

The City of
MAPLE VALLEY



Maple Valley, Washington

2015 Final Budget

January 1, 2015 through December 31, 2015

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.

2015 Final Budget

January 1, 2015 through December 31, 2015

Prepared by:

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

Table of Contents

Introduction

Table of Contents	1
Community Profile	3
Location of the City of Maple Valley	4
Distinguished Budget Presentation Award	5
Organization Chart	6
Principal Officials	7
Budget Message	9
Budget Process	
Budget Calendar	25
How the Budget is Organized	26
Budgetary Planning Process.....	27
How the Budget is Developed.....	28
Financial Policies	30
Budget Summary	
Budget Summary: All Funds	35
Capital Budget Summary	37
Changes from 2015 Preliminary Budget.....	38
2015 Budget Adoption Ordinance.....	40
2015 Program Enhancements	43
Community Service Agency Funding.....	52
Performance Measures.....	54
Six Year Forecast	
Forecast Model Description	57
Forecast Assumptions	58
General Fund Forecast.....	60
Capital Improvement Plan - Maintenance and Operation Forecast.....	61
City Wide Forecast: - All Funds	62
Revenue Forecast Charts	66
Debt Forecast.....	69
Six Year Equipment Replacement Fund Schedule.....	70
Potential Additional Revenue Sources.....	71

Fund Summaries

Fund Structure.....	75
Fund Balance Summary.....	78
Budget Summary: All Funds.....	79
General Fund	80
Special Revenue Funds	
Street Fund	83
Transportation Development Fund	84
Park Development Fund	85
Real Estate Excise Tax Fund.....	86
Drug Seizure Fund.....	87
Bond Proceeds Fund	88
Transportation Benefit District Fund	89
Capital Projects Fund	90
Enterprise Fund	
Surface Water Management Fund.....	91
Lake Wilderness Golf Course Fund	92
Internal Service Funds	
Vehicle Rental Fund.....	93

Central Services Fund	94
Unemployment Trust Fund	95

Revenue Budget

Revenue Summaries	99
Revenue Narrative Descriptions.....	105
Revenue Detail by Fund and Source	127

Operating Budget

Operating Expenditures Summaries	145
Expenditure Budgets	
City Council	155
City Manager	163
Community Development.....	177
Finance	189
Human Services.....	197
Parks & Recreation	203
Public Safety	227
Public Works	239
Drug Seizure Fund	255
Bond Proceeds Fund.....	255
Transportation Benefit District Fund.....	255
Proprietary Funds	
Surface Water Management	256
Lake Wilderness Golf Course	258
Vehicle Rental Fund.....	261
Central Services Fund	262
Unemployment Trust Fund	266

Capital Budget

Capital Improvement Plan 2015-2020 - Expenditure Summary.....	269
Capital Improvement Plan 2015-2020 - Funding Summary	272
Capital Expenditure Budget.....	276
Individual Project Description Sheets	
Transportation Program	279
Surface Water Management Program	297
Parks and Recreation Program.....	301
Community Facilities Program	311
Debt Service Program.....	315

Appendices

A: Changes in Fund Balances – Governmental Funds	322
B: Property Tax Data	324
C: Sales Tax Data	326
D: Private Development Activity	328
E: Computation of Legal Debt Margin	330
F: Sample Debt Service Schedule	331
G: Statistics and Ratios	332
H: Principal Taxpayers	334
I: Full Time Equivalent Employee History	335
J: Salary Schedule	336
K: Benefit Summary	337
L: Glossary	339

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 and Issaquah and 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, an 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:

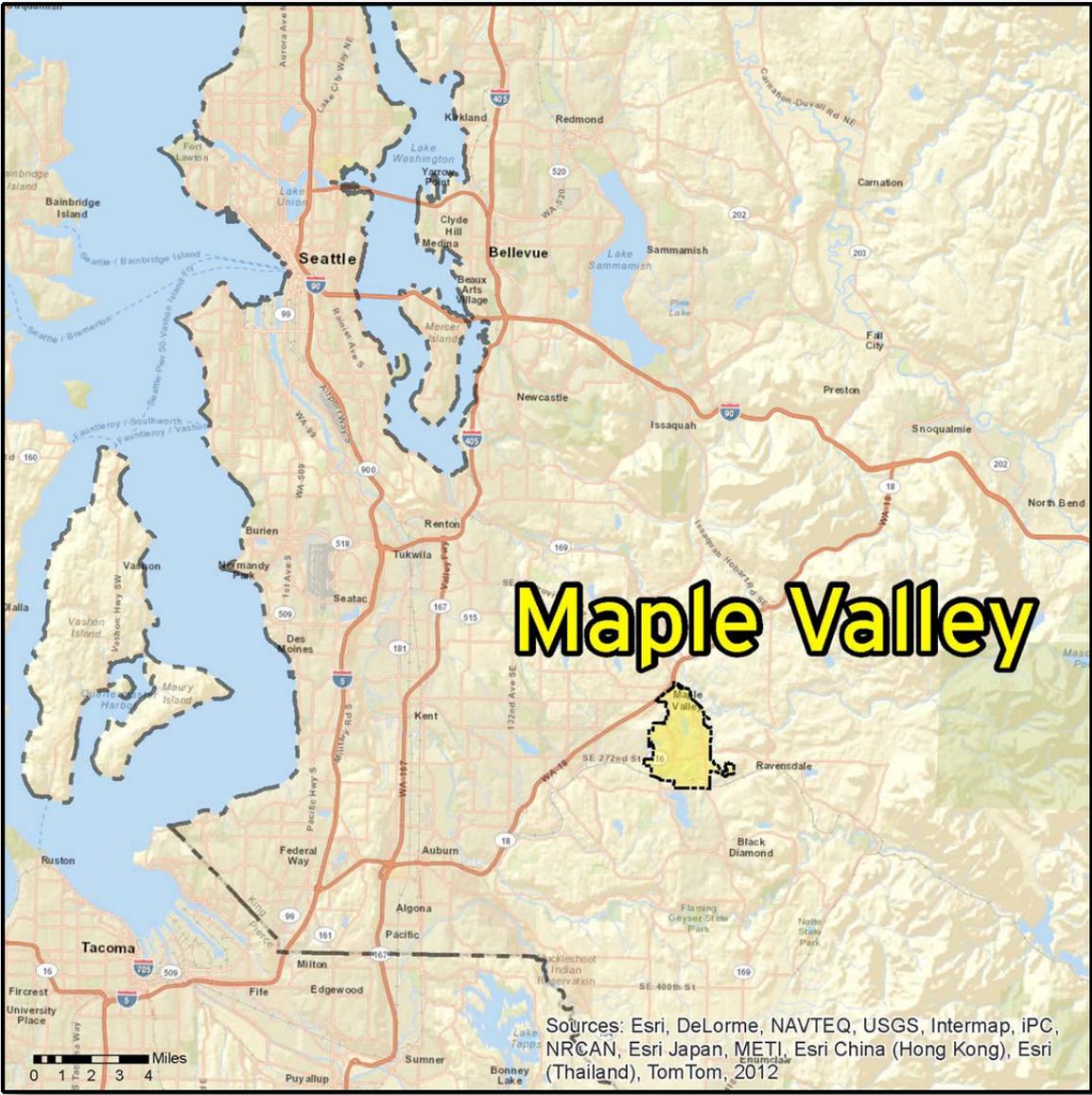
The City of Maple Valley is part of the Tahoma School District. Public school facilities located within Maple Valley are:

- 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

The upper grade facilities located outside the City limits are:

- 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Maple Valley
Washington**

For the Fiscal Year Beginning

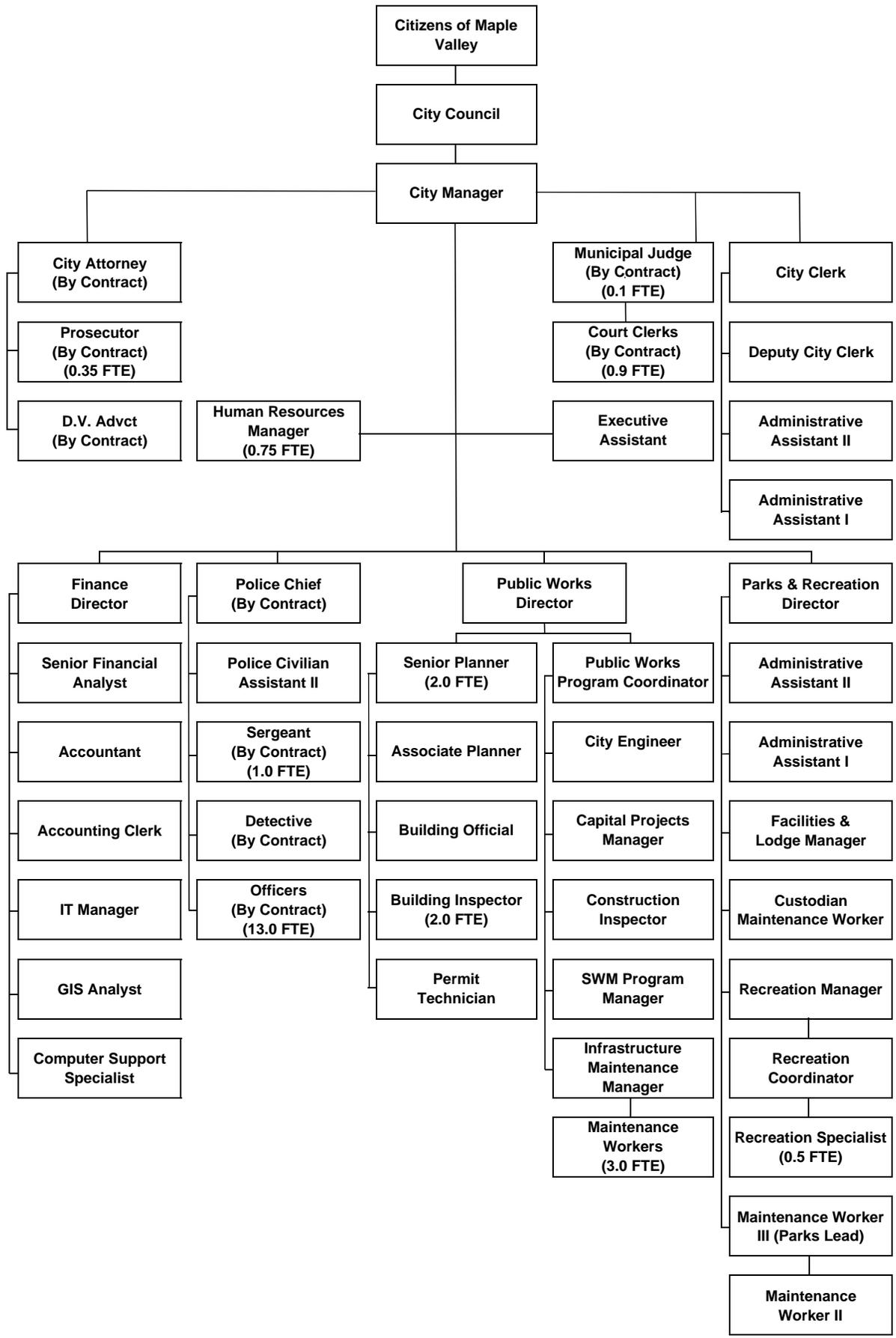
January 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented this award to the City of Maple Valley, Washington for its 2014 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

42.25 Direct City FTEs, 18.35 Contracted FTEs, 60.60 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

* Councilor Parnello was appointed in August 2014 to fill a vacancy for position No. 6. Position No. 6 will be on the ballot in November 2015 to fill the remainder of the unexpired term through December 2017.

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

Steve Clark

2015 Goals and Objectives

Economic Development

- Support the update of the City's Comprehensive Plan update and corresponding update to the zoning code.
- Continue to support the Tahoma School District's efforts to prepare its students for today's workforce and the District's efforts to build a new high school/regional educational center on the Summit Place/Donut Hole property within the City.
- As a Council priority, continue to work 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.

Park & Recreation

- Facilitate process, with the Parks & Recreation Commission, to develop recreation facilities with appropriate partners to meet the recreation demands from Maple Valley families.
- Support the efforts Parks & Recreation staff to finish both the parking expansion and dock replacement/expansion projects at Lake Wilderness Park in light of the increased use of the park by Maple Valley residents.
- 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 neighboring City Councils to increase community awareness of the issues pertaining to domestic violence and drug use.

Public Works

- Actively participate in local and regional transportation organizations, including Southeast Area Transportation Solutions Coalition (SEATS), South County Area Transportation Board (SCATBd), King County Regional Transit Committee, and the Puget Sound Regional Council.
- Continue to support the Public Works staff to undertake both the Witte Road and 216th SE Avenue improvement projects.
- Continue to support grant funding for solid waste recycling collection programs.

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 9, 2014

To the Honorable Mayor Bill Allison and City Council:

As always, it was my privilege to submit the 2015 budget to the Mayor, City Council and citizens of this great city. I stated in the last five budget recommendations that tough decisions had to be made. This same diligence carries over into the 2015 budget. The United States still has not fully recovered from the economic recession. Unemployment rates have still not returned to pre-recession levels. Any predictions related to recovery are mixed. The chaos of the federal and state budgets further muddies the waters for us who are in the trenches of local government. Still, regardless of this cloudy environment, the city staff and I are very committed to provide the best public service our resources will allow us to provide.

We were able to accomplish many things in 2014 while operating within an uncertain economic environment. A few of the accomplishments are:

- Continued development of the Maple Valley Town Square and Four Corners Square areas.
- Adoption of the Parks, Recreation, Cultural & Human Services Plan occurred in February.
- Construction of the new signal at the intersection of SR 169 and SE 271st Place.
- The design phase for the rehabilitation of 216th Avenue SE. from SR 516 to SE 283rd Street was completed.
- The design phase began for Witte Road Phase 3, SR169 to SE 240th St.
- The City issued \$1.5 million of councilmanic bonds and combined that with \$500,000 of previously collected park-in-lieu-of money for the City's contribution to the Ravensdale Park Phase 2 project, in partnership with King County and the Ravensdale Parks Foundation.
- City staff constructed an emergency access road on SE 260th Street.
- Installation of Lake Wilderness park interpretive signage, partially paid for by a grant from 4Culture.
- CleanScapes began service in most of the City, expanding recycling and composting options for Maple Valley residents.
- The Public Works Department successfully controlled vegetation at twenty-nine stormwater ponds by means of "goat" mowing. This effort continues to entertain

the citizens in the neighborhoods where the goats are working. Also, improvements were made to two pond liners so far in 2014.

- Community Development staff began the process for the required comprehensive plan update.
- Staff continues to improve the City's ability to respond to emergency situations through participation in National Incident Management System (NIMS) training.
- Standard & Poor's affirmed the City's AA+ rating on the existing general obligation bonds, while other Puget Sound cities have seen its ratings reduced.

As you can see the City continues to accomplish many things during these uncertain economic times.

Over the last few years the budget focus has been on managing the pressures of dealing with the City's General Fund. The conservative budget actions historically taken by the City, especially since 2010, have helped the City endure the pressures brought on by the recession. This endurance was supported by the stronger-than-predicted home building within the City. The better capitalized production developers, who purchased distressed developments, where the infrastructure was already in place, have aggressively filled their acquired property quickly with new homes. The Fred Meyer shopping center and Four Corners Square developments have helped provide the City with needed General Fund permit revenue and construction sales tax revenue. Commercial development in the Four Corners Square area has also provided a significant increase in on-going retail sales tax collections for the City, offsetting the loss in significant state shared revenue sources such as liquor taxes. While other cities in the Puget Sound region have taken measures to meet the reduction in General Fund revenue by exercising staffing cuts and reducing the levels of service and number of programs to the general public, Maple Valley was able to hold off on such measures until two staff positions were eliminated with the 2013 budget. While the City is not out of the woods yet, we do not anticipate taking such drastic measures again in the short-term. As you can see from the six year financial forecast, if the current trend continues, the City will be faced with making fundamental changes in how it budgets for services it provides beginning in the 2016-2017 time frame. Regardless, the model data provides us with the reality of examining our services with our citizens directly.

As we have presented to you over the last number of months, the declining inventory of new homes and slow recovery of sales of existing homes resulted in a bottoming-out of real estate excise tax (REET) revenue, and recently a small increase in REET revenue. While we articulate our concerns regarding capital funding, I am comfortable in our conservative and more realistic approach applied to our capital budget. To that end, our department heads are using a new working replacement / depreciation schedule of our vehicles and major equipment to use in planning capital expenditures in our budget processes. Because of this our current capital facilities plan is more closely aligned with financial realities with the direction presented in our comprehensive land use plan.

In the City's 17-year history aggressive residential growth has been a constant. This fast growth has enabled the City to receive increased property tax revenues and sales tax revenues to the City's General Fund. This activity has also generated impact fees and real estate excise tax revenue to help fund the City's capital projects. The revenue streams over the years allowed the City to purchase the Lake Wilderness Golf Course,

to assume the management of Lake Wilderness Park and Lodge from King County and to issue councilmanic debt to purchase the Legacy property and contribute to the Ravensdale Park project. However, in my estimation, the City can no longer count on the size of these revenue streams to support the General Fund. In a nutshell, here is a summary that our growth is slowing down.

As of October 24, 2014, the status of the housing supply was as follows.

- First, the City has 57 recorded and buildable lots available to the housing market. These lots have the necessary infrastructure within developments in place and final lots recorded with King County.
- Second, the City has 59 lots, within one proposed development, which have engineering approval. It is expected that the majority of these lots will have final plat approval within the next year, meaning they will be moved into the buildable lot inventory at that point. Two other developments, with 41 proposed lots, are expected to have engineering approval and possibly final plat acceptance within the next year, as well.
- Third, various developments, comprising 139 lots that received only preliminary plat approval, are stalled. City staff has contacted the owners of these developments and the owners have no timetable set to take the next steps of submitting engineering plans with the City. Development owners were reminded that their plat approval will expire soon if action is not taken soon on these developments. Except for two small plats that were approved in 2012 and another two small plats this year, the last previous plat approval was in September 2008.
- Fourth, there are 400+ theoretical unplatted lots. This is based on prior studies of buildable lands less preliminary plats that have been approved since the last buildable lot survey done a number of years back. There is no plan that the City knows about that are related to the development of any of these vacant or underutilized properties at this time and any plan would take a number of years to materialize.

Detailed information on Private Development Activity is shown in Appendix D. Here is the summary as to where the City is regarding new home building:

Recorded/buildable Lots:	57
Lots that have received City engineering approval:	59
Lots that currently have received Preliminary plat approval only:	139

This assessment has led me to recommend continuing to include only 70 new single-family residential (sfr) permits each year of our six year forecast. This assumption is in line with our housing supply data the City has available at this time. With 255 total lots identified above and projections of 70 new SFR lots permitted each year, the current inventory will last approximately three and a half years. As yet unidentified development can help meet the projection of 70 SFR permits issued each year. The other approach to dealing with declining housing inventory is to begin utilizing the budgeting by priorities approach for the 2016-2017 budgets. This approach will help allocate the City's resources to the priorities of the community. Such an approach will be important as the City evaluates the services it provides, and the cost of those services, given projected budget constraints. I believe a cautious approach to

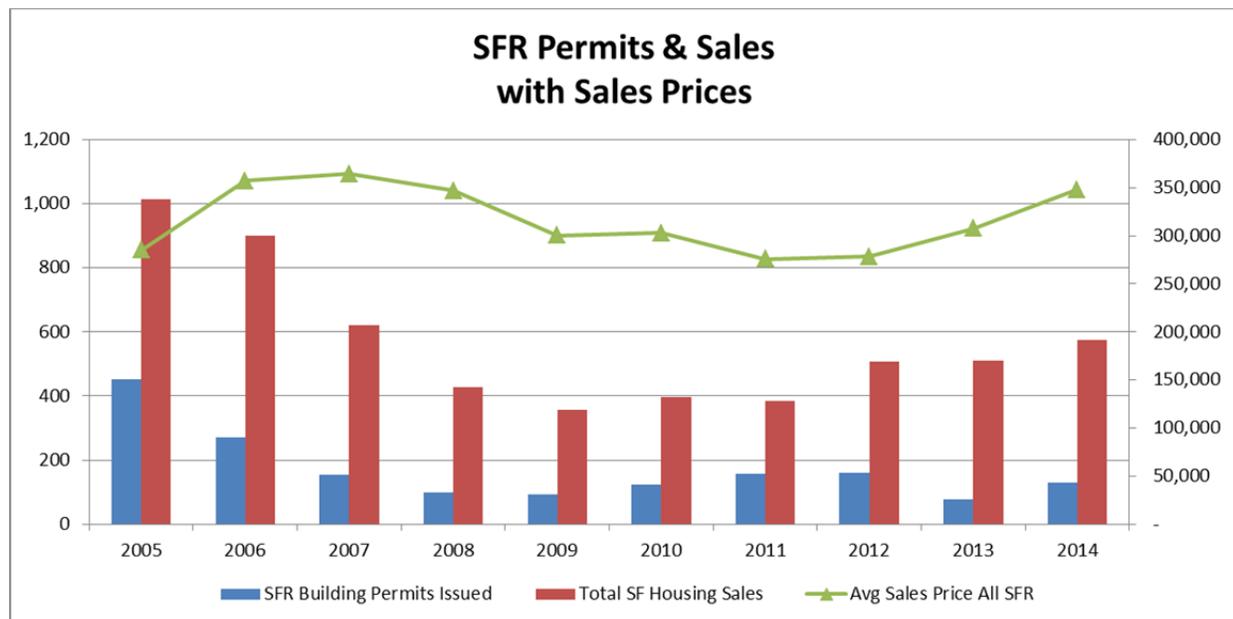
budgeting is warranted due to the slow economic recovery and to the reality that the City is approaching build-out of residentially zoned property within the City.

Overall Financial Condition

As has been discussed with the Council on a number of occasions, it appears the economic slowdown began in Maple Valley in August 2007 when only one single family residential (sfr) unit was permitted. Prior to that month for over five years, from January 2002 through July 2007, the City had permitted an average of 29 sfr units per month or 348 sfr's per year. Over a two year period each new sfr unit permit generates:

- building permit revenue, including impact fees, when the permits are taken out
- construction sales tax as the structures are built,
- real estate excise tax when the homes are sold,
- property tax when new construction is added to the tax rolls,
- utility tax and cable TV franchise fees when the homes are occupied,
- state shared revenue when new residents are counted in the State's annual census, and
- additional sales tax when new residents shop locally.

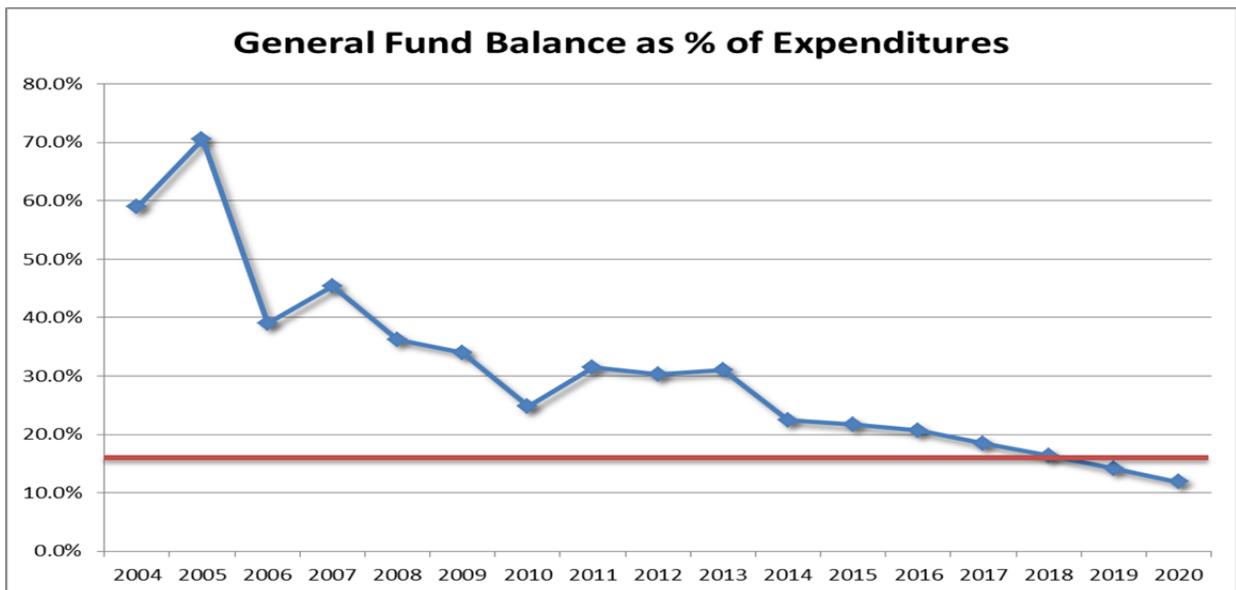
This level of residential development and its effect on both the General Fund and the Capital Improvement Program is shown in the chart below.



The chart shows over 400 single family residential permits were issued in 2005 with a decrease in 2006 and a large decline beginning in late 2007. The permitting levels have not yet returned to the pre-recession levels. With single family residential permit related revenue affecting the General Fund in all significant categories: permit revenue, construction sales taxes, property taxes, utility taxes, franchise fees, and state shared revenue; General Fund budget balancing has been a challenge the last number of years.

The other thing the chart shows is the impact of the depressed economy on the City prime capital funding source, the Real Estate Excise Tax Fund. This revenue source funds capital projects and provides the City match for impact fees provided by development. In 2005 1,013 single family residential homes were sold in Maple Valley. 452 of these were new home sales, but 561 were for sales of existing homes. Peak home prices in Maple Valley occurred in 2007. That year the average new home sales price was \$416,000. Today the average sales price is \$390,000, still 6% below the 2007 level. In 2014, a total of 581 homes are expected to be sold, 43% of the 2005 peak and below peak year sales prices. The lower number of sales and lower sales prices are producing a significantly lower amount of real estate excise tax revenue, reducing the City's ability to fund its desired capital program.

Though the General Fund balancing over the last number of years had been a challenge, the City was able to stall any staff layoffs until 2013. In the last few years budgets have been balanced with a combination of employee cost of living adjustments, little or no merit increases, increased employee contributions to medical plans, reduction of the City's 25% of sales tax transfer to capital, reduced subsidies to the Lake Wilderness Golf Course, along with the planned reduction in the General Fund fund balance as represented by the chart below. The chart shows how the City used General Fund cash to help purchase Lake Wilderness Golf Course in 2006 to save it from development, but since 2007 the City has seen its fund balance position reduced during a weathering of the recession.



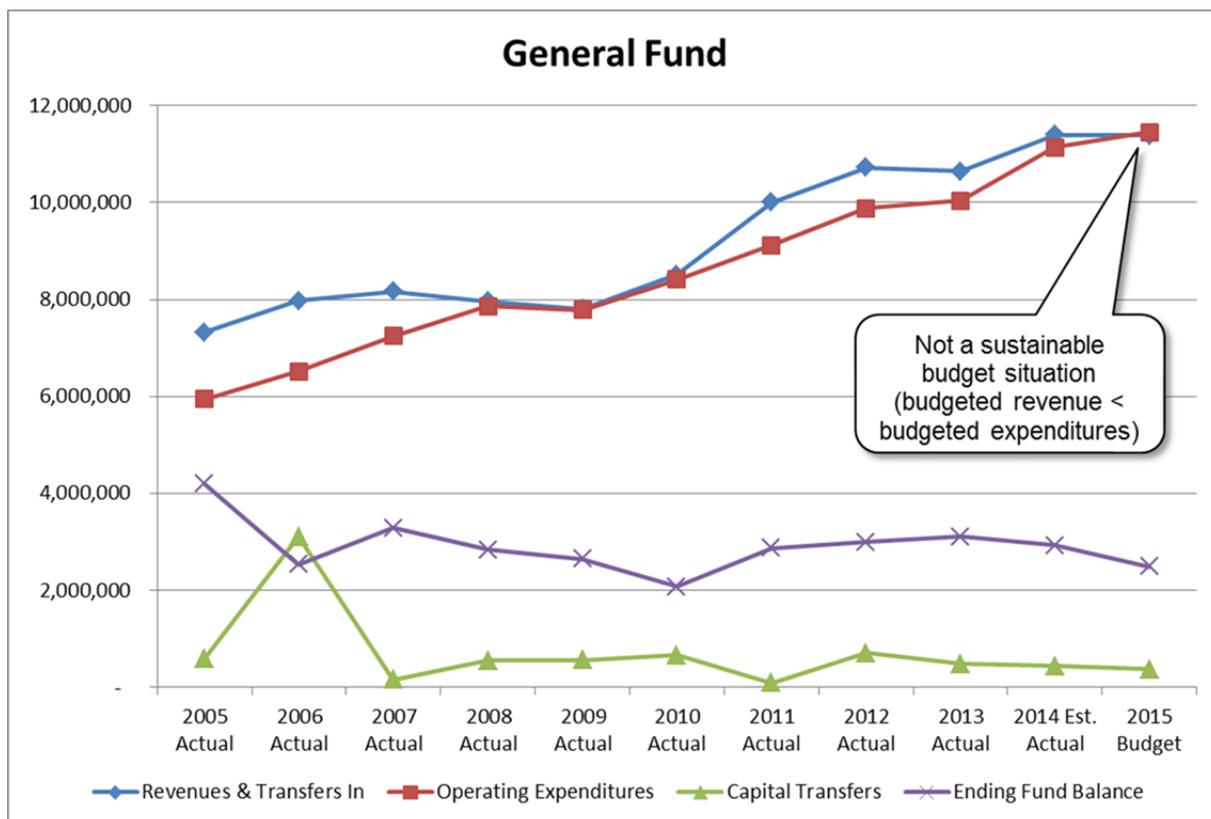
The reduction in General Fund fund balance displayed above depicts the use of fund balance, accumulated largely because of past residential development, to pay for services the City provides Maple Valley residents. With decreased development activity and projected reductions in fund balance, past development activity will no longer be available to fund current and future City services. The implication of this is that the City will need to find ways to live within the currently available resources we collect, or new revenue sources will have to be identified.

In August when Standard and Poor's confirmed the City AA+ general obligation bond rating, they provided the following outlook.

“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.”

In addition to this Standard and Poor's concern, the Government Finance Officers Association (GFOA) recommends a fund balance of at least 2 months or 16.7% of expenditures, which Council adopted as policy with the 2014 budget adoption. The six-year financial forecast shows the City going below this target some time in 2018. We will propose a process to begin soon for the 2016 budget that will solicit citizen feedback on how the City allocates resources to the services it provides. The goal will be to align expenditures of the City with community priorities for 2016 and beyond. The State of Washington was one of the early adopters of priority based budgeting, called Priorities of Government, in 2002. Since that time a number of local governments in Washington have adopted different forms of priority based budgeting including Redmond, Renton, Spokane, Richland, Bellevue, Bainbridge Island, Kenmore, and Snohomish County.

The following chart provides the total General Fund picture.



This chart notes that except for the 2011 utility tax rate increase from 3.00% to 6.00%, and the 2012 one-time only construction sales tax amount from the Powell Development / Fred Meyer shopping center project, the revenue trend line has seen little growth over the last several years. The City has benefitted from on-going retail

sales tax from the Fred Meyer opening as well as other nearby businesses. However, these have served to replace other lost revenue such as state-shared liquor profits.

During this period the City has maintained a “bare bones” staff that has increased from 38.20 authorized positions in 2006 to 40.00 authorized positions in 2014. This essentially unchanged staffing level increase of 4.7% has occurred during a time when the population and the demand for services increased from 19,140 in 2006 to 24,230 in 2014, an increase of 26.6%.

The fund balance depletions have reduced the ending fund balance as a percent of General Fund expenditures from a high at the end of 2005 of 71% to an expected December 31, 2014 level of 29.9% and 2015 shows a further reduction. In the long term, the City needs to diversify its revenue sources beyond that created by residential development. The Powell Development / Fred Meyer project has certainly helped the City begin to achieve the objective of a diverse revenue stream, allowing the City to weather the storm attributable to the loss of state-shared revenue. Focused and assertive economic development is vital and this reality has been recognized by the Council as the City’s top priority. This data also serves as the foundation upon which the City needs to take prudent measures related to General Fund expenditures and open the door to make some fundamental changes in the near future to help support the City and how it provides services in the future.

2014 Results

Any budget is built on the results of the preceding budgetary period. For the City, 2014 has been somewhat better than expected. The adopted budget for 2014 anticipated a deficit of \$600,385. The City is currently projecting a surplus of \$195,717. The better than expected results are primarily the result of conservative budgeting that was required, considering the unpredictable economy, as well as the receipt of additional sales tax revenue from new construction and new businesses opening in 2014. In total, the General Fund is expected to end 2014 with a fund balance of \$3,288,186, \$919,797 better than when the 2014 budget was adopted last December.

General Fund revenues are expected to end the year ahead of budget by \$747,924 or 6.9%. The 2014 budget included a single family residential (sfr) unit forecast of 70 sfr units. The City has already issued 129 new sfr units permits. Permitting activity is expected to be flat the rest of the year. In addition to these sfr units, the City completed 24,992 square feet of commercial space at the Walgreen Drug and Summit Professional building developments. Significant development also occurred with the new Autozone and Maple Valley Eye Care locations. Several other commercial developments currently under way are expected to be complete throughout 2014 and 2015.

The City continues to be impacted by the “temporary” loss of liquor revenue beginning in 2013. In conjunction with the implementation of a voter approved initiative and the need to balance its budget, the State rescinded its long standing practice of liquor “tax” sharing for one year beginning October 2012. On an annual basis the City received about \$110,000 of liquor “tax” and lost 25% of this in 2012 and 75% in 2013. The entire

amount continues to be in jeopardy in future years as the State struggles to meet its budget deficits.

Unfortunately most other City revenue sources were flat or had very small increases. The General Fund revenue projection for 2015 is essentially unchanged compared to the projected revenue for 2014. The budget for 2015 is also approximately 9.1% above 2013 actual revenue.

On the General Fund expenditure side the City is expected to end the year below budget by \$222,534 or 1.98%. This would normally be good news, but for the last 10 years the City has averaged under expending of the budget of 7.11%. The 2014 percent reflects the fact that the recessionary budgets are getting tighter and tighter providing, proportionately speaking, less fund balance carry forward. One of the factors that has helped in previous years is position vacancies, providing a budget-to-actual savings. However with fewer vacancies, the City is saving less.

2015 General Fund

The 2015 budget forecasting process began with finalization of the 2014 budget which identified a potentially available \$49,000 for 2015 program expansion. This amount was quickly eliminated with the negotiation of a new municipal court and jail agreement with the City of Kent and higher than expected costs and lower than expected court related revenue. In late 2011 the City of Enumclaw notified Maple Valley that they were terminating the court agreement that had existed since Maple Valley incorporation because Maple Valley's share of court usage had grown substantially and was overwhelming their small court house. The City had until December 31, 2012 to find a new venue. The best option identified at the time was the City of Kent, but the combined court and jail costs, as well as loss of court related revenue, are expected to negatively impact the 2013 budget by approximately \$230,000 over what was spent in 2012. The court and jail agreements expire at the end of 2014. A recommendation on the jail and court agreements was recently adopted by Council.

In addition to these costs the following table identified some enhancements that are included in the final 2015 budget.

Department Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund		
						One Time Only	Recurring	Total
City Manager								
Budgeting by Priorities Consultant		35,000		35,000		35,000		35,000
		- 35,000	-	35,000	-	35,000	-	35,000
Finance								
UHF Radio Implementation		17,712	(10,800)	6,912	6,912			
		- 17,712	(10,800)	6,912	6,912	-	-	-
Parks & Recreation								
Incr Rec Coordinator from 0.75 to 1.0 FTE	0.25	20,232		20,232			20,232	20,232
Incr Lodge Maint Custodian from .75 to 1.0 F	0.25	17,814	(10,000)	7,814			7,814	7,814
Incr Admin Assistant I from .75 to 1.0 FTE	0.25	18,703		18,703			18,703	18,703
New-Recreation Specialist .5	0.50	39,279	(10,000)	29,279			29,279	29,279
	1.25	96,028	(20,000)	76,028	-	-	76,028	76,028
Public Works								
Landscape Services		70,000		70,000			70,000	70,000
SWM Maintenance Worker	1.00	95,143	(9,000)	86,143	86,143			
	1.00	165,143	(9,000)	156,143	86,143	-	70,000	70,000
Total Program Enhancements	2.25	313,883	(39,800)	274,083	93,055	35,000	146,028	181,028

Of the \$274,083 in enhancements, \$35,000 is one-time only and \$146,028 is funded by the General Fund on an on-going basis. The City Manager is recommending one-time funding of \$35,000 for a consultant to assist with the budgeting by priorities process for the 2016-2017 budgets. The intent of this new budgeting process is to align City resources with the priorities of the community. This will be even more important in a couple years as fund balance declines and residential development decreases significantly from historical levels.

The Finance Department is recommending investment in a UHF/VHF radio system to be used for emergency management purposes as well as for on-going communication needs like with the lifeguards at the Lake Wilderness beach. The initial net cost is approximately \$6,912 as the City will cancel cellular service where possible and replace with one-time initial radio and equipment purchases. The annual savings this will produce will mean the project will pay for itself in less than two years.

The Parks & Recreation department has four program enhancements for 2015. The first is an increase in the FTE of the Recreation Coordinator position from 0.75 to 1.0. In 2014 this 0.75 FTE Recreation Coordinator position was re-classified from a 0.75 Recreation Specialist position due to the level of work the incumbent was performing. In 2014, the recreation division has continued to experience growth in its programs and

services due to increased participation levels. This increase in hours will allow the position to further organize, develop and simply keep up with the continuing growth demands being placed on the entire recreation division. The fiscal impact of this change in 2015 is \$20,232. The second program enhancement is for an increase in the FTE for the Custodian and Grounds Maintenance position from 0.75 to 1.0. Currently the Parks & Recreation Department has a 0.75 Custodian and Grounds Maintenance worker with 30 hours per week; supplemented with a Limited Part-Time Custodian from December through June and a Seasonal FT Custodian from July through November. With the increasing levels of events (sold out from June-August of 2014 for weekend (Friday-Sunday) events, classes and programs in the Lodge and on the grounds); our current 0.75 Custodian and Grounds Maintenance worker has to focus on the Lodge grounds and maintenance work. With the increase to a FT position the expertise and efficiency of our Custodian and Grounds maintenance worker would enable us to cut back the Seasonal Custodian position to 25 to 30 hours per week from July to November; so this Seasonal position can focus on program and event coverage for our growing business in the Lodge. The net budget impact of this change is \$7,814. The third program enhancement is to increase the FTE for the Admin Assistant I position from 0.75 to 1.0. The number of financial transactions the department is processing through the front office continues to increase since the time this position was created in 2006. The department's administrative staff is responsible for processing these transactions and much of the increasing rental paperwork for Lodge and Park rentals. Over the last few years, the position has been asked to provide assistance to support our summer boat rental and concession program, which generated over \$20,000 in revenue in the summer of 2014, and an increasing amount of phone and walk-in traffic throughout the year. The net budget impact of this change in 2015 is \$18,703. The fourth program enhancement for Parks & Recreation is for the creation of a new 0.5 FTE Recreation Specialist position. The Recreation division has rapidly increased every year, for the past 12 years, in total revenue, number of classes, programs and events and total participation numbers. In 2015, we will again be faced with increasing demands from the public to provide services. The demands on staff have increased beyond the ability of our current 1.75 FTE's for this to happen. The recreation division must acquire additional year-around positions to have any hope of just maintaining the current level of revenue & services. The addition of this position will result in the division being able to maintain the current level of revenue and customer service with the possibility of additional revenues of up to \$25,000. Without additional staff the division will not be able to maintain another year with the current pattern of growth. The budget impact of this change in 2015 is \$29,279.

The landscape services in the Public Works department will allow the City to maintain grounds in the public right-of-way up to an acceptable level. The transfer of two Public Works maintenance workers to the Parks Department in 2014 has constrained the Public Works Department's ability to maintain street landscaping to a standard that meets the expectation of the community. By contracting out to private company, the quality of street landscaping will be enhanced and enable Public Works staff resources to focus on the primary maintenance activities, including street, storm water maintenance activities during and the construction of small scale capital improvement projects. The City of Maple Valley is required by the NPDES Phase 2 Permit to maintain surface water management (SWM) facilities, including 4,400 catch basins, 118 surface ponds, 67 miles of pipe, 12 miles of ditch, 6 detention and 15 water quality

vaults, fencing, signage and vegetation maintenance. Presently, the Public Works Maintenance staff is comprised of three (3) maintenance workers, noting that in 2014 two (2) workers were transferred to parks maintenance. The additional maintenance worker will enable the City to maintain its SWM facilities.

The budgeted deficit for 2015 is \$439,368, a decrease of \$147,682, or 39.3%, from the budgeted deficit of \$724,081 for 2014. The City's targeted ending fund balance is 16.7% of General Fund expenditures. Including the program enhancements in the 2015 base budget means the City is currently projected to be below the 16.7% target in early 2018.

As I stated previously, the City is faced with cutting levels of service in order to balance the City's budget if additional cuts are necessary. There is no "fat" in the budget where levels of service **would not** be affected. With this stated, this recommended budget reflects two important approaches. First, in prior Council retreats the City Council stated that its priorities are as follows (in order of importance):

Economic Development
Public Safety
Streets
Parks & Recreation

These bring to bear my management philosophy to make sure that the public dollar uses are active, meaning providing services to the public first. City staff has done a commendable job at looking for more efficient and cost-effective ways to do their jobs, contributing savings to the General Fund budget. I've mentioned this approach in the past, and will continue to work with Directors toward that end.

With these changes, the following summarizes some the differences between the 2014 and 2015 General Fund budgets:

- \$79,510 increase is for employee cost of living adjustments of 1.7% and merit increases of 1.3% for eligible employees.
- \$54,404 increase is for employee benefit cost increases, primarily for retirement and workers compensation, as well as the employer's share of increased benefit costs related to salary increases. The City's health insurance provider is anticipating a 5% increase in premiums for 2015 with a net increase of 3%, reduced by the 2% Well City award discount from AWC. The City retirement contribution is as recommended by the State actuary who is projecting a 19.4% increase from 9.21% of payroll to 11.00% of payroll.
- Also related to benefits, the 2015 budget includes budgeting for actual benefit costs rather than the historical practice of budgeting for the highest level of benefits. The individual benefit selections and number of dependents were used to develop the 2015 cost projections for health, dental and vision insurance coverage.
- \$18,981 increase in the cost of the City's Police contract with King County. Of the increase, \$45,907 relates to costs incurred in 2014 that were not previously budgeted for, offset by a decrease of \$26,926 related to a

decrease in allocated costs (due to decreases in calls for service relative to the other contract cities). The contract provides the City with 16 dedicated police officers and their support costs.

2015 Capital Funds

The 2015 – 2020 Capital Improvement Program is funded with:

- General Fund transfers per a revised policy described above,
- 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 \$1,000,000. With annual debt service payments of about \$757,000 and with only \$209,000 being allowed to be funded from transportation impact fee funds, \$548,000 is left for funding from real estate excise taxes or other City funding. The General Fund transfer will fund approximately \$244,000 of the debt service in 2015, including \$181,025 from the recently enacted cable television utility tax to fund debt service for the bonds issued for the Ravensdale Park Phase 2 project.

The Capital Improvement Program improved in 2014 with the implementation of the Transportation Benefit District. The City's budget proposes that the Asphalt Overlay program be funded by the TBD. For the year 2015-2020, the TBD frees up \$1,885,000 of Real Estate Excise Tax Funds 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 2015 with \$11.4 million dollars of capital funds to apply to capital projects. Part of the problem is that the majority of these funds are impact fee funds for which a City match is needed. Of the \$11.4 million, \$6.6 million is from transportation and park impact fees. It is anticipated that \$10.6 million will be spent on all capital projects in 2015. This amount includes bond-funded expenses of \$3.5 million for community park acquisition.

2015 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. An inflationary rate increase, of 1.8% is anticipated for 2014.

For the Lake Wilderness Golf Course Fund, breaking even for 2014 has been touch and go. We are projecting the golf course to break even operationally in 2015, with a possible transfer of up to \$25,000 from the General Fund for capital expenses. This is

down 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.

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

As the City starts 2015 we must remain cautious as neither short term nor long term budgetary issues are resolved. In the short term, as noted above the City is planning to end 2014 better than budgeted. The budgeted deficit for 2015 is 39% below the budgeted deficit for 2014. In the long term, commercial economic development is needed as new housing has slowed and available inventory of lots and land is diminishing at a faster pace than earlier projected. Since incorporation the City has depended on residential development and it has served us well. However, the City can no longer rely on this funding source. The City has a number of other large parcels ripe for development and has a new and vibrant economic development committee that is ready to do what it can to encourage additional economic development.

Of course another issue that will impact the City in 2016 and beyond is the impact of the Summit Place annexation with the development of the new High School/Regional Educational Center and the surrounding property in the annexed area. As the property is owned by King County, future impacts on the City are largely unknown at this time. However, City staff will be working with the Council and the County on zoning and other issues related to the future of the annexation area. This area is a major focus included in the process to update the City's comprehensive plan in 2015.

Given the long-term financial projections I will be proposing the City use a new methodology for developing the 2016 and later budgets. That methodology, known as Budgeting by Priorities, Priority Based Budget, or a number of other names, is built upon citizen involvement in the priority setting process to determine how the City allocates resources to different programs. Our hope is that one of the outcomes from the new process will be to re-align City revenue collections to long-term costs and reduce the annual deficits the City has budgeted for since 1998.

Conclusion

In conclusion I hope the periodic review you have had on the City's financial situation and the steps I have used to decrease the budget deficit have helped you understand the rationale behind this budget. As the staff and I were crafting this budget, I tried to listen to your concerns, your stated Council priorities, and include my concerns about the near term future of our local and national economy.

In conclusion, I wish to acknowledge the tremendous amount of work involved in putting together the budget document. Maple Valley's Finance Department, under the steady leadership of Finance Director Shawn Hunstock, and the exceptional support work by Ashley Van Dam, are significant reasons why the City is 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 relied heavily on Mr. Hunstock's advice and experience in compiling this 2015 budget.

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

Respectfully,



David W. Johnston,
City Manager

Budget Process



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2015 Budget Calendar

<u>Dates</u>	<u>Council</u>	
8/1/2014		Distribution of Budget Worksheets to Departments
8/7/2014		Funding Notification Letters to Community Service Agencies
8/15-9/5/2014		Department Budget Presentations to City Manager
8/25/2014	Regular	Presentation of 2014 2nd Quarter Financial Report
9/3/2014		Receipt of Funding Requests from Community Service Agencies
9/5/2014		Return of Budget Worksheets from Departments
9/8-19/2014		Finance Department Presents Preliminary Budget to City Manager
9/22/2014	Regular	Presentation of 2015 Revenue Projections and Budget Drivers
10/13/2014	Regular	Discussion of Six-Year Capital Improvement Program
11/1/2014		Delivery of 2015 Preliminary Budget to Council
11/3/2014	Special	Presentation of 2014 3rd Quarter Financial Report Review of the 2015 Preliminary Budget Review of 2015 Preliminary Property Tax Levy
11/10/2014	Regular	Public Hearing on 2015 Revenue Sources & Budget Continued Review of 2015 Preliminary Budget
11/17/2014	Special	Continued Review of 2015 Preliminary Budget (Meeting if needed only)
11/24/2014	Regular	Adoption of 2015 Property Tax Levy Continued Review of 2015 Preliminary Budget
12/1/2014	Special	(if needed) Finalization of Changes to 2015 Preliminary Budget
12/8/2014	Regular	Adoption of 2015 Budget

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.

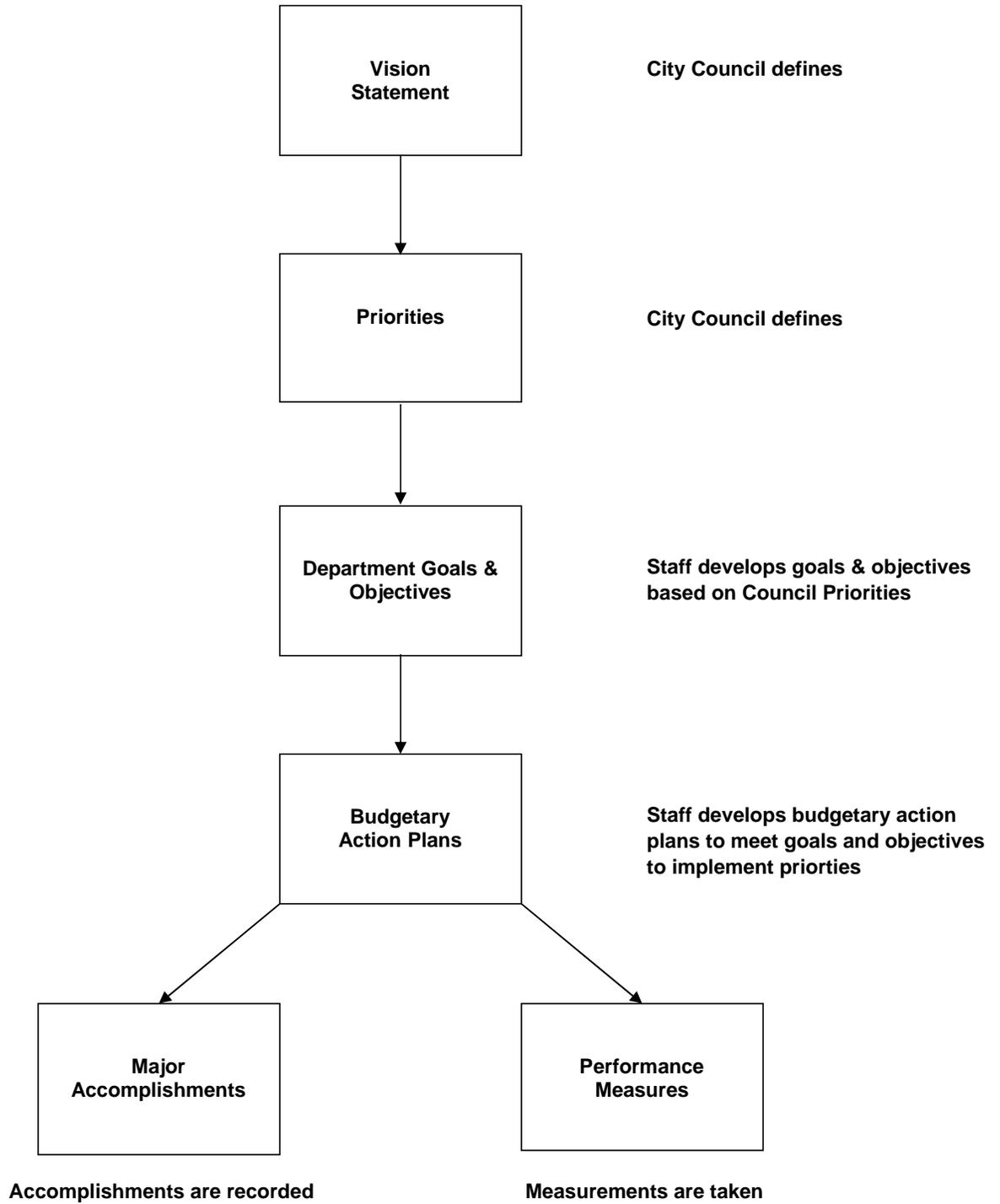
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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

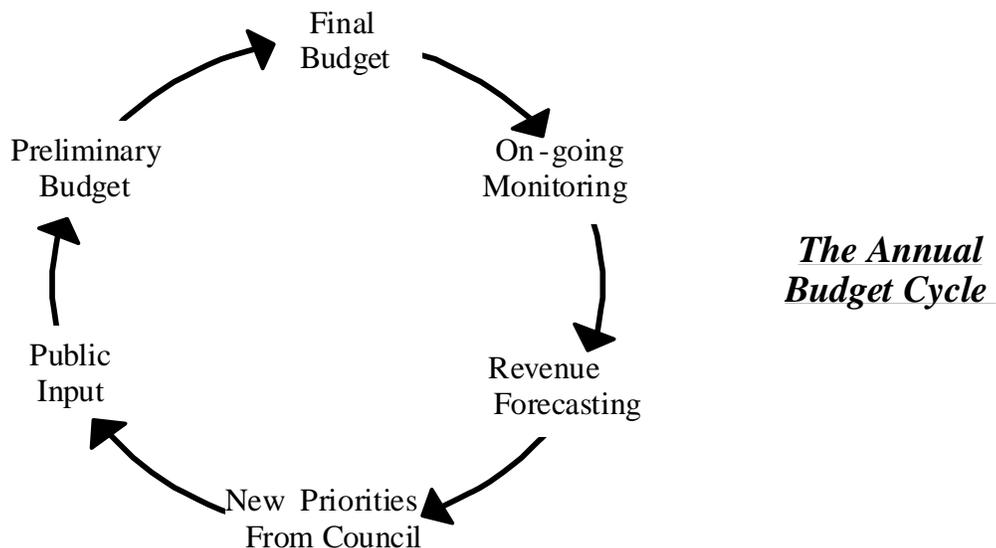
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by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

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

Financial Policies, continued

authority, ethics and conflicts of interest, and establishes the practice for pre-qualifying financial dealers and institutions. Also included in the policy is a list of authorized and suitable investments, a competitive selection process, collateralization requirements, safekeeping and custody, diversification, internal controls, performance standards, and reporting.

5.0 Revenue Policies

5.1 Aggressive Collection Effort

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

5.2 User Charges

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

5.3 Impact Fees

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

6.0 Financial Reporting Policies

6.1 Reporting Improvement

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

6.2 Performance Measurement

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

6.3 Annual Audits

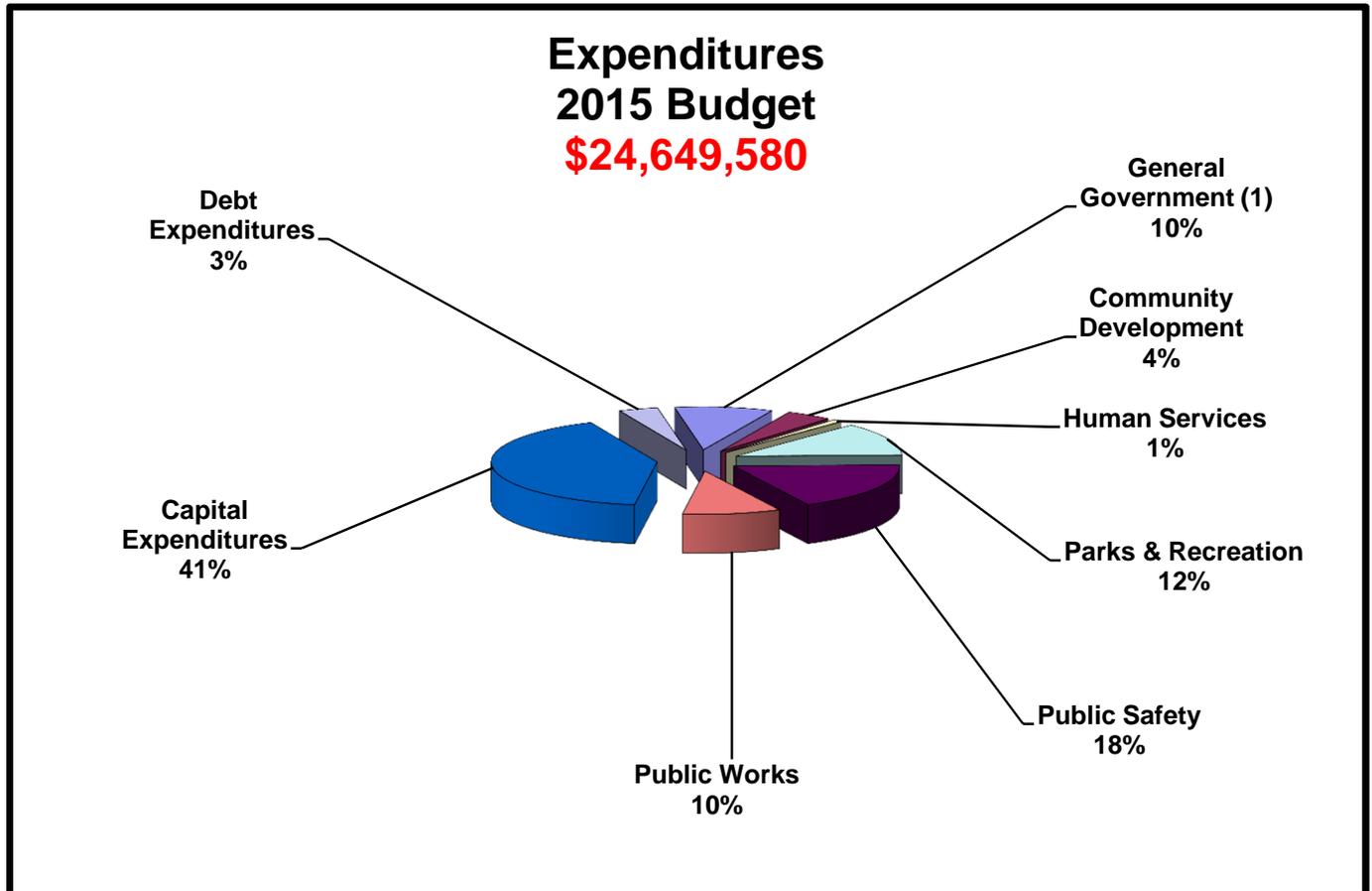
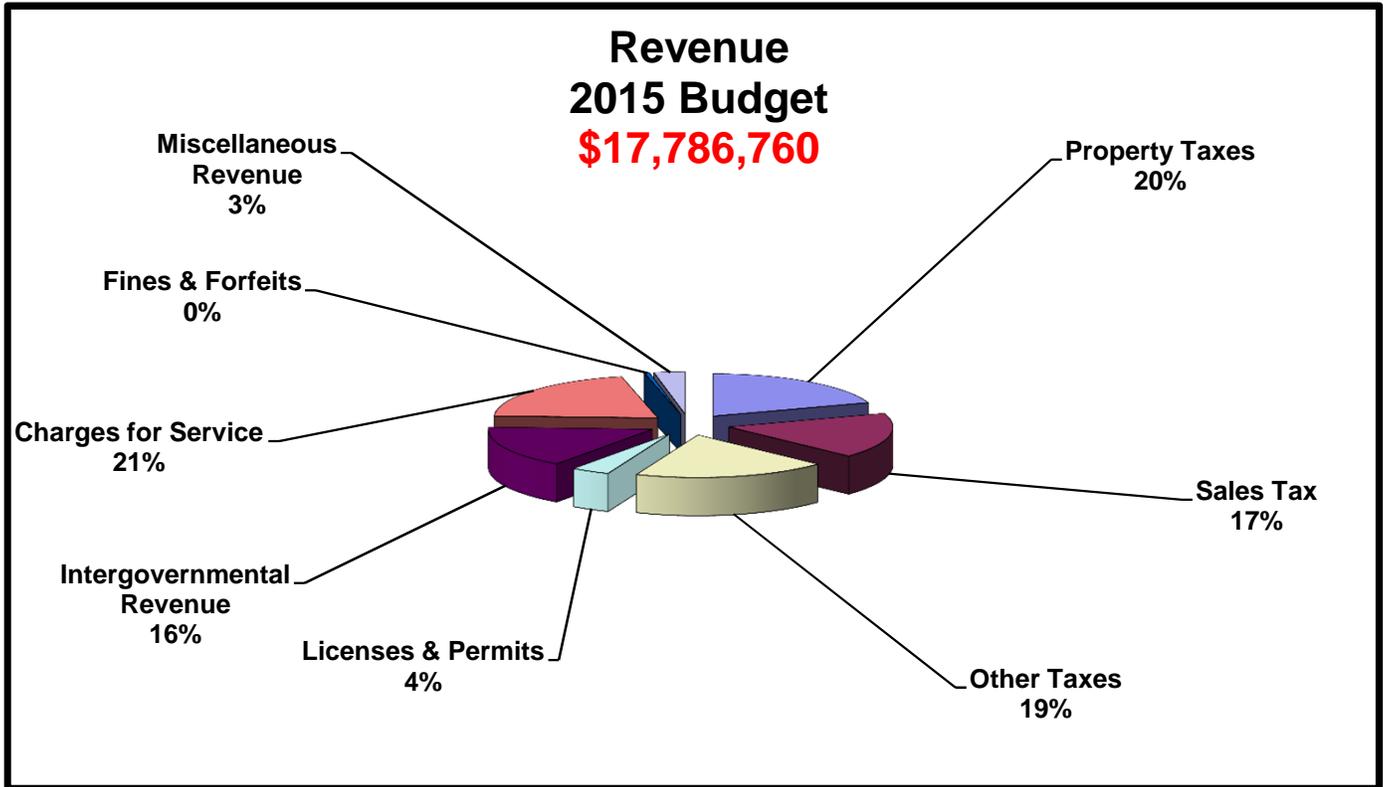
The City will assist the State Auditor's Office in whatever way possible in conjunction with the preparation of the annual audit, and will implement modifications identified by the State Auditor to improve the City's internal control and financial practices.

Budget Summary



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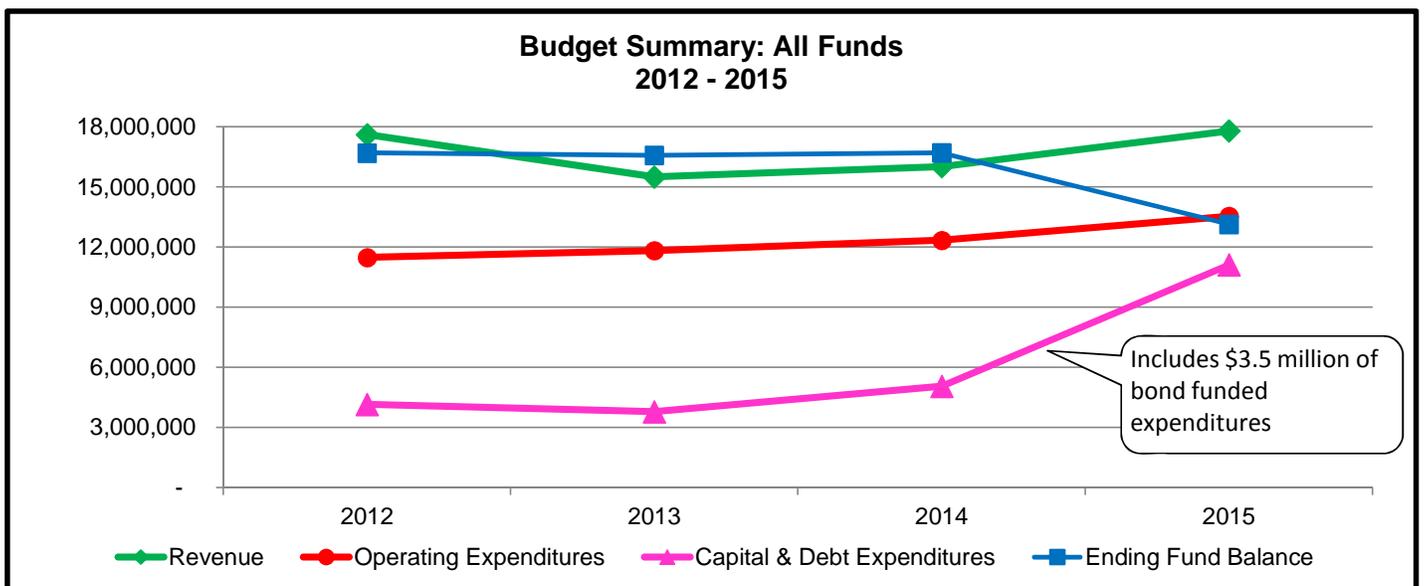
Budget Summary: All Funds



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

Budget Summary: All Funds

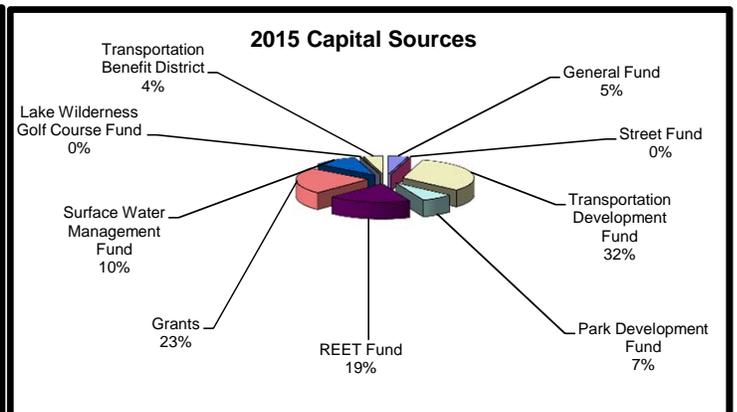
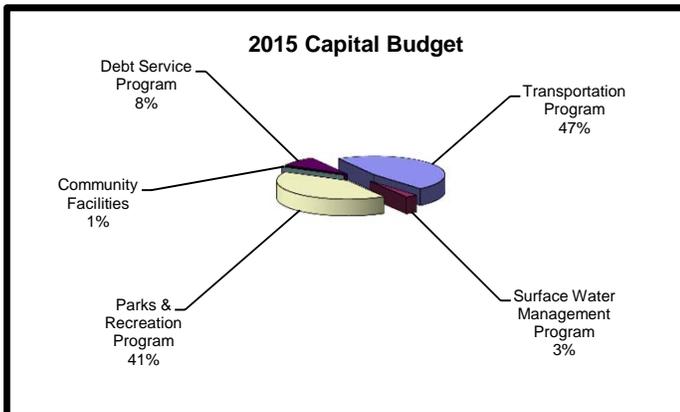
	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
REVENUE							
Property Taxes	3,200,310	3,312,283	3,417,332	3,417,332	3,526,625	3.2%	3.2%
Sales Tax	2,528,876	2,676,444	2,593,252	2,945,811	3,056,510	17.9%	3.8%
Other Taxes	2,781,658	2,724,723	3,164,459	3,295,539	3,393,830	7.2%	3.0%
Licenses & Permits	861,983	625,668	612,683	939,056	675,050	10.2%	-28.1%
Intergovernmental Revenue	3,093,552	1,881,324	1,110,463	1,165,217	2,826,390	154.5%	142.6%
Charges for Service	4,535,880	3,743,004	3,568,615	3,626,804	3,675,315	3.0%	1.3%
Fines & Forfeits	153,605	92,357	91,291	88,124	89,800	-1.6%	1.9%
Miscellaneous Revenue	453,529	443,686	505,226	538,522	543,240	7.5%	0.9%
Total Revenue	17,609,392	15,499,490	15,063,321	16,016,404	17,786,760	18.1%	11.1%
% Change from Prior Year Actual	13%	-12%	-3%	3%	18%		
EXPENDITURES							
Operating Expenditures							
General Government (1)	1,927,793	1,899,730	2,374,354	1,883,694	2,357,812	-0.7%	25.2%
Community Development	1,123,179	934,926	1,182,204	1,085,808	1,101,380	-6.8%	1.4%
Human Services	232,840	235,630	249,774	245,525	235,760	-5.6%	-4.0%
Parks & Recreation	2,570,809	2,743,007	2,868,653	2,824,622	3,050,320	6.3%	8.0%
Public Safety	3,926,144	4,187,323	4,524,213	4,348,219	4,450,790	-1.6%	2.4%
Public Works	1,701,863	1,826,709	2,175,564	1,952,503	2,345,590	7.8%	20.1%
Total Operating Expenditures	11,482,629	11,827,325	13,374,762	12,340,371	13,541,652	1.2%	9.7%
Capital Expenditures	3,389,878	3,034,340	16,282,086	4,122,003	10,172,500	-37.5%	146.8%
Debt Expenditures	761,173	754,449	938,151	938,151	935,428	-0.3%	-0.3%
Total Capital & Debt Expenditures	4,151,051	3,788,789	17,220,237	5,060,154	11,107,928	-35.5%	119.5%
Total Expenditures	15,633,679	15,616,115	30,594,999	17,400,525	24,649,580	-19.4%	41.7%
% Change from Prior Year Actual	0%	0%	96%	11%	-19%		
Revenue over (under) Expenditures	1,975,713	(116,625)	(15,531,678)	(1,384,121)	(6,862,820)	-55.8%	395.8%
Other Financing Sources (Uses)							
Bond & Loan Proceeds	-	-	10,100,000	1,530,000	3,540,000		
Debt Issuance Costs	-	-	-	(26,200)	(40,000)		
Beginning Fund Balance	14,713,870	16,689,583	16,572,958	16,572,958	16,492,637	-0.5%	-0.5%
Ending Fund Balance	16,689,583	16,572,958	11,141,280	16,692,637	13,129,817	17.8%	-21.3%



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

Capital Budget Summary

Description	2012	2013	2014		2015	Funding Source
	Actual	Actual	Budget	Est. Actual	Budget	
Transportation Program						
T7 SR 169 - Witte Road to 228th Ave SE	1,106,472	535,989	2,000	2,000	-	Grt, DC, SWM, TIF, REET
T12 Witte Road & SE 248th St Intersection	131,506	2,587	-	-	-	Grt, SWM, SF, TIF, REET
T23 Annual Asphalt Overlay Program	250,776	261,621	331,111	331,111	300,000	Street, REET, TBD
T24 Miscellaneous Street Improvements	76,832	37,463	100,000	100,000	100,000	REET
T27 Non Motorized Plan	96,978	3,495	299,527	299,527	300,000	REET
T28 Witte Road - SE 249th St to SR 516	-	165,668	34,332	34,332	-	TIF, REET
T28a Witte Road - SR169 to SE 240th	-	-	470,000	470,000	2,600,000	TIF, REET
T28c Witte Road - SE 249th to SE 267th	-	-	-	-	60,000	TIF, REET
T31 SR 169 - SE 264th to SE 258th Street	1,348,280	1,013,937	12,000	12,000	-	Grt, DC, SWM, TIF, REET
T32 Lake Wilderness Trail	9,128	84	-	-	-	Grt, PIF
T33a SE 276th (240th SE to SR 169)	-	-	-	-	27,000	SWM, REET
T37 SR 169 & SE 271st PI Intersection	65,920	571,439	137,641	212,701	-	Grt, DC, TIF, SWM
T38 216th Ave SE - SR 516 to So City Limit	-	92,296	1,663,500	46,446	1,840,000	Grt, TIF, SWM
T39 SR 169 Widening (Witte to SE 244th)	-	-	700,000	469	-	Grt, TIF, SWM
	3,085,891	2,684,579	3,750,111	1,508,586	5,227,000	
Surface Water Management Program						
S10 Water Quality Retrofits	1,871	4,768	50,000	50,000	50,000	SWM
S12 Miscellaneous Drainage Improvements	5,370	45	250,000	250,000	250,000	SWM
S14 Lake Lucerne Outlet Restoration Projec	7,223	198,500	-	-	-	Grant, SWM
	14,464	203,312	300,000	300,000	300,000	
Parks & Recreation Program						
P3 Summit Ballfields	-	-	8,600,000	-	125,000	Voted Bonds, PIF, REET
P5 Lake Wilderness Lodge	-	-	50,000	50,000	-	REET
P6 Lake Wilderness Park	-	79,004	1,428,558	110,000	795,500	GF, Grant, PIF, REET
P10 Park, Recreation, Culture, and HS Plan	-	46,583	103,417	103,417	-	PIF
P11 Ravensdale Park Phase 2	-	-	2,000,000	2,000,000	-	Council. Bonds, Park-In-Lieu
P12 Community Park Acquisition	-	-	-	-	3,500,000	Voted Bonds
P13 Misc. Park Planning & Improvements	-	-	-	-	150,000	PIF
G3 Restaurant Improvements	2,287	-	10,000	10,000	10,000	LWGC
G5 Course Improvements	16,384	20,862	15,000	15,000	15,000	LWGC
	18,672	146,449	12,206,975	2,288,417	4,595,500	
Community Facilities						
F3 Maple Valley Place Legacy Project	-	-	25,000	25,000	50,000	REET
F4 Maintenance Facility / EOC	258,167	-	-	-	-	SWM, REET
N1 Neighborhood Reinvestment Program	6,709	-	-	-	-	Gen Fd
A1 Public Art Program	5,975	-	-	-	-	Gen Fd
	270,851	-	25,000	25,000	50,000	
Debt Service Program						
D4 Infrastructure Loan DS - Transportation	196,621	195,698	194,775	194,775	193,852	GF, TIF, REET
D5 2005 Bond Refunding Debt Service	564,551	558,751	562,551	562,551	560,551	GF, TIF, REET
D6 2014 Councilmanic Bonds (Ravensdale)	-	-	180,825	180,825	181,025	Gen Fd
	761,173	754,449	938,151	938,151	935,428	
Total Capital Improvements	4,151,051	3,788,789	17,220,237	5,060,154	11,107,928	



Changes from 2015 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
2014 Preliminary Budget	16,525,239	17,762,645	24,673,890	3,500,000	13,113,994
Changes discussed with Council					
1 Additional 2015 salaries & benefits			5,690		(5,690)
2 Additional City/County assistance revenue		18,460			18,460
3 Remove temp help- PW Maintenance (pg. 247)			(15,000)		15,000
4 Reduce Traffic Signs from \$35K to \$20K (pg. 249)			(15,000)		15,000
5 Correction to SWM 2014 expenses (pg. 256)	(32,602)				(32,602)
6 Additional property tax revenue		5,655			5,655
Subtotal Changes	(32,602)	24,115	(24,310)	-	15,823
2014 Adopted Budget	16,492,637	17,786,760	24,649,581	3,500,000	13,129,817
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(132,162)	(132,162)	-
2014 Final Budget Ordinance	16,492,637	17,786,760	24,517,419	3,367,838	13,129,817
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			132,162	132,162	-
2014 Final Budget Summary	16,492,637	17,786,760	24,649,581	3,500,000	13,129,817

Explanation of Reclassification

		Page
Charges for Services to Departments		
Vehicle Rental Fund	(194,050)	93
Central Services Fund	(1,247,110)	94
Unemployment Trust Fund	-	95
Internal Service and Agency Fund Expenditures		
Vehicle Rental Fund	184,730	93
Central Services Fund	1,374,592	94
Unemployment Trust Fund	14,000	95
	<u>132,162</u>	

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.



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CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-14-569

AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, ADOPTING THE 2015 BUDGET.

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2015 Budget; and

WHEREAS, the Maple Valley City Council received the 2015 Preliminary Budget from the City Manager on October 27, 2014 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 10, 2014;

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

Section 1. 2015 Budget. The City Council hereby adopts the 2015 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
General Fund	3,088,186	11,503,650	11,655,100	(287,918)	2,648,818
Special Revenue Funds					
Transportation Impact Fee Fund	5,458,625	576,590		(2,435,738)	3,599,477
Park Development Fund	1,739,136	304,320		(546,918)	1,496,538
Real Estate Excise Tax Fund	2,502,320	1,018,460		(1,412,895)	2,107,885
Drug Seizure Fund	11,801	2,030	4,000	-	9,831
Transportation Benefit District Fund	193,946	330,100	2,500	(330,000)	191,546
Bond Proceeds Fund	-	-		-	-
Capital Projects Funds	22,846	1,750,000	10,782,928	9,032,928	22,846
Enterprise Funds					
Surface Water Management	2,688,480	1,313,850	1,090,410	(541,250)	2,370,670
Lake Wilderness Golf Course	(0)	960,690	982,480	21,790	(0)
SubTotal	15,705,341	17,759,690	24,517,418	3,500,000	12,447,612
Internal Service Funds (External Revenue Only)					
Vehicle Rental Fund	310,014	24,420		9,320	343,754
Central Service Fund	437,524	2,260		(127,482)	312,302
Unemployment Trust Fund	39,758	390		(14,000)	26,148
Total	16,492,637	17,786,760	24,517,418	3,367,838	13,129,817

Section 2. 2015 Preliminary Budget. The City Council incorporates by reference into this Ordinance, the 2015 Preliminary Budget; and the “Changes from 2015 Preliminary Budget,” (collectively the 2015 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 2015- 2020 as a part of the 2015 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.

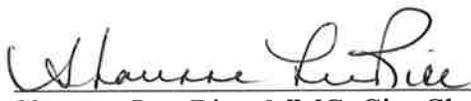
ADOPTED BY THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON
ON THIS 8TH DAY OF DECEMBER, 2014.

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 16, 2014
Effective Date: December 21, 2014



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2015 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
City Manager								
Budgeting by Priorities Consultant		35,000		35,000		35,000		35,000
		35,000	-	35,000	-	35,000	-	35,000
Finance								
UHF Radio Implementation		17,712	(10,800)	6,912	6,912			
		17,712	(10,800)	6,912	6,912	-	-	-
Parks & Recreation								
Incr Rec Coordinator from 0.75 to 1.0 FTE	0.25	20,232		20,232			20,232	20,232
Incr Lodge Maint Custodian from .75 to 1.0 FTE	0.25	17,814	(10,000)	7,814			7,814	7,814
Incr Admin Assistant I from .75 to 1.0 FTE	0.25	18,703		18,703			18,703	18,703
New-Recreation Specialist .5	0.50	39,279	(10,000)	29,279			29,279	29,279
	1.25	96,028	(20,000)	76,028	-	-	76,028	76,028
Public Works								
Landscape Services		70,000		70,000			70,000	70,000
SWM Maintenance Worker	1.00	95,143	(9,000)	86,143	86,143			
	1.00	165,143	(9,000)	156,143	86,143	-	70,000	70,000
Total Program Enhancements	2.25	313,883	(39,800)	274,083	93,055	35,000	146,028	181,028

**Program Enhancement Form
2015**

Program Enhancement Title:

Budgeting by Priorities Consultant

Department Name: City Manager

Dept Rank: 1

Total Cost: \$ 35,000

Description of Request:

The current six year financial forecast shows City reserves going below the targeted level of 16.7% some time in late 2017 or early 2018. As the City transitions from growth in residential development paying for the services the City provides to residents, to some other model not dependent upon residential development, the City Manager proposes bringing in a consultant to help implement Budgeting by Priorities for the 2016-2017 budget process. The consultant will assist with community outreach, developing priorities based on the community feedback, an analysis of the services the City provides and the cost of those services, and ranking of services according to community priorities.

Justification of Request:

The Budgeting by Priorities process will help the Council allocate the City's limited resources according to the priorities of the community. As the City transitions from growth in residential development paying for City services to another financial model not dependent upon residential development, it will be important for the City to allocate its limited resources according to the wishes of the citizens. The consultant will help with the outreach and priority development process.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 35,000
		Less Revenues:	
Salaries	_____		_____
Benefits	_____		_____
(etc)	_____	Less Cost Allocations:	_____
	35,000		_____
	_____		_____
	_____	Net Project Costs:	\$ 35,000
	35,000		_____
Cost Reductions:	_____	Expected Recurring Annual Costs	
	_____	Description	Cost
	_____	Annual Salary & Benefits	\$ -
	_____		_____
	-		_____
	_____		_____
Total Project Cost	\$ 35,000	Total	_____

**Program Enhancement Form
2015**

Program Enhancement Title:

Radio UHF Enhancement

Department Name: IT Department

Dept Rank: 2

Total Cost: \$ 6,912

Description of Request:

Installation and purchase of UHF 40 Watt Repeater at the EOC on existing antenna. Purchase and configuration of 18 4 Watt UHF digital portable radios.

Justification of Request:

The proposed radio installation will replace many of the summer temporary Parks and Public Works staff members needs for cellular phones. This will also replace a few cellular phones used by full-time staff during the year. The cost savings of replacing the cellular phones and their monthly service with these radios, is expected to cover this initial investment within 2 years. In addition to replacing cellular phones and creating a cost savings over time, this will add an additional layer of communications for the City to use during an emergency event where analog lines and cellular lines reliability are questionable, along with the challenges of priority on those networks during a large event. There are no recurring monthly charges with this radio system once installed. The FCC licensing is good for 10 years.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 6,912
		Less Revenues:	
Salaries	_____		_____
Benefits	_____		_____
Radio Purchase & Install	17,712	Less Cost Allocations:	
	_____		_____
	_____		_____
	_____	Net Project Costs:	\$ 6,912
	17,712		
Cost Reductions:		Expected Recurring Annual Costs	
Estimated Monthly Cellular Service Reduction in 1 Year	10,800	Description	Cost
	_____	Annual Salary & Benefits	\$ -
	_____		_____
	10,800		_____
Total Project Cost	\$ 6,912	Total	\$ 6,912

**Program Enhancement Form
2015**

Program Enhancement Title:

Recreation Coordinator

Department Name: Parks & Recreation

Dept Rank: 2

Total Cost: \$ 20,232

Description of Request:

Increase the .75 FTE Recreation Coordinator position to 1.0 FTE.

Justification of Request:

In 2014 this .75 FTE Recreation Coordinator position was re-classified from a .75 Recreation Specialist position due to the level of work the incumbent was performing. In 2014, the recreation division has continued to experience growth in its programs and services due to increased participation levels. This increase in hours will allow the position to further organize, develop and simply keep up with the continuing growth demands being placed on the entire recreation division.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 20,232
Salaries	12,500	Less Revenues:	
Benefits (etc)	62% 7,732		
		Less Cost Allocations:	
	20,232	Net Project Costs:	\$ 20,232
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
		Annual Salary & Benefits	\$ 20,232
	-		
Total Project Cost	\$ 20,232.00	Total	\$ 20,232

**Program Enhancement Form
2015**

Program Enhancement Title:

Custodian & Grounds Maintenance

Department Name: Parks & Recreation

Dept Rank: 3

Total Cost: \$ 7,814

Description of Request:

Increase the Custodian & Ground Maintenance Worker position from .75 FTE to 1.0 FTE.

Justification of Request:

Currently the Parks & Recreation Department has .75 Custodian and Grounds Maintenance worker with 30 hours per week; supplemented with a LPT Custodian from December through June and a Seasonal FT Custodian from July through November. With the increasing levels of events (sold out from June-August of 2014 for weekend (Friday-Sunday) events, classes and programs in the Lodge and on the grounds; our current .75 Custodian and Grounds Maintenance worker has to focus on the Lodge grounds and maintenance work. With the increase to a FT position the expertise and efficiency of our Custodian and Grounds maintenance worker would enable us to cut back the Seasonal Custodian position to 25 to 30 hours per week from July to November; so this Seasonal position can focus on program and event coverage for our growing business in the Lodge.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 7,814
Salaries	11,375	Less Revenues:	
Benefits @ 57%	6,439	Less Cost Allocations:	
		Net Project Costs:	\$ 7,814
	17,814		
Cost Reductions:		Expected Recurring Annual Costs	
Seasonal Custodian & Benefits	10,000	Description	Cost
		Annual Salary & Benefits	\$ 7,814
	10,000		
Total Project Cost	\$ 7,814	Total	\$ 7,814

**Program Enhancement Form
2015**

Program Enhancement Title:

Administrative Assistant I

Department Name: Parks & Recreation

Dept Rank: 1

Total Cost: \$ 18,703

Description of Request:

Increase the Administrative Assistant I position from .75 FTE to 1.0 FTE.

Justification of Request:

The number of financial transactions the department is processing through the front office continues to increase since the time this position was created in 2006. The department's administrative staff is responsible for processing these transactions and much of the increasing rental paperwork for Lodge and Park rentals. Over the last few years, the position has been asked to provide assistance to support our summer boat rental and concession program, which generated over \$20,000 in revenue in the summer of 2014, and an increasing amount of phone and walkin traffic throughout the year.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 18,703
Salaries	11,200	Less Revenues:	
Benefits (etc)	67% 7,503	Less Cost Allocations:	
		Net Project Costs:	\$ 18,703
	18,703		
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
		Annual Salary & Benefits	\$ 18,703
	-		
Total Project Cost	\$ 18,703	Total	\$ 18,703

Program Enhancement Form 2015			
Program Enhancement Title:		Recreation Specialist	
Department Name: <u>Parks & Recreation</u>		Dept Rank: <u>4</u>	
		Total Cost: <u>\$ 29,279</u>	
Description of Request:			
Add a .5 FTE Recreation Specialist position.			
Justification of Request:			
<p>The recreation division has rapidly increased every year, for the past 12 years, in total revenue, number of classes, programs and events and total participation numbers. In 2015, we will again be faced with increasing demands from the public to provide services. The demands on staff have increased beyond the ability of our current 1.75 FTE's for this to happen. The recreation division MUST acquire additional year-around positions to have any hope of just maintaining the current level of revenue & services. The addition of this position will result in the division being able to maintain the current level of revenue and customer service with the possibility of additional revenues of up to \$25,000. Without additional staff the division will not be able to maintain another year with the current pattern of growth.</p>			
Summary of Project Costs			
Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 39,279
Salaries	23,920	Less Revenues:	10,000
Benefits @ 65%	15,359	Less Cost Allocations:	
		Net Project Costs:	\$ 29,279
	39,279		
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
		Annual Salary & Benefits - Revenue	\$ 29,279
	-		
Total Project Cost	\$ 39,279	Total	\$ 29,279

**Program Enhancement Form
2014**

Program Enhancement Title:

Street Landscape Contract

Department Name: Public Works

Dept Rank: 2

Total Cost: \$ 70,000

Description of Request:

The purpose of this request is to contract with a private company to maintain the roadside landscape medians and strips, the Witte Road roundabout and the City gateway at SR169 and SE 231st St. The work shall include a spring and fall clean-up and periodic maintenance of vegetation and planting areas. The contract for this work will be advertised for bid.

Justification of Request:

The transfer of two Public Works maintenance workers to the Parks Department in 2014, has constrained the Public Works Department's ability to maintain street landscaping to a standard that meets the expectation of the community. By contracting out to private company, the quality of street landscaping will be enhanced and enable Public Works staff resources to focus on the primary maintenance activities, including street, storm water maintenance activities during and the construction of small scale capital improvement projects.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 70,000
		Less Revenues:	
Salaries	_____		_____
Benefits	_____		_____
(etc.)	_____	Less Cost Allocations:	
Contract Amount	70,000		_____
	_____		_____
	_____	Net Project Costs:	\$ 70,000
	_____		_____
Cost Reductions:		Expected Recurring Annual Costs	
	_____	Description	Cost
	_____	Professional Services	\$ 70,000
	_____		_____
	_____		_____
	_____		_____
Total Project Cost	\$ 70,000	Total	\$ 70,000

**Program Enhancement Form
2014**

Program Enhancement Title:

SWM Maintenance Worker

Department Name: Public Works

Dept Rank: 1

Total Cost: \$ 86,143

Description of Request:

Add a new position of SWM Maintenance Worker 2 in the Public Works Department.

Justification of Request:

The City of Maple Valley is required by the NPDES Phase 2 Permit to maintain surface water management (SWM) facilities, including 4,400 catch basins, 118 surface ponds, 67 miles of pipe, 12 miles of ditch, 6 detention and 15 water quality vaults, fencing, signage and vegetation maintenance. Presently, the Public Works Maintenance staff is currently comprised of three (3) maintenance workers, noting that in 2014 two (2) workers were transferred to parks maintenance. The additional maintenance worker, will enable the City to maintain its SWM facilities.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 86,143
		Less Revenues:	
Salaries	58,951		
Benefits (58%) (etc)	34,192		
		Less Cost Allocations:	
Perating Supplies	1,000		
Cell Phone	1,000		
		Net Project Costs:	\$ 86,143
		Expected Recurring Annual Costs	
Cost Reductions:		Description	Cost
Reduce temporary staffing	(9,000)	Salaries, benefits & operating costs	\$ 95,143
Total Project Cost	\$ 86,143	Total	\$ 95,143

Community Service Agency Funding

Request Summary	2014 Budget	2015 Request	Recommendation		Budget Location
			Not Funded	2015 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	
	0%			0%	
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	
	0%			0%	
CITY CONTRACTS FOR SERVICES					
Greater Maple Valley Community Center					Human Services
Part 1 requests funds to enrich our community through quality human services and social activities. Services provided to elderly and youth.	192,500	192,500	-	192,500	
Part 2 requests funds to match other revenue sources for capital expenses.	10,000	-	-	-	
Part 3 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.	6,066	6,110	-	6,110	
	208,566	198,610	-	198,610	
	5%			-5%	
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	30,000	-	30,000	
	30,000	30,000	-	30,000	
	0%			0%	
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	
	0%			0%	
Maple Valley Farmer's Market					Parks & Recreation
Request funds for operation expenses. Services provided are tourism.	4,000	5,000	1,000	4,000	
	4,000	5,000	1,000	4,000	
	0%			0%	

Community Service Agency Funding

Request Summary	2014 Budget	2015 Request	Recommendation		Budget Location
			Not Funded	2015 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	7,200	1,060	6,140	
	6,140	7,200	1,060	6,140	
	0%			0%	
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	
	0%			0%	
Maple Valley Creative Arts Council					City Manager
Provide partial funding for pocket park in Wilderness Village.	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	
	0%			0%	
Tahoma Schools Foundation					-
Kindergarten readiness program	-	5,000	5,000	-	
	-	5,000	5,000	0%	
	0%			0%	
Total Other City Contracts	268,706	260,810	7,060	253,750	
Grand Total	298,706	295,810	12,060	283,750	
	5.3%			-5.0%	

Performance Measures

It is not about measuring, it is about improving

	2012 Actual	2013 Actual	2014 Est Act	2015 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			2013 Benchmark				Note
	2012 Actual	2013 Actual	2013 Benchmark	2014 Est Act	2015 Budget		
Bond Ratings		AA+	AA+	AA+	AA+	AA+	AA+ (1)
Assessed Value / Capita	\$ 91,857	\$ 97,552	\$ 122,737	\$ 98,911	\$ 115,055		(2)
General Fund Expenditures / Capita	\$ 423	\$ 420	\$ 448	\$ 455	\$ 479		(3)
Total Expenditures / Capita	\$ 670	\$ 653	\$ 647	\$ 721	\$ 1,013		(4)
General Fund (GF) Fund Balance as % of GF Expenditures	30%	31%	75%	30%	23%		(5)
Outstanding Debt / Capita	\$ 255	\$ 289	\$ 522	\$ 257	\$ 223		(6)
% General Fund Actual Revenues over (under) Budget	9%	8%	5%	7%			(7)
% General Fund Actual Expenses under Budget	3%	2%	7%	2%			(8)
City Employees / 1000 Population	1.8	1.6	1.8	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 August 2014. 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% of expenditures. The City's 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 bring 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 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 1%**) 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 10% 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 2013	Est. Actual 2014	Budget 2015	Forecast 2016
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	556	442	442	392
Preliminary Plat Lots Approved Start of Year	526	564	494	474
Preliminary Plat Lots Approved During the Yr	114		50	50
Building Permits Issued During the Year	76	70	70	70
Preliminary Plat Lots Approved End of Year	564	494	474	454
Theoretical Lots from Unplatted Sites, End of Yr	442	442	392	342
Average Sales Price of NEW Residential Unit	\$ 332,842	\$ 355,398	\$ 385,000	\$ 396,550
Estimated Residential New Construction	\$ 25,295,992	\$ 24,877,874	\$ 15,000,000	\$ 15,500,000
Non Single / Multi Family Residential				
Square Footage Completed	82,451	63,578	64,555	67,076
Estimated Commercial New Construction	\$ 8,739,806	\$ 6,921,174	\$ 7,104,917	\$ 7,515,218
Total Permitted New Construction	\$ 34,035,798	\$ 31,799,048	\$ 22,104,917	\$ 23,015,218
Property Tax Calculations				
Forecasted New Construction for Property Tax	\$ 46,110,362	\$ 29,764,061	\$ 23,774,253	\$ 20,584,049
Actual New Construction for Property Tax	\$ 41,846,659	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
Increase in Utility Value	\$ 1,405,704	\$ 1,000,000	\$ 915,999	\$ 915,999
Total New Construction for Property Tax	\$ 43,252,363	\$ 21,000,000	\$ 20,915,999	\$ 20,915,999
Assessed Valuation	\$ 2,332,474,360	\$ 2,387,166,996	\$ 2,800,589,936	\$ 2,874,405,277
Real Property Inflation	6.78%	1.44%	16.44%	3.00%
Implicit Price Deflator (IPD) for Property Taxes	1.01%	1.00%	1.35%	1.45%
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	\$ 3,309,025	\$ 3,405,528	\$ 3,520,967	\$ 3,582,473
Levy Rate per \$1000 of AV based on PY AV	\$ 1.47	\$ 1.46	\$ 1.26	\$ 1.28
Sales Tax Calculations				
Construction Sales Tax	\$ 411,819	\$ 300,000	\$ 300,000	\$ 300,000
Non Construction Sales Tax	\$ 1,746,515	\$ 1,782,306	\$ 2,200,000	\$ 2,299,000
Total Calculated Sales Taxes	\$ 2,158,334	\$ 2,082,306	\$ 2,500,000	\$ 2,599,000
Total Actual Sales Taxes	\$ 2,158,334	\$ 2,082,306	\$ 2,500,000	\$ 2,599,000
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	23,910	24,135	24,341	24,548
State Per Capita Distributions	\$ 30.91	\$ 31.61	\$ 32.11	\$ 32.39
Inflation Assumptions				
State Pool Investment Rate @ 12/31	0.15%	0.25%	0.50%	0.50%
Self Directed Investment Rate @ 12/31	2.18%	2.25%	3.00%	3.48%
Overall Investment Rate @ 12/31	1.00%	1.50%	1.75%	2.00%
30 Year Fixed Mortgage Rate @ 12/31 (1)	4.00%	4.00%	6.10%	6.10%
Seattle CPI W for August (Inflation)	2.70%	1.10%	1.80%	2.00%
Electric Rates	1.17%	1.10%	1.80%	2.00%
Natural Gas Rates	0.48%	1.10%	1.80%	2.00%
Other Tax and Fee Assumptions				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School & Fire Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 3,986	\$ 4,093	\$ 4,138	\$ 4,213
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 115.02	\$ 115.02	\$ 117.09	\$ 119.43
Residential (SFR) Trips	77	71	71	71
Non SFR Trip Equivalents	108	83	84	88
Total SFR Equivalent Trips	185	154	155	158
Single Family Housing Sales	580	550	561	572
Average Sales Price of ALL Residential Units	\$ 320,000	\$ 328,725	\$ 333,473	\$ 388,304
Fund Balance Assumptions				
General Fund Revenue above Budget	4.44%	2.0%	1.0%	1.0%
General Fund Operating Expenditures below Budget	5.64%	3.0%	2.0%	2.0%

(1) HSH Associate Financial Publishers

Forecast Assumptions

Forecast

	2017	2018	2019	2020
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	454	434	414	394
Preliminary Plat Lots Approved During the Yr	50	50	50	50
Building Permits Issued During the Year	70	70	70	70
Preliminary Plat Lots Approved End of Year	434	414	394	374
Theoretical Lots from Unplatted Sites, End of Yr	292	242	192	142
Average Sales Price of NEW Residential Unit	\$ 408,447	\$ 420,734	\$ 433,389	\$ 446,424
Estimated Residential New Construction	\$ 16,000,000	\$ 16,500,000	\$ 17,000,000	\$ 17,500,000
Non Single / Multi Family Residential				
Square Footage Completed	67,381	69,008	69,008	69,008
Estimated Commercial New Construction	\$ 7,700,365	\$ 8,044,064	\$ 8,225,055	\$ 8,410,119
Total Permitted New Construction	\$ 23,700,365	\$ 24,544,064	\$ 25,225,055	\$ 25,910,119
Property Tax Calculations				
Forecasted New Construction for Property Tax	\$ 21,292,400	\$ 21,999,545	\$ 22,680,456	\$ 23,301,878
Actual New Construction for Property Tax	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
Increase in Utility Value	\$ 915,999	\$ 915,999	\$ 915,999	\$ 915,999
Total New Construction for Property Tax	\$ 20,915,999	\$ 20,915,999	\$ 20,915,999	\$ 20,915,999
Assessed Valuation	\$ 2,981,793,881	\$ 3,092,395,309	\$ 3,206,324,602	\$ 3,323,680,590
Real Property Inflation	3.01%	3.01%	3.01%	3.01%
Implicit Price Deflator (IPD) for Property Taxes	1.46%	1.64%	1.64%	1.83%
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	\$ 3,645,053	\$ 3,708,027	\$ 3,771,118	\$ 3,834,335
Levy Rate per \$1000 of AV based on PY AV	\$ 1.27	\$ 1.24	\$ 1.22	\$ 1.20
Sales Tax Calculations				
Construction Sales Tax	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Non Construction Sales Tax	\$ 2,402,455	\$ 2,510,565	\$ 2,623,541	\$ 2,754,718
Total Calculated Sales Taxes	\$ 2,702,455	\$ 2,810,565	\$ 2,923,541	\$ 3,054,718
Total Actual Sales Taxes	\$ 2,702,455	\$ 2,810,565	\$ 2,923,541	\$ 3,054,718
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	24,755	24,962	25,168	25,375
State Per Capita Distributions	\$ 32.10	\$ 31.95	\$ 32.58	\$ 32.56
Inflation Assumptions				
State Pool Investment Rate @ 12/31	0.75%	1.00%	2.08%	2.08%
Self Directed Investment Rate @ 12/31	3.48%	3.48%	3.48%	3.48%
Overall Investment Rate @ 12/31	2.25%	2.50%	2.75%	3.00%
30 Year Fixed Mortgage Rate @ 12/31 (1)	6.10%	6.10%	6.10%	6.10%
Seattle CPI W for August (Inflation)	2.00%	2.25%	2.25%	2.50%
Electric Rates	2.00%	2.25%	2.25%	2.50%
Natural Gas Rates	2.00%	2.25%	2.25%	2.50%
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	\$ 4,297	\$ 4,383	\$ 4,482	\$ 4,583
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 121.82	\$ 121.82	\$ 121.82	\$ 121.82
Residential (SFR) Trips	71	71	71	71
Non SFR Trip Equivalents	88	90	90	90
Total SFR Equivalent Trips	159	161	161	161
Single Family Housing Sales	584	595	607	607
Average Sales Price of ALL Residential Units	\$ 399,954	\$ 411,986	\$ 424,377	\$ 437,142
Fund Balance Assumptions				
General Fund Revenue above Budget	1.0%	1.0%	1.0%	1.0%
General Fund Operating Expenditures below Budget	2.0%	2.0%	2.0%	2.0%

(1) HSH Associate Financial Publishers

General Fund Forecast

	2013 Actual	2014		2015	2016	2017	2018	2019	2020
		Budget	Est. Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
REVENUES									
Taxes									
Regular Property Tax	3,312,283	3,417,332	3,417,332	3,526,625	3,582,473	3,645,053	3,708,027	3,771,118	3,834,335
Sales Tax									
Locally Generated	2,158,334	2,084,551	2,389,297	2,500,000	2,599,000	2,702,455	2,810,565	2,923,541	3,054,718
.1% Criminal Justice	518,110	508,701	556,514	556,510	578,548	601,577	625,643	650,792	679,992
Utility Tax	1,730,053	1,946,291	1,990,510	2,024,050	2,078,537	2,135,941	2,194,513	2,259,630	2,326,099
Gambling Tax	45,920	39,390	31,228	39,780	40,496	41,306	42,132	43,080	44,049
Total Taxes	7,764,700	7,996,265	8,384,881	8,646,965	8,879,053	9,126,332	9,380,881	9,648,160	9,939,194
Licenses & Permits									
Business Licenses	5,070	6,565	8,137	6,570	6,767	6,971	7,180	7,396	7,619
Franchise Fees	349,586	336,092	369,109	404,040	414,837	426,728	438,929	452,554	466,570
Development Permits	271,012	270,026	561,810	264,440	186,160	191,825	198,801	204,432	210,096
Total Licenses & Permits	625,668	612,683	939,056	675,050	607,764	625,524	644,911	664,382	684,284
Intergovernmental Revenue									
State and County Grants	105,647	128,072	121,837	103,350	103,350	103,350	103,350	103,350	103,350
Local Government Assistance	92,493	56,484	94,832	84,180	93,522	98,254	103,234	108,466	111,729
Criminal Justice Funding	66,651	65,312	65,312	66,490	67,060	67,629	68,199	68,769	69,338
Motor Vehicle Fuel Tax	482,505	494,259	494,259	494,260	490,234	483,646	469,798	462,328	462,177
Liquor Taxes and Profits	225,438	230,945	230,945	233,110	282,874	295,499	305,234	327,339	335,174
Total Intergovernmental	972,734	975,072	1,007,185	981,390	1,037,039	1,048,379	1,049,815	1,070,252	1,081,768
Charges for Service									
Development Charges	437,776	340,786	348,412	345,780	243,423	250,831	259,954	267,318	274,725
Miscellaneous Charges	338,478	346,373	328,180	345,035	347,991	350,947	353,904	356,860	359,816
Total Charges for Service	776,254	687,159	676,592	690,815	591,414	601,779	613,858	624,177	634,541
Miscellaneous Revenue									
Fines & Forfeits	92,357	91,291	88,124	89,800	90,569	91,339	92,108	92,878	93,647
Investment Earnings	30,876	52,435	35,413	35,000	59,939	64,756	65,646	65,450	65,598
Rents, Leases & Concessions	286,981	340,755	364,841	375,670	382,432	390,081	397,882	406,835	415,988
Other Miscellaneous Revenue	2,203	1,462	8,954	8,960	8,960	8,960	8,960	8,960	8,960
Total Miscellaneous Revenue	412,417	485,943	497,332	509,430	541,901	555,136	564,597	574,122	584,194
TOTAL REVENUES	10,551,772	10,757,122	11,505,046	11,503,650	11,657,171	11,957,149	12,254,061	12,581,093	12,923,982
% Change from Prior Year	-1%	8%	16%	-0.01%	1%	3%	2%	3%	3%
EXPENDITURES									
General Government	1,860,330	2,111,809	2,012,612	2,225,650	2,235,163	2,279,866	2,331,163	2,383,614	2,443,205
Community Development	934,926	1,182,204	1,085,808	1,101,380	1,123,408	1,145,876	1,171,658	1,198,020	1,227,971
Human Services	235,630	249,774	245,525	235,760	240,475	245,285	250,804	256,447	262,858
Parks & Recreation	1,820,641	1,932,250	1,911,543	2,092,840	2,134,697	2,177,391	2,226,382	2,276,476	2,333,388
Public Safety	4,184,403	4,520,213	4,348,219	4,446,790	4,535,726	4,626,440	4,730,535	4,836,972	4,957,897
Public Works	1,000,006	1,210,696	1,380,705	1,552,680	1,583,734	1,615,408	1,651,755	1,688,919	1,731,142
Maintenance & Operation Cost of Capital Improvement Plan					32,000	241,000	270,000	277,000	284,000
Potential Program Expansion									
2016					-	-	-	-	-
2017									
2018									
2019									
2020									
TOTAL EXPENDITURES	10,035,935	11,206,946	10,984,412	11,655,100	11,885,202	12,331,266	12,632,297	12,917,449	13,240,460
% Change from Prior Year	1.64%	23%	20%	6%	2%	4%	2%	2%	3%
REVENUES >(<) EXPENDITUR	515,837	(449,824)	520,634	(151,450)	(228,031)	(374,117)	(378,236)	(336,356)	(316,478)
OTHER FINANCING SOURCES (USES)									
Transfer in from SWM Fund	88,461	112,328	77,739	77,750	79,849	80,728	82,181	83,824	85,501
Transfer (out to) Drug Seizure F	(3,000)	-	-	-	-	-	-	-	-
Transfer (out to) Central Service	(2,000)	-	-	-	-	-	-	-	-
Transfer (out to) Capital Prjts Fu	(429,206)	(361,643)	(361,643)	(343,878)	(299,997)	(300,004)	(300,004)	(300,000)	(300,000)
Transfer (out to) LWGC Fund	(54,187)	(24,942)	(41,014)	(21,790)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL OTHER FINANCING S/((399,932)	(274,257)	(324,917)	(287,918)	(245,148)	(244,276)	(242,823)	(241,176)	(239,499)
REVENUE & SOURCES >(<)									
EXPENDITURES & USES	115,905	(724,081)	195,717	(439,368)	(473,178)	(618,393)	(621,060)	(577,531)	(555,978)
FUND BALANCE, January 1	2,976,565	3,092,470	3,092,470	3,088,186	2,996,957	2,878,054	2,625,858	2,379,985	2,186,613
FUND BALANCE, December 31	3,092,470	2,368,389	3,288,186	2,648,818	2,523,778	2,259,661	2,004,798	1,802,453	1,630,635

(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%	30.8%	21.1%	29.9%	22.7%	21.2%	18.3%	15.9%	14.0%	12.3%
Policy 3.1 - Transfer to Capital	16.0%	13.9%	12.3%	11.3%	9.4%	9.1%	8.7%	8.4%	8.0%

Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

Project Name	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 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

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)	-	-	-	24	26	28
Subtotal Maple Valley Hwy		-	10	12	38	42	46

Other Corridors and Non Corridors

T33a	SE 276th (240th SE to SR 516)	-	-	5	6	7	8
T38	216th Ave SE - SR 516 to So City Limits	-	22	24	26	28	30
Subtotal Other Corridors and Non Corridors		-	22	29	32	35	38

Total Transportation Program

-	32	41	70	77	84
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Parks Program

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

Total Maintenance & Operation Cost

-	32	241	270	277	284
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City Wide Forecast - All Funds

(Amounts in thousands)

	2013	2014		Total (1)	2015	2016	2017	2018	2019	2020
	Actual	Budget	Est. Actual	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
General Fund										
Beginning Fund Balance	2,977	3,092	3,092	3,088	3,088	2,997	2,878	2,626	2,380	2,187
Revenue	10,552	10,757	11,505	72,877	11,504	11,657	11,957	12,254	12,581	12,924
Operating Expenditures	(10,036)	(11,207)	(10,984)	(74,662)	(11,655)	(11,885)	(12,331)	(12,632)	(12,917)	(13,240)
Transfer In from SWM Enter	88	112	78	490	78	80	81	82	84	86
Transfer Out to Drug Seizure	(3)	-	-	-	-	-	-	-	-	-
Transfer Out to Central Serv	(2)	-	-	-	-	-	-	-	-	-
Transfer Out to Capital Proj	(429)	(362)	(362)	(1,844)	(344)	(300)	(300)	(300)	(300)	(300)
Transfer Out to LWGC Ente	(54)	(25)	(41)	(147)	(22)	(25)	(25)	(25)	(25)	(25)
Ending Fund Balance	3,092	2,368	3,288	1,631	2,649	2,524	2,260	2,005	1,802	1,631
Special Revenue Funds										
Street Fund										
Beginning Fund Balance	291	31	31	0	0	0	0	0	0	0
Revenue										
Investment Earnings	2	0	0	0	-	0	0	0	0	0
Transfer Out to Capital Proj	(262)	(31)	(31)	-	-	-	-	-	-	-
Ending Fund Balance	31	(0)	0.000	0						
Transportation Development Fund										
Beginning Fund Balance	6,193	5,615	5,615	5,459	5,459	3,599	4,075	3,431	1,804	1,949
Revenue										
Traffic Concurrence Fees	-	-	2	-	-	-	-	-	-	-
Transportation Impact Fee	668	492	534	3,862	534	630	642	668	683	706
Traffic Conc. Admin Fee	-	-	39	-	-	-	(0)	-	-	-
Investment Earnings	48	49	43	326	43	54	71	69	41	49
Transfer Out to Capital Proj	(1,294)	(2,806)	(774)	(5,054)	(2,436)	(208)	(1,358)	(2,363)	(579)	1,890
Ending Fund Balance	5,615	3,349	5,459	4,593	3,599	4,075	3,431	1,804	1,949	4,593
Park Development Fund										
Beginning Fund Balance	1,881	2,086	2,086	1,739	1,739	1,497	1,471	1,624	1,812	2,082
Revenue										
KC Open Space & Region	26	45	45	276	45	45	46	46	47	47
Park Impact Fees	196	225	245	1,209	245	193	193	193	193	193
Developer Contributions	48	-	-	-	-	-	-	-	-	-
Investment Earnings	16	16	15	188	15	22	26	32	41	52
Transfer Out to Capital Proj	(81)	(1,226)	(651)	(1,040)	(547)	(286)	(111)	(83)	(10)	(3)
Ending Fund Balance	2,086	1,146	1,739	2,372	1,497	1,471	1,624	1,812	2,082	2,372
Real Estate Excise Tax Fund										
Beginning Fund Balance	2,024	2,479	2,479	2,502	2,502	2,108	1,448	1,609	2,226	2,732
Revenue										
Real Estate Excise Taxes	801	879	925	7,120	1,000	1,111	1,167	1,226	1,289	1,327
Investment Earnings	18	18	18	226	18	32	25	32	50	68
Transfer Out to Capital Proj	(364)	(1,664)	(920)	(5,634)	(1,413)	(1,803)	(1,031)	(642)	(832)	86
Ending Fund Balance	2,479	1,712	2,502	4,214	2,108	1,448	1,609	2,226	2,732	4,214
Drug Seizure Fund										
Beginning Fund Balance	-	4	4	12	12	10	10	10	10	10
Revenue										
Forfeitures	4	2	8	22	2	4	4	4	4	4
Professional Services	(3)	(4)	-	(24)	(4)	(4)	(4)	(4)	(4)	(4)
Transfer In from General Fu	3	-	-	-	-	-	-	-	-	-
Ending Fund Balance	4	2	12	10						

City Wide Forecast - All Funds

(Amounts in thousands)

	2013	2014		Total (1)	2015	2016	2017	2018	2019	2020
	Actual	Budget	Est. Actual	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Bond Proceeds Fund										
Beginning Fund Balance		-	-	-	-	-	-	0	0	0
Revenue										
Investment Earnings		0	0.00575	-	-	-	-	-	-	-
Proceeds from Bond Sale		10,100	1,530	18,810	3,540	6,500	4,235	4,535	-	-
Debt Issuance Costs		-	(26)	(40)	(40)	-	0	-	-	-
Transfer Out to Capital Projects		(10,100)	(1,504)	(18,770)	(3,500)	(6,500)	(4,235)	(4,535)	-	-
Ending Fund Balance		-	0	0	-	-	0	0	0	0
Transportation Benefit District Fund										
Beginning Fund Balance	-	148	148	194	194	192	192	193	194	196
Revenue										
Vehicle License Fees	148	300	349	1,885	330	330	325	300	300	300
Investment Earnings	0	0	0	19	0	3	3	4	4	5
Professional Services	-	(3)	(3)	(15)	(3)	(3)	(3)	(3)	(3)	(3)
Transfer Out to Capital Projects	-	(300)	(300)	(1,885)	(330)	(330)	(325)	(300)	(300)	(300)
Ending Fund Balance	148	146	194	198	192	192	193	194	196	198
Total Special Revenue Fund	10,212	6,355	9,906	11,388	7,405	7,196	6,867	6,047	6,970	11,388
Capital Projects Fund										
Beginning Fund Balance	19	19	19	23	23	23	23	23	23	23
Revenue										
Intergovernmental Revenue	732	-	23	11,098	1,750	1,000	300	6,640	1,334	74
Miscellaneous Revenue	-	-	-	3,034	-	-	-	-	-	3,034
Capital Expenditures	(2,810)	(15,957)	(3,797)	(43,232)	(9,848)	(9,495)	(6,728)	(14,131)	(2,625)	(405)
Debt Expenditures	(754)	(938)	(938)	(5,587)	(935)	(932)	(933)	(932)	(929)	(926)
Transfer In from General Fund	429	362	362	1,844	344	300	300	300	300	300
Transfer In from Special Revenue	2,000	5,728	2,377	11,728	4,396	2,297	2,501	3,088	1,421	(1,974)
Transfer In from SWM Enterprise	403	406	174	460	464	-	-	200	200	(404)
Transfer In from TBD Fund	-	300	300	1,885	330	330	325	300	300	300
Transfer In from Bond Fund	-	10,100	1,504	18,770	3,500	6,500	4,235	4,535	-	-
Ending Fund Balance	19	19	23	23	23	23	23	23	23	23
Surface Water Management Fund										
Beginning Fund Balance	2,663	2,466	2,466	2,688	2,688	2,415	2,564	2,733	2,729	2,750
Revenue										
Intergovernmental Revenue	151	90	90	50	50					
Charges for Services	1,168	1,228	1,234	7,907	1,245	1,268	1,301	1,337	1,373	1,382
Investment Earnings	28	21	18	284	18	36	45	55	61	69
Operating Expenditures	(827)	(962)	(568)	(4,945)	(790)	(799)	(813)	(830)	(846)	(865)
Capital Expenditures	(203)	(300)	(300)	(1,800)	(300)	(300)	(300)	(300)	(300)	(300)
Transfer Out to General Fund	(88)	(112)	(78)	(490)	(78)	(80)	(81)	(82)	(84)	(86)
Transfer Out to Capital Projects	(403)	(406)	(174)	(460)	(464)	-	-	(200)	(200)	404
Transfer Out to Internal Services	(21)	-	-	-	-					
Ending Fund Balance	2,466	2,025	2,688	3,354	2,371	2,540	2,716	2,712	2,733	3,354
Lake Wilderness Golf Course Fund										
Beginning Fund Balance	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0
Revenue										
Charges for Services	888	936	897	5,993	961	968	985	1,005	1,025	1,048
Investment Earnings	(0)	(0)	0	0	0	(0)	0	0	0	0
Miscellaneous Revenue	1	0	0	0	0	0	0	0	0	0
Operating Expenditures	(922)	(936)	(913)	(5,990)	(957)	(968)	(985)	(1,005)	(1,025)	(1,048)
Capital Expenditures	(21)	(25)	(25)	(150)	(25)	(25)	(25)	(25)	(25)	(25)
Transfer In from General Fund	54	25	41	147	22	25	25	25	25	25
Ending Fund Balance	(0)	(0)	(0)	0	(0)	0	0	0	0	0

City Wide Forecast - All Funds

(Amounts in thousands)

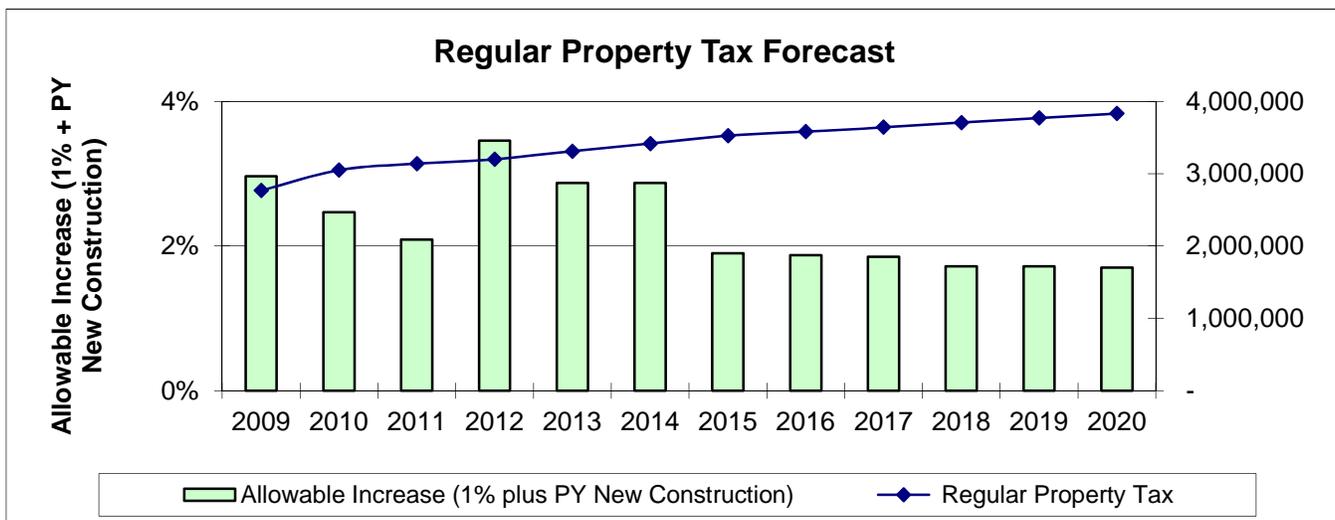
	2013	2014		Total (1) 2015-20	2015	2016	2017	2018	2019	2020
	Actual	Budget	Est. Actual		Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Internal Service Funds										
Beginning Fund Balance	642	631	631	787	787	682	692	705	719	735
Operating Income	(39)	(263)	129	(132)	(132)					
Miscellaneous Revenue	5	5	27	98	27	10	12	14	16	18
Transfer In from Surface Wa	21	-	-	-	-					
Ending Fund Balance	629	374	787	753	682	692	705	719	735	753
Total All Funds										
Beginning Fund Balance	16,690	16,573	16,573	16,493	16,493	13,523	13,354	12,952	11,897	12,664
Revenue	15,499	15,063	16,016	116,475	17,787	17,364	17,104	23,879	19,041	21,301
Bond & Loan Proceeds	-	10,100	1,504	-	3,500	6,500	4,235	4,535	-	-
Operating Expenditures	(11,827)	(13,375)	(12,340)	(85,767)	(13,542)	(13,659)	(14,137)	(14,474)	(14,796)	(15,161)
Capital Expenditures	(3,034)	(16,282)	(4,122)	(45,182)	(10,173)	(9,820)	(7,053)	(14,456)	(2,950)	(730)
Debt Expenditures	(754)	(938)	(938)	(5,587)	(935)	(932)	(933)	(932)	(929)	(926)
Total Expenditures	(15,616)	(30,595)	(17,401)	(136,536)	(24,650)	(24,411)	(22,122)	(29,861)	(18,675)	(16,817)
Ending Fund Balance	16,573	11,141	16,693	17,149	13,130	12,975	12,570	11,505	12,263	17,149

- (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.

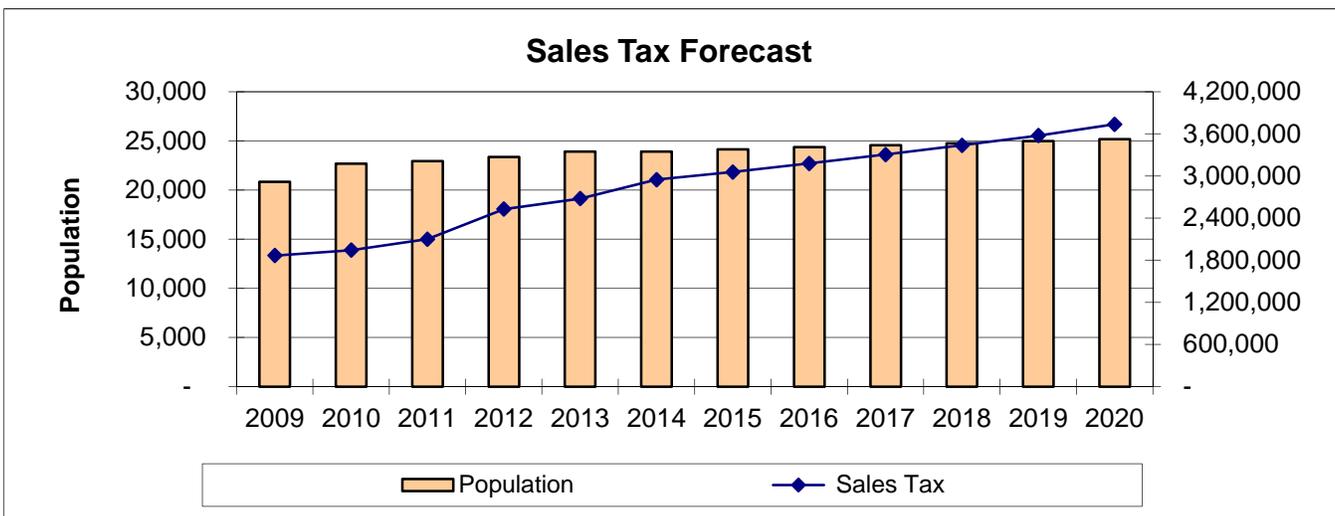


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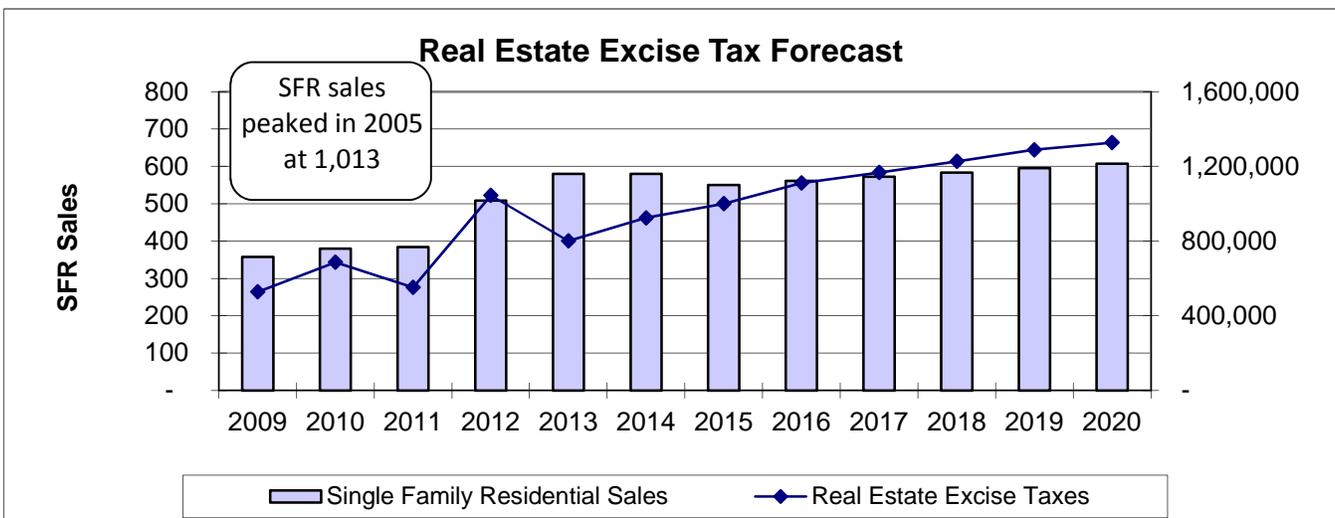
Revenue Forecast Charts



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

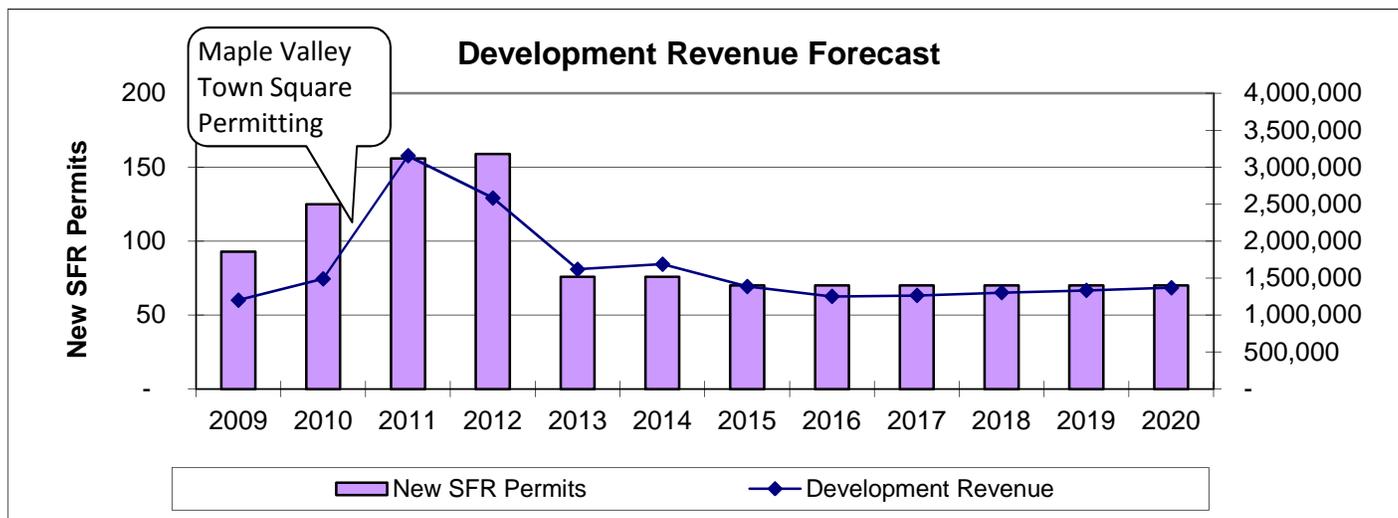


Sales tax expected to decline in 2015 due to decreased construction activity and loss of construction sales tax.

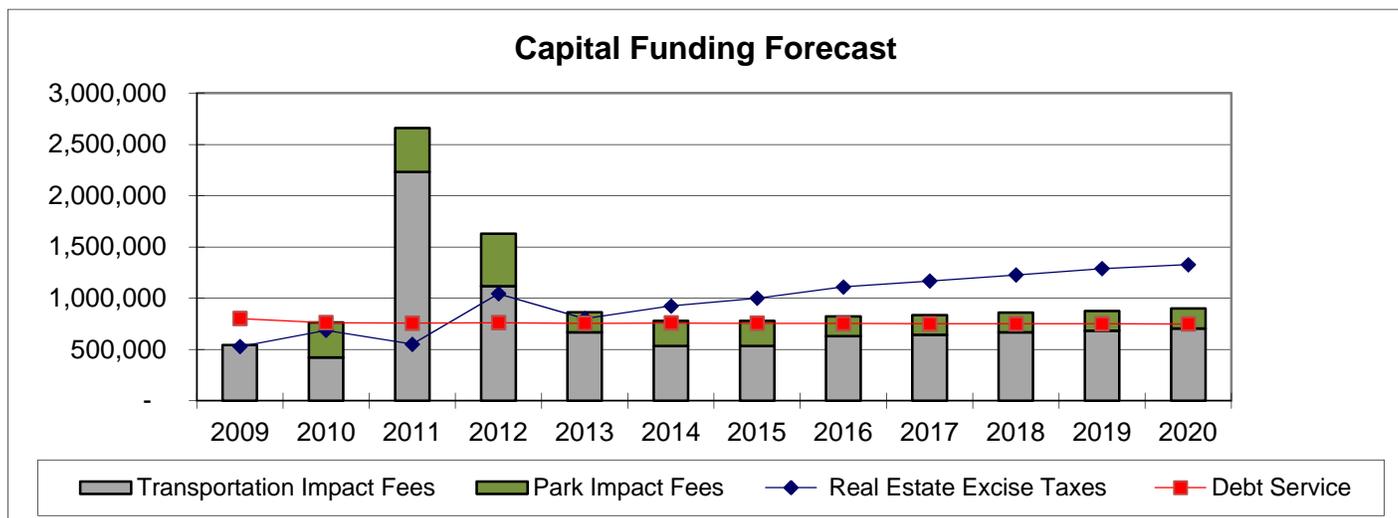


Sales of single family residential units needed to improve so that REET to fund capital improvements.

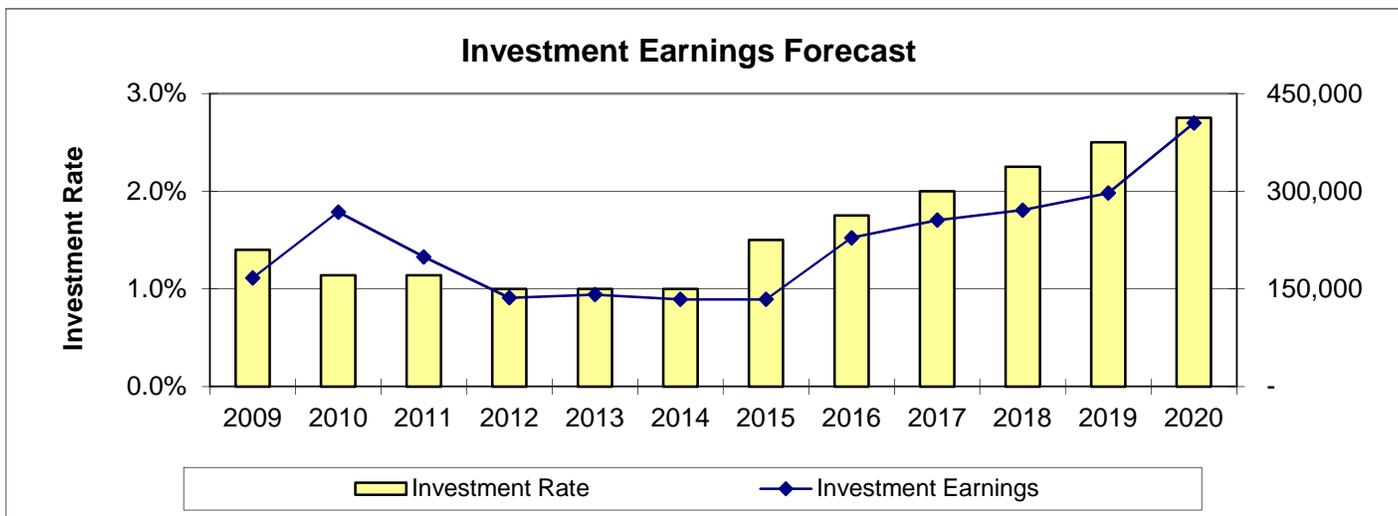
Revenue Forecast Charts, continued



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

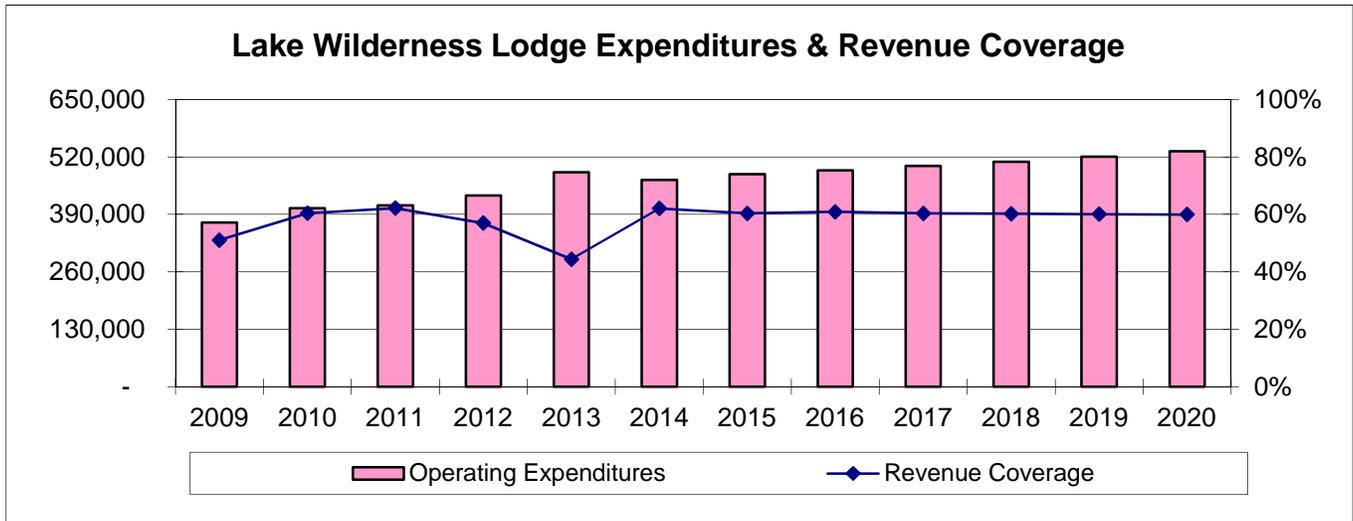


Recent impact fees accumulated with no REET match in depressed housing market, future REET to exceed debt service

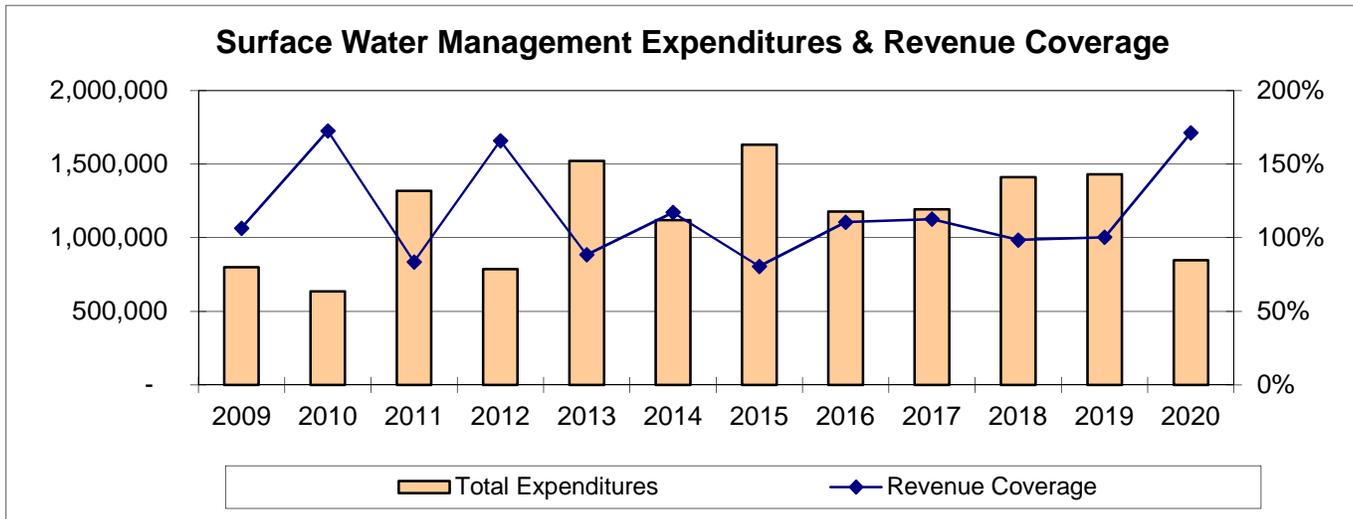


Falling investment rates reduce funds available for all City programs and projects.

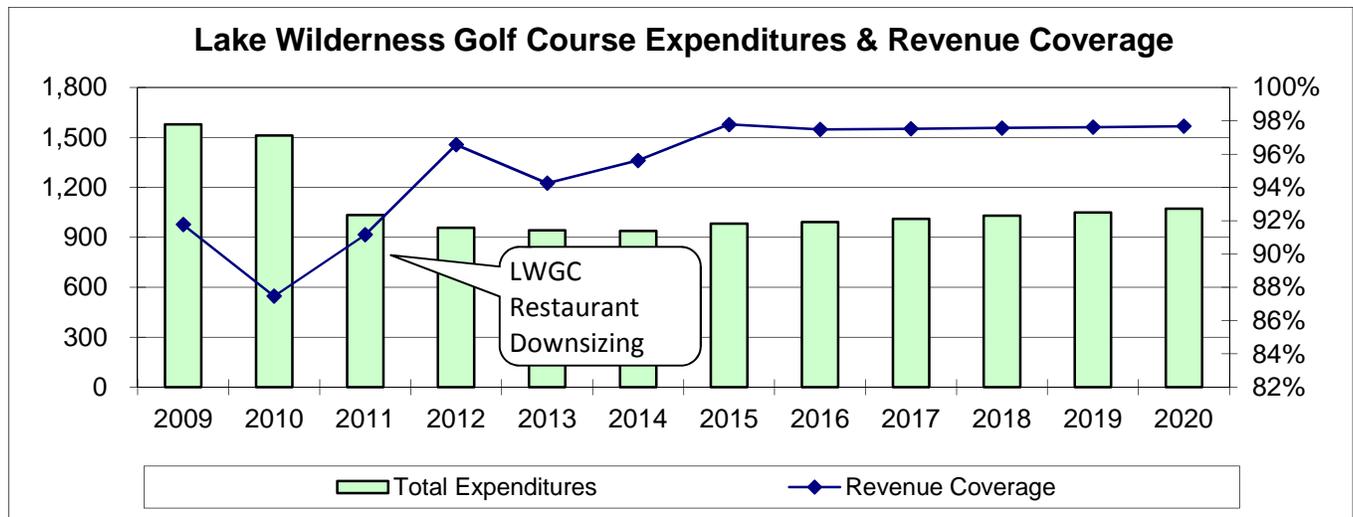
Revenue Forecast Charts, continued



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



Fund balance and 2010 - 2012 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	Outstanding Beginning of Year (1)	Rdmptn	New Issues (2)	Outstanding Year End	Available Capacity		Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue
							Capacity	Margin		
Councilmanic Debt Capacity Analysis							Benchmark (3)	5.0%		
2014	2,387,166,996	34,987,115	6,900,830	704,621	-	6,196,210	28,790,906	18%	0.3%	6.0%
2015	2,800,589,936	35,807,505	6,196,210	769,621	-	5,426,589	30,380,916	15%	0.2%	6.4%
2016	2,874,405,277	42,008,849	5,426,589	789,621	-	4,636,968	37,371,881	11%	0.2%	6.4%
2017	2,981,793,881	43,116,079	4,636,968	809,621	-	3,827,347	39,288,732	9%	0.1%	6.4%
2018	3,092,395,309	44,726,908	3,827,347	834,621	-	2,992,726	41,734,182	7%	0.1%	6.5%
2019	3,206,324,602	46,385,930	2,992,726	859,621	-	2,133,105	44,252,825	5%	0.1%	6.6%
2020	3,323,680,590	48,094,869	2,133,105	884,621	-	1,248,484	46,846,385	3%	0.0%	6.6%
2021	3,456,915,995	49,855,209	1,248,484	349,621	-	898,863	48,956,346	2%	0.0%	2.5%
2022	3,601,474,436	51,853,740	898,863	354,621	-	544,242	51,309,498	1%	0.0%	2.5%
2023	3,751,798,642	54,022,117	544,242	359,621	-	184,621	53,837,496	0%	0.0%	2.4%
2024	3,907,822,797	56,276,980	184,621	184,621	-	-	56,276,980	0%	0.0%	1.2%

(1) Outstanding Debt at December 31, 2014:

2005 State Infrastructure Loan SR 169 & SR 516 Projects	1,846,210
2005 Councilmanic Refunding Bonds	2,915,000
2014 Councilmanic Bonds	1,435,000
Total Outstanding Debt at December 31, 2014	<u>6,196,210</u>

(2) New Issues

Councilmanic Debt (debt service paid with existing City revenue)

-

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

2015 - 2020 Voted Bond Issue for Youth, Community & Senior Facility, Summit ballfields, Lake Wilderness Park improvements, and Community Park acquisition. 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.

Total New Issues **18,770,000**

(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

	2015	2016	2017	2018	2019	2020
Estimated Beginning Fund Balance	310,014	338,165	179,008	209,418	227,923	289,163
Annual Replacement Contributions	136,311	136,311	136,311	136,311	136,311	136,311
Investment Interest 1%	1,840	3,382	1,790	2,094	2,279	2,892
Sale of Equipment						
Total Available Resources	448,165	477,858	317,108	347,823	366,513	428,366
Purchases Detailed Below	110,000	298,850	107,690	119,900	77,350	106,700
Estimated Ending Fund Balance	338,165	179,008	209,418	227,923	289,163	321,666

Type	Year	Description	Dept Name	Purchase Date	Life	Cost	Replacement		Replacement Schedule						
							Cost	Year	2015	2016	2017	2018	2019	2020	
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	1990	Chipper - 1990 Eeger Beaver	PW Maint	9/30/2004	10	4,143	5,200	2014	-	-	-	-	-	-	-
Heavy Equipment	2006	Trailer - 2006 Iron Eagle	PW Maint	4/12/2006	10	1,955	3,700	2015	3,700	-	-	-	-	-	-
Heavy Equipment	2010	Trailer - 2010 Kimbel Utility Tilt Bed	PW Maint	2/10/2010	10	3,249	4,300	2015	4,300	-	-	-	-	-	-
Heavy Equipment	2009	Spreader - 2009 Salt Dogg Sand (Dump Body, 2cy)	Snow & Ice	10/31/2009	10	3,326	6,200	2016	-	6,200	-	-	-	-	-
Heavy Equipment		Spreader - De-Icer Unit	Snow & Ice	11/24/2009	10	2,044	6,200	2016	-	6,200	-	-	-	-	-
Heavy Equipment	2003	Mower Tactor - 2003 John Deere 5520 Tractor With Chae	Roadside	8/1/2003	10	62,013	91,900	2016	-	91,900	-	-	-	-	-
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		Bucket - Woods 18" Digging (John Deere Backhoe)	PW Maint	3/20/2007	10	1,170	2,520	2017	-	-	2,520	-	-	-	-
Heavy Equipment		Bucket - Woods 30" Ditching (1 cy) (John Deere Backhoe)	PW Maint	3/20/2007	10	1,360	2,520	2017	-	-	2,520	-	-	-	-
Heavy Equipment		Plow - Meyer 8' Yellow (2007 Ford F450 Flatbed Truck)	Snow & Ice	7/31/2006	10	6,473	10,100	2017	-	-	10,100	-	-	-	-
Heavy Equipment	1990	Trailer - 1990 Beuthling BT3	PW Maint	12/16/2005	10	2,732	4,600	2018	-	-	-	4,600	-	-	-
Heavy Equipment		De-Icer Storage Tank	Snow & Ice	10/22/2009	10	5,162	10,700	2019	-	-	-	-	10,700	-	-
Heavy Equipment	2000	Trailer - 2000 Texas Bragg Water	Roadway	8/17/2000	10	2,875	5,400	2019	-	-	-	-	-	5,400	-
Heavy Equipment	2004	2004 Chevrolet Dump Truck	PW Maint	12/21/2011	10	45,367	68,200	2020	-	-	-	-	-	-	68,200
Heavy Equipment	1988	Spreader - 1988 Swensen Sand (Chassis Mount, 5cy)	Snow & Ice	10/1/2009	10	1,095	27,300	2020	-	-	-	-	-	-	27,300
Heavy Equipment	2004	2004 Caterpillar 420D Backhoe Loader	PW Maint	5/30/2012	10	52,128	78,900	2022	-	-	-	-	-	-	-
Heavy Equipment		Plow - Fink 10' Orange (1993 International Dump Truck)	Snow & Ice	6/30/2012	10	7,059	10,800	2022	-	-	-	-	-	-	-
Heavy Equipment		Plow - Meyer 11' Yellow (2004 Chevrolet C7500 Dump Tr	Snow & Ice	8/22/2012	10	17,659	25,800	2022	-	-	-	-	-	-	-
Heavy Equipment		Spreader - Meyer Sand (Dump Body, 4cy)	Snow & Ice	9/26/2012	10	10,936	14,800	2022	-	-	-	-	-	-	-
Heavy Equipment		Trailer - Speed Monitor	Traffic Control	5/9/2013	10	10,963	14,800	2023	-	-	-	-	-	-	-
Heavy Equipment	2013	2013 Caterpillar 304E Backhoe	PW Maint	4/30/2014	10	49,654	65,000	2024	-	-	-	-	-	-	-
Heavy Equipment		Bucket - 47" (2013 Caterpillar)	PW Maint	4/30/2014	10	1,068	1,500	2024	-	-	-	-	-	-	-
Heavy Equipment		Trailer - Big Tex 14TK 20' Equipment	PW Maint	7/31/2014	10	5,809	7,800	2024	-	-	-	-	-	-	-
							321,231	509,840		8,000	143,500	15,140	4,600	16,100	95,500
8 Years Replacement															
Vehicle	2004	2004 Chevrolet Colorado	Parks Maint	1/31/2004	8	15,755	27,800	2014	-	-	-	-	-	-	-
Vehicle	2001	2001 GMC Sonoma Pickup	CD Building	5/18/2001	8	17,977	29,000	2015	29,000	-	-	-	-	-	-
Vehicle	2006	2006 Chev Silverado (3/4 T)	PW Maint	4/25/2006	8	17,003	36,000	2015	36,000	-	-	-	-	-	-
Vehicle	1999	1999 GMC Van	PW Admin	4/15/1999	8	22,374	27,800	2016	-	27,800	-	-	-	-	-
Vehicle	2005	2005 Ford Ranger	CD Building	1/18/2005	8	18,456	27,800	2016	-	27,800	-	-	-	-	-
Vehicle	2007	2007 Ford F450 w/ Hoist	PW Maint	7/31/2006	8	30,751	49,000	2016	-	49,000	-	-	-	-	-
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	-	-	-
Vehicle	2006	2006 Dodge Caravan	Police	3/31/2011	8	14,823	24,500	2019	-	-	-	-	24,500	-	-
Vehicle	2013	2013 Dodge Ram	PW Maint	4/10/2013	8	26,964	34,500	2021	-	-	-	-	-	-	-
Vehicle	2013	2013 Ford Escape	CD Building	10/1/2013	8	23,440	30,000	2021	-	-	-	-	-	-	-
							245,335	368,500		65,000	104,600	30,300	51,800	24,500	0
7 Years Replacement															
Other Equipment		Utility - Gator	Parks Maint	4/30/2007	7	6,204	7,500	2015	7,500	-	-	-	-	-	-
Other Equipment		Mower - Kubota Ride On	Parks Maint	4/26/2006	7	7,470	7,500	2015	7,500	-	-	-	-	-	-
Other Equipment	1999	Roller - 1999 Wacker (1 1/2 Ton)	Roadway	1/13/2011	7	3,258	6,000	2015	6,000	-	-	-	-	-	-
Other Equipment		Ballfield Groomer	Parks Maint	3/31/2010	7	3,135	4,000	2015	4,000	-	-	-	-	-	-
Other Equipment		Compactor - Rammer (3HP)	Roadway	12/27/2005	7	3,101	4,200	2015	4,200	-	-	-	-	-	-
Other Equipment		Debris Vacuum/Loader (10" Suction Hose, 18Hp)	PW Maint	10/31/2007	7	3,412	3,600	2015	3,600	-	-	-	-	-	-
Other Equipment		Welder - Miller Portable	PW Maint	2/7/2008	7	2,450	4,200	2015	4,200	-	-	-	-	-	-
Other Equipment	1990	Roller - 1990 Beuthling B300 (1 1/2 Ton)	Roadway	12/16/2005	7	1,223	1,600	2016	-	1,600	-	-	-	-	-
Other Equipment		Mower - Toro Sandpro 5000	LWGC	3/31/2009	7	2,172	3,600	2016	-	3,600	-	-	-	-	-
Other Equipment		Mower - Exmark Commercial Walk Behind	Parks Maint	4/26/2006	7	2,958	4,200	2016	-	4,200	-	-	-	-	-
Other Equipment		Utility - Cub Cadet	Parks Maint	3/20/2013	7	8,594	2,800	2016	-	2,800	-	-	-	-	-
Other Equipment		Cheetah Boom Mower Head 48"	PW Maint	9/30/2008	7	8,022	12,250	2016	-	12,250	-	-	-	-	-
Other Equipment		Electric Golf Cart	Recreation	9/19/2007	7	4,356	11,600	2016	-	11,600	-	-	-	-	-
Other Equipment		Mower - RM 5400D	LWGC	3/31/2009	7	10,860	14,700	2016	-	14,700	-	-	-	-	-
Other Equipment		Mower - Groundsmaster	LWGC	6/30/2008	7	31,968	42,900	2017	-	-	42,900	-	-	-	-
Other Equipment	2009	Mower - 2009 Kubota	Parks Maint	6/11/2012	7	7,059	9,500	2017	-	-	9,500	-	-	-	-
Other Equipment		Camcorder - In Car Video System	Police	4/29/2010	7	3,820	4,750	2017	-	-	4,750	-	-	-	-
Other Equipment		Confined Space Equipment	SWM	12/28/2010	7	4,132	5,100	2017	-	-	5,100	-	-	-	-
Other Equipment		Mower - Toro Greensmaster 3150	LWGC	3/31/2009	7	11,946	18,200	2018	-	-	-	18,200	-	-	-
Other Equipment		Mower - Harper Deweze Terrain	PW Maint	8/9/2010	7	33,878	45,300	2018	-	-	-	45,300	-	-	-
Other Equipment		Locator - Pipe & Metal	SWM	1/20/2012	7	1,086	1,400	2019	-	-	-	-	1,400	-	-
Other Equipment		GPS Tracker	Police	6/6/2012	7	7,230	1,350	2019	-	-	-	-	-	1,350	-
Other Equipment		Mower - Toro Workman 3300	LWGC	10/3/2012	7	5,077	6,300	2019	-	-	-	-	-	6,300	-
Other Equipment		Sprayer - Turf	LWGC	10/29/2012	7	6,706	8,300	2019	-	-	-	-	-	8,300	-
Other Equipment		Mower - Samauri Flail Head 30"	SWM	5/23/2012	7	7,031	8,700	2019	-	-	-	-	-	8,700	-
Other Equipment		Blower - Buffalo Turbine Trailer Mount	Parks Maint	6/6/2012	7	7,230	10,700	2019	-	-	-	-	-	10,700	-
Other Equipment		Pressure Washer	PW Maint	3/31/2013	7	1,415	1,800	2020	-	-	-	-	-	-	1,800
Other Equipment		Trailer-Canoe & Kayak	Recreation	6/11/2013	7	1,659	2,100	2020	-	-	-	-	-	-	2,100
Other Equipment		Smokercraft 12ft Aluminum Boat w/ Minn Kota Motor	SWM	4/18/2013	7	1,973	2,500	2020	-	-	-	-	-	-	2,500
Other Equipment		Thumb (Caterpillar 420D Backhoe)	PW Maint	1/2/2013	7	3,824	4,800	2020	-	-	-	-	-	-	4,800
Other Equipment		Utility Vehicle - John Deere Gator	Parks Maint	6/30/2014	7	10,749	13,400	2021	-	-	-	-	-	-	-
							213,998	274,850		37,000	50,750	62,250	63,500	36,750	11,200
							780,565	1,153,190		110,000	298,850	107,690	119,900	77,350	106,700

Potential Additional Revenue Sources

	2014 Est. Actual	2015 Budget	Potential Additional Revenue
Maximizing Property Taxes			
The determination of regular property tax levy is provided by the King County Assessor pursuant to RCW 84.55.100 and limits growth in property taxes to the lesser of 1 percent or inflation. Inflation is measured by the implicit price deflator (IPD). This percent is applied to the City's highest historical levy. Because the City's levy rate is below the maximum statutory rate (which is \$3.60 less the Fire and Library District rates), the "potential additional revenue" column shows the additional levy within the maximum statutory levy. A vote of the 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	3,417,332	3,526,625	292,842
Maximizing Utility Taxes			
The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone and cellular, it can be applied to garbage, surface water management fees, and cable TV (this is in addition to the cable TV franchise fee). The application to these revenues at 6% could generate the following.			
Garbage	6%		142,801
Surface Water Management Fees	6%		74,002
Additional Cable TV - Calculated from franchise fee revenue	3%		<u>212,424</u>
			429,227
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		594,177
Other Taxes and Fees			
Other allowable taxes and fees include an admission tax, a hotel/motel tax, and fees for programs such as parks and recreation. Current applicability is limited, but these sources could provide revenue in the future.			
Admissions Tax on Golf Green Fees	5%		27,271
Total Potential Additional Revenue			<u><u>1,343,517</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.

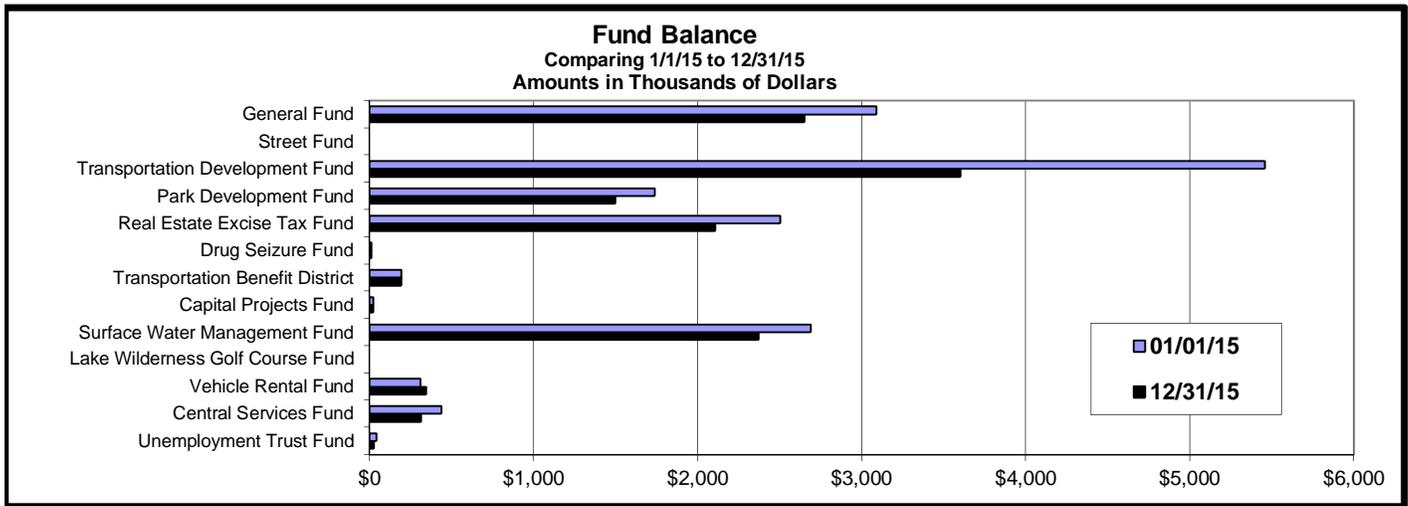
Enterprise Funds

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.

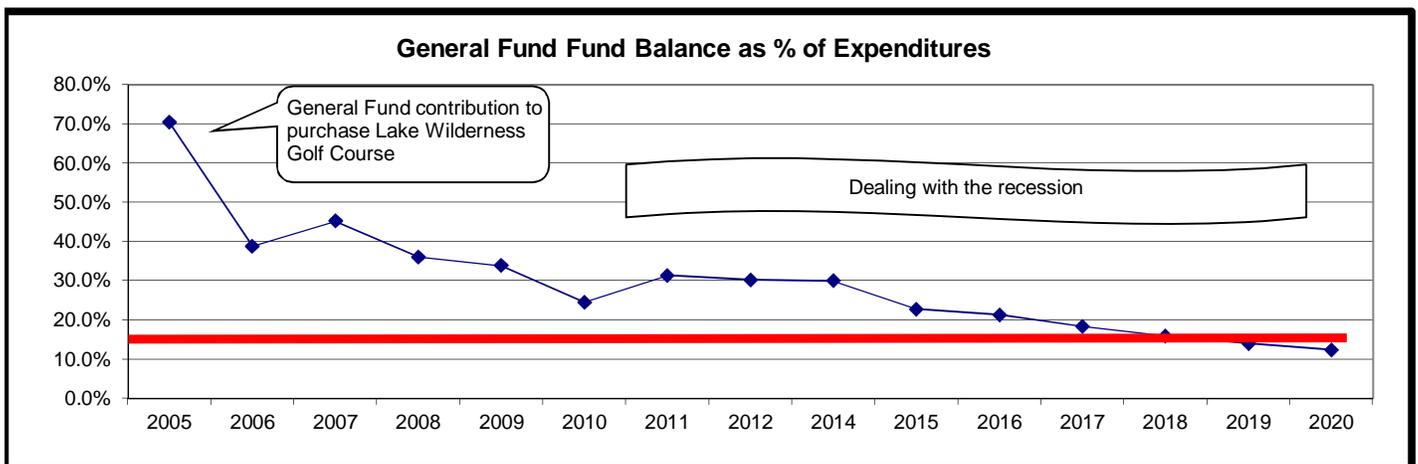
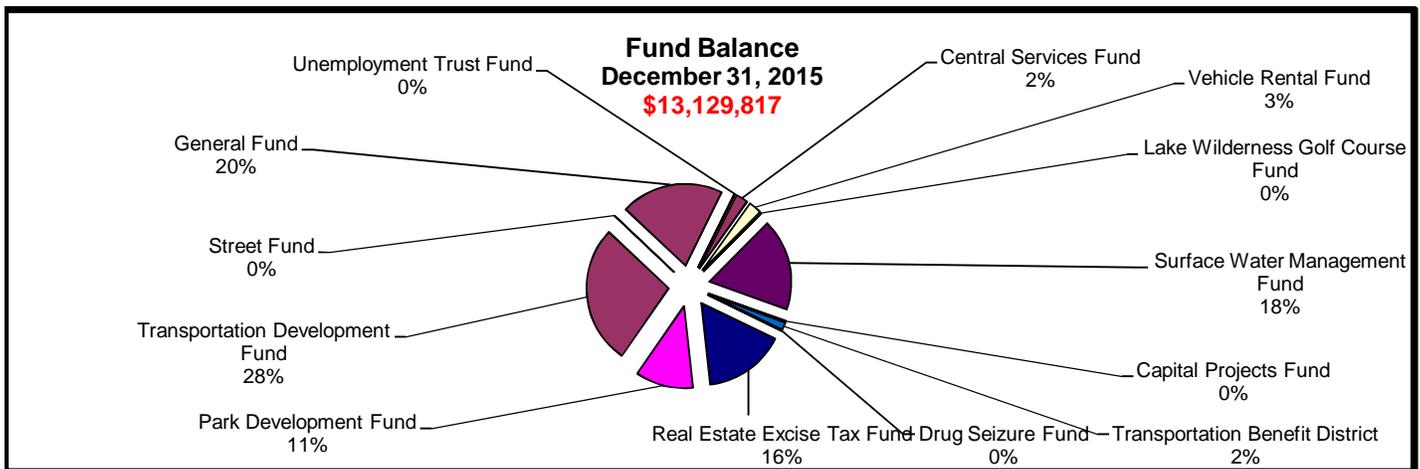
Internal Service Funds

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 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



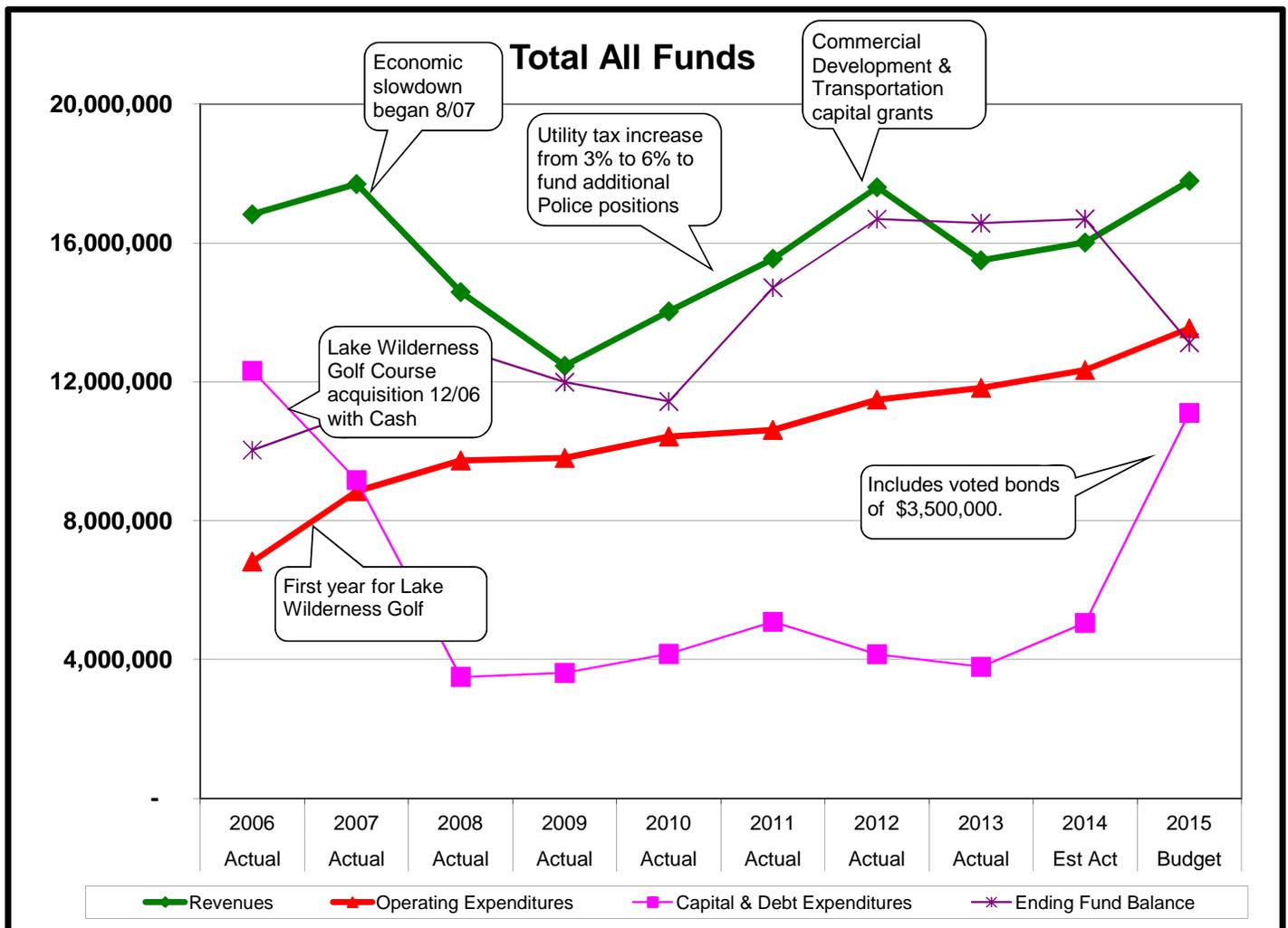
Fund balance increases and decreases reflect planned changes primarily associated with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.



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 buudgeting has never been below 24% as the City usually over collects revenue and always under expends the budget.

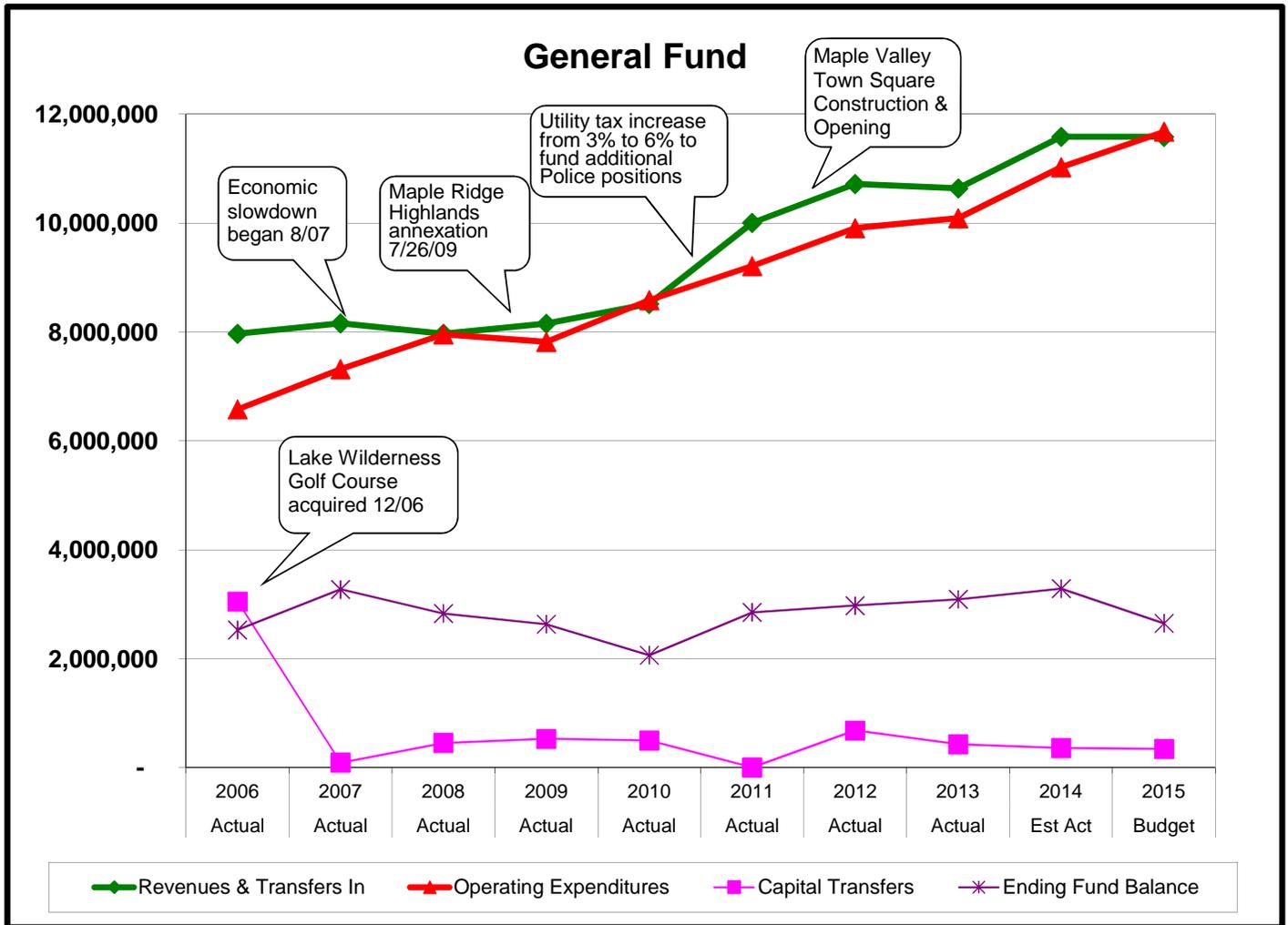
Budget Summary: All Funds

	2012 Actual	2013 Actual	2014		2015 Budget	Increase (Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
Revenues	17,609,392	15,499,490	15,063,321	16,016,404	17,786,760	2,723,439	18.1%
Expenditures							
Operating Expenditures	11,482,629	11,827,325	13,374,762	12,340,371	13,541,652	166,890	1.2%
Capital Expenditures	3,389,878	3,034,340	16,282,086	4,122,003	10,172,500	(6,109,586)	-37.5%
Debt Expenditures	761,173	754,449	938,151	938,151	935,428	(2,723)	-0.3%
Total Expenditures	15,633,679	15,616,115	30,594,999	17,400,525	24,649,580	(5,945,419)	-19.4%
Revenue Over (Under) Expenditures	1,975,713	(116,625)	(15,531,678)	(1,384,121)	(6,862,820)	8,668,858	-55.8%
Other Sources (Uses)							
Bond & Loan Proceeds	-	-	10,100,000	1,530,000	3,540,000	(6,560,000)	
Debt Issuance Costs	-	-	-	(26,200)	(40,000)	(40,000)	
Revenue & Other Sources over Expenditures & Other Uses	1,975,713	(116,625)	(5,431,678)	119,679	(3,362,820)	2,068,858	
Beginning Fund Balance	14,713,870	16,689,583	16,572,958	16,572,958	16,492,637	(80,321)	
Ending Fund Balance	16,689,583	16,572,958	11,141,280	16,692,637	13,129,817	1,988,537	17.8%



Budget Summary: General Fund

	2012 Actual	2013 Actual	2014		2015 Budget	Increase (Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
Revenues	10,635,676	10,551,772	10,757,122	11,505,046	11,503,650	746,528	6.9%
Expenditures	9,874,217	10,035,935	11,206,946	10,984,412	11,655,100	448,154	4.0%
Revenue over Expenditures	761,459	515,837	(449,824)	520,634	(151,450)	298,374	
Other Sources (Uses)							
Transfers In (Revenue)	79,733	83,461	112,328	77,739	77,750	(34,578)	-30.8%
Transfers Out (Operating Expenditures)	(32,840)	(54,187)	(24,942)	(41,014)	(21,790)	3,152	-12.6%
Transfers Out (Capital Expenditures)	(684,021)	(429,206)	(361,643)	(361,643)	(343,878)	17,765	-4.9%
Revenue & Other Sources over Expenditures & Other Uses	124,331	115,905	(724,081)	195,717	(439,368)	284,713	
Beginning Fund Balance	2,852,234	2,976,565	3,092,470	3,092,470	3,088,186	(4,283)	-0.1%
Ending Fund Balance	2,976,565	3,092,470	2,368,389	3,288,186	2,648,818	280,429	11.8%



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 29.9% of operating expenditures exceeding the financial policy of "at least 16.7% of operating expenditures." The current budget shows an average budgeted fund balance of 20% for 2015 and 2016.

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
GENERAL FUND							
REVENUE							
Taxes							
Property Taxes - Current	3,200,310	3,312,283	3,417,332	3,417,332	3,526,625	3.2%	3.2%
Sales Tax							
Locally Generated	2,054,789	2,158,334	2,084,551	2,389,297	2,500,000	19.9%	4.6%
.1% Criminal Justice	474,087	518,110	508,701	556,514	556,510	9.4%	0.0%
Utility Taxes	1,698,866	1,730,053	1,946,291	1,990,510	2,024,050	4.0%	1.7%
Gambling Tax	38,828	45,920	39,390	31,228	39,780	1.0%	27.4%
Taxes	7,466,880	7,764,700	7,996,265	8,384,881	8,646,965	8.1%	3.1%
Licenses & Permits							
Business Licenses	1,600	5,070	6,565	8,137	6,570	0.1%	-19.3%
Franchise Fees	330,137	349,586	336,092	369,109	404,040	20.2%	9.5%
Development Permits	530,245	271,012	270,026	561,810	264,440	-2.1%	-52.9%
Licenses & Permits	861,983	625,668	612,683	939,056	675,050	10.2%	-28.1%
Intergovernmental Revenue							
Fed, State and County Grants	115,199	105,647	128,072	121,837	103,350	-19.3%	-15.2%
State Entitlements							
I 695 Replacement Funding	66,002	92,493	56,484	94,832	84,180	49.0%	-11.2%
Criminal Justice Funding	62,829	66,651	65,312	65,312	66,490	1.8%	1.8%
Motor Vehicle Fuel Tax	468,545	482,505	494,259	494,259	494,260	0.0%	0.0%
Liquor Excise Tax and Profits	313,183	225,438	230,945	230,945	233,110	0.9%	0.9%
Intergovernmental Revenue	1,025,758	972,734	975,072	1,007,185	981,390	0.6%	-2.6%
Charges for Service							
Development Charges	424,659	437,776	340,786	348,412	345,780	1.5%	-0.8%
Miscellaneous Charges	362,110	338,478	346,373	328,180	345,035	-0.4%	5.1%
Charges for Service	786,769	776,254	687,159	676,592	690,815	0.5%	2.1%
Fines & Forfeits							
	153,605	92,357	91,291	88,124	89,800	-1.6%	1.9%
Miscellaneous Revenue							
Investment Earnings	27,441	30,876	52,435	35,413	35,000	-33.3%	-1.2%
Rents, Leases & Concessions	299,110	286,981	340,755	364,841	375,670	10.2%	3.0%
Other Miscellaneous	14,130	2,203	1,462	8,954	8,960	512.9%	0.1%
Miscellaneous Revenue	340,681	320,059	394,652	409,208	419,630	6.3%	2.5%
Total General Fund Revenue	10,635,676	10,551,772	10,757,122	11,505,046	11,503,650	6.9%	0.0%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
GENERAL FUND, continued							
EXPENDITURES							
General Government							
City Council	120,048	112,047	128,660	125,184	126,240	-1.9%	0.8%
City Manager	391,581	419,134	522,256	474,068	562,630	7.7%	18.7%
Human Resources	93,659	106,853	133,732	131,162	141,660	5.9%	8.0%
City Clerk	468,712	493,101	552,268	504,874	570,250	3.3%	12.9%
City Attorney	346,330	162,560	176,925	177,695	180,890	2.2%	1.8%
Finance	531,329	566,634	597,968	599,628	643,980	7.7%	7.4%
General Government	1,951,659	1,860,330	2,111,809	2,012,612	2,225,650	5.4%	10.6%
Community Development							
Planning	433,689	394,754	578,761	508,049	488,670	-15.6%	-3.8%
Building	624,265	494,601	552,893	538,676	562,710	1.8%	4.5%
Fire Marshal	65,225	45,570	50,550	39,083	50,000	-1.1%	27.9%
Community Development	1,123,179	934,926	1,182,204	1,085,808	1,101,380	-6.8%	1.4%
Human Services							
Human Services	232,840	235,630	249,774	245,525	235,760	-5.6%	-4.0%
Human Services	232,840	235,630	249,774	245,525	235,760	-5.6%	-4.0%
Parks & Recreation							
Parks Administration	114,851	105,218	148,609	295,889	331,430	123.0%	12.0%
Parks Maintenance	311,996	403,274	407,518	369,172	377,170	-7.4%	2.2%
Lake Wilderness Lodge	432,734	484,801	506,190	467,610	480,710	-5.0%	2.8%
Recreation	518,627	585,416	613,495	553,960	672,510	9.6%	21.4%
Community Events	192,368	184,846	195,774	164,938	171,720	-12.3%	4.1%
Community Service Agencies	60,259	57,086	60,664	59,973	59,300	-2.2%	-1.1%
Parks & Recreation	1,630,836	1,820,641	1,932,250	1,911,543	2,092,840	8.3%	9.5%
Public Safety							
Police	3,595,901	3,626,137	3,896,329	3,841,163	3,880,690	-0.4%	1.0%
Jail	83,427	186,142	226,100	199,519	215,730	-4.6%	8.1%
Municipal Court	237,379	351,175	375,950	295,956	337,060	-10.3%	13.9%
Emergency Operations Center	9,437	20,950	21,834	11,581	13,310	-39.0%	14.9%
Public Safety	3,926,144	4,184,403	4,520,213	4,348,219	4,446,790	-1.6%	2.3%
Public Works							
Administration & Support	120,332	150,178	229,033	460,616	510,840	123.0%	10.9%
Transportation Planning	25,675	18,061	19,234	47,017	65,270	239.3%	38.8%
Maintenance	-	392	(1)	238,122	265,250	100.0%	11.4%
Street Maintenance	661,499	605,080	690,426	409,879	489,560	-29.1%	19.4%
Waste Reduction and Recycling	121,137	137,236	152,996	153,843	144,010	-5.9%	-6.4%
Lake Management District	80,916	89,059	119,008	71,228	77,750	-34.7%	9.2%
Public Works	1,009,558	1,000,006	1,210,696	1,380,705	1,552,680	28.2%	12.5%
Total General Fund Expenditures	9,874,217	10,035,935	11,206,946	10,984,412	11,655,100	4.0%	6.1%
Revenue over (under) Expenditures	761,459	515,837	(449,824)	520,634	(151,450)	-66.3%	-129.1%
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	79,733	88,461	112,328	77,739	77,750	-30.8%	0.0%
Transfer Out to LWGC Operating	(32,840)	(54,187)	(24,942)	(41,014)	(21,790)	-12.6%	-46.9%
Transfer Out for Capital Projects Fund	(684,021)	(429,206)	(361,643)	(361,643)	(343,878)	-4.9%	-4.9%
Other Sources and (Uses)	(637,128)	(399,932)	(274,257)	(324,917)	(287,918)	5.0%	-11.4%
Beginning Fund Balance (Jan 1)	2,852,234	2,976,565	3,092,470	3,092,470	3,088,186	-0.1%	-0.1%
Ending Fund Balance (Dec 31)	2,976,565	3,092,470	2,368,389	3,288,186	2,648,818	11.8%	-19.4%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014		
			Budget	Est. Actual		Budget	Actual	
STREET FUND								
REVENUE								
Miscellaneous Revenue								
Investment Earnings	3,167	1,906	35	51	-	-100.0%	-100.0%	
Miscellaneous Revenue	3,167	1,906	35	51	-	-100.0%	-100.0%	
Total Operating Revenue	3,167	1,906	35	51	-	-100.0%	-100.0%	
Revenue over (under) Expenditures	3,167	1,906	35	51	-	-100%	-100.0%	
Other Sources and (Uses)								
Transfer Out to Capital Projects Fund	(100,000)	(261,621)	(31,111)	(31,127)	-	-100.0%	-100.0%	
Total Other Sources and (Uses)	(100,000)	(261,621)	(31,111)	(31,127)	-	-100.0%	-100.0%	
Beginning Fund Balance (Jan 1)	387,624	290,791	31,076	31,076	-	-100%	-100.0%	
Ending Fund Balance (Dec 31)	290,791	31,076	(0)	0	-	-100%	-100.0%	

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
TRANSPORTATION DEVELOPMENT FUND							
REVENUE							
Charges for Services							
Traffic Concurrency Fees	-	-	-	2,175	-	0.0%	-100.0%
Traffic Concurrency Administrative Fee	-	-	-	38,633	-	0.0%	-100.0%
Transportation Impact Fees	1,116,574	668,257	491,574	533,708	533,710	8.6%	0.0%
Charges for Services	1,116,574	668,257	491,574	574,517	533,710	8.6%	-7.1%
Miscellaneous Revenue							
Investment Earnings	53,520	48,371	48,652	42,883	42,880	-11.9%	0.0%
Miscellaneous Revenue	53,520	48,371	48,652	42,883	42,880	-11.9%	0.0%
Total Operating Revenue	1,170,094	716,627	540,226	617,400	576,590	6.7%	-6.6%
Revenue over (under) Expenditures	1,170,094	716,627	540,226	617,400	576,590	6.7%	-6.6%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(942,794)	(1,294,268)	(2,806,408)	(774,083)	(2,435,738)	-13.2%	214.7%
Total Other Sources and (Uses)	(942,794)	(1,294,268)	(2,806,408)	(774,083)	(2,435,738)	-13.2%	214.7%
Beginning Fund Balance (Jan 1)	5,965,648	6,192,949	5,615,308	5,615,308	5,458,625	-2.8%	-2.8%
Ending Fund Balance (Dec 31)	6,192,949	5,615,308	3,349,126	5,458,625	3,599,477	7.5%	-34.1%

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
	<u>223,334</u>

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
PARK DEVELOPMENT FUND							
REVENUE							
Intergovernmental Revenue							
KC Open Space & Regional Trail Levy	43,618	25,935	45,000	45,000	45,000	0.0%	0.0%
Intergovernmental Revenue	43,618	25,935	45,000	45,000	45,000	0.0%	0.0%
Charges for Services							
Park Impact Fees	512,069	195,534	225,439	244,763	244,760	8.6%	0.0%
Park Fee in Lieu	-	47,735	-	-	-	0.0%	0.0%
Charges for Services	512,069	243,269	225,439	244,763	244,760	8.6%	0.0%
Miscellaneous Revenue							
Investment Earnings	13,272	16,234	16,018	14,556	14,560	-9.1%	0.0%
Miscellaneous Revenue	13,272	16,234	16,018	14,556	14,560	-9.1%	0.0%
Total Operating Revenue	568,958	285,437	286,457	304,318	304,320	6.2%	0.0%
Revenue over (under) Expenditures	568,958	285,437	286,457	304,318	304,320	6.2%	0.0%
Other Sources and (Uses)							
Transfer out to Capital Projects Fund	5,901	(80,620)	(1,226,411)	(651,388)	(546,918)	-55.4%	-16.0%
Total Other Sources and (Uses)	5,901	(80,620)	(1,226,411)	(651,388)	(546,918)	-55.4%	-16.0%
Beginning Fund Balance (Jan 1)	1,306,529	1,881,388	2,086,206	2,086,206	1,739,136	-16.6%	-16.6%
Ending Fund Balance (Dec 31)	1,881,388	2,086,206	1,146,252	1,739,136	1,496,538	30.6%	-13.9%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
REAL ESTATE EXCISE TAX FUND							
REVENUE							
Taxes							
Real Estate Excise Tax	1,043,963	801,022	878,778	924,578	1,000,000	13.8%	8.2%
Taxes	1,043,963	801,022	878,778	924,578	1,000,000	13.8%	8.2%
Miscellaneous Revenue							
Investment Earnings	14,010	18,141	17,674	18,462	18,460	4.4%	0.0%
Other Interest	58	24	32	-	-	-100.0%	0.0%
Miscellaneous Revenue	14,068	18,165	17,706	18,462	18,460	4.3%	0.0%
Total Operating Revenue	1,058,031	819,187	896,484	943,040	1,018,460	13.6%	8.0%
Revenue over (under) Expenditures	1,058,031	819,187	896,484	943,040	1,018,460	13.6%	8.0%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(480,190)	(363,785)	(1,663,664)	(920,129)	(1,412,895)	-15.1%	53.6%
Total Other Sources and (Uses)	(480,190)	(363,785)	(1,663,664)	(920,129)	(1,412,895)	-15.1%	53.6%
Beginning Fund Balance (Jan 1)	1,446,165	2,024,007	2,479,409	2,479,409	2,502,320	0.9%	0.9%
Ending Fund Balance (Dec 31)	2,024,007	2,479,409	1,712,229	2,502,320	2,107,885	23.1%	-15.8%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
DRUG SEIZURE FUND							
REVENUE							
Miscellaneous Revenue							
Confiscated & Forfeited Property	-	4,023	2,000	7,664	2,000	0.0%	-73.9%
Investment Earnings	-	2	1	32	30	2900.0%	-5.9%
Miscellaneous Revenue	-	4,025	2,001	7,696	2,030	1.4%	-73.6%
Total Operating Revenue	-	4,025	2,001	7,696	2,030	1.4%	-73.6%
EXPENDITURES							
Operating Expenditures	-	2,920	4,000	-	4,000	0.0%	0.0%
Total Drug Seizure Fund Expenditures	-	2,920	4,000	-	4,000	0.0%	0.0%
Revenue over (under) Expenditures	-	1,105	(1,999)	7,696	(1,970)	-1.5%	-125.6%
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	(1,999)	7,696	(1,970)	-1.5%	-125.6%
Beginning Fund Balance (Jan 1)	-	-	4,105	4,105	11,801	187.5%	187.5%
Ending Fund Balance (Dec 31)	-	4,105	2,106	11,801	9,831	366.8%	-16.7%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
BOND PROCEEDS FUND							
REVENUE							
Miscellaneous Revenue							
Investment Earnings	-	-	-	6	-	-100.0%	
Miscellaneous Revenue	-	-	-	6	-	-100.0%	
Total Operating Revenue	-	-	-	6	-	-100.0%	
Revenue over (under) Expenditures	-	-	-	6	-	-100.0%	
Other Sources and (Uses)							
Councilmanic GO Bond Proceeds	-	-	1,500,000	1,530,000	-	-100.0%	-100.0%
Voted GO Bond Proceeds	-	-	8,600,000	-	3,540,000	-58.8%	0.0%
Debt Issuance Costs	-	-	-	(26,200)	(40,000)	0.0%	52.7%
Transfer out to Capital Projects Fund	-	-	(10,100,000)	(1,503,806)	(3,500,000)	-65.3%	132.7%
Total Other Sources and (Uses)	-	-	-	(6)	-	0.0%	-100.0%
Beginning Fund Balance (Jan 1)	-	-	-	-	-	0.0%	0.0%
Ending Fund Balance (Dec 31)	-	-	-	0	-	0.0%	-100.0%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
TRANSPORTATION BENEFIT DISTRICT FUND							
REVENUE							
Taxes							
Excise Taxes - Vehicle License Fees	-	147,728	300,000	349,223	330,000	10.0%	-5.5%
Taxes	-	147,728	300,000	349,223	330,000	10.0%	-5.5%
Miscellaneous Revenue							
Investment Earnings	-	228	100	100	100	0.0%	0.0%
Miscellaneous Revenue	-	228	100	100	100	0.0%	0.0%
Total Operating Revenue	-	147,956	300,100	349,323	330,100	10.0%	-5.5%
EXPENDITURES							
Public Works							
Operating Expenditures	-	-	2,500	3,333	2,500	0.0%	-25.0%
Total TBD Fund Expenditures	-	-	2,500	3,333	2,500	0.0%	-25.0%
Revenue over (under) Expenditures	-	147,956	297,600	345,990	327,600	10.1%	-5.3%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	-	-	(300,000)	(300,000)	(330,000)	10.0%	10.0%
Total Other Sources and (Uses)	-	-	(300,000)	(300,000)	(330,000)	10.0%	10.0%
Beginning Fund Balance (Jan 1)	-	-	147,956	147,956	193,946	31.1%	31.1%
Ending Fund Balance (Dec 31)	-	147,956	145,556	193,946	191,546	31.6%	-1.2%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
CAPITAL PROJECTS FUND							
REVENUE							
Intergovernmental Revenue							
FEDERAL GRANTS							
Lake Wilderness Trail	15,029	500	-	-	-	0.0%	0.0%
SR 169 - SE 271st Pl to SE 276th St	-	408,916	-	22,641	-	0.0%	-100.0%
STATE GRANTS							
SR 169 - SE 264th to 258th Street	1,348,280	161,903	-	-	-	0.0%	0.0%
SR 169 - Witte Road to 228th Street	559,092	160,354	-	-	-	0.0%	0.0%
Witte Rd - SR169 to SE 240th	-	-	-	-	1,750,000	0.0%	0.0%
Intergovernmental Revenue	1,922,401	731,673	-	22,641	1,750,000	0.0%	7629.4%
Charges for Services							
Developer Contributions	13,436	-	-	-	-	0.0%	0.0%
Charges for Services	13,436	-	-	-	-	0.0%	0.0%
Total Operating Revenue	1,935,837	731,673	-	22,641	1,750,000	0.0%	7629.4%
EXPENDITURES							
Transportation Program	3,085,891	2,684,579	3,750,111	1,508,586	5,227,000	39.4%	246.5%
Parks and Recreation Program	-	125,587	12,181,975	2,263,417	4,570,500	-62.5%	101.9%
Community Facilities Program	270,851	-	25,000	25,000	50,000	100.0%	100.0%
Total Capital Expenditures	3,356,743	2,810,166	15,957,086	3,797,003	9,847,500	-38.3%	159.3%
Debt Service Program	761,173	754,449	938,151	938,151	935,428	-0.3%	-0.3%
Total Expenditures	4,117,915	3,564,615	16,895,237	4,735,154	10,782,928	-36.2%	127.7%
Revenue over (under) Expenditures	(2,182,078)	(2,832,942)	(16,895,237)	(4,712,513)	(9,032,928)	-46.5%	91.7%
Other Sources and (Uses)							
General Obligation Bond Proceeds	-	-	10,100,000	1,503,806	3,500,000	-65.3%	132.7%
Transfer In from General Fund	684,021	429,206	361,643	361,643	343,878	-4.9%	-4.9%
Transfer In from Street Fund	100,000	261,621	31,111	31,127	-	-100.0%	-100.0%
Transfer In from TIF Fund	942,794	1,294,268	2,806,408	774,083	2,435,738	-13.2%	214.7%
Transfer In from PIF Fund	(5,901)	80,620	1,226,411	651,388	546,918	-55.4%	-16.0%
Transfer In from REET Fund	480,190	363,785	1,663,664	920,129	1,412,895	-15.1%	53.6%
Transfer In from SWM Fund	-	403,443	406,000	174,159	463,500	14.2%	166.1%
Transfer In from TBD Fund	-	-	300,000	300,000	330,000	10.0%	10.0%
Total Other Sources and (Uses)	2,201,103	2,832,942	16,895,237	4,716,334	9,032,928	-46.5%	91.5%
Beginning Fund Balance (Jan 1)	-	19,025	19,025	19,025	22,846	20.1%	20.1%
Ending Fund Balance (Dec 31)	19,025	19,025	19,025	22,846	22,846	20.1%	0.0%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
SURFACE WATER MANAGEMENT FUND							
REVENUE							
Intergovernmental Revenue							
WA - NPDES	101,775	79,367	50,000	50,000	50,000	0.0%	0.0%
KC - Lake Stewardship Grant	-	2,326	-	-	-	0.0%	0.0%
KC - Flood Control Zone District Grant	-	-	27,477	27,477	-	-100.0%	-100.0%
KCD - Lake Lucerne Outlet Restoration	-	69,290	12,914	12,914	-	-100.0%	-100.0%
Intergovernmental Revenue	101,775	150,983	90,391	90,391	50,000	-44.7%	-44.7%
Charges for Service							
Inspection Fees	12,220	6,045	6,153	12,047	12,050	95.8%	0.0%
Surface Water Management Fees	1,169,444	1,161,519	1,221,886	1,221,886	1,233,360	0.9%	0.9%
Charges for Service	1,181,664	1,167,564	1,228,039	1,233,933	1,245,410	1.4%	0.9%
Miscellaneous Revenue							
Investment Earnings	19,454	20,603	20,906	18,440	18,440	-11.8%	0.0%
Other Miscellaneous	2,449	7,611	-	-	-	0.0%	0.0%
Miscellaneous Revenue	21,903	28,214	20,906	18,440	18,440	-11.8%	0.0%
Total Operating Revenue	1,305,342	1,346,761	1,339,336	1,342,764	1,313,850	-1.9%	-2.2%
EXPENSES							
Public Works							
Operating Expenditures	638,805	784,199	893,316	492,211	697,280	-21.9%	41.7%
NPDES	53,500	42,504	69,052	76,253	93,130	34.9%	22.1%
Total Operating Expenditures	692,305	826,703	962,368	568,465	790,410	-17.9%	39.0%
Capital Expenditures	14,464	203,312	300,000	300,000	300,000	0.0%	0.0%
Total SWM Expenditures	706,769	1,030,016	1,262,368	868,465	1,090,410	-13.6%	25.6%
Revenue over (under) Expenditures	598,573	316,745	76,968	474,299	223,440	190.3%	-52.9%
Other Sources and (Uses)							
Transfer Out to General Fund	(79,733)	(88,461)	(112,328)	(77,739)	(77,750)	-30.8%	0.0%
Transfer Out to Capital Projects Fund	-	(403,443)	(406,000)	(174,159)	(463,500)	14.2%	166.1%
Transfer Out to Central Services Fund	(27,790)	(21,290)	-	-	-	0.0%	0.0%
Other Sources and (Uses)	(107,523)	(513,193)	(518,328)	(251,898)	(541,250)	4.4%	114.9%
Beginning Fund Balance (Jan 1)	2,171,478	2,662,527	2,466,079	2,466,079	2,688,480	9.0%	9.0%
Ending Fund Balance (Dec 31)	2,662,527	2,466,079	2,024,719	2,688,480	2,370,670	17.1%	-11.8%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
LAKE WILDERNESS GOLF COURSE FUND							
REVENUE							
Charges for Service							
Course Operations							
Merchandise Sales	52,632	47,548	48,500	45,000	50,590	4.3%	12.4%
Green Fees	495,026	463,332	518,904	495,000	545,420	5.1%	10.2%
Cart Rentals	130,818	126,581	127,000	128,000	127,000	0.0%	-0.8%
Food & Beverage							
Food Sales	91,006	87,297	89,201	82,000	84,830	-4.9%	3.5%
Beverage Sales	152,557	154,818	149,532	140,000	149,370	-0.1%	6.7%
Facility Rentals	3,329	8,085	3,267	7,000	3,410	4.4%	-51.3%
Charges for Service	925,368	887,660	936,404	897,000	960,620	2.6%	7.1%
Cost of Goods Sold							
Cost of Sales - Merchandise	38,215	31,142	33,429	42,483	34,900	4.4%	-17.8%
Cost of Sales - Food	44,927	45,193	42,350	44,567	39,100	-7.7%	-12.3%
Cost of Sales - Beverages	47,712	48,261	42,350	49,396	44,060	4.0%	-10.8%
Cost of Goods Sold	130,855	124,596	118,129	136,445	118,060	-0.1%	-13.5%
	44%	43%	41%	51%	41%		
Gross Profit	794,514	763,064	818,275	760,555	842,560	3.0%	10.8%
EXPENSES							
Parks & Recreation							
Administration	242,631	227,062	93,421	135,591	93,670	0.3%	-30.9%
City Paid Expenses	-	-	143,508	142,922	143,510	0.0%	0.4%
Course Operations	446,521	438,197	463,231	376,351	473,930	2.3%	25.9%
Food & Beverage	119,967	132,512	118,114	121,770	128,310	8.6%	5.4%
Total Operating Expenditures	809,119	797,770	818,274	776,634	839,420	2.6%	8.1%
Net Ordinary Income	(14,606)	(34,706)	1	(16,079)	3,140	#####	-119.5%
Other Sources and (Uses)							
Miscellaneous Revenue							
Investment Earnings	129	(42)	(75)	40	40	-153.3%	0.2%
Other Miscellaneous	308	1,423	132	26	30	-77.3%	16.0%
Miscellaneous Revenue	437	1,381	57	66	70	22.8%	6.4%
Net Income							
Course Operations	72,642	55,281	197,773	249,199	214,215	8.3%	-14.0%
Food & Beverage	(86,811)	(88,606)	39,215	13,300	26,175	-33.3%	96.8%
Administration	-	-	(93,421)	(135,591)	(93,670)	0.3%	-30.9%
City Paid Expenses	-	-	(143,508)	(142,922)	(143,510)	0.0%	0.4%
Total Net Income (Loss)	(14,169)	(33,325)	58	(16,014)	3,210	5434.5%	-120.0%
Capital Expenditures & Transfers							
Capital Expenditures	(18,672)	(20,862)	(25,000)	(25,000)	(25,000)	0.0%	0.0%
Transfer In from Gen'l Fnd - Operating	32,840	54,187	24,942	41,014	21,790	-12.6%	-46.9%
Capital Expenditures & Transfers	14,169	33,325	(58)	16,014	(3,210)	5434.5%	-120.0%
Beginning Fund Balance (Jan 1)	(0)	(0)	(0)	(0)	(0)	-	-
Ending Fund Balance (Dec 31)	(0)	(0)	(0)	(0)	(0)	-	-

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
VEHICLE RENTAL FUND							
REVENUE							
Charges for Services							
Charges for Services	181,264	128,137	141,615	194,054	194,050	37.0%	0.0%
Charges for Services	181,264	128,137	141,615	194,054	194,050	37.0%	0.0%
Miscellaneous Revenue							
Investment Earnings	1,895	2,025	2,052	1,837	1,840	-10.3%	0.2%
Other Miscellaneous	-	-	-	22,576	22,580	0.0%	0.0%
Miscellaneous Revenue	1,895	2,025	2,052	24,413	24,420	1090.1%	0.0%
Total Operating Revenue	183,159	130,163	143,667	218,467	218,470	52.1%	0.0%
EXPENDITURES							
General Government							
Vehicle Services	72,679	57,348	79,533	65,144	74,730	-6.0%	14.7%
Vehicle Replacement	80,723	68,640	166,370	88,283	110,000	-33.9%	24.6%
General Government	153,403	125,988	245,903	153,427	184,730	-24.9%	20.4%
Total Operating Expenditures	153,403	125,988	245,903	153,427	184,730	-24.9%	20.4%
Revenue over (under) Expenditures	29,756	4,175	(102,236)	65,040	33,740	-133.0%	-48.1%
Beginning Fund Balance (Jan 1)	211,043	240,800	244,974	244,974	310,014	26.5%	26.5%
Ending Fund Balance (Dec 31)	240,800	244,974	142,738	310,014	343,754	140.8%	10.9%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
CENTRAL SERVICES FUND							
REVENUE							
Charges for Services							
Charges for Services	953,011	965,421	1,199,674	1,138,405	1,247,110	4.0%	9.5%
Charges for Services	953,011	965,421	1,199,674	1,138,405	1,247,110	4.0%	9.5%
Miscellaneous Revenue							
Investment Earnings	2,859	2,569	2,519	2,255	2,260	-10.3%	0.2%
Other Miscellaneous	1,149	-	-	-	-	0.0%	0.0%
Miscellaneous Revenue	4,008	2,569	2,519	2,255	2,260	-10.3%	0.2%
Total Operating Revenue	957,018	967,990	1,202,193	1,140,660	1,249,370	3.9%	9.5%
EXPENDITURES							
General Government							
Central Services	830,793	872,292	1,050,415	920,030	1,141,442	8.7%	24.1%
Equipment Replacement	122,474	120,685	301,516	114,127	233,150	-22.7%	104.3%
General Government	953,266	992,977	1,351,931	1,034,157	1,374,592	1.7%	32.9%
Total Operating Expenditures	953,266	992,977	1,351,931	1,034,157	1,374,592	1.7%	32.9%
Revenue over (under) Expenditures	3,752	(24,987)	(149,738)	106,503	(125,222)	-16.4%	-217.6%
Other Sources and (Uses)							
Transfer In from Surface Water Manage	27,790	21,290	-	-	-	0.0%	0.0%
Transfer In from General Fund	-	2,000	-	-	-	0.0%	0.0%
Other Sources and (Uses)	27,790	23,290	-	-	-	0.0%	0.0%
Beginning Fund Balance (Jan 1)	301,176	332,718	331,021	331,021	437,524	32.2%	32.2%
Ending Fund Balance (Dec 31)	332,718	331,021	181,283	437,524	312,302	72.3%	-28.6%

Combined Revenue and Expenditure Summary by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
UNEMPLOYMENT TRUST FUND							
REVENUE							
Miscellaneous Revenue							
Investment Earnings	579	509	528	387	390	-26.1%	0.9%
Miscellaneous Revenue	579	509	528	387	390	-26.1%	0.9%
Total Operating Revenue	579	509	528	387	390	-26.1%	0.9%
EXPENDITURES							
General Government							
Unemployment Claims	3,740	13,994	6,000	15,957	14,000	133.3%	-12.3%
General Government	3,740	13,994	6,000	15,957	14,000	133.3%	-12.3%
Total Operating Expenditures	3,740	13,994	6,000	15,957	14,000	133.3%	-12.3%
Revenue over (under) Expenditures	(3,160)	(13,485)	(5,472)	(15,571)	(13,610)	148.7%	-12.6%
Beginning Fund Balance (Jan 1)	71,974	68,813	55,328	55,328	39,758	-28.1%	-28.1%
Ending Fund Balance (Dec 31)	68,813	55,328	49,856	39,758	26,148	-47.6%	-34.2%



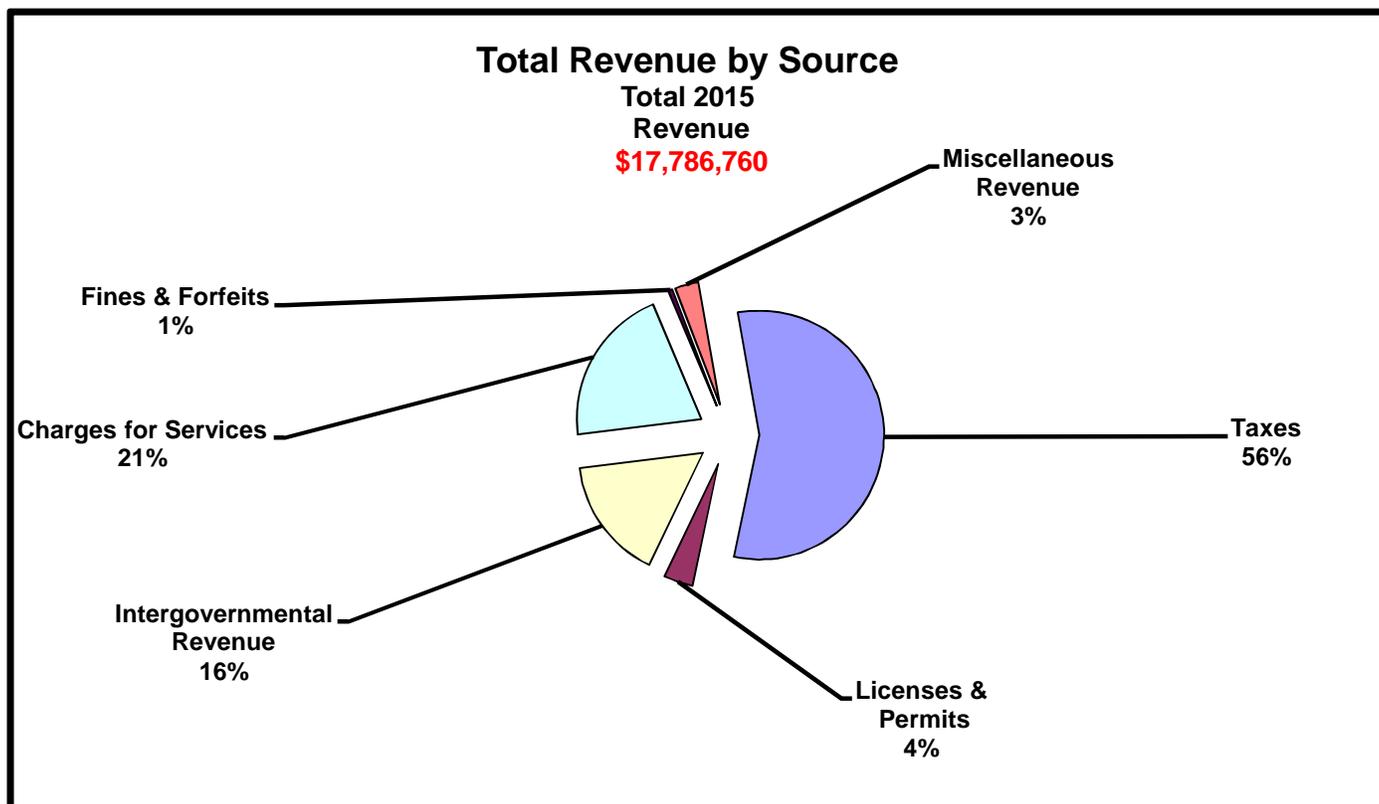
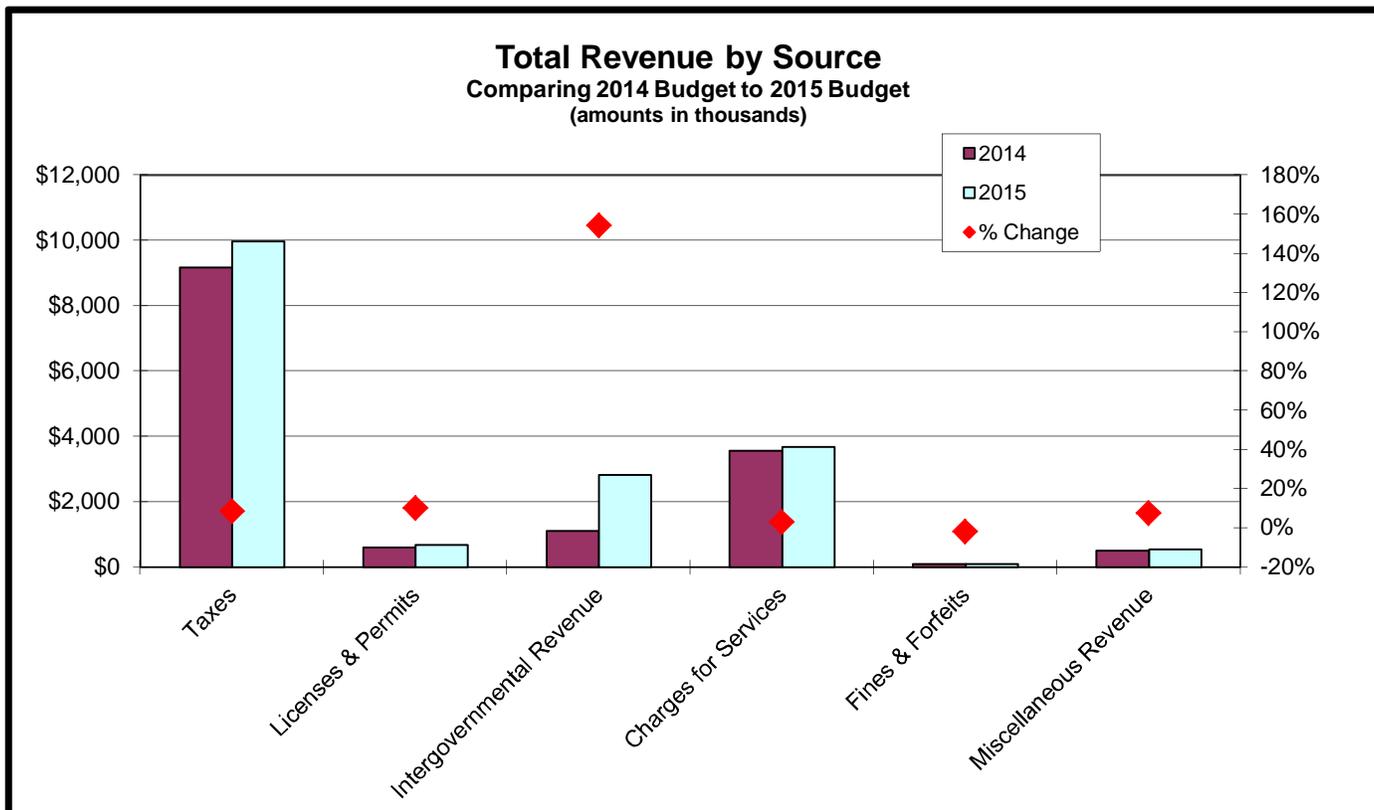
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REVENUE BUDGET



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Revenue Summary by Source



Total Revenue by Source

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014 Budget Actual	
			Budget	Est. Actual		Budget	Actual
TAXES							
Regular Property Taxes	3,200,310	3,312,283	3,417,332	3,417,332	3,526,625	3.2%	3.2%
Sales Tax							
Locally Generated	2,054,789	2,158,334	2,084,551	2,389,297	2,500,000	19.9%	4.6%
.1% Criminal Justice	474,087	518,110	508,701	556,514	556,510	9.4%	0.0%
Utility Tax	1,698,866	1,730,053	1,946,291	1,990,510	2,024,050	4.0%	1.7%
Real Estate Excise Tax	1,043,963	801,022	878,778	924,578	1,000,000	13.8%	8.2%
Excise Tax - Vehicle License Fees	-	147,728	300,000	349,223	330,000	10.0%	-5.5%
Gambling Tax	38,828	45,920	39,390	31,228	39,780	1.0%	27.4%
Total Taxes	8,510,844	8,713,450	9,175,043	9,658,682	9,976,965	8.7%	3.3%
% Change from Prior Year Actual	14%	2%	5%	11%	9%		
LICENSES & PERMITS							
Business Licenses	1,600	5,070	6,565	8,137	6,570	0.1%	-19.3%
Franchise Fees	330,137	349,586	336,092	369,109	404,040	20.2%	9.5%
Development Permits	530,245	271,012	270,026	561,810	264,440	-2.1%	-52.9%
Total Licenses & Permits	861,983	625,668	612,683	939,056	675,050	10.2%	-28.1%
% Change from Prior Year Actual	10%	-27%	-2%	50%	10%		
INTERGOVERNMENTAL REVENUE							
Federal, State & County Grants	2,139,375	988,303	218,463	234,869	1,903,350	771.2%	710.4%
State Shared							
I 695 Replacement Funds	66,002	92,493	56,484	94,832	84,180	49.0%	-11.2%
Motor Vehicle Fuel Tax	468,545	482,505	494,259	494,259	494,260	0.0%	0.0%
Criminal Justice Funding	62,829	66,651	65,312	65,312	66,490	1.8%	1.8%
Liquor Excise & Profits	313,183	225,438	230,945	230,945	233,110	0.9%	0.9%
KC Open Space & Regional Trails Levy	43,618	25,935	45,000	45,000	45,000	0.0%	0.0%
Total Intergovernmental Revenue	3,093,552	1,881,324	1,110,463	1,165,217	2,826,390	154.5%	142.6%
% Change from Prior Year Actual	101%	-39%	-41%	-38%	155%		
CHARGES FOR SERVICES							
Development Charges	450,315	443,821	346,939	362,633	357,830	3.1%	-1.3%
Transportation Impact Fee	1,116,574	668,257	491,574	533,708	533,710	8.6%	0.0%
Traffic Concurrence Admin Fee	-	-	-	38,633	-	0.0%	-100.0%
Park Impact Fee	512,069	195,534	225,439	244,763	244,760	8.6%	0.0%
Park Fee in Lieu	-	47,735	-	-	-	0.0%	0.0%
Surface Water Mgt Fees	1,169,444	1,161,519	1,221,886	1,221,886	1,233,360	0.9%	0.9%
Golf Course Charges	925,368	887,660	936,404	897,000	960,620	2.6%	7.1%
Miscellaneous Charges	362,110	338,478	346,373	328,180	345,035	-0.4%	5.1%
Total Charges for Services	4,535,880	3,743,004	3,568,615	3,626,804	3,675,315	3.0%	1.3%
% Change from Prior Year Actual	-10%	-17%	-5%	-3%	3%		
FINES & FORFIETS							
	153,605	92,357	91,291	88,124	89,800	-1.6%	1.9%
% Change from Prior Year Actual	-13%	-40%	-1%	-5%	2%		
MISCELLANEOUS REVENUE							
Investment Earnings	136,324	141,422	160,845	134,461	134,000	-16.7%	-0.3%
Rents, Leases, & Concessions	299,110	286,981	340,755	364,841	375,670	10.2%	3.0%
Other Miscellaneous	18,095	15,284	3,626	39,220	33,570	825.8%	-14.4%
Total Miscellaneous Revenue	453,529	443,686	505,226	538,522	543,240	7.5%	0.9%
% Change from Prior Year Actual	-16%	-2%	14%	21%	8%		
TOTAL REVENUE							
	17,609,392	15,499,490	15,063,321	16,016,404	17,786,760	18.1%	11.1%
% Change from Prior Year Actual	13%	-12%	-3%	3%	18%		

Total Revenue by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
GENERAL FUND							
Taxes	7,466,880	7,764,700	7,996,265	8,384,881	8,646,965	8.1%	3.1%
Licenses & Permits	861,983	625,668	612,683	939,056	675,050	10.2%	-28.1%
Intergovernmental Revenue	1,025,758	972,734	975,072	1,007,185	981,390	0.6%	-2.6%
Charges for Service	786,769	776,254	687,159	676,592	690,815	0.5%	2.1%
Fines & Forfeits	153,605	92,357	91,291	88,124	89,800	-1.6%	1.9%
Miscellaneous Revenue	340,681	320,059	394,652	409,208	419,630	6.3%	2.5%
Total General Fund	10,635,676	10,551,772	10,757,122	11,505,046	11,503,650	6.9%	0.0%
% Change from Prior Year Actual	7%	-1%	2%	9%	7%		
TRANSPORTATION FUNDS							
Charges for Services	1,116,574	668,257	491,574	574,517	533,710	8.6%	-7.1%
Miscellaneous Revenue	56,687	50,276	48,687	42,934	42,880	-11.9%	-0.1%
Total Street Funds	1,173,261	718,533	540,261	617,451	576,590	6.7%	-6.6%
% Change from Prior Year Actual	-39%	-39%	-25%	-14%	7%		
PARK DEVELOPMENT FUND							
Intergovernmental Revenue	43,618	25,935	45,000	45,000	45,000	0.0%	0.0%
Charges for Services	512,069	243,269	225,439	244,763	244,760	8.6%	0.0%
Miscellaneous Revenue	13,272	16,234	16,018	14,556	14,560	-9.1%	0.0%
Total Park Impact Fee Fund	568,958	285,437	286,457	304,318	304,320	6.2%	0.0%
% Change from Prior Year Actual	10%	-50%	0%	7%	6%		
REAL ESTATE EXCISE TAX FUND							
Taxes	1,043,963	801,022	878,778	924,578	1,000,000	13.8%	8.2%
Miscellaneous Revenue	14,068	18,165	17,706	18,462	18,460	4.3%	0.0%
Total Real Estate Excise Tax Fund	1,058,031	819,187	896,484	943,040	1,018,460	13.6%	8.0%
% Change from Prior Year Actual	80%	-23%	9%	15%	14%		
DRUG SEIZURE FUND							
Seizures & Forfeitures	-	4,023	2,000	7,664	2,000	0.0%	-73.9%
Miscellaneous Revenue	-	2	1	32	30	2900.0%	-5.9%
Total Drug Seizure Fund	-	4,025	2,001	7,696	2,030	1.4%	-73.6%
% Change from Prior Year Actual	0.0%	0%	-50%	91%	1%		
BOND PROCEEDS FUND							
Miscellaneous Revenue	-	-	-	6	-	0.0%	-100.0%
Other Sources (Uses)							
Councilmanic GO Bond Proceeds	-	-	1,500,000	1,530,000	-	-100.0%	-100.0%
Voted GO Bond Proceeds	-	-	8,600,000	-	3,540,000	-58.8%	0.0%
Total Bond Proceeds Fund	-	-	10,100,000	1,530,006	3,540,000	-65.0%	131.4%
% Change from Prior Year Actual	0%	0%	0%	0%	-65%		
TRANSPORTATION BENEFIT DISTRICT FUND							
Taxes	-	147,728	300,000	349,223	330,000	10.0%	-5.5%
Miscellaneous Revenue	-	228	100	100	100	0.0%	0.0%
Total Transportation Benefit District F	-	147,956	300,100	349,323	330,100	10.0%	-5.5%
% Change from Prior Year Actual	0.0%	0.0%	103%	136%	0.0%		
CAPITAL PROJECTS FUND							
Intergovernmental Revenue	1,922,401	731,673	-	22,641	1,750,000	0.0%	7629.4%
Charges for Services	13,436	-	-	-	-	0.0%	0.0%
Total Bond, Grant, & Dev Cont Fd	1,935,837	731,673	-	22,641	1,750,000	#DIV/0!	7629.4%
% Change from Prior Year Actual	271%	-62%	-100%	-97%	0%		

Total Revenue by Fund

	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014 Budget Actual	
			Budget	Est. Actual		Budget	Actual
SURFACE WATER MANAGEMENT FUND							
Intergovernmental Revenue	101,775	150,983	90,391	90,391	50,000	-44.7%	-44.7%
Charges for Service	1,181,664	1,167,564	1,228,039	1,233,933	1,245,410	1.4%	0.9%
Miscellaneous Revenue	21,903	28,214	20,906	18,440	18,440	-11.8%	0.0%
Total Surface Water Mgt Fund	1,305,342	1,346,761	1,339,336	1,342,764	1,313,850	-1.9%	-2.2%
% Change from Prior Year Actual	18%	3%	-1%	0%	-2%		
LAKE WILDERNESS GOLF COURSE							
Charges for Service	925,368	887,660	936,404	897,000	960,620	2.6%	7.1%
Miscellaneous Revenue	437	1,381	57	66	70	22.8%	6.4%
Total LW Golf Course Fund	925,805	889,041	936,461	897,066	960,690	2.6%	7.1%
% Change from Prior Year Actual	-2%	-4%	5%	1%	3%		
INTERNAL SERVICE FUNDS (External Revenue Only)							
Miscellaneous Revenue	6,482	5,104	5,099	27,055	27,070	430.9%	0.1%
Total Internal Service Funds	6,482	5,104	5,099	27,055	27,070	430.9%	0.1%
% Change from Prior Year Actual	-45%	-21%	0%	430%	431%		
TOTAL REVENUE	17,609,392	15,499,490	25,163,321	17,546,404	21,326,760	-15.2%	21.5%
% Change from Prior Year Actual	13%	-12%	62%	13%	-15%		

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 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

	2011	2012	2013	2014	2015
Levy Rate (per \$1,000 of assessed value)	\$ 1.29	\$ 1.38	\$ 1.47	\$ 1.46	\$ 1.25
Property Tax Levy	3,139,117	3,200,310	3,312,283	3,417,332	3,526,625
Total	3,139,117	3,200,310	3,312,283	3,417,332	3,526,625
% Change from the prior year	2.9%	1.9%	3.5%	3.2%	3.2%

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. An additional 0.5 percent applies to food and beverage sales by restaurants and bars and accrues to the County.

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 the 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 2014 is expected to decrease based on a loss of construction sales tax due to a slow-down in development activities.

Historical and Projected Collections

	2011	2012	2013	2014	2015
Locally Generated	1,642,842	2,054,789	2,158,334	2,389,297	2,500,000
Criminal Justice Distribution	457,167	474,087	518,110	556,514	556,510
Total	2,100,009	2,528,876	2,676,444	2,945,811	3,056,510
% Change from the prior year	8.1%	20.4%	5.8%	10.1%	3.8%

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, and telephone 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.

Historical and Projected Collections

	2011	2012	2013	2014	2015
Utility Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%
Electric	658,130	675,489	708,690	699,855	714,200
Natural Gas	448,750	432,940	422,227	462,773	472,260
Cable TV	-	-	-	224,219	228,260
Telephone	525,346	590,437	599,135	603,663	609,330
Total	1,632,226	1,698,866	1,730,053	1,990,510	2,024,050
% Change from the prior year	119.1%	4.1%	1.8%	15.1%	1.7%

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 to be collected as payment for debt service on the 2014 Councilmanic bonds to be issued for the Ravensdale ballfield project.

Authority and Rate

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

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

	2011	2012	2013	2014	2015
REET -- First 0.25 percent	276,799	521,982	399,007	462,289	500,000
REET -- Second 0.25 percent	275,044	521,982	399,007	462,289	500,000
REET -- State	-	-	3,008	-	-
Total	551,843	1,043,963	801,022	924,578	1,000,000
% Change from the prior year	-19.6%	89.2%	-23.3%	15.4%	8.2%

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 will begin 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

	2011	2012	2013	2014	2015
Excise taxes - vehicle license fees	-	-	147,728	349,223	330,000
Total	-	-	147,728	349,223	330,000
% Change from the prior year	0.0%	0.0%	0.0%	136.4%	-5.5%

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

	2011	2012	2013	2014	2015
Gambling Taxes	37,521	38,828	45,920	31,228	39,780
% Change from the prior year	-13.6%	3.5%	18.3%	-32.0%	27.4%

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

	2011	2012	2013	2014	2015
Business Licenses	-	-	3,340	6,572	5,000
Special Licenses	960	960	860	960	960
Transient Sales Licenses	-	640	870	605	610
Total	960	1,600	5,070	8,137	6,570
% Change from the prior year	-9.4%	66.7%	216.9%	60.5%	-19.3%

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Government					
Cable TV	284,567	308,231	327,210	330,935	354,040
Public Works					
Waste Reduction and Recycling Division					
Solid Waste	19,512	21,906	22,376	38,174	50,000
Total	304,079	330,137	349,586	369,109	404,040
% Change from the prior year	-0.2%	8.6%	5.9%	5.6%	9.5%

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

	2011	2012	2013	2014	2015
Community Development					
Building Division					
Building Permits	402,149	434,181	213,912	459,671	208,040
Plumbing Permits	33,484	40,790	20,985	41,285	19,610
Fill and Grade Permits	3,667	3,553	2,979	3,685	3,680
Mechanical Permits	35,825	48,432	29,916	52,936	28,840
Miscellaneous Permits & Fees	300	-	-	2,367	2,370
Public Works					
Right of Way Permit	1,960	3,290	3,220	1,867	1,900
Total	477,384	530,245	271,012	561,810	264,440
% Change from the prior year	43.8%	11.1%	-48.9%	107.3%	-52.9%

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 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

	2011	2012	2013	2014	2015
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 Emergency Management Program	-	-	-	7,000	-
WA Traffic Safety - Safety	21,118	15,868	5,968	12,847	12,850
WA Traffic Safety - Overtime	4,293	2,610	2,889	4,000	4,000
WA Traffic Safety - Other	357	-	1,806	-	-
Bureau of Justice Grant	8,789	-	-	-	-
Public Works					
Fed - Lake Wilderness Trail	117,121	15,029	500	-	-
Fed - SR 169 - SE 271st Pl to SE 276th St	-	-	408,916	22,641	-
WA - SR 169 - Witte Road to 228th Ave S	-	559,092	160,354	-	-
WA - SR 169 - 264th to 258th Street	415,106	1,348,280	161,903	-	-
WA - Witte Road & 248th Street Intersect	(10,687)	-	-	-	-
WA - Witte Rd - SR169 to SE 240th	-	-	-	-	1,750,000
WA - Department of Ecology	-	-	36,775	41,803	45,980
WA - Surface Water Management NPDES	26,352	101,775	79,367	50,000	50,000
KC - Waste Reduction & Recycling	53,825	71,612	30,187	54,000	28,880
KC - Environmental Health Services	-	-	10,182	-	11,640
KC - Lake Management Grant	-	-	-	2,667	-
KC - Lake Stewardship Grant	-	-	2,326	-	-
KC - Flood Control Zone District Grant	-	-	-	27,477	-
KCD - Lake Lucerne Outlet Restoration	-	-	69,290	12,914	-
Total	636,273	2,139,375	988,303	234,869	1,903,350
% Change from the prior year	-59.5%	236.2%	-53.8%	-76.2%	710.4%

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

	2011	2012	2013	2014	2015
General Government					
Local Government Assistance	52,630	66,002	92,493	94,832	84,180
Liquor Excise Tax	111,823	84,455	15,636	19,775	19,960
Liquor Profits	158,111	228,728	209,803	211,170	213,150
Parks & Recreation					
KC Open Space & Regional Trails Levy	43,338	43,618	25,935	45,000	45,000
Public Safety					
CJ - Population	5,060	5,168	5,613	5,796	5,900
CJ - Contract Law Enforcement	33,097	33,946	35,904	35,364	36,000
CJ - Special Programs	19,102	19,429	20,893	19,705	20,060
DUI / Other Criminal Justice	4,806	4,286	4,241	4,447	4,530
Public Works					
Motor Vehicle Fuel Tax	477,368	468,545	482,505	494,259	494,260
Total	905,335	954,176	893,022	930,348	923,040
% Change from the prior year	-6.4%	5.4%	-6.4%	4.2%	-0.8%

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

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

	2011	2012	2013	2014	2015
Community Development					
Planning Division					
Counter Service Fees	825	1,275	1,500	1,567	1,590
Boundary Line Adjustment Fee	1,375	9,150	975	1,267	1,290
Preliminary Plat Review Fees	1,175	3,925	15,200	12,167	12,390
Final Plat Review Fees	10,500	-	13,300	15,500	15,780
Design Review Fees	42,455	29,700	26,691	21,251	21,630
Conditional Use Permits	-	-	2,850	7,167	7,300
SEPA Review Fees	8,075	1,250	4,025	2,933	2,990
Fire Impact Administration Fee	-	2,600	4,810	11,787	4,550
School Impact Administration Fees	10,140	10,660	4,615	7,020	4,550
Building Division					
Counter Service Fees	8,400	14,350	9,510	7,267	15,670
Title Elimination Fees	325	25	25	-	-
Plan Check Fees	129,728	139,359	140,830	104,707	85,000
WSEC - Energy Code Fee	9,450	11,159	6,422	10,667	10,860
Fire Marshal					
Land Use Review Fee	1,400	250	1,245	900	920
Plan Review Fee	8,625	20,500	10,650	9,267	18,000
New Construction Insp - Building	16,150	29,375	15,300	12,533	12,760
Inspections - Fireworks Stands	800	600	500	500	500
Public Works					
Construction Inspection Fees	44,013	44,244	57,785	36,230	50,000
Surface Water Mgt Inspection Fees	11,810	12,220	6,045	12,047	12,050
Traffic Concurrency Fees	-	6,745	-	2,175	-
Traffic Concurrency Admin Fees	-	-	-	38,633	-
Plan Review Fees	79,730	99,493	121,544	85,683	80,000
Final Plat Review Fees	2,625	-	-	-	-
Total	387,601	436,879	443,821	401,266	357,830
% Change from the prior year	8.4%	12.7%	1.6%	-9.6%	-10.8%

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 forecasted market conditions applied conservatively.

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

	2011	2012	2013	2014	2015
Trans impact fee / pm peak hr trip	\$ 3,031	\$ 3,881	\$ 3,986	\$ 4,093	\$ 4,138
Park impact fee / residential pm peak hr	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Transportation Impact Fees	2,232,136	1,116,574	668,257	533,708	533,710
Transportation Contributions	(390,753)	13,436	-	-	-
Park Fee in Lieu	33,432	-	47,735	-	-
Park Impact Fees	426,870	512,069	195,534	244,763	244,760
Total	2,301,685	1,642,079	911,526	778,471	778,470
% Change from the prior year	186.4%	-28.7%	-44.5%	-14.6%	0.0%

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 \$115.02 per developed single family parcel per year to \$1,782.99 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

	2011	2012	2013	2014	2015
Single Family Residential Annual Rate	\$ 103.02	\$ 115.02	\$ 115.02	\$ 115.02	\$ 117.09
Current SWM Collections	1,026,437	1,169,444	1,161,519	1,221,886	1,233,360
Total	1,026,437	1,169,444	1,161,519	1,221,886	1,233,360
% Change from the prior year	9.3%	13.9%	-0.7%	5.2%	0.9%

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 was 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

	2011	2012	2013	2014	2015
Merchandise Sales	51,574	52,632	47,548	45,000	50,590
Green Fees	498,367	495,026	463,332	495,000	545,420
Cart Rentals	112,383	130,818	126,581	128,000	127,000
Food Sales	122,094	91,006	87,297	82,000	84,830
Beverage Sales	156,589	152,557	154,818	140,000	149,370
Facility Rentals	1,500	3,329	8,085	7,000	3,410
Total	942,506	925,368	887,660	897,000	960,620
% Change from the prior year	-28.7%	-1.8%	-4.1%	1.1%	7.1%

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.

Authority and Rates

City
State
Rates

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

	2011	2012	2013	2014	2015
General Government					
Sale of Maps / Publications	713	425	211	300	310
Passport Filing Fees	9,800	10,950	8,850	1,933	1,970
Pet License Rebate	51	-	-	-	-
Municipal Court					
Warrant Cost	5,612	6,935	2,004	2,669	2,700
Deferred Prosecution Admin.	-	-	-	115	115
IT Time Pay Fee	506	496	27	1	-
Copies and Tape Fees	7	4	-	4	-
Adult Probation Services	138	2	10	-	-
Sentencing Compliance Fee	88,139	55,389	14,177	10,168	10,350
Housing and Monitoring of Prisoners	1,763	1,879	2,300	3,165	3,220
Pre-Conviction Supervision Costs	-	-	5,023	1,879	1,910
Crime Conviction Fee	581	642	38	99	100
Community Development					
Fire Marshal					
Annual Fire Inspections	9,040	11,520	11,200	11,000	11,200
Parks & Recreation					
Park Application Fee	-	-	400	-	-
Special Item Permits	-	-	30	100	100
Program Fees - Day Camp	63,841	60,530	73,800	77,910	77,000
Program Fees - Youth Sports	49,996	47,069	50,891	50,994	50,000
Program Fees - Youth Classes	58,918	78,238	75,287	81,454	90,000
Program Fees - Adult Sports	42,765	45,383	45,672	46,071	50,000
Program Fees - Adult Classes	46,113	31,347	29,377	28,052	30,000
Parent's Night Out	-	-	3,328	2,320	4,000
Recreation Advertising Fee	850	2,040	5,610	1,880	4,000
Recreation Convenience Fee	870	1,059	1,344	1,502	1,500
Police					
Sale of Emergency Preparedness Kits	1,725	-	-	-	-
Impound fees	7,100	8,200	8,900	6,563	6,560
Total	388,527	362,110	338,478	328,180	345,035
% Change from the prior year	32.1%	-6.8%	-6.5%	-3.0%	5.1%

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

	2011	2012	2013	2014	2015
Municipal Court					
False Alarm Fines	1,350	1,225	375	633	750
Proof of Motor Vehicle Insurance	3,832	2,343	1,047	826	840
Criminal Filing Fees	-	-	83	-	-
Local Infraction Refund	6,710	-	-	-	-
Traffic Infractions	89,599	87,305	53,142	49,994	50,890
Emergency and Trauma	15,249	9,336	8,424	5,901	6,010
School Zone Safety	24,491	17,274	8,018	3,224	3,280
Local JIS- Court	2,396	3,915	33	136	140
Non-Traffic Infractions	686	144	329	700	710
Civil Parking Infraction Penalties	760	145	1,115	533	540
Handicapped Parking Infractions	805	542	305	60	60
Driving Under the Influence	9,648	7,295	4,241	6,416	6,530
Criminal Traffic Misdemeanor	7,029	8,762	5,358	6,014	6,120
Investigative Assessment	6	58	36	-	-
Other Non-Traffic Fines	5,505	3,966	4,159	4,809	4,890
Domestic Violence Penalty Assessment	554	749	385	393	400
Law Enforcement Cost	-	-	-	5	10
Jury Demand Fee	-	986	-	-	-
Public Defense Fees	7,007	9,182	4,499	6,278	6,390
Law Enforcement Services	236	153	8	-	-
Court Interpreter	210	-	100	-	-
Community Development					
Code Enforcement Fine	300	225	700	2,200	2,240
Total	176,373	153,605	92,357	88,124	89,800
% Change from the prior year	65.8%	-12.9%	-39.9%	-4.6%	1.9%

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 with in securities that are allowed by State law, as identified in the City's investment policy. Governmental Accounting Standards Board (GASB) Statement No. 31 Accounting for *Financial Reporting fo Certain Investments and for External Investment Pools* requires many investments of state and local governments to be reported at fair value, with changes in fair value reported as investment interest. The apportionment of investment earnings to investment interest and gain (loss) on investments is shown following the fund segregation.

Historical and Projected Collections

	2011	2012	2013	2014	2015
General Fund	35,669	27,441	30,876	35,413	35,000
Street Fund	6,935	3,167	1,906	51	-
Transportation Impact Fee Fund	62,396	53,520	48,371	42,883	42,880
Park Development Fund	15,712	13,272	16,234	14,556	14,560
Real Estate Excise Tax Fund	34,902	14,010	18,141	18,462	18,460
Drug Seizure Fund	-	-	2	32	30
Transportation Benefit District Fund	-	-	228	100	100
Surface Water Management Fund	34,927	19,454	20,603	18,440	18,440
Lake Wilderness Golf Course	30	129	(42)	40	40
Bond Proceeds Fund	-	-	-	6	-
Equipment Rental Fund	2,877	1,895	2,025	1,837	1,840
Central Service Fund	4,664	2,859	2,569	2,255	2,260
Unemployment Fund	1,090	579	509	387	390
Total	199,202	136,324	141,422	134,461	134,000
% Change from the prior year	-25.7%	-31.6%	3.7%	-4.9%	-0.3%
Investment Interest	134,972	171,719	139,436	134,323	133,870
Unrealized Gain(Loss) on Investments	64,230	(35,394)	1,755	-	-
	199,202	136,324	141,191	134,323	133,870

Cumulative Unrealized Gain(Loss) on Investments Inception to Date 193,418

Application Investment earnings are is 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

	2011	2012	2013	2014	2015
Small Overpayment - Courts	20	70	13	12	10
NSF Revenues - Court	100	50	31	6	10
Rents, Leases & Concessions	274,441	264,748	232,217	301,042	314,470
Miscellaneous Revenue - Park	17,607	34,362	54,763	63,799	61,200
Miscellaneous Revenue - Golf	86	308	148	26	30
Private Donations	26,263	820	200	-	-
Asset Seizures	-	3,304	4,023	7,664	2,000
Judgements & Settlements	11,280	5,501	-	7,692	7,690
Cash Long or Short	(92)	12	18	314	310
Refunds - Prior Year	179	1,096	884	367	370
Other Interest & Penalties	6,597	5,689	8,392	564	570
Sale of Surplus Assets	3,185	1,245	1,574	22,576	22,580
Total	339,666	317,205	302,264	404,061	409,240
% Change from the prior year	13.5%	-6.6%	-4.7%	33.7%	1.3%

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

	2011	2012	2013	2014	2015
Councilmanic GO Bond Proceeds	-	-	-	1,530,000	-
Voted GO Bond Proceeds	-	-	-	-	3,540,000
Total	-	-	-	1,530,000	3,540,000

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	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
GENERAL FUND							
GENERAL GOVERNMENT REVENUES							
TAXES							
Regular Property Tax - Current	3,200,310	3,312,283	3,417,332	3,417,332	3,526,625	3.2%	3.2%
Sales Tax	2,054,789	2,158,334	2,084,551	2,389,297	2,500,000	19.9%	4.6%
Criminal Justice Sales Tax	474,087	518,110	508,701	556,514	556,510	9.4%	0.0%
Electric Tax	675,489	708,690	699,855	699,855	714,200	2.0%	2.0%
Natural Gas Tax	432,940	422,227	462,773	462,773	472,260	2.1%	2.1%
Telephone Tax	590,437	599,135	603,663	603,663	609,330	0.9%	0.9%
Cable TV Tax	-	-	180,000	224,219	228,260	26.8%	1.8%
Gambling Tax	38,828	45,920	39,390	31,228	39,780	1.0%	27.4%
TOTAL TAXES	7,466,880	7,764,700	7,996,265	8,384,881	8,646,965	8.1%	3.1%
LICENSES AND PERMITS							
Business Licenses	-	3,340	5,000	6,572	5,000	0.0%	-23.9%
Special Licenses	960	860	960	960	960	0.0%	0.0%
Transient Sales Licenses	640	870	605	605	610	0.8%	0.8%
Franchise Fees - Cable TV	308,231	327,210	313,716	330,935	354,040	12.9%	7.0%
TOTAL LICENSES AND PERMITS	309,831	332,280	320,281	339,072	360,610	12.6%	6.4%
INTERGOVERNMENTAL REVENUE							
King County EMS-RAMPART Grant	-	2,000	-	-	-	0.0%	0.0%
Local Government Assistance	66,002	92,493	56,484	94,832	84,180	49.0%	-11.2%
Liquor Excise Tax	84,455	15,636	19,775	19,775	19,960	0.9%	0.9%
Liquor Profits	228,728	209,803	211,170	211,170	213,150	0.9%	0.9%
TOTAL INTERGOVERNMENTAL	379,185	319,931	287,429	325,777	317,290	10.4%	-2.6%
CHARGES FOR SERVICES							
Sale of Maps / Publications	425	211	400	300	310	-22.5%	3.4%
Passport Filing Fees	10,950	8,850	11,581	1,933	1,970	-83.0%	1.9%
TOTAL CHARGES FOR SERVICES	11,375	9,061	11,981	2,233	2,280	-81.0%	2.1%
MISCELLANEOUS REVENUES							
Investment Interest	33,352	30,590	52,435	35,413	35,000	-33.3%	-1.2%
Unrealized Gain(Loss) on Investments	(5,911)	286	-	-	-	0.0%	0.0%
Other Interest & Penalties	935	468	543	455	460	-15.3%	1.0%
Judgements & Settlements	5,501	-	-	7,692	7,690	0.0%	0.0%
Sale of Surplus Assets	96	300	-	-	-	0.0%	0.0%
Cash Long and Short	12	18	3	314	310	10233.3%	-1.3%
Other Misc Revenue	1,096	884	-	367	370	0.0%	0.9%
TOTAL MISCELLANEOUS	35,081	32,546	52,981	44,241	43,830	-17.3%	-0.9%
TOTAL GENERAL GOV'T REVENUE	8,202,352	8,458,517	8,668,937	9,096,205	9,370,975	8.1%	3.0%

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

COMMUNITY DEVELOPMENT REVENUES

PLANNING DIVISION

CHARGES FOR SERVICES

Counter Service Fee	1,275	1,500	1,685	1,567	1,590	-5.6%	1.5%
Boundary Line Adjustment Fee	9,150	975	1,314	1,267	1,290	-1.8%	1.8%
Preliminary Plat Review Fee	3,925	15,200	14,255	12,167	12,390	-13.1%	1.8%
Final Plat Review	-	13,300	7,684	15,500	15,780	105.4%	1.8%
Design Review Fee	29,700	26,691	29,981	21,251	21,630	-27.9%	1.8%
Conditional Use Permit Fee	-	2,850	910	7,167	7,300	702.2%	1.9%
SEPA Review - Offsite	1,250	4,025	5,426	2,933	2,990	-44.9%	1.9%
TOTAL CHARGES FOR SERVICES	45,300	64,541	61,255	61,851	62,970	2.8%	1.8%

TOTAL PLANNING DIVISION

EXPENDITURES	433,689	394,754	578,761	508,049	488,670	-15.6%	-3.8%
Percent Coverage	10%	16%	11%	12%	13%		

BUILDING DIVISION

LICENSES AND PERMITS

Building Permits	434,181	213,912	216,095	459,671	208,040	-3.7%	-54.7%
Plumbing Permits	40,790	20,985	20,373	41,285	19,610	-3.7%	-52.5%
Fill and Grade Permits	3,553	2,979	585	3,685	3,680	529.1%	-0.1%
Mechanical Permits	48,432	29,916	29,953	52,936	28,840	-3.7%	-45.5%
Miscellaneous Permits & Fees	-	-	-	2,367	2,370	0.0%	0.1%
TOTAL LICENSES AND PERMITS	526,955	267,792	267,006	559,943	262,540	-1.7%	-53.1%

CHARGES FOR SERVICES

Counter Service Fee	14,350	9,510	15,667	7,267	15,670	0.0%	115.6%
Title Elimination Fee	25	25	-	-	-	0.0%	0.0%
Plan Check Fee	139,359	140,830	85,000	104,707	85,000	0.0%	-18.8%
Fire Impact Administration Fee	2,600	4,810	4,550	11,787	4,550	0.0%	-61.4%
School Impact Administration Fee	10,660	4,615	4,550	7,020	4,550	0.0%	-35.2%
WSEC - Energy Code Fee	11,159	6,422	6,133	10,667	10,860	77.1%	1.8%
TOTAL CHARGES FOR SERVICES	178,153	166,211	115,900	141,447	120,630	4.1%	-14.7%

FINES AND FORFEITS

Code Enforcement Fines	225	700	944	2,200	2,240	137.3%	1.8%
TOTAL FINES AND FORFEITS	225	700	944	2,200	2,240	137.3%	1.8%

TOTAL BUILDING DIVISION

EXPENDITURES	624,265	494,601	552,893	538,676	562,710	1.8%	4.5%
Percent Coverage	113%	88%	69%	131%	68%		

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

COMMUNITY DEVELOPMENT REVENUES, continued

FIRE MARSHAL

CHARGES FOR SERVICES

Annual Fire Inspections	11,520	11,200	11,121	11,000	11,200	0.7%	1.8%
Land Use Review Fee	250	1,245	1,247	900	920	-26.2%	2.2%
Plan Review Fee	20,500	10,650	18,000	9,267	18,000	0.0%	94.2%
Inspections - New Construction	29,375	15,300	13,884	12,533	12,760	-8.1%	1.8%
Inspections - Fireworks Stands	600	500	500	500	500	0.0%	0.0%
TOTAL CHARGES FOR SERVICES	62,245	38,895	44,752	34,200	43,380	-3.1%	26.8%

TOTAL FIRE MARSHAL

	62,245	38,895	44,752	34,200	43,380	-3.1%	26.8%
EXPENDITURES	65,225	45,570	50,550	39,083	50,000	-1.1%	27.9%
Percent Coverage	95%	85%	89%	88%	87%		

TOTAL COMMUNITY DEVELOPMNT

	812,878	538,139	489,857	799,642	491,760	0.4%	-38.5%
EXPENDITURES	1,123,179	934,926	1,182,204	1,085,808	1,101,380	-6.8%	1.4%
Percent Coverage	72%	58%	41%	74%	45%		

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	14,174	14,132	19,016	21,408	21,790	14.6%	1.8%
Beach & Field Rental	2,060	880	1,186	480	490	-58.7%	2.1%
Facility Rental	2,064	2,130	2,154	2,154	2,190	1.7%	1.7%
TOTAL MISCELLANEOUS	18,298	17,142	22,356	24,042	24,470	9.5%	1.8%

TOTAL PARK

	18,298	20,142	22,356	24,042	24,470	9.5%	1.8%
EXPENDITURES	311,996	403,274	407,518	369,172	377,170	-7.4%	2.2%
Percent Coverage	6%	5%	5%	7%	6%		

LAKE WILDERNESS LODGE REVENUE

MISCELLANEOUS REVENUE

Facility Rental	225,836	198,188	234,000	257,000	267,000	14.1%	3.9%
Facility Rental - Insurance	20,614	16,887	20,000	20,000	23,000	15.0%	15.0%
TOTAL MISCELLANEOUS	246,450	215,075	254,000	277,000	290,000	14.2%	4.7%

TOTAL LAKE WILDERNESS LODGE

	246,450	215,075	254,000	277,000	290,000	14.2%	4.7%
EXPENDITURES	432,734	484,801	506,190	467,610	480,710	-5.0%	2.8%
Percent Coverage	57%	44%	50%	59%	60%		

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PARKS & RECREATION REVENUE, continued

RECREATION & EVENT REVENUE

CHARGES FOR SERVICES

Park Application Fee	-	400	539	-	-	-100.0%	0.0%
Special Item Permits	-	30	40	100	100	150.0%	0.0%
Program Fees - Day Camp	60,530	73,800	71,610	77,910	77,000	7.5%	-1.2%
Program Fees - Youth Sports	47,069	50,891	68,541	50,994	50,000	-27.1%	-1.9%
Program Fees - Youth Classes	78,238	75,287	83,550	81,454	90,000	7.7%	10.5%
Program Fees - Adult Sports	45,383	45,672	42,432	46,071	50,000	17.8%	8.5%
Program Fees - Adult Classes	31,347	29,377	28,421	28,052	30,000	5.6%	6.9%
Parents Night Out	-	3,328	3,000	2,320	4,000	33.3%	72.4%
Recreation Advertising Fee	2,040	5,610	6,181	1,880	4,000	-35.3%	112.8%
Recreation Convenience Fee	1,059	1,344	1,556	1,502	1,500	-3.6%	-0.1%
TOTAL CHARGES FOR SERVICES	265,667	285,738	305,870	290,283	306,600	0.2%	5.6%

MISCELLANEOUS REVENUE

Beach Equipment Rentals	-	9,554	10,000	13,660	13,500	35.0%	-1.2%
Beach Concession Proceeds	-	6,591	7,000	8,243	9,000	28.6%	9.2%
Rentals & Concessions	8,617	10,085	13,594	10,622	10,700	-21.3%	0.7%
Donations - Day Camp	1,370	1,000	1,348	1,000	1,000	-25.8%	0.0%
Donations - Youth Sports	11,375	13,454	17,457	9,875	12,000	-31.3%	21.5%
Donations - Miscellaneous	-	-	-	3,000	-	0.0%	-100.0%
Donations - Events	13,000	14,080	15,000	17,400	15,000	0.0%	-13.8%
TOTAL MISCELLANEOUS	34,362	54,763	64,399	63,799	61,200	-5.0%	-4.1%

TOTAL RECREATION AND EVENTS

EXPENDITURES	710,995	770,262	809,269	718,898	844,230	4.3%	17.4%
Percent Coverage	42%	44%	46%	49%	44%		-11.5%

TOTAL PARKS & RECREATION

EXPENDITURES	1,630,836	1,820,641	1,932,250	1,911,543	2,092,840	8.3%	9.5%
Percent Coverage	35%	32%	33%	34%	33%		

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC SAFETY REVENUE

POLICE REVENUE

INTERGOVERNMENTAL REVENUE

State Emergency Management Grant	22,609	-	-	-	-	0.0%	0.0%
King County EMS Grant	2,500	-	-	-	-	0.0%	0.0%
KC Grant-Distracted Driving Emphasis	-	-	7,000	7,000	-	-100.0%	-100.0%
Traffic Safety - Equipment	15,868	5,968	12,847	12,847	12,850	0.0%	0.0%
Traffic Safety - Overtime	2,610	2,889	4,000	4,000	4,000	0.0%	0.0%
Traffic Safety - Other	-	1,806	-	-	-	0.0%	0.0%
Emergency Management Program	-	12,841	-	(480)	-	0.0%	-100.0%
Bureau of Justice Grant	-	-	1,742	-	-	-100.0%	0.0%
CJ - Population	5,168	5,613	5,796	5,796	5,900	1.8%	1.8%
CJ - Special Programs	19,429	20,893	19,705	19,705	20,060	1.8%	1.8%
CJ - Contract Law Enforcement	33,946	35,904	35,364	35,364	36,000	1.8%	1.8%
DUI - Cities	4,286	4,241	4,447	4,447	4,530	1.9%	1.9%
TOTAL INTERGOVERNMENTAL	106,416	90,156	90,901	88,679	83,340	-8.3%	-6.0%

CHARGES FOR SERVICES

Impound Fees	8,200	8,900	8,000	6,563	6,560	-18.0%	-0.1%
TOTAL CHARGES FOR SERVICES	8,200	8,900	8,000	6,563	6,560	-18.0%	-0.1%

FINES AND FORFEITS

False Alarm Fines	1,225	375	750	633	750	0.0%	18.4%
TOTAL FINES AND FORFEITS	1,225	375	750	633	750	0.0%	18.4%

MISCELLANEOUS REVENUE

Donations from Private Sources	820	200	267	-	-	-100.0%	0.0%
Asset Seizures	3,304	-	214	-	-	-100.0%	0.0%
TOTAL MISCELLANEOUS REVENUE	4,124	200	481	-	-	-100.0%	0.0%

TOTAL POLICE

TOTAL POLICE	119,964	99,631	100,132	95,876	90,650	-9.5%	-5.5%
EXPENDITURES	3,595,901	3,626,137	3,896,329	3,841,163	3,880,690	-0.4%	1.0%
Percent Coverage	3%	3%	3%	2%	2%		

MUNICIPAL COURT REVENUE

CHARGES FOR SERVICES

Warrant Cost	6,935	2,004	2,015	2,669	2,700	34.0%	1.1%
Deferred Prosecution Administration	-	-	-	115	115	0.0%	0.0%
IT Time Pay Fee	496	27	36	1	-	-100.0%	-100.0%
Copies and Tape Fees	4	-	-	4	-	0.0%	-100.0%
Adult Probation Services	2	10	13	-	-	-100.0%	0.0%

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

MUNICIPAL COURT REVENUE, continued

Sentencing Compliance Fee	55,389	14,177	3,591	10,168	10,350	188.2%	1.8%
Housing and Monitoring of Prisoners	1,879	2,300	2,071	3,165	3,220	55.5%	1.8%
Pre-Conviction Supervision Costs	-	5,023	1,564	1,879	1,910	22.1%	1.6%
Crime Conviction Fee	642	38	111	99	100	-9.9%	1.2%
TOTAL CHARGES FOR SERVICES	65,348	23,579	9,401	18,101	18,395	95.7%	1.6%

FINES AND FORFEITS

Proof of Motor Vehicle Insurance	2,343	1,047	909	826	840	-7.6%	1.7%
Criminal Filing Fees	-	83	-	-	-	0.0%	0.0%
Traffic Infraction Penalties	87,305	53,142	52,949	49,994	50,890	-3.9%	1.8%
Emergency Aid and Trauma	9,336	8,424	8,410	5,901	6,010	-28.5%	1.9%
School Zone Safety	17,274	8,018	6,583	3,224	3,280	-50.2%	1.8%
Local / JIS Court	3,915	33	32	136	140	337.5%	2.6%
Non-Traffic Infractions	144	329	359	700	710	97.8%	1.4%
Civil Parking Infraction Penalties	145	1,115	1,180	533	540	-54.2%	1.2%
Parking Infraction - Handicapped	542	305	411	60	60	-85.4%	0.0%
Driving Under Influence	7,295	4,241	4,212	6,416	6,530	55.0%	1.8%
Criminal Traffic Misdemeanor	8,762	5,358	5,066	6,014	6,120	20.8%	1.8%
Investigative Assessment	58	36	49	-	-	-100.0%	0.0%
Other Non-traffic Fines	3,966	4,041	4,319	4,808	4,890	13.2%	1.7%
Domestic Violence Penalty Assessment	749	385	520	393	400	-23.1%	1.7%
Law Enforcement Cost	-	-	-	5	10	0.0%	90.4%
District/Municipal Court Cost Recoupments	-	118	170	2	-	-100.0%	-100.0%
Jury Demand Fees	986	-	-	-	-	0.0%	0.0%
Public Defense Fees	9,182	4,499	4,425	6,278	6,390	44.4%	1.8%
Law Enforcement Services	153	8	-	-	-	0.0%	0.0%
Court Interpreter Fees	-	100	3	-	-	-100.0%	0.0%
TOTAL FINES AND FORFEITS	152,155	91,282	89,597	85,290	86,810	-3.1%	1.8%

MISCELLANEOUS REVENUES

Interest - Court	2,247	289	309	108	110	-64.4%	1.6%
Small Overpayment - Court	70	13	17	12	10	-41.2%	-16.7%
NSF Revenues - Court	50	31	109	6	10	-90.8%	79.9%
TOTAL MISCELLANEOUS	2,366	333	435	126	130	-70.1%	3.3%

TOTAL MUNICIPAL COURT

EXPENDITURES	219,869	115,194	99,433	103,517	105,335	5.9%	1.8%
Percent Coverage	93%	33%	26%	35%	31%		-10.7%

TOTAL PUBLIC SAFETY REVENUE

EXPENDITURES	3,926,144	4,184,403	4,520,213	4,348,219	4,446,790	-1.6%	2.3%
Percent Coverage	9%	5%	4%	5%	4%		

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC WORKS REVENUE

ADMINISTRATION DIVISION

LICENSES AND PERMITS

Right of Way Permit	3,290	3,220	3,020	1,867	1,900	-37.1%	1.8%
TOTAL LICENSES AND PERMITS	3,290	3,220	3,020	1,867	1,900	-37.1%	1.8%

CHARGES FOR SERVICES

Inspection Fees	44,244	57,785	50,000	36,230	50,000	0.0%	38.0%
Plan Review Fees	99,493	121,544	80,000	85,683	80,000	0.0%	-6.6%
TOTAL CHARGES FOR SERVICES	143,737	179,329	130,000	121,913	130,000	0.0%	6.6%

TOTAL ADMINISTRATION DIVISION

EXPENDITURES	147,027	182,549	133,020	123,780	131,900	-0.8%	6.6%
Percent Coverage	122%	122%	58%	27%	26%		

TRANSPORTATION PLANNING

CHARGES FOR SERVICES

Traffic Concurrency Fees	6,745	-	-	-	-	0.0%	0.0%
TOTAL CHARGES FOR SERVICES	6,745	-	-	-	-	0.0%	0.0%

TOTAL TRANSPORTATION DIVISION

EXPENDITURES	6,745	-	-	-	-	0.0%	0.0%
Percent Coverage	26%	0%	0%	0%	0%		

STREET MAINTENANCE

INTERGOVERNMENTAL REVENUES

Motor Vehicle Fuel Tax - Unrestricted	468,545	482,505	494,259	494,259	494,260	0.0%	0.0%
TOTAL INTERGOVERNMENTAL	468,545	482,505	494,259	494,259	494,260	0.0%	0.0%

TOTAL STREET MAINTENANCE

EXPENDITURES	468,545	482,505	494,259	494,259	494,260	0.0%	0.0%
Percent Coverage	71%	80%	72%	121%	101%		

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC WORKS REVENUE

WASTE REDUCTION AND RECYCLING

LICENSES AND PERMITS

Franchise Fee - Solid Waste	21,906	22,376	22,376	38,174	50,000	123.5%	31.0%
TOTAL LICENSES AND PERMITS	21,906	22,376	22,376	38,174	50,000	123.5%	31.0%

INTERGOVERNMENTAL REVENUES

Department of Ecology	-	36,775	41,803	41,803	45,980	10.0%	10.0%
KC-Environmental Health Services	-	10,182	-	-	11,640	0.0%	0.0%
Waste Reduction / Recycling Grant	71,612	30,187	54,000	54,000	28,880	-46.5%	-46.5%
TOTAL INTERGOVERNMENTAL	71,612	77,143	95,803	95,803	86,500	-9.7%	-9.7%

TOTAL WASTE/RECYCLING

EXPENDITURES	121,137	137,236	152,996	153,843	144,010	-5.9%	-6.4%
Percent Coverage	77%	73%	77%	87%	95%		

LAKE MANAGEMENT

INTERGOVERNMENTAL REVENUES

Lake Management Grants	-	-	6,680	2,667	-	-100.0%	-100.0%
TOTAL INTERGOVERNMENTAL	-	-	6,680	2,667	-	-100.0%	-100.0%

TOTAL LAKE MANAGEMENT

EXPENDITURES	80,916	89,059	119,008	71,228	77,750		
Percent Coverage	0%	0%	6%	4%	0%		

TOTAL PUBLIC WORKS REVENUE

EXPENDITURES	1,009,558	1,000,006	1,210,696	1,380,705	1,552,680	28.2%	12.5%
Percent Coverage	71%	76%	62%	55%	49%		

TOTAL DEPARTMENT REVENUE

2,433,324	2,093,255	2,088,185	2,408,841	2,132,675	2.1%	-11.5%
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TOTAL GENERAL FUND REVENUE

10,635,676	10,551,772	10,757,122	11,505,046	11,503,650	6.9%	0.0%
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Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
STREET FUND							
MISCELLANEOUS REVENUES							
Investment Interest	3,985	1,888	35	51	-	-100.0%	-100.0%
Unrealized Gain(Loss) on Investments	(818)	17	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	3,167	1,906	35	51	-	-100.0%	-100.0%
TOTAL STREET FUND	3,167	1,906	35	51	-	-100.0%	-100.0%

TRANSPORTATION DEVELOPMENT FUND

CHARGES FOR SERVICES							
Traffic Concurrency Fees	-	-	-	2,175	-	0.0%	-100.0%
Traffic Concurrency Administrative Fee	-	-	-	38,633	-	0.0%	-100.0%
Transportation Impact Fees	1,116,574	668,257	491,574	533,708	533,710	8.6%	0.0%
TOTAL CHARGES FOR SERVICES	1,116,574	668,257	491,574	574,517	533,710	8.6%	-7.1%
MISCELLANEOUS REVENUES							
Investment Interest	67,859	47,715	48,652	42,883	42,880	-11.9%	0.0%
Unrealized Gain(Loss) on Investments	(14,339)	656	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	53,520	48,371	48,652	42,883	42,880	-11.9%	0.0%
TOTAL TRANS IMPACT FEE FUND	1,170,094	716,627	540,226	617,400	576,590	6.7%	-6.6%

PARK DEVELOPMENT FUND

INTERGOVERNMENTAL REVENUES							
KC Open Space & Regional Trails Levy	43,618	25,935	45,000	45,000	45,000	0.0%	0.0%
TOTAL INTERGOVERNMENTAL	43,618	25,935	45,000	45,000	45,000	0.0%	0.0%
CHARGES FOR SERVICES							
Fee in lieu of Park Dedication	-	47,735	-	-	-	0.0%	0.0%
Park Impact Fees	512,069	195,534	225,439	244,763	244,760	8.6%	0.0%
TOTAL CHARGES FOR SERVICES	512,069	243,269	225,439	244,763	244,760	8.6%	0.0%
MISCELLANEOUS REVENUES							
Investment Interest	16,908	16,018	16,018	14,556	14,560	-9.1%	0.0%
Unrealized Gain(Loss) on Investments	(3,636)	215	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	13,272	16,234	16,018	14,556	14,560	-9.1%	0.0%
TOTAL PARK DEVELOPMENT FUND	568,958	285,437	286,457	304,318	304,320	6.2%	0.0%

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual
REAL ESTATE EXCISE TAX FUND							
TAXES							
Real Estate Excise Tax - 1st 1/4%	521,982	399,007	437,984	462,289	500,000	14.2%	8.2%
Real Estate Excise Tax - 2nd 1/4%	521,982	399,007	437,984	462,289	500,000	14.2%	8.2%
REET State	-	3,008	2,810	-	-	-100.0%	0.0%
TOTAL TAXES	1,043,963	801,022	878,778	924,578	1,000,000	13.8%	8.2%
MISCELLANEOUS REVENUES							
Investment Interest	17,835	17,901	17,674	18,462	18,460	4.4%	0.0%
Unrealized Gain(Loss) on Investments	(3,825)	240	-	-	-	0.0%	0.0%
Other Interest	58	24	32	-	-	-100.0%	0.0%
TOTAL MISCELLANEOUS	14,068	18,165	17,706	18,462	18,460	4.3%	0.0%
TOTAL REAL ESTATE EXCISE TAX FUND	1,058,031	819,187.47	896,484	943,040	1,018,460	13.6%	8.0%
DRUG SEIZURE FUND							
MISCELLANEOUS REVENUES							
Confiscated & Forfeited Property	-	4,023	2,000	7,664	2,000	0.0%	-73.9%
Investment Interest	-	2	1	32	30	2900.0%	-5.9%
TOTAL MISCELLANEOUS	-	4,025	2,001	7,696	2,030	1.4%	-73.6%
TOTAL DRUG SEIZURE FUND	-	4,025	2,001	7,696	2,030	1.4%	-73.6%
BOND PROCEEDS FUND							
OTHER FINANCIAL SOURCES							
Councilmanic GO Bond Proceeds	-	-	1,500,000	1,530,000	-	-100.0%	-100.0%
Voted GO Bond Proceeds	-	-	8,600,000	-	3,500,000	-59.3%	0.0%
Bond Premium/Discount	-	-	-	-	40,000	0.0%	0.0%
Investment Interest	-	-	-	6	-	0.0%	-100.0%
TOTAL OTHER FINANCIAL SOURCES	-	-	10,100,000	1,530,006	3,540,000	-159%	-200%
TOTAL BOND PROCEEDS FUND	-	-	10,100,000	1,530,006	3,540,000	-65.0%	131.4%

Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

TRANSPORTATION BENEFIT DISTRICT FUND

TAXES

Excise Taxes - Vehicle License Fees	-	147,728	300,000	349,223	330,000	10.0%	-5.5%
TOTAL TAXES	-	147,728	300,000	349,223	330,000	10.0%	-5.5%

MISCELLANEOUS REVENUES

Investment Interest	-	228	100	100	100	0.0%	0.0%
TOTAL MISCELLANEOUS	-	228	100	100	100	0.0%	0.0%

TOTAL REAL ESTATE EXCISE TAX FUND	-	147,956	300,100	349,323	330,100	10.0%	-5.5%
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CAPITAL PROJECTS FUND

INTERGOVERNMENTAL REVENUE

Federal Grants

Lake Wilderness Trail	15,029	500	-	-	-	0.0%	0.0%
SR 169 - SE 271st Pl to SE 276th St	-	408,916	-	22,641	-	0.0%	-100.0%

State Grants

SR 169 - SE 264th to 258th Street	1,348,280	161,903	-	-	-	0.0%	0.0%
SR 169 - Witte Road to 228th Street	559,092	160,354	-	-	-	0.0%	0.0%
Witte Rd - SR169 to SE 240th	-	-	-	-	1,750,000	0.0%	0.0%

TOTAL INTERGOVERNMENTAL	1,922,401	731,673	-	22,641	1,750,000	0.0%	7629.4%
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CHARGES FOR SERVICES

Developer Contributions

SR 169 - Witte Road to 228th Ave SE	13,436	-	-	-	-	0.0%	0.0%
TOTAL CHARGES FOR SERVICES	13,436	-	-	-	-	0.0%	0.0%

TOTAL CAPITAL PROJECTS FUND	1,935,837	731,673	-	22,641	1,750,000	0.0%	7629.4%
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Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

SURFACE WATER MANAGEMENT FUND

INTERGOVERNMENTAL REVENUES

State Grant - NPDES	101,775	79,367	50,000	50,000	50,000	0.0%	0.0%
KC - Lake Stewardship Grant	-	2,326	-	-	-	0.0%	0.0%
KC - Flood Control Zone District Grant	-	-	27,477	27,477	-	-100.0%	-100.0%
KCD - Lake Lucerne Outlet Restoration	-	69,290	12,914	12,914	-	-100.0%	-100.0%
TOTAL INTERGOVERNMENTAL	101,775	150,983	90,391	90,391	50,000	-44.7%	-44.7%

CHARGES FOR SERVICES

Inspection Fees	12,220	6,045	6,153	12,047	12,050	95.8%	0.0%
Surface Water Mgt Fee - Current	1,169,444	1,161,519	1,221,886	1,221,886	1,233,360	0.9%	0.9%
TOTAL CHARGES FOR SERVICES	1,181,664	1,167,564	1,228,039	1,233,933	1,245,410	1.4%	0.9%

MISCELLANEOUS REVENUES

Investment Interest	24,812	20,331	20,906	18,440	18,440	-11.8%	0.0%
Unrealized Gain(Loss) on Investments	(5,359)	271	-	-	-	0.0%	0.0%
Other Interest	2,449	7,611	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	21,903	28,214	20,906	18,440	18,440	-11.8%	0.0%

TOTAL SURFACE WTR MGT FUND

	1,305,342	1,346,761	1,339,336	1,342,764	1,313,850	-1.9%	-2.2%
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Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

LAKE WILDERNESS GOLF COURSE

ADMINISTRATION

MISCELLANEOUS REVENUE

Investment Earnings	129	(42)	(75)	40	40	-153.3%	0.2%
Sale of Capital Asset	-	1,274	-	-	-	0.0%	0.0%
Cash Long and Short	308	148	132	26	30	-77.3%	16.0%
TOTAL MISCELLANEOUS	437	1,381	57	66	70	22.8%	6.4%

TOTAL ADMINISTRATION

437	1,381	57	66	70	22.8%	6.4%
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COURSE OPERATIONS

CHARGES FOR SERVICES

Green Fees	495,026	463,332	518,904	495,000	545,420	5.1%	10.2%
Cart Rentals	130,818	126,581	127,000	128,000	127,000	0.0%	-0.8%
Merchandise Sales	52,632	47,548	48,500	45,000	50,590	4.3%	12.4%
TOTAL CHARGES FOR SERVICES	678,476	637,460	694,404	668,000	723,010	4.1%	8.2%

TOTAL COURSE OPERATIONS

678,476	637,460	694,404	668,000	723,010	4.1%	8.2%
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EXPENDITURES

606,052	582,870	496,660	418,834	508,830	2.5%	21.5%
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Percent Coverage

112%	109%	140%	159%	142%
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FOOD & BEVERAGE

CHARGES FOR SERVICES

Food Sales	91,006	87,297	89,201	82,000	84,830	-4.9%	3.5%
Beverage Sales	152,557	154,818	149,532	140,000	149,370	-0.1%	6.7%
Facility Rentals	3,329	8,085	3,267	7,000	3,410	4.4%	-51.3%
TOTAL CHARGES FOR SERVICES	246,892	250,199	242,000	229,000	237,610	-1.8%	3.8%

TOTAL FOOD & BEVERAGE

246,892	250,199	242,000	229,000	237,610	-1.8%	3.8%
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EXPENDITURES

333,922	339,496	202,814	215,733	211,470	4.3%	-2.0%
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Percent Coverage

74%	74%	119%	106%	112%
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TOTAL LAKE WILDERNESS GOLF CRSE

925,805	889,041	936,461	897,066	960,690	2.6%	7.1%
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EXPENDITURES

939,974	922,366	936,403	913,079	957,480	2.3%	4.9%
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Percent Coverage

98%	96%	100%	98%	100%
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Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

VEHICLE RENTAL FUND

VEHICLE SERVICES

Vehicle Services	72,679	57,348	72,600	53,442	53,440	-26.4%	0.0%
TOTAL VEHICLE SERVICES	72,679	57,348	72,600	53,442	53,440	-26.4%	0.0%

VEHICLE REPLACEMENT

Investment Interest	2,411	1,999	2,052	1,837	1,840	-10.3%	0.2%
Unrealized Gain(Loss) on Investments	(516)	26	-	-	-	0.0%	0.0%
Vehicle Replacement Revenue	108,585	70,789	69,015	140,611	140,610	103.7%	0.0%
Sale of Equipment	-	-	-	22,576	22,580	0.0%	0.0%
TOTAL VEHICLE REPLACEMENT	110,480	72,815	71,067	165,024	165,030	132.2%	0.0%

TOTAL VEHICLE RENTAL FUND

183,159	130,163	143,667	218,467	218,470	52.1%	0.0%
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CENTRAL SERVICES FUND

RISK MANAGEMENT

Insurance Revenue	126,100	118,899	136,536	120,967	125,610	-8.0%	3.8%
TOTAL RISK MANAGEMENT	126,100	118,899	136,536	120,967	125,610	-8.0%	3.8%

BUILDING SERVICES

Building Rental Revenue	324,188	330,268	336,699	380,804	355,970	5.7%	-6.5%
TOTAL BUILDING SERVICES	324,188	330,268	336,699	380,804	355,970	5.7%	-6.5%

OFFICE SERVICES

Office Supply Revenue	11,599	8,001	7,733	4,285	4,680	-39.5%	9.2%
Telephone Revenue	12,559	12,494	-	-	-	0.0%	0.0%
Postage Revenue	6,228	4,764	7,516	6,051	6,090	-19.0%	0.6%
Office Equipment Rental Revenue	16,303	23,335	-	245	-	0.0%	-100.0%
TOTAL OFFICE SERVICES	46,689	48,595	15,249	10,580	10,770	-29.4%	1.8%

INFORMATION TECHNOLOGY

Information Technology Service Pass Thru	330,753	374,318	564,310	75,353	112,070	-80.1%	48.7%
Information Technology Service Reimburse	-	-	-	446,899	537,020	0.0%	20.2%
TOTAL INFORMATION TECHNOLOGY	330,753	374,318	564,310	522,251	649,090	15.0%	24.3%

IT EQUIPMENT REPLACEMENT

Investment Interest	3,688	2,532	2,519	2,255	2,260	-10.3%	0.2%
Unrealized Gain(Loss) on Investments	(829)	37	-	-	-	0.0%	0.0%
IT Equipment Replacement Reserve	125,281	93,341	146,880	103,803	105,670	-28.1%	1.8%
Refunds	1,149	-	-	-	-	0.0%	0.0%
TOTAL EQUIPMENT REPLACEMENT	129,289	95,910	149,399	106,058	107,930	-27.8%	1.8%

TOTAL CENTRAL SERVICE FUND

957,018	967,990	1,202,193	1,140,660	1,249,370	3.9%	9.5%
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Revenue Budget: Detail by Fund and Source

Description	2012 Actual	2013 Actual	2014		2015 Budget	% Change 2015 Budget Over (Under) 2014	
			Budget	Est. Actual		Budget	Actual

UNEMPLOYMENT TRUST FUND

MISCELLANEOUS

Investment Interest	741	503	528	387	390	-26.1%	0.9%
Unrealized Gain(Loss) on Investments	(161)	7	-	-	-	0.0%	0.0%
TOTAL MISCELLANEOUS	579	509	528	387	390	-26.1%	0.9%
TOTAL UNEMPLOYMENT FUND	579	509	528	387	390	-26.1%	0.9%



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OPERATING BUDGET

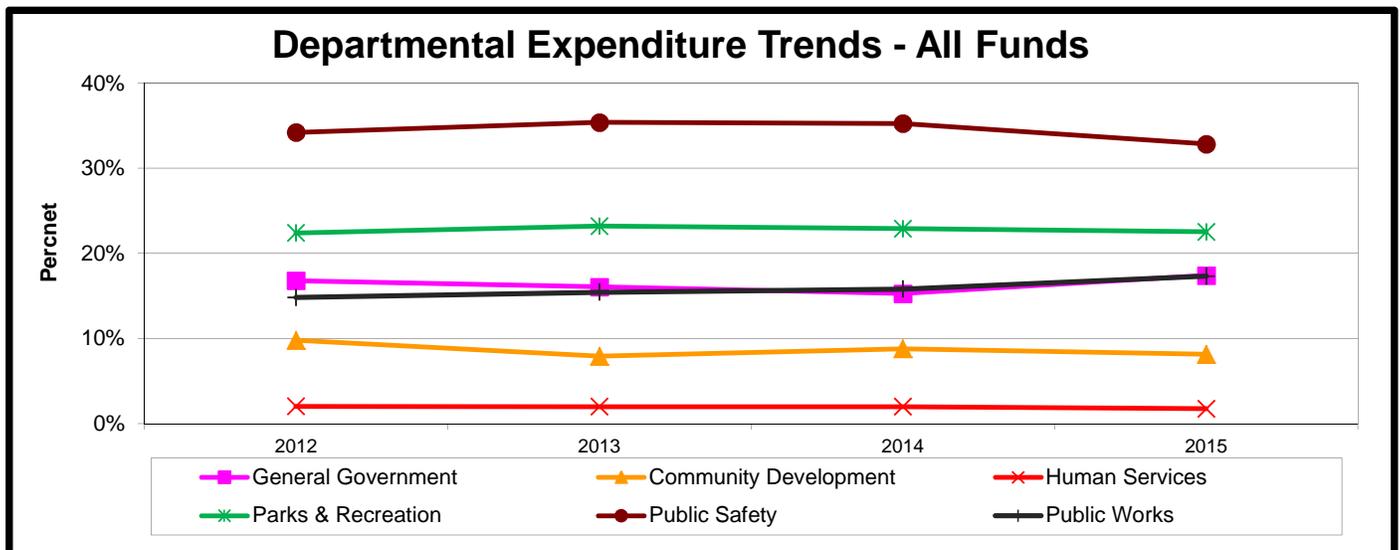


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Operating Expenditures: All Departments

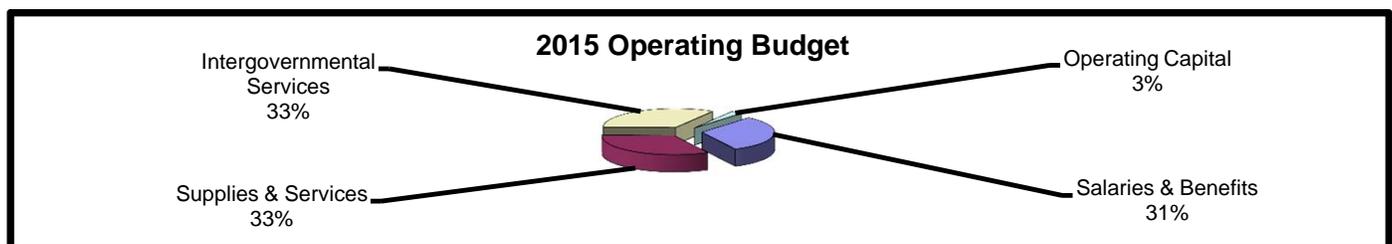
	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
Department Totals							
City Council	120,048	112,047	128,660	125,184	126,240	(2,420)	-1.9%
City Manager	1,300,282	1,181,649	1,385,181	1,287,799	1,455,430	70,249	5.1%
Community Development	1,123,179	934,926	1,182,204	1,085,808	1,101,380	(80,824)	-6.8%
Finance	531,329	566,634	597,968	599,628	643,980	46,012	7.7%
Human Services	232,840	235,630	249,774	245,525	235,760	(14,014)	-5.6%
Parks & Recreation							
General Fund	1,630,836	1,820,641	1,932,250	1,911,543	2,092,840	160,590	8.3%
Lake Wilderness Golf Course Fund	939,974	922,366	936,403	913,079	957,480	21,077	2.3%
Total Parks & Recreation	2,570,809	2,743,007	2,868,653	2,824,622	3,050,320	181,667	6.3%
Public Safety							
General Fund	3,926,144	4,184,403	4,520,213	4,348,219	4,446,790	(73,423)	-1.6%
Drug Seizure Fund	-	2,920	4,000	-	4,000	-	100.0%
Total Public Safety	3,926,144	4,187,323	4,524,213	4,348,219	4,450,790	(73,423)	-1.6%
Public Works							
General Fund	1,009,558	1,000,006	1,210,696	1,380,705	1,552,680	341,984	28.2%
Transportation Benefit District Fund	-	-	2,500	3,333	2,500	-	0.0%
Surface Water Management Fund	692,305	826,703	962,368	568,465	790,410	(171,958)	-17.9%
Total Public Works	1,701,863	1,826,709	2,175,564	1,952,503	2,345,590	170,026	7.8%
Internal Service Funds	(23,866)	39,401	262,545	(128,918)	132,162	(130,383)	-49.7%
Department Total	11,482,629	11,827,325	13,374,762	12,340,371	13,541,652	166,890	1.2%

Fund Totals							
General Fund	9,874,217	10,035,935	11,206,946	10,984,412	11,655,100	448,154	4.0%
Special Revenue Funds	-	2,920	6,500	3,333	6,500	-	100.0%
Surface Water Management Fund	692,305	826,703	962,368	568,465	790,410	(171,958)	-17.9%
Lake Wilderness Golf Course Fund	939,974	922,366	936,403	913,079	957,480	21,077	2.3%
Internal Service Funds	(23,866)	39,401	262,545	(128,918)	132,162	(130,383)	-49.7%
Fund Total	11,482,629	11,827,325	13,374,762	12,340,371	13,541,652	166,890	1.2%



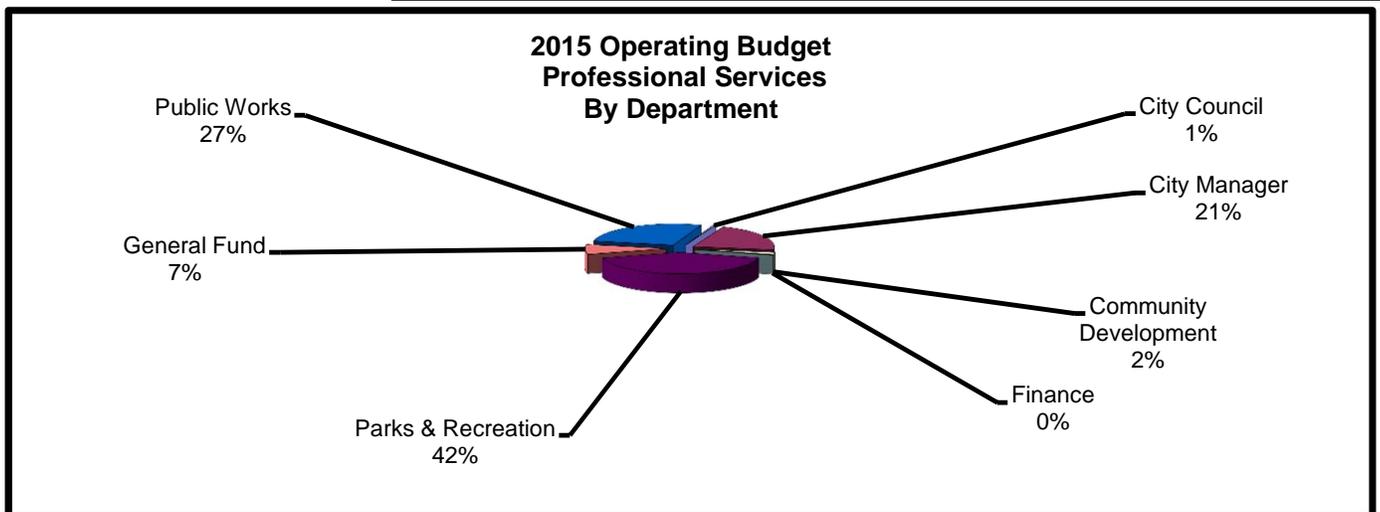
Budget Summary: Operating Expenditures by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
10 SALARIES	3,093,971	2,966,618	2,994,507	3,018,527	3,219,440	224,933	7.5%
20 BENEFITS	925,858	928,996	1,288,690	1,086,931	1,139,180	(149,510)	-11.6%
30 SUPPLIES							
OFFICE AND OPERATING SUPPLIES	300,626	267,177	278,356	196,330	226,250	(52,106)	-18.7%
MEALS & REFRESHMENTS	-	969	-	5,153	6,550	6,550	0.0%
FUEL CONSUMED	-	2,504	3,013	16,375	28,500	25,487	845.9%
COST OF SALES	134,057	129,160	121,470	142,800	124,560	3,090	2.5%
BOOKS AND SOFTWARE	798	5,681	5,367	-	1,300	(4,067)	-75.8%
SMALL TOOLS & MINOR EQUIPMENT	16,214	90,122	72,155	124,763	95,580	23,425	32.5%
Total Supplies	451,693	495,612	480,361	485,421	482,740	2,379	0.5%
40 OTHER SERVICES AND CHARGES							
PROFESSIONAL SERVICES	1,156,148	1,292,985	1,559,454	1,354,185	1,669,000	109,546	7.0%
INFORMATION SERVICES	331,685	371,759	594,310	515,024	666,390	72,080	12.1%
TELEPHONE	50,628	57,048	8,341	8,208	9,970	1,629	19.5%
POSTAGE	6,804	5,680	5,980	7,275	7,220	1,240	20.7%
TRAVEL	9,012	7,764	10,344	6,318	9,370	(974)	-9.4%
MEALS AND LODGING	12,541	12,842	18,753	13,120	20,200	1,447	7.7%
TRAINING	13,706	11,412	30,381	15,689	28,000	(2,381)	-7.8%
ADVERTISING	33,847	43,504	39,366	48,813	52,490	13,124	33.3%
RENTAL AND LEASES	77,796	110,938	66,434	77,744	79,770	13,336	20.1%
BUILDING RENTAL	308,477	310,690	316,840	358,675	335,300	18,460	5.8%
VEHICLE RENTAL & EQUIP REPLACE	305,314	221,629	258,493	297,595	303,630	45,137	17.5%
INSURANCE	157,763	141,823	153,315	139,287	145,460	(7,855)	-5.1%
UTILITIES	234,217	236,118	243,265	219,174	246,610	3,345	1.4%
REPAIRS AND MAINTENANCE	57,779	80,938	93,060	63,874	84,000	(9,060)	-9.7%
MISCELLANEOUS	369,268	207,005	216,812	279,326	263,000	46,188	21.3%
COMMUNITY SERVICE GRANTS	290,479	283,975	308,031	303,083	293,310	(14,721)	-4.8%
Total Other Services & Charges	3,415,466	3,396,108	3,923,179	3,707,390	4,213,720	290,541	7.4%
50 INTERGOVERNMENTAL SERVICES							
INTERGOVERNMENTAL SERVICES	3,808,086	4,084,186	4,464,723	4,264,470	4,425,680	(39,043)	-0.9%
TAXES AND ASSESSMENTS	45,077	44,293	43,212	27,414	49,200	5,988	13.9%
Total Intergovernmental Services	3,853,163	4,128,479	4,507,935	4,291,884	4,474,880	(33,055)	-0.7%
60 OPERATING CAPITAL	256,603	204,972	484,626	209,544	343,150	(141,476)	-29.2%
00 COST ALLOCATION	(287,062)	(143,536)	(99,195)	(127,997)	(120,470)	(21,275)	21.4%
TOTAL OPERATING EXPENDITURES	11,709,692	11,977,249	13,580,103	12,671,700	13,752,640	172,537	1.3%
Net Internal Service Funds	(227,063)	(149,924)	(205,341)	(331,328)	(210,988)	(5,647)	2.8%
NET OPERATING EXPENDITURES	11,482,629	11,827,325	13,374,762	12,340,371	13,541,652	166,890	1.2%



Budget Summary: Professional Services by Department

Description	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
City Council							
Council Retreat	7,852	7,385	8,088	5,633	8,000	(88)	
	7,852	7,385	8,088	5,633	8,000	(88)	-1.1%
City Manager							
Economic Development	25,660	15,575	40,440	41,041	40,000	(440)	
Chamber of Commerce Directory	2,500	2,500	2,608	3,333	2,500	(108)	
General Lobbyist	833	15,000	30,330	8,000	30,000	(330)	
Operational Issues Consultant	6,525	-	-	-	-	-	
Community Survey	14,790	-	14,953	-	20,000	5,047	
Budgeting by Priorities Consultant	-	-	-	-	35,000	35,000	
Miscellaneous Consulting	-	10,023	15,000	4,000	15,000	-	
Human Resources							
Human Resource Consultant	-	-	1,517	-	5,000	3,483	
HR Investigation Consultant	-	12,655	5,000	10,345	7,500	2,500	
FSA Account Admin	1,130	1,230	1,179	1,160	1,180	1	
City Clerk							
Municipal Code Update	9,724	4,799	8,643	2,399	9,000	357	
Records Management	7,192	3,325	9,500	2,573	11,000	1,500	
Temporary Help	-	-	-	6,170	-	-	
City Attorney							
Outside Legal Counsel/Litigation	9,533	152,176	176,925	176,925	180,110	3,185	
Paralegal Assistance	652	-	-	-	-	-	
Code Enforcement	44,639	5,059	-	-	-	-	
Kenyon Disend	10,563	3,908	-	-	-	-	
Black Diamond EIS/MPD	4,625	298	-	-	-	-	
AT&T Wireless Tax Refund Claim	6,217	-	-	-	-	-	
	144,582	226,549	306,095	255,946	356,290	50,195	16.4%
Community Development							
Planning							
Comprehensive Plan	-	-	74,500	84,199	12,000	(62,500)	
Hearing Examiner	23,783	150	15,165	6,850	10,000	(5,165)	
Expert Witness	-	-	1,517	1,517	-	(1,517)	
Miscellaneous Projects	742	-	-	-	5,000	5,000	
Building							
Permit System Software Support	11,000	11,000	-	-	-	-	
Contract Plan Review	-	-	2,500	2,500	-	(2,500)	
	35,524	11,150	93,682	95,066	27,000	(66,682)	-71.2%



Budget Summary: Professional Services by Department

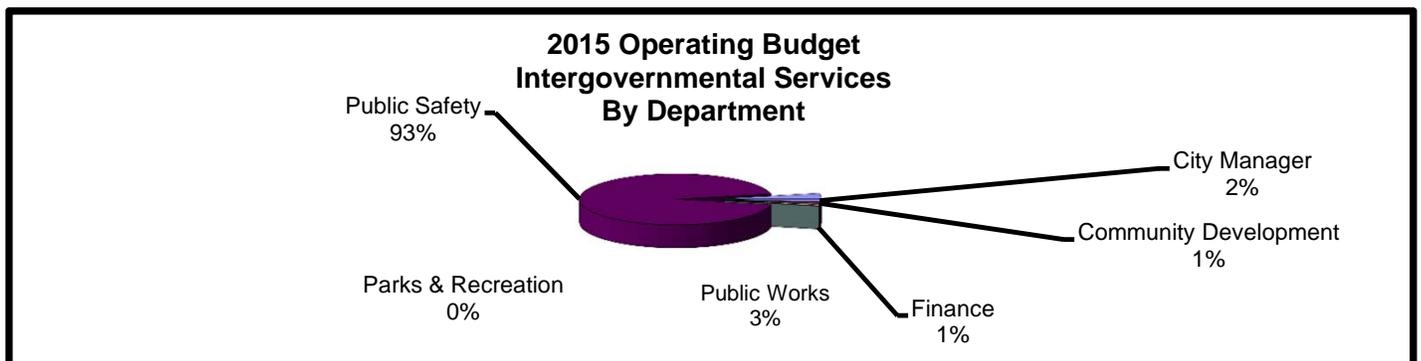
Description	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
Finance							
Revenue Auditing	377	383	456	121	500	44	
Software Support	4,540	4,159	-	-	-	-	
Fiscal Agent Fees	1,587	2,301	2,428	625	2,500	72	
Other Professional Services	-	289	292	-	-	(292)	
	6,504	7,132	3,176	745	3,000	(176)	-5.5%
Parks & Recreation							
Parks Maintenance							
Tree Removal	977	2,009	10,000	10,000	10,000	-	
Storm Services - Park Trees & Fenc	37,384	-	-	-	-	-	
FEMA Disaster Recovery	(49,531)	-	-	-	-	-	
Miscellaneous Services	-	250	8,325	-	5,000	(3,325)	
Lake Wilderness Lodge							
Software Support	1,685	1,685	-	-	-	-	
Cleaning Services	-	-	-	7,690	10,000	10,000	
Other Contract Consulting	-	-	-	1,395	7,500	7,500	
Recreation							
Software Support	1,537	1,646	-	-	-	-	
Contract Instructors / Referees	80,078	64,253	81,000	60,806	69,000	(12,000)	
Event Entertainment	26,665	26,909	29,367	25,429	32,050	2,683	
Other Event Services	10,000	6,018	10,555	10,594	10,780	225	
Day Camp Services	11,898	10,229	13,433	8,777	13,500	67	
Lake Wilderness Golf Course							
Contract - Management Fee	95,508	95,508	95,508	95,508	95,510	2	
Contract - Salaries & Benefits	383,278	381,473	407,228	371,959	434,440	27,212	
Contract - Payroll / Personnel Servic	11,860	8,726	-	966	-	-	
Contract - Security	-	-	6,057	7,729	6,060	3	
Lake Wilderness Arboretum Foundation							
Storm Services	7,064	-	-	-	-	-	
FEMA Disaster Recovery	(5,942)	-	-	-	-	-	
	612,461	598,705	661,473	600,854	693,840	32,367	4.9%
Public Safety							
Police							
Police Services Option Study	5,314	-	-	-	-	-	
Miscellaneous	600	289	390	145	150	(240)	
Municipal Court							
Judicial Services	23,693	19,618	21,231	23,442	23,860	2,629	
Public Defender	42,400	45,539	48,528	43,995	47,000	(1,528)	
Witness / Jury Fees	550	-	-	-	-	-	
Domestic Violence Advocate	4,355	3,748	4,000	1,933	4,000	-	
Prosecution Services	46,554	46,494	50,550	46,465	47,300	(3,250)	
	123,465	115,688	124,699	115,981	122,310	(2,389)	-1.9%

Budget Summary: Professional Services by Department

Description						Increase(Decrease)	
	2012	2013	2014		2015	from 2014 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%
Public Works							
Administration							
Computer Software Support	-	6,000	-	-	-	-	
Plan Review & Inspection	28,618	47,837	30,330	26,793	27,280	(3,050)	
Telecommunication Franchise	2,994	-	-	-	-	-	
Other Professional Services	-	80	-	-	5,000	5,000	
Transportation Planning							
Traffic Counts	1,490	-	5,000	5,220	5,000	-	
Transportation Studies & Concurr	6,720	-	6,714	14,023	32,000	25,286	
Street Maintenance							
Tree Removal	19,204	7,656	16,240	6,914	10,000	(6,240)	
Storm Services - Street	8,696	-	-	-	-	-	
Other Snow Removal	-	-	-	-	3,600	3,600	
Backflow Prevention	1,040	880	1,431	-	-	(1,431)	
FEMA Disaster Recovery	(26,567)	-	-	-	-	-	
General Street Contracts	-	1,242	1,674	-	-	(1,674)	
Landscape Services	-	-	-	-	70,000	70,000	
Waste Recycling Program							
Waste Reduction & Recycling Event	69,137	74,794	73,035	68,601	86,500	13,465	
Franchise Consultant	-	-	-	10,415	2,000	2,000	
Solid Waste Technical Services	600	9,272	18,198	-	-	(18,198)	
Lake Management							
Surveys & Treatment	5,072	4,168	13,143	9,949	14,190	1,047	
Education Program	-	7,985	12,132	7,896	8,040	(4,092)	
Surface Water Management							
Street Sweeping	37,998	37,909	40,440	29,762	46,600	6,160	
Vactoring	51,035	63,913	70,770	64,671	80,000	9,230	
Grounds & Ponds Maintenance	-	38,825	40,000	34,390	50,000	10,000	
Tree Removal	-	8,254	-	-	-	-	
Fencing Repair Contracts	1,990	-	10,110	-	6,000	(4,110)	
Customer Survey	3,896	-	-	-	-	-	
Miscellaneous Contracts	2,644	17,563	12,914	1,325	6,350	(6,564)	
NPDES Training	11,193	-	10,110	-	6,000	(4,110)	
	225,760	326,376	362,241	279,960	458,560	96,319	26.6%
Total Professional Services	1,156,148	1,292,985	1,559,454	1,354,185	1,669,000	109,546	7.0%

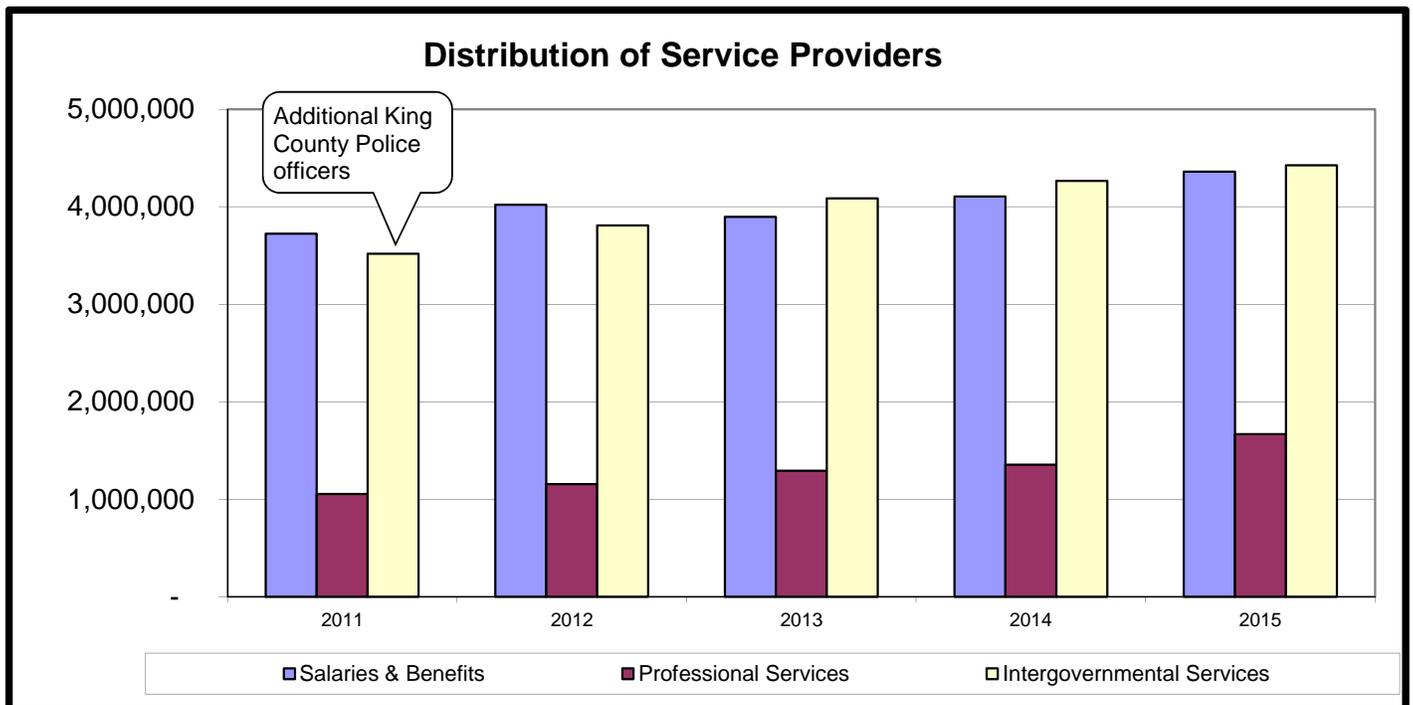
Budget Summary: Intergovernmental Services by Department

Description	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
City Manager							
City Clerk							
Election Costs	(1,398)	17,395	18,000	18,000	18,000	-	
Voter Registration Costs	32,050	45,628	34,000	34,000	45,000	11,000	
	30,652	63,023	52,000	52,000	63,000	11,000	21.2%
Community Development							
Fire Marshal	65,225	45,570	50,550	39,083	50,000	(550)	
	65,225	45,570	50,550	39,083	50,000	(550)	-1.1%
Finance							
Annual State Audit	27,614	25,918	28,308	28,308	32,550	4,242	
Business Licensing Services	-	172	250	149	150	(100)	
	27,614	26,090	28,558	28,457	32,700	4,142	0.0%
Parks & Recreation							
Maple Valley Days							
KC - Signage and Barricades	3,478	3,546	3,628	3,945	4,020	392	
Fire Marshal Services	360	125	545	-	130	(415)	
Independence Day Event							
Police Contracting	-	-	1,517	-	-	(1,517)	
	3,838	3,671	5,690	3,945	4,150	392	6.9%
Public Safety							
Police							
Police Contract (Base)	3,267,370	3,408,659	3,604,539	3,567,771	3,623,520	18,981	
Police Contract (PY Reconciliation)	(9,828)	(59,940)	-	-	-	-	
Party Patrol	-	-	5,055	5,055	5,000	(55)	
KC Special Services	-	154	123	-	-	(123)	
WA State Patrol-Distracted Driving E	-	-	7,000	7,000	-	(7,000)	
Arson Investigation Services	31,502	15,779	20,325	20,325	20,690	365	
Animal Control Services	34,800	48,221	49,310	49,310	50,200	890	
Jail							
Enumclaw	55,575	12,480	5,338	11,177	13,000	7,662	
Issaquah	3,800	360	6,066	-	1,000	(5,066)	
Kent	-	158,395	180,000	188,343	191,730	11,730	
King County	20,724	4,529	25,275	-	5,000	(20,275)	
Okanogan	3,328	10,378	9,421	-	5,000	(4,421)	
Municipal Court							
Court Services	117,197	230,910	245,000	175,000	210,000	(35,000)	
Juror Fees	-	-	-	2,150	2,190	2,190	
Interpreter Services	1,969	2,088	2,544	2,804	2,440	(104)	
Emergency Operations Center							
Emergency Operations Plan	5,242	160	-	-	-	-	
	3,531,679	3,832,173	4,159,996	4,028,934	4,129,770	(30,226)	-0.7%



Budget Summary: Intergovernmental Services by Department

Description	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%
Public Works							
Streets							
INTERGOVERNMENTAL SVCS-KIN	-	536	722	-	-	(722)	
INTERGOVERNMENTAL SVCS-KIN	1,779	117	158	2,158	2,200	2,042	
Traffic Signs	30,157	18,474	35,574	10,328	20,000	(15,574)	
Traffic Pavement Markings	18,732	-	16,694	20,890	17,000	306	
Traffic Investigations	447	-	622	-	500	(122)	
Traffic Projects	-	-	-	928	940	940	
Street Maintenance	-	1,077	1,968	142	1,240	(728)	
Lake Management							
KC Lake Wilderness Technical Servi	3,059	-	1,011	1,011	1,000	(11)	
Pipe/Lucerne Hydrillia	671	598	1,011	1,011	2,000	989	
Pipe/Lucerne Lake Stewardship	12,085	11,981	13,649	13,649	13,650	1	
Lake Wilderness Stewardship	7,847	9,944	9,099	9,099	9,100	1	
Beach Monitoring	5,781	6,490	8,897	8,897	8,900	3	
Surface Water Management							
KC Services	6,029	2,326	8,387	-	-	(8,387)	
KC Billing & Collection	23,022	22,551	24,727	8,147	24,500	(227)	
KC Debt Service	32,603	32,602	32,961	32,602	32,650	(311)	
KC Technical Services	-	-	5,055	-	5,000	(55)	
KC WRIA 8 Agreement	1,025	1,122	1,104	514	1,060	(44)	
KC WRIA 9 Agreement	5,841	5,841	6,290	2,674	6,320	30	
	149,078	113,659	167,929	112,050	146,060	(21,869)	-13.0%
Total Intergovernmental Services	3,808,086	4,084,186	4,464,723	4,264,470	4,425,680	(38,077)	-0.9%





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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 Council, 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).

2014 Major Accomplishments

■ Economic Development

- Formally initiated the planning process as part of the Comprehensive Plan update.
- Supported the Tahoma School District's efforts to prepare its students for today's workforce and its investigation into the viability of locating a new high school on the King County-owned Summit Place property.
- As a Council priority, continued to work 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.
- Worked 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.

■ 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 drills utilizing the City's newly updated Emergency Preparedness Plan and the new Emergency Operations Center.
- Worked with the City Police Department and neighboring City Councils to increase community awareness of the issues pertaining to domestic violence.
- Assessed options for municipal court and jail for 2015-2017.
- Participated in the process to successfully choose a new Police Chief for the City.

■ Public Works

- Actively participated in local and regional transportation organizations, including Southeast Area Transportation Solutions Coalition (SEATS), 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

■ Quality City Services

- Reviewed and approved recommendations to award the City's solid waste franchise agreement for services with the City limits Recology/Cleanscapes.
- Continued 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.
- Continued strong participation in the Sound Cities Association and associated committees.

2015 Goals and Objectives to meet Council Priorities

■ Economic Development

- Support the update of the City's Comprehensive Plan update and corresponding update to the zoning code.
- Continue to support the Tahoma School District's efforts to prepare its students for today's workforce and the District's efforts to build a new high school/regional educational center on the Summit Place/Donut Hole property within the City.
- As a Council priority, continue to work 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

- Facilitate process, with the Parks & Recreation Commission, to develop recreation facilities with appropriate partners to meet the recreation demands from Maple Valley families.
- Support the efforts Parks & Recreation staff to finish both the parking expansion and dock replacement/expansion projects at Lake Wilderness Park in light of the increased use of the park by Maple Valley residents.
- 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 neighboring City Councils to increase community awareness of the issues pertaining to domestic violence and drug use.

■ Public Works

- Actively participate in local and regional transportation organizations, including Southeast Area Transportation Solutions Coalition (SEATS), South County Area Transportation Board (SCATBd), King County Regional Transit Committee, and the Puget Sound Regional Council.
- Continue to support the Public Works staff to undertake both the Witte Road and 216th SE Avenue improvement projects.
- Continue to support grant funding for solid waste recycling collection programs

■ 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

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

City Council

Positions 7 7 7 7 7

Expenditures by Object

Salaries & Benefits	53,419	53,382	53,421	52,197	53,420	(1)	0.0%
Supplies & Services	66,629	58,666	75,239	72,987	72,820	(2,419)	-3.2%
Total City Council	120,048	112,047	128,660	125,184	126,240	(2,420)	-1.9%

Changes from 2014 Budget

Benefits (Based on actual usage)	(1)
Supplies (Amount based on actual usage)	66
Professional Services (Amount based on actual usage)	(88)
Information Services, Telephone and Postage (Based on actual usage)	4,856
Other Services & Charges (Based on actual usage)	(728)

Miscellaneous (Sound Cities Association increase from \$13,209 to \$14,510. AWC increase from \$15,964 to \$16,540 based on population and assessed valuation. Puget Sound Regional Council decrease from \$7,458 to \$7,340. Town Hall meeting decrease from \$1,669 to \$1,520 based on actual costs. Volunteer recognition decrease from \$8,044 to \$0 based on event happening every other year. Miscellaneous expenditures decrease from \$691 to \$600.)

(6,525)

(2,420)

Workload Indicators

			2013		
			Benchmark @		
Expenditure Oversight	15,633,679	15,616,115	18,147,072	17,400,525	24,649,580
Council Meetings Held	49	38		38	
Ordinances & Resolutions Enacted	107	53		110	

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
City Council					
SALARIES	49,500	49,500	49,500	48,400	49,500
Mayor					9,900
Councilors (6)					39,600
BENEFITS	3,919	3,882	3,921	3,797	3,920
OFFICE AND OPERATING SUPPLIES	1,856	1,191	1,722	653	1,500
BOOKS AND SOFTWARE	45	-	-	-	-
MEALS & REFRESHMENTS	-	265	-	191	190
SMALL TOOLS & MINOR EQUIPMENT	-	3	2	-	100
PROFESSIONAL SERVICES					
Council Retreat	7,852	7,385	8,088	5,633	8,000
INFORMATION SERVICES	921	452	1,130	9,917	6,000
POSTAGE	69	105	74	57	60
TRAVEL	783	1,396	2,100	1,769	2,100
MEALS AND LODGING	4,027	4,606	7,000	3,872	7,000
TRAINING	1,650	2,130	3,500	1,647	3,500
ADVERTISING	1,055	186	1,100	-	500
IT EQUIPMENT REPLACEMENT	-	-	980	-	1,000
INSURANCE					
Liability	2,808	2,426	2,508	2,315	2,360
MISCELLANEOUS					
Sound Cities	12,836	13,066	13,209	13,385	14,510
AWC	15,512	16,565	15,964	16,251	16,540
Puget Sound Regional Council	7,377	7,299	7,458	7,338	7,340
Town Hall Meeting	1,881	1,542	1,669	1,494	1,520
Volunteer Recognition	7,295	-	8,044	8,044	-
Miscellaneous	613	-	640	355	500
Dues & Memberships	50	50	51	67	100
TOTAL CITY COUNCIL	120,048	112,047	128,660	125,184	126,240

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City Manager



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City Manager

The City Manager is the head of the Executive branch 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 Office

The Human Resource's Office ensures quality services both to internal and external customers by the fair and consistent administration of the City's personnel program and policies. The office maintains personnel records, supports the organization's recruiting and personnel development efforts, disseminates information about changes in personnel laws or programs, and coordinates the 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 provides assistance to 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, Public Safety Oversight Committee and Library Advisory Board. The Office of the City Clerk is a designated Agent of the Department of State for the purpose of accepting applications for U.S. Passports and provides Notary services. The Department also administers the Neighborhood Reinvestment Program. 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 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.

2014 Major Accomplishments

■ Economic Development

- Continued to work with the Economic Development Committee in moving forward with recommendations and activities designed to attract living wage employment to the City
- Worked to finish the administrative process with King County to annex the Summit Place/Donut Hole property
- Continued to work with telecommunication companies to enable access to the fiber networks located within the City
- Continued to work with the local chamber of commerce on the annual small business expo.
- Continued to cultivate key working partnerships for economic development with the Puget Sound area, such as regional commercial brokers and developers, the Port

of Seattle, CAMPS, the Economic Development Council of Seattle/King County and various business development networks at the state level.

- Supported the work of the City's Planning Commission and Community Development staff with the process to update the City's Comprehensive Plan.
- Participated in the planning process initiated by Tahoma School District in its efforts to develop a state-of-the-art high school/regional educational center within the City. Worked with the City Council, Planning Commission and Community Development staff to support this project by changing a city ordinance which allowed the parcel for the school project be created out of the Summit Place/Donut Hole property and to change the zoning of this site to allow educational facilities to be an accepted development use.

■ **Parks & Recreation**

- Worked with City Council, the Parks & Recreation Commission and the Parks & Recreation Director on using public debt to support the partnership with King County and the Ravensdale Park Foundation on expanding the recreational facilities at Ravensdale Park.
- Supported the efforts of the Parks & Recreation Department on both the parking expansion and the dock renovation/expansion projects at Lake Wilderness Park.
- Supported the efforts of the Public Works and Parks & Recreation Departments on completion of the historical/cultural sign project at Lake Wilderness Park.
- Work with Arts Commission to start the public education of the value of public art to the community.

■ **Public Safety**

- Undertook training opportunities using the new emergency operations center.
- Conducted training on new City Emergency Management Plan and conducted an introductory tabletop training exercise for City staff.
- Initiated a process which led to the successful selection of a new Police Chief for the City.

■ **Public Works**

- Support Public Works efforts to complete projects T-7 and T-31 to improve traffic congestion issues on SR 169

■ **Quality City Services**

- Continued to monitor trends that may influence non-salary compensation employee benefits regarding medical benefit plans and provider plan changes particularly in light of complying with the new ACA federal law by 2018.
- Developed succession planning within all departments
- Continued to aggressively promote the work of the employee wellness committee
- Continued to handle all public records requests in a timely and thorough manner.
- Continued to work on archiving City documents per State regulations.
- Continued to provide public services, such as notary services, passport processing and pet licensing, as a convenience to our citizens.

2015 Goals and Objectives to meet Council Priorities

Economic Development

- Continue to work with the Economic Development Committee in moving forward with recommendations and activities designed to attract living wage jobs to the City, such as working on a marketing presentation of all available commercial property to be delivered to various commercial developers and statewide business association, working with King County on aggressively marketing the Summit Place/Donut Hole property to the commercial development marketplace and work with the Tahoma School District to help it define the services available that will be part of the new Tahoma High School/Regional Educational Center.
- Continue to work with telecommunication companies to enable access to the fiber networks located within the City, including an understanding that resellers play in this marketplace.
- Continue to cultivate key working partnerships for economic development within the Puget Sound region and with relevant statewide business associations.
- Work with consultant on the City's third citizen survey, currently done biennially.
- Work with the Planning Commission and the Community Development staff on restarting a focused effort on the future of the City-owned Legacy site.

Parks & Recreation

- Work with the City Council and Parks & Recreation Commission on the feasibility of using public debt to develop Summit Park and other park facilities throughout the City.
- Work with the Parks & Recreation Director in negotiating with the Tahoma School District for public access to the District's recreational facilities.
- Support the efforts of the Parks & Recreation Department to finish both the parking expansion and dock replacement/expansion projects at Lake Wilderness Park.
- Support the work of the Public Arts Commission to start its public education effort focused on the value of public art within the community and its work with the Public Works staff on its involvement with the Witte Road Project (T28a).

Public Safety

- Work with City Prosecutor, the Police Chief, the City's DV Advocate and other community stakeholders on a domestic violence awareness program within the City.
- Work with the Police Chief and its officers to monitor various crime trends within the City, including possible homeless sites along the Lake Wilderness Trail and illegal drug issues.

Public Works

- Support the Public Works staff in its project to improve both Witte Road and 216th Avenue SE.

Quality City Services

- Start a comprehensive review of all employee job descriptions.
- Start a market review of the City's wage and salary schedule.
- Continue to monitor trends that influence non-salary compensation, such as employee benefits, in light of new federal and state regulations (ACA).
- Continue to aggressive support the promotion of the work of the Employee Wellness Committee.
- Work with the City Clerk and the Public Works, Park and Community Development staff to develop a regular HOA outreach program as a way to improve communication with the City's resident of all of the services that the City of Maple Valley has to offer.
- Continue to handle all public records requests in a timely and thorough manner.

- Continue to archive City records and documents according to State regulations.
- Work with other King County communities in seeking a two-year extension of the current animal control interlocal agreement with King County for animal control services.
- Work closely with the City's Finance Director and Department Heads with a priority-based budgeting process.

City Manager

	<u>Employee FTE's</u>	<u>Contract FTE's</u>
City Manager's Office	2.00	
City Council Support		
Departmental Oversight		
Community Development		
Finance		
Parks & Recreation		
Police		
Public Works		
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		
	<u>6.75</u>	<u>1.00</u>

Expenditure Budget: Department Summary

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

City Manager

Positions	7.75	6.75	6.75	6.75	6.75		
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Expenditures by Object

Salaries & Benefits	772,538	661,267	747,478	690,427	719,850	(27,628)	-3.7%
Supplies & Services	492,559	457,359	585,703	545,372	672,580	86,877	14.8%
Intergovernmental Services	30,652	63,023	52,000	52,000	63,000	11,000	21.2%
Operating Capital	4,533	-	-	-	-	-	
Total City Manager	1,300,282	1,181,649	1,385,181	1,287,799	1,455,430	70,249	5.1%

Changes from 2014 Budget

Salaries (Amount reflects a 1.7% cost of living allowance (COLA) and 1.3% merit pay increase.)	3,743
Benefits (Amounts reflects a 19.4% increase in PERS rates based on a recommendation of the State actuary, a reduction in budget to actual health and dental insurance costs, as well as an increase in workers compensation premiums.)	(31,371)
Supplies (Based on actual usage)	1,264
Professional Services 2014 (Economic development, \$40,440; Chamber of Commerce directory, \$2,608; general lobbyist, \$30,330; community survey, \$14,953; miscellaneous consulting, \$15,000, human resources consultant, \$1,517; HR investigations, \$5,000; health savings account administrator, \$1,179; municipal code update, \$8,643; document imaging / records disposal, \$9,500; outside legal counsel, \$176,925.)	(306,095)
Professional Services 2015 (Economic development, \$40,000; Chamber of Commerce directory, \$2,500; general lobbyist, \$30,000; community survey, \$20,000; Budgeting by Priorities consultant, \$35,000; miscellaneous consulting, \$15,000, human resources consultant, \$5,000; HR investigations, \$7,500; health savings account administrator, \$1,180; municipal code update, \$9,000; document imaging / records disposal, \$11,000; outside legal counsel, \$180,110.)	356,290
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	39,638
Travel, Meals & Lodging, and Training	(484)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	1,029
Community Service Agency Funding (Amount reflects Chamber of Commerce discount on use of Lake Wilderness Lodge decrease based on actual usage, plus for 2015 funding of \$6,030 for the Arts Commission less \$5,000 for the Maple Valley Creative Arts Council budgeted for in 2014 and not in 2015)	(4,765)
Intergovernmental Services 2014 (Election costs estimated based on cost of special election in 2014 for voter approved bond funding, \$18,000; Voter registration services, \$34,000.)	(52,000)
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
	70,249

Expenditure Budget: Department Summary

	2012	2013	2014		2015	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%

City Manager, continued

Program Enhancements

Budgeting by Priorities Consultant		35,000
		35,000

Workload Indicators

City Expenditures Managed	15,633,679	15,616,115	17,400,525	24,649,580
City Employees Managed (FTE)	41.1	39.1	40.0	42.3
Council Meetings Supported	49	38	38	
Passports Processed	432	351	476	
Pet Licenses Issued	145	193	182	
Public Disclosure Requests	150	173	123	
Contracts/Amendments Processed	115	92	121	
Website Postings	3,297	2,988	2,682	
Personnel Actions Processed	303	271	278	
Staff Training Expenditures	12,056	9,282	14,043	

Performance Measures

			2013			
			Benchmark @			
Expenditures / City FTE	\$ 380,845	\$ 399,901	\$ 351,614	\$ 435,013	\$ 583,422	(1)
General Fund Expenditures / Capita	\$ 438	\$ 428	\$ 484	\$ 464	\$ 479	(2)
Total Expenditures / Capita	\$ 670	\$ 653	\$ 647	\$ 721	\$ 1,013	(2)
Staff Training Costs / FTE	\$ 702	\$ 612		\$ 696	\$ 1,064	(3)
Legal Expenditures per Capita	\$ 14.84	\$ 6.80		\$ 7.61	\$ 7.57	(4)
Legal as % of Total City Expenditure	2.2%	1.0%		1.0%	0.7%	(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	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
City Manager					
CITY MANAGER'S OFFICE					
SALARIES	208,611	220,874	212,800	217,570	218,960
City Manager					153,372
Executive Assistant					65,589
Car Allowance	-	-	5,400	5,400	5,400
BENEFITS	52,933	59,189	78,853	71,199	71,220
OFFICE AND OPERATING SUPPLIES	3,626	1,557	3,473	746	760
MEALS & REFRESHMENTS	-	74	-	1,671	1,700
FUEL CONSUMED	-	25	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	517	592	21	547	560
PROFESSIONAL SERVICES					
Economic Development	25,660	15,575	40,440	41,041	40,000
Chamber of Commerce Directory	2,500	2,500	2,608	3,333	2,500
General Lobbyist	833	15,000	30,330	8,000	30,000
Operational Issues Consultant	6,525	-	-	-	-
Community Survey	14,790	-	14,953	-	20,000
Budgeting by Priorities Consultant	-	-	-	-	35,000
Miscellaneous Consulting	-	10,023	15,000	4,000	15,000
INFORMATION SERVICES	16,185	9,272	17,661	22,939	28,810
TELEPHONE	1,346	1,504	-	-	-
POSTAGE	315	200	144	456	460
TRAVEL	1,140	499	1,569	149	1,000
MEALS AND LODGING	3,016	4,046	4,101	3,785	4,000
TRAINING	1,085	1,196	1,388	1,753	1,500
ADVERTISING	-	4,415	5,713	1,540	1,570
OFFICE EQUIPMENT RENTAL	1,265	2,035	-	-	-
BUILDING RENTAL	38,613	52,287	53,037	59,096	55,240
IT EQUIPMENT REPLACEMENT	1,845	1,530	3,535	3,757	3,820
INSURANCE					
Liability	4,157	3,682	3,723	3,473	3,540
MISCELLANEOUS					
Dues & Subscriptions	2,846	9,729	13,182	14,144	12,000
Other	-	20	-	27	30
Chamber of Commerce					
Lodge Rental Subsidy	3,773	3,311	3,347	3,465	3,530
Arts Commission	-	-	5,978	5,978	6,030
Maple Valley Creative Arts Council	-	-	5,000	-	-
TOTAL CITY MANAGER'S OFFICE	391,581	419,134	522,256	474,068	562,630

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
City Manager, continued					
HUMAN RESOURCES					
SALARIES	51,558	52,811	62,763	62,520	64,530
Human Resource Manager					64,532
BENEFITS	9,733	10,403	26,651	19,585	19,850
OFFICE AND OPERATING SUPPLIES	470	728	831	396	400
MEALS & REFRESHMENTS	-	-	-	133	140
WELLNESS PROGRAM SUPPLIES	-	-	-	155	160
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	506	520
PROFESSIONAL SERVICES					
Human Resource Consultant	-	-	1,517	-	5,000
Legal Investigation Services	-	12,655	5,000	10,345	7,500
FSA Account Admin	1,130	1,230	1,179	1,160	1,180
INFORMATION SERVICES	9,118	9,013	13,508	15,622	19,990
TELEPHONE	990	1,026	-	-	-
POSTAGE	417	164	166	447	450
TRAVEL	43	190	202	-	100
MEALS AND LODGING	73	-	101	-	100
TRAINING	113	757	1,373	-	1,000
ADVERTISING	495	595	802	208	210
OFFICE EQUIPMENT RENTAL	562	864	-	-	-
BUILDING RENTAL	10,884	11,303	11,465	12,775	11,940
IT EQUIPMENT REPLACEMENT	911	433	2,940	1,810	1,840
INSURANCE					
Liability	1,335	1,360	1,375	1,318	1,340
MISCELLANEOUS					
Dues and Subscriptions	424	544	550	664	600
Wellness Program	1,308	1,222	1,287	1,287	1,310
Employee Recognition	1,797	1,556	2,022	2,232	3,500
OPERATING CAPITAL					
Defibrillators	2,298	-	-	-	-
TOTAL HUMAN RESOURCES	93,659	106,853	133,732	131,162	141,660

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
City Manager, continued					
CITY CLERK'S OFFICE					
SALARIES	226,326	232,127	235,814	218,851	231,630
City Clerk					80,059
Deputy City Clerk					61,752
Administrative Assistant II					48,892
Administrative Assistant I					40,926
Overtime	-	-	-	8	-
BENEFITS	80,609	85,864	125,197	95,294	108,260
OFFICE AND OPERATING SUPPLIES	4,796	2,300	2,093	1,531	1,500
BOOKS AND SOFTWARE	534	-	558	-	500
SMALL TOOLS & MINOR EQUIPMENT	-	17	-	3,185	2,000
PROFESSIONAL SERVICES					
Municipal Code Update	9,724	4,799	8,643	2,399	9,000
Records Management	7,192	3,325	9,500	2,573	11,000
Temporary Help	-	-	-	6,170	-
INFORMATION SERVICES	31,015	27,135	39,452	47,565	60,700
TELEPHONE	2,528	2,242	-	-	-
POSTAGE	1,346	751	661	741	750
TRAVEL	599	728	900	311	1,000
MEALS AND LODGING	1,489	426	2,022	506	1,500
TRAINING	2,594	594	2,528	1,460	3,500
ADVERTISING	1,739	728	2,500	2,742	4,000
OFFICE EQUIPMENT RENTAL	2,249	3,710	-	-	-
BUILDING RENTAL	42,563	44,203	44,836	49,959	46,700
IT EQUIPMENT REPLACEMENT	6,353	3,745	8,881	7,643	7,780
INSURANCE					
Liability	8,361	7,279	7,359	6,952	7,080
REPAIRS AND MAINTENANCE	163	-	-	-	-
MISCELLANEOUS					
Dues and Subscriptions	1,051	1,145	1,319	1,130	1,150
Recording Fees	110	132	-	733	1,600
Newsletter	3,680	8,451	7,500	3,029	7,500
Banking Fees	165	246	331	-	-
Miscellaneous	640	130	174	93	100
INTERGOVERNMENTAL SERVICES					
Election Costs	(1,398)	17,395	18,000	18,000	18,000
Voter Registration Costs	32,050	45,628	34,000	34,000	45,000
OPERATING CAPITAL					
Passport Camera	2,235	-	-	-	-
TOTAL CITY CLERK	468,712	493,101	552,268	504,874	570,250

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

City Manager, continued

CITY ATTORNEY

SALARIES	117,288	-	-	-	-
BENEFITS	25,480	-	-	-	-
OFFICE AND OPERATING SUPPLIES	830	18	-	-	-
BOOKS AND SOFTWARE	37	-	-	-	-
PROFESSIONAL SERVICES					
Outside Legal Counsel/Litigation	9,533	152,176	176,925	176,925	180,110
Paralegal Assistance	652	-	-	-	-
Code Enforcement	44,639	5,059	-	-	-
Kenyon Disend	10,563	3,908	-	-	-
Black Diamond EIS/MPD	4,625	298	-	-	-
AT&T Wireless Tax Refund Claim	6,217	-	-	-	-
INFORMATION SERVICES	12,687	43	-	70	70
TELEPHONE	1,032	(45)	-	-	-
POSTAGE	405	2	-	-	-
TRAVEL	580	-	-	-	-
MEALS AND LODGING	1,109	-	-	-	-
TRAINING	613	-	-	-	-
ADVERTISING	635	890	-	-	-
OFFICE EQUIPMENT RENTAL	562	-	-	-	-
BUILDING RENTAL	11,415	-	-	-	-
EQUIPMENT REPLACEMENT	955	-	-	-	-
INSURANCE					
Liability	2,078	-	-	-	-
MISCELLANEOUS					
Dues & Subscriptions	5,779	212	-	-	-
Miscellaneous	66	-	-	700	710
Employee Separation Package	88,551	-	-	-	-
TOTAL CITY ATTORNEY	346,330	162,560	176,925	177,695	180,890
TOTAL CITY MANAGER	1,300,282	1,181,649	1,385,181	1,287,799	1,455,430

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, and 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. Currently the Department is in the process of the state mandated periodic update due by June 30th, 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 reviews all plans for site development and building construction or improvement. Field inspections are conducted for compliance with the approved plans, City and State requirements, and code interpretation. In some cases, the City contracts for special plan review services.

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.

2014 Major Accomplishments

■ Comprehensive Planning and Economic Development

- In coordination with the International Economic Development Council (IDEC), completed the Strategic Economic Development Assessment for the City of Maple Valley
- Facilitated a joint meeting between the City Council, Planning Commission and Economic Development Commission to review and discuss the recommendations of the IDEC for economic development.
- Held a Town Hall Meeting on April 23, 2014 to begin the update of the Comprehensive Plan, which is required to be completed prior to June 15, 2015.
- Approved the Notice of Intent to annex the 14-acre Rainier Ridge Property which would potentially add 84 single family residential lots.
- Coordinated with King County and the Tahoma School District (TSD) on the following items for the Summit Place property:
- Completed the annexation processes with the King County Boundary Review Board
- Revised the City's subdivision regulations to enable the timely segregation of the property for purchase by the TSD.
- Updated the Comprehensive Plan to enable the THS property to be rezoned to PUB and revised the City's zoning code to accommodate development of the new high school, including height, landscape requirements and other design related regulations

■ Building & Permitting Services Division

- Initiated the review of the preliminary building and development plans for the proposed TSD high school.
- Revised the City sign code (Chapter 18.50, Particular Use Regulations) to allow the placement of "A-board" signs.
- Amended Chapter 18.90 of the Maple Valley Municipal Code to provide for Site Development Permits.
- Completed revision and standardization of City land use review submittal checklists.
- Completed and received state approval of the City's draft annex to the King County Regional Hazard Mitigation Plan; final approval anticipated in 2014.
- Completed land use review of one preliminary plat totaling 35 lots.
- Completed the land use review of four final plats totaling 118 lots.
- Commenced review on one preliminary plat totaling 17 lots.
- Conducted 10 commercial and seven residential pre-application conferences.
- Completed land use review of one conditional use permit.
- Commenced design review of two commercial projects; completion anticipated in 2014.
- Completed land use review of one short plat totaling six lots.
- Commenced land use review of two short plats/binding site plans; completion anticipated in 2014.
- Completed nine design review limited amendments.
- Implemented update of the City's Trakit software and facilitated Trakit update training.

■ **Quality City Services**

- Completed the draft Maple Valley Annex of the King County Regional Hazard Mitigation Plan
- Complete project handouts, checklists and forms.
- Completed the update of the City's building and project permit tracking software, i.e. TRAKIT.

2015 Goals and Objectives to meet Council Priorities

■ **Comprehensive Planning and Economic Development**

- Complete and adopt the update of the City's Comprehensive Plan, including reviews by the Washington State Department of Commerce and Puget Sound Regional Council (PSRC).
- Initiate and complete the update of the zoning map and development regulations as needed to implement the Comprehensive Plan

■ **Building & Permitting Services Division**

- Answer customer inquiries within 24hrs of receiving request.
- Complete plan reviews within 24 hrs 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 the ArcGIS component to the TRAKIT permit system.

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	3.00	
Permit Processing		
Plans Examination		
Inspections		
Code Compliance		
Fire Marshal		
Contract with Maple Valley Fire & Life Safety		
Development Review		
Annual Inspections		
		<u><u>7.00</u></u>

Expenditure Budget: Department Summary

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Community Development

Positions	8.00	7.00	7.00	7.00	7.00
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Expenditures by Object

Salaries & Benefits	765,127	643,603	729,666	668,960	706,940	(22,726)	-3.1%
Supplies & Services	303,826	189,351	355,359	319,008	284,630	(70,729)	-19.9%
Intergovernmental Services	65,225	45,570	50,550	39,083	50,000	(550)	-1.1%
Cost Allocation	(11,000)	56,402	46,629	58,757	59,810	13,181	28.3%
Total Community Development	1,123,179	934,926	1,182,204	1,085,808	1,101,380	(80,824)	-6.8%

Changes from 2014 Budget

Salaries (Amount reflects a 1.7% cost of living allowance (COLA) and 1.3% merit pay increase.)	25,639
Benefits (Amounts reflects a 19.4% increase in PERS rates based on a recommendation of the State actuary, a reduction in budget to actual for health and dental insurance, as well as an increase in workers compensation premiums.)	(48,365)
Supplies (Based on actual usage)	(3,051)
Professional Services 2014 (Hearing examiner, \$15,165; comprehensive plan, \$74,500; and contract plan review, \$2,500.)	(93,682)
Professional Services 2015 (Hearing examiner, \$10,000; completion of the comprehensive plan, \$12,000; and miscellaneous projects, \$5,000.)	27,000
Information Services, Telephone and Postage (Based on actual usage)	(6,504)
Travel, Meals & Lodging, and Training	598
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	2,196
Miscellaneous (Based on actual usage)	2,714
Intergovernmental Services (Increased payment to Maple Valley Fire & Life Safety for Fire Marshal based on actual usage and a rate increase. Amount some offset by reduced development activity.)	(550)
Cost Allocation from Public Works Admin	13,181
	(80,824)

Expenditure Budget: Department Summary

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Community Development, continued

Workload Indicators

Planning Commission Meetings	20	18				
Preliminary Plats						
Lots Approved (#)	159	76		140	50	
Other Land Use Reviews	52	52		52		
Permit Applications Processed						
SFR Permits Issued	159	76	70	140	70	
Other Residential Permits Process	204	197		177		
Commercial	169	208		134		
Inspections	5,232	3,230		3,768		

Lots approved include multi family entitlements

Performance Measures

			2013			
			Benchmark @			
Building Division Cost / \$1,000 of New Construction	\$	10.85	\$	11.82	\$ 17.19	\$ 26.93 \$ 28.14 (1)
Building Division Costs / Inspection	\$	119.32	\$	153.13		\$ 142.95 (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	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Community Development					
ADMINISTRATION					
SALARIES	176,221	-	-	-	-
BENEFITS	44,741	-	-	-	-
OFFICE AND OPERATING SUPPLIES	1,312	-	-	-	-
INFORMATION SERVICES	29,468	-	-	-	-
TELEPHONE	1,387	-	-	-	-
POSTAGE	573	-	-	-	-
TRAVEL	19	-	-	-	-
MEALS AND LODGING	34	-	-	-	-
TRAINING	60	-	-	-	-
OFFICE EQUIPMENT RENTAL	1,124	-	-	-	-
BUILDING RENTAL	16,060	-	-	-	-
IT EQUIPMENT REPLACEMENT	11,689	-	-	-	-
INSURANCE					
Liability	4,157	-	-	-	-
MISCELLANEOUS					
Dues & Subscriptions	576	-	-	-	-
Miscellaneous	250	-	-	-	-
Employee Separation Package	56,210	-	-	-	-
COST ALLOCATION	(343,881)	-	-	-	-
TOTAL COM DEV ADMINISTRATION	-	-	-	-	-

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Community Development, continued					
PLANNING DIVISION					
SALARIES	197,807	206,805	213,485	211,838	230,990
Senior Planner					163,847
Associate Planner					67,147
BENEFITS	60,747	65,645	100,171	71,927	82,720
OFFICE AND OPERATING SUPPLIES	1,726	1,878	1,663	1,049	1,070
BOOKS & SOFTWARE	-	182	245	-	100
SMALL TOOLS & MINOR EQUIPMENT	-	37	49	946	960
PROFESSIONAL SERVICES					
Comprehensive Plan	-	-	74,500	84,199	12,000
Hearing Examiner	23,783	150	15,165	6,850	10,000
Expert Witness	-	-	1,517	1,517	-
Miscellaneous Projects	742	-	-	-	5,000
INFORMATION SERVICES	19,757	32,417	98,773	49,732	63,360
TELEPHONE	942	1,909	-	-	-
POSTAGE	70	-	638	259	260
TRAVEL	-	260	101	183	100
MEALS AND LODGING	-	953	253	130	300
TRAINING	-	518	404	-	1,000
ADVERTISING	4,248	3,760	3,864	1,243	2,000
OFFICE EQUIPMENT RENTAL	1,686	2,593	-	-	-
BUILDING RENTAL	28,358	29,451	29,873	33,286	31,120
IT EQUIPMENT REPLACEMENT	1,040	1,353	5,851	5,580	5,680
INSURANCE					
Liability	6,234	5,450	5,510	5,209	5,300
MISCELLANEOUS					
Dues & Subscriptions	329	294	297	392	400
Printing	-	-	-	-	2,000
Miscellaneous	250	-	400	-	-
COST ALLOCATION					
Public Works Admin	85,970	41,101	26,002	37,242	37,910
Planning Division	-	-	-	(3,533)	(3,600)
TOTAL PLANNING DIVISION	433,689	394,754	578,761	508,049	488,670
Associated Revenue	45,300	64,541	61,255	61,851	62,970
Percent Coverage	10%	16%	11%	12%	13%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Community Development, continued

BUILDING DIVISION

SALARIES	212,532	276,393	279,446	280,493	287,580
Building Official					94,070
Inspector/Code Enforcement Officer					132,741
Permit Technician					60,773
BENEFITS	73,079	94,759	136,564	104,701	105,650
OFFICE AND OPERATING SUPPLIES	1,061	2,495	2,366	1,946	1,980
BOOKS AND SOFTWARE	-	3,698	3,200	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	174	68	420	430
PROFESSIONAL SERVICES					
Permit System Software Support	11,000	11,000	-	-	-
Contract Plan Review	-	-	2,500	2,500	-
INFORMATION SERVICES	11,324	31,690	43,252	55,774	72,240
TELEPHONE	1,831	2,621	-	-	-
POSTAGE	-	758	781	1,056	1,080
TRAVEL	18	467	1,011	-	1,000
MEALS AND LODGING	193	1,076	1,011	467	1,000
TRAINING	960	671	2,022	1,387	2,000
ADVERTISING	-	138	186	-	200
OFFICE EQUIPMENT RENTAL	1,686	3,457	-	-	-
BUILDING RENTAL	19,123	26,620	27,002	30,087	28,130
EQUIPMENT OPERATING & REPLACEMENT	11,400	7,046	10,886	13,066	13,300
IT EQUIPMENT REPLACEMENT	1,040	2,364	7,671	7,467	7,600
INSURANCE					
Liability	6,245	7,281	7,361	6,948	7,070
MISCELLANEOUS					
Dues & Subscriptions	385	240	324	520	530
Banking Fees	25,115	6,349	6,215	6,796	6,920
Miscellaneous	362	-	400	-	500
COST ALLOCATION					
Community Development Admin	246,911	-	-	-	-
Public Works Admin	-	15,302	20,627	25,049	25,500
TOTAL BUILDING DIVISION	624,265	494,601	552,893	538,676	562,710
Associated Revenue	705,333	434,703	383,850	703,590	385,410
Percent Coverage	113%	88%	69%	131%	68%

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Community Development, continued

FIRE MARSHAL

INTERGOVERNMENTAL SERVICES

Fire Marshal	65,225	45,570	50,550	39,083	50,000
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TOTAL FIRE MARSHAL	65,225	45,570	50,550	39,083	50,000
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Associated Revenue	62,245	38,895	44,752	34,200	43,380
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Percent Coverage	95%	85%	89%	88%	87%
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TOTAL COMMUNITY DEVELOPMENT	1,123,179	934,926	1,182,204	1,085,808	1,101,380
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Associated Revenue	812,878	538,139	489,857	799,642	491,760
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Percent Coverage	72%	58%	41%	74%	45%
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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.

2014 Major Accomplishments

■ Administration

- Implemented, with Council approval, improvements to the City's investment policy.
- Successfully completed an RFP process and began implementation of a new financial accounting, payroll and human resources software solution.
- Successfully completed an RFP process and implemented a citywide banking services contract. Transitioned investment safekeeping services from Bank of New York Mellon to the City's new bank.

■ Parks & Recreation

- Secured low interest bond financing for capital improvements at the Ravensdale Park.

■ Quality City Services

- Received Certificate of Achievement for Excellence in Financial Reporting for 2013 Comprehensive Annual Financial Report (15th Consecutive).
- Received Distinguished Budget Presentation Award for 2014 Final Budget (13th Consecutive).

2015 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 the development of material for voted bond issue for park facilities expansion in accordance with the recently adopted Parks, Recreation, Cultural & Human Services Plan.
- 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, work with software provider to customize for use in Maple Valley, and explore options during implementation that better meet the needs of the finance department and all staff citywide.
- 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.

Finance

	Employee FTE's	Contract FTE's
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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
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Expenditure Budget: Department Summary

	2012	2013	2014		2015	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%

Finance

Positions

General Fund	3.80	3.80	4.00	4.00	4.00
Central Services Fund	1.50	2.50	3.00	3.00	3.00

Expenditures by Object

Salaries & Benefits	387,504	411,830	433,931	420,861	426,200	(7,731)	-1.8%
Supplies & Services	156,642	161,366	172,519	182,299	221,380	48,861	28.3%
Intergovernmental Services	-	172	250	149	150	(100)	-40.0%
Cost Allocation	(12,817)	(6,735)	(8,732)	(3,681)	(3,750)	4,982	-57.1%
Total Finance	531,329	566,634	597,968	599,628	643,980	46,012	7.7%

Changes from 2014 Budget

Salaries (Amount reflects a 1.7% cost of living allowance (COLA) and 1.3% merit pay increase.)	11,130
Benefits (Amounts reflects a 19.4% increase in PERS rates based on a recommendation of the State actuary, a reduction in budget to actual for health and dental insurance, as well as an increase in workers compensation premiums.)	(18,861)
Supplies (Based on actual usage)	(934)
Professional Services 2014 (Revenue auditing, \$456; fiscal agent fees, \$2,428; miscellaneous professional services, \$292; and annual state audit, \$28,308.)	(31,484)
Professional Services 2015 (Revenue auditing, \$500; fiscal agent fees, \$2,500; and annual state audit, \$32,550.)	35,550
Information Services, Telephone and Postage (Based on actual usage)	26,177
Travel, Meals & Lodging, and Training	4,590
Other Services & Charges (Building & copier rental, equip replacement, & insurance based on actual usage.)	14,962
Intergovernmental Services (Business licensing fees)	(100)
Cost Allocation (Charge to Lake Wilderness Golf Course, based on actual usage.)	4,982
	46,012

Expenditure Budget: Department Summary

	2012	2013	2014		2015	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%

Finance, continued

Program Enhancements

UHF Radio Implementation	6,912
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Workload Indicators

Receipts Processed	3,032	3,214	3,077
Checks Issued	4,451	4,210	4,518
Payroll W2's	103	108	105
Receivable Accounts Managed	247	140	251
Fixed Assets Managed	2,017	620	2,047

Performance Measures

			2013		
			Benchmark @		
Total Expenditures / Finance FTE	4,114,126	4,109,504	3,049,928	4,350,131	6,162,395 (1)
Receipts & Checks / Finance FTE	1,969	1,954		1,780	(2)
Insurance Losses / Worker Hour	0.08	0.08	0.12	-	(3)
Computer Services as % of Total Expenditures	2.9%	3.2%	2.3%	3.2%	3.6% (4)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	14	15		16	(5)
Distinguished Budget Presentation Award (Consecutive years)	11	12		13	(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 2008 to 2013.
 - (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	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Finance					
SALARIES	295,384	321,484	298,070	285,000	309,200
Finance Director					121,668
Senior Financial Analyst					73,301
Accountant					62,784
Accounting Clerk					51,447
BENEFITS	92,120	90,346	135,861	135,861	117,000
OFFICE AND OPERATING SUPPLIES	6,549	7,688	6,668	3,891	5,000
BOOKS AND SOFTWARE	181	15	-	-	-
MEALS & REFRESHMENTS	-	75	-	147	150
SMALL TOOLS & MINOR EQUIPMENT	-	623	176	749	760
PROFESSIONAL SERVICES					
Revenue Auditing	377	383	456	121	500
Software Support	4,540	4,159	-	-	-
Fiscal Agent Fees	1,587	2,301	2,428	625	2,500
Other Professional Services	-	289	292	-	-
Annual State Audit	27,614	25,918	28,308	28,308	32,550
INFORMATION SERVICES	31,750	34,946	57,119	49,401	83,200
TELEPHONE	1,974	2,218	-	-	-
POSTAGE	1,607	1,481	1,404	1,614	1,500
TRAVEL	326	273	506	1,057	1,000
MEALS & LODGING	247	234	404	1,353	1,000
TRAINING	560	1,370	1,500	4,199	5,000
ADVERTISING	2,677	1,901	1,011	727	1,000
OFFICE EQUIPMENT RENTAL	2,249	3,457	-	-	-
BUILDING RENTAL	39,006	40,509	41,089	51,422	48,070
IT EQUIPMENT REPLACEMENT	21,295	15,898	16,306	13,057	13,290
INSURANCE					
Liability	6,880	6,929	7,005	6,946	7,070
REPAIR AND MAINTENANCE	81	-	150	-	-
MISCELLANEOUS					
Dues and Subscriptions	240	350	404	880	900
Printing	-	-	-	39	40
Budget & CAFR Award Programs	715	435	586	1,020	800
Banking Fees	6,186	9,291	5,946	16,728	17,030
Miscellaneous	-	622	761	16	20
INTERGOVERNMENTAL SERVICES					
Business Licensing Services	-	172	250	149	150
COST ALLOCATION					
To Lake Wilderness Golf Course	(12,817)	(6,735)	(8,732)	(3,681)	(3,750)
TOTAL FINANCE	531,329	566,634	597,968	599,628	643,980

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

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Human Services

Expenditures by Object

Supplies & Services	232,840	235,630	249,774	245,525	235,760	(14,014)	-5.6%
Total Human Services	232,840	235,630	249,774	245,525	235,760	(14,014)	-5.6%

Changes from 2014 Budget

Funded in 2014

Greater Maple Valley Community Center (\$192,500 to continue funding for operating costs; \$10,000 for capital expenses; \$6,066 as pass through of the liquor tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and \$11,208 for expenses related to the youth center "Den.")	(219,774)
Maple Valley Food Bank	(15,000)
Vine Maple Place Project	(15,000)
	(249,774)

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 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
	235,760
Budget change from 2014	(14,014)

Performance Measures

	2013		Benchmark @		
Human Service Expenditures / Capita	\$ 9.98	\$ 9.85	\$ 5.58	\$ 10.17	\$ 9.69 (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	2012	2013	2014		2015 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	10,000	-
Substance Abuse - 2% liquor tax	6,264	4,509	6,066	6,000	6,110
	198,764	197,009	208,566	208,500	198,610
City Expenses					
Insurance					
Property	1,256	1,227	1,240	2,035	2,070
Repair & Maintenance	-	2,319	3,126	693	710
Licenses & Permits	-	-	-	913	930
Taxes & Assessments	2,821	5,075	6,842	3,384	3,440
TOTAL MV COMMUNITY CENTER	202,840	205,630	219,774	215,525	205,760
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	232,840	235,630	249,774	245,525	235,760



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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.

2014 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

■ **Parks & Recreation**

- Completed unexpected permitting requirement with Department of Natural Resources for aquatic lease of state owned land prior to construction of Lake Wilderness Park dock
- Completed update to Parks, Recreation, Cultural and Human Services Plan to meet RCO deadline of March 1, 2014
- Completed design and permitting phases for expansion of parking at Lake Wilderness Park
- Developed interlocal agreement with Tahoma School District for joint use of athletic fields at the new Tahoma High School
- Completed repair and maintenance of Lodge exterior paint and stucco

■ **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

2015 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

■ **Parks & Recreation**

- Complete construction of Lake Wilderness Park dock
- Complete needed golf course capital improvements
- Continue work on Tri-City Trail design with partner cities and King County
- Expand parking capacity at Lake Wilderness Park in time for summer 2015
- Work with King County Parks and Ravensdale Park Foundation to schedule use of Ravensdale Park for City sponsored programs
- Re-develop the master plan for the remaining 14.57 acres at Summit Park

■ **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
- 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		
Facility Management		4.00
Parks Maintenance		
Lake Wilderness Lodge		
Reservations and Marketing		
Lake Wilderness Park		
Reservations and Marketing		
Recreation Service		2.50
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>9.50</u></u>

Expenditure Budget: Department Summary

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Parks & Recreation

Positions	6.00	6.00	8.25	8.25	9.50
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Expenditures by Object

Salaries & Benefits	684,366	881,619	1,010,729	1,064,359	1,150,690	139,961	13.8%
Supplies & Services	596,647	669,846	714,664	788,429	881,840	167,176	23.4%
Intergovernmental Services	16,408	15,524	16,256	20,913	21,720	5,464	33.6%
Operating Capital	18,569	5,202	-	7,133	-	-	
Cost Allocation	314,846	248,451	190,601	30,709	38,590	(152,011)	-79.8%
Total Parks & Recreation	1,630,836	1,820,641	1,932,250	1,911,543	2,092,840	160,590	8.3%

Changes from 2014 Budget

Salaries (Amount reflects the cost of increasing FTE for Rec Coordinator from .75 to 1.0, increasing FTE for Lodge Maint Custodian from .75 to 1.0, increasing FTE for Admin Assistant I from .75 to 1.0, adding new 0.5 FTE Recreation Specialist position, as well as a 1.7% cost of living allowance (COLA) and 1.3% merit pay increase.)	162,545
Benefits (Amounts reflects the benefit cost increase for position changes identified above, a 19.4% increase in PERS rates based on a recommendation of the State actuary, a reduction in budget to actual for health and dental insurance, as well as an increase in workers compensation premiums.)	(22,584)
Supplies (Based on actual usage)	19,075
Professional Services for 2014 (Tree removal, \$10,000; miscellaneous contracted professional services, \$8,325; contracted recreation officials and day camp services, \$81,000; and event entertainment and other event services, \$53,355.)	(152,680)
Professional Services for 2015 (Tree removal, \$10,000; miscellaneous contracted professional services, \$12,500; cleaning services, \$10,000; contracted recreation officials and day camp services, \$69,000; and event entertainment and other event services, \$56,330.)	157,830
Community Service Agency grants for 2014 (\$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.)	(55,140)
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, \$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.)	55,140
Information Services, Telephone and Postage (Based on actual usage)	62,561
Travel, Meals & Lodging, and Training (Based on actual usage)	(713)
Other Services & Charges (Based on actual usage)	81,103
Intergovernmental Services (Majority for B & O taxes at Lodge.)	5,464
Cost Allocation (Based on actual usage amount reflects actual charges from Public Works Maintenance.)	(152,011)
	160,590

Expenditure Budget: Department Summary

	2012	2013	2014		2015	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%

Parks & Recreation, continued

Program Enhancements

Increase Rec Coordinator from .75 to 1.0 FTE							20,232
Incr Lodge Maint Custodian from .75 to 1.0 FTE							7,814
Increase Admin Assistant I from .75 to 1.0 FTE							18,703
New-Recreation Specialist 0.5 FTE							29,279
							46,749

Workload Indicators

Building Square Feet Operated	36,500	36,500	36,500	36,500
Park Acres	288	288	288	288
Events at the Lodge	1,183	1,269	1,288	
Park Rentals & Permits	534	385	391	
City Wide Community Events	11	11	11	
Classes, Leagues, and Programs	35	34	35	

Performance Measures

			2013				
			Benchmark @				
Parks & Recreation Expenditures / Capita	\$ 69.87	\$ 76.15	\$ 66.66	\$ 79.20	\$ 85.98		(1)
Park Maintenance Expenditures / Acre	\$ 1,083	\$ 1,400	\$ 2,268	\$ 1,282	\$ 1,310		(2)
Recreation & Events Expenditures / Capita	\$ 30.46	\$ 32.22	\$ 15.81	\$ 30.80	\$ 35.31		(3)
Lodge revenues as % of Lodge Expenditures	57%	44%		59%	60%		(4)
Recreation program revenue as a % of program costs	51%	49%		52%	46%		(5)

- (1) Parks & Recreation expenditures per capita is a measure of the importance of this function in a city's budget relative to prior years and the benchmark cities. The City is continuing to increase this effort with additional programs and classes and with improved maintenance of City parks.
- (2) Parks maintenance cost per acre have been lower than the benchmark but improving. The City's lower number is primarily 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	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation					
PARKS ADMINISTRATION					
SALARIES	181,204	191,246	200,913	200,589	219,140
Park Director					121,779
Administrative Assistant II					52,732
Administrative Assistant I					44,634
Limited Part Time	5,995	11,812	12,970	6,098	6,210
Temporary Help	-	2,613	2,966	8,328	8,480
Overtime	53	-	-	-	-
BENEFITS	55,504	64,782	92,717	73,432	79,470
OFFICE AND OPERATING SUPPLIES	2,006	1,809	1,813	2,720	2,770
MEALS & REFRESHMENTS	-	-	-	153	160
SMALL TOOLS & MINOR EQUIPMENT	-	2,005	2,502	5,278	5,370
INFORMATION SERVICES	25,829	30,764	37,141	46,552	58,300
TELEPHONE	2,762	2,538	-	-	-
POSTAGE	1,152	1,078	1,022	991	1,010
TRAVEL	439	203	212	237	240
MEALS AND LODGING	23	-	101	-	-
TRAINING	-	45	404	65	500
ADVERTISING	563	594	351	683	700
RENTALS AND LEASES	110	-	115	-	-
OFFICE EQUIPMENT RENTAL	4,946	6,081	-	-	-
IT EQUIPMENT REPLACEMENT	11,079	1,645	7,651	4,954	5,040
INSURANCE					
Liability	6,211	4,908	4,962	5,342	5,440
MISCELLANEOUS					
Dues and Subscriptions	460	260	480	167	170
Miscellaneous	279	1,054	388	7,167	2,500
TOTAL PARKS ADMINISTRATION	298,614	323,439	366,708	362,755	395,500
COST ALLOCATION	(183,764)	(218,221)	(218,099)	(66,865)	(64,070)
NET PARKS ADMINISTRATION	114,851	105,218	148,609	295,889	331,430

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
PARKS MAINTENANCE					
SALARIES	-	-	115,462	125,985	125,170
Maintenance Worker III (Parks Lead)					70,005
Maintenance Worker II					55,164
PW Maintenance Staff	-	47,193	-	-	-
Temporary Help	-	46,178	-	51,855	50,000
Limited Part Time	-	266	-	129	130
Overtime	-	1,763	-	6,649	6,770
BENEFITS	7	33,119	64,775	64,091	61,680
OFFICE AND OPERATING SUPPLIES	22,529	32,256	25,712	26,440	26,920
FUEL CONSUMED	-	933	1,258	1,451	1,480
SMALL TOOLS & MINOR EQUIPMENT	1,659	14,058	5,055	15,675	12,000
INFORMATION SERVICES	-	4,274	16,114	17,238	19,700
PROFESSIONAL SERVICES					
Tree Removal	977	2,009	10,000	10,000	10,000
Storm Services - Park Trees & Fences	37,384	-	-	-	-
FEMA Disaster Recovery	(49,531)	-	-	-	-
Miscellaneous Services	-	250	8,325	-	5,000
TELEPHONE	-	1,805	-	-	-
TRAINING	-	700	944	60	500
ADVERTISING	-	26	35	-	50
RENTALS AND LEASES	2,057	3,086	3,328	1,683	1,710
EQUIPMENT OPERATING & REPLACEMENT	2,403	5,909	6,896	19,517	19,870
IT EQUIPMENT REPLACEMENT	-	-	1,520	1,822	1,850
INSURANCE					
Liability	-	-	-	6,630	6,750
Property	3,798	3,593	3,633	3,881	3,950
UTILITIES	15,001	21,839	16,694	25,000	25,450
REPAIR AND MAINTENANCE	2,341	1,147	5,055	6,534	11,650
MISCELLANEOUS					
Dues and Subscriptions	-	125	126	44	130
Banking Fees	197	511	257	-	-
Miscellaneous	20	38	40	90	90
TAXES AND ASSESSMENTS	781	655	815	540	550
OPERATING CAPITAL					
Furniture & Equipment	14,289	-	-	-	-
COST ALLOCATION					
From Parks Administration	6,838	267	8,362	615	630
From Police Department	3,517	3,020	4,893	4,352	4,430
From Public Works Administration	130	-	-	276	280
From (To) Public Works Maintenance	247,598	178,253	108,219	(21,385)	(19,570)
TOTAL PARKS MAINTENANCE	311,996	403,274	407,518	369,172	377,170
Associated Revenue	18,298	20,142	22,356	24,042	24,470
Percent Coverage	6%	5%	5%	7%	6%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Parks & Recreation, continued

LAKE WILDERNESS LODGE

SALARIES	108,038	112,851	113,476	115,076	126,870
Park Facilities & Lodge Manager					81,432
Custodian/Maintenance Worker					45,442
Lodge Attendants (Limited Part-time)	36,647	29,002	31,590	35,424	36,060
Lodge Attendants (Temporary)	753	17,474	18,181	15,844	6,130
Overtime	210	-	-	88	-
BENEFITS	32,835	33,903	61,516	43,518	44,730
OFFICE AND OPERATING SUPPLIES	21,607	23,626	27,187	13,887	18,000
SMALL TOOLS & MINOR EQUIPMENT	543	10,159	5,962	13,963	10,000
PROFESSIONAL SERVICES					
Software Support	1,685	1,685	-	-	-
Cleaning Services	-	-	-	7,690	10,000
Other Contract Consulting	-	-	-	1,395	7,500
INFORMATION SERVICES	6,232	10,929	21,865	20,338	26,790
TELEPHONE	3,523	3,713	-	-	-
TRAVEL	798	602	607	554	560
MEALS AND LODGING	-	388	404	-	500
TRAINING	284	544	404	-	500
ADVERTISING	11,070	15,414	10,765	32,590	30,000
RENTALS AND LEASES	10,887	14,418	9,600	16,535	16,830
IT EQUIPMENT REPLACEMENT	6,447	6,241	8,090	8,444	8,600
INSURANCE					
Liability	6,818	5,477	7,382	5,920	6,030
Property	12,790	12,732	17,163	13,841	14,090
Special Events	20,825	16,921	18,780	18,517	20,000
UTILITIES	35,618	35,095	30,214	30,530	31,080
REPAIRS AND MAINTENANCE	29,001	37,562	25,707	34,890	25,000
MISCELLANEOUS					
Dues & Subscriptions	776	813	1,096	-	1,000
Printing	488	1,480	3,961	6,886	5,000
Banking Fees	2,770	1,719	3,137	-	-
Lodge Grounds Maintenance	-	-	-	6,820	10,000
Miscellaneous	210	79	81	271	280
INTERGOVERNMENTAL SERVICES					
Fire & Life Safety Services	-	125	169	-	130
TAXES AND ASSESSMENTS	4,065	3,132	3,083	3,713	3,780
OPERATING CAPITAL					
Maintenance Equipment	4,280	-	-	-	-
COST ALLOCATION					
From Parks Administration	73,533	81,180	79,898	18,185	18,510
From Parks Maintenance	-	-	-	2,689	2,740
From Public Works Maintenance	-	7,539	5,872	-	-
TOTAL LAKE WILDERNESS LODGE	432,734	484,801	506,190	467,610	480,710
Associated Revenue	246,450	215,075	254,000	277,000	290,000
Percent Coverage	57%	44%	50%	59%	60%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
RECREATION					
SALARIES	114,351	115,554	121,406	126,611	163,160
Recreation Manager					83,186
Recreation Coordinator					55,648
Recreation Specialist					24,327
Limited Part Time	6,363	7,738	8,577	5,980	8,500
Temporary Help	1,598	2,514	5,055	4,297	4,370
Overtime	352	356	479	1,104	500
BENEFITS	36,531	46,331	59,261	50,430	65,310
OFFICE AND OPERATING SUPPLIES	4,030	1,820	1,895	2,540	2,590
BOOKS AND SOFTWARE	-	400	539	-	200
MEALS & REFRESHMENTS	-	-	-	87	90
SMALL TOOLS & MINOR EQUIPMENT	437	1,236	227	3,374	3,430
PROFESSIONAL SERVICES					
Software Support	1,537	1,646	-	-	-
Miscellaneous Services	-	-	-	160	160
INFORMATION SERVICES	15,617	24,976	45,652	61,402	77,510
TELEPHONE	1,294	2,865	-	-	-
POSTAGE	-	-	-	293	300
TRAVEL	1,521	891	1,596	656	1,000
MEALS AND LODGING	-	380	430	-	500
TRAINING	407	314	399	717	1,000
ADVERTISING	282	214	378	243	250
RENTALS AND LEASES	44	264	356	-	500
EQUIPMENT OPERATING & REPLACEMENT	847	-	62	2,723	2,770
IT EQUIPMENT REPLACEMENT	4,779	4,381	6,916	6,009	6,120
INSURANCE					
Liability	4,227	4,021	4,066	3,920	3,990
Property	9	7	7	7	10
MISCELLANEOUS					
Dues and Subscriptions	704	712	980	658	670
Background Checks	-	150	-	200	200
Printing - Recreation Brochure	30,084	32,913	29,517	28,833	30,000
Banking Fees	21	546	65	3,988	4,060
Miscellaneous	70	51	154	52	50
OPERATING CAPITAL					
Other Equipment	-	5,202	-	7,133	-
COST ALLOCATION					
From Parks Administration	71,425	82,513	82,035	32,418	33,000
To Recreation and Events	(148,813)	(144,748)	(145,034)	(88,643)	(79,640)
From PW Maintenance	-	1,909	1,734	-	-
	147,716	195,156	226,752	255,192	330,600

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
Beach					
SALARIES					
Temporary Help	42,833	46,397	41,855	53,055	55,000
Overtime	123	145	-	586	600
BENEFITS	6,126	6,165	6,392	6,715	8,340
OFFICE AND OPERATING SUPPLIES	4,001	5,087	3,539	6,438	6,550
BOOKS AND SOFTWARE	-	360	486	-	500
SMALL TOOLS & MINOR EQUIPMENT	-	4,473	-	1,787	1,820
INFORMATION SERVICES	-	-	626	885	900
TELEPHONE	228	464	-	-	-
POSTAGE	-	89	121	194	200
TRAVEL	16	74	17	10	10
MEALS AND LODGING	62	-	65	-	-
ADVERTISING	25	26	202	-	50
RENTALS AND LEASES	-	240	-	-	-
INSURANCE					
Liability	3,421	3,291	3,327	3,317	3,380
REPAIRS AND MAINTENANCE	87	-	91	-	100
MISCELLANEOUS					
Miscellaneous	150	356	162	170	170
TAXES AND ASSESSMENTS	-	-	-	879	900
COST ALLOCATION					
From Parks Administration	-	2,279	2,780	-	-
From Recreation	5,473	6,733	8,124	4,200	4,280
	62,545	76,180	67,787	78,235	82,800
Associated Revenue	-	16,145	17,000	21,903	22,500
Percent Coverage		21%	25%	28%	27%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Day Camp					
SALARIES					
Temporary Help	21,782	24,063	23,253	25,965	26,430
Overtime	530	98	132	-	-
BENEFITS	3,130	3,066	3,265	3,506	3,960
OFFICE AND OPERATING SUPPLIES	7,838	8,083	8,088	6,527	8,000
MEALS & REFRESHMENTS	-	-	-	715	750
SMALL TOOLS & MINOR EQUIPMENT	-	832	809	1,912	1,000
INFORMATION SERVICES	-	-	308	689	700
PROFESSIONAL SERVICES					
Transportation Services	5,740	3,924	6,015	2,553	6,000
Event Services	5,958	6,155	7,115	6,074	7,000
Contract Instructors	200	150	303	150	500
TELEPHONE	124	296	-	-	-
TRAVEL	-	8	11	16	50
TRAINING	-	-	152	-	-
ADVERTISING	52	316	55	-	200
INSURANCE					
Liability	2,128	1,654	1,672	1,783	1,810
MISCELLANEOUS					
Banking Fees	711	745	1,004	-	-
Miscellaneous	30	70	94	60	100
TAXES AND ASSESSMENTS	-	-	-	1,194	1,220
COST ALLOCATION					
From Parks Administration	-	1,670	2,048	-	-
From Recreation	7,635	5,597	6,925	2,862	2,910
	55,856	56,726	61,249	54,007	60,630
Associated Revenue	61,900	74,800	72,958	78,910	78,000
Percent Coverage	111%	132%	119%	146%	129%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Parent's Night Out					
SALARIES					
Temporary Help	-	1,142	180	2,530	2,000
Overtime	-	-	-	155	-
BENEFITS	-	137	22	330	300
OFFICE AND OPERATING SUPPLIES	-	316	227	39	100
MEALS & REFRESHMENTS	-	130	-	676	900
MEALS AND LODGING	-	190	256	-	-
INSURANCE					
Liability	-	-	-	98	100
MISCELLANEOUS					
Banking Fees	-	30	38	-	-
ADVERTISING	-	52	70	-	-
TAXES AND ASSESSMENTS	-	-	-	46	50
COST ALLOCATION					
From Parks Administration	-	430	331	-	-
From Recreation	-	1,720	1,101	1,487	1,500
	-	4,148	2,225	5,360	4,950
Associated Revenue	-	3,328	3,000	2,320	4,000
Percent Coverage	0%	80%	135%	43%	81%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Parks & Recreation, continued

Youth Sports

SALARIES					
Temporary Help	1,254	2,673	1,900	1,987	2,800
BENEFITS					
BENEFITS	222	415	315	271	420
OFFICE AND OPERATING SUPPLIES					
OFFICE AND OPERATING SUPPLIES	16,634	16,093	10,000	138	14,000
MEALS & REFRESHMENTS					
MEALS & REFRESHMENTS	-	-	-	86	90
SMALL TOOLS & MINOR EQUIPMENT					
SMALL TOOLS & MINOR EQUIPMENT	215	916	200	4,820	1,800
PROFESSIONAL SERVICES					
Contract Instructors / Referees	18,195	-	-	-	-
INSURANCE					
Liability	246	68	200	173	180
MISCELLANEOUS					
Dues and Subscriptions	25	-	-	-	800
Banking Fees	1,026	879	1,192	-	-
Miscellaneous	1,420	1,360	800	1,493	1,000
TAXES AND ASSESSMENTS					
TAXES AND ASSESSMENTS	3,930	4,251	3,000	5,580	5,000
COST ALLOCATION					
From Parks Administration	10,628	12,907	14,492	-	-
From Recreation	29,076	39,904	44,831	19,713	20,070
	82,871	79,466	76,930	34,262	46,160
Associated Revenue	58,444	64,345	85,998	60,869	62,000
Percent Coverage	71%	81%	112%	178%	134%

Youth Classes

SALARIES					
Temporary Help	1,231	1,735	2,000	2,169	2,210
BENEFITS					
BENEFITS	158	206	235	275	330
OFFICE AND OPERATING SUPPLIES					
OFFICE AND OPERATING SUPPLIES	728	1,307	1,000	779	1,000
SMALL TOOLS & MINOR EQUIPMENT					
SMALL TOOLS & MINOR EQUIPMENT	867	-	1,200	898	1,000
PROFESSIONAL SERVICES					
Contract Instructors / Referees	33,932	43,033	47,000	41,500	48,000
ADVERTISING					
ADVERTISING	-	-	50	369	300
INSURANCE					
Liability	45	62	65	100	100
MISCELLANEOUS					
Banking Fees	1,548	1,161	1,600	-	-
Miscellaneous	-	20	50	-	380
TAXES AND ASSESSMENTS					
TAXES AND ASSESSMENTS	-	-	-	1,015	1,030
COST ALLOCATION					
From Parks Administration	2,055	1,809	1,756	-	-
From Recreation	5,856	4,828	4,302	4,976	5,070
	46,419	54,161	59,258	52,079	59,420
Associated Revenue	78,238	75,287	83,550	81,454	90,000
Percent Coverage	169%	139%	141%	156%	151%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
Adult Sports					
SALARIES					
Temporary Help	14,588	14,925	12,480	14,742	15,500
Overtime	884	49	66	532	-
BENEFITS	2,027	1,919	1,710	1,761	2,330
OFFICE AND OPERATING SUPPLIES	5,394	4,358	7,000	3,129	3,500
FUEL CONSUMED	-	14	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	419	563	1,000	540	1,600
PROFESSIONAL SERVICES					
Contract Instructors / Referees	5,641	3,225	7,000	1,447	3,000
POSTAGE	-	12	-	-	-
TRAVEL	-	-	50	-	100
ADVERTISING	150	50	200	224	50
RENTALS AND LEASES	245	1,600	-	999	7,000
INSURANCE					
Liability	759	709	733	733	750
MISCELLANEOUS					
Banking Fees	624	326	588	-	-
Miscellaneous	130	110	164	13	180
TAXES AND ASSESSMENTS	3,795	3,815	3,668	2,980	4,000
COST ALLOCATION					
From Parks Administration	14,496	15,139	12,000	-	-
From Recreation	41,987	45,176	36,000	26,437	26,910
	91,139	91,989	82,659	53,538	64,920
Associated Revenue	45,383	45,672	42,432	46,071	50,000
Percent Coverage	50%	50%	51%	86%	77%

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Adult Classes

SALARIES					
Temporary Help	670	103	600	554	600
BENEFITS	96	13	100	69	90
OFFICE AND OPERATING SUPPLIES	310	672	400	-	400
SMALL TOOLS & MINOR EQUIPMENT	419	-	1,200	145	1,000
PROFESSIONAL SERVICES					
Contract Instructors / Referees	22,310	17,995	27,000	17,860	18,000
ADVERTISING	-	-	100	-	200
INSURANCE					
Liability	14	35	35	9	10
MISCELLANEOUS					
Banking Fees	484	280	350	-	-
Miscellaneous	30	30	50	13	50
TAXES AND ASSESSMENTS	-	-	-	151	150
COST ALLOCATION					
From Parks Administration	2,009	2,097	1,800	-	-
From Recreation	5,738	6,366	5,000	2,487	2,530
	32,081	27,592	36,635	21,287	23,030
Associated Revenue	31,347	29,377	28,421	28,052	30,000
Percent Coverage	98%	106%	78%	132%	130%
TOTAL RECREATION	518,627	585,416	613,495	553,960	672,510
Associated Revenue	265,667	285,738	305,870	290,283	306,600
Percent Coverage	51%	49%	50%	52%	46%

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

COMMUNITY EVENTS

Fishing Derby

City Expenses

SALARIES

Temporary Help	-	42	30	33	30
BENEFITS	-	5	4	4	10
OFFICE AND OPERATING SUPPLIES	206	-	215	309	310
RENTALS AND LEASES	163	163	170	163	170
COST ALLOCATION					
From Parks Administration	-	547	1,054	2,003	2,040
From Recreation	1,076	639	68	167	170
From Parks Maintenance	-	-	-	2,961	3,010
From Public Works Maintenance	7,969	4,384	6,456	-	-
From Police Department	2,736	2,840	2,854	1,702	1,730
	12,150	8,620	10,851	7,342	7,470

Maple Valley Days

Community Service Grant

Insurance

Special Events	-	1,917	1,917	1,917	2,000
Advertising	2,000	2,000	2,000	2,000	2,000
Rentals & Leases	3,000	1,083	1,083	1,083	1,000
	5,000	5,000	5,000	5,000	5,000

City Expenses

SALARIES

Temporary Help	424	1,241	442	1,632	1,660
Overtime	-	-	-	41	-
BENEFITS	55	143	57	203	210
OFFICE AND OPERATING SUPPLIES	-	143	192	204	210
INSURANCE					
Liability	-	-	-	68	70
MISCELLANEOUS					
Miscellaneous	11	-	-	-	-
INTERGOVERNMENTAL SERVICES					
KC - Signage and Barricades	3,478	3,546	3,628	3,945	4,020
Fire Marshal Services	360	-	376	-	-
COST ALLOCATION					
From Parks Administration	-	3,838	2,515	5,807	5,910
From Parks Maintenance	-	-	-	4,301	4,380
From Recreation	2,592	193	189	56	60
From Public Works	12,809	10,313	17,899	1,926	1,960
From Police Department	15,064	18,876	18,876	17,935	18,260
	39,793	43,293	49,174	41,117	41,740

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Parks & Recreation, continued

Independence Day Event

SALARIES					
Temporary Help	1,433	2,796	1,496	3,808	3,500
Overtime	246	111	257	161	160
BENEFITS	239	362	250	505	510
OFFICE AND OPERATING SUPPLIES	2,583	331	2,022	664	700
MEALS & REFRESHMENTS	-	-	-	16	20
FUEL CONSUMED	-	-	-	22	20
SMALL TOOLS & MINOR EQUIPMENT	-	332	448	17	600
PROFESSIONAL SERVICES					
Event Entertainment	16,450	16,300	18,198	16,000	19,000
Other Event Services	-	90	121	-	-
MEALS AND LODGING	-	90	121	-	-
RENTALS AND LEASES	604	438	630	332	400
INSURANCE					
Liability	-	-	-	188	190
MISCELLANEOUS					
Background Checks	-	-	-	30	30
INTERGOVERNMENTAL SERVICES					
Police Contracting	-	-	1,517	-	-
COST ALLOCATION					
From Parks Administration	-	2,737	3,149	615	630
From Parks Maintenance	-	-	-	1,479	1,510
From Recreation	11,608	5,874	8,963	3,473	3,540
From Public Works Admin & Maintenance	2,018	5,404	2,106	53	50
From Police Department	3,055	3,254	3,188	2,144	2,180
	38,239	38,119	42,466	29,508	33,040

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Parks & Recreation, continued					
Music in the Park (Summer Events)					
SALARIES					
Temporary Help	1,887	2,532	1,968	2,171	2,800
Overtime	-	-	-	125	-
BENEFITS	255	304	266	294	300
OFFICE AND OPERATING SUPPLIES	1,313	167	1,330	417	400
SMALL TOOLS & MINOR EQUIPMENT	-	1,269	1,112	956	1,000
FUEL CONSUMED	-	-	-	33	-
PROFESSIONAL SERVICES					
Event Entertainment	6,529	6,760	8,594	6,313	9,800
ADVERTISING	-	-	-	500	510
RENTALS AND LEASES	-	430	580	488	400
INSURANCE					
Liability	-	-	-	149	150
MISCELLANEOUS					
Dues & Subscriptions	631	654	659	343	1,000
COST ALLOCATION					
From Parks Administration	-	2,643	3,345	154	160
From Parks Maintenance	-	-	-	1,483	1,510
From Recreation	12,824	8,044	10,035	5,196	5,290
From Public Works Maintenance	2,593	2,613	2,706	-	-
From Police Department	1,350	-	-	297	300
	27,382	25,415	30,595	18,917	23,620

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Parks & Recreation, continued

Kid's Festival & Bike Challenge

SALARIES					
Temporary Help	677	927	706	1,310	1,330
Overtime	-	56	75	20	20
BENEFITS	94	129	99	177	180
OFFICE AND OPERATING SUPPLIES	914	991	1,213	83	800
MEALS & REFRESHMENTS	-	-	-	54	60
FUEL CONSUMED	-	-	-	22	20
PROFESSIONAL SERVICES					
Event Entertainment	1,450	1,592	859	1,400	1,500
RENTALS AND LEASES	1,396	1,345	1,415	1,578	1,610
INSURANCE					
Liability	-	-	-	68	70
COST ALLOCATION					
From Parks Administration	-	1,873	2,511	-	-
From Parks Maintenance	-	-	-	582	590
From Recreation	9,629	4,742	7,535	3,187	3,240
From Police Department	320	629	334	-	500
	14,479	12,283	14,747	8,482	9,920

Holiday Lights

SALARIES					
Temporary Help	2,608	4,472	1,043	1,043	3,000
BENEFITS	353	531	157	157	160
OFFICE AND OPERATING SUPPLIES	4,571	5,282	2,407	2,407	2,450
SMALL TOOLS & MINOR EQUIPMENT	-	1,185	-	-	500
MEALS & REFRESHMENTS	-	303	-	-	1,000
PROFESSIONAL SERVICES					
Event Entertainment	2,236	2,258	1,716	1,716	1,750
Other Event Services	10,000	5,928	10,434	10,434	10,620
RENTALS AND LEASES	202	202	1,201	1,201	1,220
INSURANCE					
Liability	-	-	-	254	260
COST ALLOCATION					
From Parks Administration	-	4,281	928	928	500
From Recreation	12,774	11,143	15,077	15,077	8,500
From Parks Maintenance	-	-	-	-	6,000
From Police Department	497	-	-	-	-
From Public Works Maintenance	15,616	7,062	5,055	5,055	-
	48,857	42,646	38,018	38,272	35,960

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Event Concessions					
SALARIES					
Temporary Help	-	20	27	1,722	3,000
BENEFITS	-	2	3	222	230
OFFICE AND OPERATING SUPPLIES	444	121	464	843	200
SMALL TOOLS & MINOR EQUIPMENT	-	88	118	308	150
COST OF SALES - FOOD	3,202	4,563	3,341	6,355	6,500
MISCELLANEOUS					
Dues & Subscriptions	-	572	-	-	-
Fund Raiser Grants	4,074	4,224	4,251	4,392	4,500
Miscellaneous	391	-	708	572	580
TAXES AND ASSESSMENTS	-	-	-	870	890
COST ALLOCATION					
From Parks Administration	-	1,252	253	-	-
From Recreation	3,357	3,627	758	6,016	3,920
	11,469	14,469	9,923	21,300	19,970
Associated Revenue	8,617	10,085	13,594	10,622	10,700
Percent Coverage	75%	70%	137%	50%	54%
TOTAL COMMUNITY EVENTS	192,368	184,846	195,774	164,938	171,720

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Parks & Recreation, continued

COMMUNITY SERVICE AGENCIES

Maple Valley Historical Society

Community Service Grant

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

City Expenses

Insurance					
Property	448	438	443	-	450
Cost Allocation - Parks Admin	-	29	-	410	420
	6,588	6,599	6,583	6,550	7,010

Maple Valley Make A Difference Day

Community Service Grant

Office and Operating Supplies	2,699	-	-	-	-
Miscellaneous	604	-	-	-	-
Make a Difference Day Project	-	3,523	5,000	5,000	5,000
	3,302	3,523	5,000	5,000	5,000

City Expenses

Office and Operating Supplies	-	195	264	264	300
Miscellaneous	-	77	104	104	100
Cost Allocation - Parks Admin	594	344	642	642	500
Cost Allocation - Public Works Maintenance	946	1,574	2,713	2,713	1,600
	4,842	5,713	8,723	8,723	7,500

Lake Wilderness Arboretum Foundation

Community Service Grant

Arboretum Improvements	34,000	30,000	30,000	30,000	30,000
	34,000	30,000	30,000	30,000	30,000

City Expenses

Office and Operating Supplies	-	189	-	-	-
Professional Services					
Storm Services	7,064	-	-	-	-
FEMA Disaster Recovery	(5,942)	-	-	-	-
Rentals and Leases	2,064	2,130	2,154	2,154	2,190
Insurance					
Property	308	301	304	327	330
Utilities	1,835	1,815	1,878	2,675	2,720
Miscellaneous					
Printing	-	8	-	-	-
Cost Allocation - Parks Admin	-	-	229	-	-
	39,329	34,444	34,565	35,156	35,240

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Parks & Recreation, continued

Maple Valley Farmer's Market

Community Service Grant	4,500	4,000	4,000	4,000	4,000
City Expenses					
Cost Allocation - Public Works Maintenance	-	952	1,284	-	-
Cost Allocation - Police	-	378	509	544	550
	4,500	5,330	5,793	4,544	4,550

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 AGENCIES	60,259	57,086	60,664	59,973	59,300
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TOTAL PARKS & RECREATION	1,630,836	1,820,641	1,932,250	1,911,543	2,092,840
Associated Revenue	564,777	575,718	646,625	655,124	682,270
Percent Coverage	35%	32%	33%	34%	33%

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 was reopened the first quarter of this year, and 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.

2014 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 (postponed drill to Spring 2015)
- Reserve Officer Program up and running, currently have two active Reserve Officers in training, with a third planning to attend the next Reserve Academy
- Established a 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.
- Continued providing Commercial Vehicle Inspections.
- Successful transition of incoming Police Chief.

2015 Goals and Objectives to meet Council Priorities

■ Public Safety

- Complete training of the three Reserve Officers
- Attempt to secure Grant funding for the License Plate Reader program and equipment.
- 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 commercial vehicle inspections
- 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, which also includes 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 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		1.00
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>17.35</u>

Expenditure Budget: Department Summary

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Public Safety

City Staff	2.00	1.00	2.00	1.00	1.00		
Contract Officers	16.00	16.00	16.00	16.00	16.00		
Other Staff	1.62	2.32	1.62	2.27	2.32		

Expenditures by Object

Salaries & Benefits	114,955	85,644	90,492	88,858	88,640	(1,852)	-2.0%
Supplies & Services	296,652	313,739	309,367	289,905	276,280	(33,087)	-10.7%
Intergovernmental Services	3,531,679	3,832,173	4,159,996	4,028,934	4,129,770	(30,226)	-0.7%
Operating Capital	23,272	-	-	-	-	-	0.0%
Cost Allocation	(40,414)	(47,153)	(39,642)	(59,478)	(47,900)	(8,258)	20.8%
Total Public Safety	3,926,144	4,184,403	4,520,213	4,348,219	4,446,790	(73,423)	-1.6%

Changes from 2014 Budget

Salary (Amount reflects the cost of a 1.7% cost of living allowance (COLA) and 1.3% merit pay increase.)	2,132
Benefits (Amounts reflects a 19.4% increase in PERS rates based on a recommendation of the State actuary, a reduction in budget to actual for health and dental insurance, as well as an increase in workers compensation premiums.)	(3,984)
Supplies (based on actual use)	(9,976)
Professional Services for 2014 (Judicial services, \$21,231; public defender, \$48,528; miscellaneous \$390; domestic violence advocate, \$4,000; and prosecution services, \$50,550)	(124,699)
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
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	(18,309)
Travel, Meals & Lodging, and Training (Based on actual usage)	(5,359)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	2,946
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.)	18,803
Arson Investigation (Based on actual allocation)	365
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.)	890
Distracted driving emphasis patrols (funded in 2014, not in 2015)	(7,000)

Expenditure Budget: Department Summary

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Public Safety, continued

Jail Services (Budgeted costs were increased in 2014, decrease in 2015 reflects actual costs plus inflation factor)							(10,370)
Court Services (Budgeted costs were increased in 2014, decrease in 2015 reflects actual costs plus inflation factor)							(32,914)
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.)							(8,258)
							<u>(73,423)</u>

Workload Indicators

Police Department Sworn Staff*	17.6	18.3	18.3	18.3
Dispatched Calls for Service	3,393	3,479	3,427	
Crimes (Part 1 & 2)	960	910	970	
Cases Closed	114	93	115	
Adult Charges/Arrests	254	218	257	
Juvenile Charges/Arrests	61	35	62	
Court Cases Filed	1,908	1,488	1,927	
Court Charges Disposed	2,880	1,906	2,909	
Court Hours	163	192	165	

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

Expenditure Budget: Department Summary

	2012	2013	2014		2015	Increase(Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%

Public Safety, continued

Performance Measures			2013				
			Benchmark @				
Police Sworn Staff /1000 Population	0.75	0.77	0.87	0.76	0.75		(1)
Dispatched Calls / Police Sworn Stf	193	190	38	188			(2)
Police Expenditures / Capita	\$ 168	\$ 175	\$ 169	\$ 180	\$ 183		(3)
Crime Rate / 1000 Population	41	38	71	40			(4)
Cost / Call for Service	1,060	1,042	923	1,121			(5)
Clearance Rate	11.9%	10.2%	12.9%	11.9%			(6)
Court Costs per Case Filed	\$ 124	\$ 236		\$ 154			(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	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Safety					
POLICE					
SALARIES	82,801	57,812	58,688	58,578	60,320
Administrative Assistant II					60,316
Overtime	371	2,725	500	2,544	1,000
BENEFITS	31,783	25,106	31,304	27,735	27,320
OFFICE AND OPERATING SUPPLIES	11,453	10,109	10,619	3,686	4,000
SMALL TOOLS & MINOR EQUIPMENT	2,319	27,853	25,555	38,226	25,000
MEALS & REFRESHMENTS	-	65	-	603	610
PROFESSIONAL SERVICES					
Police Services Option Study	5,314	-	-	-	-
Miscellaneous	600	289	390	145	150
INFORMATION SERVICES	18,438	18,137	18,823	5,021	5,110
TELEPHONE	9,010	8,900	-	-	-
POSTAGE	192	245	262	446	450
TRAVEL	92	38	127	401	500
MEALS AND LODGING	1,255	235	1,086	3,007	2,500
TRAINING	2,952	1,164	6,066	3,881	4,000
OFFICE EQUIPMENT RENTAL	2,908	2,725	-	-	-
BUILDING RENTAL	51,736	50,467	51,191	57,039	53,320
EQUIPMENT OPERATING & REPLACEMENT	7,536	10,343	11,372	11,613	11,820
IT EQUIPMENT REPLACEMENT	29,288	13,669	7,305	5,879	5,980
INSURANCE					
Liability	3,267	2,938	2,970	1,835	1,870
REPAIRS AND MAINTENANCE	1,424	1,843	1,776	561	1,000
MISCELLANEOUS					
Dues & Subscriptions	965	1,090	495	487	1,000
Witness Fees	240	-	1,011	120	120
Citizen's Academy	2,492	7,111	3,373	3,589	3,500
Bicycle Rodeo / Kid's Safety Fair	1,050	572	1,095	1,765	1,500
Volunteer Program	85	-	506	213	500
Emergency Preparedness Kits	2,945	3,545	-	2,634	3,000
National Night Out	1,554	962	1,622	1,003	1,000
Explorer Program	12,703	12,473	13,362	19,966	13,500
Drug Purchases	4,177	-	-	-	-
Miscellaneous	250	-	261	202	210

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Safety, continued					
INTERGOVERNMENTAL SERVICES					
Police Contract (Base)	3,267,370	3,408,659	3,604,539	3,567,771	3,623,520
Police Contract (PY Reconciliation)	(9,828)	(59,940)	-	-	-
Party Patrol	-	-	5,055	5,055	5,000
KC Special Services	-	154	123	-	-
WA State Patrol-Distracted Driving Emphasis	-	-	7,000	7,000	-
Arson Investigation Services	31,502	15,779	20,325	20,325	20,690
Animal Control Services	34,800	48,221	49,310	49,310	50,200
OPERATING CAPITAL					
Radar Units	7,654	-	-	-	-
Problem Solving Emphasis Team (PSET) Equip	15,618	-	-	-	-
COST ALLOCATION					
To Parks Community Events	(40,414)	(47,153)	(39,782)	(59,478)	(48,000)
TOTAL POLICE	3,595,901	3,626,137	3,896,329	3,841,163	3,880,690
Associated Revenue	119,964	99,631	100,132	95,876	90,650
Percent Coverage	3%	3%	3%	2%	2%

JAIL

INTERGOVERNMENTAL SERVICES					
Enumclaw	55,575	12,480	5,338	11,177	13,000
Kent	-	158,395	180,000	188,343	191,730
Issaquah	3,800	360	6,066	-	1,000
King County	20,724	4,529	25,275	-	5,000
Okanogan	3,328	10,378	9,421	-	5,000
TOTAL JAIL	83,427	186,142	226,100	199,519	215,730

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Safety, continued					
MUNICIPAL COURT					
OFFICE AND OPERATING SUPPLIES	87	2,593	2,622	-	-
TELEPHONE	-	186	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	574	-	-	-	-
INFORMATION SERVICES	-	-	1,335	167	170
PROFESSIONAL SERVICES					
Judicial Services	23,693	19,618	21,231	23,442	23,860
Public Defender	42,400	45,539	48,528	43,995	47,000
Witness / Jury Fees	550	-	-	-	-
Domestic Violence Advocate	4,355	3,748	4,000	1,933	4,000
Prosecution Services	46,554	46,494	50,550	46,465	47,300
IT EQUIPMENT REPLACEMENT	-	-	140	-	100
INTERGOVERNMENTAL SERVICES					
Court Services	117,197	175,720	245,000	175,000	210,000
Enumclaw-Interpreter	1,969	300	404	404	-
Kent Court-Startup	-	55,190	-	-	-
Kent Court-Juror Fees	-	-	-	2,150	2,190
Kent Court-Interpreter	-	1,788	2,140	2,400	2,440
TOTAL MUNICIPAL COURT	237,379	351,175	375,950	295,956	337,060
Associated Revenue	219,869	115,194	99,433	103,517	105,335
Percent Coverage	93%	33%	26%	35%	31%

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Public Safety, continued

EMERGENCY OPERATIONS CENTER

OFFICE AND OPERATING SUPPLIES	174	1,644	2,032	139	2,000
MEALS & REFRESHMENTS	-	-	-	186	-
SMALL TOOLS & MINOR EQUIPMENT	-	184	248	26	100
INFORMATION SERVICES	-	9,718	9,879	6,147	6,260
TELEPHONE	2,507	4,620	-	-	-
MEALS AND LODGING	-	59	80	-	-
TRAINING	250	-	5,000	-	-
IT EQUIPMENT REPLACEMENT	1,264	4,070	3,845	4,285	4,360
REPAIRS AND MAINTENANCE	-	34	183	136	140
INSURANCE					
Property	-	-	-	342	350
MISCELLANEOUS					
Printing	-	420	567	-	-
Background Checks	-	40	-	320	100
INTERGOVERNMENTAL SERVICES					
Emergency Operations Plan	5,242	-	-	-	-
Licenses & Permits	-	160	-	-	-
TOTAL EMERGENCY OPS CENTER	9,437	20,950	21,834	11,581	13,310
Associated Revenue	22,609	12,841	-	(480)	-
Percent Coverage	240%	61%	0%	-4%	0%
TOTAL PUBLIC SAFETY	3,926,144	4,184,403	4,520,213	4,348,219	4,446,790
Associated Revenue	339,834	214,825	199,565	199,393	195,985
Percent Coverage	9%	5%	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, parks 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, park 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 and.

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.

2014 Major Accomplishments

■ Public Works

- Completed the project closeout of the SR 169 projects, i.e. T-7 and T-31
- Constructed the Miscellaneous Drainage Improvement Project (S-12) to restore the drainage and water quality functionality at eight facilities.
- Completed the construction the SR 169 and SE 271st Place Intersection Improvements project (T-37)
- Completed the design and right-of-way acquisition phases for Witte Road Phase 3 Improvements Project (SR 169 to SE 240th Street)
- Applied for State grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs
- Adopted the 2015 – 2020 Transportation Improvement Program
- Completed the 2014 Annual Asphalt Overlay Program, including Witte Rd. (SE 240th to SE 244th St), SE Kent Kangley/Summit-Landsburg Rd (SE 243rd to City Limits), and SE 272nd Pl / 243rd Ave SE (SR 169 to SE Kent Kangley Rd.)
- Contracted with Parametrix Engineers Inc. to complete the design phase for the reconstruction of 216th Avenue SE (SR 516 to SE 283rd St.)
- Completed a comprehensive solid waste garbage, recyclables and yard & food waste collection RFP process that resulted in approval of a new 7-year contract with Recology CleanScapes Inc.
- Held five meetings with the Lake Wilderness Citizen Advisory Committee
- Recruitment of new members for the Lake Wilderness Citizen Advisory Committee
- Conducted a heavily attended public Aquatic Plant Workshop
- Held two residential recycling events and one business recycling event
- Completed the final phase of the Lake Wilderness Interpretive Sign Project
- Closed out Phase I and Phase II of the 4Culture Interpretive Sign Grants
- Conducted education outreach at Kid's Festival
- Conducted education and outreach at the annual fishing derby

■ Quality City Services

- Continued to host residential and business special collection recycling events
- Completed the solid waste franchise contract process with Recology CleanScapes, for a September 1, 2014 roll out of new services
- Conduct Lake Wilderness Citizen Advisory Committee meetings
- Continued to coordinate volunteer and adopt-a-road programs
- 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.

2015 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 Witte Road Corridor Phase 3 project (T28a). Note: construction is contingent on the award of grant from the Washington State Transportation Improvement Board
- Complete the design phase, bid ad and award and construction of the 216th Avenue SE Improvement Project (T38)

- Initiate a water quality retrofit project to upgrade surface water management facilities (S12)
- Continue to implement NPDES Phase II Permit requirements.
- Initiate the design phase improvement of Witte Road from SE 249th Street to SE 256th Street
 - Apply for Solid Waste Grants to fund the 2015/16 grant funded recycling events
 - Obtain the NPDES General Aquatic Plant and Algae Permit for Lake Wilderness
 - Procure service providers for 2016 lakes and solid waste grant programs
 - Conduct water quality education outreach

■ **Quality City Services**

- Ensure that the engineering review on development projects is 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

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Public Works

Positions

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

Expenditures by Object

Salaries & Benefits	1,150,307	1,066,159	1,102,838	1,025,023	1,028,110	(74,728)	-6.8%
Supplies & Services	611,230	620,725	713,620	629,213	805,880	92,260	12.9%
Intergovernmental Services	81,633	50,195	90,526	68,835	77,260	(13,266)	-14.7%
Cost Allocation	(833,612)	(737,073)	(696,288)	(342,366)	(358,570)	337,718	-48.5%
Total Public Works	1,009,558	1,000,006	1,210,696	1,380,705	1,552,680	341,984	28.2%

Changes from 2014 Budget

Salary (Amount reflects movement of some of the temporary staffing costs from Public Works Maintenance to Parks Maintenance due to the staffing movement that occurred in 2014, offset by the cost of a 1.7% cost of living allowance (COLA) and 1.3% merit pay increase.)	(32,152)
Benefits (Amounts reflects a 19.4% increase in PERS rates based on a recommendation of the State actuary, a reduction in budget to actual for health and dental insurance, as well as an increase in workers compensation premiums.)	(42,576)
Supplies (Based on actual usage)	(567)
Professional Services 2014 (Plan review and inspection services, \$30,330; traffic counts, \$5,000; concurrency assistance, \$6,714; tree removal, \$16,240; backflow prevention, \$1,431; general street contracts, \$1,674; waste reduction & recycling program, \$73,035; carryover of solid waste technical services for garbage hauling contract, \$18,198; and lake management consulting, \$25,275.)	(177,897)
Professional Services 2015 (Plan review and inspection services, \$27,280; miscellaneous Admin professional services, \$5,000; traffic counts, \$5,000; transportation studies & concurrency assistance, \$32,000; tree removal, \$10,000; other snow removal - Recology Cleanscapes, \$3,600; landscape services, \$70,000; waste reduction & recycling program, \$86,500; franchise consultant, \$2,000; and lake management consulting, \$22,230.)	263,610
Information Services, Telephone and Postage (Based on actual usage)	(18,998)
Travel, Meals & Lodging, and Training (Based on actual usage)	95
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	26,017
Intergovernmental Services	
King County Maintenance Contract (Based on actual usage.)	(13,130)
Other Intergovernmental (Amounts based on actual usage for King County technical assistance for Pipe Lake and Lake Lucerne hydrilla, WRIAs, Lake Wilderness beach monitoring, and Lake Wilderness milfoil.)	255
Taxes and Assessments (KC Soil Conservation District & SWM B & O Taxes)	(391)

Expenditure Budget: Department Summary

	2012 Actual	2013 Actual	2014		2015 Budget	Increase(Decrease) from 2014 Budget	
			Budget	Est. Actual		\$	%

Public Works, continued

Cost Allocation (Decreased to the Surface Water Management Fund, capital projects and Parks Maintenance.)						337,718	
						341,984	

Program Enhancements

Landscape Services						70,000	
Add 1.0 FTE SWM Maint Worker I						86,143	
						156,143	

Workload Indicators

Lane Miles - City Owned Streets	155	155	155	155
Storm Water Ponds, Vaults & Infiltration Tanks	152	152	152	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	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works					
ADMINISTRATION & SUPPORT					
SALARIES	433,125	436,265	452,521	446,982	457,080
Public Works Director					135,621
City Engineer					90,140
Capital Project Manager					82,111
PW Programs Project Manager					72,468
Construction Inspector					76,739
Overtime	1,014	676	2,000	-	-
BENEFITS	137,662	142,537	185,015	148,637	150,100
OFFICE AND OPERATING SUPPLIES	2,953	2,222	1,992	1,058	1,000
MEALS & REFRESHMENTS	-	-	-	284	290
BOOKS AND SOFTWARE	-	387	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	24	33	-	-
PROFESSIONAL SERVICES					
Computer Software Support	-	6,000	-	-	-
Plan Review & Inspection	28,618	47,837	30,330	26,793	27,280
Telecommunication Franchise	2,994	-	-	-	-
Other Professional Services	-	80	-	-	5,000
INFORMATION SERVICES	41,086	41,242	81,858	55,351	75,290
TELEPHONE	6,173	6,592	-	1,600	1,630
POSTAGE	467	591	707	595	610
TRAVEL	1,776	1,207	809	208	210
MEALS AND LODGING	39	45	910	-	1,000
TRAINING	-	504	253	400	1,000
ADVERTISING	380	1,160	1,503	981	1,000
OFFICE EQUIPMENT RENTAL	2,811	4,321	-	-	-
BUILDING RENTAL	45,838	47,810	48,605	54,158	50,630
EQUIPMENT OPERATING & REPLACEMENT	14,512	9,076	15,132	14,040	14,290
IT EQUIPMENT REPLACEMENT	11,299	11,508	12,901	13,197	13,430
INSURANCE					
Liability	10,441	9,190	9,291	8,703	8,860
MISCELLANEOUS					
Dues & Subscriptions	806	404	963	1,280	1,000
Miscellaneous	35	10	13	60	500
TOTAL PUBLIC WORKS ADMIN	742,031	769,688	844,836	774,328	810,200
COST ALLOCATION	(621,699)	(619,510)	(615,803)	(313,712)	(299,360)
NET PUBLIC WORKS ADMIN	120,332	150,178	229,033	460,616	510,840
Associated Revenue	147,027	182,549	133,020	123,780	131,900
Percent Coverage	122%	122%	58%	27%	26%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
TRANSPORTATION PLANNING					
OFFICE AND OPERATING SUPPLIES	21	-	-	-	-
PROFESSIONAL SERVICES					
Traffic Counts	1,490	-	5,000	5,220	5,000
Transportation Studies & Concurrency	6,720	-	6,714	14,023	32,000
ADVERTISING	205	-	-	-	-
COST ALLOCATION					
From Public Works Administration	17,239	18,061	7,520	27,773	28,270
TOTAL TRANS PLANNING	25,675	18,061	19,234	47,017	65,270
Associated Revenue	6,745	-	-	-	-
Percent Coverage	26%	0%	0%	0%	0%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
MAINTENANCE					
SALARIES	356,200	331,277	273,951	265,937	281,740
Infrastructure Manager					91,358
Maintenance Worker II					175,381
On Call					15,000
Temporary Help	49,881	10,327	40,000	22,872	-
Overtime	18,177	7,406	10,000	2,385	7,500
BENEFITS	154,248	137,671	139,351	138,211	131,690
OFFICE AND OPERATING SUPPLIES	18,814	10,265	20,220	4,485	10,000
MEALS & REFRESHMENTS	-	-	-	152	150
FUEL CONSUMED	-	1,532	1,755	570	580
SMALL TOOLS & MINOR EQUIPMENT	4,473	11,402	5,200	5,723	5,830
INFORMATION SERVICES	22,356	32,952	43,273	22,672	29,290
TELEPHONE	4,519	4,882	-	-	-
POSTAGE	-	-	-	19	20
TRAVEL	80	-	67	-	-
MEALS & LODGING	933	74	354	-	300
TRAINING	1,209	354	2,022	120	2,000
ADVERTISING	219	213	287	-	200
RENTALS & LEASES	130	326	-	96	100
EQUIPMENT OPERATING & REPLACEMENT	90,469	61,788	68,564	79,014	80,440
IT EQUIPMENT REPLACEMENT	11,793	10,289	10,816	8,324	8,470
INSURANCE					
Liability	16,001	19,773	19,991	8,023	8,170
Property	1,975	2,117	2,140	1,935	1,970
UTILITIES	15,122	12,270	16,176	10,872	14,000
REPAIRS AND MAINTENANCE	768	927	1,009	405	410
MISCELLANEOUS					
Dues & Subscriptions	85	446	601	13	500
Background Checks	-	20	27	27	30
Miscellaneous	10	-	-	-	500
INTERGOVERNMENTAL SERVICES					
Inspections	-	617	1,348	-	1,000
Fire & Life Safety Services	-	100	135	-	100
Licenses & Permits	-	360	485	142	140
TAXES AND ASSESSMENTS	905	882	944	593	600
COST ALLOCATION					
From Public Works Administration	233,433	167,144	243,087	5,636	5,740
From Parks Maintenance	-	-	-	487	500
To Parks, Street, & Surface Water Mgt	(1,001,798)	(825,022)	(901,804)	(340,590)	(326,720)
TOTAL MAINTENANCE	-	392	(1)	238,122	265,250

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Public Works, continued

STREET OPERATIONS

ROADWAY

OFFICE AND OPERATING SUPPLIES	795	6,959	9,202	22,111	18,000
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	217	220
EQUIPMENT SERVICES	2,942	675	737	22	20
TAXES AND ASSESSMENTS	169	97	177	129	130
RENTALS AND LEASES	581	274	369	1,102	1,120
EQUIPMENT REPLACEMENT	-	-	-	1,997	2,030
INSURANCE-PROPERTY	148	1	2	31	30
REPAIR AND MAINTENANCE	2,031	-	2,794	-	-
INTERGOVERNMENTAL SVCS-KING CO	-	536	722	-	-
COST ALLOCATION					
From Public Works Administration	-	-	-	3,719	3,790
From Parks Maintenance	-	-	-	808	820
From Public Works Maintenance	-	23,614	-	59,352	60,420
TOTAL ROADWAY	6,666	32,156	14,003	89,487	86,580

STRUCTURES

From Public Works Maintenance	-	-	-	1,347	1,370
TOTAL STRUCTURES	-	-	-	1,347	1,370

SIDEWALKS

OFFICE AND OPERATING SUPPLIES	-	3,518	1,011	4,157	4,230
SMALL TOOLS & MINOR EQUIPMENT	-	244	-	45	500
UTILITIES	-	224	-	-	-
REPAIR AND MAINTENANCE	-	323	-	-	3,000
MISCELLANEOUS	-	-	-	828	840
COST ALLOCATION					
From Public Works Administration	-	-	-	59	60
From Parks Maintenance	-	-	-	162	170
From Public Works Maintenance	-	39,290	-	19,807	20,160
TOTAL SIDEWALKS	-	43,599	1,011	25,058	28,960

STREET LIGHTING

UTILITIES	91,311	93,818	98,388	90,437	100,000
COST ALLOCATION					
From Public Works Administration	-	-	-	704	720
TOTAL STREET LIGHTING	91,311	93,818	98,388	91,140	100,720

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
TRAFFIC CONTROL DEVICES					
OFFICE AND OPERATING SUPPLIES	-	1,101	1,484	984	1,000
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	468	480
EQUIPMENT OPERATING & REPLACEMENT	1,783	20	62	1,480	1,510
INTERGOVERNMENTAL SVCS-KING CO					
Traffic Signs	30,157	18,474	35,574	10,328	20,000
Traffic Projects	-	-	-	928	940
Traffic Pavement Markings	18,732	-	16,694	20,890	17,000
Traffic Investigations	447	-	622	-	500
COST ALLOCATION					
From Public Works Administration	-	-	-	1,897	1,930
From Public Works Maintenance	-	13,319	-	8,234	8,380
TOTAL TRAFFIC CONTROL DEVICES	51,119	32,913	54,436	45,210	51,740
SNOW & ICE REMOVAL					
OFFICE AND OPERATING SUPPLIES	4,307	4,885	5,000	-	5,000
SMALL TOOLS & MINOR EQUIPMENT	-	10	-	-	-
PROFESSIONAL SERVICES					
Other Snow Removal	-	-	-	-	3,600
MEALS & REFRESHMENTS	-	56	-	-	250
EQUIPMENT OPERATING & REPLACEMENT	-	7,434	5,888	11,192	11,000
INSURANCE-PROPERTY	-	77	104	92	90
COST ALLOCATION					
From Parks Maintenance	-	-	-	1,715	1,750
From Public Works Maintenance	-	38,172	-	2,304	7,500
TOTAL SNOW & ICE REMOVAL	4,307	50,633	10,992	15,303	29,190
ROADSIDE					
OFFICE AND OPERATING SUPPLIES	3,604	3,865	3,000	5,294	5,390
SMALL TOOLS & MINOR EQUIPMENT	646	497	670	3,242	3,300
PROFESSIONAL SERVICES					
Tree Removal	19,204	7,656	16,240	6,914	10,000
Backflow Prevention	1,040	880	1,431	-	-
General Street Contracts	-	1,242	1,674	-	-
Landscape Services	-	-	-	-	70,000
EQUIPMENT OPERATING & REPLACEMENT	28,670	4,358	4,778	13,033	13,270
RENTALS AND LEASES	1,755	-	-	-	-
INSURANCE-PROPERTY	-	287	387	313	320
UTILITIES	15,030	14,378	15,650	6,543	15,000
REPAIR AND MAINTENANCE	-	-	-	6,497	6,610
INTERGOVERNMENTAL SVCS-KING CO	1,779	117	158	2,158	2,200
COST ALLOCATION					
From Parks Maintenance	-	-	-	1,263	1,290
From Public Works Administration	-	-	-	3,553	3,620
From Public Works Maintenance	-	127,714	-	93,521	60,000
TOTAL ROADSIDE	53,857	160,994	43,988	142,332	191,000

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
COST ALLOCATION					
From Public Works Administration	41,064	92,712	34,178	-	-
From Public Works Maintenance	413,174	98,254	433,430	-	-
TOTAL STREET OPERATIONS	661,499	605,080	690,426	409,879	489,560
WASTE REDUCTION & RECYCLING					
ADVERTISING	-	254	-	-	-
PROFESSIONAL SERVICES					
Waste Reduction & Recycling Events	69,137	74,794	73,035	68,601	86,500
Franchise Consultant	-	-	-	10,415	2,000
Solid Waste Technical Services	600	9,272	18,198	-	-
MISCELLANEOUS					
Puget Sound Clean Air Agency	11,308	11,274	11,213	14,951	14,560
COST ALLOCATION					
From Public Works Administration	-	-	50,550	4,798	4,880
From Public Works Admin - Recycling	9,479	8,895	-	4,765	4,850
From Public Works Admin - Solid Waste	30,613	32,747	-	50,315	31,220
TOTAL WASTE REDUCTION & RECYCLING	121,137	137,236	152,996	153,843	144,010
Associated Revenue	93,519	99,519	118,179	133,977	136,500
Percent Coverage	77%	73%	77%	87%	95%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Public Works, continued					
LAKE MANAGEMENT					
OFFICE AND OPERATING SUPPLIES	102	109	146	-	-
SMALL TOOLS & MINOR EQUIPMENT	339	-	7,034	-	500
PROFESSIONAL SERVICES					
Surveys & Treatment	5,072	4,168	13,143	9,949	14,190
Education Program	-	7,985	12,132	7,896	8,040
ADVERTISING	599	97	130	-	100
MISCELLANEOUS					
Dues & Subscriptions	453	-	-	-	-
Miscellaneous	25	150	202	-	200
INTERGOVERNMENTAL SERVICES					
KC Lake Wilderness Technical Services	3,059	-	1,011	1,011	1,000
Pipe/Lucerne Hydrillia	671	598	1,011	1,011	2,000
Pipe/Lucerne Lake Stewardship	12,085	11,981	13,649	13,649	13,650
Lake Wilderness Stewardship	7,847	9,944	9,099	9,099	9,100
Beach Monitoring	5,781	6,490	8,897	8,897	8,900
COST ALLOCATION					
From Public Works Administration	44,883	47,538	52,554	19,716	20,070
TOTAL LAKE MANAGEMENT	80,916	89,059	119,008	71,228	77,750
Associated Revenue	-	-	6,680	2,667	-
Percent Coverage	-	0%	6%	4%	0%
TOTAL PUBLIC WORKS	1,009,558	1,000,006	1,210,696	1,380,705	1,552,680
Associated Revenue	715,835	764,573	752,138	754,683	762,660
Percent Coverage	71%	76%	62%	55%	49%



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Other Funds

OTHER FUNDS

Special Revenue Funds

Drug Seizure Fund

Bond Proceeds Fund

Transportation Benefit District Fund

Proprietary Funds

Surface Water Management Fund

Lake Wilderness Golf Course Fund

Vehicle Rental Fund

Central Services Fund

Unemployment Trust Fund

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Drug Seizure Fund

DRUG SEIZURE OPERATIONS

MISCELLANEOUS					
Drug Buys, etc	-	2,920	4,000	-	4,000
TOTAL DRUG SEIZURE FUND	-	2,920	4,000	-	4,000

Bond Proceeds Fund

Debt Issuance Costs

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

Transportation Benefit District Fund

TBD Operations

INSURANCE - LIABILITY	-	-	2,500	3,333	2,500
TOTAL TRANSPORTATION BENEFIT DISTRICT	-	-	2,500	3,333	2,500

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Surface Water Management Fund

SURFACE WATER MANAGEMENT OPERATION

SALARIES	67,889	70,049	70,984	70,749	131,880
Surface Water Mgmt / NPDES Program Mgr					72,902
SWM Maintenance II Worker					58,978
Temporary Help	2,552	-	9,000	-	-
BENEFITS	21,172	22,062	34,658	24,024	52,890
OFFICE AND OPERATING SUPPLIES	21,077	7,114	9,111	3,747	7,500
BOOKS AND SOFTWARE	-	638	339	-	-
SMALL TOOLS & MINOR EQUIPMENT	1,024	6,040	2,266	4,860	4,950
PROFESSIONAL SERVICES					
Street Sweeping	37,998	37,909	40,440	29,762	46,600
Vactoring	51,035	63,913	70,770	64,671	80,000
Grounds & Ponds Maintenance	-	38,825	40,000	34,390	50,000
Tree Removal	-	8,254	-	-	-
Fencing Repair Contracts	1,990	-	10,110	-	6,000
Customer Survey	3,896	-	-	-	-
Miscellaneous Contracts	2,644	17,563	12,914	-	5,000
INFORMATION SERVICES	39,904	52,704	46,541	27,037	31,000
TELEPHONE	759	999	-	-	-
POSTAGE	-	-	-	71	70
TRAVEL	83	44	59	-	-
MEALS & LODGING	40	40	54	-	500
TRAINING	800	550	2,022	-	1,000
ADVERTISING	-	629	764	-	100
OFFICE EQUIPMENT RENTAL	562	864	-	-	-
BUILDING RENTAL	4,882	8,039	9,742	10,855	10,150
EQUIPMENT OPERATING & REPLACEMENT	7,012	12,157	13,578	12,228	12,450
IT EQUIPMENT REPLACEMENT	4,204	16,215	11,530	11,575	11,780
INSURANCE					
Liability	520	1,819	1,839	1,736	1,770
Property	16	383	387	157	160
REPAIRS AND MAINTENANCE	1,468	16,904	22,786	128	5,000
MISCELLANEOUS					
State Department of Ecology Permit	9,403	10,074	9,811	37,112	30,000
Dues & Subscriptions	453	152	-	-	200
Miscellaneous	6,069	-	472	-	500
INTERGOVERNMENTAL SERVICES					
KC Services	6,029	2,326	8,387	-	-
KC Billing & Collection	23,022	22,551	24,727	8,147	24,500
KC Debt Service	32,603	32,602	32,961	32,602	32,650
KC Technical Services	-	-	5,055	-	5,000
KC WRIA 8 Agreement	1,025	1,122	1,104	514	1,060
KC WRIA 9 Agreement	5,841	5,841	6,290	2,674	6,320

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Surface Water Management Fund, continued

TAXES AND ASSESSMENTS	22,413	20,308	21,910	979	22,000
OPERATING CAPITAL					
Equipment	7,031	10,445	16,740	-	-
COST ALLOCATION					
From Public Works Administration	15,960	31,385	41,633	(29,271)	(29,800)
From Parks Maintenance	-	-	-	391	400
From Public Works Maintenance	237,428	263,680	314,332	143,071	145,650
TOTAL SURFACE WATER MGT - OPS	638,805	784,199	893,316	492,211	697,280

SWM - NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)

OFFICE AND OPERATING SUPPLIES	12,313	1,184	17,004	5,872	15,000
PROFESSIONAL SERVICES					
NPDES Training	11,193	-	10,110	-	6,000
Other Professional Services	-	-	-	1,325	1,350
INFORMATION SERVICES	-	1,096	-	507	1,000
COST ALLOCATION					
From Public Works Administration	29,994	40,225	41,938	68,549	69,780
TOTAL SURFACE WATER MGT - NPDES	53,500	42,504	69,052	76,253	93,130
TOTAL SURFACE WATER MANAGEMENT	692,305	826,703	962,368	568,465	790,410
Associated Revenue	1,181,664	1,167,564	1,228,039	1,233,933	1,245,410
Percent Coverage	171%	141%	128%	217%	158%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Lake Wilderness Golf Course Fund

ADMINISTRATION

OFFICE AND OPERATING SUPPLIES	5,340	4,851	6,066	6,781	5,000
SMALL TOOLS & MINOR EQUIPMENT	-	649	11,000	6,230	6,000
PROFESSIONAL SERVICES					
Contract - Management Fee	95,508	95,508	-	-	-
Contract - Payroll / Personnel Services	11,860	8,726	-	966	-
Contract - Salaries & Benefits	20,565	17,117	23,076	22,690	23,320
Contract - Security	-	-	6,057	7,729	6,060
Contract - Other	-	2,320	-	11,241	6,070
TELEPHONE	7,698	7,714	8,341	6,608	8,340
POSTAGE	190	204	-	37	-
TRAVEL	422	829	400	597	400
ADVERTISING	-	712	9,300	6,762	9,300
RENTALS & LEASES	-	-	-	37	-
INSURANCE					
Liability	13,672	5,594	11,268	9,051	11,270
Property	6,165	9,793	-	-	-
UTILITIES	36,680	36,639	9,127	41,035	9,130
REPAIRS AND MAINTENANCE	6,420	4,221	4,000	1,676	4,000
MISCELLANEOUS					
Dues & Subscriptions	661	1,316	-	901	-
Banking Fees	16,458	14,807	464	485	460
Satellite Cable	-	-	1,800	2,439	1,800
Licenses and Permits	-	-	1,822	4,484	1,820
Miscellaneous	2,243	2,703	700	2,011	700
TAXES AND ASSESSMENTS	6,199	6,078	-	3,830	-
COST ALLOCATION					
From Finance Department	11,179	6,735	-	-	-
From Parks Administration	1,373	548	-	-	-
To Course Ops and Food & Beverage	(242,631)	(227,062)	-	-	-
TOTAL ADMINISTRATION	-	-	93,421	135,591	93,670

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Lake Wilderness Golf Course Fund, continued

CITY PAID EXPENSES

PROFESSIONAL SERVICES					
Contract - Management Fee	-	-	95,508	95,508	95,510
INSURANCE					
Property	-	-	6,083	6,547	6,660
EQUIPMENT OPERATING & REPLACEMENT	-	-	3,660	13,868	14,120
UTILITIES	-	-	5,907	-	-
MISCELLANEOUS					
Banking Fees	-	-	19,103	20,147	16,340
TAXES AND ASSESSMENTS	-	-	2,773	1,531	5,460
COST ALLOCATION					
From Finance Department	-	-	8,732	3,681	3,750
From Parks Administration	-	-	1,742	1,641	1,670
TOTAL CITY PAID EXPENSES	-	-	143,508	142,922	143,510

COURSE OPERATIONS

OFFICE AND OPERATING SUPPLIES	89,590	76,693	67,043	53,411	38,540
COST OF SALES - MERCHANDISE	38,215	31,142	33,429	42,483	34,900
COURSE OPERATIONS-FUEL CONSUMED	-	-	-	14,277	26,400
SMALL TOOLS & MINOR EQUIPMENT	917	3,534	-	9,469	2,100
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits (Course)	274,432	261,120	159,428	128,147	160,750
Contract - Salaries & Benefits (Pro Shop)	-	-	129,594	105,408	138,970
TRAVEL	277	58	-	172	-
TRAINING	170	-	-	-	-
ADVERTISING	9,029	10,647	-	-	-
RENTALS & LEASES	29,505	46,464	40,816	44,059	40,820
EQUIPMENT OPERATING & REPLACEMENT	12,458	9,483	-	-	-
UTILITIES	16,173	14,517	42,817	11,176	42,820
REPAIRS AND MAINTENANCE	11,868	13,439	23,533	10,154	23,530
MISCELLANEOUS					
Dues & Subscriptions	2,003	1,172	-	-	-
Miscellaneous	100	1,071	-	77	-
COST ALLOCATION	121,315	113,531	-	-	-
TOTAL COURSE OPERATIONS	606,052	582,870	496,660	418,834	508,830
Associated Revenue	678,476	637,460	694,404	668,000	723,010
Percent Coverage	112%	109%	140%	159%	142%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Lake Wilderness Golf Course Fund, continued

FOOD AND BEVERAGE

OFFICE AND OPERATING SUPPLIES	12,664	9,365	8,020	6,408	8,020
COST OF SALES - FOOD	44,927	45,193	42,350	44,567	39,100
COST OF SALES - BEVERAGES	47,712	48,261	42,350	49,396	44,060
SMALL TOOLS & MINOR EQUIPMENT	845	1,122	-	230	-
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	88,281	100,916	95,130	104,473	105,330
ADVERTISING	425	486	-	-	-
RENTALS & LEASES	5,443	9,450	5,700	7,318	5,700
UTILITIES	7,449	5,520	6,414	907	6,410
REPAIRS AND MAINTENANCE	2,128	2,221	2,850	2,198	2,850
MISCELLANEOUS					
Licenses	2,733	2,733	-	-	-
Miscellaneous	-	699	-	237	-
COST ALLOCATION	121,315	113,531	-	-	-
TOTAL FOOD AND BEVERAGE	333,922	339,496	202,814	215,733	211,470
Associated Revenue	243,563	242,114	238,733	222,000	234,200
Percent Coverage	73%	71%	118%	103%	111%
TOTAL LAKE WILDERNESS GOLF C	939,974	922,366	936,403	913,079	957,480
Associated Revenue	925,805	889,041	936,461	897,066	960,690
Percent Coverage	98%	96%	100%	98%	100%

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Vehicle Rental Fund

MACHINERY & EQUIPMENT SERVICES

OFFICE AND OPERATING SUPPLIES	9,849	6,250	8,000	9,364	9,530
FUEL	32,418	29,139	35,000	29,145	32,000
SMALL TOOLS & MINOR EQUIPMENT	3,634	3,821	10,933	9,615	10,000
INSURANCE					
Property	3,101	2,457	3,500	3,038	3,090
REPAIRS AND MAINTENANCE	23,677	15,681	22,000	13,874	20,000
MISCELLANEOUS	-	-	100	108	110
TOTAL VEHICLE RENTAL SERVICES	72,679	57,348	79,533	65,144	74,730

MACHINERY & EQUIPMENT REPLACEMENT

SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	24,000
VEHICLES					
Backhoe Replacement	52,128	-	-	-	-
Additional Sander & Snow Plow	28,595	-	-	-	-
Vehicles	-	19,557	110,928	88,283	65,000
Equipment	-	49,083	55,442	-	21,000
TOTAL EQUIP REPLACEMENT	80,723	68,640	166,370	88,283	110,000
TOTAL VEHICLE RENTAL FUND	153,403	125,988	245,903	153,427	184,730
Associated Revenue	183,159	130,163	143,667	218,467	218,470
Percent Coverage	119%	103%	58%	142%	118%

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Central Services Fund

INSURANCE

Liability Insurance	97,857	90,431	93,506	87,037	90,000
Property Insurance	27,900	28,125	29,531	33,575	35,250
Crime / Fidelity Bond	343	343	347	355	360
TOTAL INSURANCE	126,100	118,899	123,384	120,967	125,610

BUILDING SERVICES

OFFICE AND OPERATING SUPPLIES	899	10	13	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	691	-	40	-
BUILDING RENTAL	320,442	325,184	336,699	342,030	352,670
INSURANCE					
Property	986	944	955	1,028	1,050
REPAIRS AND MAINTENANCE	288	3,353	3,401	-	1,500
MISCELLANEOUS					
Miscellaneous	99	-	200	-	-
COST ALLOCATION					
From Public Works Maintenance	1,014	566	116	608	750
TOTAL BUILDING SERVICES	323,727	330,748	341,384	343,705	355,970

OFFICE SERVICES

OFFICE AND OPERATING SUPPLIES	9,401	6,857	4,837	4,169	4,240
SMALL TOOLS & MINOR EQUIPMENT	838	61	874	76	80
TELEPHONE	12,559	12,494	-	-	-
POSTAGE	5,116	3,217	4,466	3,565	3,630
OFFICE EQUIPMENT RENTAL	16,376	17,312	2,500	2,413	2,460
REPAIR AND MAINTENANCE	316	-	-	-	-
MISCELLANEOUS					
Dues & Subscriptions	1,559	1,257	2,022	357	360
Miscellaneous	25	-	550	-	-
OPERATING CAPITAL	-	7,129	-	-	-
TOTAL OFFICE SERVICES	46,189	48,327	15,249	10,580	10,770

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	
Central Services Fund, continued					
INFORMATION TECHNOLOGY SERVICES					
CITYWIDE IT SERVICES					
SALARIES	85,616	163,283	219,281	150,000	225,490
IT Manager					101,535
GIS Specialist					72,806
Computer Support Specialist					51,152
Overtime	-	-	-	111	-
BENEFITS	34,429	55,388	102,462	70,000	88,620
OFFICE AND OPERATING SUPPLIES	3,799	3,506	575	1,158	1,000
BOOKS AND SOFTWARE	2,252	13,829	5,000	352	4,000
MEALS & REFRESHMENTS	-	-	-	53	-
SMALL TOOLS & MINOR EQUIPMENT	1,311	4,170	3,750	4,328	3,750
INFORMATION TECHNOLOGY	-	48,440	23,687	2,471	2,520
Information Technology Consulting	127,367	-	20,000	9,400	15,000
Software Maintenance and Support	8,409	11,184	7,020	7,020	39,170
Telephone Maintenance and Support	2,264	990	3,275	3,275	3,280
Website Hosting	15,120	2,525	6,125	8,852	7,000
Off-site Backup Services	-	1,222	1,500	1,524	750
Other Consulting	21,800	19,500	9,250	9,250	2,100
Aerial Mapping	2,123	5,842	-	-	15,500
TELECOM	-	-	-	-	26,000
TELEPHONE	2,281	1,957	8,721	8,900	1,000
INTERNET	-	12,230	6,156	5,940	-
POSTAGE	134	31	-	71	-
TRAVEL	24	337	750	750	1,500
MEALS AND LODGING	37	269	1,200	1,200	2,000
TRAINING	50	3,636	14,380	14,380	10,000
ADVERTISING	346	-	40	-	40
OFFICE EQUIPMENT RENTAL	1,687	2,593	-	-	-
BUILDING RENTAL	18,852	19,579	19,859	22,128	20,690
INSURANCE					
Liability	1,847	2,423	2,000	5,209	5,210
UTILITIES	-	273	-	-	-
REPAIRS AND MAINTENANCE	551	323	500	-	500
MISCELLANEOUS					
Dues & Subscriptions	445	779	475	265	480
Background Checks	-	10	40	13	40
Miscellaneous	10	-	300	78	500
OPERATING CAPITAL					
Equipment Hardware		-	-	-	17,712
	330,753	374,318	456,346	326,729	493,852

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Central Services Fund, continued

CITYHALL IT SERVICES

OFFICE AND OPERATING SUPPLIES	-	-	-	1,021	1,040
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	531	540
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	8,920	7,089	8,000
Software Maintenance & Support	-	-	350	-	350
TELEPHONE	-	-	1,436	1,187	1,400
INTERNET	-	-	2,770	2,640	-
OFFICE EQUIPMENT RENTAL	-	-	6,800	6,846	7,000
REPAIRS AND MAINTENANCE	-	-	-	369	380
	-	-	20,276	19,683	18,710

PARKS & REC IT SERVICES

INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	2,500	3,717	3,780
Software Maintenance & Support	-	-	250	-	250
Website Hosting	-	-	15	57	60
TELEPHONE	-	-	4,981	4,518	4,600
INTERNET	-	-	2,770	2,367	2,410
TRAVEL	-	-	2,200	13	150
OFFICE EQUIPMENT RENTAL	-	-	150	2,671	2,720
	-	-	12,866	13,343	13,970

PW MAINTENANCE IT SERVICES

INFORMATION TECHNOLOGY					
Software Maintenance & Support	-	-	250	-	250
TELEPHONE	-	-	1,334	1,429	1,450
INTERNET	-	-	1,642	1,220	1,620
TRAVEL	-	-	75	-	80
	-	-	3,301	2,649	3,400

EOC IT SERVICES

TELEPHONE	-	-	5,335	4,008	4,500
TRAVEL	-	-	25	4	30
	-	-	5,360	4,012	4,530

POLICE IT SERVICES

INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	2,100	673	1,000
INTERNET	-	-	-	1,373	300
OFFICE EQUIPMENT RENTAL	-	-	1,200	963	1,260
	-	-	3,300	3,009	2,560

Operating Expenditure Budget: Detail by Object Code

Description	2012	2013	2014		2015 Budget
	Actual	Actual	Budget	Est. Actual	

Central Services Fund, continued

PASS-THRU DEPARTMENTAL IT SERVICES

BOOKS AND SOFTWARE	-	-	-	182	180
OFFICE AND OPERATING SUPPLIES	-	-	1,900	652	1,000
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	12,558	12,780
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	400	661	1,200
Software Maintenance & Support	-	-	34,600	37,394	64,000
TELEPHONE	-	-	30,113	14,453	22,000
INTERNET	-	-	1,436	2,378	3,360
REPAIRS AND MAINTENANCE	-	-	500	7,076	500
TRAINING	-	-	-	-	7,050
	-	-	68,949	75,353	112,070
TOTAL INFORMATION TECHNOLOGY	330,753	374,318	570,398	444,777	649,092

IT EQUIPMENT REPLACEMENT

OFFICE AND OPERATING SUPPLIES	4,443	-	-	-	-
BOOKS AND SOFTWARE	12,045	-	31,200	31,200	-
SMALL TOOLS & MINOR EQUIPMENT	-	28,111	36,700	27,660	43,800
OPERATING CAPITAL					
Equipment, Software Replacement & Upgrades	66,285	14,249	47,000	11,468	46,530
Work Order Software	39,700	30,414	-	-	-
Trakit Reimplementation	-	-	52,500	38,800	13,700
Finance Software	-	-	134,116	5,000	129,120
Website Upgrade	-	13,960	-	-	-
Lodge Audio Visual Updates	-	33,950	-	-	-
TOTAL EQUIPMENT REPLACEMENT	122,474	120,685	301,516	114,127	233,150
TOTAL CENTRAL SERVICES FUND	949,242	992,977	1,351,931	1,034,157	1,374,592
Associated Revenue	957,018	967,990	1,202,193	1,140,660	1,249,370
Percent Coverage	101%	97%	89%	110%	91%

Operating Expenditure Budget: Detail by Object Code

Description	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Est. Actual	

Unemployment Trust Fund

UNEMPLOYMENT SERVICES

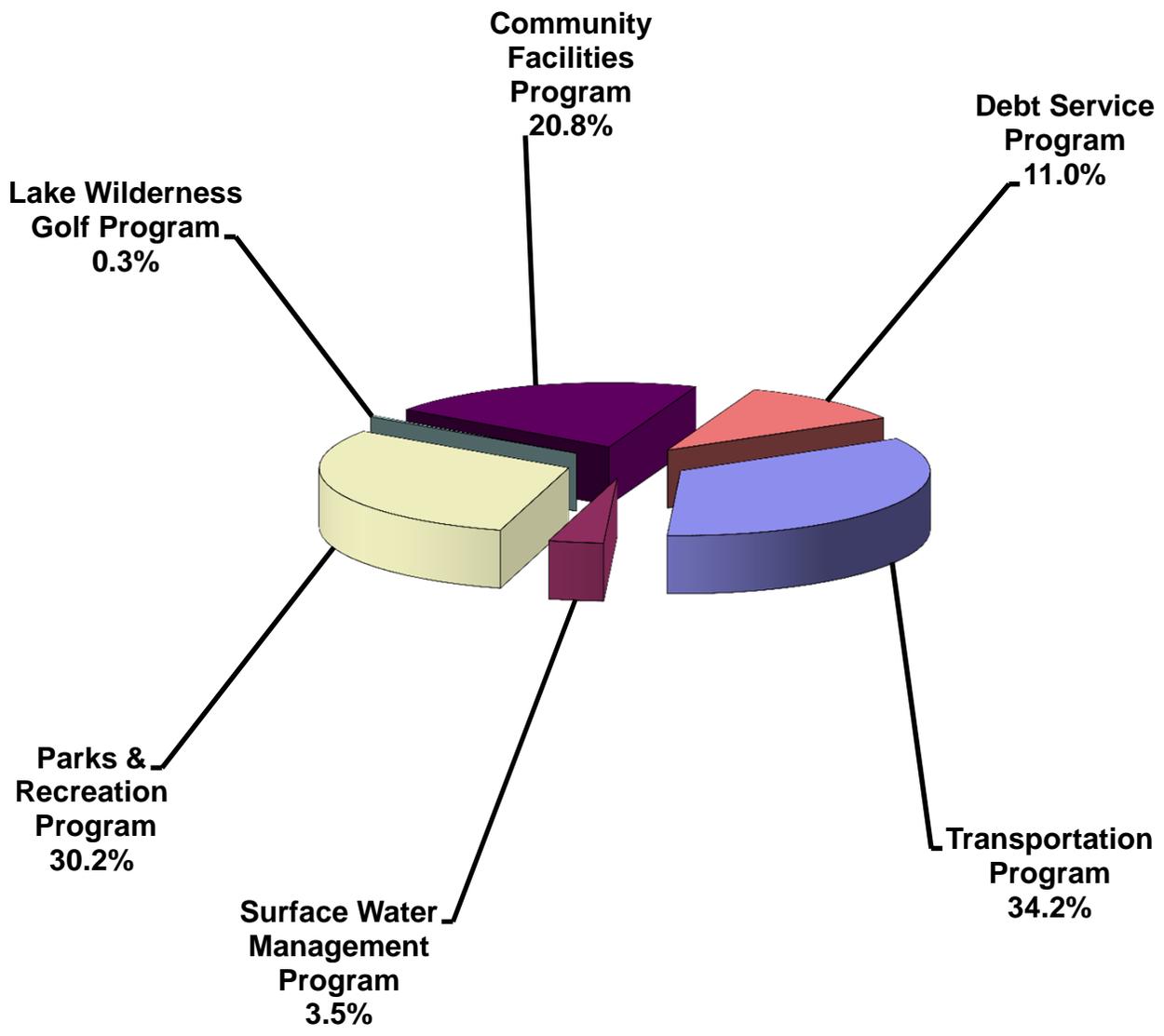
PAYMENTS TO CLAIMANTS	3,740	13,994	6,000	15,957	14,000
TOTAL UNEMPLOYMENT SERVICES	3,740	13,994	6,000	15,957	14,000
TOTAL UNEMPLOYMENT TRUST FUND	3,740	13,994	6,000	15,957	14,000
Associated Revenue	579	509	528	387	390
Percent Coverage	15%	4%	9%	2%	3%

CAPITAL BUDGET



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City of Maple Valley Capital Improvement Plan Expenditure Summary 2015 - 2020 \$50,768,432



Capital Improvement Plan 2015 - 2020

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2015-20	2015	2016	2017	2018	2019	2020	Grants, Voted, & Loans	Net City	
Project Summary												
Transportation Program												
Maple Valley Highway Corridor										Percent of Transportation Program		51%
T7	SR 169 - Witte Road to 228th Ave SE	2,832	-	-	-	-	-	-	-	-	-	
T31	SR 169 - SE 264th to SE 258th Street	3,844	-	-	-	-	-	-	-	-	-	
T36	SR 169 - 228th Ave SE to SE 244th S	-	2,500	-	-	-	595	1,905	-	1,334	1,167	
T37	SR 169 & SE 271st PI Intersection	850	-	-	-	-	-	-	-	-	-	
T39	SR 169 Widening (Witte to SE 244th)	0	6,350	-	-	1,150	5,200	-	-	3,640	2,710	
Subtotal: Maple Valley Highway		7,527	8,850	-	-	1,150	5,795	1,905	-	4,974	3,877	
Witte Road Corridor										Percent of Transportation Program		19%
T12	Witte Road & SE 248th St Intersection	4,777	-	-	-	-	-	-	-	-	-	
T28	Witte Road - SE 249th St to SR 516	200	-	-	-	-	-	-	-	-	-	
T28a	Witte Road - SR169 to SE 240th	470	2,600	2,600	-	-	-	-	-	1,750	850	
T28c	Witte Road - SE 249th to SE 267th	-	720	60	660	-	-	-	-	-	720	
Subtotal: Witte Road Corridor		5,447	3,320	2,660	660	-	-	-	-	1,750	1,570	
Other Corridors and Non Corridors										Percent of Transportation Program		30%
T23	Annual Asphalt Overlay Program	2,125	1,525	300	-	325	300	300	300	-	1,525	
T24	Miscellaneous Street Improvements	386	600	100	100	100	100	100	100	-	600	
T27	Non Motorized Plan	424	900	300	-	300	-	300	-	-	900	
T32	Lake Wilderness Trail	214	-	-	-	-	-	-	-	-	-	
T33a	SE 276th (240th SE to SR 169)	145	122	27	95	-	-	-	-	-	122	
T38	216th Ave SE - SR 516 to So City Lim	139	1,840	1,840	-	-	-	-	-	-	1,840	
T40	SE 240th Street Extension	-	200	-	-	-	200	-	-	-	200	
Subtotal: Other Street Projects		3,434	5,187	2,567	195	725	600	700	400	-	5,187	
Total Transportation Program		16,408	17,357	5,227	855	1,875	6,395	2,605	400	6,724	10,634	
Surface Water Management Program												
S10	Water Quality Retrofits	57	300	50	50	50	50	50	50	-	300	
S12	Miscellaneous Drainage Improvements	330	1,500	250	250	250	250	250	250	-	1,500	
S14	Lake Lucerne Outlet Restoration Proje	268	-	-	-	-	-	-	-	-	-	
Total Surface Water Managemnt Pr		656	1,800	300	300	300	300	300	300	-	1,800	
Parks & Recreation Program												
P3	Summit Ballfields	930	8,625	125	8,500	-	-	-	-	7,500	1,125	
P5	Lake Wilderness Lodge	2,287	50	-	-	50	-	-	-	-	50	
P6	Lake Wilderness Park	345	2,876	796	-	2,080	-	-	-	2,000	876	
P10	Park, Recreation, Culture, and HS Plar	150	-	-	-	-	-	-	-	-	-	
P11	Ravensdale Park Phase 2	2,000	-	-	-	-	-	-	-	-	-	
P12	Community Park Acquisition	-	3,500	3,500	-	-	-	-	-	3,500	-	
P13	Misc. Park Planning & Improvements	-	274	150	40	23	36	20	5	-	274	
Total Parks Program		5,712	15,325	4,571	8,540	2,153	36	20	5	13,000	2,325	
Lake Wilderness Golf Program												
G3	Restaurant Improvements	23	60	10	10	10	10	10	10	-	60	
G5	Course Improvements	140	90	15	15	15	15	15	15	-	90	
Total Lake Wilderness Golf Program		163	150	25	25	25	25	25	25	-	150	

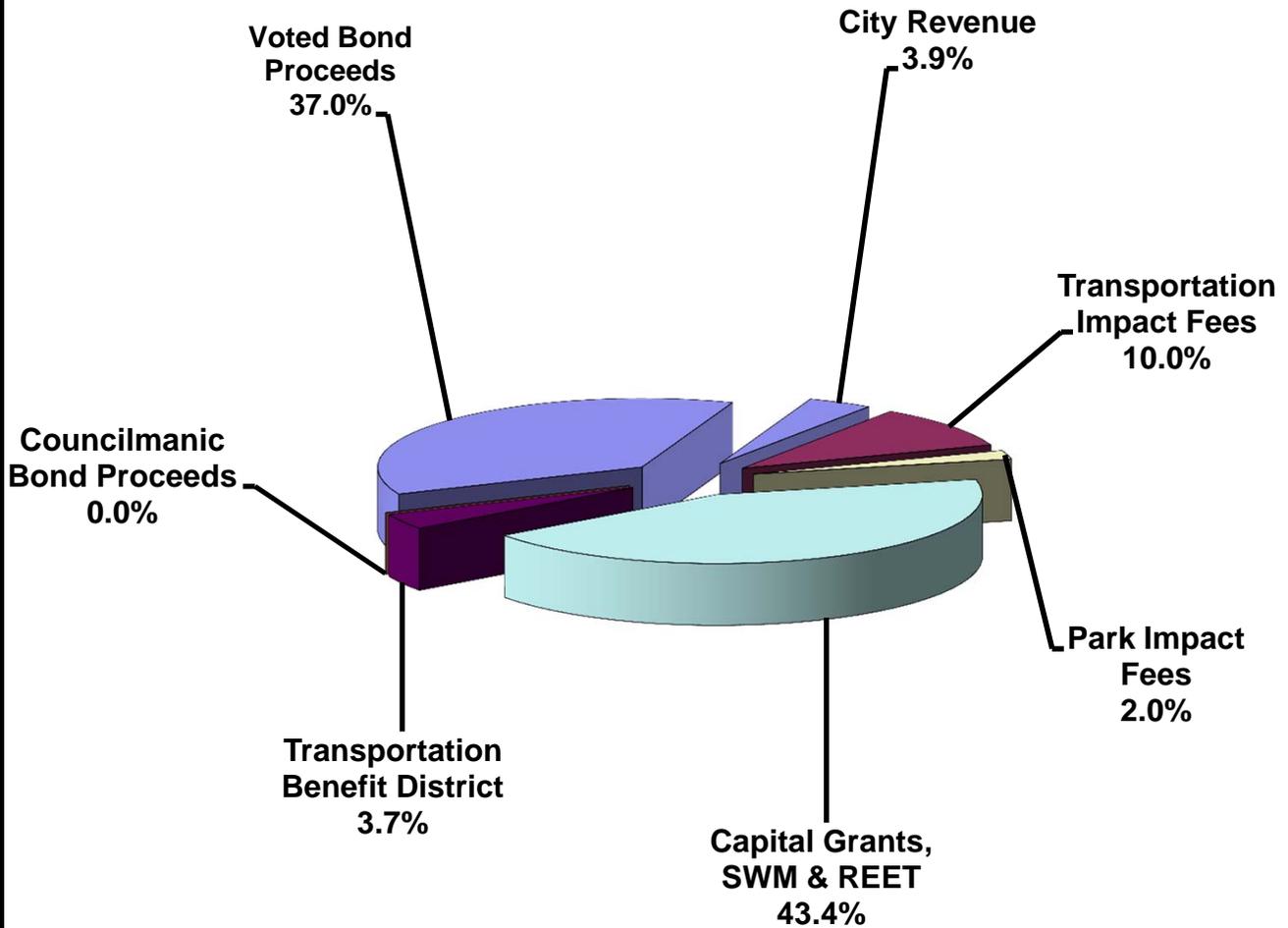
Capital Improvement Plan 2015 - 2020

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2015-20	2015	2016	2017	2018	2019	2020	Grants, Voted, & Loans	Net City
Project Summary, continued											
Community Facilities Program											
C1	Youth, Community & Senior Facility	785	10,200	-	-	2,600	7,600	-	-	10,070	130
F3	Maple Valley Place Legacy Project	31	350	50	100	100	100	-	-	-	350
	Total Community Facilities Prgm	816	10,550	50	100	2,700	7,700	-	-	10,070	480
Debt Service Program											
D4	Infrastructure Loan DS - Transportatio	1,674	1,149	194	193	192	191	190	189	-	1,149
D5	2005 Bond Refunding Debt Service	3,604	3,356	561	558	560	560	559	558	-	3,356
D6	2014 Councilmanic Bonds (Ravensdal	181	1,082	181	181	181	180	180	179	-	1,082
	Total Debt Service Program	5,458	5,587	935	932	933	932	929	926	-	5,587
Total Capital Improvement Plan		29,212	50,768	11,108	10,752	7,986	15,388	3,879	1,656	29,794	20,975

**City of Maple Valley
Capital Improvement Program
Funding Summary**

**2015 - 2020
\$50,768,432**



Capital Improvement Plan 2015 - 2020

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2015-20	2015	2016	2017	2018	2019	2020	Grants, Voted, & Loans	Net City
Funding Summary											
General Fund											
C1	Youth, Community & Senior Facility	525	-								-
D4	Infrastructure Loan DS - Transportation	159	-								-
D5	2005 Bond Refunding DS - Trans	388	-								-
D5	2005 Bond Refunding DS - Non Trans	1,671	362	63	19	19	20	120	121		362
D6	2014 Councilmanic Bonds (Ravensdal)	181	1,082	181	181	181	180	180	179		1,082
F3	Maple Valley Place Legacy Project	6	300	-	100	100	100	-	-		300
P5	Lake Wilderness Lodge	205	-								-
P6	Lake Wilderness Park	139	100	100	-	-	-	-	-		100
P11	Ravensdale Park Phase 2	-	-								-
T27	Non Motorized Plan	12	-								-
		3,286	1,844	344	300	300	300	300	300	-	1,844
Street Fund											
T12	Witte Road & SE 248th St Intersection	120	-								-
T23	Annual Asphalt Overlay Program	1,371	-								-
T24	Miscellaneous Street Improvements	4	-								-
		1,495	-	-	-	-	-	-	-	-	-
Transportation Development Fund											
D4	Infrastructure Loan DS - Transportation	779	575	97	96	96	96	95	95		575
D5	2005 Bond Refunding DS - Trans	780	672	112	112	112	112	112	112		672
T7	SR 169 - Witte Road to 228th Ave SE	1,229	(393)	-	-	-	-	-	(393)		(393)
T12	Witte Road & SE 248th St Intersection	1,850	-								-
T24	Miscellaneous Street Improvements	18	-								-
T28	Witte Road & SE 254th St Intersection	100	-								-
T28a	Witte Road - SR169 to SE 240th	353	625	625	-	-	-	-	-		625
T28b	Witte Road - SE 254th Pl to SE 256th	-	-	-	-	-	-	-	-		-
T28c	Witte Road - SE 249th to SE 267th	-	-	-	-	-	-	-	-		-
T31	SR 169 - SE 264th to SE 258th Street	664	(219)	-	-	-	-	-	(219)		(219)
T32	Lake Wilderness Trail	8	-								-
T33a	SE 276th (240th SE to SR 169)	91	-								-
T33a	SE 276th (240th SE to SR 169)	1	-								-
T34	SR 169 & SE 244th Intersection	-	(111)	-	-	-	-	-	(111)		(111)
T36	SR 169 - 228th Ave SE to SE 244th S	-	733	-	-	-	595	372	(234)		733
T37	SR 169 & SE 271st Pl Intersection	365	(256)	-	-	-	-	-	(256)		(256)
T38	216th Ave SE - SR 516 to So City Lim	132	1,602	1,602	-	-	-	-	-		1,602
T39	SR 169 Widening (Witte to SE 244th)	0	1,702	-	-	1,150	1,360	-	(808)		1,702
T40	SE 240th Street Extension	-	126	-	-	-	200	-	(74)		126
		6,369	5,054	2,436	208	1,358	2,363	579	(1,890)	-	5,054
Park Development Fund											
C1	Youth, Community & Senior Facility	-	130	-	-	65	65	-	-		130
P3	Summit Ballfields	42	391	125	266	-	-	-	-		391
P6	Lake Wilderness Park	90	382	347	-	35	-	-	-		382
P10	Park, Recreation, Culture, and HS Plan	150	-	-	-	-	-	-	-		-
P11	Ravensdale Park Phase 2	500	-								-
P13	Misc. Park Planning & Improvements	-	137	75	20	12	18	10	3		137
T32	Lake Wilderness Trail	52	-	-	-	-	-	-	-		-
		834	1,040	547	286	111	83	10	3	-	1,040

Capital Improvement Plan 2015 - 2020

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2015-20	2015	2016	2017	2018	2019	2020	Grants, Voted, & Loans	Net City
Funding Summary, continued											
Real Estate Excise Tax Fund											
C1	Youth, Community & Senior Facility	-	-	-	-	-	-	-	-	-	-
D4	Infrastructure Loan DS - Transportatio	620	575	97	96	96	96	95	95	-	575
D5	2005 Bond Refunding DS - Trans	450	672	112	112	112	112	112	112	-	672
D5	2005 Bond Refunding DS - Non Trans	427	1,649	273	315	316	316	215	213	-	1,649
F3	Maple Valley Place Legacy Project	25	50	50	-	-	-	-	-	-	50
P3	Summit Ballfields	852	734	-	734	-	-	-	-	-	734
P5	Lake Wilderness Lodge	593	50	-	-	50	-	-	-	-	50
P6	Lake Wilderness Park	116	394	349	-	45	-	-	-	-	394
P13	Misc. Park Planning & Improvements	-	137	75	20	12	18	10	3	-	137
G5	Course Improvements	45	-	-	-	-	-	-	-	-	-
T7	SR 169 - Witte Road to 228th Ave SE	670	(393)	-	-	-	-	-	(393)	-	(393)
T12	Witte Road & SE 248th St Intersection	1,368	-	-	-	-	-	-	-	-	-
T23	Annual Asphalt Overlay Program	455	-	-	-	-	-	-	-	-	-
T24	Miscellaneous Street Improvements	364	600	100	100	100	100	100	100	-	600
T27	Non Motorized Trail Access	412	900	300	-	300	-	300	-	-	900
T28	Witte Road - SE 249th St to SR 516	100	-	-	-	-	-	-	-	-	-
T28c	Witte Road - SE 249th to SE 267th	-	360	30	330	-	-	-	-	-	360
T31	SR 169 - SE 264th to SE 258th Street	-	(215)	-	-	-	-	-	(215)	-	(215)
T32	Lake Wilderness Trail	8	-	-	-	-	-	-	-	-	-
T33a	SE 276th (240th SE to SR 169)	30	122	27	95	-	-	-	-	-	122
		6,534	5,634	1,413	1,803	1,031	642	832	(86)	-	5,634
Bond Proceeds Fund											
Councilmanic Bonds											
D5	2005 Bond Refunding Debt Service	5	-	-	-	-	-	-	-	-	-
D6	2014 Councilmanic Bonds (Ravensdale)	-	-	-	-	-	-	-	-	-	-
P11	Ravensdale Park Phase 2	1,500	-	-	-	-	-	-	-	-	-
		1,505	-	-	-	-	-	-	-	-	-
Voted Bonds											
C1	Youth, Community & Senior Facility	-	7,070	-	-	2,535	4,535	-	-	7,070	-
P3	Summit Ballfields	-	6,500	-	6,500	-	-	-	-	6,500	-
P6	Lake Wilderness Park	-	1,700	-	-	1,700	-	-	-	1,700	-
P12	Community Park Acquisition	-	3,500	3,500	-	-	-	-	-	3,500	-
		-	18,770	3,500	6,500	4,235	4,535	-	-	18,770	-
Transportation Benefit District Fund											
T23	Annual Asphalt Overlay Program	300	1,525	300	-	325	300	300	300	-	1,525
T28c	Witte Road - SE 249th to SE 267th	-	360	30	330	-	-	-	-	-	360
		300	1,885	330	330	325	300	300	300	-	1,885
Capital Projects Fund											
Grants											
C1	Youth, Community & Senior Facility	260	3,000	-	-	-	3,000	-	-	3,000	-
P3	Summit Ballfields	3	1,000	-	1,000	-	-	-	-	1,000	-
P5	Lake Wilderness Lodge	1,489	-	-	-	-	-	-	-	-	-
P6	Lake Wilderness Park	-	300	-	-	300	-	-	-	300	-
S14	Lake Lucerne Outlet Restoration Proje	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	1,750	-	-	-	-	-	1,750	-
T31	SR 169 - SE 264th to SE 258th Street	2,980	-	-	-	-	-	-	-	-	-
T32	Lake Wilderness Trail	148	-	-	-	-	-	-	-	-	-
T34	SR 169 & SE 244th Intersection	-	-	-	-	-	-	-	-	-	-
T36	SR 169 - 228th Ave SE to SE 244th S	-	1,334	-	-	-	-	1,334	-	1,334	-
T37	SR 169 & SE 271st Pl Intersection	432	-	-	-	-	-	-	-	-	-
T38	216th Ave SE - SR 516 to So City Lim	-	-	-	-	-	-	-	-	-	-
T39	SR 169 Widening (Witte to SE 244th)	-	3,640	-	-	-	3,640	-	-	3,640	-

Capital Improvement Plan 2015 - 2020

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2015-20	2015	2016	2017	2018	2019	2020	Grants, Voted, & Loans	Net City
Funding Summary, continued											
Developer Contributions											
		-									-
T7	SR 169 - Witte Road to 228th Ave SE	14	786	-	-	-	-	-	786		786
T31	SR 169 - SE 264th to SE 258th Street	-	439	-	-	-	-	-	439		439
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 S	-	434	-	-	-	-	-	434		434
T37	SR 169 & SE 271st PI Intersection	-	256	-	-	-	-	-	256		256
T39	SR 169 Widening (Witte to SE 244th)	-	1,008	-	-	-	-	-	1,008		1,008
P3	Summit Ballfields	34	-								-
T40	SE 240th Street Extension	-	74	-	-	-	-	-	74		74
		7,383	14,132	1,750	1,000	300	6,640	1,334	3,109	11,024	3,109
Surface Water Management Fund											
S10	Water Quality Retrofits	57	300	50	50	50	50	50	50		300
S12	Miscellaneous Drainage Improvements	330	1,500	250	250	250	250	250	250		1,500
S14	Lake Lucerne Outlet Restoration Proje	226	-								-
T7	SR 169 - Witte Road to 228th Ave SE	200	-								-
T12	Witte Road & SE 248th St Intersection	200	-								-
T28	Witte Road - SE 249th St to SR 516	-	225	225	-	-	-	-	-		225
T28a	Witte Road - SR169 to SE 240th	118	-								-
T31	SR 169 - SE 264th to SE 258th Street	200	(4)	-	-	-	-	-	(4)		(4)
T33a	SE 276th (240th SE to SR 169)	-	-								-
T34	SR 169 & SE 244th Intersection	-	-								-
T36	SR 169 - 228th Ave SE to SE 244th S	-	-	-	-	-	-	200	(200)		-
T37	SR 169 & SE 271st PI Intersection	53	-								-
T38	216th Ave SE - SR 516 to So City Lim	7	239	239	-	-	-	-	-		239
T39	SR 169 Widening (Witte to SE 244th)	-	-	-	-	-	200	-	(200)		-
		1,391	2,260	764	300	300	500	500	(104)	-	2,260
Lake Wilderness Golf Course Fund											
G2	LWGC Startup	-	-								-
G3	Restaurant Improvements	23	60	10	10	10	10	10	10		60
G4	LWGC Special Assessment	-	-								-
G5	Course Improvements	63	90	15	15	15	15	15	15		90
		86	150	25	25	25	25	25	25	-	150
Vehicle Rental Fund											
G5	Course Improvements	32	-								-
		32	-	-	-	-	-	-	-	-	-
Total Funding Sources		29,212	50,768	11,108	10,752	7,986	15,388	3,879	1,656	29,794	20,975

Capital Expenditure Budget

Description	2012	2013	2014		2015
	Actual	Actual	Budget	Est. Actual	Budget
Transportation Program					
Maple Valley Highway Corridor					
T7 SR 169 - Witte Road to 228th Ave SE	1,106,472	535,989	2,000	2,000	-
T31 SR 169 - SE 264th to SE 258th Street	1,348,280	1,013,937	12,000	12,000	-
T37 SR 169 & SE 271st PI Intersection	65,920	571,439	137,641	212,701	-
T39 SR 169 Widening (Witte to SE 244th)	-	-	700,000	469	-
	2,520,672	2,121,365	851,641	227,170	-
Witte Road Corridor					
T12 Witte Road & SE 248th St Intersection	131,506	2,587	-	-	-
T28 Witte Road - SE 249th St to SR 516	-	165,668	34,332	34,332	-
T28a Witte Road - SR169 to SE 240th	-	-	470,000	470,000	2,600,000
T28c Witte Road - SE 249th to SE 267th	-	-	-	-	60,000
	131,506	168,255	504,332	504,332	2,660,000
Other Corridors and Non Corridors					
T23 Annual Asphalt Overlay Program	250,776	261,621	331,111	331,111	300,000
T24 Miscellaneous Street Improvements	76,832	37,463	100,000	100,000	100,000
T27 Non Motorized Plan	96,978	3,495	299,527	299,527	300,000
T32 Lake Wilderness Trail	9,128	84	-	-	-
T33a SE 276th (240th SE to SR 169)	-	-	-	-	27,000
T38 216th Ave SE - SR 516 to So City Limits	-	92,296	1,663,500	46,446	1,840,000
	433,714	394,959	2,394,138	777,084	2,567,000
Total Transportation Program	3,085,891	2,684,579	3,750,111	1,508,586	5,227,000

Surface Water Management Program

S10 Water Quality Retrofits	1,871	4,768	50,000	50,000	50,000
S12 Miscellaneous Drainage Improvements	5,370	45	250,000	250,000	250,000
S14 Lake Lucerne Outlet Restoration Project	7,223	198,500	-	-	-
Total SWM Program	14,464	203,312	300,000	300,000	300,000

Parks and Recreation Program

P3 Summit Ballfields	-	-	8,600,000	-	125,000
P5 Lake Wilderness Lodge	-	-	50,000	50,000	-
P6 Lake Wilderness Park	-	79,004	1,428,558	110,000	795,500
P10 Park, Recreation, Culture, and HS Plan	-	46,583	103,417	103,417	-
P11 Ravensdale Park Phase 2	-	-	2,000,000	2,000,000	-
P12 Community Park Acquisition	-	-	-	-	3,500,000
P13 Misc. Park Planning & Improvements	-	-	-	-	150,000
Total Parks and Recreation Program	-	125,587	12,181,975	2,263,417	4,570,500

Capital Expenditure Budget

Description	2012	2013	2014		2015
	Actual	Actual	Budget	Est. Actual	Budget
Lake Wilderness Golf Course Program					
G3 Restaurant Improvements	2,287	-	10,000	10,000	10,000
G5 Course Improvements	16,384	20,862	15,000	15,000	15,000
Total Lake Wilderness Golf Program	18,672	20,862	25,000	25,000	25,000
Community Facilities Program					
A1 Public Art Program	5,975	-	-	-	-
F3 Maple Valley Place Legacy Project	-	-	25,000	25,000	50,000
F4 Maintenance Facility / EOC	258,167	-	-	-	-
N1 Neighborhood Reinvestment Program	6,709	-	-	-	-
Total Community Facilities Program	270,851	-	25,000	25,000	50,000
Debt Service Program					
D4 Infrastructure Loan DS - Transportation	196,621	195,698	194,775	194,775	193,852
D5 2005 Bond Refunding Debt Service	564,551	558,751	562,551	562,551	560,551
D6 2014 Councilmanic Bonds (Ravensdale)	-	-	180,825	180,825	181,025
Total Debt Service Program	761,173	754,449	938,151	938,151	935,428
Total Capital Improvement Program	4,151,051	3,788,789	17,220,237	5,060,154	11,107,928



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Transportation Program

CIP Project Form

2015 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: 2,832

Non City Revenue: 719 25%

Net City Cost: 2,113 75%

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	Total	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng		706	-					
Acquisition		499	-					
Construction		1,627	-					
Debt Service		-	-					
Total		2,832	-	-	-	-	-	-
Project Funding Sources:								
Federal Grants		-	-					
State Grants	65.0%	719	-					
County Grants		-	-					
Developer Cont after 700 units (E)	37.2%	14	786					786
General Fund		-	-					
Surface Water Mgt Fund		200	-					
Street Fund		-	-					
Transportation Impact Fee Fund		1,229	(393)	-	-	-	-	(393)
Park Development Fund		-	-					
Real Estate Excise Tax Funds		670	(393)					(393)
Bond Proceeds		-	-					
State Infrastructure Loan Proceeds		-	-					
Total		2,832	-	-	-	-	-	-

Maintenance & Operation Costs: _____

CIP Project Form

2015 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: 3,844

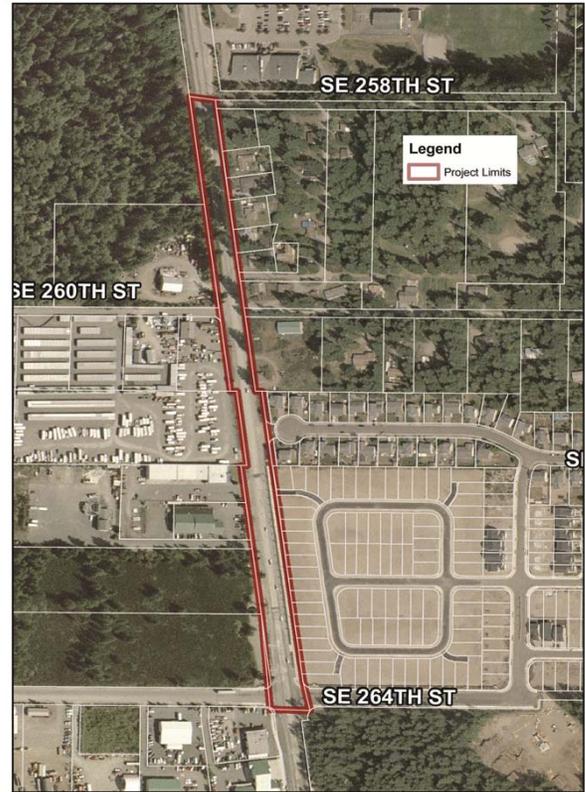
Non City Revenue: 2,980 78%

Net City Cost: 864 22%

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 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	1,145	-						
Acquisition	351	-						
Construction	2,349	-	-					
Debt Service	-	-						
Total	3,844	-	-	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	2,980	-	-	-	-	-		
County Grants	-	-						
Developer Cont after 3225 units (G)	50.8%	439						439
General Fund	-	-						
Surface Water Mgt Fund	200	(4)	-					(4)
Street Fund	-	-						
Transportation Impact Fee Fund	664	(219)	-	-	-	-	-	(219)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	(215)						(215)
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	3,844	-	-	-	-	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T34**

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

Lead Department: **Public Works**

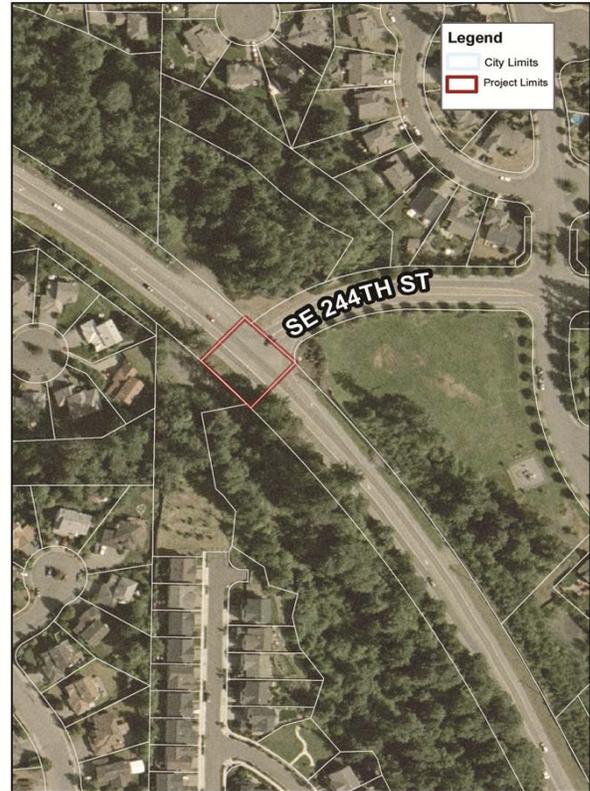
Total Project Cost: -

Non City Revenue: - #DIV/0!

Net City Cost: - #DIV/0!

Project Description and Justification:

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



Project Financial Summary

		Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 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			-	-					
State Infrastructure Loan Proceeds			-	-					
Total			-	-	-	-	-	-	-

Maintenance & Operation Costs: _____

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T36

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

Lead Department: Public Works

Total Project Cost: 2,500

Non City Revenue: 1,334 53%

Net City Cost: 1,167 47%

Project Description and Justification:

Design and construct second southbound lane on SR 169 from 228th Avenue SE to SE 244th Street and second northbound lane on SR 169 from SE 244th Street to Witte Road SE. Provide center left turn lane/pockets where warranted, curb, gutter, bike lanes and sidewalks.



Project Financial Summary

		Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:									
Mgt & Eng		-	220				220		
Acquisition		-	375				375		
Construction		-	1,905					1,905	
Debt Service		-	-						
Total		-	2,500	-	-	-	595	1,905	-
Project Funding Sources:									
Federal Grants		-	-						
State Grants	Construction	70.0%	1,334					1,334	
County Grants			-						
Developer Cont after 700 units (E)		37.2%	434						434
General Fund			-						
Surface Water Mgt Fund			-					200	(200)
Street Fund			-						
Transportation Impact Fee Fund			733				595	372	(234)
Park Development Fund			-						
Real Estate Excise Tax Funds			-						
Bond Proceeds			-						
State Infrastructure Loan Proceeds			-						
Total			2,500	-	-	-	595	1,905	-

Maintenance & Operation Costs:

CIP Project Form

2015 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: 850

Non City Revenue: 432 51%

Net City Cost: 419 49%

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 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	108	-						
Acquisition	23	-						
Construction	719	-						
Debt Service	-	-						
Total	850	-	-	-	-	-	-	-
Project Funding Sources:								
Federal Grants	432	-						
State Grants	-	-						
County Grants	-	-						
Developer Cont after 4135 units (J)	61.3%	256						256
General Fund	-	-						
Surface Water Mgt Fund	53	-						
Street Fund	-	-						
Transportation Impact Fee Fund	365	(256)						(256)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	850	-	-	-	-	-	-	-
Maintenance & Operation Costs:				10	12	14	16	18

CIP Project Form

2015 Budget

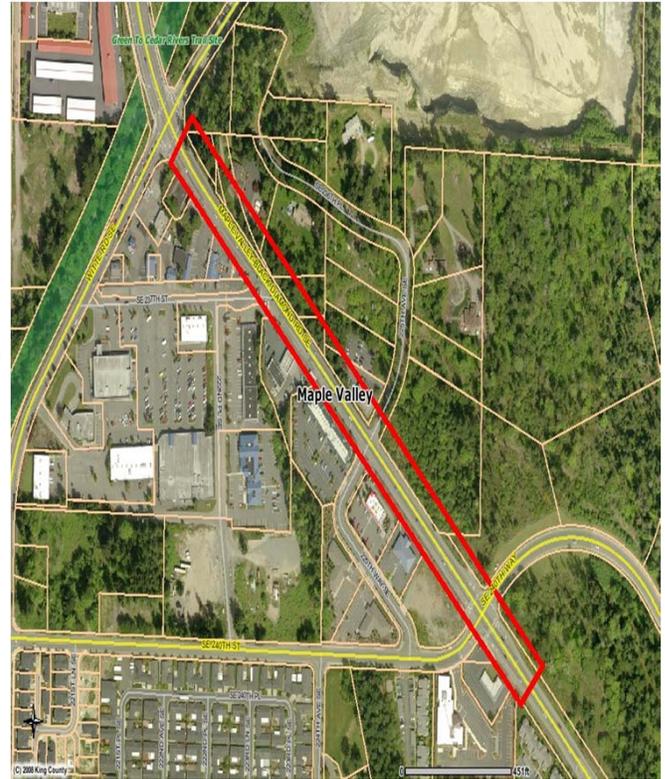
Dollars in Thousands

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 northbound travel lane, bicycle lane and sidewalk on SR 169 between Witte Road SE and SE 240th Street.

Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	700			700			
Acquisition	-	450			450			
Construction	-	5,200				5,200		
Debt Service	-	-						
Total	-	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	-	1,702			1,150	1,360		(808)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	-	6,350	-	-	1,150	5,200	-	-
Maintenance & Operation Costs:						24	26	28

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T28a**

Project Name: **Witte Road Improvements - (SR 169 to SE 240th)**

Lead Department: **Public Works**

Total Project Cost: 3,070

Non City Revenue: 1,750 57%

Net City Cost: 1,320 43%



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	Total	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	470	2,600	2,600					
Debt Service	-	-						
Total	470	2,600	2,600	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	1,750	1,750					
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	118	225	225					
Street Fund	-	-						
Transportation Impact Fee Fund	353	625	625					
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	470	2,600	2,600	-	-	-	-	-
Maintenance & Operation Costs:								

CIP Project Form

2015 Budget

Dollars in Thousands

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

Project Name: Witte Road Improvements (SE 254th Pl to SE 256th Pl)

Lead Department: Public Works

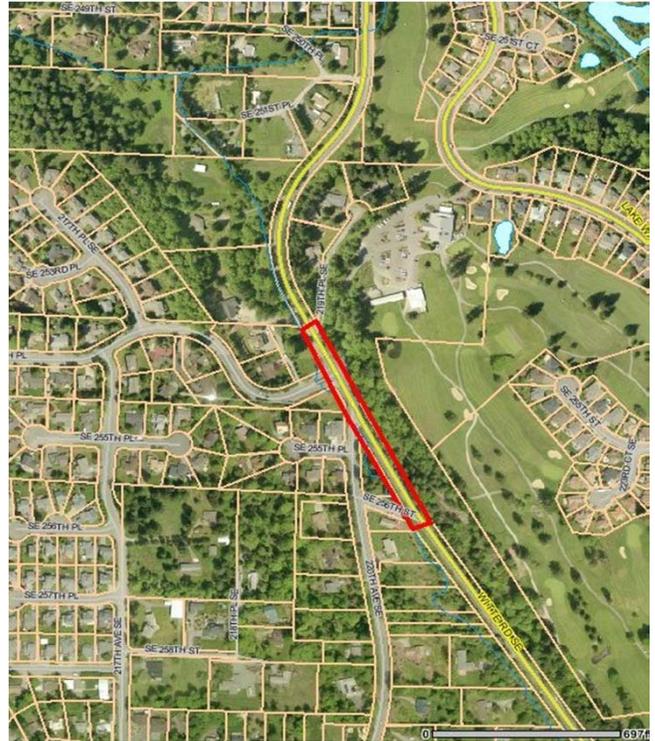
Total Project Cost: -

Non City Revenue: - #DIV/0!

Net City Cost: - #DIV/0!

Project Description and Justification:

Construct 3 lane roadway (center median/turn lane) from north of SE 254th Place to south of SE 256th Place. Close direct access from 220th Avenue SE to Witte Road. Realign SE 256th Street to improve intersection angle. Install traffic signal at SE 254th Place/Witte Road, when warranted.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	-	-	-	-	-	-	-	-
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	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	-	-	-	-	-	-	-	-
Maintenance & Operation Costs:								

CIP Project Form

2015 Budget

Dollars in Thousands

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

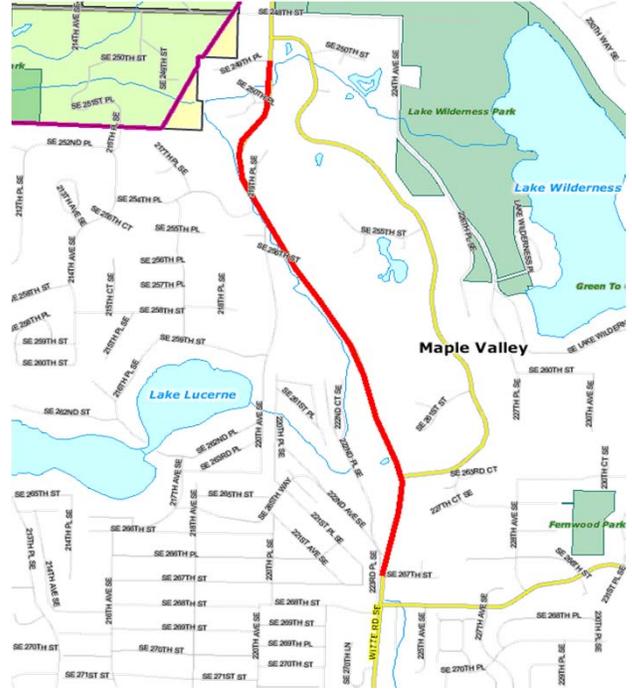
Project Name: **Witte Road Improvements (SE 249th to SE 267th)**

Lead Department: **Public Works**

Total Project Cost: 720
 Non City Revenue: - 0%
 Net City Cost: 720 100%

Project Description and Justification:

Construct center turn/merge lane along with curb, gutter and sidewalk at 220th Ave SE. Make stormwater drainage improvement that will widen Witte Rd and improve drainage and water quality, overlay the corridor to provide two travel lanes and 5' wide bicycle lanes.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	60	60					
Acquisition	-	-						
Construction	-	660		660				
Debt Service	-	-						
Total	-	720	60	660	-	-	-	-
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	-	360	30	330				
Bond Proceeds	-	-						
Transportation Benefit District Fund	-	360	30	330				
Total	-	720	60	660	-	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T23**

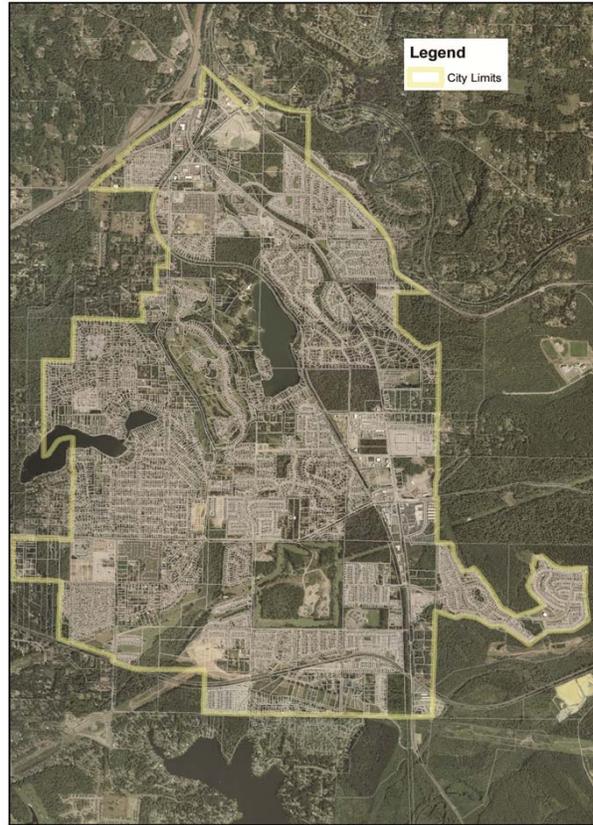
Project Name: **Annual Asphalt Overlay Program**

Lead Department: **Public Works**

Total Project Cost: 3,650

Non City Revenue: - 0%

Net City Cost: **3,650 100%**



Project Description and Justification:

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

Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	405	25			25			
Acquisition	-	-						
Construction	1,720	1,500	300		300	300	300	300
Debt Service	-	-						
Total	2,125	1,525	300	-	325	300	300	300
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	1,371	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	455	-						
Transportation Benefit District Fund	300	1,525	300	-	325	300	300	300
Total	2,125	1,525	300	-	325	300	300	300
Maintenance & Operation Costs:								

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T24**

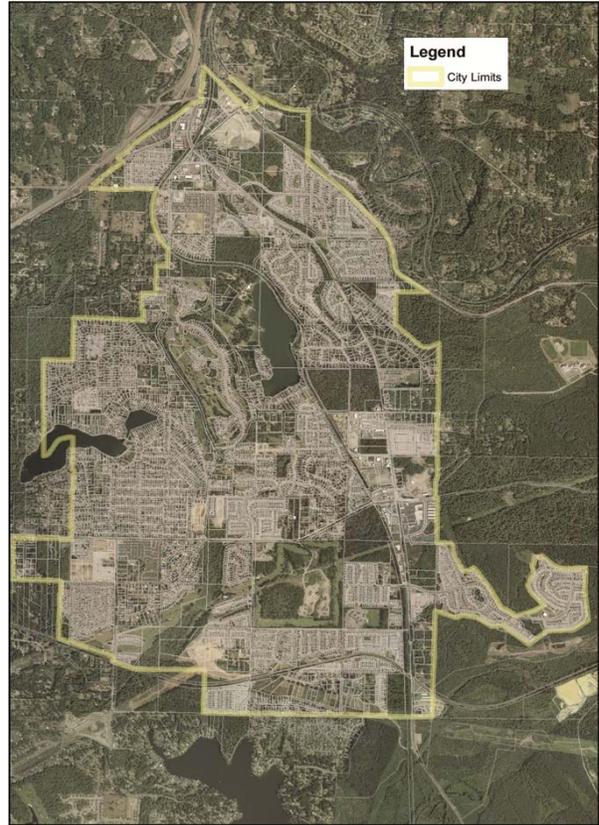
Project Name: **Miscellaneous Street Improvements**

Lead Department: **Public Works**

Total Project Cost: **886**

Non City Revenue: **- 0%**

Net City Cost: **886 100%**



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 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	80	-						
Acquisition	-	-						
Construction	207	600	100	100	100	100	100	100
Debt Service	-	-						
Total	286	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	4	-						
Transportation Impact Fee Fund	18	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	264	600	100	100	100	100	100	100
State Infrastructure Loan Proceeds	-	-						
Total	286	600	100	100	100	100	100	100

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T27**

Project Name: **Non Motorized Plan Implementation**

Lead Department: **Public Works**

Total Project Cost: 1,324

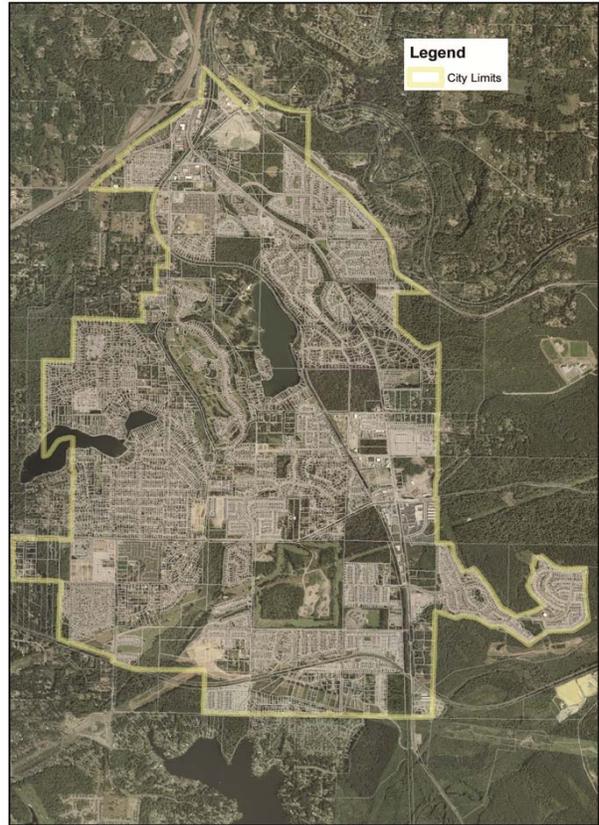
Non City Revenue: - 0%

Net City Cost: **1,324 100%**

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 funds will be used for the design phase for the construction of a pedestrian trail on Witte Rd from SE 249th St to Lake Wilderness Country Club Dr S.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	424	200	200					
Acquisition	-	-						
Construction	-	700	100		300		300	
Debt Service	-	-						
Total	424	900	300	-	300	-	300	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	12	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	412	900	300	-	300	-	300	-
State Infrastructure Loan Proceeds	-	-						
Total	424	900	300	-	300	-	300	-

Maintenance & Operation Costs: _____

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T32

Project Name: Lake Wilderness Trail

Lead Department: Public Works

Total Project Cost: 214

Non City Revenue: 148 69%

Net City Cost: 67 31%

Project Description and Justification:

This project improves trail right of way owned by King County. Due to the limited funding, the project will be phased. Phase 1 improvements include clearing and surfacing the trail as much as possible from Kent-Kangley Rd to connect with the Glacier Valley community trail at approximately SE 252nd Street. Construction will be performed by King County. King County Park and Open Space Levy funds are used to match grant funds.



Project Financial Summary

	Last 10	Total	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng		57	-					
Acquisition		-	-					
Construction		157	-					
Debt Service		-	-					
Total		214	-	-	-	-	-	-
Project Funding Sources:								
Federal Grants		147	-					
State Grants		1	-					
County Grants		-	-					
Developer Contribution		-	-					
General Fund		-	-					
Surface Water Mgt Fund		-	-					
Street Fund		-	-					
Transportation Impact Fee Fund		8	-					
Park Development Fund		52	-					
Real Estate Excise Tax Funds		8	-					
State Infrastructure Loan Proceeds		-	-					
Total		214	-	-	-	-	-	-
Maintenance & Operation Costs:								

CIP Project Form

2015 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: **267**

Non City Revenue: - **0%**

Net City Cost: **267 100%**

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 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	143	17	17					
Acquisition	-	10	10					
Construction	2	95		95				
Debt Service	-	-						
Total	145	122	27	95	-	-	-	-
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	30	122	27	95	-	-	-	-
State Infrastructure Loan Proceeds	-	-						
Total	145	122	27	95	-	-	-	-
Maintenance & Operation Costs:					5	6	7	8

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T33b**

Project Name: **240th Ave SE Extension**

Lead Department: **Public Works**

Total Project Cost: -

Non City Revenue: - #DIV/0!

Net City Cost: - #DIV/0!

Project Description and Justification:

Construct SE 240th Avenue SE from SE 271st Street to SE 279th Street to complete the missing gap in the street grid. The project includes 2 travel lanes, curb, gutter and sidewalk.

The project will be constructed in conjunction with the development of the adjacent 1.9 acre property, noting that the developer is required to construct a half street improvement.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	-	-	-	-	-	-	-	-
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	-	-					-	
State Infrastructure Loan Proceeds	-	-						
Total	-	-	-	-	-	-	-	-
Maintenance & Operation Costs:								

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T38

Project Name: 216th Ave SE - SR 516 to So City Limits

Lead Department: Public Works

Total Project Cost: 2,153

Non City Revenue: - 0%

Net City Cost: 2,153 100%

Project Description and Justification:

Improve 216th Avenue between SR 516 and the BNSF railroad crossing to provide 3-lanes (two travel lanes and a center turn lane/pockets where warranted), curb and gutter, and continuous sidewalks and bicycle lanes on both sides, and utility conversion from SE 276th St to SE 283rd St.



Project Financial Summary

	Last 10	Total	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng		10	-					
Acquisition		-	-					
Construction		303	1,840					
Debt Service		-	-					
Total		313	1,840	1,840	-	-	-	-
Project Funding Sources:								
Federal Grants		-	-					
State Grants	Construction	70%	-	-	-			
County Grants		-	-					
Developer Contribution		-	-					
General Fund		-	-					
Surface Water Mgt Fund		29	239	239				
Street Fund		-	-					
Transportation Impact Fee Fund		284	1,602	1,602	-	-	-	
Park Development Fund		-	-					
Real Estate Excise Tax Funds		-	-					
State Infrastructure Loan Proceeds		-	-					
Total		313	1,840	1,840	-	-	-	-
Maintenance & Operation Costs:								
			20	22	24	26	28	30

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T40

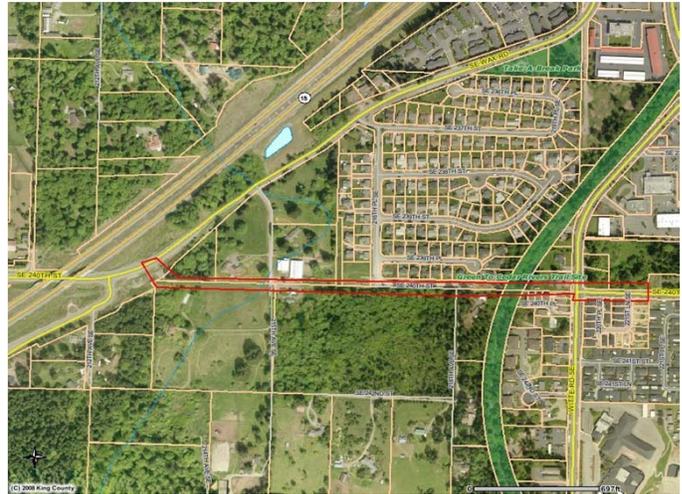
Project Name: SE 240th Street Extension

Lead Department: Public Works

Total Project Cost: 200

Non City Revenue: - 0%

Net City Cost: 200 100%



Project Description and Justification:

Conduct a route study for the construction of new 2/3-lane extension of SE 240th Street between SE Wax Road and Witte Road SE. The study will evaluate alternative routes, assess environmental and property impacts and potential construction costs and benefits. The new extension would provide a center turn lane /pocket where left turns are likely. Install a signal or roundabout at new SE Wax Road intersection. Reconfigure Witte Road SE intersection: On EB approach, add right-turn lane, through lane, and left turn lane. Provide left-turn pockets on all approaches. Other project element include, curb, gutter, bike lanes, sidewalks, landscaping and street lights.

Project Financial Summary

	Last 10	Total	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Engineering	-	200				200		
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	-	200	-	-	-	200	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Cont after 1,500 units (Z)	37.2%	74						74
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	126			-	200		(74)
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	-	200	-	-	-	200	-	-

Maintenance & Operation Costs:

Surface Water Management Program

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Surface Water Management

Project Number: S10

Project Name: Water Quality Retrofits

Lead Department: Public Works

Total Project Cost: 357

Non City Revenue: - 0%

Net City Cost: 357 100%



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	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	12	30	5	5	5	5	5	5
Acquisition	-	-						
Construction	45	270	45	45	45	45	45	45
Debt Service	-	-						
Total	57	300	50	50	50	50	50	50
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	57	300	50	50	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	57	300	50	50	50	50	50	50

Maintenance & Operation Costs: _____



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Parks & Recreation Program

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P3

Project Name: Summit Ballfields

Lead Department: Parks

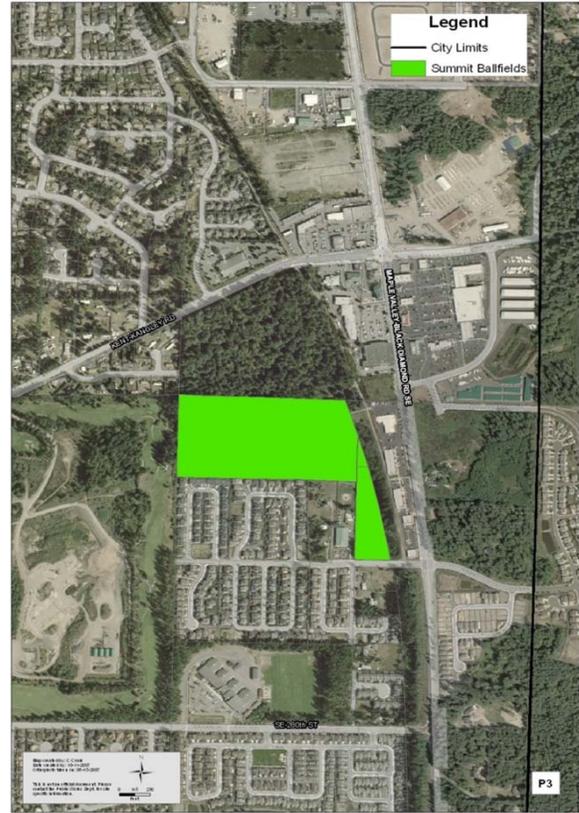
Total Project Cost: 9,555

Non City Revenue: 1,000 10%

Net City Cost: 8,555 90%

Project Description and Justification:

The City purchased the property in 2006 from the Tahoma School District. In 2010, the City completed a master planning process for the property that contemplated construction of athletic fields in three phases with funding coming primarily from a voted bond issue that is anticipated to be put to the voters in early 2014. The bond issue could be combined with other park development projects.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	160	125	125					
Acquisition	760	-						
Construction	10	8,500		8,500				
Debt Service	-	-						
Total	930	8,625	125	8,500	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	1,000		1,000				
County Grants	-	-						
Developer Contribution	36	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	26.61%	42	391	125	266	-	-	-
Real Estate Excise Tax Funds		852	734		734	-	-	-
Bond Proceeds (Voted)		-	6,500		6,500	-	-	-
State Infrastructure Loan Proceeds		-	-					
Total	930	8,625	125	8,500	-	-	-	-
Maintenance & Operation Costs:					200	200	200	200

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P5**

Project Name: **Lake Wilderness Lodge**

Lead Department: **Parks**

Total Project Cost: **2,337**

Non City Revenue: **1,481 63%**

Net City Cost: **856 37%**



Project Description and Justification:

A catering kitchen was part of the upgrades proposed for the 2009 interior repairs and upgrades to the Lake Wilderness Lodge. Due to other items taking funding priority the kitchen received new flooring but no upgrade to a catering kitchen. In 2014 we would like to upgrade the warming kitchen to a catering kitchen by knocking the wall out between the current sink area and the back prep area for a larger space. Currently we have a commercial refrigerator, freezer, older Vulcan oven, ice maker and stainless steel prep tables. We would like to add a commercial stove with hood/venting system, lease a commercial dishwasher, which may require plumbing work and new locking cabinets to store china, silverware and linen. This proposal would help the Lake Wilderness Lodge generate additional revenue through catering fees (in house caterers would provide a percentage and self or outside caterers would pay a catering fee). Additional revenues would also be generated by offering china, silverware and linen packages to our event rentals.

Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	409	-						
Acquisition	-	-						
Construction	1,878	50			50			
Debt Service	-	-						
Total	2,287	50	-	-	50	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	1,481	-						
County Grants	-	-						
Developer Contribution	8	-						
General Fund	205	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	593	50	-	-	50	-	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	2,287	50	-	-	50	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P6**

Project Name: **Lake Wilderness Park**

Lead Department: **Parks**

Total Project Cost: 3,220

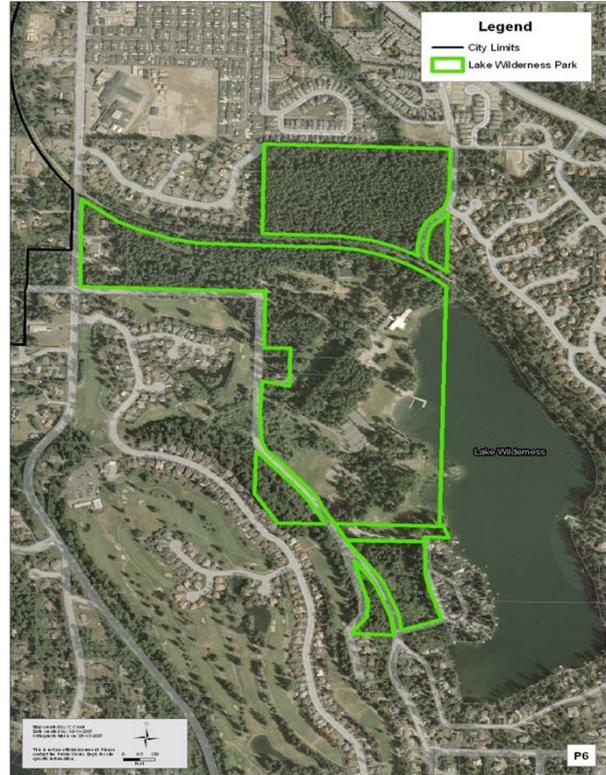
Non City Revenue: 300 9%

Net City Cost: **2,920 91%**

Project Description and Justification:

The City of Maple Valley acquired Lake Wilderness Park and Lodge in 2003 through transfer of ownership from Metropolitan King County. In 2007, the Lake Wilderness Park master plan was completed in conjunction with a group of stakeholders representing a cross section of the community. The master plan identified 10 phases of work to be completed over the next 20 years. Funding for the improvements is proposed to come from a combination of City revenues and grants. Projects include infrastructure improvements such as dock replacement, beach house remodel, additional parking and picnic shelter upgrades. The projects in the six year plan are:

2014-2015	525,000	Replace existing dock
2014-2015	300,000	Additional parking
2015	250,000	Remodel existing beach house
2017	2,000,000	Swim Beach Phase
2017	80,000	Signage & wayfinding, play equip. up



Project Financial Summary

	Last 10	Total	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	252	250	50		200			
Acquisition	-	-						
Construction	93	2,626	746		1,880			
Debt Service	-	-						
Total	345	2,876	796	-	2,080	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	300			300			
County Grants	-	-						
Developer Contribution	-	-						
General Fund	139	100	100					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund 43.61%	90	382	347	-	35	-	-	-
Real Estate Excise Tax Funds	116	394	349	-	45	-	-	-
Bond Proceeds (Voted)	-	1,700			1,700			
State Infrastructure Loan Proceeds	-	-						
Total	345	2,876	796	-	2,080	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P10

Project Name: Park, Recreation, Culture, and Human

Lead Department: Parks

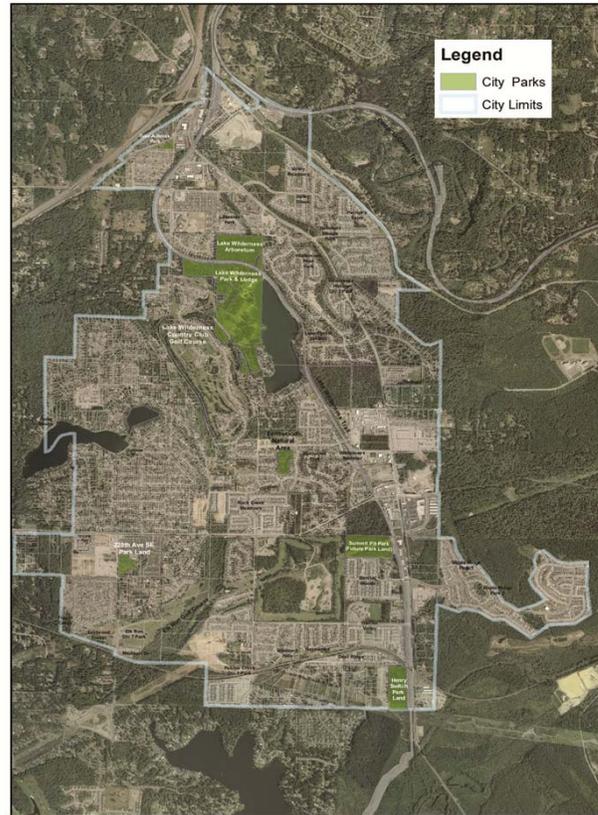
Total Project Cost: 150

Non City Revenue: - 0%

Net City Cost: 150 100%

Project Description and Justification:

The City adopted its original Parks, Recreation, Culture, and Human Services Plan in 2000. At that time the City did not own an active use park. In 2007, a technical update to the plan was done to reflect the increase in population, changes in park ownership and the City's role in providing parks and recreation services that had occurred since the plan was originally adopted. This plan is a road map for parks, recreation, cultural and human services for the City. Every 6 years the City must undergo a process to update its park plan to remain grant eligible with the Washington State Recreation and Conservation Office.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	150	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	150	-	-	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	150	-	-					
Real Estate Excise Tax Funds	-	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	150	-	-	-	-	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P11

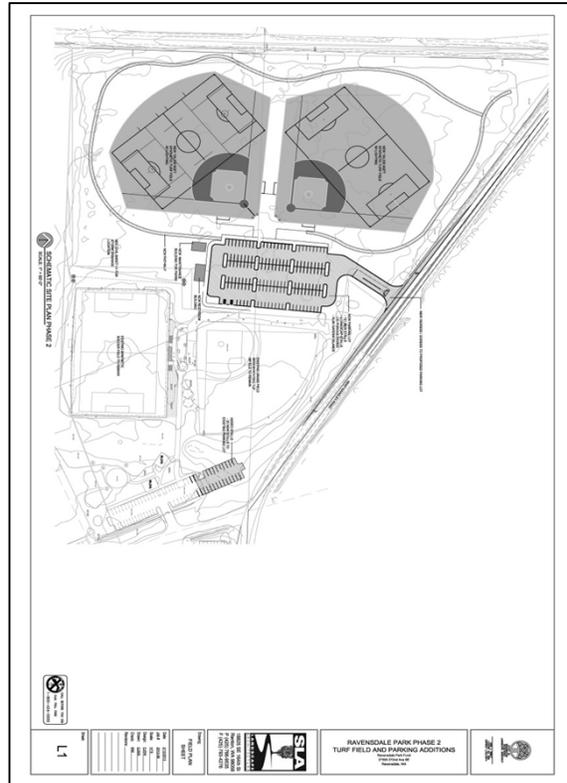
Project Name: Ravensdale Park Phase 2

Lead Department: Parks

Total Project Cost: 2,000

Non City Revenue: - 0%

Net City Cost: 2,000 100%



Project Description and Justification:

The Ravensdale Park – Phase 2 Sportfields project will add 2 multi-purpose synthetic ballfields (baseball fields with soccer in outfields) on an existing cleared and graded site within Ravensdale Park per the community-adopted master plan. The 2 fields will be constructed with an underdrain systems connected to a replaceable cartridge filter in a vault filter to treat water quality for runoff then 100% of surface water runoff will infiltrate into existing site soil. Ancillary improvements will include installation of new access drive to Kent-Kangley Road, 183 paved parking spaces with rain garden and porous concrete paving mitigation features around the 2 synthetic surface sport fields, a prefabricated restroom structure with utility connections and new asphalt pavement pathways around each field perimeter. Improvements include field fences, spill and glare mitigation for controlled sport field lighting and ball netting on fences.

Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	2,000	-						
Debt Service	-	-						
Total	2,000	-	-	-	-	-	-	-
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	500	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	1,500	-						
State Infrastructure Loan Proceeds	-	-						
Total	2,000	-	-	-	-	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P12

Project Name: Community Park Acquisition

Lead Department: Parks

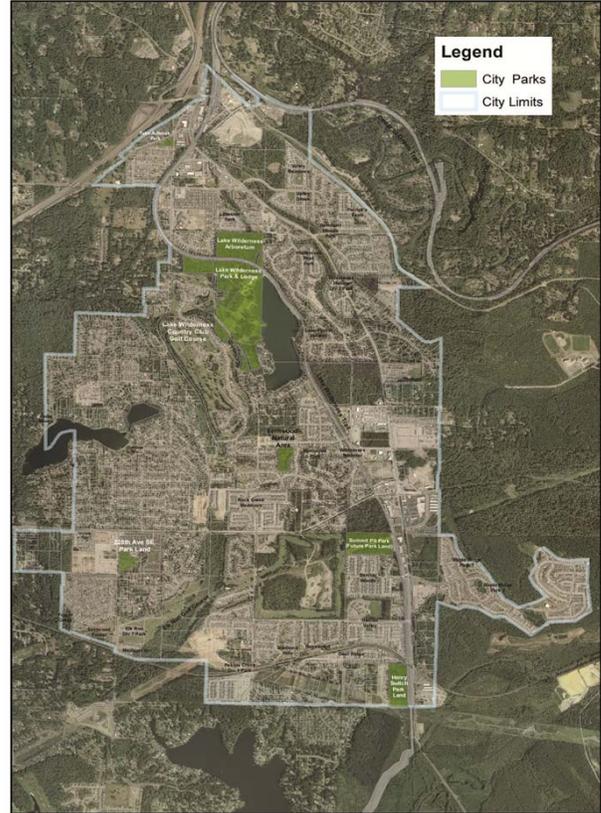
Total Project Cost: 3,500

Non City Revenue: - 0%

Net City Cost: 3,500 100%

Project Description and Justification:

Funds are designated for the design and purchase of new community park(s).



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	150	150					
Acquisition	-	350	350					
Construction	-	3,000	3,000					
Debt Service	-	-						
Total	-	3,500	3,500	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
School District	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	3,500	3,500					
State Infrastructure Loan Proceeds	-	-						
Total	-	3,500	3,500	-	-	-	-	-

Maintenance & Operation Costs: _____

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P13

Project Name: Misc. Park Planning & Improvements

Lead Department: Parks

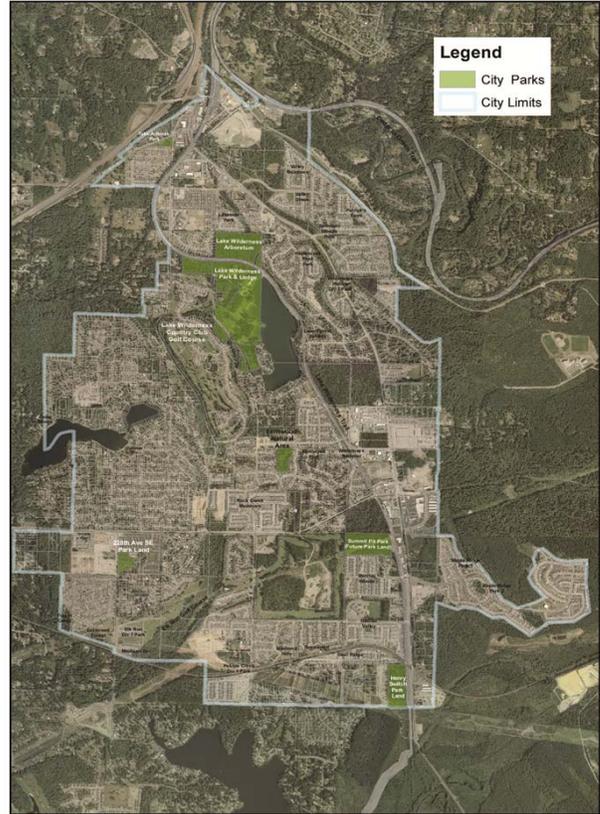
Total Project Cost: 274

Non City Revenue: - 0%

Net City Cost: 274 100%

Project Description and Justification:

Funds are for miscellaneous improvements throughout parks, parks need evaluation, systemwide ADA upgrades and repairs, park master planning, etc.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	274	150	40	23	36	20	5
Acquisition	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Total	-	274	150	40	23	36	20	5
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	-	137	75	20	12	18	10	3
Real Estate Excise Tax Funds	-	137	75	20	12	18	10	3
Bond Proceeds	-	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-	-
Total	-	274	150	40	23	36	20	5

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

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

Project Name: **Restaurant Improvements**

Lead Department: **Parks**

Total Project Cost: **234**

Non City Revenue: **- 0%**

Net City Cost: **234 100%**

Project Description and Justification:

The City acquired Lake Wilderness Golf Course in November 2006. The existing club house was built in 1970 and is past the useful life of many of its building systems. Repairs to plumbing, flooring and ceiling are needed in 2013 to keep it from further degradation.

2015-2020 \$ 60,000 Placeholder for unforeseen needs

Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	174	60	10	10	10	10	10	10
Debt Service	-	-						
Total	174	60	10	10	10	10	10	10
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	103	-						
Lake Wilderness Golf Course Fund	23	60	10	10	10	10	10	10
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	48	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	174	60	10	10	10	10	10	10

Maintenance & Operation Costs: _____

CIP Project Form

2015 Budget

Dollars in Thousands

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

Project Name: **Course Improvements**

Lead Department: **Parks**

Total Project Cost: **230**

Non City Revenue: **- 0%**

Net City Cost: **230 100%**

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

Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	1	-						
Acquisition	-	-						
Construction & Equipment	139	90	15	15	15	15	15	15
Debt Service	-	-						
Total	140	90	15	15	15	15	15	15
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Lake Wilderness Golf Course Fund	63	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)	-	-						
Vehicle Rental Fund	32	-						
Total	140	90	15	15	15	15	15	15

Maintenance & Operation Costs:

Community Facilities Program

CIP Project Form

2015 Budget

Dollars in Thousands

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

Project Name: Enhanced Youth, Community & Senior

Lead Department: Park & Recreation Department

Total Project Cost: 10,985

Non City Revenue: 3,260 30%

Net City Cost: 7,725 70%

Project Description and Justification:

This project recognizes the importance of enhanced facilities for youth and seniors and for community activities in Maple Valley. It envisions a partnership that would at minimum include the City with the Greater Maple Valley Community Center (GMVCC) and could include other groups such as the YMCA, Tahoma Learning Center, Healthy Community Coalition, etc. In 2016 and 2017 an enhanced facility is projected to be built assuming additional grants or other partnership revenue and the approval of a voted bond issue in 2014 or 2015. At this point operating costs are assumed to be the joint responsibility of the City and the GMVCC.



Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	89	1,200			600	600		
Acquisition	-	-						
Construction	696	9,000			2,000	7,000		
Debt Service	-	-						
Total	785	10,200	-	-	2,600	7,600	-	-
Project Funding Sources:								
Federal Grants	90	-						
State Grants	45	3,000				3,000		
County Grants	125	-						
Developer Contribution	-	-						
General Fund	525	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	16.28%	130			65	65		
Real Estate Excise Tax Funds	-	-						
Bond Proceeds (Voted)	-	7,070			2,535	4,535		
State Infrastructure Loan	-	-						
Total	785	10,200	-	-	2,600	7,600	-	-

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

CIP Project Form

2015 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: **381**

Non City Revenue: **- 0%**

Net City Cost: **381 100%**

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 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	31	350	50	100	100	100		
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	31	350	50	100	100	100	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	6	300		100	100	100		
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	25	50	50					
Bond Proceeds	-	-						
Infrastructure Loan Proceeds	-	-						
Total	31	350	50	100	100	100	-	-

Maintenance & Operation Costs:



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Debt Service Program

CIP Project Form

2015 Budget

Dollars in Thousands

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

Project Name: **2004 Infrastructure Loan Debt**

Lead Department: **Finance**

Total Project Cost: **2,823**

Non City Revenue: **- 0%**

Net City Cost: **2,823 100%**

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 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,674	1,149	194	193	192	191	190	189
Total	1,674	1,149	194	193	192	191	190	189

Project Funding Sources:

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	168	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	837	575	97	96	96	96	95	95
Park Development Fund	-	-						
Real Estate Excise Tax Funds	668	575	97	96	96	96	95	95
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	1,674	1,149	194	193	192	191	190	189

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

CIP Program: **Debt Service Program** Project Number: **D5**

Project Name: **2005 Bond Refunding Debt**

Lead Department: **Finance**

Total Project Cost: **6,959**

Non City Revenue: **- 0%**

Net City Cost: **6,959 100%**

Project Description and Justification:

Debt Ser Principal Interest Balance

<p>This bond issue refinanced the callable portion of the 2000 general obligation bond issue saving the City \$218,372 in net present value savings. Interest rate on the new bond issue is between 3.0% and 4.25% with maturities between 2005 and 2020. Larger payments began in 2011 after the non callable portion of the 2000 bond issue is paid off in 2010. Since an advance refunding of bonds can only be done one time and the 2005 Bonds are technically still those original 2000 Bonds, but just refinanced at a lower interest rate. The call date of the 2005 Bonds had a standard 10-year call of 6/1/2015. Since an advance refunding had already been done on those 2000 Bonds, these 2005 Bonds can only be done as a "current" refunding. A current refunding means bonds can only be called/refunded within 90 days of the call date. So the 2005 Bonds aren't eligible to be refunded until 3/1/2015 at the earliest (3 months within the 6/1/15 call date)</p>		2013	559	405	154	3,745
		2014	563	425	138	3,340
		2015	561	440	121	2,915
		2016	558	455	103	2,475
		2017	560	475	85	2,020
		2018	560	495	65	1,545
		2019	559	515	44	1,050
		2020	558	535	23	535
						-

Project Financial Summary

	Last 10 Years	Total 2015-20	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	3,604	3,356	561	558	560	560	559	558
Total	3,604	3,356	561	558	560	560	559	558
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	2,049	362	63	19	19	20	120	121
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	721	672	112	112	112	112	112	112
Park Development Fund	-	-						
Real Estate Excise Tax Funds	829	2,321	385	427	428	428	327	325
Bond Proceeds	5	-						
State Infrastructure Loan Proceeds	-	-						
Total	3,604	3,356	561	558	560	560	559	558

Maintenance & Operation Costs:

CIP Project Form

2015 Budget

Dollars in Thousands

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

Project Name: **2014 Councilmanic Parks Bonds**

Lead Department: **Finance**

Total Project Cost: **1,263**

Non City Revenue: **- 0%**

Net City Cost: **1,263 100%**

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.

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

Project Financial Summary

	Last 10	Total	2015	2016	2017	2018	2019	2020
	Years	2015-20	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	181	1,082	181	181	181	180	180	179
Total	181	1,082	181	181	181	180	180	179

Project Funding Sources:

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	181	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	-	-						
Total	-	-						
Total	181	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.

	Page #
Financial Trends	
These schedules contain information to help the reader understand how the city's financial performance and well-being have changed over time.	
Changes in Fund Balances - Governmental Funds	322
Revenue Capacity	
These schedules contain information to help the reader assess the city's revenue capacity and its ability to fund future operations.	
Property Tax Data	324
Sales Tax Data	326
Private Development Activity	328
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	330
Sample Debt Service Schedule	331
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.	
Maple Valley Statistics and Ratios	332
Principal Property Taxpayers & Employers	334
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it	
Full Time Equivalent Employee History	335
Salary Schedule	336
Benefit Summary	337
Glossary	339

Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

Page 1 of 2

	2004	2005	2006	2007
REVENUES				
Taxes				
Regular Property Tax	\$ 1,996,286	\$ 2,157,260	\$ 2,351,509	\$ 2,547,157
Sales Tax	2,034,736	2,035,201	2,258,415	2,313,211
Utility Tax	393,283	454,941	520,273	573,486
Excise Taxes in Lieu of Property Tax	-	-	-	-
Real Estate Excise Tax	1,389,636	1,931,398	1,880,733	1,252,081
Gambling Tax	26,476	27,688	30,446	36,555
Total Taxes	5,840,417	6,606,488	7,041,376	6,722,490
Licenses & Permits	892,631	1,117,595	871,014	655,476
Intergovernmental Revenue	1,941,261	1,050,231	4,652,946	5,103,822
Charges for Service	1,925,314	2,665,117	2,273,067	2,042,708
Fines & Forfeitures	70,007	55,112	92,810	77,701
Miscellaneous Revenue	311,930	573,808	1,059,597	935,003
TOTAL REVENUES	10,981,560	12,068,351	15,990,810	15,537,200
Percent Growth	13%	10%	33%	-3%
EXPENDITURES				
Current				
General Government	1,180,666	1,312,478	1,399,934	1,641,869
Economic Environment (Comm. Development)	805,102	725,670	819,959	850,330
Human Services	121,475	136,619	171,770	212,019
Culture & Recreation	853,933	926,017	1,109,681	1,424,527
Public Safety	1,843,032	2,022,313	2,132,254	2,294,699
Transportation (Public Works)	1,033,301	1,126,804	890,639	974,976
Capital Outlay	4,777,283	2,603,108	7,017,380	8,223,123
Debt Service				
Principal	244,725	369,725	369,803	418,595
Interest on Long-term Debt	345,785	211,646	288,814	282,200
TOTAL EXPENDITURES	11,205,302	9,434,380	14,200,234	16,322,338
Percent Growth	20%	-16%	51%	15%
REVENUES OVER (UNDER) EXPENDITURES	(223,742)	2,633,971	1,790,576	(785,138)
OTHER FINANCING SOURCES (USES)				
General Obligation Debt Proceeds	-	1,421,250	-	1,396,500
Transfer In from (Out to) Enterprise Funds	-	8,279	(4,491,689)	99,170
TOTAL OTHER FINANCING SOURCES (USES)	-	1,429,529	(4,491,689)	1,495,670
REVENUE AND OTHER SOURCES OVER	(223,742)	4,063,500	(2,701,113)	710,532
FUND BALANCE, January 1	10,435,152	10,211,410	14,274,910	11,573,797
FUND BALANCE, December 31				
Nonspendable - General Fund	10,876	11,871	11,871	12,267
Restricted - Special Revenue Funds	6,803,969	10,076,599	9,043,827	8,994,595
Committed - Capital Improvement Plan	-	-	-	-
Assigned - General Fund	-	-	-	-
Unassigned - General Fund	3,396,565	4,186,440	2,518,099	3,277,467
TOTAL	\$ 10,211,410	\$ 14,274,910	\$ 11,573,797	\$ 12,284,329
Debt Service as % on non Capital Expenditures	9%	9%	9%	9%
Unassigned Fund Balance as % of Current Expenditures	58%	67%	39%	44%
Total Fund Balance as % of Total Expenditures	91%	151%	82%	75%

Source:

Applicable years' comprehensive annual financial report.

2008	2009	2010	2011	2012	2013
\$ 2,678,139	\$ 2,971,125	\$ 3,049,990	\$ 3,139,117	\$ 3,200,310	\$ 3,312,283
2,119,678	1,865,487	1,942,926	2,100,009	2,528,876	2,676,444
597,819	608,851	745,107	1,632,226	1,698,866	1,730,053
-	-	-	-	-	173,663
761,174	528,117	686,659	551,843	1,043,963	801,022
39,204	38,373	43,419	37,520	38,828	45,920
6,196,014	6,011,953	6,468,101	7,460,715	8,510,843	8,739,384
551,741	510,479	637,548	782,423	861,982	625,668
2,852,527	1,915,853	2,426,341	1,515,257	3,085,412	1,704,407
1,849,256	1,222,983	1,453,902	3,066,003	2,428,849	1,687,780
110,401	105,261	106,404	176,372	153,605	96,381
751,135	391,408	503,013	488,306	424,707	404,965
12,311,074	10,157,937	11,595,309	13,489,076	15,465,398	13,258,584
-21%	-17%	14%	16%	15%	-2%
1,965,539	1,899,627	1,936,460	1,819,336	2,004,745	2,211,505
952,929	987,742	910,052	956,631	1,123,179	978,415
200,799	220,294	273,033	217,842	232,840	235,630
1,366,646	1,387,051	1,584,388	1,584,155	1,680,423	1,908,467
2,331,111	2,376,542	2,714,104	3,557,118	3,851,964	3,881,719
1,282,523	1,328,019	1,313,601	1,302,269	1,460,712	1,213,610
2,433,960	2,083,767	3,030,870	3,950,040	2,970,732	2,419,678
474,668	524,621	544,621	559,621	579,621	589,621
285,170	276,956	216,558	197,475	181,551	164,829
11,293,345	11,084,619	12,523,687	14,144,487	14,085,767	13,603,471
-31%	-2%	13%	13%	0%	9%
1,017,729	(926,682)	(928,378)	(655,411)	1,379,631	(344,886)
479,250	-	-	-	-	-
(31,561)	267,055	(177,783)	647,304	46,893	435,717
447,689	267,055	(177,783)	647,304	46,893	435,717
1,465,418	(659,627)	(1,106,161)	(8,107)	1,426,524	90,830
12,284,329	13,749,747	13,090,120	11,983,959	11,975,852	13,402,376
15,815	37,517	47,311	37,019	5,000	9,575
10,904,549	10,439,971	9,900,220	9,105,966	10,389,134	10,364,060
-	-	-	-	19,025	19,025
-	-	-	-	-	600,385
2,829,383	2,612,632	2,036,428	2,832,867	2,989,217	2,500,162
\$ 13,749,747	\$ 13,090,120	\$ 11,983,959	\$ 11,975,852	\$ 13,402,376	\$ 13,493,207
9%	9%	8%	7%	7%	7%
35%	32%	23%	30%	29%	24%
122%	118%	96%	85%	95%	99%

Appendix B: Property Tax Data

Last Ten Years

Page 1 of 2

	2004	2005	2006	2007
ASSESSED VALUE				
Assessed Value (2)	1,576,123,000	1,794,055,783	2,015,609,742	2,293,057,004
Increase (Decrease) in Assessed Valuation	12%	14%	12%	14%
Includes Local New Construction of	102,016,810	124,302,118	128,460,703	84,356,197
Includes Increase in Public Utility Value	218,001	-	-	2,261,297
Total New Construction	102,234,811	124,302,118	128,460,703	86,617,494
PROPERTY TAX RATES (1)				
Direct Regular and Special				
City of Maple Valley	1.42	1.37	1.31	1.26
Overlapping Regular and Special				
State School Fund	2.76	2.69	2.50	2.33
King County General	1.43	1.38	1.33	1.29
Port of Seattle	0.25	0.25	0.23	0.23
Emergency Medical Services (EMS)	0.24	0.23	0.22	0.21
Ferry District				
King County Flood District				
Rural Library District	0.54	0.53	0.53	0.50
Tahoma School District Special Levy	2.65	2.54	2.47	2.46
Tahoma School District Bond & Bldg	1.85	1.26	1.21	1.71
Fire District # 43	1.64	1.68	1.61	1.67
Sub Total Overlapping	11.37	10.56	10.09	10.40
Total Property Tax Levy	12.79	11.94	11.41	11.66
PROPERTY TAXES LEVIED AND COLLECTED (1)				
Property Taxes Levied				
Original Levy (2)	1,995,604	2,161,149	2,353,676	2,547,157
Adjustments	1,163	(2,200)	(1,231)	778
Revised Levy	1,996,767	2,158,949	2,352,445	2,547,935
Percent of Levy Change from Prior Year (PY)	8.4%	8.1%	9.0%	8.3%
% of Levy related to New Construction & Annexation	7.4%	7.1%	8.0%	7.3%
Property Taxes Collected				
Collections as of the End of the Levy Year	1,956,389	2,119,819	2,313,515	2,493,940
Percent Collected as of the End of the Levy Year	98.0%	98.2%	98.3%	97.9%
Collections in Subsequent Years	40,378	39,130	38,930	53,995
Total Collections to Date	1,996,767	2,158,949	2,352,445	2,547,935
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%
Current Amount Outstanding	-	-	-	-
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	255,842	285,080	357,241	364,409
Percent Change from Prior Year (PY)	7.9%	11.4%	25.3%	2.0%
City Share of Property Taxes per SFR on PY Value	336	351	374	452
Total Property Taxes per SFR on PY Value	3,033	3,054	3,252	4,166
Percent Change from Prior Year (PY)	3.5%	0.7%	6.5%	28.1%

(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.

2008	2009	2010	2011	2012	2013
2,579,005,968	2,446,394,927	2,437,805,896	2,296,106,212	2,143,931,000	2,332,474,360
12%	-5%	0%	-6%	-7%	9%
51,762,393	45,038,436	34,004,314	26,605,677	57,519,249	41,846,659
-	-	3,740,931	-	2,315,419	1,405,704
51,762,393	45,038,436	37,745,245	26,605,677	59,834,668	43,252,363
1.17	1.08	1.25	1.29	1.38	1.55
2.13	1.96	2.22	2.28	2.42	2.57
1.21	1.10	1.28	1.34	1.42	1.54
0.22	0.20	0.22	0.22	0.23	0.23
0.30	0.27	0.30	0.30	0.30	0.30
0.06	0.05	0.00	0.00	0.00	0.00
0.10	0.09	0.11	0.11	0.12	0.13
0.45	0.42	0.49	0.57	0.57	0.57
2.32	2.22	2.74	3.39	3.54	3.95
1.55	1.44	1.70	1.89	2.05	2.30
1.57	1.45	1.72	1.62	1.72	1.74
9.91	9.20	10.78	11.72	12.36	13.34
11.08	10.27	12.03	13.01	13.75	14.89
2,680,754	2,975,484	3,059,587	3,142,481	3,205,605	3,320,019
(1,039)	(267)	(4,085)	(3,267)	(2,477)	(5,371)
2,679,714	2,975,217	3,055,503	3,139,214	3,203,128	3,314,648
5.2%	11.0%	2.7%	2.7%	2.0%	3.5%
4.2%	10.0%	1.7%	1.7%	1.0%	2.5%
2,610,891	2,914,436	2,989,404	3,085,616	3,161,830	3,275,835
97.4%	98.0%	97.8%	98.3%	98.7%	98.8%
68,800	60,492	65,686	47,469	31,830	-
2,679,691	2,974,928	3,055,090	3,133,085	3,193,661	3,275,835
100.0%	100.0%	100.0%	99.8%	99.7%	
23	289	413	6,129	9,468	38,813
0.0%	0.5%	0.7%	11.1%	17.2%	70.4%
346,837	300,261	302,814	275,667	278,251	307,586
-4.8%	-13.4%	0.9%	-9.0%	0.9%	10.5%
426	373	375	391	382	431
4,038	3,563	3,613	3,941	3,789	4,142
-3.1%	-11.8%	1.4%	9.1%	-3.8%	9.3%

Appendix C: Sales Tax Data

Last Ten Years

Page 1 of 2

	SIC Group	2004	2005	2006	2007
Sales Tax Revenue (Locally generated) (1)					
Retail Trade	441-454	\$ 450,406	\$ 496,540	\$ 566,306	\$ 591,788
Construction	236-238	647,361	554,219	576,577	503,399
Food Services, Drinking Places	722	144,271	156,558	175,413	176,899
Wholesale Trade	423-425	110,161	108,060	110,603	119,020
Telecommunication	517	67,923	80,797	74,846	80,193
Other Services	811-814	44,475	38,204	41,362	52,180
Public Administration	921-926	40,901	43,990	48,402	76,637
Administrative and Support Services	561-562	57,302	48,407	56,009	82,943
Professional, Scientific & Technical Services	541	-	13,068	15,982	23,772
Rental & Leasing	532	37,333	46,610	55,800	73,537
Manufacturing	311-339	12,979	16,134	25,006	13,898
Arts Entertainment & Recreation	711-713	26,639	27,481	26,016	18,443
Finance and Insurance	521-525	30,786	32,682	30,294	27,820
All Other		55,349	29,198	50,815	2,663
		\$ 1,725,886	\$ 1,691,948	\$ 1,853,431	\$ 1,843,192
Overall Annual Percent Growth		16%	-2%	10%	-1%
Construction Percent Growth		30%	-14%	4%	-13%
Non Construction Percent Growth		9%	5%	12%	5%

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

Source:

Washington State Department of Revenue.

2008	2009	2010	2011	2012	2013	% of 2013	
\$ 575,516	\$ 559,551	\$ 568,584	\$ 613,889	\$ 797,120	\$ 888,774	41%	
376,299	235,090	263,506	330,561	471,520	411,819	19%	
176,353	165,598	180,369	177,852	222,657	266,971	12%	
100,462	88,004	77,753	89,395	122,330	115,814	5%	Building Suppliers
80,524	78,691	78,669	83,542	87,401	109,663	5%	
51,633	60,605	76,875	77,812	79,971	83,850	4%	Auto Services
62,532	45,587	53,574	51,183	51,787	57,173	3%	State licensing, City of MN
53,296	37,830	40,132	42,808	51,642	53,004	2%	Landscaping
20,446	27,336	26,023	22,355	24,662	36,080	2%	
69,803	42,512	36,409	28,450	27,909	36,002	2%	Equip Leasing, Videos
21,651	26,429	25,933	32,475	41,243	31,856	1%	Construction Accessories
32,936	21,480	23,706	25,177	27,657	29,787	1%	Golf Courses, Fitness
18,814	15,395	14,290	10,665	12,147	15,957	1%	
3,093	42,389	40,331	56,678	36,743	21,584	1%	
\$ 1,643,358	\$ 1,446,497	\$ 1,506,154	\$ 1,642,842	\$ 2,054,789	\$ 2,158,334	100%	
-11%	-12%	4%	9%	25%	5%		
-25%	-38%	12%	25%	43%	-13%		
-5%	-4%	3%	6%	21%	10%		

Appendix D: Private Development Activity

Last Ten Years

	Type	Lots	Sq Ft	Preliminary		2005	2006
				Plat Approved	Project Completed		
Projects Completed in 2014							
Logbrook / Reserve @ Maple Valley	SF	60		Sep-05	Jul-14		
Sun Ridge @ Elk Run Meadows 3	SF	75		May-05	Aug-14		
Four Corners Square Bldg B (Walgreen Drug)	NC		14,892	Jul-14	Aug-14		
Summit Professional Building 2	NC		10,100	Aug-13	Aug-14		
Total Projects Completed in 2014	4	135	24,992			-	-
City Approved Projects In Progress							
Ridge @ Lake Wilderness	SF	11		Feb-05			
Mystic Meadows / Rock Creek Reserve	SF	25		Sep-06			
Arbors @ Rock Creek Division 1, Phase 1	SF	44		Jul-07			
Arbors @ Rock Creek Division 1, Phase 2	SF	34		Jul-07			
Arbors @ Rock Creek Division 2	SF	38					
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			
Hope Fellowship	NC		-				
Terrace at Maple Woods	SF	35		Apr-14			
Yellow Rock Road	SF	6		Apr-14			
Cedar Peak	SF	17					
Four Corners Square Bldg C (MV Eye Care)	NC		-				
Four Corners Square Bldg D (Autozone)	NC		-				
Four Corners Square Bldg L (Covenant Bldg)	NC		-				
Four Corners Square Panera Bread	NC		-				
Other Previously Approved Plats	SF	48				12	6
Total Projects In Progress	21	430	-			12	6
Projects Completed in Last 9 Years	75	2,017	584,375			440	263
Completed in Last 10 Years and in Progress	100	2,582	609,367			452	269
Last Ten Years						452	721

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

NC New Commercial

Housing Units								SFR	Approved	SFR
2007	2008	2009	2010	2011	2012	2013	2014	Preliminary Plat Lots	Engineering	Recorded Plat Lots
						11	49	-		-
	2	9	4	4	9	28	19	-		-
-	2	9	4	4	9	39	68	-	-	-
4			1		1	1	2			2
							1			24
							1			2
							6			28
							-	-		-
						1	13			1
							-	10		-
							-	44		-
							-	22		-
							-	16		-
							-	-	59	-
							-	6		-
							-	35		-
							-	6		-
								-		-
8	2	4	2		4	5	5			-
12	2	4	3	-	5	8	68	139	59	57
136	94	80	118	152	145	29	-	-		
148	98	93	125	156	159	76	136	139		
869	967	1,060	1,185	1,341	1,500	1,576	1,712			

Current as of October 24, 2014

Appendix E: Computation of Legal Debt Margin

December 31, 2014

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin Dollars	%
ASSESSED VALUE	\$ 2,332,474,360					
GENERAL PURPOSES						
Non-Voted Only						
Maximum Debt as a percent of Assessed Value		1.5%				
Non-Voted General Obligation Debt Capacity			\$ 34,987,115			
Less: Outstanding Non-Voted Debt				\$ 5,370,830		
Plus: Amount Available in Special Revenue for Debt Retirement						
Remaining Non-Voted Debt Capacity					\$ 29,616,285	85%
Total Voted and Non Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			58,311,859			
Less: Outstanding Voted Debt						
Less: Outstanding Non-Voted Debt				5,370,830		
Plus: Amount Available in Special Revenue for Debt Retirement						
Remaining Voted Debt Capacity					52,941,029	91%
TOTAL GENERAL PURPOSES			58,311,859	5,370,830	52,941,029	91%
UTILITY PURPOSES						
Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			58,311,859			
Less: Outstanding Voted Debt						
Remaining Voted Debt Capacity					58,311,859	
TOTAL UTILITY PURPOSES			58,311,859	-	58,311,859	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			58,311,859			
Less: Outstanding Voted Debt						
Remaining Voted Debt Capacity					58,311,859	
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT			58,311,859	-	58,311,859	100%
TOTAL CAPACITY			\$ 174,935,577			
CAPACITY UTILIZED				\$ 5,370,830		
LEGAL DEBT MARGIN					\$ 169,564,747	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		\$	2,332,474,360
Assumed Assessed Valuation of Individual Property		\$	307,586.27
Interest Rate on the Bonds	3/30/2014		2.30%
Years Bonds Outstanding			20
Annual Debt Service on the Bonds		\$	62,942
1st Year Levy Rate (per \$1,000 of assessed valuation)		\$	0.03
1st Year Payment for Single Family Residence valued at	\$ 307,586	\$	8.30
Average Annual Payment for Single Family Residence at	\$ 307,586	\$	6.56
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
2012	2,332,474,360	\$ 307,586	\$ 8.30
2013	2,472,355,045	317,711	8.09
2014	2,620,624,507	328,169	7.88
2015	2,777,785,829	338,971	7.68
2016	2,944,372,262	350,128	7.48
2017	3,120,949,042	361,653	7.29
2018	3,308,115,297	373,557	7.11
2019	3,506,506,088	385,854	6.93
2020	3,716,794,563	398,554	6.75
2021	3,939,694,235	411,673	6.58
2022	4,175,961,411	425,224	6.41
2023	4,426,397,752	439,221	6.25
2024	4,691,852,997	453,678	6.09
2025	4,973,227,842	468,611	5.93
2026	5,271,477,002	484,036	5.78
2027	5,587,612,446	499,969	5.63
2028	5,922,706,830	516,426	5.49
2029	6,277,897,140	533,425	5.35
2030	6,654,388,547	550,983	5.21
2031	7,053,458,499	569,119	5.08
Total Property Owner Expense			131.30
Average Annual Payment for Single Family Residence		\$	6.56

	2004	2005	2006	2007
Population (April 1)	16,280	17,870	19,140	20,020
Unemployment Rate (King County) (1)	4.8%	4.2%	3.8%	3.6%
Personal Income (Estimate)				
Median Household Income Estimate (King County) (1)	61,565	61,225	63,745	65,489
Persons per Household	2.95	2.95	2.95	2.96
Per Capita Personal Income	20,869	20,754	21,608	22,125
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	\$ 1,576,123,000	\$ 1,794,055,783	\$ 2,015,609,742	\$ 2,293,057,004
Net Direct Bonded Debt	\$ 6,148,800	\$ 7,627,896	\$ 7,186,447	\$ 8,164,447
Net Overlapping Debt	32,689,103	32,768,001	32,768,001	32,550,412
Total Net Direct & Overlapping Debt	<u>\$ 38,837,903</u>	<u>\$ 40,395,897</u>	<u>\$ 39,954,448</u>	<u>\$ 40,714,859</u>
City Employees	32.50	36.25	38.20	39.20
City and Contract Employees	46.10	48.93	50.99	51.77
Ratios				
Assessed value per capita	\$ 96,813	\$ 100,395	\$ 105,309	\$ 114,538
Net direct bonded debt per capita	\$ 378	\$ 427	\$ 375	\$ 408
Net direct and overlapping debt per capita	\$ 2,386	\$ 2,261	\$ 2,087	\$ 2,034
Ratio of net direct debt/capita to per capita personal income	1.8%	2.1%	1.7%	1.8%
Ratio of net total debt/capita to per capita personal income	11.4%	10.9%	9.7%	9.2%
Ratio of net direct bonded debt to assessed value	0.4%	0.4%	0.4%	0.4%
Ratio of net direct & overlapping debt to assessed value	2.5%	2.3%	2.0%	1.8%
City employees per 1000 population	2.0	2.0	2.0	2.0
City and Contract Employees 1000 population	2.8	2.7	2.7	2.6

Source:

(1) State of Washington Office of Financial Management

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

2008	2009	2010	2011	2012	2013
20,480	20,840	22,684	22,930	23,340	23,910
5.6%	8.4%	8.2%	7.2%	6.1%	5.2%
67,027	65,877	65,383	66,294	68,313	70,365
2.96	2.96	2.96	2.96	2.96	2.96
22,644	22,256	22,089	22,397	23,079	23,772
			31.4%		32.3%
			6.5%		6.6%
			37.4%		41.1%
			37.0%		29.7%
		84.7%			84.6%
			53.8%		56.8%
\$ 2,579,005,968	\$ 2,446,394,927	\$ 2,437,805,896	\$ 2,296,106,212	\$ 2,143,931,000	\$ 2,332,474,360
\$ 8,168,935	\$ 7,644,314	\$ 7,099,693	\$ 6,540,072	\$ 5,960,451	\$ 5,370,830
33,469,125	29,521,592	32,266,926	26,209,775	24,258,742	72,813,764
\$ 41,638,060	\$ 37,165,906	\$ 39,366,619	\$ 32,749,847	\$ 30,219,193	\$ 78,184,594
38.10	38.00	39.30	39.80	41.05	40.05
50.58	50.59	53.29	57.15	59.40	58.40
\$ 125,928	\$ 117,389	\$ 107,468	\$ 100,135	\$ 91,857	\$ 97,552
\$ 399	\$ 367	\$ 313	\$ 285	\$ 255	\$ 225
\$ 2,033	\$ 1,783	\$ 1,735	\$ 1,428	\$ 1,295	\$ 3,270
1.8%	1.6%	1.4%	1.3%	1.1%	0.9%
9.0%	8.0%	7.9%	6.4%	5.6%	13.8%
0.3%	0.3%	0.3%	0.3%	0.3%	0.2%
1.6%	1.5%	1.6%	1.4%	1.4%	3.4%
1.9	1.8	1.7	1.7	1.8	1.7
2.5	2.4	2.3	2.5	2.5	2.4

Appendix H: Principal Taxpayers

Current and Nine Years Prior

Taxpayer	Type	2004			2013		
		Assessed Valuation	Rank	% of AV	Assessed Valuation	Rank	% of AV
Four Corners Northeast LFP	Developer	\$ -			\$ 43,885,100	1	1.9%
Four Corners LLC	Retail	14,714,900	1	0.9%	26,409,400	2	1.1%
Wilderness Village Apartments	Apartments	11,800,000	2	0.7%	19,393,000	3	0.8%
KRG Four Corner Square LLC	Developer				16,410,300	4	0.7%
Puget Sound Energy	Utility	8,408,896	4	0.5%	15,162,054	5	0.7%
Hogate Properties	Retail	6,802,600	5	0.4%	11,540,000	6	0.5%
NW Apartment Portfolio II	Apartments	5,569,000	6&10	0.4%	11,521,000	7	0.5%
CMBA No. 6/7	Retail	3,942,316	8	0.3%	10,181,300	8	0.4%
Wilderness Village Properties	Retail	5,442,700	7	0.3%	7,932,700	9	0.3%
Schneider Homes	Developer	3,604,000	3	0.2%	5,820,000	10	0.2%
Nickel & Company LLC	Retail	3,745,536	9	0.2%			0.0%
Subtotal - Ten Largest Taxpayers		64,029,948		4.1%	168,254,854		7.2%
All Other City Taxpayers		1,512,093,052		95.9%	2,164,219,506		92.8%
Total City Taxpayers		<u>\$ 1,576,123,000</u>		<u>100.0%</u>	<u>\$ 2,332,474,360</u>		<u>100.0%</u>

Major Employers ⁽¹⁾

		2013 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	41
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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Employee Data										
City Employees										
City Manager	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources	0.50	0.50	0.50	0.50	0.50	0.50	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	8.00	9.00	8.00	8.00	8.00	7.00	7.00	7.00
Finance	3.70	3.70	3.50	3.50	3.80	3.80	3.80	3.80	4.00	4.00
Information Technology & GIS	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.50	3.00	3.00
Parks & Recreation	4.50	5.50	4.60	5.00	5.00	5.00	6.00	6.00	8.25	9.50
Public Safety	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00	1.00
Public Works	12.50	11.50	11.50	10.00	12.50	12.00	12.00	13.00	10.00	11.00
Total City Employees	38.20	39.20	38.10	38.00	39.30	39.80	41.05	40.05	40.00	42.25
Contractees										
City Attorney	0.64							1.00	1.00	1.00
Prosecuting Attorney	0.32	0.40	0.40	0.40	0.35	0.35	0.35	0.35	0.35	0.35
Municipal Court Judge	0.09	0.09	0.09	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
Detective	0.64	0.58	0.59	0.44	0.74	1.00	3.00	3.00	3.00	3.00
Police Officers (1)	9.00	9.00	9.00	9.00	9.00	12.00	11.00	11.00	11.00	11.00
Information Services Consultant	0.20	0.60	0.50	0.75	0.90	1.00	1.00			
Total Contractees	12.79	12.57	12.48	12.59	13.99	17.35	18.35	18.35	18.35	18.35
Total Full Time Equivalent Employees	50.99	51.77	50.58	50.59	53.29	57.15	59.40	58.40	58.35	60.60

Source:

City budget document and personnel records.

Appendix J: Salary Schedule

Department Position	2015 FTE's	2015 Evaluation	Annual @ 12/31/2014	2015 Range with COLA (1)		2015 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	4/14/2015	149,419			153,372
Executive Assistant	1.00	9/23/2015	64,266	60,468	74,231	65,589
Human Resource Manager	0.75	8/16/2015	63,145	55,865	70,043	64,532
City Clerk	1.00	6/21/2015	78,184	72,186	92,814	80,059
Deputy City Clerk	1.00	3/17/2015	60,101	54,332	67,914	61,752
Administrative Assistant II	1.00	7/14/2015	47,785	48,597	60,412	48,892
Administrative Assistant I	1.00	7/14/2015	40,000	40,090	50,153	40,926
	6.75		502,900			515,122
Community Development						
Senior Planner	2.00	Various	159,220	71,892	91,547	163,847
Associate Planner	1.00	3/1/2015	65,316	58,927	73,610	67,147
Building Official	1.00	1/1/2015	91,314	74,061	92,866	94,070
Inspector/Code Enforcement Officer	2.00	Various	129,845	57,981	72,102	132,741
Permit Technician	1.00	2/1/2015	59,057	48,144	60,061	60,773
	7.00		504,752			518,579
Finance						
Finance Director	1.00	2/25/2015	118,332	106,537	136,672	121,668
Senior Financial Analyst	1.00	1/1/2015	71,154	66,225	82,894	73,301
Accountant	1.00	9/15/2015	61,500	58,885	73,522	62,784
Accounting Clerk	1.00	1/2/2015	49,941	47,746	59,924	51,447
IT Manager	1.00	4/23/2015	98,950	82,419	107,310	101,535
GIS Specialist	1.00	9/19/2015	71,327	64,622	79,021	72,806
Computer Support Specialist	1.00	10/15/2015	50,160	49,655	61,238	51,152
	7.00		521,363			534,693
Parks & Recreation						
Park Director	1.00	9/13/2015	119,280	106,537	136,672	121,779
Maintenance Worker III (Parks Lead)	1.00	1/1/2015	67,954	56,796	69,109	70,005
Maintenance Worker II	1.00	4/1/2015	53,718	54,092	65,814	55,164
Recreation Manager	1.00	9/9/2015	81,468	66,616	84,687	83,186
Recreation Coordinator	1.00	1/1/2015	54,018	54,930	71,338	55,648
Recreation Specialist	0.50	1/1/2015	23,920	21,974	28,010	24,327
Park Facilities & Lodge Manager	1.00	10/4/2015	79,820	66,616	84,687	81,432
Custodian/Maintenance Worker	1.00	2/1/2015	44,158	40,913	51,209	45,442
Administrative Assistant II	1.00	1/8/2015	51,199	48,597	60,412	52,732
Administrative Assistant I	1.00	1/1/2015	43,326	40,090	50,153	44,634
	9.50		618,861			634,348
Public Safety						
Administrative Assistant II	1.00	10/24/2015	59,164	48,597	60,412	60,316
	1.00		59,164			60,316
Public Works						
Public Works Director	1.00	4/1/2015	134,387	106,537	136,672	135,621
City Engineer	1.00	11/24/2015	88,517	79,869	100,224	90,140
Capital Project Manager	1.00	9/3/2015	80,397	69,857	92,051	82,111
PW Programs Project Manager	1.00	5/1/2015	70,643	66,616	84,687	72,468
Construction Inspector	1.00	9/1/2015	75,133	62,136	76,410	76,739
Surface Water Mgmt / NPDES Program Mgr	1.00	10/3/2015	71,457	69,857	92,051	72,902
SWM Maintenance Worker II	1.00	1/1/2015	57,250	54,092	65,814	58,978
Infrastructure Manager	1.00	6/10/2015	89,183	72,779	91,296	91,358
Maintenance Worker II	3.00	Various	170,914	54,092	65,814	175,381
	11.00		837,881			855,699
Total Salaries	42.25		3,094,422			3,168,257

- (1) City usually provides cost of living adjustment (COLA) at 90% of the August to August Seattle CPI-W of **1.80%**
For current year budget the City provided: **1.70%**
- (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: **1.30%**

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	\$151.90 – Employer pays the full premium for employee, spouse/partner and dependents
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	City Pays	Employee Pays*		
			(Spouse + 1st Dep)		
Employee	\$684.93	100%	\$684.93	0%	\$0.00
Spouse/DP	\$690.12	80%	\$552.10	20%	\$138.02
1st Dep	\$339.54	80%	\$271.63	20%	\$67.91
2nd + Dep	\$281.35	50%	\$140.68	50%	\$140.67

Group Health Monthly Premiums

	GH Monthly Premium	City Pays	Employee Pays*		
			(Spouse + 1st Dep)		
Employee	\$550.87	100%	\$550.87	0%	\$0.00
Spouse/DP	\$542.77	80%	\$434.22	20%	\$108.55
1st Dep	\$276.69	80%	\$221.35	20%	\$55.34
2nd + Dep	\$276.69	50%	\$138.35	50%	\$138.34

* 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 – 9.21% through 6/30/15 11.00% effective 7/1/15 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 – 9.21% through 6/30/15 11.00% effective 7/1/15 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 \$17,500)

*Retirement benefits only applicable for eligible employees.

Leave and Other Provisions

Vacation Accrual Schedule	0-48 mos. - 8 hrs/mo. 49-108 mos. - 10 hrs/mo. 109-169 mos. -12 hrs/mo. 169 mos. + - 14 hrs/mo. * Vac. carryover 1 yr. accrual max
Holidays	11
Sick Leave Accrual Rate	8 hours per month
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 fees 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, user charges, grants, fines, interest income and other miscellaneous revenue.
Revenue Bonds	Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover the cost of capital improvements and/or operating costs.
RFP	Request for Proposal
Salaries and Wages	A majority of City employees are paid a bi-monthly 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.



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