Budget	Est. Actual		Budget	Actual

UNEMPLOYMENT TRUST FUND

MISCELLANEOUS

Investment Interest	503	391	390	1,483	1,480	279.5%	-0.2%
Unrealized Gain(Loss) on Investments	7	(40)	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	509	351	390	1,483	1,480	279.5%	-0.2%

TOTAL UNEMPLOYMENT FUND	509	351	390	1,483	1,480	279.5%	-0.2%
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OPERATING BUDGET

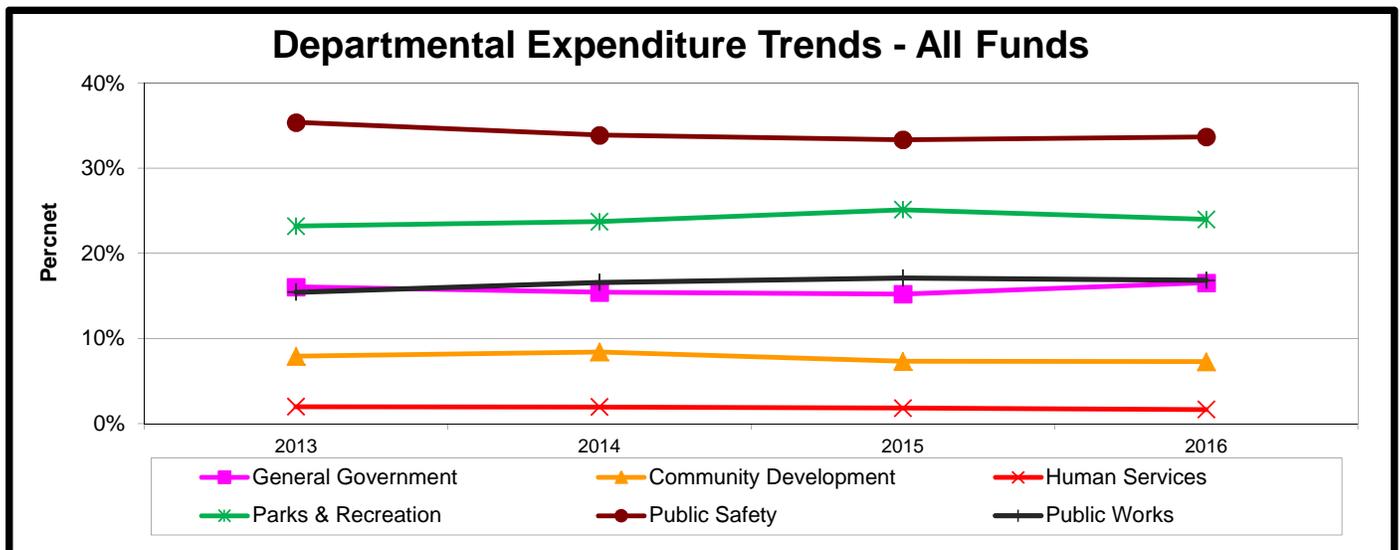


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Operating Expenditures: All Departments

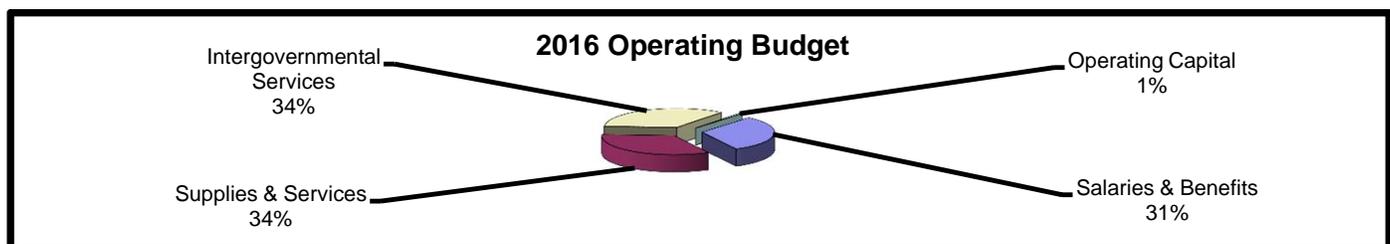
	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
Department Totals							
City Council	112,047	116,820	130,080	107,533	123,650	(6,430)	-4.9%
City Manager	1,181,649	1,269,929	1,455,430	1,283,100	1,447,670	(7,760)	-0.5%
Community Development	934,926	1,060,890	1,151,380	951,057	1,042,080	(109,300)	-9.5%
Finance	566,634	575,070	643,980	591,639	674,070	30,090	4.7%
Human Services	235,630	245,963	235,760	236,288	236,530	770	0.3%
Parks & Recreation							
General Fund	1,820,641	1,930,366	2,160,042	2,152,653	2,330,698	170,656	7.9%
Lake Wilderness Golf Course Fund	922,366	1,059,219	957,480	1,109,911	1,100,130	142,650	14.9%
Total Parks & Recreation	2,743,007	2,989,585	3,117,522	3,262,564	3,430,828	313,306	10.0%
Public Safety							
General Fund	4,184,403	4,269,693	4,446,790	4,332,340	4,817,790	371,000	8.3%
Drug Seizure Fund	2,920	1,724	14,000	12,047	4,000	(10,000)	-71.4%
Total Public Safety	4,187,323	4,271,417	4,460,790	4,344,388	4,821,790	361,000	8.1%
Public Works							
General Fund	1,000,006	1,425,207	1,552,680	1,696,754	1,711,490	158,810	10.2%
Transportation Benefit District Fund	-	2,500	9,600	8,044	-	(9,600)	-100.0%
Surface Water Management Fund	826,703	663,500	790,410	516,636	698,430	(91,980)	-11.6%
Total Public Works	1,826,709	2,091,207	2,352,690	2,221,434	2,409,920	57,230	2.4%
Internal Service Funds	39,401	(18,367)	132,162	(5,386)	120,480	(11,682)	-8.8%
Department Total	11,827,325	12,602,514	13,679,794	12,992,617	14,307,018	627,224	4.6%

	2013	2014	2015	2016	Increase(Decrease)	%
General Fund	10,035,935	10,893,939	11,776,142	11,351,365	607,836	5.2%
Special Revenue Funds	2,920	4,224	23,600	20,092	(19,600)	-83.1%
Surface Water Management Fund	826,703	663,500	790,410	516,636	(91,980)	-11.6%
Lake Wilderness Golf Course Fund	922,366	1,059,219	957,480	1,109,911	142,650	14.9%
Internal Service Funds	39,401	(18,367)	132,162	(5,386)	(11,682)	-8.8%
Fund Total	11,827,325	12,602,514	13,679,794	14,307,018	627,224	4.6%



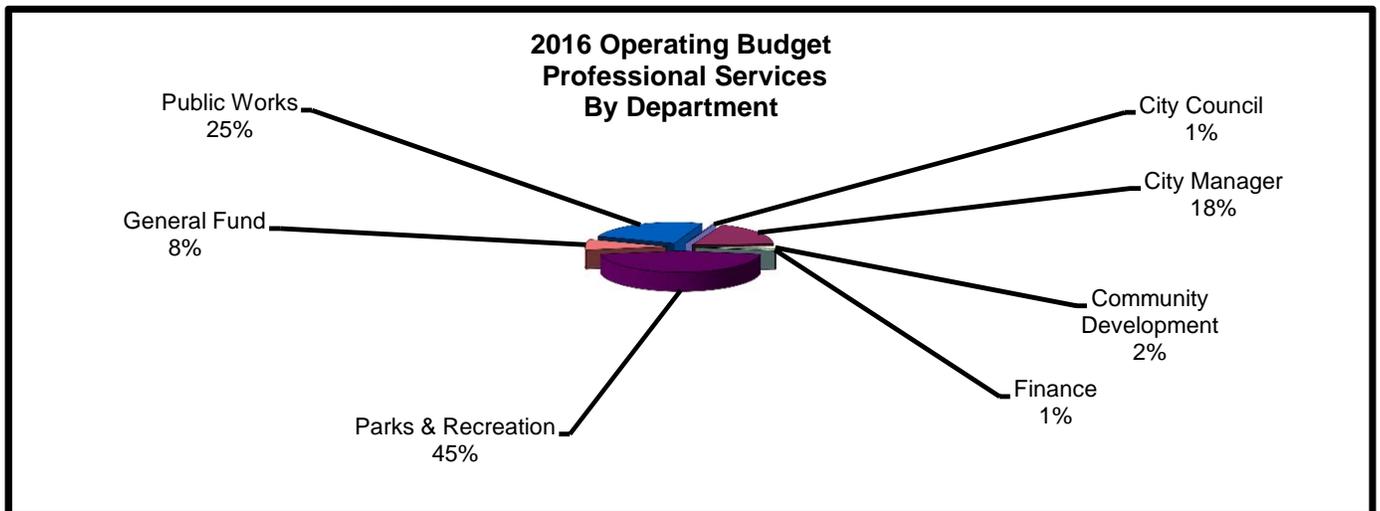
Budget Summary: Operating Expenditures by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
10 SALARIES	2,966,618	2,992,440	3,254,426	3,263,071	3,524,479	270,053	8.3%
20 BENEFITS	928,996	992,909	1,139,180	1,146,005	1,293,776	154,596	13.6%
30 SUPPLIES							
OFFICE AND OPERATING SUPPLIES	272,255	216,316	236,090	240,467	288,310	52,220	22.1%
MEALS & REFRESHMENTS	969	6,989	10,550	16,341	8,350	(2,200)	-20.9%
FUEL CONSUMED	2,504	18,817	28,500	21,214	27,891	(609)	-2.1%
COST OF SALES	129,160	161,020	124,560	180,754	176,970	52,410	42.1%
BOOKS AND SOFTWARE	5,681	-	1,300	500	2,600	1,300	100.0%
SMALL TOOLS & MINOR EQUIPMENT	90,122	135,012	105,580	133,836	121,450	15,870	15.0%
Total Supplies	500,690	538,153	506,580	593,111	625,571	118,991	23.5%
40 OTHER SERVICES AND CHARGES							
PROFESSIONAL SERVICES	1,286,741	1,429,657	1,822,256	1,432,293	1,750,520	(71,736)	-3.9%
INFORMATION SERVICES	371,759	554,314	672,390	544,300	657,970	(14,420)	-2.1%
TELEPHONE	57,048	8,922	9,970	10,495	10,520	550	5.5%
POSTAGE	5,680	7,961	7,220	11,382	12,430	5,210	72.2%
TRAVEL	11,688	12,258	9,370	9,196	9,500	130	1.4%
MEALS AND LODGING	12,842	12,223	20,200	8,584	20,310	110	0.5%
TRAINING	11,412	18,788	34,000	24,668	40,200	6,200	18.2%
ADVERTISING	43,504	48,081	52,490	33,982	53,330	840	1.6%
RENTAL AND LEASES	110,938	87,687	83,300	91,584	88,790	5,490	6.6%
BUILDING RENTAL	310,690	324,029	335,300	335,300	338,110	2,810	0.8%
VEHICLE RENTAL & EQUIP REPLACE	221,629	297,804	303,610	230,937	203,260	(100,350)	-33.1%
INSURANCE	141,823	149,389	147,960	131,325	149,747	1,787	1.2%
UTILITIES	236,118	260,166	248,410	219,252	233,350	(15,060)	-6.1%
REPAIRS AND MAINTENANCE	80,938	79,472	84,000	47,038	84,460	460	0.5%
MISCELLANEOUS	194,173	242,576	138,990	80,526	144,110	5,120	3.7%
COMMUNITY SERVICE GRANTS	283,975	283,864	291,050	290,940	288,330	(2,720)	-0.9%
Total Other Services & Charges	3,380,957	3,817,192	4,260,516	3,501,804	4,084,937	(175,579)	-4.1%
50 INTERGOVERNMENTAL SERVICES							
INTERGOVERNMENTAL SERVICES	4,094,260	4,237,026	4,458,180	4,385,440	4,892,190	434,010	9.7%
TAXES AND ASSESSMENTS	44,293	47,965	49,200	42,513	49,070	(130)	-0.3%
Total Intergovernmental Services	4,138,553	4,284,992	4,507,380	4,427,953	4,941,260	433,880	9.6%
60 OPERATING CAPITAL	204,972	7,133	-	8,717	84,210	84,210	
00 COST ALLOCATION	(143,536)	(121,357)	(120,450)	57,342	(367,695)	(247,245)	205.3%
TOTAL OPERATING EXPENDITURES	11,977,249	12,511,462	13,547,632	12,998,003	14,186,538	638,906	4.7%
Net Internal Service Funds	(149,924)	(18,367)	132,162	(5,386)	120,480	(11,682)	-8.8%
NET OPERATING EXPENDITURES	11,827,325	12,493,095	13,679,794	12,992,617	14,307,018	627,224	4.6%



Budget Summary: Professional Services by Department

Description	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
City Council							
Council Retreat	7,385	4,225	8,000	-	8,000	-	
	7,385	4,225	8,000	-	8,000	-	0.0%
City Manager							
Economic Development	15,575	47,136	40,000	14,589	20,000	(20,000)	
Chamber of Commerce Directory	2,500	2,500	-	-	-	-	
General Lobbyist	15,000	6,000	30,000	28,000	30,000	-	
Community Survey	-	9,510	20,000	13,074	-	(20,000)	
Miscellaneous Consulting	10,023	3,589	50,000	16,000	40,000	(10,000)	
Public Arts Commission	-	10,169	6,030	6,030	6,230	200	
Maple Valley Creative Arts Council	-	5,000	-	-	-	-	
Human Resources							
Human Resource Consultant	-	-	5,000	-	5,000	-	
HR Investigation Consultant	12,655	7,759	7,500	-	7,500	-	
FSA Account Admin	1,230	1,731	1,180	1,247	1,270	90	
City Clerk							
Municipal Code Update	4,799	3,301	9,000	1,911	9,000	-	
Records Management	3,325	9,420	11,000	3,230	11,000	-	
Newsletter	-	-	7,500	2,603	7,500	-	
Temporary Help	-	4,627	-	-	-	-	
City Attorney							
Outside Legal Counsel/Litigation	152,176	163,793	180,110	180,110	183,350	3,240	
Code Enforcement	5,059	-	-	-	-	-	
Kenyon Disend	3,908	-	-	-	-	-	
Black Diamond EIS/MPD	298	-	-	-	-	-	
	226,549	274,535	367,320	266,793	320,850	(46,470)	-12.7%
Community Development Planning							
Comprehensive Plan	-	75,661	62,000	61,592	-	(62,000)	
Hearing Examiner	150	5,138	10,000	5,500	10,000	-	
Miscellaneous Projects	-	-	5,000	-	20,000	15,000	
Building							
Permit System Software Support	11,000	-	-	-	-	-	
Contract Plan Review	-	675	-	-	-	-	
Banking Fees	-	-	6,920	4,044	4,120	(2,800)	
	11,150	81,474	83,920	71,137	34,120	(49,800)	-59.3%



Budget Summary: Professional Services by Department

Description	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
Finance							
Revenue Auditing	383	1,526	500	3	500	-	
Software Support	4,159	-	-	-	-	-	
Fiscal Agent Fees	2,301	468	2,500	72	2,500	-	
Banking Fees	-	-	17,030	17,473	17,790	760	
Other Professional Services	289	-	-	-	-	-	
	7,132	1,994	20,030	17,547	20,790	760	3.8%
Parks & Recreation							
Parks Administration							
Banking Fees	-	-	4,060	15,601	15,880	11,820	
Parks Maintenance							
Tree Removal	2,009	7,439	10,000	6,878	10,000	-	
Miscellaneous Services	250	1,043	5,000	-	5,000	-	
Lake Wilderness Lodge							
Software Support	1,685	-	-	-	-	-	
Cleaning Services	-	10,490	10,000	6,590	10,000	-	
Other Contract Consulting	-	(999)	7,500	935	7,500	-	
Contracted Staff	-	-	-	26,148	-	-	
Recreation							
Software Support	1,646	-	-	-	-	-	
Contract Instructors / Referees	64,403	79,254	103,416	73,877	91,100	(12,316)	
Event Entertainment	26,909	23,713	30,550	12,700	15,350	(15,200)	
Other Event Services	6,018	11,175	12,280	31,236	30,930	18,650	
Day Camp Services	6,155	6,074	13,000	13,000	13,780	780	
Recreation Guide Design Services	-	-	-	14,720	16,500	16,500	
Lake Wilderness Golf Course							
Contract - Management Fee	95,508	95,508	95,510	95,508	95,510	-	
Contract - Salaries & Benefits	379,153	382,468	428,370	431,511	428,460	90	
Contract - Payroll / Personnel Serv	8,726	2,407	-	2,778	2,780	2,780	
Contract - Security	-	5,797	6,060	8,958	8,960	2,900	
Contract - Other	-	-	6,070	10,404	10,400	4,330	
Banking Fees	-	-	16,800	33,606	25,510	8,710	
	592,461	624,368	748,616	784,450	787,660	39,044	5.2%
Public Safety							
Police							
Miscellaneous Prof. Services	289	109	150	1,103	450	300	
Municipal Court							
Judicial Services	19,618	23,105	23,860	17,363	24,290	430	
Public Defender	45,539	44,262	47,000	39,885	47,850	850	
Domestic Violence Advocate	3,748	2,963	4,000	630	20,000	16,000	
Prosecution Services	46,494	46,503	47,300	41,421	48,150	850	
	115,688	116,942	122,310	100,401	140,740	18,430	15.1%

Budget Summary: Professional Services by Department

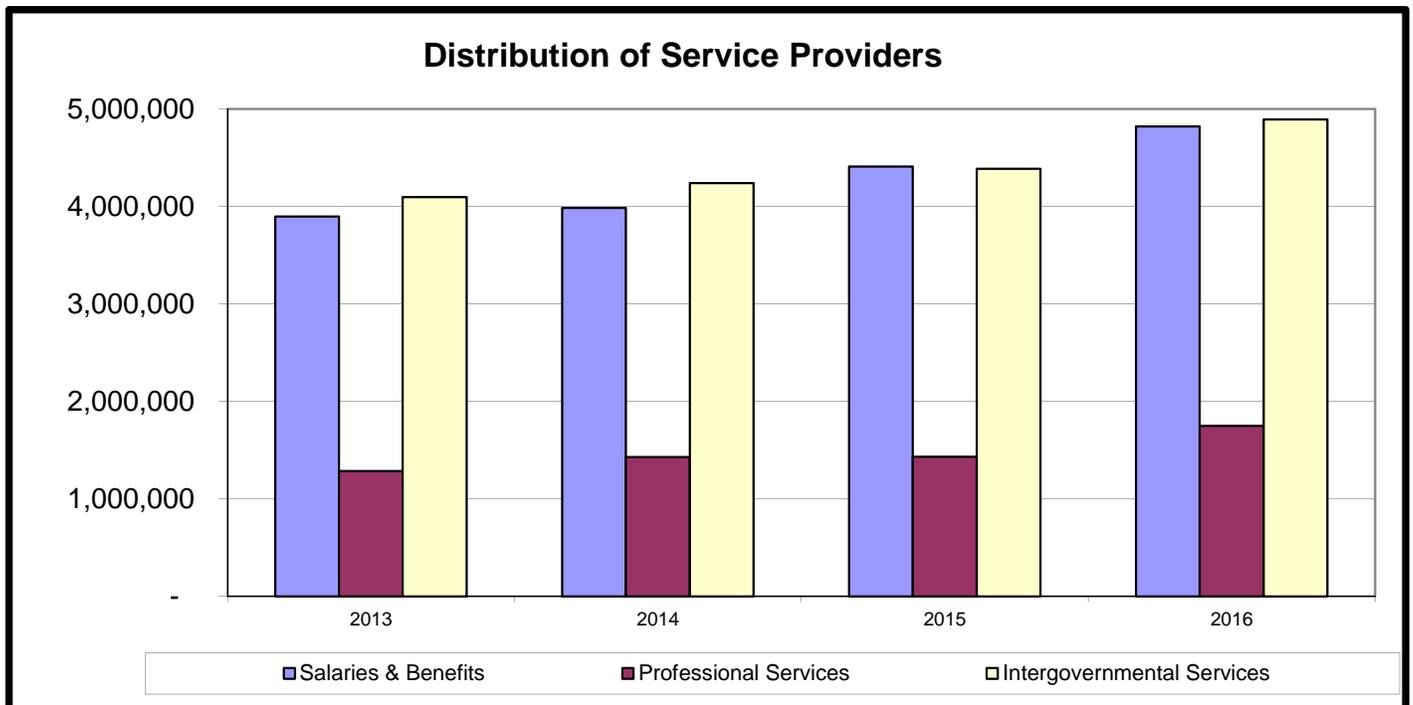
Description	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
Public Works							
Administration							
Computer Software Support	6,000	-	-	-	-	-	-
Plan Review & Inspection	47,837	29,898	27,280	22,459	15,000	(12,280)	
Other Professional Services	80	105	5,000	-	-	(5,000)	
Transportation Planning							
Traffic Counts	-	3,915	-	-	8,000	8,000	
Transportation Studies & Concurr	-	20,186	37,000	8,724	20,000	(17,000)	
Street Maintenance							
Tree Removal	7,656	5,186	10,000	-	10,000	-	
Other Snow Removal	-	-	3,600	-	3,600	-	
Backflow Prevention	880	2,754	-	-	1,000	1,000	
General Street Contracts	1,242	621	840	343	350	(490)	
Landscape Services	-	-	70,000	12,144	70,000	-	
Waste Recycling Program							
Waste Reduction & Recycling Event	74,794	79,020	86,500	52,040	65,000	(21,500)	
Franchise Consultant	-	8,248	2,000	-	4,400	2,400	
Solid Waste Technical Services	9,272	-	-	-	-	-	
Pugest Sound Clean Air Agency	-	-	14,560	14,561	17,390	2,830	
Lake Management							
Acquatic Plant Evaluation	4,168	2,921	-	-	-	-	
Acquatic Plant Treatment	-	4,540	14,190	-	10,000	(4,190)	
Education Program	7,985	5,922	8,040	12	5,000	(3,040)	
Surface Water Management							
Street Sweeping	37,909	36,538	46,600	41,166	46,600	-	
Vactoring	63,913	91,734	80,000	18,261	90,000	10,000	
Grounds & Ponds Maintenance	38,825	25,793	50,000	-	30,000	(20,000)	
Tree Removal	8,254	-	-	-	3,000	3,000	
Fencing Repair Contracts	-	-	6,000	5,193	10,000	4,000	
Miscellaneous Contracts	17,563	8,740	6,350	16,815	10,820	4,470	
NPDES Monitoring & Assessment	-	-	-	-	16,200	16,200	
NPDES Training	-	-	-	-	2,000	2,000	
	326,376	326,119	467,960	191,717	438,360	(29,600)	-6.3%
Transportation Benefit District							
Legal Services	-	-	4,100	248	-	(4,100)	
	-	-	4,100	248	-	(4,100)	
Total Professional Services	1,286,741	1,429,657	1,822,256	1,432,293	1,750,520	(71,736)	-3.9%

Budget Summary: Intergovernmental Services by Department

Description	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
City Manager							
City Clerk							
Election Costs	17,395	-	18,000	18,000	25,000	7,000	
Voter Registration Costs	45,628	38,821	45,000	45,000	45,000	-	
	63,023	38,821	63,000	63,000	70,000	7,000	11.1%
Community Development							
ILA-Covington Bldg Off & Plan Revie	-	-	-	31,228	40,000	40,000	
Fire Marshal	45,570	40,915	50,000	31,410	50,000	-	
	45,570	40,915	50,000	62,638	90,000	40,000	80.0%
Finance							
Annual State Audit	25,918	35,957	32,550	38,500	40,000	7,450	
Business Licensing Services	172	167	150	-	200	50	
Dept. of Licensing	-	-	-	3,500	2,400	2,400	
	26,090	36,124	32,700	42,000	42,600	9,900	30.3%
Parks & Recreation							
Parks Maintenance							
Licenses and Permits	-	-	-	206	210	210	
Event Concessions							
Licenses and Permits	-	-	-	573	600	600	
Maple Valley Days							
KC - Signage and Barricades	3,546	3,945	4,020	4,020	4,020	-	
Fire Marshal Services	125	-	130	-	-	(130)	
Independence Day Event							
Police Contracting	-	-	-	-	1,500	1,500	
Lake Wilderness Lodge							
Other Licenses & Permits	-	-	-	189	190	190	
	3,671	3,945	4,150	4,988	6,520	2,370	57.1%
Public Safety							
Police							
Police Contract (Base)	3,408,659	3,567,771	3,623,520	3,646,469	4,003,280	379,760	
Police Contract (PY Reconciliation)	(59,940)	(47,859)	-	(53,979)	-	-	
Party Patrol	-	1,539	5,000	5,000	5,000	-	
KC Special Services	154	-	-	-	-	-	
WA State Patrol-Distracted Driving E	-	5,500	-	-	-	-	
Arson Investigation Services	15,779	21,492	20,690	20,690	21,060	370	
Animal Control Services	48,221	45,146	50,200	50,200	51,100	900	
Work History Check	-	-	-	31	30	30	
Jail							
Enumclaw	12,480	15,819	13,000	3,618	2,000	(11,000)	
Enumclaw-Interpreter	300	-	-	-	-	-	
Issaquah	360	-	1,000	-	1,000	-	
Kent	158,395	161,547	191,730	171,973	190,000	(1,730)	
Kent Court-Startup	55,190	-	-	-	-	-	
King County	4,529	1,410	5,000	-	2,000	(3,000)	
Okanogan	10,378	-	5,000	-	4,000	(1,000)	
Municipal Court							
Court Services	175,720	175,000	210,000	200,000	200,000	(10,000)	
Juror Fees	-	2,150	2,190	1,325	2,190	-	
Interpreter Services	1,788	2,700	2,440	2,067	2,440	-	
Emergency Operations Center							
Emergency Operations Plan	160	-	-	-	-	-	
	3,832,173	3,952,215	4,129,770	4,047,394	4,484,100	354,330	8.6%

Budget Summary: Intergovernmental Services by Department

Description	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%
Public Works							
Streets							
INTERGOVERNMENTAL SVCS-KIN	536	-	-	9,709	9,880	9,880	
Roadside-Intergovernmental Svcs	117	1,619	2,200	-	2,200	-	
Traffic Signs	18,474	19,802	20,000	15,562	25,000	5,000	
Traffic Pavement Markings	-	17,803	17,000	15,597	17,000	-	
Traffic Investigations	-	-	500	-	500	-	
Traffic Projects	-	2,290	940	1,202	1,220	280	
Street Maintenance	1,077	107	1,240	132	-	(1,240)	
Lake Management							
KC Lake Wilderness Technical Servi	-	-	1,000	1,000	3,500	2,500	
Pipe/Lucerne Hydrillia	598	-	2,000	2,000	2,000	-	
Pipe/Lucerne Lake Stewardship	11,981	12,820	13,650	13,650	14,700	1,050	
Lake Wilderness Stewardship	9,944	10,819	9,100	9,100	10,250	1,150	
Beach Monitoring	6,490	8,282	8,900	8,900	8,000	(900)	
Surface Water Management							
KC Services	2,326	-	5,000	-	5,000	-	
KC Billing & Collection	22,551	23,860	24,500	15,889	24,500	-	
KC Debt Service	32,602	32,602	32,650	32,602	32,650	-	
KC Technical Services	-	-	-	-	5,000	5,000	
State Department of Ecology Permit	10,074	27,834	30,000	29,432	30,000	-	
KC WRIA 8 Agreement	1,122	1,154	1,060	943	1,060	-	
KC WRIA 9 Agreement	5,841	6,016	6,320	5,615	6,510	190	
	123,733	165,006	176,060	161,333	198,970	22,910	13.0%
Transportation Benefit District							
Annual State Audit	-	-	2,500	4,087	-	(2,500)	
	-	-	2,500	4,087	-	(2,500)	-100.0%
Total Intergovernmental Services	4,094,260	4,237,026	4,458,180	4,385,440	4,892,190	434,010	9.7%





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City Council



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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, the Economic Development Committee, and the Parks and Recreation Commission, as well as other ad hoc committees as required.

The City Council also has two 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; the other is the Public Safety Oversight Committee, which meets every two months to make recommendations to the full Council regarding police and public safety services.

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).

2015 Major Accomplishments

■ Economic Development

- Completed the update of the City's Comprehensive Plan.
- Continued to support Tahoma School District's efforts to break ground on the new Tahoma High School/Regional Learning Center by directing City staff to make all permit applications, plan reviews and progress meetings a priority, when needed.
- Worked with the economic development committee to develop an environment that will attract commercial investment to the City that will, in turn, lead to creating living-wage jobs within Maple Valley.
- Work to maintain long-term fiscal stability through efforts to diversify the City's tax base.

■ Parks & Recreation

- Facilitated process, with the Parks & Recreation Commission, to develop recreation facilities with appropriate partners to meet the recreation demands from Maple Valley families. One result of these efforts led to an interlocal agreement with King County and the Ravensdale Park Foundation on sharing the costs of building Phase 2 of the recreational facilities at Ravensdale Park.
- Supported the efforts to make needed improvements to Lake Wilderness Park and Lodge in light of the increased use of the park by Maple Valley residents.
- Supported the community events that use the Lake Wilderness Park facilities throughout the year
- Supported the efforts of the Parks & Recreation staff to finish both the parking lot and dock replacement projects at Lake Wilderness Park.
- Supported the community events that use Lake Wilderness Park facilities throughout the year, including the addition of two Shakespeare-in-the-Park programs to our summer Music-in-the-Park series.
- Supported the Park and Recreation Commission and City staff's process that led to the City Council's support of holding a voted-bond initiative for \$22.5 million to fund new facilities and improvements.
- Worked closely with the Parks & Recreation Director on crafting an ILA that outlines the City/School District use of each other's properties, particularly to support the City's adopting 9 programs that were part of the District's TLC program.
- Supported the City's effort to support the School District's need to procure City-owned land to meet the School District's need for parking to serve the new high school.
- Supported the City staff's recommendation that Holiday in the Park be moved to the Four Corners shopping area, recognizing that such a move will save the City money, continue to foster the partnerships the City has with the local businesses and handle safely the increased crowds that have attended the event at Lake Wilderness Lodge.

■ Public Safety

- Continued to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract,
- Participated in localized emergency preparedness and planning meetings with our partner cities and agencies to ensure that we keep our lines of communication open and prepare for emergencies affecting our city.
- The City drafted a more comprehensive set of job expectations for our new domestic violence advocate and has recommended a funding increase to support DV advocacy and victim assistance.
- Completed new contracts for both our short and long-term jail options.
- City police department was awarded and utilized \$35,000 in federal grant monies for funding School Resource Officers at Tahoma School District schools.

- Collaborated with Maple Valley citizens and churches on Make a Difference Day where hundreds came together to clean up an area at Four Corners adjacent to our Lake Wilderness Trail to make it cleaner and safer to use.

■ **Public Works**

- Actively participated in local and regional transportation organizations including South County Area Transportation Board (SCATBd), King County Regional Transit Committee, and the Puget Sound Regional Council.
- Supported Public Works effort to obtain grant funding for Transportation Improvement Projects.
- Continued to support grant funding for solid waste recycling collection programs.
- Supported Public Works effort to complete construction of the Witte Road Phase 3 roadway improvements and the design of 216th Avenue SE Improvements.
- Supported efforts to improve the water quality of storm runoff within the City.

■ **Quality City Services**

- Continued to support efforts by Black Diamond, Covington and Maple Valley in identifying opportunities where the three communities can work together or share resources to maximize efficiencies and better use public funds. The newest partnership involves sharing Building Official and Building Inspector services involving the three cities.
- Continued to provide strong participation in the Sound Cities Association, the Economic Development Council of Seattle/King County and other regional organizations.

2016 Goals and Objectives to meet Council Priorities

■ **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.
- Hold an economic development retreat with the City Council in the 1st quarter of 2016.

■ **Parks & 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 voted-bond issue, if passed.
- 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 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 to 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 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.

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

City Council

Positions 7 7 7 7 7

Expenditures by Object

Salaries & Benefits	53,382	52,481	53,420	49,783	53,420	-	0.0%
Supplies & Services	58,666	64,339	76,660	57,750	70,230	(6,430)	-8.4%
Total City Council	112,047	116,820	130,080	107,533	123,650	(6,430)	-4.9%

Changes from 2015 Budget

Supplies (Amount based on actual usage)	(2,640)
Information Services, Telephone and Postage (Based on actual usage)	(4,870)
Other Services & Charges (Based on actual usage)	40
Miscellaneous (Sound Cities Association increase from \$14,510 to \$14,960. AWC increase from \$16,540 to \$17,128 based on population and assessed valuation. Puget Sound Regional Council decrease from \$7,340 to \$7,338.)	1,040
	<u>(6,430)</u>

Workload Indicators

			2014		
			Benchmark @		
Expenditure Oversight	15,616,115	16,722,786	21,996,261	19,290,773	22,636,472
Council Meetings Held	38	42		45	
Ordinances & Resolutions Enacted	53	68		80	

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
City Council					
SALARIES	49,500	48,675	49,500	46,200	49,500
Mayor					9,900
Councilors (6)					39,600
BENEFITS	3,882	3,806	3,920	3,583	3,920
OFFICE AND OPERATING SUPPLIES	1,191	557	1,500	142	1,500
MEALS & REFRESHMENTS	265	1,591	190	1,366	1,390
SMALL TOOLS & MINOR EQUIPMENT	3	-	100	-	100
INFORMATION SERVICES	452	7,661	6,000	697	1,130
POSTAGE	105	103	60	105	110
TRAVEL	1,396	1,399	2,100	916	2,100
MEALS AND LODGING	4,606	3,229	7,000	1,866	7,000
TRAINING	2,130	1,855	3,500	1,833	3,500
ADVERTISING	186	-	500	751	500
IT EQUIPMENT REPLACEMENT	-	214	1,000	1,167	1,170
INSURANCE					
Liability	2,426	2,315	2,360	2,115	2,150
MISCELLANEOUS					
Sound Cities	13,066	13,385	14,510	14,511	14,960
AWC	16,565	16,251	16,540	16,635	17,130
Puget Sound Regional Council	7,299	7,338	7,340	7,895	7,340
Miscellaneous	-	266	500	1,330	500
Dues & Memberships	50	50	100	-	100
Volunteer Recognition Program					
MEALS & REFRESHMENTS	-	2,311	3,840	3,840	-
Council Retreat					
MEALS & REFRESHMENTS	-	-	-	1,037	-
PROFESSIONAL SERVICES	7,385	4,225	8,000	-	8,000
Town Hall Meeting					
OFFICE AND OPERATING SUPPLIES	-	-	-	46	-
MEALS & REFRESHMENTS	-	-	-	494	-
ADVERTISING	-	-	-	343	-
PROFESSIONAL SERVICES	1,542	1,587	1,520	659	1,550
TOTAL CITY COUNCIL	112,047	116,820	130,080	107,533	123,650

City Manager



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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 an annual 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. Recently these have primarily included economic development, emergency operations and real estate transactions.

Human Resource's Department

The Human Resource's department ensures quality services both to City personnel and external customers by the fair and consistent administration of the City's personnel policies and programs. The HR department maintains personnel and medical records, supports the organization's recruitment, staffing, and personnel development, develops and disseminates information about changes in personnel laws or programs, and coordinates the City's employee health benefits safety, volunteer and wellness programs.

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 request tracking system. The department produces and distributes the City Council 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 Office of the City Clerk is a designated Agent of the Department of State for accepting applications for U.S. Passports, provides Notary services, and issues pet and peddler's licenses. 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 Department ensures that citizens have access to information on legislative activities, encourages citizen participation in governmental processes, maintains the City's website, and produces the City's quarterly newsletter, the Maple Valley Leaves. The City Clerk acts as the City emergency Public Information Officer and 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.

2015 Major Accomplishments

■ Economic Development

- Supported the update of the City's Comprehensive Plan.
- Continued to support Tahoma School District's efforts to break ground on the new Tahoma High School/Regional Learning Center by directing City staff to make all permit applications, plan reviews and progress meetings a priority, when needed.
- Worked with the economic development committee to develop an environment that will attract commercial investment to the City that will, in turn, lead to creating living-wage jobs within Maple Valley.
- Work to maintain long-term fiscal stability through efforts to diversify the City's tax base.

■ Parks & Recreation

- Supported the efforts of the Parks & Recreation staff to finish both the parking lot and dock replacement projects at Lake Wilderness Park.

- Supported the community events that use Lake Wilderness Park facilities throughout the year, including the addition of two Shakespeare-in-the-Park programs to our summer Music-in-the-Park series.
- Support the Park and Recreation Commission and City staff's process that led to the City Council's support of holding a voted-bond initiative for \$22.5 million to fund new facilities and improvements.
- Worked closely with the Parks & Recreation Director on crafting an ILA that outlines the City/School District use of each other's properties, particularly to support the City's adopting 9 programs that were part of the District's TLC program.
- Supported the City's effort to support the School District's need to procure City-owned land to meet the School District's need for parking to serve the new high school.
- Supported the City staff's recommendation that Holiday in the Park be moved to the Four Corners shopping area, recognizing that such a move will save the City money, continue to foster the partnerships the City has with the local businesses and handle safely the increased crowds that have attended the event at Lake Wilderness Lodge.

■ **Public Safety**

- Continued to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract.
- Worked with the City Police Department and neighboring City Councils to increase community awareness of the issues pertaining to domestic violence and drug use.

■ **Public Works**

- Actively participated in local and regional transportation organizations South County Area Transportation Board (SCATBd), King County Regional Transit Committee, and the Puget Sound Regional Council.
- Supported Public Works effort to obtain grant funding for Transportation Improvement Projects.
- Continued to support grant funding for solid waste recycling collection programs.
- Supported Public Works effort to complete construction of the Witte Road Phase 3 roadway improvements and the design of 216th Avenue SE Improvements.
- Supported efforts to improve the water quality of storm runoff within the City.

■ **Quality City Services**

- Continue to support efforts by Black Diamond, Covington and Maple Valley in identifying opportunities where the three communities can work together or share resources to maximize efficiencies and better use public funds. The newest partnership involves sharing Building Official and Building Inspector services involving the three cities.
- Continued to provide strong participation in the Sound Cities Association, the Economic Development Council of Seattle/King County and other regional organizations.

2016 Goals and Objectives to meet Council Priorities

■ **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.

- Hold an economic development retreat with the City Council in the 1st quarter of 2016.

■ **Parks & Recreation**

- Support the Parks & Recreation Commission and City staff's efforts to pass a voted-bond initiative that will appear on the ballot in April 2016.
- 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 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 support City staff's efforts to use programs that will keep Maple Valley NPDES compliant (goat mowing, pond improvements, community education).
- Continue involvement in regional groups dealing with transportation issues.

■ **Quality City Services**

- Continue to support the shared resources and programs that have developed between Black Diamond, Covington and Maple Valley.
- Continue strong involvement in the Sound Cities Association and other regional groups.
- Participate and support the efforts of the budgeting-by-priorities process.

City Manager

	Employee FTE's	Contract FTE's
City Manager's Office	2.00	
City Council Support		
Departmental Oversight		
Community Development		
Finance		
Parks & Recreation		
Police		
Public Works		
Economic Development		
Intergovernmental Oversight		
King County Sheriff's Contract		
Special Projects		
Human Resources	0.75	
Coordinate Employee Recruitment		
Maintain Personnel Files		
Track Employee Evaluation Processes		
Coordinate Employee Wellness & Safety Programs		
Coordinate Employee & Volunteer Recognition Events		
City Clerk	4.00	
Clerk of the Council		
Maintain Agenda Calendar		
Prepare Agenda Packets		
Setup Council Meeting Room		
Take Minutes at All Council Meetings		
Prepare Council Minutes		
Monitor Council Email		
Citizen Response		
Receive City Hall Visitors		
Maintain Customer Service Request System		
Process Public Disclosure Requests		
Accept Passport Application		
Issue Pet Licenses		
Provide Notary Services		
Prepare Cash Receipts		
Manage City Website		
Records Management		
Maintain Legislative Record		
Maintain City Contracts		
Protect Essential Records		
City Attorney		1.00
General Legal Counsel		
Advise City Council and Staff on Legal Issues		
Review Agenda Material for Legal Issues		
Draft Contracts, Ordinances, & Resolutions		
Civil Litigation		
	6.75	1.00

Expenditure Budget: Department Summary

	2013	2014	2015		2016	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	from 2015 Budget	
						\$	%

City Manager

Positions 6.75 6.75 6.75 6.75 6.75

Expenditures by Object

Salaries & Benefits	661,267	681,312	719,850	694,016	750,910	31,060	4.3%
Supplies & Services	457,359	549,796	672,580	526,084	626,760	(45,820)	-6.8%
Intergovernmental Services	63,023	38,821	63,000	63,000	70,000	7,000	11.1%
Total City Manager	1,181,649	1,269,929	1,455,430	1,283,100	1,447,670	(7,760)	-0.5%

Changes from 2015 Budget

Salaries (Amount reflects a 1.1% cost of living allowance (COLA) and 3.0% merit pay increase.)	19,060
Benefits (Amounts reflects a 10.6% increase in PERS rates from a blended rate in 2015, an increase of 3.1% in medical insurance costs, as well as an increase in workers compensation premiums.)	12,000
Supplies (Based on actual usage)	(560)
Professional Services 2015 (Economic development, \$40,000; general lobbyist, \$30,000; community survey, \$20,000; Budgeting by Priorities consultant, \$35,000 (~\$16,000 of this expected to be spent in 2015); miscellaneous consulting, \$15,000; Public Arts Commission consulting, \$6,030; human resources consultant, \$5,000; HR investigations, \$7,500; FSA account administrator, \$1,180; municipal code update, \$9,000; document imaging / records disposal, \$11,000; newsletter, \$7,500; outside legal counsel, \$180,110.)	(367,320)
Professional Services 2016 (Economic development, \$20,000; general lobbyist, \$30,000; 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.)	320,850
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	(770)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	1,980
Intergovernmental Services 2015 (Election costs estimated based on cost of general election in 2015 for voter Councilor elections and special election for approved bond funding, \$18,000; Voter registration services, \$45,000.)	(63,000)
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, \$25,000; Voter registration services, \$45,000.)	70,000
	(7,760)

Expenditure Budget: Department Summary

	2013	2014	2015		2016	Increase(Decrease) from 2015 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%

City Manager, continued

Workload Indicators

City Expenditures Managed	15,616,115	16,722,786	19,290,773	22,636,472
City Employees Managed (FTE)	39.1	40.0	42.8	42.8
Council Meetings Supported	38	42	45	
Passports Processed	351	157	267	
Pet Licenses Issued	193	145	199	
Public Disclosure Requests	173	168	156	
Contracts/Amendments Processed	92	88	113	
Website Postings	2,988	1,800	1,846	
Personnel Actions Processed	271	445	448	
Staff Training Expenditures	9,282	16,933	22,835	

Performance Measures

			2014			
			Benchmark @			
Expenditures / City FTE	\$ 399,901	\$ 418,070	\$ 402,167	\$ 451,246	\$ 529,508	(1)
General Fund Expenditures / Capita	\$ 428	\$ 450	\$ 493	\$ 460	\$ 497	(2)
Total Expenditures / Capita	\$ 653	\$ 690	\$ 777	\$ 781	\$ 909	(2)
Staff Training Costs / FTE	\$ 712	\$ 920		\$ 885	\$ 1,343	(3)
Legal Expenditures per Capita	\$ 6.80	\$ 6.78		\$ 7.29	\$ 7.36	(4)
Legal as % of Total City Expenditure	1.0%	1.0%		0.9%	0.8%	(4)

- (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.

@ 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.

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
City Manager					
CITY MANAGER'S OFFICE					
SALARIES	220,874	220,802	218,960	207,791	226,440
City Manager					158,958
Executive Assistant					67,480
Car Allowance	-	-	5,400	5,400	5,440
BENEFITS	59,189	67,762	71,220	69,636	75,870
OFFICE AND OPERATING SUPPLIES	1,557	729	760	648	660
MEALS & REFRESHMENTS	74	1,803	1,700	1,581	1,610
FUEL CONSUMED	25	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	592	533	560	-	-
PROFESSIONAL SERVICES					
General Lobbyist	15,000	6,000	30,000	28,000	30,000
Community Survey	-	9,510	20,000	13,074	-
Miscellaneous Consulting	10,023	3,589	50,000	16,000	40,000
INFORMATION SERVICES	9,272	24,402	28,810	22,490	28,260
TELEPHONE	1,504	-	-	-	-
POSTAGE	200	459	460	241	240
TRAVEL	499	863	1,000	113	1,000
MEALS AND LODGING	4,046	3,931	4,000	608	4,000
TRAINING	1,196	1,724	1,500	3,007	1,500
ADVERTISING	4,415	1,332	1,570	638	650
OFFICE EQUIPMENT RENTAL	2,035	-	-	201	200
BUILDING RENTAL	52,287	53,387	55,240	55,240	55,710
IT EQUIPMENT REPLACEMENT	1,530	3,695	3,820	3,035	3,230
INSURANCE					
Liability	3,682	3,473	3,540	3,229	3,290
MISCELLANEOUS					
Dues & Subscriptions	9,729	10,943	12,000	5,408	12,000
Background Checks	20	20	30	-	-
Economic Development					
MEALS & REFRESHMENTS	-	-	-	863	880
PROFESSIONAL SERVICES	15,575	47,136	40,000	14,589	20,000
Chamber of Commerce					
BENEFITS	-	5	-	5	-
RENTALS AND LEASES	-	-	3,530	-	-
Lodge Rental Subsidy	3,311	3,465	-	3,465	3,530
PRINTING AND BINDING					
Chamber of Commerce Directory	2,500	2,500	2,500	2,500	2,500
Public Arts Commission					
PROFESSIONAL SERVICES	-	10,169	6,030	6,030	6,230
Maple Valley Creative Arts Council					
PROFESSIONAL SERVICES	-	5,000	-	-	-
TOTAL CITY MANAGER'S OFFICE	419,134	483,233	562,630	463,792	523,200

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
City Manager, continued					
HUMAN RESOURCES					
SALARIES	52,811	62,720	64,530	64,859	65,680
Human Resource Manager					65,675
BENEFITS	10,403	18,450	19,850	20,401	20,940
OFFICE AND OPERATING SUPPLIES	728	345	400	250	250
MEALS & REFRESHMENTS	-	142	140	49	50
SMALL TOOLS & MINOR EQUIPMENT	-	380	520	-	-
PROFESSIONAL SERVICES					
Human Resource Consultant	-	-	5,000	-	5,000
Legal Investigation Services	12,655	7,759	7,500	-	7,500
FSA Account Admin	1,230	1,731	1,180	1,247	1,270
INFORMATION SERVICES	9,013	16,695	19,990	15,967	20,590
TELEPHONE	1,026	-	-	-	-
POSTAGE	164	440	450	151	150
TRAVEL	190	-	100	72	100
MEALS AND LODGING	-	-	100	-	100
TRAINING	757	-	1,000	33	1,000
ADVERTISING	595	156	210	927	940
OFFICE EQUIPMENT RENTAL	864	-	-	201	200
BUILDING RENTAL	11,303	11,541	11,940	11,940	12,050
IT EQUIPMENT REPLACEMENT	433	1,859	1,840	1,794	1,830
INSURANCE					
Liability	1,360	1,318	1,340	1,211	1,230
MISCELLANEOUS					
Dues and Subscriptions	544	498	600	649	600
Employee Recognition Program					
OFFICE AND OPERATING SUPPLIES	-	-	-	188	190
MISCELLANEOUS	1,556	2,022	3,500	292	3,500
Wellness Program					
OFFICE AND OPERATING SUPPLIES	-	-	-	252	260
WELLNESS PROGRAM SUPPLIES	-	118	160	298	300
MISCELLANEOUS	1,222	469	1,310	1,310	1,330
TOTAL HUMAN RESOURCES	106,853	126,642	141,660	122,093	145,060

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
CITY CLERK'S OFFICE					
SALARIES	232,127	220,656	231,630	217,729	242,060
City Clerk					81,659
Deputy City Clerk					64,081
Administrative Assistant II					49,771
Administrative Assistant I					46,546
Overtime	-	6	-	-	-
BENEFITS	85,864	90,916	108,260	108,196	114,520
OFFICE AND OPERATING SUPPLIES	2,300	1,542	1,500	858	870
MEALS & REFRESHMENTS	-	14	-	105	110
BOOKS AND SOFTWARE	-	-	500	-	500
SMALL TOOLS & MINOR EQUIPMENT	17	2,510	2,000	218	2,000
PROFESSIONAL SERVICES					
Municipal Code Update	4,799	3,301	9,000	1,911	9,000
Records Management	3,325	9,420	11,000	3,230	11,000
Temporary Help	-	4,627	-	-	-
INFORMATION SERVICES	27,135	51,321	60,700	48,049	62,780
TELEPHONE	2,242	-	-	-	-
POSTAGE	751	939	750	1,236	1,260
TRAVEL	728	706	1,000	647	1,000
MEALS AND LODGING	426	606	1,500	2,266	1,500
TRAINING	594	1,757	3,500	3,104	3,500
ADVERTISING	728	2,572	4,000	589	4,000
OFFICE EQUIPMENT RENTAL	3,710	-	-	201	200
BUILDING RENTAL	44,203	45,133	46,700	46,700	47,050
IT EQUIPMENT REPLACEMENT	3,745	7,834	7,780	7,678	7,340
INSURANCE					
Liability	7,279	6,952	7,080	6,367	6,480
MISCELLANEOUS					
Dues and Subscriptions	1,145	847	1,150	1,380	1,400
Recording Fees	132	550	1,600	653	1,600
Newsletter	8,451	4,543	7,500	2,603	7,500
Banking Fees	246	-	-	-	-
Background Checks	-	100	-	387	390
Miscellaneous	130	-	100	-	-
INTERGOVERNMENTAL SERVICES					
Election Costs	17,395	-	18,000	18,000	25,000
Voter Registration Costs	45,628	38,821	45,000	45,000	45,000
TOTAL CITY CLERK	493,101	495,675	570,250	517,106	596,060

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

City Manager, continued

CITY ATTORNEY

OFFICE AND OPERATING SUPPLIES	18	-	-	-	-
PROFESSIONAL SERVICES					
Outside Legal Counsel/Litigation	152,176	163,793	180,110	180,110	183,350
Code Enforcement	5,059	-		-	-
Kenyon Disend	3,908	-		-	-
Black Diamond EIS/MPD	298	-		-	-
INFORMATION SERVICES	43	62	70	-	-
TELEPHONE	(45)	-	-	-	-
POSTAGE	2	-	-	-	-
ADVERTISING	890	-	-	-	-
MISCELLANEOUS					
Dues & Subscriptions	212	-	-	-	-
Miscellaneous	-	525	710	-	-
TOTAL CITY ATTORNEY	162,560	164,380	180,890	180,110	183,350
			-		
TOTAL CITY MANAGER	1,181,649	1,269,929	1,455,430	1,283,100	1,447,670



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Community Development



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Community Development

In 2013, the Community Development Department merged with the Public Works Department. 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. 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. The City just completed a major update in 2015.

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 all three cities 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.

2015 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.
- Initiated 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.

■ **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 TSD high 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 22 new single-family building permits and 8 residential additions.
- Issued 3 new commercial building permits and 14 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.

2016 Goals and Objectives to meet Council Priorities

■ **Comprehensive Planning and Economic Development**

- Complete the update of the zoning map and development regulations as needed to implement the Comprehensive Plan
- Complete review of the City's Sign Code with Planning Commission and Council.
- Complete full review of the City's Shoreline and Critical Area Ordinances.

■ **Building & Permitting Services Division**

- Answer customer inquiries within 24hrs 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 hrs of receiving request.
- Resolving 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.

Community Development

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
Administration	1.00	
Planning Commission Review & Recommendations		
City Council Review & Actions		
SEPA Administration		
Permit Technician		
Planning	3.00	
Comprehensive Planning		
Plan Administration		
Plan Amendments		
Code Amendments		
Current Planning		
Applications		
Development Review		
Administrative Decisions		
Hearing Examiner Process		
Building	2.00	
Permit Processing		
Plans Examination		
Inspections		
Code Compliance		
Fire Marshal		
Contract with Maple Valley Fire & Life Safety		
Development Review		
Annual Inspections		
	<u>6.00</u>	

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Community Development

Positions	7.00	7.00	7.00	7.00	6.00
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Expenditures by Object

Salaries & Benefits	643,603	633,531	706,940	581,774	593,160	(113,780)	-16.1%
Supplies & Services	189,351	322,991	199,030	172,243	146,850	(52,180)	-26.2%
Intergovernmental Services	45,570	40,915	50,000	62,638	90,000	40,000	80.0%
Operating Capital	-	-	-	-	74,210	74,210	
Cost Allocation	56,402	63,453	195,410	134,402	137,860	(57,550)	-29.5%
Total Community Development	934,926	1,060,890	1,151,380	951,057	1,042,080	(109,300)	-9.5%

Changes from 2015 Budget

Salaries (Amount reflects a 1.1% cost of living allowance (COLA) and 3.0% merit pay increase. Includes removal of funding for Building Official position.)	(81,250)
Benefits (Amounts reflects a 10.6% increase in PERS rates from a blended rate in 2015, an increase of 3.1% in medical insurance costs, as well as an increase in workers compensation premiums. Includes removal of funding for Building Official position.)	(32,530)
Supplies (Based on actual usage)	(950)
Professional Services 2015 (Comprehensive plan, \$62,000; Hearing Examiner, \$10,000; banking fees, \$6,920; and miscellaneous projects, \$5,000.)	(83,920)
Professional Services 2016 (Hearing Examiner, \$10,000; banking fees, \$4,120; and miscellaneous projects, \$20,000.)	34,120
Information Services, Telephone and Postage (Based on actual usage)	(32,240)
Travel, Meals & Lodging, and Training	400
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	30,410
Intergovernmental Services (Increase payment to Covington and Black Diamond for Building Official services under the three city ILA.)	40,000
Operating Capital budgeted in 2016 (Traklt and Tyler integration, online permitting, Traklt mobile solutions)	74,210
Cost Allocation	(57,550)
	(109,300)

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Community Development, continued

Program Enhancements (amounts included above)

TrakIt and Tyler Integration					7,500	
Online Permitting					64,010	
TrakIt and mobile solutions					2,700	
					<u>74,210</u>	

Workload Indicators

Planning Commission Meetings	18	19		37	25
Lots Approved (#)	76	70		50	50
Other Land Use Reviews	52	86		91	91
SFR Permits Issued	76	169	70	30	50
Other Residential Permits Process	197	248		355	251
Commercial	208	188		155	180
Inspections	3,230	4,996		3,306	4,470

Lots approved include multi family entitlements

Performance Measures

			2014			
			Benchmark @			
Building Division Cost / \$1,000 of New Construction	\$ 11.82	\$ 11.71	\$ 17.64	\$ 9.75	\$ 10.81	(1)
Building Division Costs / Inspection	\$ 153.13	\$ 105.83		\$ 119.98	\$ 98.38	(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.

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Community Development

PLANNING DIVISION

SALARIES	206,805	202,770	230,990	231,827	238,070
Senior Planner					168,337
Associate Planner					69,730
BENEFITS	65,645	65,865	82,720	79,502	80,070
OFFICE AND OPERATING SUPPLIES	1,878	1,001	1,070	772	500
MEALS & REFRESHMENTS	-	39	-	69	100
BOOKS & SOFTWARE	182	-	100	-	100
SMALL TOOLS & MINOR EQUIPMENT	37	757	960	10	40
PROFESSIONAL SERVICES					
Hearing Examiner	150	5,138	10,000	5,500	10,000
Miscellaneous Projects	-	-	5,000	-	20,000
INFORMATION SERVICES	32,417	57,112	63,360	50,473	51,360
TELEPHONE	1,909	-	-	-	-
POSTAGE	-	256	260	52	150
TRAVEL	260	137	100	713	300
MEALS AND LODGING	953	97	300	1,625	500
TRAINING	518	-	1,000	3,567	1,500
ADVERTISING	3,760	1,810	2,000	1,194	2,000
OFFICE EQUIPMENT RENTAL	2,593	-	-	201	200
BUILDING RENTAL	29,451	30,070	31,120	31,120	31,340
IT EQUIPMENT REPLACEMENT	1,353	5,834	5,680	6,216	8,900
INSURANCE					
Liability	5,450	5,209	5,300	4,737	4,820
MISCELLANEOUS					
Dues & Subscriptions	294	294	400	-	1,270
Printing	-	-	2,000	-	2,000
Background Checks	-	10	-	-	-
OPERATING CAPITAL					
TrakIt and Tyler Integration	-	-	-	-	7,500
Online Permitting	-	-	-	-	64,010
TrakIt and mobile solutions	-	-	-	-	2,700
INTERGOVERNMENTAL SERVICES					
ILA-Covington Bldg Off & Plan Review	-	-	-	1,043	-
COST ALLOCATION					
Public Works Admin	41,101	41,679	37,910	24,350	24,790
Planning Division	-	(2,475)	(3,600)	-	-
COMPREHENSIVE PLAN					
SALARIES	-	-	-	14,182	-
BENEFITS	-	-	-	4,122	-
ADVERTISING	-	-	-	100	-
PROFESSIONAL SERVICES					
Comprehensive Plan	-	75,661	62,000	61,592	-
TOTAL PLANNING DIVISION	394,754	491,265	538,670	522,968	552,220
Associated Revenue	64,541	60,289	62,970	74,220	75,550
Percent Coverage	16%	12%	12%	14%	14%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Community Development, continued

BUILDING DIVISION

SALARIES	276,393	269,710	287,580	181,822	199,250
Inspector/Code Enforcement Officer					136,871
Permit Technician					62,384
BENEFITS	94,759	95,187	105,650	70,319	75,770
OFFICE AND OPERATING SUPPLIES	2,495	1,713	1,980	944	1,000
MEALS & REFRESHMENTS	-	-	-	69	-
BOOKS AND SOFTWARE	3,698	-	-	-	1,300
SMALL TOOLS & MINOR EQUIPMENT	174	315	430	36	550
PROFESSIONAL SERVICES					
Permit System Software Support	11,000	-	-	-	-
Contract Plan Review	-	675	-	-	-
INFORMATION SERVICES	31,690	62,040	72,240	50,805	52,780
TELEPHONE	2,621	-	-	-	-
POSTAGE	758	1,027	1,080	407	410
TRAVEL	467	-	1,000	189	500
MEALS AND LODGING	1,076	351	1,000	468	1,000
TRAINING	671	1,040	2,000	1,327	2,000
ADVERTISING	138	-	200	156	200
OFFICE EQUIPMENT RENTAL	3,457	-	-	201	200
BUILDING RENTAL	26,620	27,180	28,130	28,130	28,390
EQUIPMENT OPERATING	7,046	2,437	-	3,660	3,730
EQUIPMENT REPLACEMENT	-	10,700	13,300	4,522	7,230
IT EQUIPMENT REPLACEMENT	2,364	7,731	7,600	7,708	9,040
INSURANCE					
Liability	7,281	6,948	7,070	6,265	6,380
MISCELLANEOUS					
Dues & Subscriptions	240	390	530	307	310
Banking Fees	6,349	17,018	6,920	4,044	4,120
Miscellaneous	-	-	500	-	500
INTERGOVERNMENTAL SERVICES					
ILA-Covington Bldg Off & Plan Review	-	-	-	30,185	40,000
COST ALLOCATION					
Public Works Admin	15,302	24,249	25,500	5,057	5,150
TOTAL BUILDING DIVISION	494,601	528,710	562,710	396,623	439,810
Associated Revenue	429,893	659,165	380,860	252,793	159,990
Percent Coverage	87%	125%	68%	64%	36%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015 Budget	2015 Est. Actual	2016 Budget
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Community Development, continued

FIRE MARSHAL

INFORMATION SERVICES	-	-	-	56	50
INTERGOVERNMENTAL SERVICES					
Fire Marshal	45,570	40,915	50,000	31,410	50,000
TOTAL FIRE MARSHAL	45,570	40,915	50,000	31,466	50,050
Associated Revenue	43,705	45,765	47,930	44,116	44,910
Percent Coverage	96%	112%	96%	140%	90%
TOTAL COMMUNITY DEVELOPMENT	934,926	1,060,890	1,151,380	951,057	1,042,080
Associated Revenue	538,139	765,218	491,760	371,129	280,450
Percent Coverage	58%	72%	43%	39%	27%



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Finance



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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, risk management, 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 Director serves as the City's risk manager and is the management representative on the City's employee safety committee. The Department also

administers the City's special license program primarily for taverns and certain secondhand dealers.

2015 Major Accomplishments

■ Administration

- Successfully implemented a new financial accounting, payroll and human resources software solution. The process included implementing the City's first use of project accounting, encumbrance accounting, online timesheets, electronic timesheet approvals, etc.
- Successfully implemented new chip card technology for credit card transactions.
- Successfully refinanced outstanding 2005 bonds resulting in a savings of over \$200,000 over the next five years.

■ Quality City Services

- Received Certificate of Achievement for Excellence in Financial Reporting for 2014 Comprehensive Annual Financial Report (16th Consecutive).
- Received Distinguished Budget Presentation Award for 2015 Final Budget (14th Consecutive).

2016 Goals and Objectives to meet Council Priorities

■ Economic Development

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

■ Parks & Recreation

- Assist with development of information and material for voted bond issue for park related facilities in accordance with the recently adopted voted bond levy ordinance.
- Continue to monitor and report on financial operations of the Lake Wilderness Golf Course to assist it becoming 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.

**Employee Contract
FTE's FTE's**

Finance

4.00

- Budgeting
 - Operating
 - Capital Improvement Program
 - Community Service Agency Grant Process
 - Financial Forecasting
 - Fiscal Notes
- Accounting
 - Accounts Payable
 - Payroll
 - Employee Payments
 - Benefit Provider Coordination
 - Labor Distribution
 - Cash Management
 - Accounts Receivable
 - Special Licenses
 - Fire Permits
 - Gambling Tax Billing
 - Deposit Account Billing
 - Investments
 - Debt Management
 - General Ledger
 - General Ledger Management
 - Golf Course Course Accounting
 - Monthly Journal Entries
 - Monthly Reporting
 - Annual Reporting (CAFR, Audit, etc)
- Support Operations
 - Risk Management with Washington Cities Insurance Authority (WCIA)
 - Central Stores
 - Fixed Asset Management

Information Technology

3.00

- Manage City's File Server
- Manage City's Geographic Information System
- Manage City's Telephone System
- Manage the City's Email System
- Assist Department's in Efforts to Install New Software
 - Current Efforts
 - Public Works Asset & Work Order System
 - Organize the Trak-it Database and upgrade to a Trakit.net version
 - Organize electronic files in accordance with record retention laws
- Work on Implementing Information Technology Plan
 - Current Efforts
 - Enhance System Backup
 - Implement Emergency Operations Center

7.00 0.00

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Finance

Positions

General Fund	3.80	4.00	4.00	4.00	4.00		
Central Services Fund	2.50	3.00	3.00	3.00	3.00		

Expenditures by Object

Salaries & Benefits	411,830	390,231	426,200	402,000	441,860	15,660	3.7%
Supplies & Services	135,449	152,955	105,630	92,053	98,780	(6,850)	-6.5%
Intergovernmental Services	26,090	36,124	32,700	42,000	42,600	9,900	30.3%
Cost Allocation	(6,735)	(4,240)	79,450	55,585	90,830	11,380	14.3%
Total Finance	566,634	575,070	643,980	591,639	674,070	30,090	4.7%

Changes from 2015 Budget

Salaries (Amount reflects a 1.1% cost of living allowance (COLA) and 3.0% merit pay increase.)	7,130
Benefits (Amounts reflects a 10.6% increase in PERS rates from a blended rate in 2015, an increase of 3.1% in medical insurance costs, as well as an increase in workers compensation premiums.)	8,530
Supplies (Based on actual usage)	140
Professional Services 2015 (Revenue auditing, \$500; fiscal agent fees, \$2,500; banking fees, \$17,030.)	(20,030)
Professional Services 2016 (Revenue auditing, \$500; fiscal agent fees, \$2,500; banking fees, \$17,750.)	20,790
Information Services, Telephone and Postage (Based on actual usage)	10,540
Other Services & Charges (Building & copier rental, equip replacement, & insurance based on actual usage.)	(18,290)
Intergovernmental Services (Business licensing fees, annual state audit, Dept. of Licensing)	9,900
Cost Allocation	11,380
	30,090

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Finance, continued

Workload Indicators

Receipts Processed	3,214	2,902	2,839
Checks Issued	4,210	4,340	4,468
Payroll W2's	108	118	111
Receivable Accounts Managed	140	176	212
Fixed Assets Managed	620	606	454

Performance Measures

			2014			
			Benchmark @			
Total Expenditures / Finance FTE	4,109,504	4,180,696	3,587,043	4,822,693	5,659,118	(1)
Receipts & Checks / Finance FTE	1,954	1,811		1,827	1,843	(2)
Insurance Losses / Worker Hour	0.08	0.08	0.12	-	-	(3)
Computer Services as % of Total Expenditures	3.2%	4.5%	1.9%	3.7%	3.2%	(4)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	15	16		17		(5)
Distinguished Budget Presentation Award (Consecutive years)	12	13		14		(6)

- (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) 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.
- (4) 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.
- (5) 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.
- (6) 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.

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Finance					
SALARIES	321,484	285,383	309,200	285,000	316,330
Finance Director					126,381
Senior Financial Analyst					71,762
Accountant					64,617
Accounting Clerk					53,568
BENEFITS	90,346	104,848	117,000	117,000	125,530
OFFICE AND OPERATING SUPPLIES	7,688	4,907	5,000	2,715	5,000
MEALS & REFRESHMENTS	75	225	150	447	450
SMALL TOOLS & MINOR EQUIPMENT	623	832	760	67	600
PROFESSIONAL SERVICES					
Revenue Auditing	383	1,526	500	3	500
Fiscal Agent Fees	2,301	468	2,500	72	2,500
INFORMATION SERVICES	34,946	51,389	83,200	57,328	94,830
POSTAGE	1,481	1,719	1,500	977	1,500
TRAVEL	273	1,250	1,000	803	1,000
MEALS & LODGING	234	1,527	1,000	907	1,000
TRAINING	1,370	3,809	5,000	3,360	5,000
ADVERTISING	1,901	1,029	1,000	141	1,000
OFFICE EQUIPMENT RENTAL	3,457	-	-	201	200
BUILDING RENTAL	40,509	46,455	48,070	48,070	48,480
IT EQUIPMENT REPLACEMENT	15,898	13,093	13,290	9,112	5,650
INSURANCE					
Liability	6,929	6,946	7,070	6,086	6,200
MISCELLANEOUS					
Dues and Subscriptions	350	660	900	587	1,000
Printing	-	29	40	-	100
Budget & CAFR Award Programs	435	765	800	1,020	800
Banking Fees	9,291	16,294	17,030	17,473	17,790
Background Checks	-	20	-	13	10
Miscellaneous	622	12	20	-	-
INTERGOVERNMENTAL SERVICES					
Annual State Audit	25,918	35,957	32,550	38,500	40,000
Dept. of Licensing	-	-	-	3,500	2,400
Business Licensing Services	172	167	150	-	200
COST ALLOCATION					
To Lake Wilderness Golf Course	(6,735)	(4,240)	(3,750)	(1,742)	(4,000)
TOTAL FINANCE	566,634	575,070	643,980	591,639	674,070

Human Services



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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.

Expenditure Budget: Department Summary

	2013	2014	2015		2016	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	from 2015 Budget	
						\$	%

Human Services

Expenditures by Object

Supplies & Services	235,630	245,963	235,760	236,288	236,530	770	0.3%
Total Human Services	235,630	245,963	235,760	236,288	236,530	770	0.3%

Changes from 2015 Budget

Funded in 2015

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 \$7,150 for expenses related to the youth center "Den.")	(205,760)
Maple Valley Food Bank	(15,000)
Vine Maple Place Project	(15,000)
	(235,760)

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 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.	15,000
	236,530
Budget change from 2015	770

Performance Measures

			2014			
			Benchmark @			
Human Service Expenditures / Capita	\$ 9.85	\$ 10.15	\$ 3.58	\$ 9.57	\$ 9.50	(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.

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Human Services					
Maple Valley Community Center					
Community Service Grant					
Operational Grant	192,500	192,500	192,500	192,500	192,500
Capital Grant	-	10,000	-	-	-
Substance Abuse - 2% liquor tax	4,509	5,148	6,110	6,000	6,110
	197,009	207,648	198,610	198,500	198,610
City Expenses					
Insurance					
Property	1,227	1,558	-	475	480
Repair & Maintenance	-	-	-	1,270	1,290
Licenses & Permits	-	685	930	-	-
Taxes & Assessments	5,075	5,075	-	3,448	3,510
The Den					
Insurance					
Property	-	477	2,070	1,553	1,580
Repair & Maintenance	2,319	520	710	1,041	1,060
Taxes & Assessments	-	-	3,440	-	-
TOTAL MV COMMUNITY CENTER	205,630	215,963	205,760	206,288	206,530
MV Food Bank and Emergency Services					
Community Service Grant	15,000	15,000	15,000	15,000	15,000
TOTAL MV FOOD BANK	15,000	15,000	15,000	15,000	15,000
Vine Maple Place Project					
Community Service Grant	15,000	15,000	15,000	15,000	15,000
TOTAL VINE MAPLE PLACE	15,000	15,000	15,000	15,000	15,000
TOTAL HUMAN SERVICES	235,630	245,963	235,760	236,288	236,530



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Parks & Recreation



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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.

2015 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**

- Completed construction of Lake Wilderness Park dock
- Completed parking lot expansion at Lake Wilderness Park
- Re-developed master plan for the remaining 14.57 acres at Summit Park
- Developed interlocal agreement with Tahoma School District for joint use of facilities
- Completed repair and maintenance of Lodge exterior paint and stucco
- Increased boat rental and concession revenue at Lake Wilderness park by 30%
- Sold out all 9 weeks of Camp Wild summer camp
- Worked with King County Parks and Ravensdale Park Foundation to utilize Ravensdale Park for City sponsored programs
- Increased recreation programming by adding new programs from TLC

■ **Public Safety**

- Continued to work with Public Safety Department to provide staffing for 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.
- Installed acoustical ceiling tile in Grooms room of lodge to increase usage for recreation programs and rentals

2016 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 bond for recreational facilities
- Continue enhancing Lodge and Park marketing plans to attract new business

■ **Parks & Recreation**

- Complete 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 utilizing City facilities, Ravensdale Park, and TSD facilities
- Increase boat rental fleet and concession stand rental item inventory to increase summer Lake program revenue
- Implement a Jr. Lifeguard program to offer sustainability of staffing for the Summer Lifeguard program
- Sold out all 9 weeks of Camp Wild summer day camp program
- Successfully implement any newly acquired TLC programs

■ **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
- Evaluate 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

Parks and Recreation

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
Administration	3.00	
Contract Management		
Program Registration		
Park Acquisition and Development		
Capital Planning		
Management of Design and Engineering		
Management of Construction		
Golf Course Administration		
Community Service Agency Partnerships		
Tahoma School District		
Local Athletic Organizations		
Greater Maple Valley Community Center		
Maple Valley Historical Society		
Maple Valley Make a Difference Day		
Lake Wilderness Arboretum Foundation		
Maple Valley Farmer's Market		
Fishing Derby		
Maple Valley Days		
Event & Facility Management	5.00	
Parks Maintenance		
Lake Wilderness Lodge		
Reservations and Marketing		
Lake Wilderness Park		
Reservations and Marketing		
Recreation Service	3.00	
Beach Guarding		
Day Camp		
Youth Sports & Classes		
Adult Sports & Classes		
Community Events		
Independence Day Celebration		
Music in the Parks (Summer Events)		
Kid's Festival		
Holiday Lights		
		<u><u>11.00</u></u>

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Parks & Recreation

Positions	6.00	8.25	10.00	10.00	11.00
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Expenditures by Object

Salaries & Benefits	881,619	1,037,352	1,185,176	1,257,406	1,396,790	211,614	17.9%
Supplies & Services	669,846	844,991	742,226	632,387	772,808	30,582	4.1%
Intergovernmental Services	15,524	21,051	4,150	4,988	6,520	2,370	57.1%
Operating Capital	5,202	7,133	-	-	-	-	
Cost Allocation	248,451	19,839	228,490	257,872	154,580	(73,910)	-32.3%
Total Parks & Recreation	1,820,641	1,930,366	2,160,042	2,152,653	2,330,698	170,656	7.9%

Changes from 2015 Budget

Salaries (Amount reflects a 1.1% cost of living allowance (COLA) and 3.0% merit pay increase. Also includes salary cost for program enhancements listed below.)	152,034
Benefits (Amounts reflects a 10.6% increase in PERS rates from a blended rate in 2015, an increase of 3.1% in medical insurance costs, as well as an increase in workers compensation premiums. Also includes benefit costs for enhancement requests listed below.)	59,580
Supplies (Based on actual usage)	13,561
Professional Services for 2015 (Banking fees, \$4,060; tree removal, \$10,000; miscellaneous contracted professional services, \$12,500; cleaning services, \$10,000; contracted recreation officials and day camp services, \$116,416; and event entertainment and other event services, \$42,830.)	(195,806)
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
Community Service Agency grants for 2015 (\$5,000 for Maple Valley Days: \$6,140 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$32,800 for South King County Arboretum, \$4,000 for Maple Valley Farmer's Market, and \$5,000 for the Maple Valley Youth Symphony Orchestra; event concession fund raising grants, \$4,500.)	(62,440)
Community Service Agency grants for 2016 (\$5,000 for Maple Valley Days: \$6,140 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$30,000 for South King County Arboretum, \$4,000 for Maple Valley Farmer's Market, and \$5,000 for the Maple Valley Youth Symphony Orchestra; event concession fund raising grants, \$4,580.)	59,720
Information Services, Telephone and Postage (Based on actual usage)	21,540
Travel, Meals & Lodging, and Training (Based on actual usage)	7,900
Other Services & Charges (Based on actual usage)	(29,933)
Intergovernmental Services (Majority for B & O taxes at Lodge.)	2,370
Cost Allocation (Based on actual usage amount reflects actual charges from other departments.)	(73,910)
	170,656

Expenditure Budget: Department Summary

	2013	2014	2015		2016	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%

Parks & Recreation, continued

Program Enhancements

Operations Manager position 1.0 FTE, replacing Lodge Manager position 1.0 FTE	-
Events & facilities coordinator position 1.0 FTE	1.00
	<u>1.00</u>

Workload Indicators

Building Square Feet Operated	36,500	36,500	36,500	36,500
Park Acres	288	288	288	288
Events at the Lodge	1,269	1,569	1,940	
Park Rentals & Permits	385	506	500	
City Wide Community Events	11	11	11	
Classes, Leagues, and Programs	34	35	35	

Performance Measures

			2014			
			Benchmark @			
Parks & Recreation Expenditures / Capita	\$ 76.15	\$ 79.67	\$ 72.74	\$ 87.15	\$ 93.58	(1)
Park Maintenance Expenditures / Acre	\$ 1,400	\$ 1,256	\$ 2,379	\$ 1,167	\$ 1,265	(2)
Recreation & Events Expenditures / Capita	\$ 32.22	\$ 31.02	\$ 16.91	\$ 39.78	\$ 37.34	(3)
Lodge revenues as % of Lodge Expenditures	44%	60%		63%	50%	(4)
Recreation program revenue as a % of program costs	49%	53%		42%	40%	(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 attributable 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.

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation					
PARKS ADMINISTRATION					
SALARIES	191,246	196,786	219,140	168,669	232,320
Park Director					125,346
Administrative Assistant II					62,621
Administrative Assistant I					44,350
Limited Part Time	11,812	6,628	14,690	6,721	6,840
Temporary Help	2,613	8,228	-	-	-
Overtime	-	855	-	3,462	3,520
BENEFITS	64,782	67,878	79,470	63,000	84,890
OFFICE AND OPERATING SUPPLIES	1,809	2,524	2,770	1,798	1,830
MEALS & REFRESHMENTS	-	132	160	50	50
SMALL TOOLS & MINOR EQUIPMENT	2,005	4,935	5,370	1,582	1,610
INFORMATION SERVICES	30,764	48,196	58,300	48,321	63,210
TELEPHONE	2,538	-	-	-	-
POSTAGE	1,078	1,279	1,010	1,031	1,050
TRAVEL	203	177	240	393	400
TRAINING	45	49	500	114	500
ADVERTISING	594	646	700	153	160
RENTALS AND LEASES	-	-	-	263	270
OFFICE EQUIPMENT RENTAL	6,081	-	-	200	200
IT EQUIPMENT REPLACEMENT	1,645	4,958	5,040	4,464	4,520
INSURANCE					
Liability	4,908	5,342	5,440	5,057	5,150
MISCELLANEOUS					
Dues and Subscriptions	260	125	170	208	210
Banking Fees	-	9,480	4,060	15,601	15,880
Background Checks	-	10	-	-	-
Miscellaneous	1,054	-	2,500	-	2,500
TOTAL PARKS ADMINISTRATION	323,439	358,229	399,560	321,086	425,110
COST ALLOCATION	(218,221)	-	-	-	-
Parks Admin	-	(66,839)	(64,070)	(23,619)	(60,000)
Recreation Admin	-	751	-	2,285	2,330
NET PARKS ADMINISTRATION	105,218	292,141	335,490	299,752	367,440

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
PARKS MAINTENANCE					
SALARIES	-	-	125,170	171,347	129,160
Maintenance Worker III (Parks Lead)					71,959
Maintenance Worker II					57,196
PW Maintenance Staff	47,193	126,985	-	-	-
Temporary Help	46,178	53,046	50,130	-	50,000
Limited Part Time	266	129	-	-	-
Overtime	1,763	8,446	6,770	678	690
BENEFITS	33,119	59,037	61,680	62,915	68,300
OFFICE AND OPERATING SUPPLIES	32,256	21,452	26,920	19,630	21,380
MEALS & REFRESHMENTS	-	-	-	75	80
FUEL CONSUMED	933	1,088	1,480	1,144	1,160
SMALL TOOLS & MINOR EQUIPMENT	14,058	12,285	12,000	10,949	12,270
INFORMATION SERVICES	4,274	17,771	19,700	9,843	13,930
PROFESSIONAL SERVICES					
Tree Removal	2,009	7,439	10,000	6,878	10,000
Miscellaneous Services	250	1,043	5,000	-	5,000
TELEPHONE	1,805	-	-	-	-
TRAVEL	-	11	-	-	-
MEALS AND LODGING	-	-	-	13	10
TRAINING	700	45	500	833	500
ADVERTISING	26	-	50	195	50
RENTALS AND LEASES	3,086	2,382	1,710	954	970
EQUIPMENT OPERATING	5,909	7,232	-	7,866	8,010
EQUIPMENT REPLACEMENT	-	13,109	19,870	16,593	16,160
IT EQUIPMENT REPLACEMENT	-	1,926	1,850	2,408	2,310
INSURANCE					
Liability	-	6,630	6,750	8,888	9,050
Property	3,593	3,881	3,950	4,012	4,080
UTILITIES	21,839	31,621	25,450	25,000	25,450
REPAIR AND MAINTENANCE	1,147	5,161	11,650	382	5,390
MISCELLANEOUS					
Dues and Subscriptions	125	33	130	-	130
Banking Fees	511	-	-	-	-
Background Checks	-	90	-	70	70
Miscellaneous	38	-	90	5	-
TAXES AND ASSESSMENTS	655	655	550	684	700
INTERGOVERNMENTAL SERVICES					
Licenses and Permits	-	-	-	206	210
COST ALLOCATION					
From Parks Administration	267	769	630	-	-
From Parks Maintenance	-	(24,580)	(19,570)	(16,686)	(21,990)
From Rec Administration	-	-	-	21	20
From Police Department	3,020	3,264	4,430	698	710
From Public Works Administration	-	207	280	-	-
From (To) Public Works Maintenance	178,253	706	-	466	470
TOTAL PARKS MAINTENANCE	403,274	361,865	377,170	336,065	364,270
Associated Revenue	20,142	24,042	24,470	25,069	25,510
Percent Coverage	5%	7%	6%	7%	7%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	

Parks & Recreation, continued

LAKE WILDERNESS LODGE

SALARIES	112,851	102,687	126,870	126,870	205,080
Custodian/Maintenance Worker					47,416
Event & Facility Coordinator					63,134
Operations Manager					84,526
Lodge Attendants (Limited Part-time)	29,002	34,261	42,190	42,190	42,950
Lodge Attendants (Temporary)	17,474	15,706	-	-	-
Overtime	-	533	-	2,003	2,040
BENEFITS	33,903	38,650	44,730	44,730	75,950
OFFICE AND OPERATING SUPPLIES	23,626	13,326	18,000	9,300	11,000
MEALS & REFRESHMENTS	-	-	-	372	380
SMALL TOOLS & MINOR EQUIPMENT	10,159	22,272	10,000	3,599	10,000
PROFESSIONAL SERVICES					
Software Support	1,685	-	-	-	-
Cleaning Services	-	10,490	10,000	6,590	10,000
Other Contract Consulting	-	(999)	7,500	935	7,500
Contracted Staff	-	-	-	26,148	-
INFORMATION SERVICES	10,929	23,903	32,790	32,640	34,930
TRAVEL	602	415	560	-	-
MEALS AND LODGING	388	-	500	-	500
TRAINING	544	-	500	151	500
ADVERTISING	15,414	27,224	30,000	14,579	30,000
RENTALS AND LEASES	14,418	18,329	16,830	11,249	11,450
EQUIPMENT REPLACEMENT	-	-	-	-	90
IT EQUIPMENT REPLACEMENT	6,241	8,604	8,600	9,401	9,150
INSURANCE					
Liability	5,477	5,920	6,030	5,881	5,990
Property	12,732	13,841	14,090	14,514	14,770
Special Events	16,921	21,080	20,000	-	20,000
UTILITIES	35,095	33,684	31,080	29,417	32,000
REPAIRS AND MAINTENANCE	37,562	31,176	25,000	11,876	25,000
MISCELLANEOUS					
Dues & Subscriptions	813	-	1,000	-	500
Printing	1,480	5,199	5,000	2,666	5,000
Background Checks	-	40	-	67	70
Miscellaneous	79	163	280	106	110
INTERGOVERNMENTAL SERVICES					
Fire & Life Safety Services	125	-	130	-	-
Other Gov Services - Licenses & Permits	-	-	-	189	190
TAXES AND ASSESSMENTS	3,132	4,117	3,780	3,255	3,310
COST ALLOCATION					
From Parks Administration	81,180	23,487	18,510	15,693	15,980
From Parks Maintenance	-	3,325	2,740	6,910	7,030

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	
LAKE GROUNDS MAINTENANCE					
Salaries & Wages	-	1,691	-	10,000	-
Temporary & LPT			10,000	-	-
Benefits	-	221	-	1,000	-
OFFICE AND OPERATING SUPPLIES	-	3,406	-	1,074	-
SMALL TOOLS & MINOR EQUIPMENT	-	1,865	-	210	-
COST ALLOCATION					
From Parks Administration	-	195	-	-	-
From Parks Maintenance	-	1,916	-	8,067	-
From Public Works Maintenance	-	254	-	-	-
EQUIPMENT OPERATING & REPLACEMI	-	82	-	86	-
TOTAL LAKE WILDERNESS LODGE	484,801	467,062	486,710	441,768	581,470
Associated Revenue	215,075	280,326	290,000	277,000	290,000
Percent Coverage	44%	60%	60%	63%	50%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	

Parks & Recreation, continued

RECREATION

SALARIES	115,554	126,470	187,646	187,646	193,650
Recreation Manager					85,597
Recreation Coordinator					57,946
Recreation Specialist					50,110
Limited Part Time	7,738	7,174	12,870	12,870	13,100
Temporary Help	2,514	3,223	-	-	-
Overtime	356	828	500	500	500
BENEFITS	46,331	47,279	65,310	65,310	79,840
OFFICE AND OPERATING SUPPLIES	1,820	2,203	2,590	2,452	2,500
BOOKS AND SOFTWARE	400	-	200	-	200
MEALS & REFRESHMENTS	-	65	90	-	-
SMALL TOOLS & MINOR EQUIPMENT	1,236	2,625	3,430	1,864	1,900
PROFESSIONAL SERVICES					
Software Support	1,646	-	-	-	-
Miscellaneous Services	-	120	160	116	120
INFORMATION SERVICES	24,976	64,182	77,510	68,866	90,050
POSTAGE	-	266	300	32	30
TRAVEL	891	659	1,000	912	1,000
MEALS AND LODGING	380	-	500	-	500
TRAINING	314	658	1,000	913	1,000
ADVERTISING	214	182	250	831	850
RENTALS AND LEASES	264	-	500	-	500
OFFICE EQUIPMENT RENTAL	-	-	-	200	200
EQUIPMENT OPERATING	-	-	-	724	740
EQUIPMENT REPLACEMENT	-	2,749	2,770	2,619	1,310
IT EQUIPMENT REPLACEMENT	4,381	6,238	6,120	7,068	7,810
INSURANCE					
Liability	4,021	3,920	3,990	3,726	3,790
Property	7	7	10	7	10
MISCELLANEOUS					
Dues and Subscriptions	712	989	670	753	770
Background Checks	150	160	200	67	70
Banking Fees	546	3,876	-	-	-
Miscellaneous	51	39	50	-	-
OPERATING CAPITAL					
Other Equipment	5,202	7,133	-	-	-
COST ALLOCATION					
From Parks Administration	82,513	27,927	33,000	1,740	1,770
To Recreation and Events	(144,748)	(84,836)	(79,640)	(32,418)	(53,000)

RECREATION GUIDE

PROFESSIONAL SERVICES					
Miscellaneous Services	-	-	-	14,720	16,500
POSTAGE	-	-	-	5,063	5,400
MISCELLANEOUS					
Printing - Recreation Brochure	32,913	42,118	30,000	-	27,750
	195,156	266,253	351,026	346,578	398,860

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
Beach					
SALARIES	-	-	-	57,843	4,360
Temporary Help	46,397	53,055	55,000	55,000	60,000
Overtime	145	586	600	600	200
BENEFITS	6,165	6,715	8,340	8,707	9,750
OFFICE AND OPERATING SUPPLIES	5,087	3,336	6,550	6,550	3,500
MEALS & REFRESHMENTS	-	-	-	33	30
INVENTORY SUPPLIES-CONCESSION	-	3,112	-	2,100	3,000
BOOKS AND SOFTWARE	360	-	500	500	500
SMALL TOOLS & MINOR EQUIPMENT	4,473	1,787	1,820	6,794	5,000
INFORMATION SERVICES	-	1,555	900	2,468	2,510
TELEPHONE	464	-	-	-	-
POSTAGE	89	210	200	200	200
TRAVEL	74	11	10	10	10
ADVERTISING	26	-	50	50	50
RENTALS AND LEASES	240	-	-	-	-
INSURANCE					
Liability	3,291	3,317	3,380	3,072	3,130
REPAIRS AND MAINTENANCE	-	171	100	100	100
MISCELLANEOUS					
Background Checks	-	170	-	130	130
Miscellaneous	356	-	170	170	170
TAXES AND ASSESSMENTS	-	892	900	900	920
COST ALLOCATION					
From Parks Administration	2,279	-	-	-	-
From Recreation	6,733	3,457	4,280	4,280	-
	76,180	78,373	82,800	149,507	93,560
Associated Revenue	16,145	21,929	22,500	25,604	22,500
Percent Coverage	21%	28%	27%	17%	24%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
Day Camp					
SALARIES	-	-	-	28,188	2,000
Temporary Help	24,063	25,965	26,430	26,430	28,000
Overtime	98	-	-	30	30
BENEFITS	3,066	3,506	3,960	3,960	4,500
OFFICE AND OPERATING SUPPLIES	8,083	6,457	8,000	8,000	8,000
MEALS & REFRESHMENTS	-	715	750	750	750
SMALL TOOLS & MINOR EQUIPMENT	832	1,912	1,000	1,000	1,000
INFORMATION SERVICES	-	1,271	700	1,607	1,640
PROFESSIONAL SERVICES					
Transportation Services	3,924	5,112	6,000	6,000	6,480
Event Services	6,155	6,074	7,000	7,000	7,300
Contract Instructors	150	150	500	500	500
TELEPHONE	296	-	-	-	-
TRAVEL	8	16	50	50	50
ADVERTISING	316	-	200	200	200
RENTALS AND LEASES	-	-	-	485	-
INSURANCE					
Liability	1,654	1,783	1,810	1,750	1,780
MISCELLANEOUS					
Banking Fees	745	-	-	-	-
Background Checks	-	60	-	30	30
Miscellaneous	70	-	100	100	100
TAXES AND ASSESSMENTS	-	1,194	1,220	1,220	1,240
COST ALLOCATION					
From Parks Administration	1,670	-	-	-	-
From Recreation	5,597	2,397	2,910	1,584	-
	56,726	56,613	60,630	88,883	63,600
Associated Revenue	74,800	78,910	78,000	83,358	82,760
Percent Coverage	132%	139%	129%	94%	130%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Parent's Night Out

SALARIES					-
Temporary Help	1,142	2,420	2,000	457	-
Overtime	-	116	-	-	-
BENEFITS	137	314	300	60	-
OFFICE AND OPERATING SUPPLIES	316	29	100	-	-
MEALS & REFRESHMENTS	130	754	900	228	-
MEALS AND LODGING	190	-	-	-	-
INSURANCE					
Liability	-	73	100	-	-
MISCELLANEOUS					
Banking Fees	30	-	-	-	-
ADVERTISING	52	-	-	-	-
TAXES AND ASSESSMENTS	-	40	50	8	-
COST ALLOCATION					
From Parks Administration	430	-	-	-	-
From Recreation	1,720	1,617	1,500	527	-
	4,148	5,362	4,950	1,279	-
Associated Revenue	3,328	2,676	4,000	330	-
Percent Coverage	80%	50%	81%	26%	

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Youth Sports

SALARIES	-	-	-	14,202	10,000
Temporary Help	2,673	1,965	2,800	2,800	7,600
BENEFITS	415	263	420	2,930	1,140
OFFICE AND OPERATING SUPPLIES	16,093	10,543	14,000	14,000	27,700
MEALS & REFRESHMENTS	-	72	90	167	150
SMALL TOOLS & MINOR EQUIPMENT	916	4,820	1,800	1,800	1,800
PROFESSIONAL SERVICES					
Contract Instructors / Referees	-	-	31,450	-	-
INSURANCE					
Liability	68	173	180	130	130
MISCELLANEOUS					
Banking Fees	879	-	-	-	-
Background Checks	-	1,830	-	1,620	2,000
Miscellaneous	1,360	-	1,000	399	-
TAXES AND ASSESSMENTS	4,251	4,197	5,000	5,000	5,000
COST ALLOCATION					
From Parks Administration	12,907	-	-	-	-
From Recreation	39,904	16,249	20,070	5,868	-
	79,466	40,113	76,810	48,915	55,520
Associated Revenue	64,345	62,466	115,500	68,279	62,000
Percent Coverage	81%	156%	150%	140%	112%

Youth Classes

SALARIES	-	-	-	3,416	5,160
Temporary Help	1,735	1,627	2,210	2,210	2,250
BENEFITS	206	206	330	1,356	340
OFFICE AND OPERATING SUPPLIES	1,307	672	1,000	640	1,000
SMALL TOOLS & MINOR EQUIPMENT	-	842	1,000	175	1,000
PROFESSIONAL SERVICES					
Contract Instructors / Referees	43,033	58,387	49,233	49,233	65,000
ADVERTISING	-	277	300	300	300
RENTALS AND LEASES	-	-	-	1,195	2,000
INSURANCE					
Liability	62	100	100	94	100
MISCELLANEOUS					
Background Checks	20	-	380	380	380
TAXES AND ASSESSMENTS	-	1,051	1,030	861	880
COST ALLOCATION					
From Recreation	4,828	4,698	5,070	2,789	-
	54,161	67,860	60,653	62,649	78,410
Associated Revenue	75,287	102,293	94,000	105,687	90,440
Percent Coverage	139%	151%	155%	169%	115%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
Adult Sports					
SALARIES	-	-	-	17,591	15,000
Temporary Help	14,925	15,069	15,500	5,951	3,900
Overtime	49	399	-	-	-
BENEFITS	1,919	1,778	2,330	5,028	590
OFFICE AND OPERATING SUPPLIES	4,358	3,696	3,500	3,417	4,000
FUEL CONSUMED	14	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	563	1,219	1,600	2,359	17,000
PROFESSIONAL SERVICES					
Contract Instructors / Referees	3,225	1,085	3,000	2,368	1,600
POSTAGE	12	-	-	-	-
TRAVEL	-	-	100	-	100
ADVERTISING	50	168	50	367	50
RENTALS AND LEASES	1,600	943	7,000	7,000	9,000
INSURANCE					
Liability	709	733	750	671	680
MISCELLANEOUS					
Dues & Subscriptions	-	-	800	800	-
Banking Fees	326	-	-	-	-
Background Checks	-	70	-	147	150
Miscellaneous	110	90	180	-	180
TAXES AND ASSESSMENTS	3,815	3,839	4,000	3,032	4,000
COST ALLOCATION					
From Parks Administration	15,139	-	-	-	-
From Recreation	45,176	27,179	26,910	26,910	-
	91,989	56,269	65,720	75,640	56,250
Associated Revenue	45,672	45,982	50,000	45,183	50,000
Percent Coverage	50%	82%	76%	60%	89%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Adult Classes

SALARIES	-	-	-	2,254	2,580
Temporary Help	103	415	600	-	600
BENEFITS	13	52	90	919	90
OFFICE AND OPERATING SUPPLIES	672	-	400	400	400
SMALL TOOLS & MINOR EQUIPMENT	-	109	1,000	1,000	1,000
PROFESSIONAL SERVICES					
Contract Instructors / Referees	17,995	19,632	19,233	21,776	24,000
ADVERTISING	-	-	200	-	200
RENTALS AND LEASES	-	-	-	-	2,000
INSURANCE					
Liability	35	6	10	31	30
MISCELLANEOUS					
Banking Fees	280	-	-	-	-
Background Checks	30	20	50	93	50
TAXES AND ASSESSMENTS	-	248	150	217	220
COST ALLOCATION					
From Parks Administration	2,097	-	-	-	-
From Recreation	6,366	3,176	2,530	1,905	-
	27,592	23,658	24,263	28,596	31,170
Associated Revenue	29,377	28,520	34,000	40,981	30,000
Percent Coverage	106%	121%	140%	143%	96%
TOTAL RECREATION	585,416	594,501	726,852	802,047	777,370
Associated Revenue	285,738	312,919	368,100	332,934	307,260
Percent Coverage	49%	53%	51%	42%	40%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

COMMUNITY EVENTS

Fishing Derby

City Expenses

SALARIES	-	-	-	1,021	1,040
Temporary Help	42	33	30	-	-
BENEFITS	5	4	10	525	530
OFFICE AND OPERATING SUPPLIES	-	309	310	-	-
RENTALS AND LEASES	163	163	170	177	180
COST ALLOCATION					
From Parks Administration	547	2,003	2,040	236	240
From Recreation	639	167	170	251	260
From Parks Maintenance	-	2,961	3,010	100	100
From Public Works Maintenance	4,384	-	-	-	-
From Police Department	2,840	1,702	1,730	5,872	4,750
	8,620	7,342	7,470	8,181	7,100

Maple Valley Days

Community Service Grant

Insurance					
Special Events	1,917	1,917	-	-	-
Advertising	2,000	2,000	-	-	-
Rentals & Leases	1,083	1,083	-	-	-
Community Service Grants	-	-	5,000	5,000	5,000
	5,000	5,000	5,000	5,000	5,000

City Expenses

SALARIES	-	-	-	5,669	12,530
Temporary Help	1,241	1,632	1,660	1,660	1,690
Overtime	-	41	-	2,975	3,030
BENEFITS	143	203	210	3,059	710
OFFICE AND OPERATING SUPPLIES	143	204	210	210	210
INSURANCE					
Liability	-	68	70	91	90
MISCELLANEOUS					
Miscellaneous	-	-	-	66	70
INTERGOVERNMENTAL SERVICES					
KC - Signage and Barricades	3,546	3,945	4,020	4,020	4,020
COST ALLOCATION					
From Parks Administration	3,838	5,807	5,910	5,910	-
From Parks Maintenance	-	4,301	4,380	4,380	-
From Recreation	193	56	60	60	-
From Public Works Admin	10,313	1,926	-	-	-
From Public Works Maint	-	-	1,960	1,960	-
From Police Department	18,876	17,935	18,260	18,260	15,000
	43,293	41,117	41,740	53,402	42,430

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	
Independence Day Event					
SALARIES	-	-	-	5,528	5,830
Temporary Help	2,796	3,808	3,500	3,500	3,500
Overtime	111	161	160	160	160
BENEFITS	362	505	510	1,617	550
OFFICE AND OPERATING SUPPLIES	331	664	700	921	700
MEALS & REFRESHMENTS	-	16	20	102	100
FUEL CONSUMED	-	22	20	34	30
SMALL TOOLS & MINOR EQUIPMENT	332	17	600	600	600
PROFESSIONAL SERVICES					
Event Entertainment	16,300	16,000	19,000	-	-
Other Event Services	90	-	-	19,000	19,000
RENTALS AND LEASES	438	332	400	400	400
INSURANCE					
Liability	-	188	190	243	250
MISCELLANEOUS					
Background Checks	-	30	30	30	30
INTERGOVERNMENTAL SERVICES					
Police Contracting	-	-	-	-	1,500
COST ALLOCATION					
From Parks Administration	2,737	615	630	630	-
From Parks Maintenance	-	1,479	1,510	1,510	-
From Recreation	5,874	3,501	3,540	3,540	-
From Public Works Admin	5,404	53	-	-	-
From Public Works Maintenance	-	-	50	50	-
From Police Department	3,254	2,144	2,180	2,180	6,600
	38,119	29,536	33,040	40,046	39,250

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Music in the Park (Summer Events)

SALARIES	-	-	-	4,620	6,000
Temporary Help	2,532	2,171	2,800	2,800	2,850
Overtime	-	125	-	129	-
BENEFITS	304	294	300	300	430
OFFICE AND OPERATING SUPPLIES	167	417	400	400	400
SMALL TOOLS & MINOR EQUIPMENT	1,269	956	1,000	1,000	1,000
FUEL CONSUMED	-	33	-	-	-
PROFESSIONAL SERVICES					
Event Entertainment	6,760	6,313	9,800	9,800	12,400
ADVERTISING	-	500	510	510	520
RENTALS AND LEASES	430	488	400	400	400
INSURANCE					
Liability	-	149	150	140	140
MISCELLANEOUS					
Dues & Subscriptions	654	343	1,000	1,000	1,200
COST ALLOCATION					
From Parks Administration	2,643	154	160	160	-
From Parks Maintenance	-	1,483	1,510	1,510	-
From Recreation	8,044	5,307	5,290	5,290	-
From Public Works Maintenance	2,613	-	-	-	-
From Police Department	-	297	300	300	300
	25,415	19,029	23,620	28,359	25,640

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Kid's Festival & Bike Challenge

SALARIES	-	-	-	3,143	3,200
Temporary Help	927	1,310	1,330	-	1,500
Overtime	56	20	20	382	-
BENEFITS	129	177	180	1,619	230
OFFICE AND OPERATING SUPPLIES	991	87	800	374	800
MEALS & REFRESHMENTS	-	54	60	60	60
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	500
FUEL CONSUMED	-	22	20	20	20
PROFESSIONAL SERVICES					
Special Event Services	-	-	1,500	1,500	1,000
Special Event Entertainment	1,592	1,400	-	1,150	1,170
RENTALS AND LEASES	1,345	1,578	1,610	1,610	2,000
INSURANCE					
Liability	-	68	70	87	90
COST ALLOCATION					
From Parks Administration	1,873	-	-	-	-
From Parks Maintenance	-	582	590	590	-
From Recreation	4,742	3,187	3,240	3,240	-
From Police Department	629	-	500	500	600
	12,283	8,486	9,920	14,276	11,170

Holiday Lights

SALARIES	-	-	-	196	200
Temporary Help	4,472	3,346	3,000	3,000	3,050
BENEFITS	531	387	160	160	160
OFFICE AND OPERATING SUPPLIES	5,282	1,896	2,450	2,450	2,490
SMALL TOOLS & MINOR EQUIPMENT	1,185	2,603	500	500	510
MEALS & REFRESHMENTS	303	147	1,000	1,000	1,020
PROFESSIONAL SERVICES					
Event Entertainment	2,258	-	1,750	1,750	1,780
Other Event Services	5,928	11,055	10,620	10,620	10,810
RENTALS AND LEASES	202	232	1,220	1,220	1,240
INSURANCE					
Liability	-	254	260	163	170
COST ALLOCATION					
From Parks Administration	4,281	308	500	500	510
From Recreation	11,143	6,919	8,500	8,500	8,650
From Parks Maintenance	-	2,853	6,000	6,000	6,110
From Public Works Maintenance	7,062	-	-	-	-
	42,646	30,000	35,960	36,059	36,700

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	
Event Concessions					
SALARIES	-	-	-	1,955	1,900
Temporary Help	20	1,722	3,000	3,000	400
BENEFITS	2	222	230	230	60
OFFICE AND OPERATING SUPPLIES	121	869	200	200	200
FUEL CONSUMED		-	-	20	21
SMALL TOOLS & MINOR EQUIPMENT	88	308	150	150	2,400
COST OF SALES - FOOD	4,563	6,379	6,500	6,500	4,100
INSURANCE					
Liability	-	-	-	105	107
MISCELLANEOUS					
Dues & Subscriptions	572	-	-	-	-
Fund Raiser Grants	4,224	4,531	4,500	4,500	4,580
Miscellaneous	-	572	580	580	-
TAXES AND ASSESSMENTS	-	873	890	890	910
INTERGOVERNMENTAL SERVICES					
Licenses and Permits	-	-	-	573	600
COST ALLOCATION					
From Parks Administration	1,252	-	-	-	-
From Recreation	3,627	6,176	3,920	3,920	-
	14,469	21,651	19,970	22,624	15,278
Associated Revenue	10,085	10,622	10,700	11,183	10,700
Percent Coverage	70%	49%	54%	49%	70%
TOTAL COMMUNITY EVENTS	184,846	157,160	171,720	202,945	177,568

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

COMMUNITY SERVICE AGENCIES

Maple Valley Historical Society

Community Service Grant

Utilities	3,767	3,783	3,800	3,800	3,800
Repair & Maintenance					
Landscape Maintenance	2,365	2,357	2,340	2,340	2,340
	6,133	6,140	6,140	6,140	6,140

City Expenses

Insurance					
Property	438	-	450	450	460
Other Miscellaneous	-	-	100	100	100
Cost Allocation - Parks Admin	29	308	420	420	430
	6,599	6,448	7,110	7,110	7,130

Maple Valley Make A Difference Day

Community Service Grant

Make a Difference Day Project	3,523	3,102	5,000	5,000	5,000
	3,523	3,102	5,000	5,000	5,000

City Expenses

Salaries	-	-	-	117	120
Benefits	-	-	-	42	40
Office and Operating Supplies	195	586	300	300	310
Advertising	-	195	-	-	-
Repair & Maintenance	-	358	-	-	-
Miscellaneous	77	-	-	-	-
Cost Allocation - Parks Admin	344	923	500	500	510
Cost Allocation - Parks Maintenance	-	730	-	-	-
Cost Allocation - Public Works Mainten	1,574	-	1,600	1,600	1,630
	5,713	5,895	7,400	7,559	7,610

Lake Wilderness Arboretum Foundation

Community Service Grant

Arboretum Improvements	30,000	30,000	32,800	32,800	30,000
	30,000	30,000	32,800	32,800	30,000

City Expenses

Salaries	-	-	-	117	120
Benefits	-	-	-	42	40
Office and Operating Supplies	189	-	-	-	-
Rentals and Leases	2,130	2,154	2,190	2,190	2,230
Insurance					
Property	301	327	330	326	330
Utilities	1,815	3,251	2,720	10,307	5,490
Miscellaneous					
Printing	8	-	-	-	-
Cost Allocation - Parks Admin	-	154	-	-	-
	34,444	35,887	38,040	45,782	38,210

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Maple Valley Farmer's Market

Community Service Grant	4,000	4,000	4,000	4,000	4,000
City Expenses					
Small Tools & Minor Equipment	-	-	-	74	80
Cost Allocation - Police	378	408	550	550	550
	5,330	4,408	4,550	4,624	4,630

Maple Valley Youth Symphony Orchestra

Community Service Grant	5,000	5,000	5,000	5,000	5,000
	5,000	5,000	5,000	5,000	5,000

TOTAL COMMUNITY SERVICE AGENCIE	57,086	57,637	62,100	70,076	62,580
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TOTAL PARKS & RECREATION	1,820,641	1,930,366	2,160,042	2,152,653	2,330,698
Associated Revenue	575,718	682,962	743,770	707,922	684,300
Percent Coverage	32%	35%	34%	33%	29%

Public Safety



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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 16 commissioned personnel which include one Captain who is the City's Police Chief, one Sergeant, ten Patrol Officers, one Traffic 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 five 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.

2015 Major Accomplishments

■ Public Safety

- Continued to manage a successful Citizen's Academy
- Continued to maintain special programs (prescription drop box)
- Marked Increase in neighborhood participation in National Night Out
- Increased participation in the Explorer Program
- Maintained involvement with the Emergency Operations Committee
- Continued participation in Active Shooter Training and the Tahoma Junior High school Lockdown Drill
- A successful Reserve Officer Program, with two active Reserve Officers in training, and a third who was just hired on with the Sheriff's Office as a full-time Deputy! Continuation of our Re-Contact Program that involves MVPD Volunteers who follow-up with victims of minor crimes.
- Completion of Court and Jail Services contract.
- Continued to secure grant monies for involvement with Washington State Traffic Safety Emphasis Patrols.
- City Police Department was awarded and utilized \$35,000 in Federal Grant monies for funding School Resource Officers at Tahoma District Schools. Collaborated with Maple Valley Citizens and Churches on Make a Difference Day, where hundreds came together to clean up an area at Four Corners adjacent to our Lake Wilderness Trail, to make it cleaner and safer to use.

2016 Goals and Objectives to meet Council Priorities

■ Public Safety

- Complete training of the two Reserve Officers
- Continue participation in Active Shooter Training and the Tahoma Junior High school Lockdown Drill
- Maintain involvement with the Emergency Preparedness Plan through drills and meetings.
- Place in-car cameras in all of the Patrol Officers' and Traffic Officer's vehicles.
- Implement a traffic safety school as an alternative to Court fines and convictions.
- Through securing grant monies, continue to be involved in Washington State Traffic Safety Emphasis Patrols
- Continue to pursue Grant funding for our School Resource Officer program in the Tahoma School District. Continue to seek out Grant funding for equipment and Public Safety Projects
- Through the Business License Ordinance, proactively seek out businesses and offer Security Surveys, including the monthly Business Watch newsletters.
- Increase and expand the Block Watch Program, which includes monthly Neighborhood Watch newsletters
- Enhance Trail Safety throughout the City.
- MVPD Chief's active involvement with City's various Civic Organizations
- Work with City's new DV Advocate to ensure we are addressing our citizens DV concerns/issues and coordinate our efforts with our neighboring jurisdictions

Public Safety

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
Police Services		
Captain (Chief)		1.00
Administration	1.00	
Sergeant		2.00
Officers		
Detective		3.00
Traffic		1.00
Patrol		10.00
Jail Services		
Contracts with		
Kent		
Enumclaw		
Issaquah		
King County		
Okanogan		
Fire & Emergency Medical Services		
Annexed to		
Maple Valley Fire & Life Safety		
Maple Valley Municipal Court		
Contracts with		
Judge		0.10
Prosecutor		0.35
Kent for Court Administrator & Staff		0.90
	<u>1.00</u>	<u>18.35</u>

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Public Safety

City Staff	1.00	1.00	1.00	1.00	1.00		
Contract Officers	16.00	16.00	16.00	16.00	17.00		
Other Staff	2.32	2.32	1.62	2.27	4.68		

Expenditures by Object

Salaries & Benefits	85,644	86,324	88,640	86,446	96,500	7,860	8.9%
Supplies & Services	313,318	280,102	264,840	209,332	266,270	1,430	0.5%
Intergovernmental Services	3,832,594	3,952,475	4,129,770	4,047,394	4,484,100	354,330	8.6%
Cost Allocation	(47,153)	(49,208)	(36,460)	(10,832)	(29,080)	7,380	-20.2%
Total Public Safety	4,184,403	4,269,693	4,446,790	4,332,340	4,817,790	371,000	8.3%

Changes from 2015 Budget

Salaries (Amount reflects a 1.1% cost of living allowance (COLA) and 3.0% merit pay increase.)	8,600
Benefits (Amounts reflects a 10.6% increase in PERS rates from a blended rate in 2015, an increase of 3.1% in medical insurance costs, as well as an increase in workers compensation premiums.)	(740)
Supplies (based on actual use)	(20,260)
Professional Services for 2015 (Judicial services, \$23,860; public defender, \$47,000; miscellaneous \$150; domestic violence advocate, \$4,000; and prosecution services, \$47,300)	(122,310)
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
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	2,850
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	410
Intergovernmental Services	
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.)	69,060
Additional Sergeant position program enhancement	210,730
Additional overtime program enhancement	100,000
Arson Investigation (Based on actual allocation)	370
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.)	900

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Public Safety, continued

Jail Services (Budgeted costs were increased in 2015, decrease in 2016 reflects actual costs plus inflation factor)							(16,730)
Court Services (Budgeted costs were increased in 2015, decrease in 2016 reflects actual costs plus inflation factor)							(10,000)
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.)							7,380
							<u>371,000</u>

Program Enhancements

Additional Sergeant position (1.0 FTE)							210,727
Additional overtime							100,000
							<u>310,727</u>

Workload Indicators

Police Department Sworn Staff*	18.3	18.3	18.3	21.7
Dispatched Calls for Service	3,479	3,536	3,571	
Crimes (Part 1 & 2)	910	963	973	
Cases Closed	93	84	85	
Adult Charges/Arrests	218	220	222	
Juvenile Charges/Arrests	35	35	36	
Court Cases Filed	1,488	1,071	1,067	
Court Charges Disposed	1,906	1,364	1,352	
Court Hours	192	231	193	

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

Expenditure Budget: Department Summary

	2013	2014	2015		2016	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	from 2015 Budget	
						\$	%

Public Safety, continued

Performance Measures			2014			
			Benchmark @			
Police Sworn Staff /1000 Population	0.77	0.76	0.83	0.74	0.87	(1)
Dispatched Calls / Police Sworn Stf	190	193	39	195	166	(2)
Police Expenditures / Capita	\$ 175	\$ 176	\$ 219	\$ 175	\$ 193	(3)
Crime Rate / 1000 Population	38	40	71	39		(4)
Cost / Call for Service	1,042	1,069	923	1,072		(5)
Clearance Rate	10.2%	8.7%	12.7%	8.7%		(6)
Court Costs per Case Filed	\$ 236	\$ 277		\$ 284		(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 additional 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.

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	

Public Safety

POLICE

SALARIES	57,812	58,690	60,320	60,320	61,420
Administrative Assistant II					61,420
Overtime	2,725	1,908	1,000	636	1,000
BENEFITS	25,106	25,726	27,320	25,490	25,830
OFFICE AND OPERATING SUPPLIES	10,109	5,169	4,000	4,083	4,000
SMALL TOOLS & MINOR EQUIPMENT	27,853	29,634	25,000	16,933	5,000
MEALS & REFRESHMENTS	65	601	610	340	350
PROFESSIONAL SERVICES					
Miscellaneous Prof. Services	289	109	150	111	110
INFORMATION SERVICES	18,137	5,704	5,110	3,492	3,730
TELEPHONE	8,900	-	-	-	-
POSTAGE	245	463	450	339	350
TRAVEL	38	301	500	109	500
MEALS AND LODGING	235	2,441	2,500	684	2,500
TRAINING	1,164	1,511	-	-	4,000
ADVERTISING	-	1,310	-	-	-
OFFICE EQUIPMENT RENTAL	2,725	-	-	201	200
BUILDING RENTAL	50,467	30,375	-	-	-
EQUIPMENT OPERATING	10,343	3,119	-	3,500	3,560
EQUIPMENT REPLACEMENT	-	6,997	11,820	3,948	3,950
IT EQUIPMENT REPLACEMENT	13,669	5,875	5,980	5,501	6,410
INSURANCE					
Liability	2,938	1,835	1,870	1,696	1,730
REPAIRS AND MAINTENANCE	1,843	1,142	1,000	701	1,000
MISCELLANEOUS					
Dues & Subscriptions	1,090	499	1,000	1,353	1,000
Witness Fees	-	90	120	-	-
Miscellaneous	-	142	210	-	-
Printing	-	14	-	-	-
INTERGOVERNMENTAL SERVICES					
Police Contract (Base)	3,408,659	3,567,771	3,623,520	3,646,469	3,692,550
Police Contract (PY Reconciliation)	(59,940)	(47,859)	-	(53,979)	-
Additional Sergeant position	-	-	-	-	210,730
Additional overtime	-	-	-	-	100,000
Party Patrol	-	1,539	5,000	5,000	5,000
KC Special Services	154	-	-	-	-
Other Intergovernmental Services	-	-	-	31	30
Arson Investigation Services	15,779	21,492	20,690	20,690	21,060
Animal Control Services	48,221	45,146	50,200	50,200	51,100

Police Training

TRAINING	-	1,400	4,000	1,004	2,500
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Police Facilities

PROFESSIONAL SERVICES	-	-	-	332	340
BUILDING RENTAL	-	21,154	53,320	53,320	53,750
REPAIRS AND MAINTENANCE	-	-	-	607	620

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Citizen's Academy Program					
OFFICE AND OPERATING SUPPLIES	-	-	-	596	-
MEALS & REFRESHMENTS	-	-	-	732	-
MISCELLANEOUS	7,111	2,695	3,500	691	3,500
COST ALLOCATION					
Police	-	-	-	1,197	-
Explorer Program					
OFFICE AND OPERATING SUPPLIES	-	-	-	169	-
MEALS & REFRESHMENTS	-	-	-	1,284	-
TRAVEL	-	-	-	32	-
PROFESSIONAL SERVICES	-	-	-	660	-
EQUIPMENT OPERATING	-	-	-	854	870
MISCELLANEOUS	12,473	19,668	13,500	776	13,500
COST ALLOCATION					
Police	-	-	-	13,346	-
Volunteer Program					
VOLUNTEER PROGRAM SUPPLIES	-	160	500	216	500
OFFICE AND OPERATING SUPPLIES	-	388	-	-	-
Emergency Preparedness					
OFFICE AND OPERATING SUPPLIES	3,545	2,876	3,000	1,082	3,000
ADVERTISING	-	-	-	2,533	-
Kid's Annual Events					
OFFICE AND OPERATING SUPPLIES	572	2,087	1,500	1,284	1,500
MEALS & REFRESHMENTS	-	-	-	146	-
ADVERTISING	-	-	-	195	-
RENTALS AND LEASES	-	-	-	565	-
National Night Out					
OFFICE AND OPERATING SUPPLIES	962	752	1,000	1,103	1,000
MEALS & REFRESHMENTS	-	-	-	547	-
Distracted Driving Emphasis					
SMALL TOOLS & MINOR EQUIPMENT	-	552	-	-	-
INTERGOVERNMENTAL SERVICES					
WA State Patrol-Distracted Driving Empl	-	5,500	-	-	-
COST ALLOCATION					
To Parks Community Events	(47,153)	(49,208)	(48,000)	(51,618)	(48,000)
TOTAL POLICE	3,626,137	3,779,769	3,880,690	3,829,504	4,240,190
Associated Revenue	99,631	148,436	90,650	109,124	81,370
Percent Coverage	3%	4%	2%	3%	2%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Public Safety, continued

JAIL

INTERGOVERNMENTAL SERVICES

Enumclaw	12,480	15,819	13,000	3,618	2,000
Kent	158,395	161,547	191,730	171,973	190,000
Issaquah	360	-	1,000	-	1,000
King County	4,529	1,410	5,000	-	2,000
Okanogan	10,378	-	5,000	-	2,000
Yakima	-	-	-	-	2,000

TOTAL JAIL	186,142	178,776	215,730	175,591	199,000
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MUNICIPAL COURT

OFFICE AND OPERATING SUPPLIES	2,593	-	-	-	-
TELEPHONE	186	-	-	-	-
INFORMATION SERVICES	-	224	170	231	980
PROFESSIONAL SERVICES					
Judicial Services	19,618	23,105	23,860	17,363	24,290
Public Defender	45,539	44,262	47,000	39,885	47,850
Domestic Violence Advocate	3,748	2,963	4,000	630	20,000
Prosecution Services	46,494	46,503	47,300	41,421	48,150
IT EQUIPMENT REPLACEMENT	-	-	100	-	-
INTERGOVERNMENTAL SERVICES					
Court Services	175,720	175,000	210,000	200,000	200,000
Enumclaw-Interpreter	300	-	-	-	-
Kent Court-Startup	55,190	-	-	-	-
Kent Court-Juror Fees	-	2,150	2,190	1,325	2,190
Kent Court-Interpreter	1,788	2,700	2,440	2,067	2,440
TOTAL MUNICIPAL COURT	351,175	296,907	337,060	302,922	345,900
Associated Revenue	115,194	104,011	105,335	103,931	105,780
Percent Coverage	33%	35%	31%	34%	31%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Public Safety, continued

EMERGENCY OPERATIONS CENTER

OFFICE AND OPERATING SUPPLIES	1,644	147	2,000	113	2,000
MEALS & REFRESHMENTS	-	233	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	184	876	100	6	100
INFORMATION SERVICES	9,718	7,971	6,260	18,165	9,780
MEALS AND LODGING	59	40	-	-	-
IT EQUIPMENT REPLACEMENT	4,070	4,270	4,360	5,672	7,190
REPAIRS AND MAINTENANCE	34	102	140	-	-
INSURANCE					
Property	-	342	350	341	350
MISCELLANEOUS					
Background Checks	40	-	100	-	-

Disaster Preparedness

SALARIES	-	-	-	-	7,500
BENEFITS	-	-	-	-	750
TRAINING	-	-	-	-	5,000
MISCELLANEOUS					
Background Checks	-	260	-	27	30

TOTAL EMERGENCY OPS CENTER	20,950	14,241	13,310	24,323	32,700
Associated Revenue	12,841	(360)	-	16,260	-
Percent Coverage	61%	-3%	0%	67%	0%
 TOTAL PUBLIC SAFETY	 4,184,403	 4,269,693	 4,446,790	 4,332,340	 4,817,790
Associated Revenue	214,825	252,446	195,985	213,055	187,150
Percent Coverage	5%	6%	4%	5%	4%

Public Works



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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.

2015 Major Accomplishments

■ Public Works

- Constructed the Miscellaneous Drainage Improvement Project (S-12) to restore the drainage and water quality functionality at six facilities.
- Completed the construction of Witte Road Phase 3 Improvement (SR 169 to SE 240th Street).
- Applied for State grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs.
- Adopted the 2016 – 2021 Transportation Improvement Program.
- Completed the 2015 Annual Asphalt Overlay Program focused on 280th Avenue SE.
- Completed the design documents for the reconstruction of 216th Avenue SE (SR 516 to SE 283rd St.) roadway improvements.
- Held five meetings with the Lake Wilderness Citizen Advisory Committee.
- Recruitment of new members for 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.
- Held two residential recycling events.
- Conducted education and outreach at Kid's Festival.
- Conducted education and outreach at the annual Fishing Derby.
- Attended nine Metropolitan Solid Waste Management Advisory Committee meetings.
- Completed a solid waste franchise with Republic Service for the Summit Place annexation area.
- Conducted two aquatic plant surveys and one treatment in Lake Wilderness.
- Conducted cyanobacteria sampling in Lake Wilderness.
- 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.

■ Quality City Services

- Provided grant funded residential special collection recycling events.
- Conducted Lake Wilderness Citizen Advisory Committee meetings.
- Continued to coordinate volunteer adopt-a-road program.
- Continued water quality monitoring of city lakes and swim beach monitoring at Lake Wilderness.
- 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.
- Bid out the contract for street sweeping with the City of Covington.

2016 Goals and Objectives to meet Council Priorities

■ Public Works

- Apply for State and Federal grants necessary to implement the Transportation Capital, Surface Water Management Improvement Programs, and the 2015 residential and business recycling events.
- Complete the bid advertisement, award and construction of the 216th Avenue SE Roadway Improvements (T38).

- Complete the design phase, bid ad and award and construction of the Witte Road Phase 4 from SE 249th Street to SE 256th Street (T28b).
- Initiate a water quality retrofit project to upgrade surface water management facilities (S12).
- Continue to implement NPDES Phase II Permit requirements.
- Design and construct sidewalk on SE 276th Street from 240th Ave SE to SR 169 (T33a).
- Complete design and construction of stormwater system major repairs in the Fernwood Estates neighborhood.
- 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.

■ **Quality City Services**

- Ensure that the engineering review on development projects are completed in a thorough and timely manner.
- Continue ongoing review and training on Elements work order system.
- 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

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
Administration	5.00	
Development Review		
Transportation Management		
Capital Improvements		
Transportation Projects		
Surface Water Management Projects		
Maintenance Facility Project		
Construction Management		
Waste Reduction & Recycling		
Lakes Management		
Franchise Utility Coordination		
Emergency Management		
Grants Administration		
Maintenance	4.00	
Street Maintenance		
Surface Water Management	2.00	
Surface Water Management Maintenance		
National Pollution Elimination Discharge System (NPDES)		
	<u>11.00</u>	

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Public Works

Positions

General Fund	11.00	9.00	9.00	9.00	9.00		
Surface Water Management Fund	1.00	1.00	2.00	2.00	2.00		

Expenditures by Object

Salaries & Benefits	1,066,159	1,009,435	1,028,110	1,139,891	1,284,610	256,500	24.9%
Supplies & Services	620,725	672,321	702,010	467,154	594,130	(107,880)	-15.4%
Intergovernmental Services	50,195	74,519	76,530	76,853	94,250	17,720	23.2%
Operating Capital	-	-	-	-	10,000	10,000	
Cost Allocation	(737,073)	(331,068)	(253,970)	12,857	(271,500)	(17,530)	6.9%
Total Public Works	1,000,006	1,425,207	1,552,680	1,696,754	1,711,490	158,810	10.2%

Changes from 2015 Budget

Salaries (Amount reflects a 1.1% cost of living allowance (COLA) and 3.0% merit pay increase.)	158,060
Benefits (Amounts reflects a 10.6% increase in PERS rates from a blended rate in 2015, an increase of 3.1% in medical insurance costs, as well as an increase in workers compensation premiums.)	98,440
Supplies (Based on actual usage)	9,190
Professional Services 2015 (Plan review and inspection services, \$27,280; miscellaneous Admin professional services, \$5,000; transportation studies & concurrency assistance, \$37,000; tree removal, \$10,000; other snow removal - Recology Cleanscapes, \$3,600; miscellaneous Street Maintenance professional services, \$840; landscape services, \$70,000; waste reduction & recycling program, \$86,500; franchise consultant, \$2,000; Puget Sound Clean Air Agency, \$14,560; and lake management consulting, \$22,230.)	(279,010)
Professional Services 2016 (Plan review and inspection services, \$15,000; traffic counts, \$8,000; transportation studies & concurrency assistance, \$20,000; tree removal, \$10,000; other snow removal - Recology Cleanscapes, \$3,600; backflow prevention, \$1,000; miscellaneous Street Maintenance professional services, \$400; landscape services, \$70,000; waste reduction & recycling program, \$65,000; franchise consultant, \$4,400; Puget Sound Clean Air Agency, \$17,391; and lake management consulting, \$15,000.)	229,740
Information Services, Telephone and Postage (Based on actual usage)	2,560
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(70,360)

Expenditure Budget: Department Summary

	2013 Actual	2014 Actual	2015		2016 Budget	Increase(Decrease) from 2015 Budget	
			Budget	Est. Actual		\$	%

Public Works, continued

Intergovernmental Services							
King County Maintenance Contract (Based on actual usage.)							17,720
Operating Capital 2016 (tow behind air compressor)							10,000
Cost Allocation (Decreased to the Surface Water Management Fund, capital projects and Parks Maintenance.)							(17,530)
							158,810

Workload Indicators

Lane Miles - City Owned Streets	155	155	155	155
Storm Water Ponds, Vaults & Infiltration Tanks	152	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.

Functional Classification	Average PCR				
	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					

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works					
ADMINISTRATION & SUPPORT					
SALARIES	436,265	453,153	457,080	457,080	469,140
Public Works Director					139,029
City Engineer					92,475
Capital Project Manager					84,555
PW Programs Project Manager					75,050
Construction Inspector					78,026
Overtime	676	-	-	1,176	1,200
BENEFITS	142,537	141,533	150,100	150,100	166,660
OFFICE AND OPERATING SUPPLIES	2,222	1,215	1,000	1,107	1,000
MEALS & REFRESHMENTS	-	227	290	69	70
BOOKS AND SOFTWARE	387	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	24	-	-	101	50
PROFESSIONAL SERVICES					
Computer Software Support	6,000	-	-	-	-
Plan Review & Inspection	47,837	29,898	27,280	22,459	15,000
Other Professional Services	80	105	5,000	-	-
INFORMATION SERVICES	41,242	59,298	75,290	68,766	71,180
TELEPHONE	6,592	1,800	1,630	1,600	1,630
POSTAGE	591	634	610	273	280
TRAVEL	1,207	347	210	767	250
MEALS AND LODGING	45	-	1,000	146	600
TRAINING	504	300	1,000	900	1,200
ADVERTISING	1,160	736	1,000	313	320
OFFICE EQUIPMENT RENTAL	4,321	-	-	200	200
BUILDING RENTAL	47,810	48,927	50,630	50,630	51,070
EQUIPMENT OPERATING	9,076	7,997	-	2,784	2,830
EQUIPMENT REPLACEMENT	-	7,263	14,290	3,753	-
IT EQUIPMENT REPLACEMENT	11,508	13,644	13,430	13,862	14,910
INSURANCE					
Liability	9,190	8,703	8,860	8,103	8,250
MISCELLANEOUS					
Dues & Subscriptions	404	960	1,000	1,200	600
Printing	-	45	-	-	-
Background Checks	-	-	-	13	10
Miscellaneous	10	-	500	-	-
TOTAL PUBLIC WORKS ADMIN	769,688	776,785	810,200	785,403	806,450
COST ALLOCATION	(619,510)	-	-	-	-
Public Works Admin	-	(409,921)	(299,360)	(162,712)	(215,640)
PWA Deposit Reversal	-	100,400	-	52,587	-
NET PUBLIC WORKS ADMIN	150,178	467,263	510,840	675,277	590,810
Associated Revenue	182,549	143,295	131,900	179,044	110,330
Percent Coverage	122%	31%	26%	27%	19%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
TRANSPORTATION PLANNING					
SALARIES	-	-	-	1,418	1,440
BENEFITS	-	-	-	581	590
PROFESSIONAL SERVICES					
Traffic Counts	-	3,915	-	-	8,000
Transportation Studies & Concurrency	-	20,186	37,000	8,724	20,000
MISCELLANEOUS					
Miscellaneous Expenses	-	500	-	-	-
COST ALLOCATION					
From Public Works Administration	18,061	24,235	28,270	9,629	19,800
TOTAL TRANS PLANNING	18,061	48,836	65,270	20,352	49,830
Associated Revenue	-	-	-	-	-
Percent Coverage	0%	0%	0%	0%	0%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
MAINTENANCE					
SALARIES	331,277	266,162	281,740	281,740	274,820
Infrastructure Manager					93,844
Maintenance Worker II					180,973
On Call	-	-	-	-	15,000
Temporary Help	10,327	17,154	-	-	-
Overtime	7,406	4,068	7,500	807	7,500
BENEFITS	137,671	127,364	131,690	131,690	142,840
OFFICE AND OPERATING SUPPLIES	10,265	4,492	10,000	3,387	12,000
MEALS & REFRESHMENTS	-	158	150	167	170
FUEL CONSUMED	1,532	576	580	229	230
SMALL TOOLS & MINOR EQUIPMENT	11,402	5,678	5,830	8,071	8,220
INFORMATION SERVICES	32,952	27,156	29,290	27,682	36,310
TELEPHONE	4,882	-	-	-	-
POSTAGE	-	15	20	-	-
TRAVEL	-	-	-	-	250
MEALS & LODGING	74	-	300	-	600
TRAINING	354	90	2,000	1,186	2,000
ADVERTISING	213	-	200	-	200
RENTALS & LEASES	326	72	100	51	100
EQUIPMENT OPERATING	61,788	27,099	-	22,276	22,680
EQUIPMENT REPLACEMENT	-	50,581	80,440	47,634	34,470
IT EQUIPMENT REPLACEMENT	10,289	8,373	8,470	8,177	7,540
INSURANCE					
Liability	19,773	8,023	8,170	10,358	10,540
Property	2,117	1,935	1,970	1,878	1,910
UTILITIES	12,270	11,066	14,000	9,843	14,000
REPAIRS AND MAINTENANCE	927	4,868	410	1,375	1,400
MISCELLANEOUS					
Dues & Subscriptions	446	10	500	-	500
Background Checks	20	20	30	13	10
Miscellaneous	-	-	500	450	500
INTERGOVERNMENTAL SERVICES					
Inspections	617	-	1,000	-	-
Fire & Life Safety Services	100	-	100	-	-
Licenses & Permits	360	107	140	132	-
TAXES AND ASSESSMENTS	882	882	600	1,132	1,150
OPERATING CAPITAL					
Other Equipment	-	-	-	-	10,000
COST ALLOCATION					
From Public Works Administration	167,144	8,843	5,740	5,578	5,680
From Parks Maintenance	-	446	500	-	-
To Parks, Street, & Surface Water Mgt	(825,022)	(316,184)	(326,720)	(83,982)	(215,490)
TOTAL MAINTENANCE	392	259,053	265,250	479,875	395,130

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Public Works, continued

STREET OPERATIONS

ROADWAY

SALARIES	-	-	-	26,615	27,090
OVERTIME	-	-	-	168	170
BENEFITS	-	-	-	14,257	14,510
OFFICE AND OPERATING SUPPLIES	6,959	17,566	18,000	16,315	20,000
FUEL CONSUMED	-	-	-	29	30
SMALL TOOLS & MINOR EQUIPMENT	-	210	220	1,793	3,100
EQUIPMENT SERVICES	675	16	20	26	30
TAXES AND ASSESSMENTS	97	97	130	224	230
RENTALS AND LEASES	274	4,410	1,120	4,760	-
EQUIPMENT REPLACEMENT	-	1,997	2,030	1,870	860
INSURANCE-PROPERTY	1	31	30	5,150	5,240
MISCELLANEOUS	-	-	-	870	890
INTERGOVERNMENTAL SVCS-KING C	536	-	-	9,709	9,880
COST ALLOCATION					
From Public Works Administration	-	3,211	3,790	814	-
From Parks Maintenance	-	687	820	-	-
From Public Works Maintenance	23,614	52,972	60,420	16,897	-
TOTAL ROADWAY	32,156	81,198	86,580	99,497	82,030

STRUCTURES

SALARIES	-	-	-	977	920
BENEFITS	-	-	-	514	470
OFFICE AND OPERATING SUPPLIES	-	-	-	34	50
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	5	10
COST ALLOCATION					
From Public Works Administration	-	-	-	155	-
From Public Works Maintenance	-	1,191	1,370	1,152	-
TOTAL STRUCTURES	-	1,191	1,370	2,837	1,450

SIDEWALKS

SALARIES	-	-	-	3,824	13,700
BENEFITS	-	-	-	2,020	7,060
OFFICE AND OPERATING SUPPLIES	3,518	3,118	4,230	1,449	4,200
SMALL TOOLS & MINOR EQUIPMENT	244	34	500	80	2,000
PROFESSIONAL SERVICES	-	-	840	-	-
UTILITIES	224	-	-	-	-
REPAIR AND MAINTENANCE	323	-	3,000	5,358	4,000
MISCELLANEOUS	-	621	-	343	350
COST ALLOCATION					
From Public Works Administration	-	255	60.00	-	-
From Parks Maintenance	-	122	170.00	1,481	-
From Public Works Maintenance	39,290	15,399	20,160	-	-
TOTAL SIDEWALKS	43,599	19,549	28,960	14,554	31,310

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
STREET LIGHTING					
SALARIES	-	-	-	-	480
BENEFITS	-	-	-	-	250
OFFICE AND OPERATING SUPPLIES	-	49	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	33	-	-	-
UTILITIES	93,818	114,965	100,000	102,133	100,000
REPAIR AND MAINTENANCE	-	3,449	-	-	-
COST ALLOCATION					-
From Parks Maintenance	-	-	-	95	-
From Public Works Administration	-	1,557	720	387	-
TOTAL STREET LIGHTING	93,818	120,053	100,720	102,614	100,730
TRAFFIC CONTROL DEVICES					
SALARIES	-	-	-	2,075	2,110
BENEFITS	-	-	-	1,041	1,060
OFFICE AND OPERATING SUPPLIES	1,101	834	1,000	-	1,500
SMALL TOOLS & MINOR EQUIPMENT	-	3,847	480	541	550
EQUIPMENT OPERATING	20	-	-	506	520
EQUIPMENT REPLACEMENT	-	1,480	1,510	1,480	1,480
INTERGOVERNMENTAL SVCS-KING CO					
Traffic Signs	18,474	19,802	20,000	15,562	25,000
Traffic Projects	-	2,290	940	1,202	1,220
Traffic Pavement Markings	-	17,803	17,000	15,597	17,000
Traffic Investigations	-	-	500	-	500
COST ALLOCATION					
From Public Works Administration	-	3,029	1,930	1,091	-
From Public Works Maintenance	13,319	11,158	8,380	5,475	-
TOTAL TRAFFIC CONTROL DEVICES	32,913	60,242	51,740	44,571	50,940
SNOW & ICE REMOVAL					
SALARIES	-	-	-	-	6,210
BENEFITS	-	-	-	-	3,200
OFFICE AND OPERATING SUPPLIES	4,885	1,017	5,000	-	5,000
SMALL TOOLS & MINOR EQUIPMENT	10	-	-	80	80
PROFESSIONAL SERVICES					
Other Snow Removal	-	-	3,600	-	3,600
MEALS & REFRESHMENTS	56	-	250	-	250
EQUIPMENT OPERATING	7,434	24	-	-	-
EQUIPMENT REPLACEMENT	-	11,187	11,000	11,190	10,180
INSURANCE-PROPERTY	77	92	90	92	90
COST ALLOCATION					
From Parks Maintenance	-	2,281	1,750	-	-
From Public Works Maintenance	38,172	3,549	7,500	116	-
TOTAL SNOW & ICE REMOVAL	50,633	18,151	29,190	11,478	28,610

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
ROADSIDE					
SALARIES	-	-	-	27,618	43,610
BENEFITS	-	-	-	14,033	22,470
OFFICE AND OPERATING SUPPLIES	3,865	3,971	5,390	1,381	5,400
SMALL TOOLS & MINOR EQUIPMENT	497	2,431	3,300	10	2,000
PROFESSIONAL SERVICES					
Tree Removal	7,656	5,186	10,000	-	10,000
Backflow Prevention	880	2,754	-	-	1,000
General Street Contracts	1,242	-	-	-	-
Landscape Services	-	-	70,000	12,144	70,000
EQUIPMENT OPERATING	4,358	1,726	-	586	600
EQUIPMENT REPLACEMENT	-	10,940	13,270	9,919	-
RENTALS AND LEASES	-	-	-	-	1,500
INSURANCE-PROPERTY	287	313	320	525	530
UTILITIES	14,378	7,757	15,000	10,971	15,000
REPAIR AND MAINTENANCE	-	4,873	6,610	3,620	3,690
INTERGOVERNMENTAL SVCS-KING C	117	1,619	2,200	-	2,200
COST ALLOCATION					
From Parks Maintenance	-	1,119	1,290	-	-
From Public Works Administration	-	3,310	3,620	957	-
From Public Works Maintenance	127,714	83,067	60,000	20,198	-
TOTAL ROADSIDE	160,994	129,065	191,000	101,962	178,000
COST ALLOCATION					
From Public Works Administration	92,712	-	-	-	-
From Public Works Maintenance	98,254	-	-	-	-
TOTAL STREET OPERATIONS	605,080	429,449	489,560	377,513	473,070
WASTE REDUCTION & RECYCLING					
SALARIES	-	-	-	10,635	27,510
BENEFITS	-	-	-	3,311	14,170
ADVERTISING	254	-	-	-	-
PROFESSIONAL SERVICES					
Waste Reduction & Recycling Events	74,794	79,020	86,500	52,040	65,000
Franchise Consultant	-	8,248	2,000	-	4,400
Solid Waste Technical Services	9,272	-	-	-	-
MISCELLANEOUS					
Puget Sound Clean Air Agency	11,274	11,213	14,560	14,561	17,390
COST ALLOCATION					
From Public Works Administration	-	6,186	4,880	3,499	-
From Public Works Admin - Recycling	8,895	5,471	4,850	1,927	-
From Public Works Admin - Solid Waste	32,747	43,454	31,220	5,560	-
TOTAL WASTE REDUCTION & RECYCLING	137,236	153,591	144,010	91,533	128,470
Associated Revenue	99,519	138,879	136,500	136,500	136,500
Percent Coverage	73%	90%	95%	149%	106%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
LAKE MANAGEMENT					
SALARIES	-	-	-	6,247	13,480
BENEFITS	-	-	-	1,965	6,950
OFFICE AND OPERATING SUPPLIES	109	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	500	4	-
PROFESSIONAL SERVICES					
Acquatic Plant Evaluation	4,168	2,921	-	-	-
Acquatic Plant Treatment	-	4,540	14,190	-	10,000
Education Program	7,985	5,922	8,040	12	5,000
ADVERTISING	97	97	100	-	100
MISCELLANEOUS					
Miscellaneous	150	-	200	-	200
INTERGOVERNMENTAL SERVICES					
KC Lake Wilderness Technical Services	-	-	1,000	1,000	3,500
Pipe/Lucerne Hydrillia	598	-	2,000	2,000	2,000
Pipe/Lucerne Lake Stewardship	11,981	12,820	13,650	13,650	14,700
Lake Wilderness Stewardship	9,944	10,819	9,100	9,100	10,250
Beach Monitoring	6,490	8,282	8,900	8,900	8,000
COST ALLOCATION					
From Public Works Administration	47,538	21,614	20,070	9,326	-
TOTAL LAKE MANAGEMENT	89,059	67,015	77,750	52,204	74,180
Associated Revenue	-	7,158	-	-	-
Percent Coverage	0%	11%	0%	0%	0%
TOTAL PUBLIC WORKS	1,000,006	1,425,207	1,552,680	1,696,754	1,711,490
Associated Revenue	764,573	782,520	762,660	814,712	745,998
Percent Coverage	76%	55%	49%	48%	44%



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Other Funds

OTHER FUNDS

Special Revenue Funds

Drug Seizure Fund

Bond Proceeds Fund

Transportation Benefit District Fund

Trans. Benefit Spec. Rev. Fund

Proprietary Funds

Surface Water Management Fund

Lake Wilderness Golf Course Fund

Vehicle Rental Fund

Central Services Fund

Unemployment Trust Fund

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Drug Seizure Fund

DRUG SEIZURE OPERATIONS

OFFICE AND OPERATING SUPPLIES	-	-	4,000	-	4,000
SMALL TOOLS & MINOR EQUIPMENT	-	-	10,000	11,196	-
TRAINING	-	-	-	800	-
MISCELLANEOUS					
Drug Buys, etc	2,920	1,724	-	51	-
TOTAL DRUG SEIZURE FUND	2,920	1,724	14,000	12,047	4,000

Bond Proceeds Fund

Debt Issuance Costs

MISCELLANEOUS					
Debt Issuance Costs	-	26,200	85,435	-	40,000
TOTAL BOND PROCEEDS FUND	-	26,200	85,435	-	40,000

Transportation Benefit District Fund

TBD Operations

SALARIES	-	-	500	274	
BENEFITS	-	-	-	103	
PROFESSIONAL SERVICES	-	-	4,100	248	
INSURANCE - LIABILITY	-	2,500	2,500	3,333	
INTERGOVERNMENTAL SERVICES					
Annual State Audit	-	-	2,500	4,087	
TOTAL TRANSPORTATION BENEFIT DISTRICT FUND	-	2,500	9,600	8,044	-

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	

Surface Water Management Fund

SURFACE WATER MANAGEMENT OPERATIONS

SALARIES	70,049	70,921	131,880	103,175		130,890
Surface Water Mgmt / NPDES Program Mgr					74,969	
SWM Maintenance II Worker					55,924	
Overtime	-	-	-	105		110.00
BENEFITS	22,062	23,756	52,890	48,663		55,090
OFFICE AND OPERATING SUPPLIES	7,114	3,362	7,500	24,759		7,500
BOOKS AND SOFTWARE	638	-	-	-		-
SMALL TOOLS & MINOR EQUIPMENT	6,040	4,063	4,950	1,274		1,300
PROFESSIONAL SERVICES						
Street Sweeping	37,909	36,538	46,600	41,166		46,600
Vactoring	63,913	91,734	80,000	18,261		90,000
Grounds & Ponds Maintenance	38,825	25,793	50,000	-		30,000
Tree Removal	8,254	-	-	-		3,000
Fencing Repair Contracts	-	-	6,000	5,193		10,000
Miscellaneous Contracts	17,563	-	5,000	11,099		5,000
INFORMATION SERVICES	52,704	26,021	31,000	16,354		17,940
TELEPHONE	999	-	-	-		-
POSTAGE	-	114	70	1,263		1,290
TRAVEL	44	-	-	70		70
MEALS & LODGING	40	-	500	-		500
TRAINING	550	20	1,000	486		1,000
ADVERTISING	629	-	100	509		100
OFFICE EQUIPMENT RENTAL	864	-	-	200		200
BUILDING RENTAL	8,039	9,807	10,150	10,150		10,270
EQUIPMENT OPERATING	12,157	2,307	-	1,882		1,920
EQUIPMENT REPLACEMENT	-	9,235	12,450	9,248		9,200
IT EQUIPMENT REPLACEMENT	16,215	11,618	11,780	11,383		11,330
INSURANCE						
Liability	1,819	1,736	1,770	1,614		1,640
Property	383	157	160	157		160
REPAIRS AND MAINTENANCE	16,904	7,536	5,000	5,711		5,000
MISCELLANEOUS						
Dues & Subscriptions	152	-	200	-		200
Miscellaneous	-	-	500	-		500
INTERGOVERNMENTAL SERVICES						
KC Services	2,326	-	5,000	-		5,000
KC Billing & Collection	22,551	23,860	24,500	15,889		24,500
KC Debt Service	32,602	32,602	32,650	32,602		32,650
KC Technical Services	-	-	-	-		5,000
State Department of Ecology Permit	10,074	27,834	30,000	29,432		30,000
KC WRIA 8 Agreement	1,122	1,154	1,060	943		1,060
KC WRIA 9 Agreement	5,841	6,016	6,320	5,615		6,510

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	
Surface Water Management Fund, continued					
TAXES AND ASSESSMENTS	20,308	18,842	22,000	14,948	22,000
OPERATING CAPITAL					
Equipment	10,445	-	-	4,358	-
DEPRECIATION	-	39,300	-	-	-
COST ALLOCATION					
From Public Works Administration	31,385	(34,268)	(29,800)	(21,329)	(21,710)
From Parks Maintenance	-	293	400	-	-
From Public Works Maintenance	263,680	138,711	145,650	37,875	38,560
TOTAL SURFACE WATER MGT - OPS	784,199	579,061	697,280	433,055	584,380

SWM - NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)

SALARIES	-	-	-	30,608	46,880
BENEFITS	-	-	-	10,934	24,150
OFFICE AND OPERATING SUPPLIES	1,184	4,404	15,000	2,092	15,000
PROFESSIONAL SERVICES					
NPDES Training	-	-	-	-	2,000
Other Professional Services	-	8,740	1,350	5,716	5,820
NPDES monitoring and assessment	-	-	-	-	16,200
INFORMATION SERVICES	1,096	380	1,000	-	-
TRAINING	-	-	6,000	2,050	4,000
OPERATING CAPITAL					
Equipment	-	-	-	4,358	-
COST ALLOCATION					
From Public Works Administration	40,225	70,915	69,780	27,822	-
TOTAL SURFACE WATER MGT - NPDES	42,504	84,439	93,130	83,580	114,050
TOTAL SURFACE WATER MANAGEMENT	826,703	663,500	790,410	516,636	698,430
Associated Revenue	1,167,564	1,246,787	1,245,410	1,235,700	1,276,450
Percent Coverage	141%	188%	158%	239%	183%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Lake Wilderness Golf Course Fund

ADMINISTRATION

OFFICE AND OPERATING SUPPLIES	4,851	7,215	5,000	7,040	7,170
SMALL TOOLS & MINOR EQUIPMENT	649	4,721	6,000	8,252	6,000
PROFESSIONAL SERVICES					
Contract - Management Fee	95,508	-	-	-	-
Contract - Payroll / Personnel Services	8,726	2,407	-	2,778	2,780
Contract - Salaries & Benefits	17,117	25,279	23,320	23,414	23,410
Contract - Security	-	5,797	6,060	8,958	8,960
Contract - Misc Mgmt Services	-	-	-	122	120
Contract - Other	2,320	13,083	6,070	10,281	10,280
TELEPHONE	7,714	7,122	8,340	8,895	8,890
POSTAGE	204	37	-	12	10
TRAVEL	829	724	400	869	870
ADVERTISING	712	7,848	9,300	10,820	10,820
RENTALS & LEASES	-	28	-	-	-
INSURANCE					
Liability	5,594	9,051	11,270	5,536	7,440
Property	9,793	2,100	-	2,933	2,930
UTILITIES	36,639	40,860	9,130	9,272	9,270
CABLE TV	-	2,645	1,800	2,620	2,620
REPAIRS AND MAINTENANCE	4,221	2,695	4,000	2,377	2,380
MISCELLANEOUS					
Dues & Subscriptions	1,316	676	-	1,972	1,970
Banking Fees	14,807	495	460	513	510
Licenses and Permits	-	3,363	1,820	4,628	4,630
Miscellaneous	2,703	222	700	3,412	3,410
TAXES AND ASSESSMENTS	6,078	3,950	-	-	-
COST ALLOCATION					
From Finance Department	6,735	-	-	-	-
From Parks Administration	548	-	-	-	-
To Course Ops and Food & Beverage	(227,062)	-	-	-	-
TOTAL ADMINISTRATION	-	140,316	93,670	114,703	114,470

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	

Lake Wilderness Golf Course Fund, continued

CITY PAID EXPENSES					
SALARIES	-	-	-	2,865	1,500
BENEFITS	-	-	-	1,033	500
OFFICE AND OPERATING SUPPLIES	-	120	-	291	-
PROFESSIONAL SERVICES					
Contract - Management Fee	-	95,508	95,510	95,508	95,510
INSURANCE					
Property	-	6,547	6,660	8,128	6,000
EQUIPMENT REPLACEMENT	-	13,758	14,120	13,429	10,000
MISCELLANEOUS					
Banking Fees	-	20,462	16,340	33,093	25,000
TAXES AND ASSESSMENTS	-	2,014	5,460	6,694	5,000
COST ALLOCATION					
From Finance Department	-	4,240	3,750	1,742	-
From Parks Administration	-	1,538	1,670	210	-
TOTAL CITY PAID EXPENSES	-	144,186	143,510	162,992	143,510

COURSE OPERATIONS					
OFFICE AND OPERATING SUPPLIES	76,693	63,238	38,540	66,723	68,540
COST OF SALES - MERCHANDISE	31,142	41,948	34,900	48,501	45,930
COURSE OPERATIONS-FUEL CONSUMI	-	17,076	26,400	19,737	26,400
SMALL TOOLS & MINOR EQUIPMENT	3,534	18,728	2,100	42,576	22,000
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits (Course)	261,120	136,545	160,750	181,750	160,750
Contract - Salaries & Benefits (Pro Shop)	-	117,652	138,970	123,870	138,970
TRAVEL	58	129	-	-	-
ADVERTISING	10,647	-	-	121	120
RENTALS & LEASES	46,464	44,385	40,820	45,974	40,820
INSURANCE					
Liability	-	1,050	-	-	-
UTILITIES	14,517	14,254	42,820	17,206	24,520
REPAIRS AND MAINTENANCE	13,439	15,280	23,530	4,400	23,530
MISCELLANEOUS					
Dues & Subscriptions	1,172	165	-	-	-
Miscellaneous	1,071	57	-	-	-
DEPRECIATION	-	70,120	-	-	-
TOTAL COURSE OPERATIONS	582,870	540,628	508,830	550,858	551,580
Associated Revenue	637,460	638,380	723,010	811,932	811,350
Percent Coverage	109%	118%	142%	147%	147%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Lake Wilderness Golf Course Fund, continued

FOOD AND BEVERAGE

OFFICE AND OPERATING SUPPLIES	9,365	10,547	8,020	28,256	28,300
COST OF SALES - FOOD	45,193	53,929	39,100	56,085	55,440
COST OF SALES - BEVERAGES	48,261	55,651	44,060	67,568	68,500
SMALL TOOLS & MINOR EQUIPMENT	1,122	326	-	8,846	10,000
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	100,916	102,992	105,330	102,476	105,330
RENTALS & LEASES	9,450	7,644	5,700	7,421	8,000
UTILITIES	5,520	680	6,410	2,485	5,000
REPAIRS AND MAINTENANCE	2,221	2,142	2,850	8,221	10,000
MISCELLANEOUS					
Miscellaneous	699	177	-	-	-
TOTAL FOOD AND BEVERAGE	339,496	234,089	211,470	281,358	290,570
Associated Revenue	242,114	248,769	234,200	304,696	304,690
Percent Coverage	71%	106%	111%	108%	105%
TOTAL LAKE WILDERNESS GOLF C	922,366	1,059,219	957,480	1,109,911	1,100,130
Associated Revenue	889,041	891,329	960,690	1,120,610	1,120,650
Percent Coverage	96%	84%	100%	101%	102%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015 Budget	2015 Est. Actual	2016 Budget
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Vehicle Rental Fund

MACHINERY & EQUIPMENT SERVICES

OFFICE AND OPERATING SUPPLIES	6,250	8,772	9,530	7,760	7,900
FUEL	29,139	29,125	32,000	19,037	19,390
SMALL TOOLS & MINOR EQUIPMENT	3,821	7,211	10,000	1,701	1,730
CLEANING SERVICES	-	81	-	102	100
INSURANCE					
Property	2,457	3,038	3,090	2,602	2,650
REPAIRS AND MAINTENANCE	15,681	13,364	20,000	15,810	16,100
MISCELLANEOUS	-	-	110	221	230
TOTAL VEHICLE RENTAL SERVICES	57,348	61,591	74,730	47,233	48,100

MACHINERY & EQUIPMENT REPLACEMENT

SMALL TOOLS & MINOR EQUIPMENT	-	-	24,000	-	8,200
EQUIPMENT					
Vehicles	19,557	66,212	65,000	44,557	90,800
Other Non-Vehicle Equipment	49,083	-	21,000	23,098	132,500
DEPRECIATION	-	51,440	-	-	-
TOTAL EQUIP REPLACEMENT	68,640	117,652	110,000	67,655	231,500
TOTAL VEHICLE RENTAL FUND	125,988	179,243	184,730	114,888	279,600
Associated Revenue	130,163	214,344	218,470	184,413	145,940
Percent Coverage	103%	120%	118%	161%	52%

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Central Services Fund

INSURANCE

Liability Insurance	90,431	87,037	90,000	86,411	89,690
Property Insurance	28,125	33,575	35,250	37,332	38,000
Boiler & Machinery Insurance	-	-	-	852	920
Auto Physical Damage Insurance	-	-	-	2,602	2,650
Crime / Fidelity Bond	343	355	360	341	370
TOTAL INSURANCE	118,899	120,967	125,610	127,538	131,630

BUILDING SERVICES

OFFICE AND OPERATING SUPPLIES	10	-	-	337	340
SMALL TOOLS & MINOR EQUIPMENT	691	30	-	-	-
PROFESSIONAL SERVICES					
Other Professional Services	-	-	-	1,231	1,250
BUILDING RENTAL	325,184	342,030	352,670	342,030	359,020
INSURANCE					
Property	944	1,028	1,050	1,025	1,040
REPAIRS AND MAINTENANCE	3,353	53	1,500	-	1,500
COST ALLOCATION					
From Public Works Maintenance	566	879	750	-	750
TOTAL BUILDING SERVICES	330,748	344,019	355,970	344,622	363,900

OFFICE SERVICES

OFFICE AND OPERATING SUPPLIES	6,857	4,564	4,240	3,406	3,470
MEALS & REFRESHMENTS	-	-	-	211	220
SMALL TOOLS & MINOR EQUIPMENT	61	95	80	156	160
TELEPHONE	12,494	-	-	-	-
OFFICE EQUIPMENT RENTAL	17,312	-	-	-	-
REPAIR AND MAINTENANCE	-	139	-	-	-
MISCELLANEOUS					
Dues & Subscriptions	1,257	433	-	-	-
OPERATING CAPITAL	7,129	-	-	-	-
TOTAL OFFICE SERVICES	45,110	5,230	4,320	3,773	3,850

POSTAGE SERVICES

OFFICE AND OPERATING SUPPLIES	-	54	-	207	210
POSTAGE	3,217	4,389	3,630	4,424	4,500
RENTALS AND LEASES	-	132	-	176	180
OFFICE EQUIPMENT RENTAL	-	2,412	2,460	2,406	2,450
MISCELLANEOUS					
Dues & Subscriptions	-	-	360	-	-
TOTAL POSTAGE SERVICES	3,217	6,988	6,450	7,213	7,340

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Central Services Fund, continued

INFORMATION TECHNOLOGY SERVICES

CITYWIDE IT SERVICES

SALARIES	163,283	219,233	225,490	170,103		232,680
IT Manager					105,191	
GIS Analyst					74,918	
Computer Support Specialist					52,574	
Overtime	-	84	-	-		-
BENEFITS	55,388	89,088	88,620	70,000		86,400
OFFICE AND OPERATING SUPPLIES	3,506	1,039	1,000	515		1,000
BOOKS AND SOFTWARE	13,829	2,335	4,000	838		4,000
MEALS & REFRESHMENTS	-	172	-	108		500
SMALL TOOLS & MINOR EQUIPMENT	4,170	4,596	3,750	4,918		3,750
INFORMATION TECHNOLOGY	48,440	2,788	2,520	3,471		-
Information Technology Consulting	-	18,500	15,000	9,460		15,000
Software Maintenance and Support	11,184	25,842	39,170	39,170		39,170
Telephone Maintenance and Support	990	4,695	3,280	3,280		3,280
Website Hosting	2,525	6,639	7,000	8,735		7,500
Printer Maintenance & Support	-	63	-	1,127		750
Off-site Backup Services	1,222	2,095	750	-		-
Other Consulting	19,500	1,796	2,100	2,100		2,100
Aerial Mapping	5,842	-	15,500	-		-
TELEPHONE	1,957	7,627	1,000	8,900		6,200
INTERNET	12,230	5,077	26,000	5,940		-
TELECOM	-	-	-	-		18,000
POSTAGE	31	137	-	32		50
TRAVEL	337	894	1,500	1,500		1,500
MEALS AND LODGING	269	738	2,000	2,000		2,000
TRAINING	3,636	8,572	10,000	10,000		10,000
ADVERTISING	-	-	40	-		-
OFFICE EQUIPMENT RENTAL	2,593	-	-	200		-
BUILDING RENTAL	19,579	19,991	20,690	20,690		20,890
INSURANCE						
Liability	2,423	5,209	5,210	4,845		4,850
UTILITIES	273	-	-	-		-
REPAIRS AND MAINTENANCE	323	-	500	7,030		500
MISCELLANEOUS						
Dues & Subscriptions	779	199	480	265		350
Background Checks	10	10	40	-		40
Miscellaneous	-	35	500	620		500
	374,318	427,451	476,140	375,847		461,010

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	

Central Services Fund, continued

CITYHALL IT SERVICES

SALARIES	-	-	-	334	340
BENEFITS	-	-	-	124	130
OFFICE AND OPERATING SUPPLIES	-	948	1,040	19	500
SMALL TOOLS & MINOR EQUIPMENT	-	398	540	763	500
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	8,922	8,000	9,747	8,000
Software Maintenance & Support	-	-	350	4,668	3,330
TELEPHONE	-	1,367	1,400	1,779	1,600
INTERNET	-	3,153	-	2,640	-
OFFICE EQUIPMENT RENTAL	-	7,645	7,000	5,718	8,000
REPAIRS AND MAINTENANCE	-	277	380	-	1,250
	-	22,711	18,710	25,791	23,650

PARKS & REC IT SERVICES

SALARIES	-	-	-	1,532	1,560
BENEFITS	-	-	-	537	550
SMALL TOOLS & MINOR EQUIPMENT	-	245	-	208	4,500
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	3,851	3,780	2,623	1,300
Telecom Maintenance & Support	-	-	-	1,021	500
Software Maintenance & Support	-	693	250	4,435	6,050
Website Hosting	-	42	60	104	110
TELEPHONE	-	6,080	4,600	4,840	6,200
INTERNET	-	2,708	2,410	2,683	2,730
TRAVEL	-	10	150	15	150
OFFICE EQUIPMENT RENTAL	-	2,911	2,720	517	2,000
REPAIRS AND MAINTENANCE	-	-	-	-	2,600
	-	16,541	13,970	18,514	28,250

PW MAINTENANCE IT SERVICES

SALARIES	-	-	-	364	370
BENEFITS	-	-	-	141	140
INFORMATION TECHNOLOGY					
Software Maintenance & Support	-	-	250	-	250
TELEPHONE	-	1,587	1,450	1,274	1,630
INTERNET	-	1,544	1,620	1,310	1,700
TRAVEL	-	-	80	-	80
	-	3,131	3,400	3,089	4,170

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Central Services Fund, continued

EOC IT SERVICES					
SALARIES	-	-	-	1,347	1,370
BENEFITS	-	-	-	360	370
SMALL TOOLS & MINOR EQUIPMENT	-	1,235	-	12,097	1,500
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	-	5	10
Telephone Maintenance & Support	-	709	-	-	600
TELEPHONE	-	4,545	4,500	3,810	5,900
TRAVEL	-	3	30	-	30
	-	6,493	4,530	17,621	9,780
POLICE IT SERVICES					
SALARIES	-	-	-	418	430
BENEFITS	-	-	-	213	220
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	500
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	846	1,000	892	1,000
INTERNET	-	1,652	300	202	300
OFFICE EQUIPMENT RENTAL	-	1,135	1,260	1,170	1,280
	-	3,633	2,560	2,894	3,730
PASS-THRU DEPARTMENTAL IT SERVICES					
BOOKS AND SOFTWARE	-	6,910	180	-	2,380
MEALS & REFRESHMENTS	-	-	-	179	-
OFFICE AND OPERATING SUPPLIES	-	489	1,000	871	1,030
SMALL TOOLS & MINOR EQUIPMENT	-	11,680	12,780	15,986	20,890
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	920	1,200	944	3,300
Software Maintenance & Support	-	34,045	64,000	67,118	78,880
TELEPHONE	-	18,784	22,000	14,243	12,480
INTERNET	-	3,011	3,360	2,653	3,250
OFFICE EQUIPMENT RENTAL	-	-	-	425	430
REPAIRS AND MAINTENANCE	-	7,361	500	185	2,500
TRAINING	-	-	7,050	-	-
	-	83,201	112,070	102,604	125,140
TOTAL INFORMATION TECHNOLOGY	374,318	563,160	631,380	546,360	655,730

Operating Expenditure Budget: Detail by Object Code

Description	2013 Actual	2014 Actual	2015		2016 Budget
			Budget	Est. Actual	

Central Services Fund, continued

IT EQUIPMENT REPLACEMENT

BOOKS AND SOFTWARE	-	24,907	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	28,111	38,330	43,800	20,342	-
WORKSTATIONS	-	4,272	-	-	-
PROFESSIONAL SERVICES					
Telephone System Replacement	-	-	-	-	1,750
OPERATING CAPITAL					
Information Technology Equipment	14,249	8,601	46,530	-	31,000
Machinery & Equipment	-	-	17,712	-	8,700
Work Order Software	30,414	-	-	-	8,000
Misc Software	-	-	-	2,705	17,300
Trakit Reimplementation	-	37,245	13,700	3,620	-
Finance Software	-	6,906	129,120	129,120	-
EventPro Software	-	-	6,000	7,983	-
Website Upgrade	13,960	-	-	-	-
Lodge Audio Visual Updates	33,950	-	-	-	-
Depreciation	-	75,762	-	-	-
TOTAL EQUIPMENT REPLACEMENT	120,685	196,022	256,862	163,769	66,750
TOTAL CENTRAL SERVICES FUND	992,977	1,236,386	1,380,592	1,193,274	1,229,200
Associated Revenue	967,990	1,145,203	1,255,370	1,151,527	1,265,500
Percent Coverage	97%	93%	91%	97%	103%

Operating Expenditure Budget: Detail by Object Code

Description	2013	2014	2015		2016 Budget
	Actual	Actual	Budget	Est. Actual	

Unemployment Trust Fund

UNEMPLOYMENT SERVICES

PAYMENTS TO CLAIMANTS	13,994	28,377	14,000	6,272	7,000
TOTAL UNEMPLOYMENT SERVICES	13,994	28,377	14,000	6,272	7,000
TOTAL UNEMPLOYMENT TRUST FUND	13,994	28,377	14,000	6,272	7,000
Associated Revenue	509	351	390	1,483	1,480
Percent Coverage	4%	1%	3%	24%	21%



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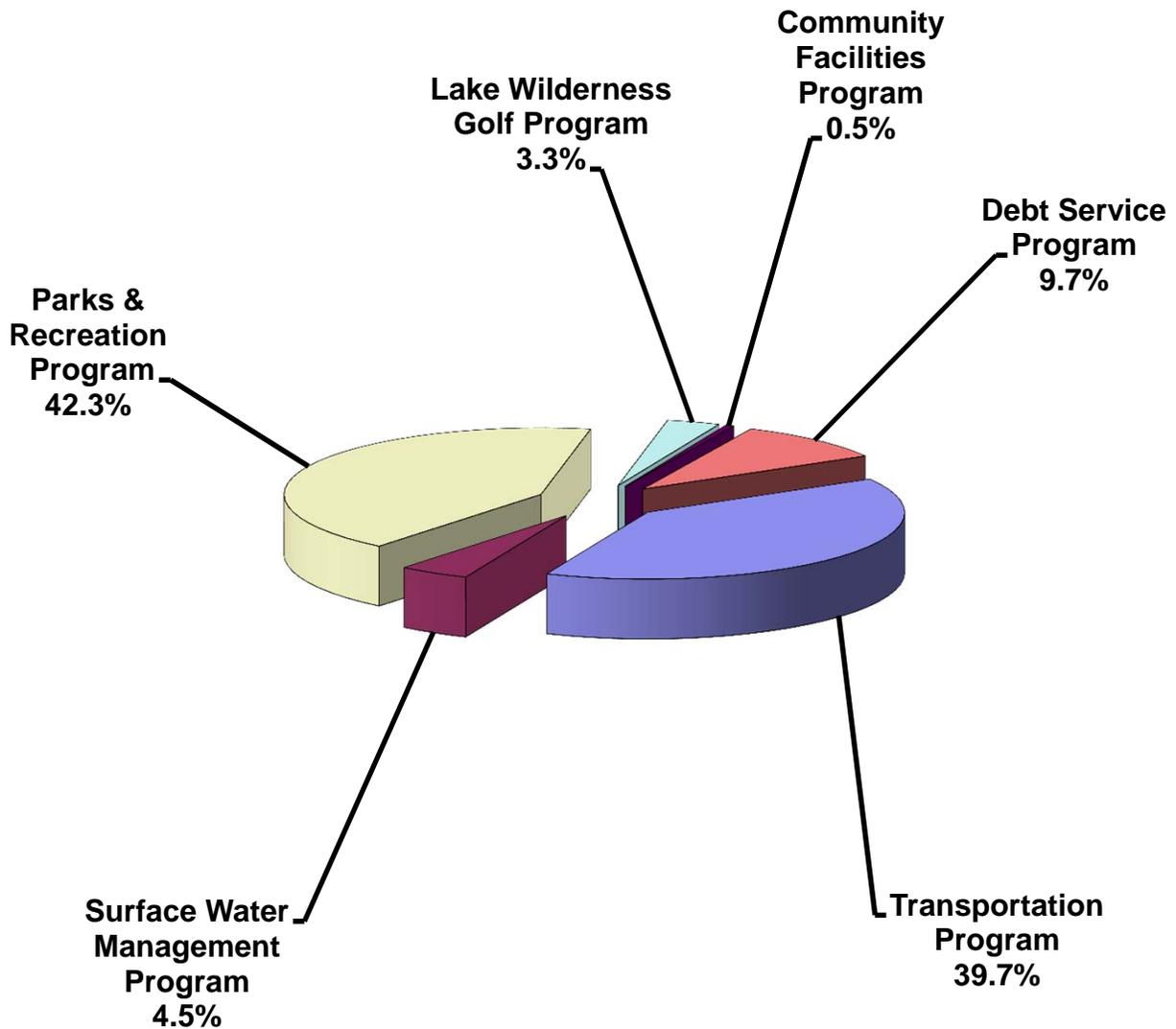
CAPITAL BUDGET



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City of Maple Valley Capital Improvement Plan Expenditure Summary

2016 - 2021
\$49,540,877



Capital Improvement Plan 2016 - 2021

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2016-21	2016	2017	2018	2019	2020	2021	Grants, Voted, & Loans	Net City
Project Summary											
Transportation Program											
										Percent of Transportation Program 45%	
T7	SR 169 - Witte Road to 228th Ave SE	2,753	-	-	-	-	-	-	-	-	-
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 PI 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		7,468	8,850	-	1,150	5,795	1,905	-	-	4,974	3,877
										Percent of Transportation Program 29%	
T12	Witte Road & SE 248th St Intersection	4,721	-	-	-	-	-	-	-	-	-
T28	Witte Road - SE 249th St to SR 516	167	-	-	-	-	-	-	-	-	-
T28a	Witte Road - SR169 to SE 240th	2,957	-	-	-	-	-	-	-	-	-
T28b	Witte Road Ph. 4 (SE 249th PI & SE 256	48	3,250	450	2,800	-	-	-	-	2,200	1,050
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	60	2,440	440	2,000	-	-	-	-	1,800	640
Subtotal: Witte Road Corridor		7,953	5,690	890	4,800	-	-	-	-	4,000	1,690
										Percent of Transportation Program 26%	
T23	Annual Asphalt Overlay Program	2,039	1,225	-	25	300	300	300	300	-	1,225
T24	Miscellaneous Street Improvements	462	600	100	100	100	100	100	100	-	600
T27	Non Motorized Plan Implementation	401	500	-	-	-	200	-	300	-	500
T32	Lake Wilderness Trail	214	-	-	-	-	-	-	-	-	-
T33a	SE 276th (240th SE to SR 169)	172	68	68	-	-	-	-	-	-	68
T33b	240th Ave SE Connection	45	140	140	-	-	-	-	-	-	140
T33c	SE 283rd St Connection	-	402	402	-	-	-	-	-	-	402
T38	216th Ave SE - SR 516 to So City Limits	316	2,200	2,200	-	-	-	-	-	-	2,200
Subtotal: Other Street Projects		3,649	5,135	2,910	125	400	600	400	700	-	5,135
Total Transportation Program		19,070	19,675	3,800	6,075	6,195	2,505	400	700	8,974	10,702
Surface Water Management Program											
S10	Water Quality Retrofits	88	500	200	100	50	50	50	50	-	500
S12	Miscellaneous Drainage Improvements	311	1,700	450	250	250	250	250	250	-	1,700
S14	Lake Lucerne Outlet Restoration Project	268	-	-	-	-	-	-	-	-	-
Total Surface Water Management Prgm		668	2,200	650	350	300	300	300	300	-	2,200
Parks & Recreation Program											
P3	Summit Park & Ballfields	1,055	10,500	2,500	8,000	-	-	-	-	10,500	-
P5	Lake Wilderness Lodge	2,185	50	-	50	-	-	-	-	-	50
P6	Lake Wilderness Park	1,611	5,250	250	5,000	-	-	-	-	5,000	250
P10	Park, Recreation, Culture, and HS Plan	81	-	-	-	-	-	-	-	-	-
P11	Ravensdale Park Phase 2	2,000	-	-	-	-	-	-	-	-	-
P12	Community Park Development	-	5,000	-	-	150	4,850	-	-	5,000	-
P13	Misc. Park Planning & Improvements	150	139	55	23	36	20	5	-	-	139
Total Parks Program		7,083	20,939	2,805	13,073	186	4,870	5	-	20,500	439
Lake Wilderness Golf Program											
G3	Restaurant Improvements	164	1,160	10	110	1,010	10	10	10	1,100	60
G5	Course Improvements	125	490	15	15	415	15	15	15	400	90
Total Lake Wilderness Golf Program		289	1,650	25	125	1,425	25	25	25	1,500	150

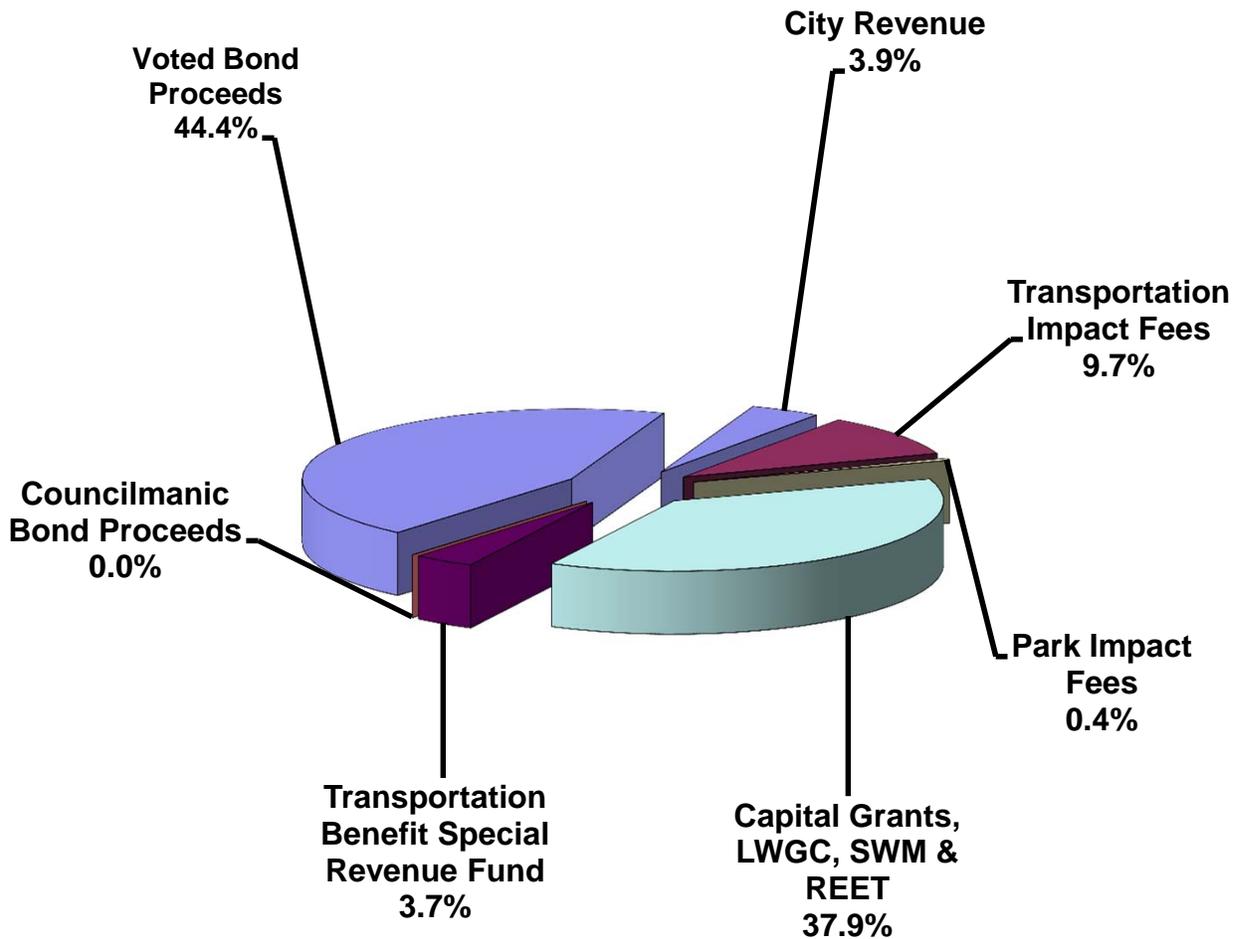
Capital Improvement Plan 2016 - 2021

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2016-21	2016	2017	2018	2019	2020	2021	Grants, Voted, & Loans	Net City
Project Summary, continued											
Community Facilities Program											
C1	Youth, Community & Senior Facility	766	60	60	-	-	-	-	-	-	60
F3	Maple Valley Place Legacy Project	50	200	100	100	-	-	-	-	-	200
	Total Community Facilities Prgm	816	260	160	100	-	-	-	-	-	260
Debt Service Program											
D4	Infrastructure Loan DS - Transportation	1,864	1,144	193	192	191	190	189	188	-	1,144
D5	2005 Bond Refunding Debt Service	3,370	-							-	-
D6	2014 Councilmanic Bonds (Ravensdale)	300	1,082	181	181	181	180	180	179	-	1,082
D7	2015 Refunding Bonds '05	538	2,591	516	517	519	520	520	-	-	2,591
	Total Debt Service Program	6,072	4,817	889	890	891	890	889	367	-	4,817
Total Capital Improvement Plan		33,998	49,541	8,329	20,613	8,997	8,590	1,619	1,392	30,974	18,567

City of Maple Valley Capital Improvement Program Funding Summary

2016 - 2021
\$49,540,877



Capital Improvement Plan 2016 - 2021

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2016-21	2016	2017	2018	2019	2020	2021	Grants, Voted, & Loans	Net City
Funding Summary											
General Fund											
C1	Youth, Community & Senior Facility	506	60	60	-	-	-	-	-	-	60
D4	Infrastructure Loan DS - Transportation	159	-	-	-	-	-	-	-	-	-
D5	2005 Bond Refunding DS - Trans	244	-	-	-	-	-	-	-	-	-
D5	2005 Bond Refunding DS - Non Trans	1,632	-	-	-	-	-	-	-	-	-
D6	2014 Councilmanic Bonds (Ravensdale)	296	1,082	181	181	181	180	180	179	-	1,082
D7	2015 Refunding Bonds '05	63	583	116	116	117	117	117	-	-	583
F3	Maple Valley Place Legacy Project	-	200	100	100	-	-	-	-	-	200
P5	Lake Wilderness Lodge	182	-	-	-	-	-	-	-	-	-
P6	Lake Wilderness Park	239	-	-	-	-	-	-	-	-	-
P13	Misc. Park Planning & Improvements	-	15	15	-	-	-	-	-	-	15
G3	Restaurant Improvements	103	-	-	-	-	-	-	-	-	-
		3,424	1,940	472	397	298	297	297	179	-	1,940
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	874	572	96	96	96	95	95	94	-	572
D5	2005 Bond Refunding DS - Trans	733	-	-	-	-	-	-	-	-	-
D7	2015 Refunding Bonds '05	112	519	103	104	104	104	104	-	-	519
T7	SR 169 - Witte Road to 228th Ave SE	1,189	(378)	-	-	-	-	-	(378)	-	(378)
T12	Witte Road & SE 248th St Intersection	1,822	-	-	-	-	-	-	-	-	-
T24	Miscellaneous Street Improvements	13	-	-	-	-	-	-	-	-	-
T28	Witte Road & SE 254th St Intersection	84	-	-	-	-	-	-	-	-	-
T28a	Witte Road - SR169 to SE 240th	895	-	-	-	-	-	-	-	-	-
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256	48	450	450	-	-	-	-	-	-	450
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	-	200	-	200	-	-	-	-	-	200
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	46	140	140	-	-	-	-	-	-	140
T33c	SE 283rd St Connection	-	402	402	-	-	-	-	-	-	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	(252)	-	-	-	-	-	(252)	-	(252)
T38	216th Ave SE - SR 516 to So City Limits	247	1,915	1,915	-	-	-	-	-	-	1,915
T39	SR 169 Widening (Witte to SE 240th)	0	851	-	575	680	-	-	(404)	-	851
		7,184	4,818	3,107	975	1,474	571	199	(1,507)	-	4,818
Park Development Fund											
C1	Youth, Community & Senior Facility	-	-	-	-	-	-	-	-	-	-
P3	Summit Park & Ballfields	167	-	-	-	-	-	-	-	-	-
P5	Lake Wilderness Lodge	-	50	-	50	-	-	-	-	-	50
P6	Lake Wilderness Park	642	109	109	-	-	-	-	-	-	109
P10	Park, Recreation, Culture, and HS Plan	81	-	-	-	-	-	-	-	-	-
P11	Ravensdale Park Phase 2	500	-	-	-	-	-	-	-	-	-
P13	Misc. Park Planning & Improvements	75	62	20	12	18	10	3	-	-	62
T32	Lake Wilderness Trail	52	-	-	-	-	-	-	-	-	-
		1,517	221	129	62	18	10	3	-	-	221

Capital Improvement Plan 2016 - 2021

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2016-21	2016	2017	2018	2019	2020	2021	Grants, Voted, & Loans	Net City
Funding Summary, continued											
Real Estate Excise Tax Fund											
C1	Youth, Community & Senior Facility	-	-	-	-	-	-	-	-	-	-
D4	Infrastructure Loan DS - Transportation	716	572	96	96	96	95	95	94	-	572
D5	2005 Bond Refunding DS - Trans	450	-	-	-	-	-	-	-	-	-
D5	2005 Bond Refunding DS - Non Trans	427	-	-	-	-	-	-	-	-	-
D7	2015 Refunding Bonds '05 - Trans	112	560	112	112	112	112	112	-	-	560
D7	2015 Refunding Bonds '05 - Non-Trans	272	929	184	185	186	186	187	-	-	929
F3	Maple Valley Place Legacy Project	50	-	-	-	-	-	-	-	-	-
P3	Summit Park & Ballfields	852	-	-	-	-	-	-	-	-	-
P5	Lake Wilderness Lodge	515	-	-	-	-	-	-	-	-	-
P6	Lake Wilderness Park	730	141	141	-	-	-	-	-	-	141
P13	Misc. Park Planning & Improvements	75	62	20	12	18	10	3	-	-	62
G3	Restaurant Improvements	48	-	-	-	-	-	-	-	-	-
G5	Course Improvements	45	-	-	-	-	-	-	-	-	-
T7	SR 169 - Witte Road to 228th Ave SE	631	(378)	-	-	-	-	-	(378)	-	(378)
T12	Witte Road & SE 248th St Intersection	1,340	-	-	-	-	-	-	-	-	-
T23	Annual Asphalt Overlay Program	455	-	-	-	-	-	-	-	-	-
T24	Miscellaneous Street Improvements	449	600	100	100	100	100	100	100	-	600
T27	Non Motorized Plan Implementation	401	500	-	-	-	200	-	300	-	500
T28	Witte Road - SE 249th St to SR 516	84	-	-	-	-	-	-	-	-	-
T28b	Witte Road Ph. 4 (SE 249th PI & SE 256	-	300	-	300	-	-	-	-	-	300
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	30	40	40	-	-	-	-	-	-	40
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)	57	68	68	-	-	-	-	-	-	68
T39	SR 169 Widening (Witte to SE 240th)	-	851	-	575	680	-	-	(404)	-	851
		7,744	4,027	762	1,380	1,192	704	496	(506)	-	4,027
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	-	10,500	2,500	8,000	-	-	-	-	10,500	-
P6	Lake Wilderness Park	-	5,000	-	5,000	-	-	-	-	5,000	-
G3	Restaurant Improvements	-	1,100	-	100	1,000	-	-	-	1,100	-
G5	Course Improvements	-	400	-	-	400	-	-	-	400	-
		-	22,000	2,500	13,100	1,550	4,850	-	-	22,000	-
Transportation Benefit District Fund											
T23	Annual Asphalt Overlay Program	300	-	-	-	-	-	-	-	-	-
T28b	Witte Road Ph. 4 (SE 249th PI & SE 256	-	-	-	-	-	-	-	-	-	-
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	246	-	-	-	-	-	-	-	-	-
		546	-	-	-	-	-	-	-	-	-
Transportation Benefit Spec. Rev. Fund											
T23	Annual Asphalt Overlay Program	-	1,225	-	25	300	300	300	300	-	1,225
T28b	Witte Road Ph. 4 (SE 249th PI & SE 256	-	300	-	300	-	-	-	-	-	300
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	-	300	300	-	-	-	-	-	-	300
		-	1,825	300	325	300	300	300	300	-	1,825

Capital Improvement Plan 2016 - 2021

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2016-21	2016	2017	2018	2019	2020	2021	Grants, Voted, & Loans	Net City
Funding Summary, continued											
Capital Projects Fund											
Grants											
C1	Youth, Community & Senior Facility	260	-	-	-	-	-	-	-	-	-
P3	Summit Park & Ballfields	3	-	-	-	-	-	-	-	-	-
P5	Lake Wilderness Lodge	1,489	-	-	-	-	-	-	-	-	-
S14	Lake Lucerne Outlet Restoration Project	42	-	-	-	-	-	-	-	-	-
T7	SR 169 - Witte Road to 228th Ave SE	719	-	-	-	-	-	-	-	-	-
T12	Witte Road & SE 248th St Intersection	1,239	-	-	-	-	-	-	-	-	-
T28a	Witte Road - SR169 to SE 240th	1,750	-	-	-	-	-	-	-	-	-
T28b	Witte Road Ph. 4 (SE 249th Pl & SE 256	-	2,200	-	2,200	-	-	-	-	2,200	-
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	451	-	-	-	-	-	-	-	-	-
T39	SR 169 Widening (Witte to SE 240th)	-	3,640	-	-	3,640	-	-	-	3,640	-
Developer Contributions											
T7	SR 169 - Witte Road to 228th Ave SE	14	757	-	-	-	-	-	757	-	757
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	252	-	-	-	-	-	252	-	252
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	-	-	-	-	-	-	-	-	-
		9,197	11,979	-	4,000	3,640	1,334	-	3,005	8,974	3,005
Surface Water Management Fund											
S10	Water Quality Retrofits	88	500	200	100	50	50	50	50	-	500
S12	Miscellaneous Drainage Improvements	311	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	312	-	-	-	-	-	-	-	-	-
T28c	Witte Road Ph. 5 (SE 256th St to SR 516	-	100	100	-	-	-	-	-	-	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	31	285	285	-	-	-	-	-	-	285
T39	SR 169 Widening (Witte to SE 240th)	-	-	-	-	200	-	-	(200)	-	-
		1,622	2,581	1,035	350	500	500	300	(104)	-	2,581
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		34,021	49,541	8,329	20,613	8,997	8,590	1,619	1,392	30,974	18,567

Capital Expenditure Budget

Description	2013	2014	2015		2016
	Actual	Actual	Budget	Est. Actual	Budget

Transportation Program

Maple Valley Highway Corridor

T7 SR 169 - Witte Road to 228th Ave SE	535,989	1,670	-	-	-
T31 SR 169 - SE 264th to SE 258th Street	1,013,937	19,700	-	-	-
T37 SR 169 & SE 271st PI Intersection	571,439	225,039	-	-	-
T39 SR 169 Widening (Witte to SE 240th)	-	469	-	-	-
	2,121,365	246,878	-	-	-

Witte Road Corridor

T12 Witte Road & SE 248th St Intersection	2,587	-	-	-	-
T28 Witte Road - SE 249th St to SR 516	165,668	1,371	-	-	-
T28a Witte Road - SR169 to SE 240th	-	357,133	2,600,000	2,600,000	-
T28b Witte Road Ph. 4 (SE 249th PI & SE 256th St)	-	-	48,000	48,000	450,000
T28c Witte Road Ph. 5 (SE 256th St to SR 516)	-	-	60,000	60,000	440,000
	168,255	358,504	2,708,000	2,708,000	890,000

Other Corridors and Non Corridors

T23 Annual Asphalt Overlay Program	261,621	247,120	300,000	300,000	-
T24 Miscellaneous Street Improvements	37,463	84,889	100,000	100,000	100,000
T27 Non Motorized Plan Implementation	3,495	219	300,000	300,000	-
T32 Lake Wilderness Trail	84	-	-	-	-
T33a SE 276th (240th SE to SR 169)	-	-	27,000	27,000	68,000
T33b 240th Ave SE Connection	-	-	45,000	45,000	140,000
T33c SE 283rd St Connection	-	-	-	-	402,000
T38 216th Ave SE - SR 516 to So City Limits	92,296	163,809	1,840,000	60,000	2,200,000
	394,959	496,038	2,612,000	832,000	2,910,000

Total Transportation Program

	2,684,579	1,101,420	5,320,000	3,540,000	3,800,000
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Surface Water Management Program

S10 Water Quality Retrofits	4,768	31,489	50,000	50,000	200,000
S12 Miscellaneous Drainage Improvements	45	130,454	250,000	100,000	450,000
S14 Lake Lucerne Outlet Restoration Project	198,500	-	-	-	-
Total SWM Program	203,312	161,943	300,000	150,000	650,000

Parks and Recreation Program

P3 Summit Park & Ballfields	-	-	125,000	125,000	2,500,000
P5 Lake Wilderness Lodge	-	53	50,000	50,000	-
P6 Lake Wilderness Park	79,004	56,066	1,320,500	1,320,500	250,000
P10 Park, Recreation, Culture, and HS Plan	46,583	34,326	-	-	-
P11 Ravensdale Park Phase 2	-	2,000,000	-	-	-
P12 Community Park Development	-	-	3,500,000	-	-
P13 Misc. Park Planning & Improvements	-	-	150,000	150,000	55,000
Total Parks and Recreation Program	125,587	2,090,445	5,145,500	1,645,500	2,805,000

Capital Expenditure Budget

Description	2013	2014	2015		2016
	Actual	Actual	Budget	Est. Actual	Budget
Lake Wilderness Golf Course Program					
G3 Restaurant Improvements	-	-	10,000	-	10,000
G5 Course Improvements	20,862	-	15,000	-	15,000
Total Lake Wilderness Golf Program	20,862	-	25,000	-	25,000
Community Facilities Program					
C1 Youth, Community & Senior Facility	-	-	-	-	60,000
F3 Maple Valley Place Legacy Project	-	-	50,000	50,000	100,000
Total Community Facilities Program	-	-	50,000	50,000	160,000
Debt Service Program					
D4 Infrastructure Loan DS - Transportation	195,698	194,775	193,852	193,852	192,929
D5 2005 Bond Refunding Debt Service	558,751	562,551	-	-	-
D6 2014 Councilmanic Bonds (Ravensdale)	-	118,558	181,025	181,025	181,025
D7 2015 Refunding Bonds '05	-	-	537,779	537,779	515,500
Total Debt Service Program	754,449	875,884	912,656	912,656	889,454
Total Capital Improvement Program	3,788,789	4,229,691	11,753,156	6,298,156	8,329,454



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Transportation Program

CIP Project Form

2016 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: 2,753

Non City Revenue: 719 26%

Net City Cost: 2,034 74%

Project Description and Justification:

This project 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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	628	-						
Acquisition	500	-						
Construction	1,626	-						
Debt Service	-	-						
Total	2,753	-	-	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	65.0%	719						
County Grants	-	-						
Developer Cont after 700 units (E)	37.2%	14	757					757
General Fund	-	-						
Surface Water Mgt Fund	200	-						
Street Fund	-	-						
Transportation Impact Fee Fund	1,189	(378)						(378)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	631	(378)						(378)
Bond Proceeds	-	-						
Transportation Benefit District Fund	-	-						
Total	2,753	-	-	-	-	-	-	-

Maintenance & Operation Costs: _____

CIP Project Form

2016 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 project 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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 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

2016 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T34**

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

Lead Department: **Public Works**

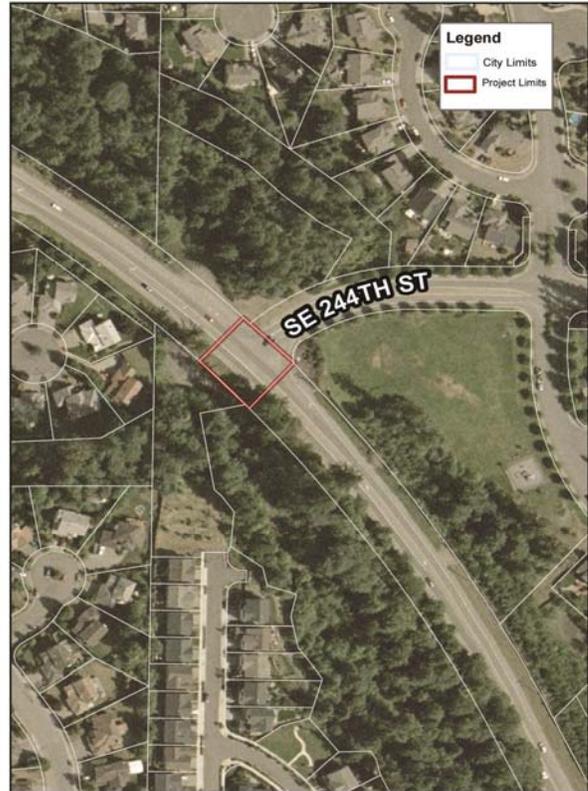
Total Project Cost: -

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	Total	2016	2017	2018	2019	2020	2021
	Years	2016-21	Budget	Forecast	Forecast	Forecast	Forecast	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

2016 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T37

Project Name: SR 169 & SE 271st PI Intersection

Lead Department: Public Works

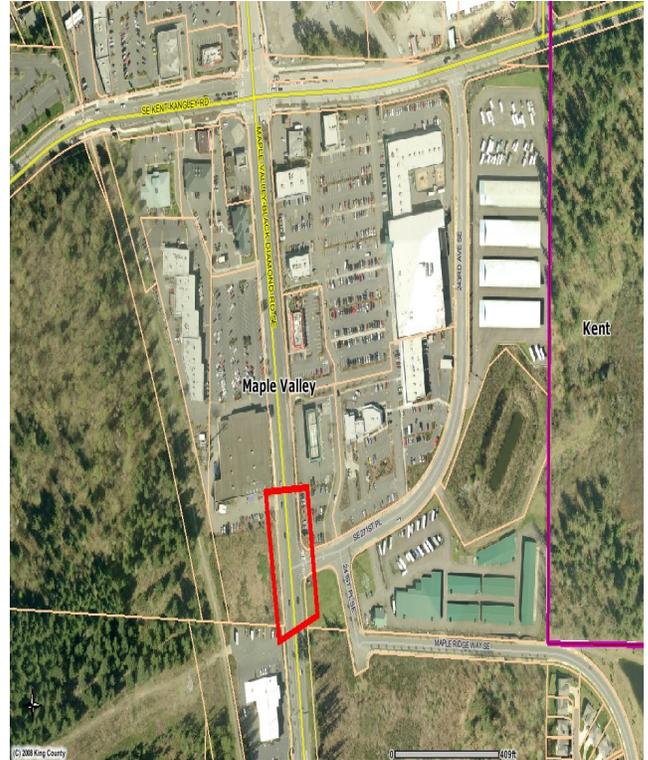
Total Project Cost: 862

Non City Revenue: 451 52%

Net City Cost: 412 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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	119	-						
Acquisition	23	-						
Construction	720	-						
Debt Service	-	-						
Total	862	-	-	-	-	-	-	-
Project Funding Sources:								
Federal Grants	451	-						
State Grants	-	-						
County Grants	-	-						
Developer Contributions	7							
Developer Cont after 4135 units (J)	61.3%	252						252
General Fund	-	-						
Surface Water Mgt Fund	53	-						
Street Fund	-	-						
Transportation Impact Fee Fund	351	(252)						(252)
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

2016 Budget

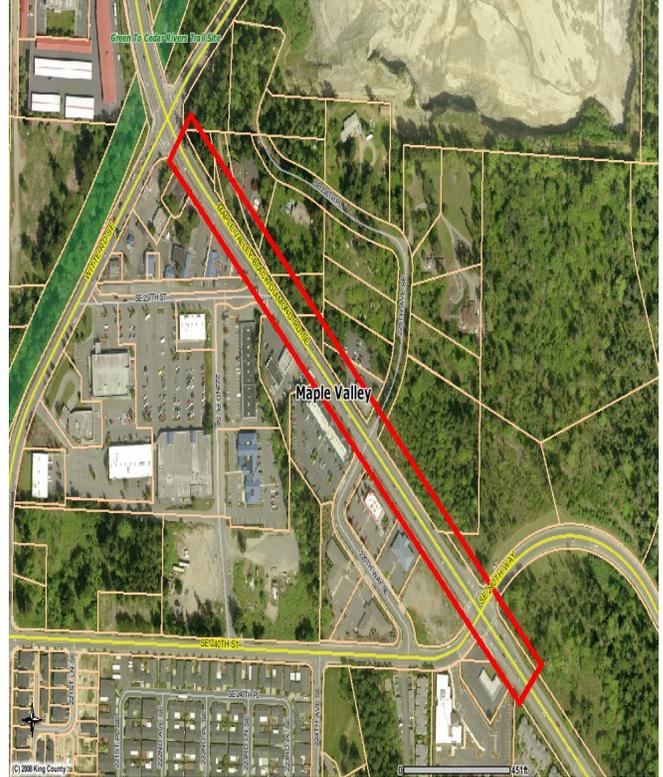
Dollars in Thousands

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	Total	2016	2017	2018	2019	2020
	Years	2016-21	Budget	Forecast	Forecast	Forecast	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

2016 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T28a**

Project Name: **Witte Rd - SR 169 to SE 240th**

Lead Department: **Public Works**

Total Project Cost: **2,957**

Non City Revenue: **1,750 59%**

Net City Cost: **1,207 41%**

Project Description and Justification:

Reconstruct Witte Road from SR 169 to SE 240th Street to 3 lanes. Install new curb, gutter, bike lanes, street lights and sidewalk on the eastside. Project may include a retaining wall on the west side.



Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	24	-						
Acquisition	-	-						
Construction	2,933	-						
Debt Service	-	-						
Total	2,957	-						
Project Funding Sources:								
Federal Grants	-	-						
State Grants	1,750	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	312	-						
Street Fund	-	-						
Transportation Impact Fee Fund	895	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Transportation Benefit District Fund	-	-						
Total	2,957	-						
Maintenance & Operation Costs:								

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: Transportation
Project Name: Witte Road Ph. 5 (SE 256th St to SR 516)
Lead Department: Public Works
Total Project Cost: 2,500
Non City Revenue: 1,800 72%
Net City Cost: 700 28%

Project Number: T28c



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	Total	2016	2017	2018	2019	2020	2021
	Years	2016-21	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	60	440	440					
Acquisition	-	-						
Construction	-	2,000		2,000				
Debt Service	-	-						
Total	60	2,440	440	2,000	-	-	-	-
Project Funding Sources:								
Federal Grants	-	1,800		1,800				
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	100	100					
Street Fund	-	-						
Transportation Impact Fee Fund	-	200		200				
Park Development Fund	-	-						
Real Estate Excise Tax Funds	30	40	40					
Bond Proceeds	-	-						
Transportation Benefit District Fund	30	-						
Trans. Benefit Spec. Rev. Fund	-	300	300					
Total	60	2,440	440	2,000	-	-	-	-
Maintenance & Operation Costs:					4	4	4	4

CIP Project Form

2016 Budget

Dollars in Thousands

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

Project Name: **Miscellaneous Street Improvements**

Lead Department: **Public Works**

Total Project Cost: **1,062**

Non City Revenue: **- 0%**

Net City Cost: **1,062 100%**



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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	156	-						
Acquisition	-	-						
Construction	307	600	100	100	100	100	100	100
Debt Service	-	-						
Total	462	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	449	600	100	100	100	100	100	100
State Infrastructure Loan Proceeds	-	-						
Total	462	600	100	100	100	100	100	100

Maintenance & Operation Costs:

CIP Project Form

2016 Budget

Dollars in Thousands

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

Project Name: Non Motorized Plan Implementation

Lead Department: Public Works

Total Project Cost: 901

Non City Revenue: - 0%

Net City Cost: 901 100%



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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	101	-						
Acquisition	-	-						
Construction	300	500				200		300
Debt Service	-	-						
Total	401	500	-	-	-	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	401	500	-	-	-	200	-	300
Transportation Benefit District Fund	-	-						
Total	401	500	-	-	-	200	-	300
Maintenance & Operation Costs:						1	1	1

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: Transportation **Project Number:** T33a

Project Name: SE 276th (240th SE to SR169)

Lead Department: Public Works

Total Project Cost: 240
Non City Revenue: - 0%
Net City Cost: 240 100%



Project Description and Justification:

Construct curb, gutter and sidewalks on SE 276th Street between 240th Avenue SE and SR 169 to complete the gaps in the sidewalk system.

Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	160	-						
Acquisition	10	-						
Construction	2	68	68					
Debt Service	-	-						
Total	172	68	68	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	23	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	92	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	57	68	68	-	-	-	-	-
Transportation Benefit District Fund	-	-						
Total	172	68	68	-	-	-	-	-
Maintenance & Operation Costs:				1	1	1	1	1



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Surface Water Management Program

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: Surface Water Management

Project Number: S10

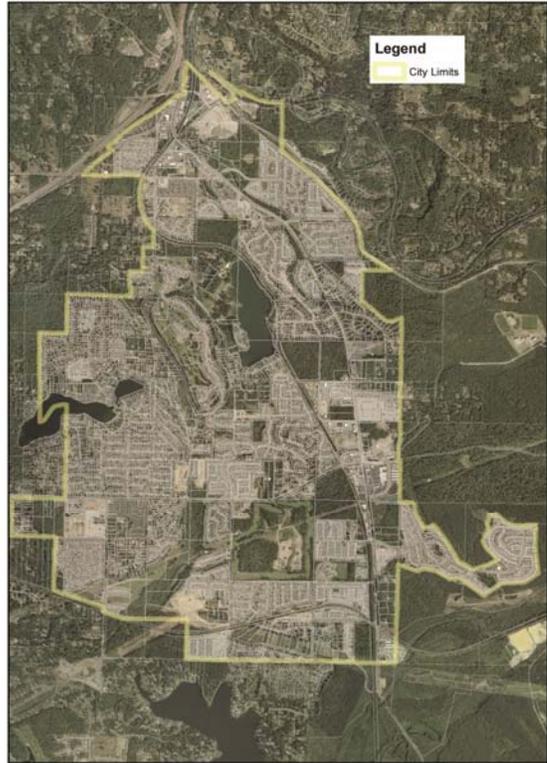
Project Name: Water Quality Retrofits

Lead Department: Public Works

Total Project Cost: 588

Non City Revenue: - 0%

Net City Cost: 588 100%



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	Total	2016	2017	2018	2019	2020	2021
	Years	2016-21	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	88	30		10	5	5	5	5
Acquisition	-	-						
Construction	-	470	200	90	45	45	45	45
Debt Service	-	-						
Total	88	500	200	100	50	50	50	50
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	88	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	88	500	200	100	50	50	50	50

Maintenance & Operation Costs: _____



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Parks & Recreation Program

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P3

Project Name: Summit Park & Ballfields

Lead Department: Parks

Total Project Cost: 11,555

Non City Revenue: - 0%

Net City Cost: 11,555 100%

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 April 2016, which is anticipated to be combined with other park development projects.



Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	285	200	200					
Acquisition	760	-						
Construction	10	10,300	2,300	8,000				
Debt Service	-	-						
Total	1,055	10,500	2,500	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%	167						
Real Estate Excise Tax Funds	852	-						
Bond Proceeds (Voted)	-	10,500	2,500	8,000				
State Infrastructure Loan Proceeds	-	-						
Total	1,055	10,500	2,500	8,000	-	-	-	-
Maintenance & Operation Costs:				200	200	200	200	200

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P5**

Project Name: **Lake Wilderness Lodge**

Lead Department: **Parks**

Total Project Cost: **2,235**

Non City Revenue: **1,481 66%**

Net City Cost: **754 34%**

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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	439	-						
Acquisition	-	-						
Construction	1,746	50		50				
Debt Service	-	-						
Total	2,185	50	-	50	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	1,481	-						
County Grants	-	-						
Developer Contribution	8	-						
General Fund	182	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	50		50				
Real Estate Excise Tax Funds	515	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	2,185	50	-	50	-	-	-	-
Maintenance & Operation Costs:								

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P6**

Project Name: **Lake Wilderness Park**

Lead Department: **Parks**

Total Project Cost: **6,861**

Non City Revenue: - **0%**

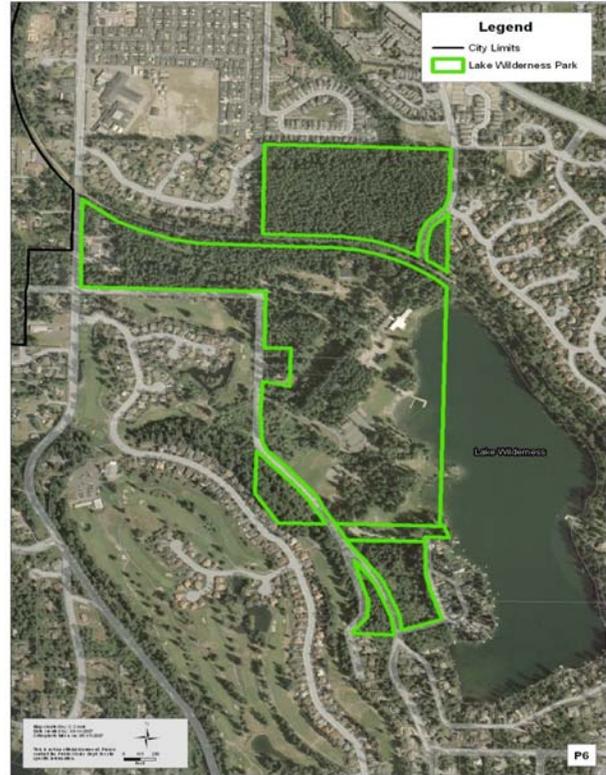
Net City Cost: **6,861 100%**

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:

2016 (2015 c/o)	250,000	Remodel existing beach house
2017-2021	200,000	Mgmt & engineering
2017-2021	4,800,000	Const. selected items in ph. 1-10



Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	219	200		200				
Acquisition	-	-						
Construction	1,392	5,050	250	4,800				
Debt Service	-	-						
Total	1,611	5,250	250	5,000	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	239	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund 43.61%	642	109	109					
Real Estate Excise Tax Funds	730	141	141					
Bond Proceeds (Voted)	-	5,000		5,000				
State Infrastructure Loan Proceeds	-	-						
Total	1,611	5,250	250	5,000	-	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation** Project Number: **P12**

Project Name: **Community Park Development**

Lead Department: **Parks**

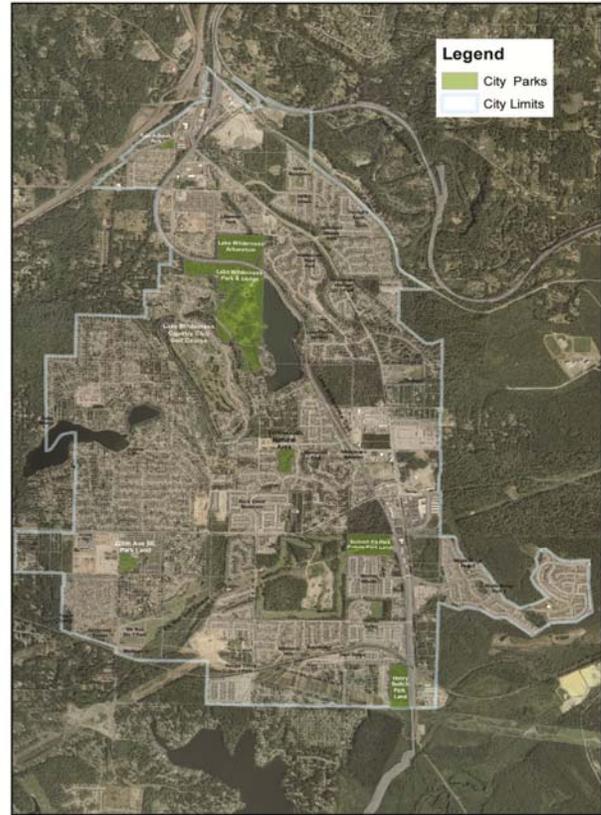
Total Project Cost: **5,000**

Non City Revenue: **- 0%**

Net City Cost: **5,000 100%**

Project Description and Justification:

In July 2015, the City Council voted to dedicate 15-20 acres of the City owned Legacy Site for development of a community park. Funding for the project is anticipated to come from a voted bond issue in April 2016, which is anticipated to be combined with other park development projects. The entire site will be part of a larger master planning process that will take place in 2016-2017 as part of Project C-1



Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	-	150			150			
Acquisition	-	-						
Construction	-	4,850				4,850		
Debt Service	-	-						
Total	-	5,000	-	-	150	4,850	-	-
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	-	5,000			150	4,850		
State Infrastructure Loan Proceeds	-	-						
Total	-	5,000	-	-	150	4,850	-	-

Maintenance & Operation Costs:

CIP Project Form

2016 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P13

Project Name: Misc. Park Planning & Improvements

Lead Department: Parks

Total Project Cost: 289

Non City Revenue: - 0%

Net City Cost: 289 100%

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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:	-							
Mgt & Eng	150	139	55	23	36	20	5	
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	150	139	55	23	36	20	5	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
School District	-	-						
Developer Contribution	-	-						
General Fund	-	15	15					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	75	62	20	12	18	10	3	-
Real Estate Excise Tax Funds	75	62	20	12	18	10	3	-
Bond Proceeds	-	-						
Transportation Benefit District Fund	-	-						
Total	150	139	55	23	36	20	5	-

Maintenance & Operation Costs: _____

CIP Project Form

2016 Budget

Dollars in Thousands

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

Project Name: Restaurant Improvements

Lead Department: Parks

Total Project Cost: 1,324

Non City Revenue: - 0%

Net City Cost: 1,324 100%

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. 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.

2015-2020	\$	60,000	Placeholder for unforeseen needs
2017	\$	100,000	Bond funded construction management and engineering
2018	\$	1,000,000	Bond funded construction

Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	-	100		100				
Acquisition	-	-						
Construction & Equipment	164	1,060	10	10	1,010	10	10	10
Debt Service	-	-						
Total	164	1,160	10	110	1,010	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)	-	1,100		100	1,000			
State Infrastructure Loan Proceeds	-	-						
Total	164	1,160	10	110	1,010	10	10	10

Maintenance & Operation Costs:

CIP Project Form

2016 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.

2015-2020 \$ 90,000 Placeholder for unforeseen need
 2018 \$ 400,000 Bond funded construction

Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 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

2016 Budget

Dollars in Thousands

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

Project Name: Indoor Recreation Center

Lead Department: Park & Recreation Department

Total Project Cost: 826
Non City Revenue: 260 31%
Net City Cost: 566 69%



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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	70	60	60					
Acquisition	-	-						
Construction	696	-						
Debt Service	-	-						
Total	766	60	60	-	-	-	-	-
Project Funding Sources:								
Federal Grants	90	-						
State Grants	45	-						
County Grants	125	-						
Developer Contribution	-	-						
General Fund	506	60	60					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan	-	-						
Total	766	60	60	-	-	-	-	-

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

CIP Project Form

2016 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: 250

Non City Revenue: - 0%

Net City Cost: 250 100%

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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	50	200	100	100				
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	50	200	100	100	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	200	100	100				
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	50	-						
Bond Proceeds	-	-						
Infrastructure Loan Proceeds	-	-						
Total	50	200	100	100	-	-	-	-

Maintenance & Operation Costs: _____



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Debt Service Program

CIP Project Form

2016 Budget

Dollars in Thousands

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

Project Name: **2004 Infrastructure Loan Debt**

Lead Department: **Finance**

Total Project Cost: **3,008**

Non City Revenue: **- 0%**

Net City Cost: **3,008 100%**

Project Description and Justification:

Debt Ser Principal Interest Balance

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 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,864	1,144	193	192	191	190	189	188
Total	1,864	1,144	193	192	191	190	189	188

Project Funding Sources:

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	168	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	932	572	96	96	96	95	95	94
Park Development Fund	-	-						
Real Estate Excise Tax Funds	764	572	96	96	96	95	95	94
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	1,864	1,144	193	192	191	190	189	188

Maintenance & Operation Costs:

CIP Project Form

2016 Budget

Dollars in Thousands

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

Project Name: **2014 Councilmanic Parks**

Lead Department: **Finance**

Total Project Cost: **1,382**

Non City Revenue: **- 0%**

Net City Cost: **1,382 100%**

Project Description and Justification:

Debt Ser Principal Interest Balance

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.

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

Project Financial Summary

	Last 10 Years	Total 2016-21	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	300	1,082	181	181	181	180	180	179
Total	300	1,082	181	181	181	180	180	179
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	296	1,082	181	181	181	180	180	179
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	4	-						
Total	-	-						
Total	300	1,082	181	181	181	180	180	179

Maintenance & Operation Costs: _____

Appendix



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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.

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Financial Trends	
These schedules contain information to help the reader understand how the city's financial performance and well-being have changed over time.	
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Revenue Capacity	
These schedules contain information to help the reader assess the city's revenue capacity and its ability to fund future operations.	
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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	332
Sample Debt Service Schedule	333
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.	
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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	
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Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

Page 1 of 2

(modified accrual basis of accounting)

	2005	2006	2007	2008
REVENUES				
Taxes				
Regular Property Tax	\$ 2,157,260	\$ 2,351,509	\$ 2,547,157	\$ 2,678,139
Sales Tax	2,035,201	2,258,415	2,313,211	2,119,678
Utility Tax	454,941	520,273	573,486	597,819
Excise Taxes in Lieu of Property Tax	-	-	-	-
Real Estate Excise Tax	1,931,398	1,880,733	1,252,081	761,174
Gambling Tax	27,688	30,446	36,555	39,204
Total Taxes	6,606,488	7,041,376	6,722,490	6,196,014
Licenses & Permits	1,117,595	871,014	655,476	551,741
Intergovernmental Revenue	1,050,231	4,652,946	5,103,822	2,852,527
Charges for Service	2,665,117	2,273,067	2,042,708	1,849,256
Fines & Forfeitures	55,112	92,810	77,701	110,401
Miscellaneous Revenue	573,808	1,059,597	935,003	751,135
TOTAL REVENUES	12,068,351	15,990,810	15,537,200	12,311,074
Percent Growth	10%	33%	-3%	-21%
EXPENDITURES				
Current				
General Government	1,312,478	1,399,934	1,641,869	1,965,539
Economic Environment (Comm. Development)	725,670	819,959	850,330	952,929
Human Services	136,619	171,770	212,019	200,799
Culture & Recreation	926,017	1,109,681	1,424,527	1,366,646
Public Safety	2,022,313	2,132,254	2,294,699	2,331,111
Transportation (Public Works)	1,126,804	890,639	974,976	1,282,523
Capital Outlay	2,603,108	7,017,380	8,223,123	2,433,960
Debt Service				
Principal	369,725	369,803	418,595	474,668
Interest on Long-term Debt	211,646	288,814	282,200	285,170
TOTAL EXPENDITURES	9,434,380	14,200,234	16,322,338	11,293,345
Percent Growth	-16%	51%	15%	-31%
REVENUES OVER (UNDER) EXPENDITURES	2,633,971	1,790,576	(785,138)	1,017,729
OTHER FINANCING SOURCES (USES)				
General Obligation Debt Proceeds	1,421,250	-	1,396,500	479,250
Transfer In from (Out to) Enterprise Funds	8,279	(4,491,689)	99,170	(31,561)
Insurance Recoveries	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,429,529	(4,491,689)	1,495,670	447,689
REVENUE AND OTHER SOURCES OVER	4,063,500	(2,701,113)	710,532	1,465,418
FUND BALANCE, January 1	10,211,410	14,274,910	11,573,797	12,284,329
Prior Period Adjustment				
FUND BALANCE, December 31				
Nonspendable - General Fund	11,871	11,871	12,267	15,815
Restricted - Special Revenue Funds	10,076,599	9,043,827	8,994,595	10,904,549
Committed - Capital Improvement Plan	-	-	-	-
Assigned - General Fund	-	-	-	-
Unassigned - General Fund	4,186,440	2,518,099	3,277,467	2,829,383
TOTAL	\$ 14,274,910	\$ 11,573,797	\$ 12,284,329	\$ 13,749,747
Debt Service as % on non Capital Expenditures	9%	9%	9%	9%
Unassigned Fund Balance as % of Current Expenditures	67%	39%	44%	35%
Total Fund Balance as % of Total Expenditures	151%	82%	75%	122%

Source: Applicable years' comprehensive annual financial report.

2009	2010	2011	2012	2013	2014
\$ 2,971,125	\$ 3,049,990	\$ 3,139,117	\$ 3,200,310	\$ 3,312,283	\$ 3,489,468
1,865,487	1,942,926	2,100,009	2,528,876	2,676,444	3,036,207
608,851	745,107	1,632,226	1,698,866	1,730,053	1,956,726
-	-	-	-	173,663	345,219
528,117	686,659	551,843	1,043,963	801,022	1,152,583
38,373	43,419	37,520	38,828	45,920	51,873
6,011,953	6,468,101	7,460,715	8,510,843	8,739,384	10,032,076
510,479	637,548	782,423	861,982	625,668	948,972
1,915,853	2,426,341	1,515,257	3,085,412	1,704,407	1,112,553
1,222,983	1,453,902	3,066,003	2,428,849	1,687,780	1,745,764
105,261	106,404	176,372	153,605	96,381	87,858
391,408	503,013	488,306	424,707	404,965	540,626
10,157,937	11,595,309	13,489,076	15,465,398	13,258,584	14,467,849
-17%	14%	16%	15%	-2%	-6%
1,899,627	1,936,460	1,819,336	2,004,745	2,211,505	2,258,726
987,742	910,052	956,631	1,123,179	978,415	1,086,990
220,294	273,033	217,842	232,840	235,630	183,591
1,387,051	1,584,388	1,584,155	1,680,423	1,908,467	2,173,522
2,376,542	2,714,104	3,557,118	3,851,964	3,881,719	4,015,425
1,328,019	1,313,601	1,302,269	1,460,712	1,213,610	1,539,329
2,083,767	3,030,870	3,950,040	2,970,732	2,419,678	2,832,443
524,621	544,621	559,621	579,621	589,621	704,621
276,956	216,558	197,475	181,551	164,829	197,463
11,084,619	12,523,687	14,144,487	14,085,767	13,603,471	14,992,111
-2%	13%	13%	0%	9%	6%
(926,682)	(928,378)	(655,411)	1,379,631	(344,886)	(524,262)
-	-	-	-	-	1,530,000
267,055	(177,783)	647,304	46,893	435,717	130,156
-	-	-	-	-	8,269
267,055	(177,783)	647,304	46,893	435,717	1,668,425
(659,627)	(1,106,161)	(8,107)	1,426,524	90,830	1,144,163
13,749,747	13,090,120	11,983,959	11,975,852	13,402,377	13,493,207
					(4,625)
37,517	47,311	37,019	5,000	9,575	55,171
10,439,971	9,900,220	9,105,966	10,389,134	10,364,060	11,013,780
-	-	-	19,025	19,025	19,025
-	-	-	-	600,385	439,368
2,612,632	2,036,428	2,832,867	2,989,217	2,500,162	3,105,401
\$ 13,090,120	\$ 11,983,959	\$ 11,975,852	\$ 13,402,376	\$ 13,493,207	\$ 14,632,746
9%	8%	7%	7%	7%	7%
32%	23%	30%	29%	24%	28%
118%	96%	85%	95%	99%	98%

Appendix B: Property Tax Data

Last Ten Years

Page 1 of 2

	2005	2006	2007	2008
ASSESSED VALUE				
Assessed Value (2)	1,794,055,783	2,015,609,742	2,293,057,004	2,579,005,968
Increase (Decrease) in Assessed Valuation	14%	12%	14%	12%
Includes Local New Construction of	124,302,118	128,460,703	84,356,197	51,762,393
Includes Increase in Public Utility Value	-	-	2,261,297	-
Total New Construction	124,302,118	128,460,703	86,617,494	51,762,393
PROPERTY TAX RATES (1)				
Direct Regular and Special				
City of Maple Valley	1.37	1.31	1.26	1.17
Overlapping Regular and Special				
State School Fund	2.69	2.50	2.33	2.13
King County General	1.38	1.33	1.29	1.21
Port of Seattle	0.25	0.23	0.23	0.22
Emergency Medical Services (EMS)	0.23	0.22	0.21	0.30
Ferry District				0.06
King County Flood District				0.10
Rural Library District	0.53	0.53	0.50	0.45
Tahoma School District Special Levy	2.54	2.47	2.46	2.32
Tahoma School District Bond & Bldg	1.26	1.21	1.71	1.55
Fire District # 43	1.68	1.61	1.67	1.57
Sub Total Overlapping	10.56	10.09	10.40	9.91
Total Property Tax Levy	11.94	11.41	11.66	11.08
PROPERTY TAXES LEVIED AND COLLECTED (1)				
Property Taxes Levied				
Original Levy (2)	2,161,149	2,353,676	2,547,157	2,680,754
Adjustments	(2,200)	(1,231)	778	(1,039)
Revised Levy	2,158,949	2,352,445	2,547,935	2,679,714
Percent of Levy Change from Prior Year (PY)	8.1%	9.0%	8.3%	5.2%
% of Levy related to New Construction & Annexation	7.1%	8.0%	7.3%	4.2%
Property Taxes Collected				
Collections as of the End of the Levy Year	2,119,819	2,313,515	2,493,940	2,610,891
Percent Collected as of the End of the Levy Year	98.2%	98.3%	97.9%	97.4%
Collections in Subsequent Years	39,130	38,930	53,995	68,800
Total Collections to Date	2,158,949	2,352,445	2,547,935	2,679,691
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%
Current Amount Outstanding	-	-	-	23
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	285,080	357,241	364,409	346,837
Percent Change from Prior Year (PY)	11.4%	25.3%	2.0%	-4.8%
City Share of Property Taxes per SFR on PY Value	351	374	452	426
Total Property Taxes per SFR on PY Value	3,054	3,252	4,166	4,038
Percent Change from Prior Year (PY)	0.7%	6.5%	28.1%	-3.1%

(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.

2009	2010	2011	2012	2013	2014
2,446,394,927	2,437,805,896	2,296,106,212	2,143,931,000	2,332,474,360	2,834,060,029
-5%	0%	-6%	-7%	9%	22%
45,038,436	34,004,314	26,605,677	57,519,249	41,846,659	48,994,139
-	3,740,931	-	2,315,419	1,405,704	3,853,445
45,038,436	37,745,245	26,605,677	59,834,668	43,252,363	52,847,584
1.08	1.25	1.29	1.38	1.55	1.47
1.96	2.22	2.28	2.42	2.57	2.47
1.10	1.28	1.34	1.42	1.54	1.52
0.20	0.22	0.22	0.23	0.23	0.22
0.27	0.30	0.30	0.30	0.30	0.34
0.05	0.00	0.00	0.00	0.00	0.00
0.09	0.11	0.11	0.12	0.13	0.15
0.42	0.49	0.57	0.57	0.57	0.56
2.22	2.74	3.39	3.54	3.95	3.73
1.44	1.70	1.89	2.05	2.30	3.48
1.45	1.72	1.62	1.72	1.74	1.86
9.20	10.78	11.72	12.36	13.34	14.33
10.27	12.03	13.01	13.75	14.89	15.79
2,975,484	3,059,587	3,142,481	3,205,605	3,320,019	3,419,695
(267)	(4,085)	(3,267)	(2,477)	(5,299)	(2,471)
2,975,217	3,055,503	3,139,214	3,203,128	3,314,721	3,417,224
11.0%	2.7%	2.7%	2.0%	3.5%	3.1%
10.0%	1.7%	1.7%	1.0%	2.5%	2.1%
2,914,436	2,989,404	3,085,616	3,161,830	3,275,835	3,383,155
98.0%	97.8%	98.3%	98.7%	98.8%	99%
60,492	65,686	52,828	36,785	25,930	-
2,974,928	3,055,090	3,138,443	3,198,616	3,301,766	3,383,155
100.0%	100.0%	100.0%	99.9%	99.6%	99%
289	413	770	4,512	12,955	34,069
0.5%	0.8%	1.5%	8.5%	24.4%	64.2%
300,261	302,814	275,667	278,251	307,586	364,359
-13.4%	0.9%	-9.0%	0.9%	10.5%	18.5%
373	375	391	382	431	451
3,563	3,613	3,941	3,789	4,142	4,858
-11.8%	1.4%	9.1%	-3.8%	9.3%	17.3%

Appendix C: Sales Tax Data

Last Ten Years

Page 1 of 2

	SIC Group	2005	2006	2007	2008
Sales Tax Revenue (Locally generated) (1)					
Retail Trade	441-454	\$ 496,540	\$ 566,306	\$ 591,788	\$ 575,516
Construction	236-238	554,219	576,577	503,399	376,299
Food Services, Drinking Places	722	156,558	175,413	176,899	176,353
Wholesale Trade	423-425	108,060	110,603	119,020	100,462
Telecommunication	517	80,797	74,846	80,193	80,524
Other Services	811-814	38,204	41,362	52,180	51,633
Public Administration	921-926	43,990	48,402	76,637	62,532
Administrative and Support Services	561-562	48,407	56,009	82,943	53,296
Professional, Scientific & Technical Services	541	13,068	15,982	23,772	20,446
Rental & Leasing	532	46,610	55,800	73,537	69,803
Manufacturing	311-339	16,134	25,006	13,898	21,651
Arts Entertainment & Recreation	711-713	27,481	26,016	18,443	32,936
Finance and Insurance	521-525	32,682	30,294	27,820	18,814
All Other		29,198	50,815	2,663	3,093
		\$ 1,691,948	\$ 1,853,431	\$ 1,843,192	\$ 1,643,358
Overall Annual Percent Growth		-2%	10%	-1%	-11%
Construction Percent Growth		-14%	4%	-13%	-25%
Non Construction Percent Growth		5%	12%	5%	-5%

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

Source:

Washington State Department of Revenue.

	2009	2010	2011	2012	2013	2014	% of 2014	
\$	559,551	\$ 568,584	\$ 613,889	\$ 797,120	\$ 888,774	\$ 981,093	40%	
	235,090	263,506	330,561	471,520	411,819	524,425	21%	
	165,598	180,369	177,852	222,657	266,971	289,384	12%	
	88,004	77,753	89,395	122,330	115,814	139,386	6%	Building Suppliers
	78,691	78,669	83,542	87,401	109,663	128,029	5%	
	60,605	76,875	77,812	79,971	83,850	85,284	3%	Auto Services
	45,587	53,574	51,183	51,787	57,173	62,148	3%	State licensing, City of MV
	37,830	40,132	42,808	51,642	53,004	56,781	2%	Landscaping
	27,336	26,023	22,355	24,662	36,080	37,494	2%	
	42,512	36,409	28,450	27,909	36,002	35,982	1%	Equip Leasing, Videos
	26,429	25,933	32,475	41,243	31,856	42,984	2%	Construction Accessories
	21,480	23,706	25,177	27,657	29,787	32,265	1%	Golf Courses, Fitness
	15,395	14,290	10,665	12,147	15,957	18,358	1%	
	42,389	40,331	56,678	36,743	21,584	35,016	1%	
\$	1,446,497	\$ 1,506,154	\$ 1,642,842	\$ 2,054,789	\$ 2,158,334	\$ 2,468,629	100%	
	-12%	4%	9%	25%	5%	14%		
	-38%	12%	25%	43%	-13%	27%		
	-4%	3%	6%	21%	10%	11%		

Appendix D: Private Development Activity

Last Ten Years

	Type	Lots	Sq Ft	Preliminary		2006	2007
				Plat Approved	Project Completed		
Projects Completed in 2015							
Arbors @ Rock Creek, Phase 1	SF	44		Jul-07	Feb-15		
Arbors @ Rock Creek, Phase 2	SF	34		Jul-07	Mar-15		
Four Corners Square Bldg L (Covenant Bldg)	NC		5,600	Sep-15			
Four Corners Square Panera Bread	NC		4,200	Sep-15			
Total Projects Completed in 2015	4	78	9,800			-	-
City Approved Projects In Progress							
Ridge @ Lake Wilderness	SF	11		Feb-05			4
Mystic Meadows / Rock Creek Reserve	SF	25		Sep-06			
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	44		Oct-07			
Wilderness Hills 3	SF	22		Dec-07			
Wilderness Hills 4	SF	16		Sep-08			
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	-					
Shavano Park	SF	51					
Hope Fellowship	NC		-				
Tahoma High School	NC		-				
St. George Episcopal	NC		-				
MV Chevron Carwash	NC		-				
Other/Previously Approved Plats	SF	39				6	8
Total Projects In Progress	20	396	-			6	12
Projects Completed in Last 9 Years	67	1,803	581,932			263	136
Completed in Last 10 Years and in Progress	91	2,277	591,732			269	148
Last Ten Years						269	417

FR Single (SF) & Multi Family (MF) Residential

NC New Commercial

Housing Units								SFR	Approved	SFR
2008	2009	2010	2011	2012	2013	2014	2015	Preliminary Plat Lots	Engineering	Recorded Plat Lots
					1	42	1			-
						33	1			-
-	-	-	-	-	1	75	2	-	-	-
		1		1	1	2	-			2
						4	15			6
								48		-
								9		-
					1	13	-			1
								10		-
								44		-
								22		-
								16		-
							2			57
								6		-
							2			33
									6	-
										-
										-
1	4	2	-	4	7	6	1			-
1	4	3	-	5	9	25	20	155	6	99
97	89	122	156	154	66	69	-	-		
98	93	125	156	159	76	169	22	155		
515	608	733	889	1,048	1,124	1,293	1,315			

Current as of October 23, 2015

Appendix E: Computation of Legal Debt Margin

December 31, 2014

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin Dollars	%
ASSESSED VALUE	\$ 2,834,060,029					
GENERAL PURPOSES						
Non-Voted Only						
Maximum Debt as a percent of Assessed Value		1.5%				
Non-Voted General Obligation Debt Capacity			\$ 42,510,900			
Less: Outstanding Non-Voted Debt				\$ 6,196,210		
Remaining Non-Voted Debt Capacity					\$ 36,314,691	85%
Total Voted and Non Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			70,851,501			
Less: Outstanding Voted Debt				-		
Less: Outstanding Non-Voted Debt				6,196,210		
Remaining Voted Debt Capacity					64,655,291	91%
TOTAL GENERAL PURPOSES			70,851,501	6,196,210	64,655,291	91%
UTILITY PURPOSES						
Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			70,851,501			
Less: Outstanding Voted Debt				-		
Remaining Voted Debt Capacity					70,851,501	
TOTAL UTILITY PURPOSES			70,851,501	-	70,851,501	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			70,851,501			
Less: Outstanding Voted Debt				-		
Remaining Voted Debt Capacity					70,851,501	
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT			70,851,501	-	70,851,501	100%
TOTAL CAPACITY			\$ 212,554,502			
CAPACITY UTILIZED				\$ 6,196,210		
LEGAL DEBT MARGIN					\$ 206,358,293	97%

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		\$	2,834,060,029
Assumed Assessed Valuation of Individual Property		\$	364,359.00
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	\$ 364,359	\$	8.09
Average Annual Payment for Single Family Residence at	\$ 364,359	\$	6.40
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
2015	2,834,060,029	\$ 364,359	\$ 8.09
2016	3,004,021,280	376,352	7.89
2017	3,184,175,267	388,740	7.68
2018	3,375,133,258	401,536	7.49
2019	3,577,543,180	414,753	7.30
2020	3,792,091,816	428,405	7.11
2021	4,019,507,135	442,507	6.93
2022	4,260,560,766	457,072	6.75
2023	4,516,070,610	472,118	6.58
2024	4,786,903,621	487,658	6.41
2025	5,073,978,742	503,710	6.25
2026	5,378,270,028	520,290	6.09
2027	5,700,809,950	537,416	5.93
2028	6,042,692,895	555,105	5.78
2029	6,405,078,882	573,377	5.63
2030	6,789,197,498	592,251	5.49
2031	7,196,352,070	611,745	5.35
2032	7,627,924,085	631,882	5.21
2033	8,085,377,881	652,681	5.08
2034	8,570,265,612	674,165	4.95
Total Property Owner Expense			128.01
Average Annual Payment for Single Family Residence		\$	6.40

Appendix G: Statistics and Ratios

Last Ten Years

Page 1 of 2

	2005	2006	2007	2008
Population (April 1)	17,870	19,140	20,020	20,480
Unemployment Rate (King County) (1)	4.2%	3.8%	3.6%	5.6%
Personal Income (Estimate)				
Median Household Income Estimate (King County) (1)	61,225	63,745	65,489	67,027
Persons per Household	2.95	2.95	2.96	2.96
Per Capita Personal Income	20,754	21,608	22,125	22,644
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	\$ 1,794,055,783	\$ 2,015,609,742	\$ 2,293,057,004	\$ 2,579,005,968
Net Direct Bonded Debt	\$ 7,627,896	\$ 7,186,447	\$ 8,164,447	\$ 8,168,935
Net Overlapping Debt	32,768,001	32,768,001	32,550,412	33,469,125
Total Net Direct & Overlapping Debt	\$ 40,395,897	\$ 39,954,448	\$ 40,714,859	\$ 41,638,060
City Employees	36.25	38.20	39.20	38.10
City and Contract Employees	48.93	50.99	51.77	50.58
Ratios				
Assessed value per capita	\$ 100,395	\$ 105,309	\$ 114,538	\$ 125,928
Net direct bonded debt per capita	\$ 427	\$ 375	\$ 408	\$ 399
Net direct and overlapping debt per capita	\$ 2,261	\$ 2,087	\$ 2,034	\$ 2,033
Ratio of net direct debt/capita to per capita personal income	2.1%	1.7%	1.8%	1.8%
Ratio of net total debt/capita to per capita personal income	10.9%	9.7%	9.2%	9.0%
Ratio of net direct bonded debt to assessed value	0.4%	0.4%	0.4%	0.3%
Ratio of net direct & overlapping debt to assessed value	2.3%	2.0%	1.8%	1.6%
City employees per 1000 population	2.0	2.0	2.0	1.9
City and Contract Employees 1000 population	2.7	2.7	2.6	2.5

Source:

(1) State of Washington Office of Financial Management

(2) Hebert Research, Inc City of Maple Valley Residential Profile

2009	2010	2011	2012	2013	2014
20,840	22,684	22,930	23,340	23,910	24,230
8.4%	8.2%	7.2%	6.1%	5.2%	4.2%
65,877	65,383	66,294	68,313	70,365	71,811
2.96	2.96	2.96	2.96	2.96	2.96
22,256	22,089	22,397	23,079	23,772	24,260
		31.4%		32.3%	32.0%
		6.5%		6.6%	7.5%
		37.4%		41.1%	34.7%
		37.0%		29.7%	47.4%
	84.7%			84.6%	85.5%
		53.8%		56.8%	71.0%
\$ 2,446,394,927	\$ 2,437,805,896	\$ 2,296,106,212	\$ 2,143,931,000	\$ 2,332,474,360	\$ 2,834,060,029
\$ 7,644,314	\$ 7,099,693	\$ 6,540,072	\$ 5,960,451	\$ 5,370,830	\$ 6,196,210
29,521,592	32,266,926	26,209,775	24,258,742	72,813,764	71,020,592
\$ 37,165,906	\$ 39,366,619	\$ 32,749,847	\$ 30,219,193	\$ 78,184,594	\$ 77,216,802
38.00	39.30	39.80	41.05	40.05	40.00
50.59	53.29	57.15	59.40	58.40	58.35
\$ 117,389	\$ 107,468	\$ 100,135	\$ 91,857	\$ 97,552	\$ 116,965
\$ 367	\$ 313	\$ 285	\$ 255	\$ 225	\$ 256
\$ 1,783	\$ 1,735	\$ 1,428	\$ 1,295	\$ 3,270	\$ 3,187
1.6%	1.4%	1.3%	1.1%	0.9%	1.1%
8.0%	7.9%	6.4%	5.6%	13.8%	13.1%
0.3%	0.3%	0.3%	0.3%	0.2%	0.2%
1.5%	1.6%	1.4%	1.4%	3.4%	2.7%
1.8	1.7	1.7	1.8	1.7	1.7
2.4	2.3	2.5	2.5	2.4	2.4

Appendix H: Principal Taxpayers

Current and Nine Years Prior

Taxpayer	Type	2005			2014		
		Assessed Valuation	Rank	% of AV	Assessed Valuation	Rank	% of AV
Four Corners Northeast LFP	Developer	\$ -			\$ 49,484,400	1	1.7%
Four Corners LLC	Retail	17,842,400	1	0.9%	29,024,600	2	1.0%
Wilderness Village Apartments	Apartments	15,438,000	2	0.7%	20,286,800	3	0.7%
KRG Four Corner Square LLC	Developer				18,829,000	4	0.7%
Puget Sound Energy	Utility	8,437,535	4	0.5%	18,822,700	5	0.7%
Hogate Properties	Retail	7,214,300	5	0.4%	18,721,429	6	0.7%
NW Apartment Portfolio II	Apartments	9,651,000	6&10	0.4%	12,265,000	7	0.4%
CMBA No. 6/7	Retail	5,455,274	8	0.3%	10,448,100	8	0.4%
Wilderness Village Properties	Retail	5,930,700	7	0.3%	10,052,792	9	0.4%
Schneider Homes	Developer	2,143,000	3	0.2%	9,946,200	10	0.4%
Nickel & Company LLC	Retail	4,685,783	9	0.2%			
Subtotal - Ten Largest Taxpayers		76,797,992		4.1%	197,881,021		7.0%
All Other City Taxpayers		1,717,257,791		95.9%	2,636,179,008		93.0%
Total City Taxpayers		\$ 1,794,055,783		100.0%	\$ 2,834,060,029		100.0%

Major Employers ⁽¹⁾

		2014 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	40
Gloria's Restaurant	Retail	24

(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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Employee Data										
City Employees										
City Manager	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Human Resources	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75
City Clerk	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	1.00				
Community Development	8.00	8.00	9.00	8.00	8.00	8.00	7.00	7.00	7.00	6.00
Finance	3.70	3.50	3.50	3.80	3.80	3.80	3.80	4.00	4.00	4.00
Information Technology & GIS	1.00	1.00	1.00	1.50	1.50	1.50	2.50	3.00	3.00	3.00
Parks & Recreation	5.50	4.60	5.00	5.00	5.00	6.00	6.00	8.25	10.00	11.75
Public Safety	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00
Public Works	11.50	11.50	10.00	12.50	12.00	12.00	13.00	10.00	11.00	11.00
Total City Employees	39.20	38.10	38.00	39.30	39.80	41.05	40.05	40.00	42.75	44.50
Contractees										
City Attorney							1.00	1.00	1.00	1.00
Prosecuting Attorney	0.40	0.40	0.40	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Municipal Court Judge	0.09	0.09	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
Police										
Police Chief	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
Detective	0.58	0.59	0.44	0.74	1.00	3.00	3.00	3.00	3.00	3.00
Police Officers (1)	9.00	9.00	9.00	9.00	12.00	11.00	11.00	11.00	11.00	11.00
Information Services Consultant	0.60	0.50	0.75	0.90	1.00	1.00				
Total Contractees	12.57	12.48	12.59	13.99	17.35	18.35	18.35	18.35	18.35	19.35
Total Full Time Equivalent Employees	51.77	50.58	50.59	53.29	57.15	59.40	58.40	58.35	61.10	63.85

Source:

City budget document and personnel records.

Appendix J: Salary Schedule

Department Position	FTE's	2016 Evaluation	Annual @ 12/31/2015	2016 Range with COLA (1)		2016 Budget (2)
				Low	High	
Elected Officials						
Mayor @ \$825 per month			9,900			9,900
Councilmembers @ \$550			39,600			39,600
			49,500			49,500
City Manager						
City Manager	1.00	4/14/2016	153,935			158,958
Executive Assistant	1.00	9/23/2016	66,208	61,133	75,047	67,480
Human Resource Manager	0.75	8/12/2016	64,219	55,536	69,630	65,675
City Clerk	1.00	6/21/2016	79,513	72,980	93,835	81,659
Deputy City Clerk	1.00	3/17/2016	61,917	54,930	68,661	64,081
Administrative Assistant II	1.00	12/31/2016	49,229	49,132	61,077	49,771
Administrative Assistant I	1.00	4/27/2016	45,122	40,531	50,705	46,546
	6.75		520,143			534,169
Community Development						
Senior Planner	2.00	Various	162,948	72,683	93,835	168,337
Associate Planner	1.00	3/1/2016	67,289	59,575	74,420	69,730
Inspector/Code Enforcement Officer	2.00	Various	133,776	58,619	72,895	136,871
Permit Technician	1.00	2/1/2016	60,061	48,673	60,721	62,384
	6.00		424,074			437,322
Finance						
Finance Director	1.00	2/25/2016	121,908	107,709	138,175	126,381
Senior Financial Analyst	1.00	7/13/2016	70,000	66,953	83,805	71,762
Accountant	1.00	9/15/2016	63,359	59,533	74,331	64,617
Accounting Clerk	1.00	1/2/2016	51,450	48,272	60,583	53,568
IT Manager	1.00	4/23/2016	101,940	83,325	108,490	105,191
GIS Analyst	1.00	9/19/2016	73,483	65,333	79,890	74,918
Computer Support Specialist	1.00	10/15/2016	51,675	50,202	61,911	52,574
	7.00		533,815			549,011
Parks & Recreation						
Park Director	1.00	9/13/2016	122,885	107,709	138,175	125,346
Maintenance Worker III (Parks Lead)	1.00	1/1/2016	69,109	57,421	69,869	71,959
Maintenance Worker II	1.00	4/1/2016	55,331	54,687	66,538	57,196
Recreation Manager	1.00	9/15/2016	83,930	67,349	85,619	85,597
Recreation Coordinator	1.00	1/1/2016	55,650	55,534	72,123	57,946
Recreation Specialist	1.00	3/2/2016	48,360	44,431	56,636	50,110
Park Facilities & Lodge Manager	0.00	1/1/2016	81,177	67,349	85,619	-
Operations Manager	1.00	1/1/2016	81,177	67,349	85,619	84,526
Event & Facility Coordinator	1.00	1/1/2016		55,534	72,123	63,134
Custodian/Maintenance Worker	1.00	3/2/2016	45,760	41,363	51,773	47,416
Administrative Assistant II	1.00	1/8/2016	60,174	49,132	61,077	62,621
Administrative Assistant I	1.00	4/27/2016	42,994	40,531	50,705	44,350
	11.00		746,547			750,202
Public Safety						
Administrative Assistant II	1.00	10/24/2016	60,952	49,132	61,077	61,420
	1.00		60,952			61,420
Public Works						
Public Works Director	1.00	6/29/2016	135,500	107,709	138,175	139,029
City Engineer	1.00	11/24/2016	91,192	80,748	101,326	92,475
Capital Project Manager	1.00	9/3/2016	82,827	70,625	93,063	84,555
PW Programs Project Manager	1.00	5/1/2016	72,778	67,349	85,619	75,050
Construction Inspector	1.00	9/1/2016	77,404	62,820	77,250	78,026
Surface Water Mgmt / NPDES Program Mgr	1.00	10/3/2016	73,616	70,625	93,063	74,969
SWM Maintenance Worker II	1.00	4/1/2016	54,101	54,687	66,538	55,924
Infrastructure Manager	1.00	6/10/2016	91,296	73,579	92,300	93,844
Maintenance Worker II	3.00	Various	176,079	54,687	66,538	180,973
	11.00		854,793			874,845
Total Salaries	42.75		3,189,824			3,256,469

- (1) City usually provides cost of living adjustment (COLA) at 90% of the August to August Seattle CPI-W of: **1.20%**
For current year budget the City provided: **1.10%**
- (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 K: Benefit Summary

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 1 st Dependent – 80% employer paid 2 nd + Dependent – 50% employer paid
Dental Plan	Delta Dental – Plan F	Employer pays the full premium. Employee - \$54.79 1 st Dependent - \$103.63 2 nd + Dependent - \$162.21
Vision Plan	AWC - Vision Service Plan (\$25 deductible)	Employer pays the full premium. Employee - \$7.96 1 st Dependent - \$15.92 2 nd 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		Employee Pays*		
		City Pays	(Spouse + 1st Dep)		
Employee	\$705.88	100%	\$705.88	0%	\$0.00
Spouse/DP	\$711.21	80%	\$568.97	20%	\$142.24
1st Dep	\$349.92	80%	\$279.94	20%	\$69.98
2nd + Dep	\$289.95	50%	\$144.98	50%	\$144.97

Group Health Monthly Premiums

	GH Monthly Premium		Employee Pays*		
		City Pays	(Spouse + 1st Dep)		
Employee	\$591.02	100%	\$591.02	0%	\$0.00
Spouse/DP	\$582.33	80%	\$465.86	20%	\$116.47
1st Dep	\$296.86	80%	\$237.49	20%	\$59.37
2nd + Dep	\$296.86	50%	\$148.43	50%	\$148.43

* 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 contribution rate – 6.2%, 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
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	<table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><u>Asset Type</u></th> <th style="text-align: left;"><u>Est. Useful Life</u></th> </tr> </thead> <tbody> <tr> <td>Buildings</td> <td>20 – 50 Years</td> </tr> <tr> <td>Buildings-Temporary Improvements</td> <td>5 – 20 Years</td> </tr> <tr> <td>Infrastructure</td> <td>5 – 50 Years</td> </tr> <tr> <td>Machinery and Equipment</td> <td>20 – 50 Years</td> </tr> <tr> <td>Intangible Assets</td> <td>2 – 20 Years</td> </tr> <tr> <td></td> <td>20 – 30 Years</td> </tr> </tbody> </table>	<u>Asset Type</u>	<u>Est. Useful Life</u>	Buildings	20 – 50 Years	Buildings-Temporary Improvements	5 – 20 Years	Infrastructure	5 – 50 Years	Machinery and Equipment	20 – 50 Years	Intangible Assets	2 – 20 Years		20 – 30 Years
<u>Asset Type</u>	<u>Est. Useful Life</u>														
Buildings	20 – 50 Years														
Buildings-Temporary Improvements	5 – 20 Years														
Infrastructure	5 – 50 Years														
Machinery and Equipment	20 – 50 Years														
Intangible Assets	2 – 20 Years														
	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.