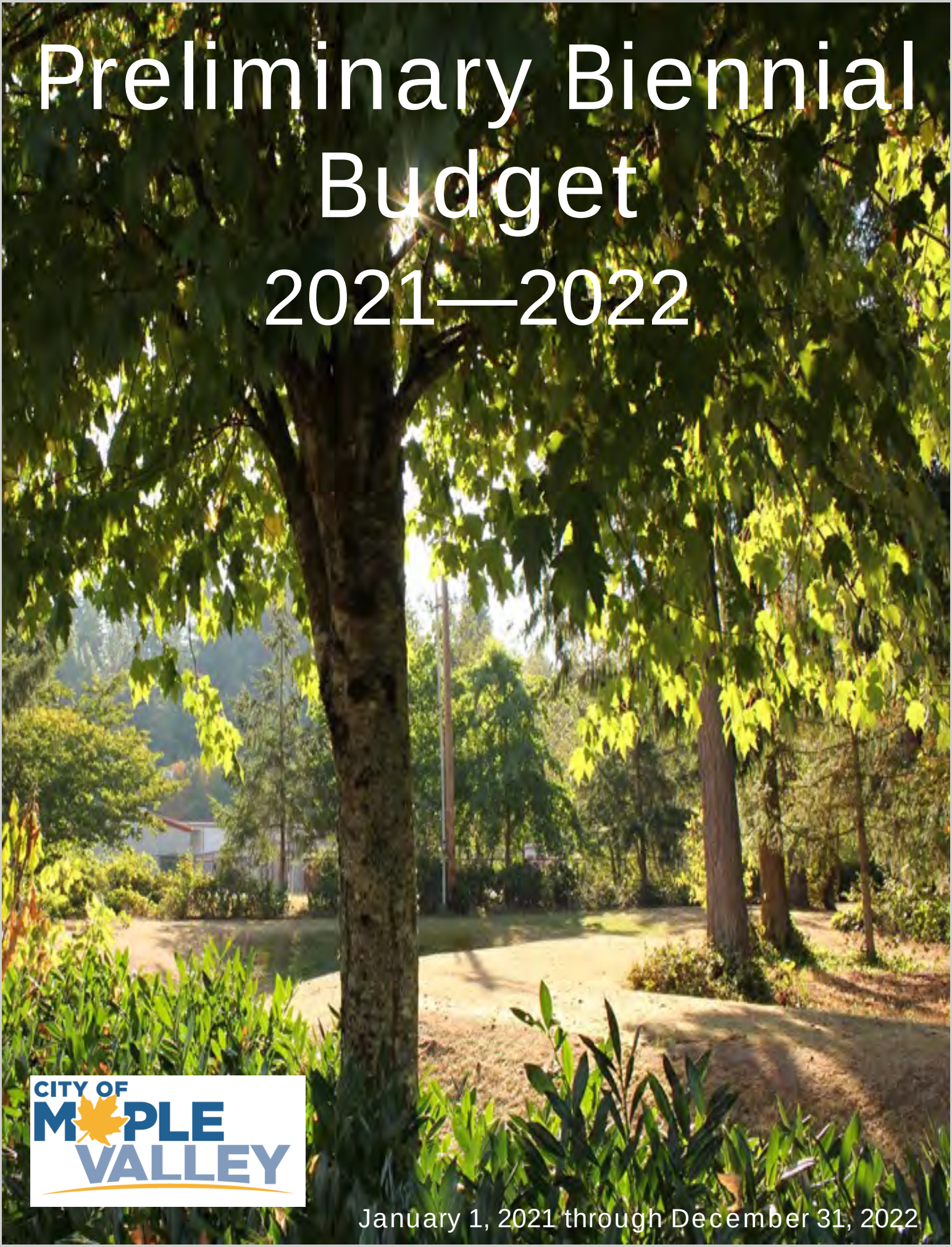
Preliminary Biennial Budget

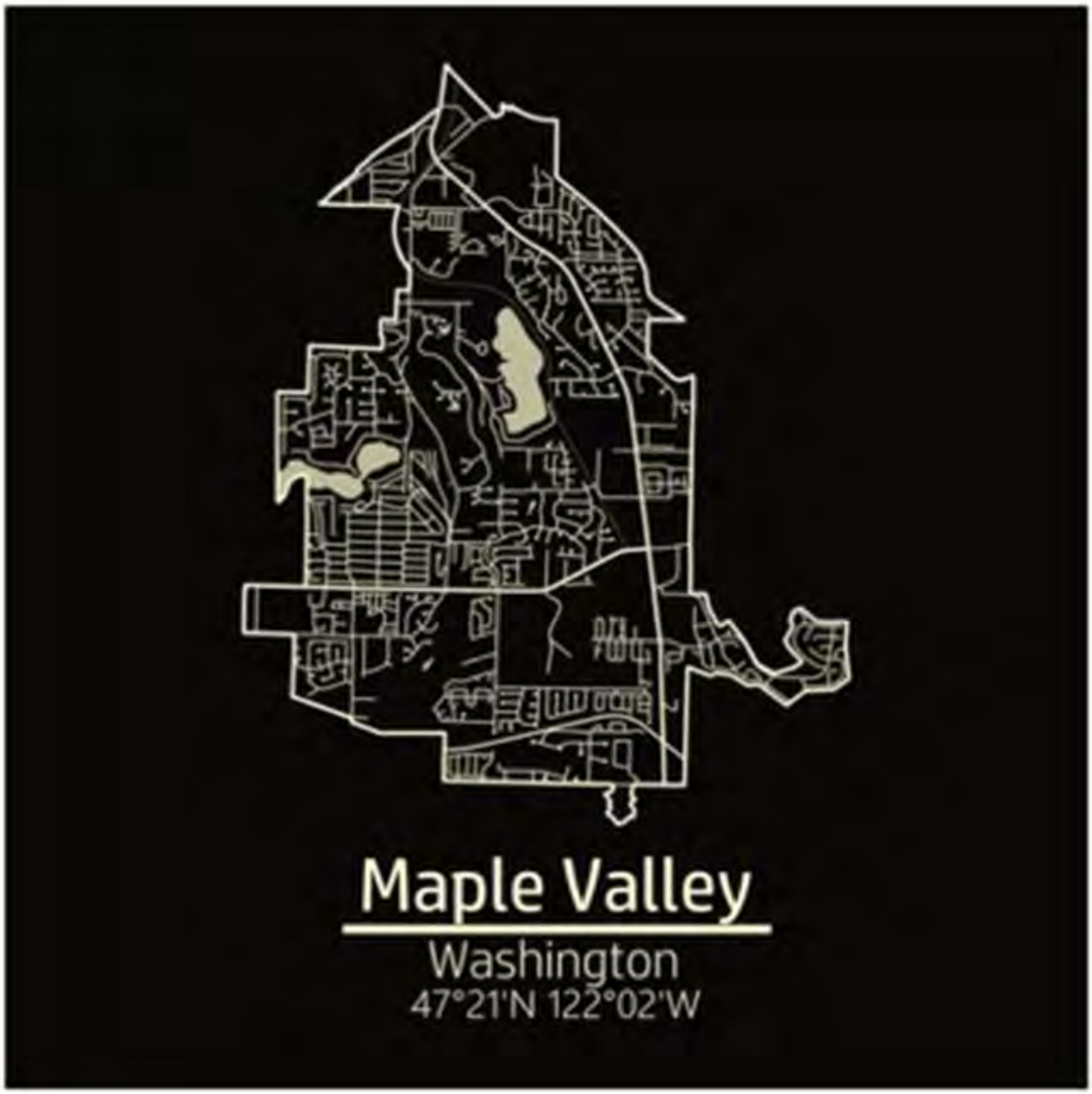
2021—2022



CITY OF MAPLE VALLEY

January 1, 2021 through December 31, 2022

Preliminary Biennial Budget
2021 - 2022



January 1, 2021 through December 31, 2022

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.

2021 - 2022
Preliminary Biennial Budget

January 1, 2021 through December 31, 2022

Prepared by:

Laura Philpot, City Manager
Sandra Garrett, Finance Director
Julie Stutzke, Sr. Financial Analyst
Sierra Southworth, Accountant

INTRODUCTION

Salmon Waterfall Staircase, Lake Wilderness Lodge

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Table of Contents

Introduction

Table of Contents 1
Community Profile 3
Location of the City of Maple Valley 4
Distinguished Budget Presentation Award 5
Organization Chart 6
Principal Officials 7
Goals and Objectives 9
Budget Message 11
Budget Process
- Budget Calendar 19
- How the Budget is Organized 21
- Budgetary Planning Process 22
- How the Budget is Developed 23
- Financial Policies 25

Budget Summary
- Budget Summary: All Funds 31
- Capital Budget Summary 34
- Changes from 2019-20 Preliminary Budget 36
- 2019-20 Budget Adoption Ordinance 37
- 2019-20 Program Enhancements 40
- Community Service Agency Funding 53
- Performance Measures 54

Six Year Forecast
- Forecast Model Description 59
- General Fund Forecast 60
- City Wide Forecast: - All Funds 61
- Revenue Forecast Charts 63
- Debt Forecast 66
- Six Year Equipment Replacement Fund Schedule 67
- Potential Additional Revenue Sources 68

Fund Summaries

Fund Structure 71
Fund Balance Summary 74
Budget Summary: All Funds 76
General Fund 78
Special Revenue Funds
- Transportation Development Fund 80
- Transportation Benefit Special Revenue Fund 80
- Real Estate Excise Tax Fund 80
- Park Development Fund 81
- Drug Seizure Fund 81
- Bond Proceeds Fund 81

Capital Projects Fund 82
Enterprise Fund
- Surface Water Management Fund 83
- Lake Wilderness Golf Course Fund 84

Internal Service Funds
- Central Services Fund 85
- Unemployment Trust Fund 85

Revenue Budget

Revenue Summaries 89
Revenue Narrative Descriptions 95
Revenue Detail by Fund and Source 111

Operating Budget

Operating Expenditures Summaries 125
Expenditure Budgets
- City Council 131
- City Manager 137
- Community Development 151
- Community Services Agencies 157
- Finance 163
- Parks & Recreation 169
- Public Safety 183
- Public Works 191

Drug Seizure Fund 202
Proprietary Funds
- Surface Water Management 203
- Lake Wilderness Golf Course 206
- Vehicle Rental Fund 209
- Central Services Fund 210
- Unemployment Trust Fund 213

Capital Budget

Capital Improvement Plan 2019-2024 - Expenditure Summary 217
Capital Improvement Plan 2016-2024 - Funding Summary 219
Individual Project Description Sheets
- Transportation Program 223
- Surface Water Management Program 235
- Parks and Recreation Program 245
- Community Facilities Program 257
- Debt Service Program 263

Appendices

A: Changes in Fund Balances – Governmental Funds 270
B: Property Tax Data 272
C: Sales Tax Data 274
D: Computation of Legal Debt Margin 276
E: Sample Debt Service Schedule 277
F: Debt Type 278
G: Bonded Debt 280
H: Statistics and Ratios 282
I: Principal Taxpayers 284
J: Full Time Equivalent Employee History 285
K: Salary Ranges and Steps 286
L: Salary Schedule 287
M: Benefit Summary 289
N: Glossary 292

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 Kim Schrier

State Legislative District 5
Senator Mark Mullet
Representative Bill Ramos
Representative Lisa Callan

King County District 9
Councilmember Reagan Dunn

MUNICIPAL SERVICES

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

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, Yakima, and Enumclaw, as well as the counties of King and Okanogan for jail services. Municipal court services are provided by contract with the City of Kent, but the City contracts separately for its own judge.

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

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

Lake Wilderness Park is a 111 acre property on the west side of Lake Wilderness, a 67 acre lake in the center of the City. The park is home to the 50,000 square foot Lake Wilderness Lodge, a historic venue for weddings and business conferences.

Take-a-Break Park is a 2 acre neighborhood park on Wax Road in the north end of the City.

Summit Park & Ballfields is a 14.57 acre site which serves the community and Tahoma High School athletic teams.

Elk Run Natural Area Trails offers walking paths for the community.

Lake Wilderness Golf Course is a 100 acre 18 hole golf course bordering Lake Wilderness Park. The course was acquired by the City in 2006 to prevent it from being developed. The course clubhouse contains a casual dining restaurant.

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

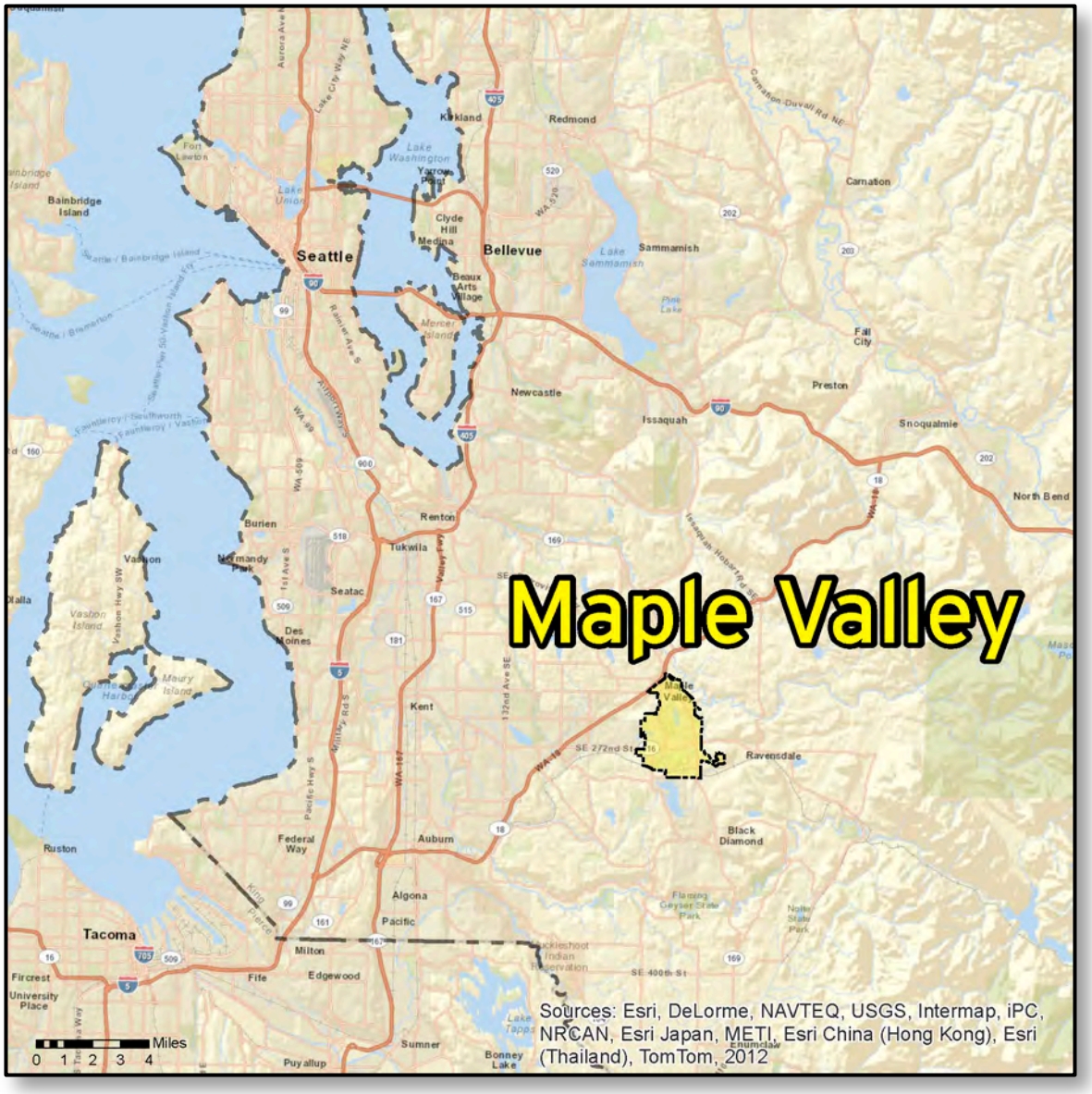
School District:
The City of Maple Valley is part of the Tahoma School District. Public school facilities located within Maple Valley are:

Glacier Park Elementary (K-5th)
23700 SE 280th Street
Lake Wilderness Elementary (K-5th)
24216 Witte Road SE
Rock Creek Elementary (K-5th)
25700 Maple Valley – Black Diamond Rd
Tahoma Senior High (9th – 12th)
23499 SE Tahoma Way

Facilities outside the City limits are:

Cedar River Elementary School (K-5th)
22615 Sweeney Road SE
Shadow Lake Elementary (K-5th)
22620 Sweeney Road SE
Tahoma Elementary School (K-5th)
24425 SE 216th Way
Maple View Middle School (6th-8th)
18200 SE 240th St
Summit Trail Middle School (6th-8th)
25600 Summit Landsburg Road

Location of the City



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

Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Maple Valley

Washington

For the Fiscal Year Beginning

January 1, 2017

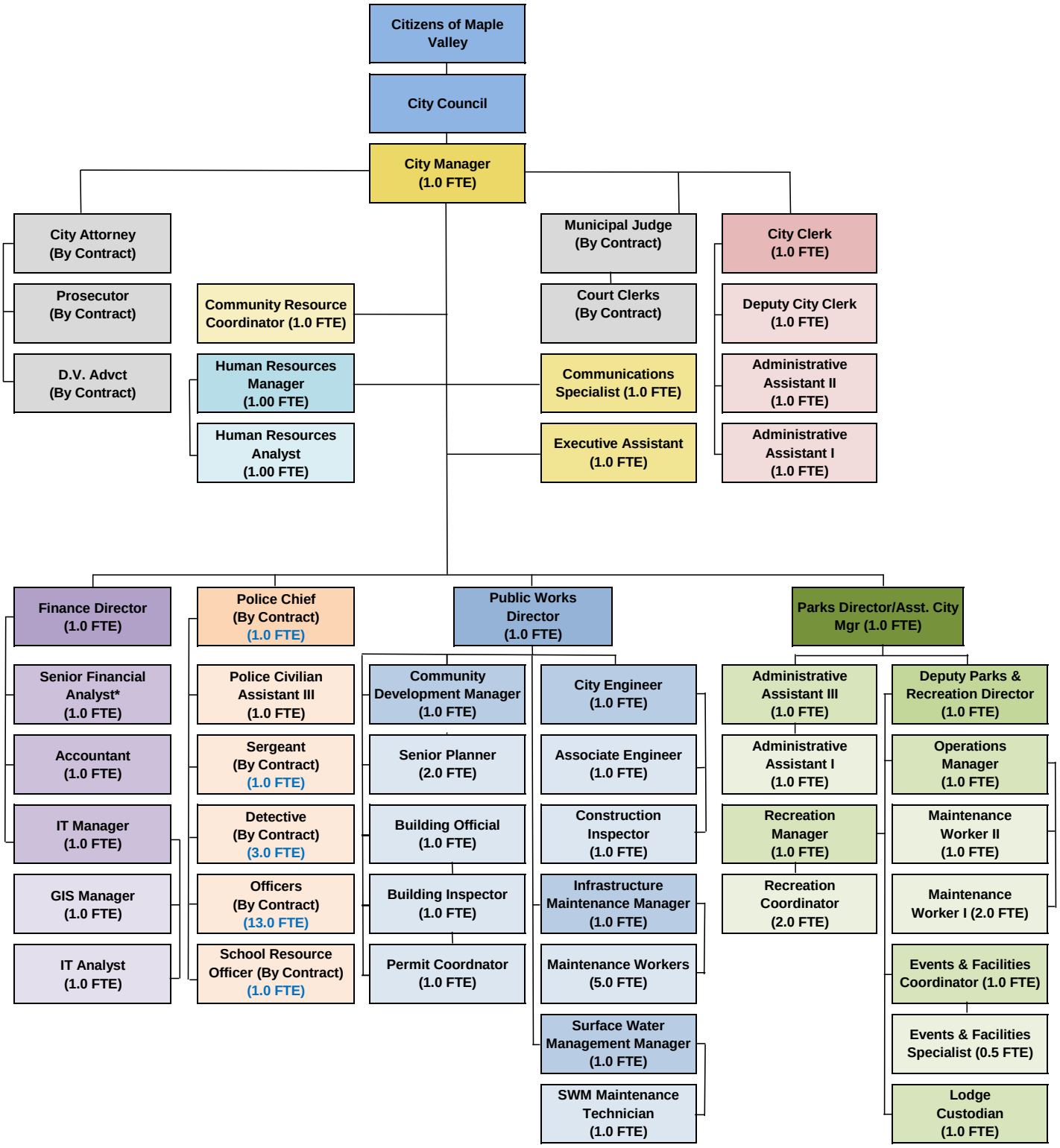
Christopher P. Morrill

Executive Director

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

Organizational Chart

48.50 Direct City FTEs, 19.00 Contracted FTEs, 67.50 FTEs



*Adding a second Senior Financial Analyst in 2022

Note: Blue FTE counts are contracted police positions through the King County Sheriffs Office and are not City of Maple Valley employees.

City of Maple Valley
City Council

Mayor Sean Kelly
Position 1
Term Expiration 12/2023

Linda Olson
Position 2
Term Expiration 12/2021

Leslie Burberry
Position 3
Term Expiration 12/2023

Erin Weaver
Position 4
Term Expiration 12/2021

Syd Dawson
Position 5
Term Expiration 12/2023

Deputy Mayor Dana Parnello
Position 6
Term Expiration 12/2021

Linda Johnson
Position 7
Term Expiration 12/2023

Laura Philpot, PE, City Manager
Lighthouse Law Group PLLC, By Contract, City Attorney
Sandy Garrett, Finance Director
Dave Johnson, Parks & Recreation Director
Tawni Dalziel, Public Works & Community Development Director
Donald (D.J.) Nesel, King County Sheriff's Office, Police Chief

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2021-22 Goals and Objectives

Economic Development

- Finalize the Legacy Site Master Plan and provide funding to begin implementation
- Engaging the whole community, to develop a new brand for Maple Valley
- Increase tourism visibility to take advantage of the outdoor recreation opportunities the Greater Maple Valley area has to offer
- Work with the Chamber to find ways to support and grow our existing businesses
- Bring in new businesses to grow employment opportunities for our residents
- Increase our community engagement through expansion of our social media posts
- Bring private entertainment to Maple Valley providing options for local families to stay in Maple Valley

Park & Recreation

- Support the Parks staff in their efforts to complete the construction of the Summit Park
- Finalize new park rules including scheduling priorities and policies for the new athletic fields
- Provide enough funding to maintain our park infrastructure
- Finalize plans to improve Lake Wilderness Golf course
- Support the addition of parking at Lake Wilderness Park
- Continue to support community events such as Music in the Park, Family 4th of July at the Park

Public Safety

- Continue to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract
- Participate in localized emergency preparedness drills utilizing the City's newly updated Emergency Preparedness Plan and the new Emergency Operations Center
- Work with the City Police Department and our Domestic Violence Advocate to increase community awareness of the issues pertaining to domestic violence
- Increase patrols in our growing city, including the trails system in and around the city

Public Works

- Support the implementation of the City’s 6 year Transportation Improvement Plan and staff’s efforts to seek grant funding
- Support staff to improve right of way landscaping using temporary staff when needed
- Continue to support City staff's efforts to use programs that will keep Maple Valley NPDES compliant
- Continue to support the Public Works staff in efforts to improve water quality of storm runoff
- Continue involvement in regional groups dealing with transportation issues

Quality City Services

- Improve the City’s customer service and public opinion of their local government
- Increase public art and other cultural activities for our community
- 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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To the Honorable Mayor Kelly, City Council, and Citizens of Maple Valley:

It is my pleasure and privilege to submit the 2021-2022 budget to the Mayor, City Council, and citizens of this great city. The budget is one of the most important documents a local government prepares. Maple Valley's budget functions as a practical tool for setting policy, establishing priorities, and promoting effectiveness and efficiency in operations.

2020 has been an extremely challenging year, as we join our peer cities, our community partners, residents, and local business in navigating the significant and continuously emerging challenges from COVID-19 emergency response and closures. Forecasts for the coming biennium remain very unclear.

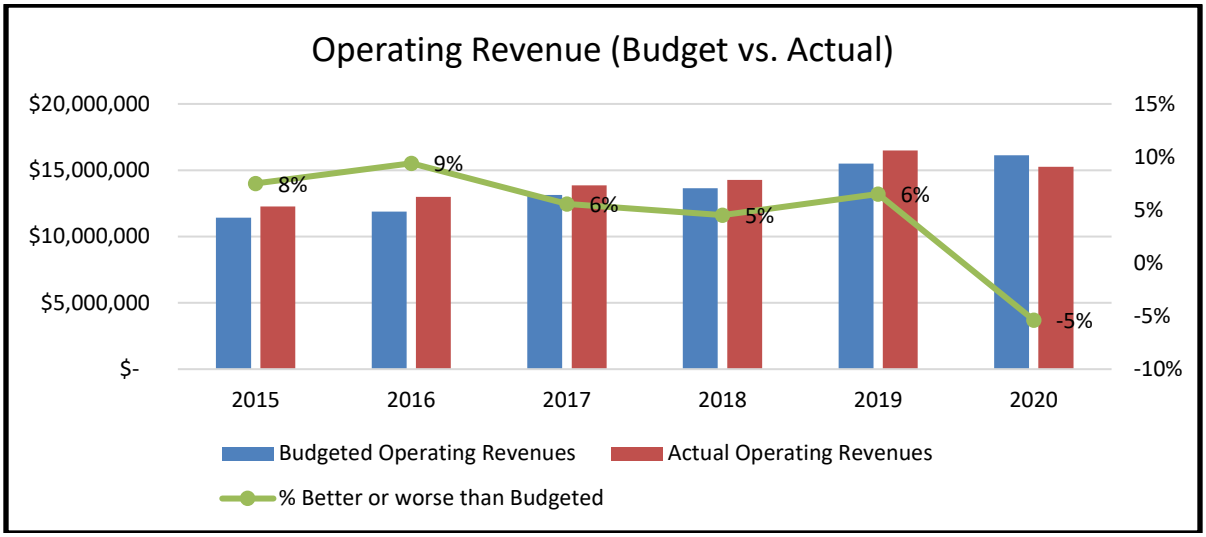
Looking ahead, I believe the City needs to plan to collect less revenue for service delivery and projects than in the previous biennium of 2019-2020. The City's reduced capacity will be particularly challenging given that the needs across our community will likely be greater during this period, as local businesses and households respond to a larger economic downturn. As we work together to navigate this period of contraction, it will be important for City staff, City Council, and local partners to work together to focus our highest level of service and support towards our most critical community needs.

The 2021-2022 Proposed Budget was developed to acknowledge our reduced revenue challenges while still maintaining the level of service our community has grown to expect. Staff stepped through a long thoughtful process as they assisted with the development of the 2021-2022 budget. In accordance with the City's official financial policies, the Proposed Budget presented maintains General Fund Reserves that exceed 16.7% of the proposed operating expenditures.

Each of the City departments used the long range comprehensive plan vision to guide their budget development. Departments submitted their independent budget requests, including program enhancements to the City Manager for review. Each budget request was scoured line-by-line. I am proud of the diligence displayed by our team as we developed this budget. Staff worked tirelessly to put forth a fiscally sound document while maintaining, what we believe to be an acceptable level of service.

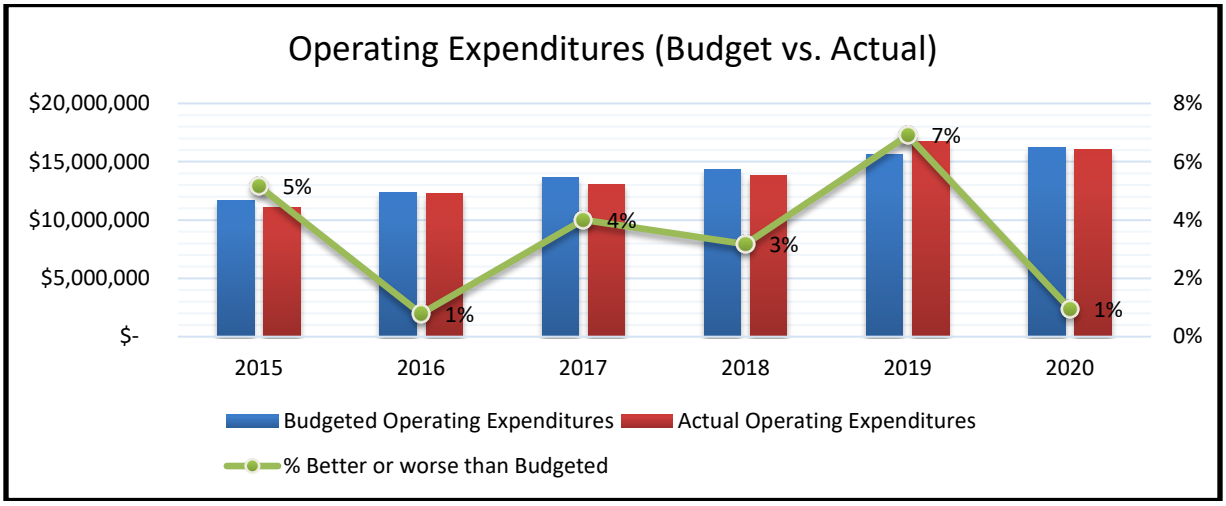
Every year as part of the budget process, our forecasting model is reviewed and updated based on current known data. In 2019 we forecasted our General Fund Revenues to be nearly $15.5 M while actuals far exceeded the forecast at nearly $16.6 M. In contrast, in the originally adopted budget for 2020 we forecasted General Fund Revenues to be $16.1 M. With the most current forecasting we believe actuals for 2020 will be just over $15.2 M. However, this is still showing an improvement to the $14.5 M in General Fund Revenue estimates reported to Council in May 2020. This illustrates that financial forecasting can be dramatically impacted by forces outside of the City's control, such as a global pandemic.

The following chart shows the history of the City's budgeted General Fund Revenues compared to the actual operating revenue (2020 is an estimate). You can see by the chart that, while staff has worked hard to give a very realistic forecast, the growing regional economy of recent years has provided the City the opportunity to invest in our own growth and future.



When it was clear that the impacts of the COVID-19 global pandemic would impact City revenues, a number of cost savings measures were immediately put into place. Including but not limited to freezing vacated positions, eliminating all travel, and reducing all operating supplies by 20%.

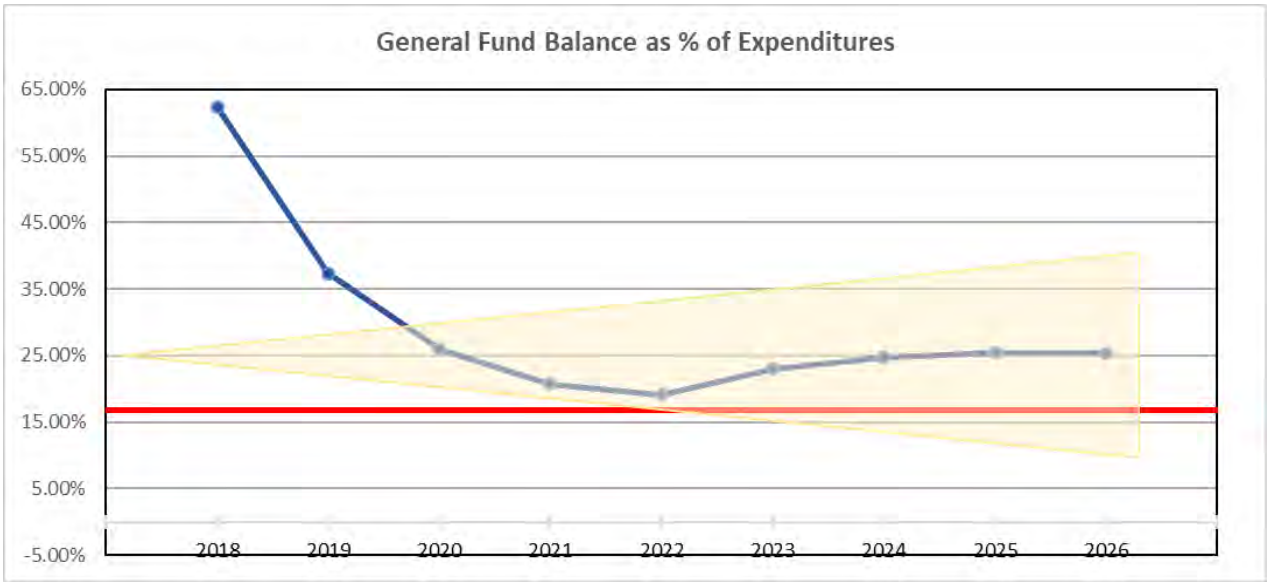
Early in 2020, City Council also saw a need to support our human services, residents facing potential evictions or foreclosures due to lost income, and businesses impacted by the Governor's orders to either close or reduce service. The estimated expenditures shown in the graph below for 2020 include these costs. Many of these costs are reimbursable through the Federal CARES ACT funding that Maple Valley has received. Due to the reduction in revenues and the relatively flat expenditures, we are estimating that approximately $770 K of the City's reserves will be utilized in 2020.



Forecasting future revenues and expenditures is not an exact science. There are many factors we must consider such as the historical data that is summarized in the charts above. Things that may impact future revenues or expenditures that cannot be estimated include items such as:

- New or different taxing structures established by the state
- Significant global or regional economy shifts that impact our local economy (such as a global pandemic)
- New initiatives or programs that are not considered for future years
- A large employer choosing to locate within Maple Valley (example: the transformation of Redmond by Microsoft)

Our goal is to provide the best information about the future as possible to the City Council as they make decisions about how to serve the community over the next two years. The City's policy is to maintain a 16.7% of operating expenditures available in the City's unrestricted General Fund account as a reserve floor. This represents two months of operating expenditures in case of an emergency. Please see the graph below for the six-year projections. We are forecasting that the City will be operating much closer to the 16.7% floor than in recent years. A close eye will be kept on this as we navigate the next two years and beyond.



The gap between the blue and red lines is the fund balance that is above the 16.7% reserve floor. At the end of the six-year forecast, it estimated that the City will be at 25% of our General Fund operating expenditures. The graph shows a single point representing our forecasted ending balance as a percentage of the predicted expenditures. The yellow cone on the graph represents that the further you look into the future, the less likely it's a single point, but rather a range. City staff will revisit the model every two years, providing the opportunity to make adjustments and programming shifts as the economy, community needs, and priorities adjust and shift.

2021-2022 Budget Highlights

Proposed Cost Savings

- Frozen Positions
    - Building Inspector
    - Development Engineer
    - Economic Development Manager
    - Maintenance Worker III – Parks
    - Senior Financial Analyst (2021 Only)
- Elimination of COLA and step increases for staff for both 2021 and 2022
- Extension of equipment life and deferring equipment reserves for two years
- Police salary savings credits in 2021 from vacancies in 2020

Program Enhancements

Program enhancements in the 2021-2022 draft budget include the following items and are listed in order of priority:

Information Technologies (IT) Security. There are two items included in the preliminary budget that support our network security. Given the increased sophistication of virtual criminals, we must protect our infrastructure and data. As we continue to increase our virtual connection with our residents and businesses this becomes even more critical.

Mobile Mechanical Services. One of our proposed budget savings for 2021 and 2022 is to extend the life of our equipment and to defer equipment reserves. While always important, it is even more critical now to be sure we are preforming all necessary routine and minor repairs to keep our vehicles and equipment operating in their best condition.

Update of the Transportation Element of the Comprehensive Plan. The last update to the City's Transportation Element was done in 2015. It is critical to have this body of work completed prior to the state mandated citywide comprehensive plan update in 2023.

Asphalt and Concrete Repair Equipment. I am recommending the one time purchase of four pieces of equipment to improve the efficiency and quality of our asphalt and concrete repair projects citywide. This allows our crews to accomplish more without adding new FTEs. This includes the follow items:

- Asphalt Cold Planer
- Compactor Mini Excavator
- Concrete Sidewalk Planer/Vacuum
- Asphalt Float

2021-2022 Capital Funds

The 2021 – 2026 Capital Improvement Program is funded with:

- General Fund transfers;
- Transportation Benefit District fees;
- Transportation and Park Development Impact Fees;

- Surface Water Management Funds;
- Real Estate Excise Taxes; and
- Grants.

The 2021-2026 6-Year Transportation Improvement Program (TIP) was adopted by City Council in June 2020. The projects in the 2021-2022 budget reflect the projects adopted in the TIP.

Major Projects planned for 2021-2022 include:

Transportation

- Asphalt Overlay
- SR169 Widening and Safety Improvements
- SE 231st Street Extension
- Witte Road from 249th to 256th (including roundabout at 254th intersection)
- SE 283rd Street Extension

Surface Water Management

- Water Quality Retrofits
- Cedar Downs Water Quality Improvements
- Jenkins Creek Culvert

Parks

- Improvements to Elk Run Open Space
- Improvement to Lake Wilderness Lodge

Community Facilities

- Arts Program – this includes a set-aside of 1% of all proposed capital expenditures from City funding for future public art
- Legacy Site
- Security System for City owned facilities

Conclusion

Due to recent years' thriving economy the City Council has been able to invest in Maple Valley through capital projects, property acquisition, future development regulation discussions and a growth in programming to support out community's needs.

As we look to the next two years, our plans for City spending must adjust downward in response to estimated decreased revenue resources. The work to finalize Maple Valley's 2021-2022 budget will involve important decisions and choices about how best to allocate the City's limited resources. I look forward to your participation in this process. The budget is scheduled for delivery to Council on October 2, and it will be a focus of the Council fall retreat on October 10. The draft budget will continue to be the focus as needed through the end of November 2020. Please take the opportunity to join the biennial budget dialogue so that we can hear your thoughts and reactions to the City's plans.

I believe the 2021-2022 biennial budget does a good job of maintaining the City's existing assets, while still providing much needed programming and services to our community. I want to thank all the departments for their excellent work on the budget this year, and I would like to highlight the work of Senior Financial Analyst Julie Stutzke, Accountant Sierra Southworth, and our Finance Director Sandy Garrett. Their work to develop and deliver a sound budget during the unusual circumstances of 2020 are commendable and greatly appreciated. Thanks to their determination, discipline and attention to detail, this budget is fiscally sound and deeply reflective of our community's priorities and needs.

Very truly yours,

Laura Philpot
City Manager

Budget Process

Papa Bear plaque, Summit Park

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2021-22 Budget Calendar

Dates	Council	Task
3/21/2019	Retreat	City Council Strategic Planning Retreat - CANCELED
4/13/2020		Tranining
4/15/2020		Tranining
5/01/2020		Open Budget Software for Entry Program Enhancement Request Forms sent out to Departments
6/19/2020		Promoted Budgets Due to Finance
6/22/2020	Regular	Adoption of Six Year Transportation Improvement Program
7/6-10/2020		Department Director/City Manager/Finance Meetings
9/21/2020		Funding Notification Letter to Community Service Agencies
9/14/2020	Regular	Finance Department Presents Preliminary Budget to City Manager
10/02/2020	Regular	Delivery of 2021-22 Preliminary Budget to Council
10/10/2020	Special	Budget Retreat
10/12/2020	Regular	Public Hearing on CSA Funding Requests
10/16/2020		Receipt of Funding Requests from Community Service Agencies (CSA)
10/26/2020	Regular	Continued Review of 2021-22 Preliminary Budget, if requested Review of 2021 Preliminary Property Tax Levy
11/09/2020	Regular	Changes to 2021-22 Preliminary Budget Public Hearing of 2021 Preliminary Property Tax Levy Continued Review of 2021-22 Preliminary Budget, if requested Community Services Grant Recommendations to Council
11/23/2020	Regular	Adoption of 2021 Property Tax Levy Public Hearing of 2021-22 Proposed Final Budget Adoption of 2021-22 Proposed Final Budget
3/29/2021	Regular	Presentation of 2020 Year-End Financial Report
4/12/2021	Regular	Adoption of 2020 Fund Balance and Carryforward Budget Amendment

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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, Community Service Agencies, Finance, Parks and Recreation, Public Safety, and Public Works. Operating expenses are also incurred in the Drug Seizure, Transportation Benefit Special Revenue Fund, 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 to two-page "snapshot" of the department. The snapshot provides a four-year picture of the department's staffing, expenditures (summarized), changes to the budget from the previous year, workload indicators, and performance indicators. Following these overviews, detailed expenditure budget data organized according to the Washington State Auditor's Office "object codes" is provided.

Capital Budget details the City's budget for capital improvements, not only for the budget year but also for the six-year period that begins with the budget year. The Capital Improvement Plan (CIP) is organized into six program areas: transportation, surface water management, parks and recreation, community facilities, City facilities, and debt service. Each program includes one or more projects. For each project, a description or map is included along with 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.

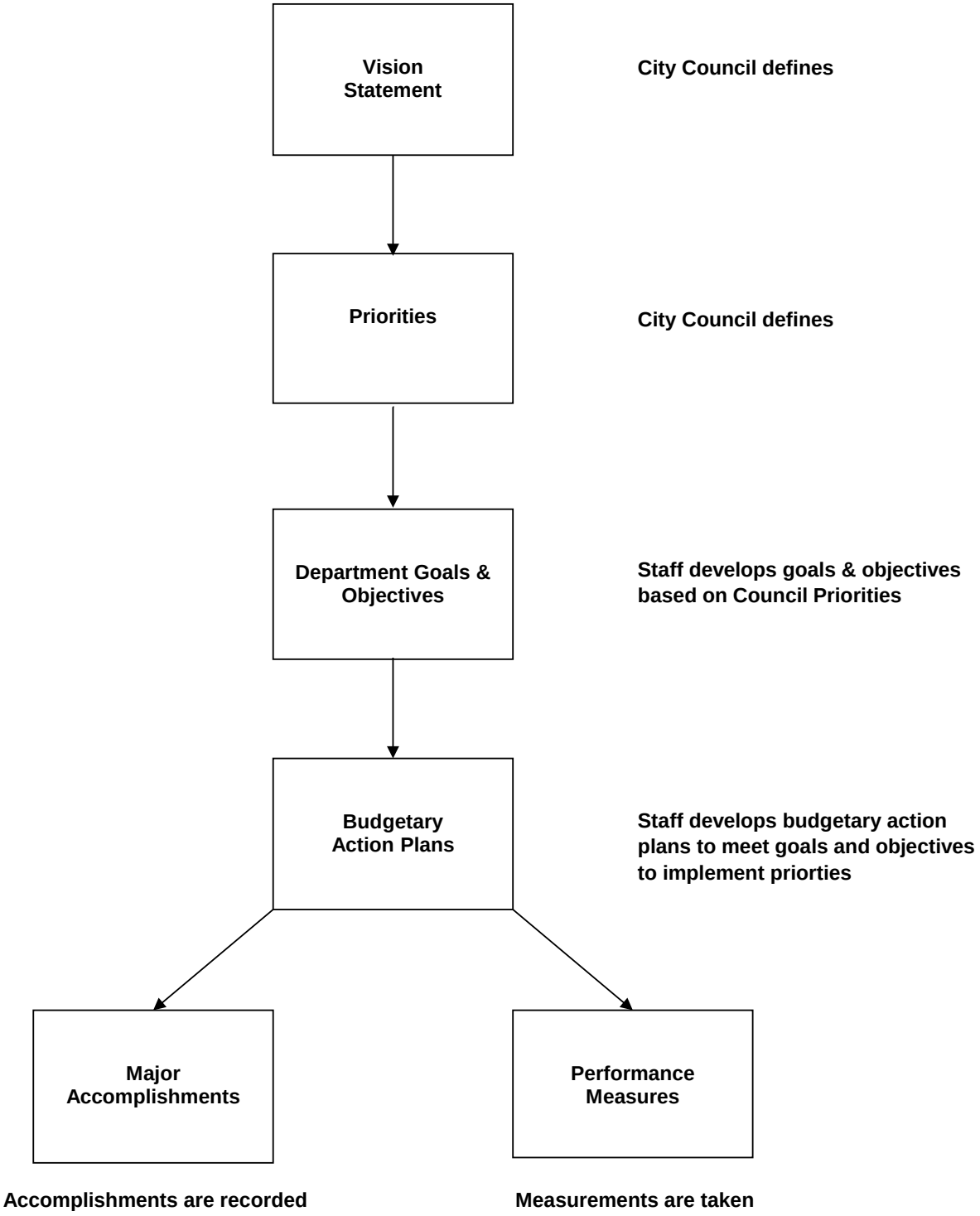
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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 biennial 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 quarterly 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 June and July 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 biennium. 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 biennium. The City Manager then communicates her decisions on the requests to the Finance Department as to what to include in each department's budget. The City Manager may also add other program changes.

REVIEW OF INITIAL RECOMMENDATIONS

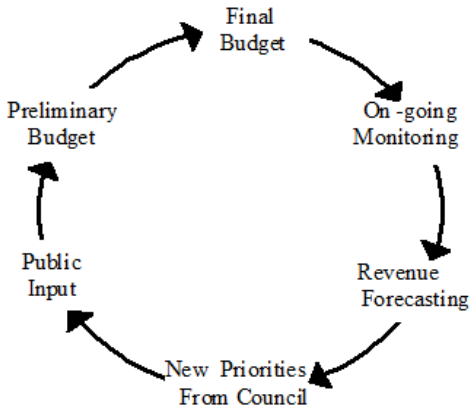
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming biennium. The discussions involve both the coming biennium's operating budget and the six-year capital plan. Operating costs for each future capital project are identified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

PRESENTATION OF PRELIMINARY BUDGET

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

COUNCIL ACTION

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



The Annual Budget Cycle

Budget - City of Maple Valley, Washington

Financial Policies

1.0 Financial Stability Policies

1.1 *Operating Fund Reserves (Balanced Budget)*

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

1.2 *Equipment Replacement Funds*

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

1.3 *Insurance Programs*

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

2.0 Operating Budget Policies

2.1 Council Priorities and Department Goals and Objectives

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

2.2 Conservative Budgeting

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

2.3 Employee Compensation

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

2.4 Self Supporting Proprietary Funds

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

3.0 Capital Budgeting Policies

3.1 Committed Special Revenue Funds

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

3.2 Capital Improvement Plan

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

4.0 Debt and Cash Management Policies

4.1 Bond Rating

The City will strive to obtain the best bond rating possible. The purpose of this policy is to produce the lowest possible interest rate on each bond sale. The City will maintain good communication with bond rating agencies about its financial condition. This effort will include providing periodic updates on the City's general financial condition, coordinating meetings, and presentations in conjunction with a new issuance. The City will continually strive to maintain its bond rating by improving financial policies, budgets, forecasts, and the financial health of the City.

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 invest Public funds in a manner consistent with the greatest safety and protection for the City's investments. This investing of funds will, while protecting the safety of the principal investment, produce the highest investment return for meeting cash flow requirements of the City and conform to all relevant laws, City ordinances and policies governing the investment of public funds.

4.5 Initial and Ongoing Disclosure

From time to time, the City issues or is an obligated party with respect to taxable and tax-exempt securities in order to finance and/or refinance its projects. The purpose of this policy is to enhance existing documents, policies and procedures regarding compliance with applicable laws relating to disclosure by memorializing and communicating key principles and procedures in connection with such Securities in order.

4.6 Post Issuance Compliance

This Post Issuance Compliance Policy addresses the City of Maple Valley, Washington's (the "City") compliance with federal tax requirements applicable to the City's tax-advantaged governmental bond issues. This policy is intended to supplement the City's policies and procedures adopted by the City relating to its debt issuances, which may include, but are not limited to, policies and procedures relating to federal securities and state law requirements.

4.7 Debt Policy

This policy provides general guidance for the issuance and management of all City debt. The policy sets forth the criteria for issuance and repayment of debt. The primary objective of the Debt Policy is to establish criteria that will protect the City's financial integrity while providing a funding mechanism to meet the City's capital needs. All debt issued will be in compliance with this policy, Chapter 35A.40 Revised Code of Washington (RCW) - Fiscal Provisions Applicable to Code Cities and Chapter 43.80 RCW - Fiscal Agencies along with all other City, State, and Federal laws, rules, and regulations.

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.

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Budget Summary

Stage, Wilderness Village

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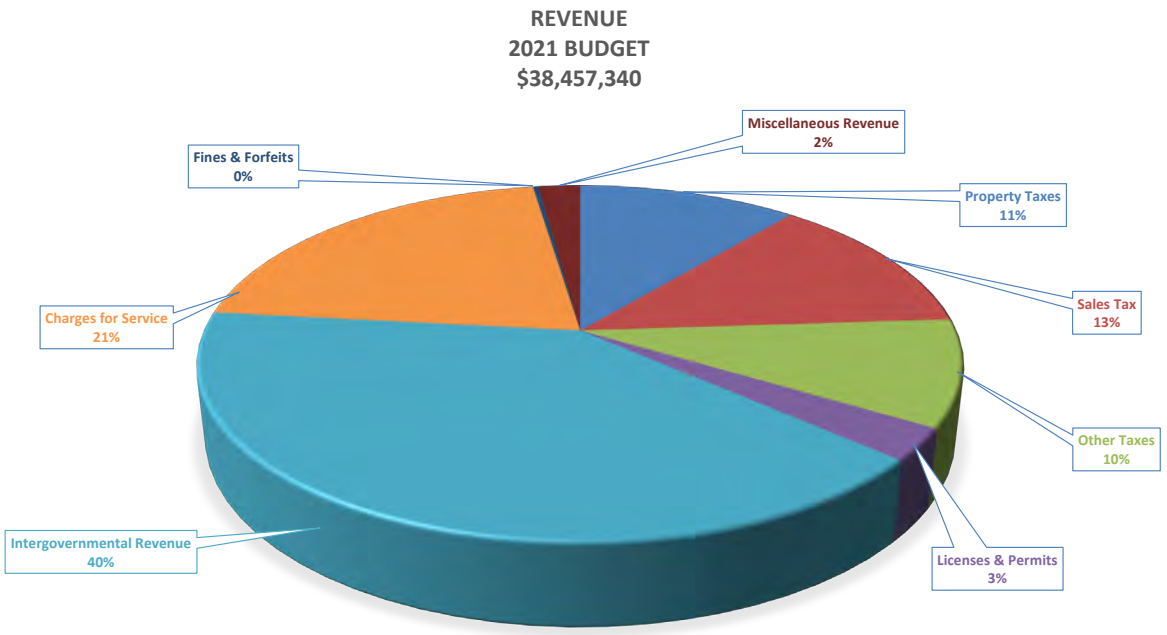
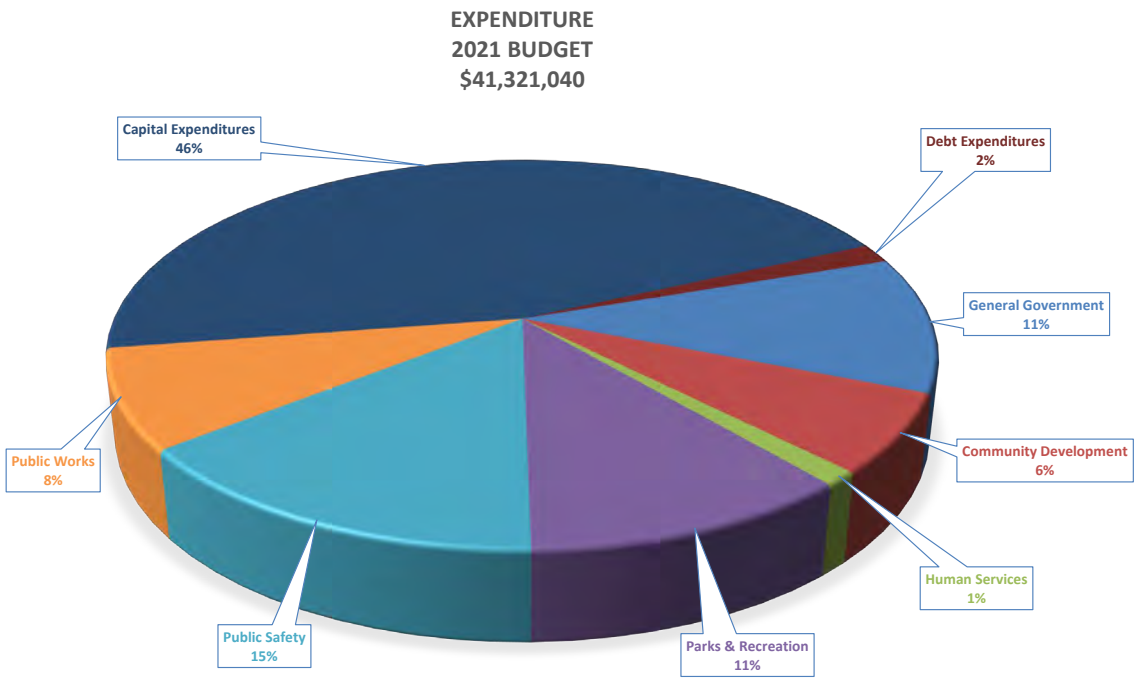
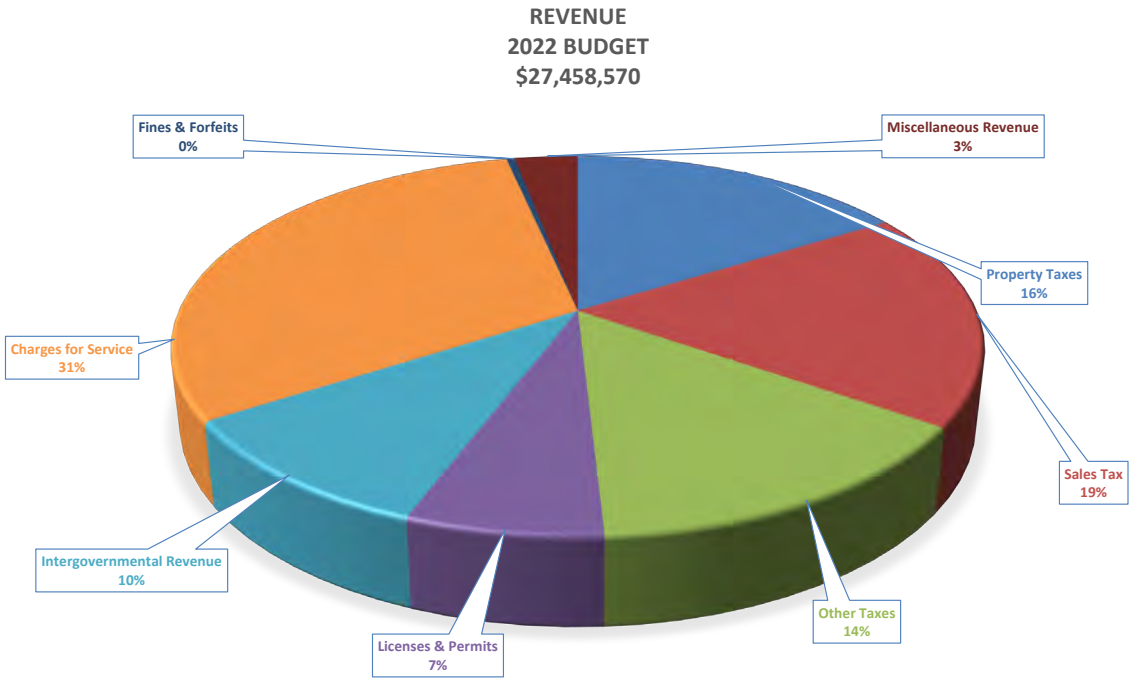
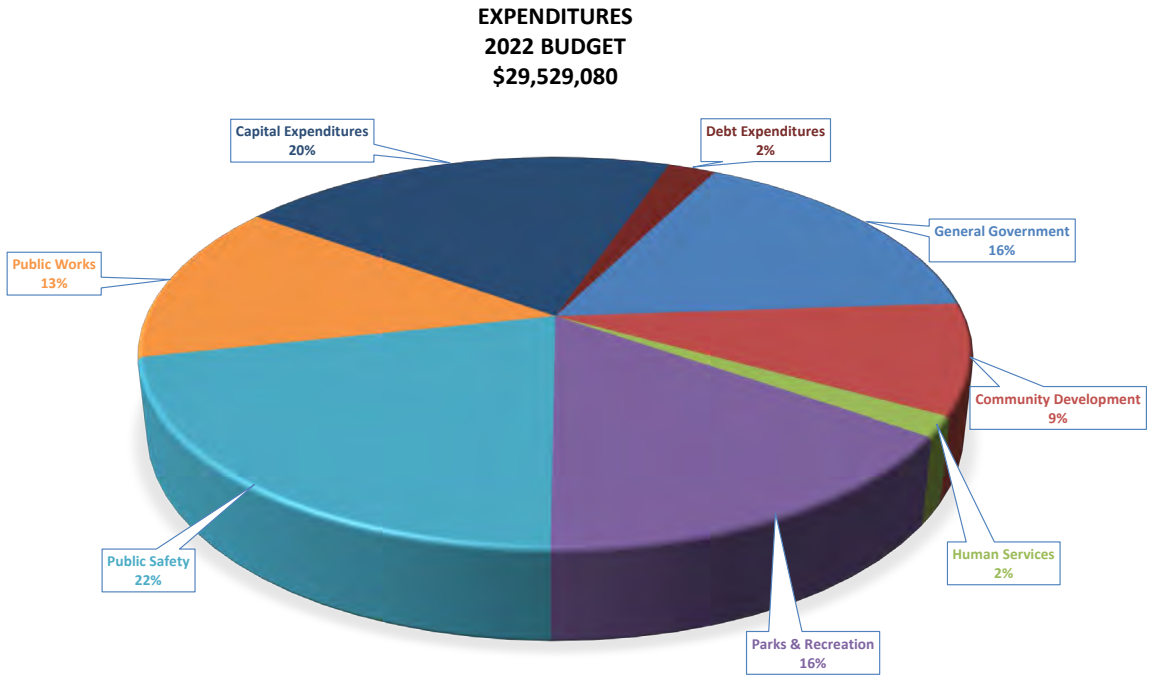
Budget Summary: All Funds





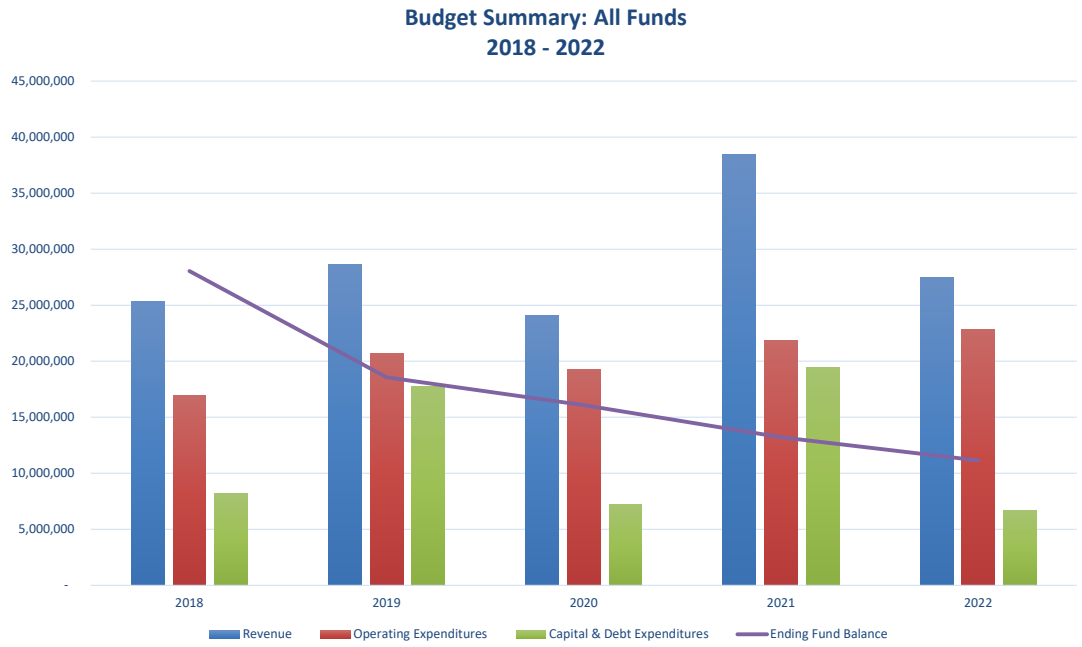
Budget Summary: All Funds





Budget Summary: All Funds

	2018 Actuals	2019 Actuals	2020 Budget	2020 Est. Actuals	2021 Budget	% Change 2021 Budget Over (Under) 2020 Budget	% Change 2021 Budget Over (Under) 2020 Actual	2022 Budget	% Change 2022 Budget Over (Under) 2021 Budget
REVENUE									
Property Taxes	3,763,037	3,972,348	4,143,590	4,139,970	4,244,630	2.44%	2.53%	4,421,970	4.18%
Sales Tax	4,414,054	4,729,128	4,629,810	4,949,434	4,965,140	7.24%	0.32%	5,104,540	2.81%
Other Taxes	4,480,260	4,421,179	4,032,420	3,021,908	3,727,990	-7.55%	23.37%	3,962,260	6.28%
Licenses & Permits	935,342	1,091,292	1,230,690	1,366,774	1,122,640	-8.78%	-17.86%	1,828,330	62.86%
Intergovernmental Revenue	1,695,695	4,941,038	2,155,195	2,838,659	15,441,540	616.48%	443.97%	2,761,790	-82.11%
Charges for Service	5,713,266	8,338,233	7,430,200	7,360,157	8,039,150	8.20%	9.23%	8,448,080	5.09%
Fines & Forfeits	103,950	113,533	74,820	54,090	106,210	41.95%	96.36%	108,210	1.88%
Miscellaneous Revenue	4,231,553	1,071,980	720,100	308,943	810,040	12.49%	162.20%	823,390	1.65%
Total Revenue	**25,337,158**	**28,678,731**	**24,416,825**	**24,039,936**	**38,457,340**	**57.50%**	**59.97%**	**27,458,570**	**-28.60%**
% Change from Prior Year Actual		**113.19%**	**85.14%**	**-16.18%**	**59.97%**			**-28.60%**	
EXPENDITURES									
Operating Expenditures									
General Government	4,176,801	4,564,979	4,825,500	4,683,983	4,681,860	-2.98%	-0.05%	4,843,400	3.45%
Community Development	1,078,212	2,802,666	1,375,680	1,375,680	2,707,260	96.79%	96.79%	2,706,870	-0.01%
Human Services	500,328	389,293	469,132	469,132	484,280	3.23%	3.23%	484,850	0.12%
Parks & Recreation	3,658,767	4,243,838	4,289,540	4,060,657	4,521,430	5.41%	11.35%	4,559,730	0.85%
Public Safety	5,121,238	5,589,607	6,080,710	6,048,717	6,039,810	-0.67%	-0.15%	6,345,410	5.06%
Public Works	2,373,537	3,127,449	3,424,530	2,661,267	3,405,160	-0.57%	27.95%	3,937,890	15.64%
Total Operating Expenditures	**16,908,883**	**20,717,833**	**20,465,092**	**19,299,436**	**21,839,800**	**6.72%**	**13.16%**	**22,878,150**	**4.75%**
Capital Expenditures	7,270,433	16,597,709	7,215,840	6,043,222	18,825,490	160.89%	211.51%	5,999,540	-68.13%
Debt Expenditures	887,503	1,179,487	1,179,970	1,179,970	655,750	-44.43%	-44.43%	651,390	-0.66%
Total Capital & Debt Expenditures	**8,157,936**	**17,777,196**	**8,395,810**	**7,223,192**	**19,481,240**	**132.04%**	**169.70%**	**6,650,930**	**-65.86%**
Total Expenditures	**25,066,819**	**38,495,028**	**28,860,902**	**26,522,628**	**41,321,040**	**43.17%**	**55.80%**	**29,529,080**	**-28.54%**
% Change from Prior Year Actual		**153.57%**	**74.97%**	**-31.10%**	**55.80%**			**-28.54%**	
Revenue Over (Under) Expenditures	**270,339**	**(9,816,297)**	**(4,444,077)**	**(2,482,692)**	**(2,863,700)**	-35.56%	15.35%	**(2,070,510)**	-27.70%
Other Financing Sources (Uses)									
Bond & Loan Proceeds	4,059,139	-	4,000,000	-	-	-100.00%		-	
Beginning Fund Balance	**23,678,224**	**28,050,112**	**18,561,011**	**18,561,011**	**16,078,319**	**-13.38%**	**-13.38%**	**13,214,619**	**-17.81%**
Ending Fund Balance	**28,050,112**	**18,561,011**	**17,616,934**	**16,078,319**	**13,214,619**	**-24.99%**	**-17.81%**	**11,144,109**	**-15.67%**

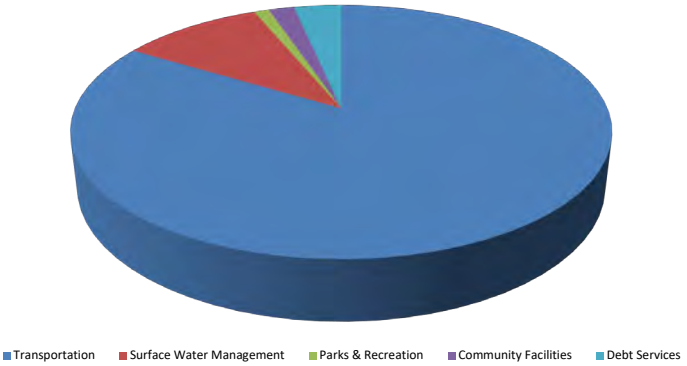


Capital Budget Summary

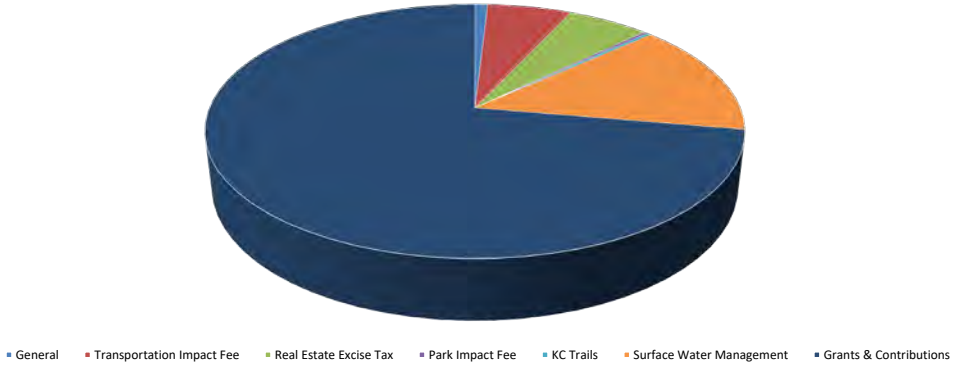
		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	Funding Sources
Transportation Program								
T23	Asphalt Overlay Program	184,141	314,796	-	-	200,000	300,000	TIF
T24	Miscellaneous Street Improvements	18,998	23,857	50,000	50,000	590,000	100,000	TBSRF
T27	Non Motorized Plan	343	11,021	-	-	-	200,000	REET
T36	SR169 - 228th Ave SE to SE 244th St	-	76,645	102,000	103,259	-	700,000	TIF, REET, SWM, Grant
T38	216th Ave SE - SR516 to S City Limits	9,200	-	-	-	-	-	TIF, SWM
T39	SR169 -Witte Rd to SE 244th St	270,007	5,129,045	862,700	970,530	-	-	TIF, TBSRF, REET, SWM, Grant
T41	244th Ave SE Share Use	57,986	-	-	-	-	-	TIF, Grant
T42	SR516 & 218th Ave SE Intersection	781,663	1,057	-	-	-	-	TIF, REET
T44	Kent-Kangley & 242nd Ave E Intersection	-	844,729	250,000	250,000	-	-	TIF, PWD
T45	SR169 Widening - Phase 4	-	149,380	120,000	120,000	300,000	700,000	TIF, REET, SWM, Grant
T46	SR169 & 260th Legacy Site Access	-	-	163,000	-	-	-	REET
T48	SE 231st St Extension	-	-	35,000	35,000	5,800,000	-	TIF, REET, Grant
T27a	Curbed Walkway Improvements	-	-	-	-	65,000	495,000	TIF, Grant
T28b	Witte Rd - SE 240th St to SE 249th Pl	-	1,801	-	-	-	-	TIF, REET
T28b Ph1	Witte Rd - SE 256th St Realignment	984,764	889	-	-	-	-	TIF, TBSRF, REET, Grant
T28b Ph2	Witte Rd - 249/256 Utility Relocate	22,440	164,549	2,050,000	2,050,000	-	-	TIF, REET, PWD
T28b Ph3	Witte Rd - 249/256 Road Improvements	-	-	-	2,954	9,341,000	-	TIF, REET, Grant
T28c	Witte Rd - SE 256th to SE 272nd	150	-	-	-	-	-	TIF, REET
T33c	SE 283rd St Extension	4,135	1,185	-	-	-	808,000	TIF, REET
	Total Transportation	**2,333,827**	**6,718,953**	**3,632,700**	**3,581,742**	**16,296,000**	**3,303,000**	
Parks & Recreation Program								
P03	Summit Park Ballfields	2,752,089	8,849,183	-	-	-	-	GF, TIF, REET, PIF, KCT, Bonds, SWM, Grant
P05	Summit Ball Fields	13,294	-	-	-	-	-	PIF
P13	Miscellaneous Park Improvements	-	430	-	-	-	-	REET
P15	Community Center Parking Lot	189,851	-	-	-	-	-	PIF
P16	LW Parking Lot Expansion	-	397,278	-	-	-	-	REET, PIF, Grant
P18	Parks Maintenance Storage Structure	-	16,702	-	-	-	-	REET, PIF
P19	Park Security	-	121,279	28,720	28,720	-	-	REET, PIF
P20	LWL HVAC Upgrade	-	-	40,000	-	-	-	REET, PIF
P21	Elk Run Open Space	-	28,273	71,730	47,000	-	1,000,000	REET, KCT, Grant
P22	General Park Improvements	-	22,767	25,000	28,240	15,000	15,000	REET, PIF
P23	LWL Interior Painting	-	16,572	-	-	-	-	GF
P24	PROS Plan	-	59,483	20,520	20,520	-	-	GF
P25	Arboretum Irrigation	-	-	40,000	40,000	-	-	PIF
P26	Fernwood Park Improvements	-	-	-	-	40,000	-	REET
P27	Park Signage/Wayfinding	-	-	-	-	40,000	-	REET
P28	ADA Enhancements	-	-	-	-	10,000	10,000	REET
P29	Parks Maintenance Security	-	-	-	-	45,000	-	KCT
P30	LW Lodge Improvements	-	-	-	-	40,000	80,000	PIF
P31	Public Art Installations	-	-	-	-	5,000	5,000	REET
P32	Summit Park Sewer Deduct Meter	-	-	-	-	10,000	-	KCT
P06b	LW Parking Lot	-	162	-	-	-	-	REET
P06c	Beach House Remodel	1,909,127	12,038	-	-	-	-	GF, REET, PIF
P06d	LW Playground	39,635	-	-	-	-	-	PIF, Grant
	Total Parks & Recreation	**4,864,360**	**9,524,167**	**225,970**	**164,480**	**205,000**	**1,110,000**	
Surface Water Management Program								
S10	Water Quality Retrofits	-	20,078	400,000	265,600	450,000	150,000	SWM, Grants
S12	Misc Drainage Improvements	17,300	48,708	50,000	81,300	53,000	55,000	SWM, Grants
S15	Pond Fencing	-	79,767	320,230	187,800	50,000	20,000	SWM, Grants
S16	Stormwater Facility - Witte Rd	-	76,983	200,000	35,200	-	-	SWM, Grants
S17	Cedar Downs Water Quality Improvments	-	-	100,000	177,100	350,000	950,000	SWM, Grants
S19	Jenkins Creek Culver	-	-	450,000	-	940,000	-	SWM, Grants
S21	Invasive Plant Species Removal	-	-	-	-	21,000	22,000	SWM, Grants
S22	ROW and Public Lands LID	-	-	-	-	-	27,000	SWM, Grants
S23	Stormwater Opportunity Fund	-	-	100,000	-	107,000	110,000	SWM, Grants
	Total Surface Water Management	**17,300**	**225,537**	**1,620,230**	**747,000**	**1,971,000**	**1,334,000**	
Community Facilities Program								
A01	Art Program	-	51,603	36,940	-	53,490	52,540	GF, TIF, TBSRF, REET, PIF, KCT, SWM
F03	Farmer's Market Relocation	15,311	43,269	1,550,000	1,550,000	100,000	-	REET, Grant
F05	City Hall Generator	-	34,180	150,000	-	-	-	GF
F06	Security System - Legacy Site	-	-	-	-	200,000	200,000	REET
	Total Community Facilities	**15,311**	**129,052**	**1,736,940**	**1,550,000**	**353,490**	**252,540**	
Debt Service Program								
D04	Infrastructure Loan DS - Transportation	191,083	190,160	189,240	189,240	188,320	187,400	TIF, REET
D06	2014 Councilmanic Bonds (Ravensdale)	177,770	179,205	180,530	180,530	176,730	177,940	GF
D07	2015 Refunding Bonds '05	518,650	519,550	520,000	520,000	-	-	GF, TIF, REET
D08	Summit Ballfields	-	290,572	290,200	290,200	290,700	286,050	REET,
	Total Debt Service	**887,503**	**1,179,487**	**1,179,970**	**1,179,970**	**655,750**	**651,390**	
	Total Capital Improvement	**8,118,301**	**17,777,196**	**8,395,810**	**7,223,192**	**19,481,240**	**6,650,930**	

Capital Budget Summary

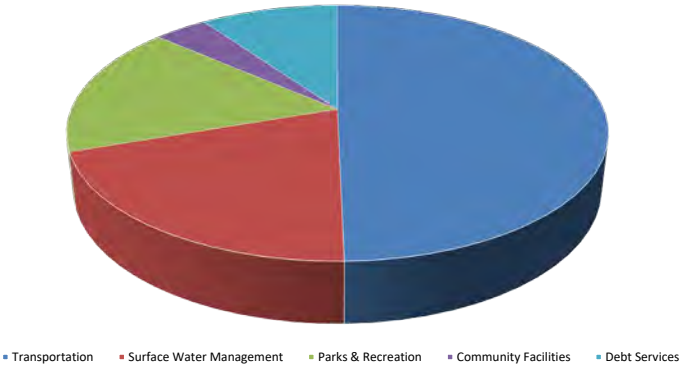
2021 Capital Expenditures



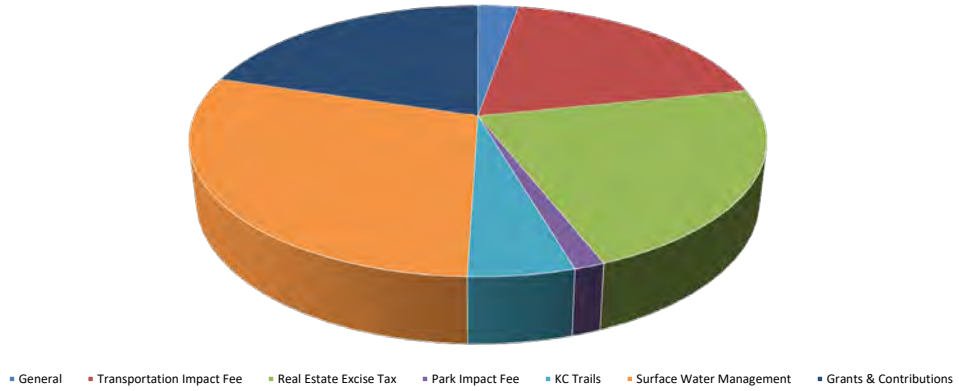
2021 Capital Funding Sources



2022 Capital Expenditures



2022 Capital Funding Sources



Changes from 2021 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
2021 Preliminary Budget	16,078,319	38,457,340	41,321,040	13,416,619
Changes from Preliminary Budget				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Subtotal of Changes	-	-	-	-
2021 Adopted Budget	16,078,319	38,457,340	41,321,040	13,416,619

Changes from 2022 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
2022 Preliminary Budget	13,416,619	27,458,570	29,529,080	11,144,109
Changes from Preliminary Budget				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Subtotal of Changes	-	-	-	-
2022 Adopted Budget	13,416,619	27,458,570	29,529,080	11,144,109

CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-20-XXX

AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, ADOPTING THE 2021-22 BUDGET.

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2021-22 Budget; and

WHEREAS, the Maple Valley City Council received the 2021-22 Preliminary Budget from the City Manager on October 2, 2020 and has reviewed it since that date; and

WHEREAS, the City has followed all steps prescribed in State law for adoption of a biennial budget including holding a public hearing on the proposed budget and revenue sources on November 10, 2020;

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

Section 1. 2021 Budget. The City Council hereby adopts the 2021 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund	4,165,396	16,969,410	17,640,010	3,494,796
Special Revenue Funds				
Transportation Impact	2,246,971	345,000	1,268,720	1,323,251
Transportation Benefit Spec. Rev. Fund	7,061	-	-	7,061
Real Estate Excise Tax Fund	2,299,233	1,782,110	1,242,160	2,839,183
Park Development Fund	1,202,987	260,330	174,100	1,289,217
Drug Seizure Fund	84,948	-	23,480	61,468
Bond Proceeds Fund	-	-	-	-
Capital Projects Funds	151,831	17,712,240	17,712,240	151,831
Enterprise Funds				
Surface Water Management	4,326,211	2,487,570	4,700,180	2,113,601
Lake Wilderness Golf Course	529,171	1,258,000	1,197,810	589,361
Subtotal	15,013,809	40,814,660	43,958,700	11,869,769
Internal Services Funds (External Revenues Only)				
Vehicle Rental Fund	869,716	185,040	187,460	867,296
Central Service Fund	191,894	1,576,680	1,612,000	156,574
Unemployment Trust Fund	2,900	80,020	80,000	2,920
Total	**16,078,319**	**42,656,400**	**45,838,160**	**12,896,559**

Section 2. 2022 Budget. The City Council hereby adopts the 2022 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund	3,494,796	18,034,080	18,276,140	3,252,736
Special Revenue Funds				
Transportation Impact	1,323,251	343,000	1,269,270	396,981
Transportation Benefit Spec. Rev. Fund	7,061	-	-	7,061
Real Estate Excise Tax Fund	2,839,183	1,958,350	1,267,300	3,530,233
Park Development Fund	1,289,217	260,330	479,250	1,070,297
Drug Seizure Fund	61,468	-	23,480	37,988
Bond Proceeds Fund	-	-	-	-
Capital Projects Funds	151,831	5,104,830	5,104,830	151,831
Enterprise Funds				
Surface Water Management	2,113,601	2,892,000	3,914,300	1,091,301
Lake Wilderness Golf Course	589,361	1,269,000	1,231,410	626,951
Subtotal	11,869,769	29,861,590	31,565,980	10,165,379
Internal Services Funds (External Revenues Only)				
Vehicle Rental Fund	867,296	275,500	576,100	566,696
Central Service Fund	156,574	1,574,110	1,573,610	157,074
Unemployment Trust Fund	2,920	80,020	80,000	2,940
Total	**12,896,559**	**31,791,220**	**33,795,690**	**10,892,089**

Section 3. 2021-22 Preliminary Budget. The City Council incorporates by reference into this Ordinance, the 2021-22 Preliminary Budget; and the "Changes from 2021-22 Preliminary Budget," (collectively the 2021-22 Budget), to be identified as Clerk's Receiving Nos. 2843 and 2844.

Section 4. Capital Improvement Plan. The City Council hereby adopts the City's Capital Improvement Plan for 2021- 2026 as a part of the 2021-22 Budget.

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

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

ADOPTED BY THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON ON THIS 24th DAY OF NOVEMBER 2020.

CITY OF MAPLE VALLEY

_____
Sean P. Kelly, Mayor

ATTEST:

_____
Shaunna Lee, MMC, City Clerk

APPROVED AS TO FORM:

_____
Patricia Taraday, City Attorney

Date of Publication: November 30, 2018
Effective Date: December 4, 2018

2021-22 Program Enhancements

Department	Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund One-Time 2021	One-Time 2022	Recurring 2021	Recurring 2022	Total 2021	Total 2022
Parks & Recreation												
Parks Maintenance	Truck		40,000		40,000		40,000				40,000	-
LW Lodge	Lobby Furniture		8,000		8,000		8,000				8,000	-
Parks Maintenance	Mini Excavator		40,000		40,000			40,000			-	40,000
Parks Administration	Leafline Trails Coalition		25,000		25,000		5,000		10,000	10,000	15,000	10,000
			113,000	**-**	**113,000**	**-**	**53,000**	**40,000**	**10,000**	**10,000**	**63,000**	**50,000**
Information Technology												
IT Services	Network Access Control		54,200		54,200				26,440	27,760	26,440	27,760
IT Services	Security Consulting		100,000		100,000				50,000	50,000	50,000	50,000
			154,200	**-**	**154,200**	**-**	**-**	**-**	**76,440**	**77,760**	**76,440**	**77,760**
Public Works												
PW/Parks Maintenance	Mobile Mechanic Services		39,000		39,000				19,500	19,500	19,500	19,500
PW Administration	Comp Plan Update		100,000		100,000			100,000			-	100,000
PW Maintenance	Cold Planer		14,700		14,700		14,700				14,700	-
PW Maintenance	Compactor for Mini Excavator		6,370		6,370		6,240				6,370	-
PW Maintenance	Sidewalk Planer		10,620		10,620		10,620				10,620	-
PW Maintenance	Asphalt Float		22,220		22,220		22,220				22,220	-
			192,910	**-**	**192,910**	**-**	**53,780**	**100,000**	**19,500**	**19,500**	**73,410**	**119,500**
	Total Program Enhancements	**-**	**460,110**	**-**	**460,110**	**-**	**106,780**	**140,000**	**105,940**	**107,260**	**212,850**	**247,260**

Program Enhancement Form
2021-2022

Program Enhancement Title: Parks Maintenance Truck

Department Name: Parks & Recreation

Priority: 1P

Total Cost: $ 40,000 (2021) | (2022)

Description of Request:

Purchase one 1-ton truck for the parks maintenance division.

Funding for this item would come from KC Parks Levy (new). No impact on general fund.

Justification of Request:

With eleven employees working during the peak season, we need transportation to all our sites in the City. We currently have two trucks and one used small truck (not on replacement). The small truck we keep within Lake Wilderness Park since it's older. During peak season we will have employees at Summit, Elk Run, Legacy, Take a Break and Lake Wilderness. Transporting employees and equipment demands several trips limited to only two trucks.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)	40,000	
Subtotal:	**40,000**	**-**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 40,000.00**	**$ -**

Analysis of Net Project Costs

	2021	2022
Total Cost:	**$ 40,000**	
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	**$ 40,000**	**$ -**

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
Total Recurring Costs	**$ -**	**$ -**

Program Enhancement Form
2021-2022

Program Enhancement Title: LW Lodge Lobby Furniture Replacement

Department Name: Parks & Recreation

Priority: 2P

	2021	2022
Total Cost:	$ 8,000	

Description of Request:

Replace the old Lodge lobby furniture with new furniture.

Fudning for this item via KC Parks Levy (new). No impact on general fund.

Justification of Request:

The exisiting chairs have repaired legs and upholstery is faded and ripped. Need to replace four loungers and three café' tables. (end tables)

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)	8,000	
Subtotal:	**8,000**	**-**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 8,000.00**	**$ -**

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 8,000	
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	**$ 8,000**	**$ -**

Expected Recurring Annual Costs

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

Program Enhancement Form
2021-2022

Program Enhancement Title: Parks Equipment

Department Name: Parks & Recreation

Priority: 3P

Total Cost:

	2021	2022
Total Cost		$ 40,000

Description of Request:

Purchase a mini-excavator with brush hog and snow plow attachment for the parks department.

Funding for this item would come from KC Parks Levy (new). No impact on general fund.

Justification of Request:

The parks department has more added responsiblitiy to maintain several park sites within Maple Valley, including Summit, Elk Run, and Legacy site to maintain. We usually rent a mini-excavator to do projects within the parks. Public works has the equipment but they have many projects and maintenance work which ties up their equipment making it difficult to share equipment. This equipment will serve a number of purposes in our maintenance of the parks.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		40,000
Subtotal:	-	40,000
Cost Reductions:		
Subtotal:	-	-
Total Project Cost	$ -	$ 40,000.00

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ -	$ 40,000
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ -	$ 40,000

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2021-2022

Program Enhancement Title: Support Leafline Trails Coalition

Department Name: Parks & Recreation

Priority: 4P

	2021	2022
Total Cost:	$ 15,000	$ 10,000

Description of Request:

Support for the Leafline Trails Coalition (formerly KC Trails Coalition)

Funding for this project is via KC Parks Levy (new). No impact on general fund.

Justification of Request:

There are over 400 miles of Regional Trails in Central Puget Sound providing great health, recreation, active transportation and economic benefits to the communities with access to them. Many of the existing trails are not interconnected, intuitive to navigate or welcoming to everyone. The Leafline Trails Coalition is inspired by and modeled after a national movement of trail coalitions to connect regional trails networks by leveraging resources, fostering partnerships, and growing public awareness of trails. After King County Parks convened trail partners in early 2018 and found broad support for greater collaboration on regional trails in Puget Sound, the Leafline Trails Coalition formally launched in October 2018 with a well-attended Regional Trails Summit.

Maple Valley City Council signed on as a partner to the LEafline Coalition. This funding would help support staffing of the coalition throgh the Cascade Bcycle Club

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)	15,000	10,000
Subtotal:	**15,000**	**10,000**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 15,000.00**	**$ 10,000.00**

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 15,000	$ 10,000
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 15,000	$ 10,000

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2021-2022

Program Enhancement Title: Network Access Control Subscription

Department Name: Finance/IT

Priority: 1

	2021	2022
Total Cost:	$ 26,440	$ 27,760

Description of Request:

Network access control (NAC) provides increased security by increasing the visibility, organization, and documentation of devices on the network and improve responsiveness in the event of a breach. In some cases, a breach could be automatically contained within a manner of minutes or seconds, where it may currently take hours or days. Implementation of a NAC device was approved by council as a budget amendment in 2019 for the 2020 budget. This program enhancement would continue the subscription for such a device.

Justification of Request:

Improved security and compliance with state recommended security standards.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		
Subscription	26,440	27,760
Subtotal:	**26,440**	**27,760**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 26,440.00**	**$ 27,760.00**

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 26,440	$ 27,760
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 26,440	$ 27,760

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
Total Recurring Costs	$ 26,440	$ 27,760

Program Enhancement Form
2021-2022

Program Enhancement Title: Security Consulting

Department Name: IT/Finance

Priority: 2

	2021	2022
Total Cost:	$ 50,000	$ 50,000

Description of Request:

Obtain assistance from a vendor to serve as support in the event of a cyberattack and/or breach of City systems to reduce and remediate effects of an attack. Assistance may include providing regular project/request support for IT about two days a month to ensure vendor familiarity with Maple Valley systems and benefit from regular assistance and an arrangement to provide speedy support in the event of a breach.

Justification of Request:

Cities around the country are increasing. In 2019, over 70 US cities were the victims of ransomware attacks, with ransoms ranging from less than $10,000 to over $300,000. In the case of a breach, the effects on City productivity and public perception are significant. While Maple Valley IT maintains a positive program that is continually increasing the resilience of the City to attacks, prudence and best practice also calls for effective plans and resources to respond in the case of a successful attack. In some worst case scenarios, it may take multiple weeks or months to rebuild current IT systems in he City following an attack. Such scenarios have been seen in the sate. An existing agreement with a vendor combined with an ongoing relationship with its staff that are ready to provide immediate support following a breach on the City, that time can be reduced significantly.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Consulting	50,000	50,000
Subtotal:	**50,000**	**50,000**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 50,000.00**	**$ 50,000.00**

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 50,000	$ 50,000
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 50,000	$ 50,000

Expected Recurring Annual Costs

Description	2021	2022
Consulting	$ 50,000	$ 50,000
Total Recurring Costs	**$ 50,000**	**$ 50,000**

Program Enhancement Form
2021-2022

Program Enhancement Title: Mechanical Services

Department Name: Public Works/ Parks Maintenance

Priority: 3

	2021	2022
Total Cost:	$ 19,500	$ 19,500

Description of Request:

Mechanical services for Public Works equipment ($15,000/year) and Parks Maintenance equipment ($4,500/year)

Justification of Request:

The Public Works department is seeking funds for routine maintenance as well as unforseen maintenance issues with general and heavy equipment. Currently crews perform much of the needed routine maintenance for equipment and vehicles (oil changes, air filters, wipers, and tune ups) in house. The above requested amount would be for repairs and maintenance outside of simple oil changes and maintenance. For example, issues with fuel systems, checking/changing of hydraulic fluid and filters, replacing hydraulic lines, heavy equipment inspections, bushing inspection, differential fluids, transmission fluids and filters, welding, ect. Routine inspections, maintenance and repairs are proven to reduce the cost of expensive repairs and increase the life and safety of heavy equipment. Implementing a maintenance schedule would extend the service lives of our assets providing a cost savings in the long-term.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		
PW Contract	19,500	19,500
Subtotal:	**19,500**	**19,500**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 19,500.00**	**$ 19,500.00**

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 19,500	$ 19,500
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 19,500	$ 19,500

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
PW Contract	19,500	19,500
Total Recurring Costs	**$ 19,500**	**$ 19,500**

Program Enhancement Form
2021-2022

Program Enhancement Title: Update of Transportation Element of Compreh. Plan

Department Name: Public Works

Priority: 4

	2021	2022
Total Cost:		$ 100,000

Description of Request:

The City's Comprehensive Plan requires an update in 2023. As part of the Comprehensive Plan update, the Transportation Element requires an update that includes a review of the 20 year TIP projects, updating cost estimates, reviewing Traffic Impact Fees, and public outreach. This work will be a standalone project ahead of the Comprehensive Plan Update.

Justification of Request:

The last update to the Comprehensive Plan was in 2015 with the Transportation chapter receiving only a bare bones updates. 2010 was the last time the Transportation Element was more robustly updated. This requested update is needed since it's been over ten years since project cost estimates have been updated and the CIty may have loss revenues without this update as delopment continues. Additionally, an update to the list of 20 year TIP projects is needed.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		
Prof Services Agreemt		100,000
Subtotal:	-	100,000
Cost Reductions:		
Subtotal:	-	-
Total Project Cost	$ -	$ 100,000.00

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ -	$ 100,000
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ -	$ 100,000

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2021-2022

Program Enhancement Title: Asphalt Cold Planer (Skid Steer attachment)

Department Name: Public Works

Priority: 5

	2021	2022
Total Cost:	$ 14,700	$ -

Description of Request:

Blue Diamond 16" Cold Planer attachment for skid steer

Justification of Request:

A 16" cold planer for the Public Works skid steer is an asphalt patch work attachment. The cold paner allows public works crews to quickly remove asphalt from the roadways that may be damaged and in need of repair. Currently the Public Works department would rent a walk behind asphalt saw for a few weeks while they cut patches throughout the city. This typically meant asphalt repairs were only done once or twice a year depending on the coordination of the rental companies and what they had available. This also required the crew to take a water trailer, and rent a slurry vaccuum. The cutting of asphalt with water produces a thick muddy slurry that then needs to be vaccummed up and properly disposed of which typically results in dump fees. Weeks later the crews would return to the site and remove the asphalt by excavator or backhoe and load the broken chunks of asphalt into trucks. This material is large and chunky. Sometimes asphalt companies will let you dump this onsite for free and other times you must pay to dispose of the material depending on their stockpiles. With an asphalt planer crews would be able to do a patch from start to finish in one day. This would limit return trips and traffic impacts on local streets. The cold planer could grind a 16" wide path at a time and can be moved over until the desired width and length has been reached. The planer would also produce a much more desireable product called "grindings" that can be re-used. Similar materials have been utilized within the Public Works parking lot as well as the Farmers Market parking lot. After grinding the patch the material can be left in the roadway and rolled for a temporary filler until crews are able to perform the patch work or can be removed with the skid steer broom attachment (currently own) and would be ready for new asphalt. This would allow crews to go into the field, grind, broom and reapply asphalt same day. This has not been the case in recent years. These practices were utilized many years ago with the interlocal agreement with city of Covington and city of Black Diamond. This equipement was rented by all cities involved. Crews spent two weeks in each city and were able to remove and repair over 400 tons of new asphalt patches within the city. Proper asphalt equipment would greatly improve the crews efficiency and help produce a higher quality product that would last much longer than current practices. Crews would also be able to do minor asphalt repairs at their discretion and would not have to rely on the availability of rented equipment.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		
	$ 14,700	
Subtotal:	14,700	-
Cost Reductions:		
Subtotal:	-	-
Total Project Cost	$ 14,700.00	$ -

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 14,700	$ -
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 14,700	$ -

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
5 year life		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2021-2022

Program Enhancement Title: Compactor Mini Excavator

Department Name: Public Works Maint.

Priority: 6

	2021	2022
Total Cost:	$ 6,240	$ -

Description of Request:

Hydraulic plate compactor that attaches to mini excavator.

Justification of Request:

The Public Works department is seeking a more efficient and effective way to achieve proper compaction for utility and /or drainage work throughout the city. Currently the Public Works maintenance crew relies on a smaller machine for compaction called a "jumping jack" This piece of equipment has allowed maintenance crews to perform small pothole repairs and miner storm pipe repairs but as the public works department acquires more storm water conveyance systems and our exhisting system is getting older it is requiring more repairs. Our roadway sections are also requiring more pothole or sinkhole repairs. This new compactor would allow crews to be more efficient by quickly changing out the digging bucket for the compactor, it would keep crews out of a hole away from machinery providing a more safe atmosphere and it would also achieve much better compaction resulting in less sinking after the project was finished, giving a much higher quality professional long term repair.This compactor attaches to a mini excavator (currently owned by PW).

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		
	$ 6,240	
Subtotal:	6,240	-
Cost Reductions:		
Subtotal:	-	-
Total Project Cost	$ 6,240.00	$ -

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 6,240	$ -
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 6,240	$ -

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
5 year life		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2021-2022

Program Enhancement Title: Concrete Sidewalk Planer/Vacuum

Department Name: Public Works

Priority: 7

	2021	2022
Total Cost:	$ 10,620	$ -

Description of Request:

Concrete sidewalk planer and vacuum attachment for trip hazard mitigation.

Justification of Request:

The City of Maple Valley public works department dedicates three to four weeks a year to sidewalk reapirs and maintenance. Within most city neighborhoods are roadside landscapes filled with shrubs and trees. Often times these trees and their root systems can cause side walk panels to lift and create trip hazards. Currently the public works crew would mark all trip hazards with orange paint and then later would cut and remove the sidewalk panel, remove any roots causing the panel to lift and reinstal the sidewalk panel with new concrete. This is an expensive process that typically exhausts its budget amount rather quickly, leaving some panels to be replaced the following year. To help mitigate the expense, the public works crew explored a new idea being used at the City of Covington. Covington Crews have purchased a concrete sidewalk planer and vacuum that allows them to surface grind any trip hazard within the sidealk. Crews would do a visual inspection of the trip hazard and mark it with orange paint. Any sidewalk with a trip hazard over two inches would be marked for replacement. Sidewalk panels with a two inch trip hazard or less would be noted for grinding. The grinder/planer is a smaller walk behind

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		
Purchase	10,620	
Subtotal:	**10,620**	**-**
Cost Reductions:		
Subtotal:	**-**	**-**
Total Project Cost	**$ 10,620.00**	**$ -**

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 10,620	$ -
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 10,620	$ -

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
5 year life		
Total Recurring Costs	$ -	$ -

Program Enhancement Form
2021-2022

Program Enhancement Title: Asphalt Float (Skid Steer attachment)

Department Name: Public Works

Priority: 8

	2021	2022
Total Cost:	$ 22,220	$ -

Description of Request:

Asphalt float attachment for the skid steer for asphalt patch work and repairs.

Justification of Request:

The asphalt float attachment for the public works skid steer would allow crews to provide more consistent asphalt patches which would enhance the life of the patch (see video link at https://www.youtube.com/watch?v=gPtWztQU2JI). This would also produce a more desirable driving surface for cars, motorcycles, and bikes that may be traveling down city streets. Typically when performing patch work, the public works crews would hand rake all of the asphalt into the patch. Some patches can be two tons of material up to ten tons of material, all done by hand with shovels and rakes. An asphalt float would adjust to the width of the patch and then allow a truck driver to dump in front of or in the float and the operator of the float would move forward, the float would then do the work of 3 or 4 guys with shovels and rakes, and lay the material consistantly in the area that was prepped for asphalt repair. Time saved would reduce interruptions to traffic as well as provide a better patch.

Similar actions could be seen on a larger scale with a paving machine. Most pavers would then also roll the asphalt, we have a seperate roller for that, and unlike a paver the float would be limited to much smaller patch work. A float would not be designed to pave full lane widths. A float is most ideal for wheel track patches, sink hole patches, senctions of allegation, and areas of aspahlt that were removed for utility or drainage work where crews needed to cross the roadway.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required 2021	Amount Required 2022
Salaries		
Benefits		
(etc)		
	$ 22,220	
Subtotal:	22,220	-
Cost Reductions:		
Subtotal:	-	-
Total Project Cost	$ 22,220.00	$ -

Analysis of Net Project Costs

	2021	2022
Total Cost:	$ 22,220	$ -
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	$ 22,220	$ -

Expected Recurring Annual Costs

Description	2021	2022
Annual Salary & Benefits		
5 year life		
Total Recurring Costs	$ -	$ -

Community Service Agency Funding

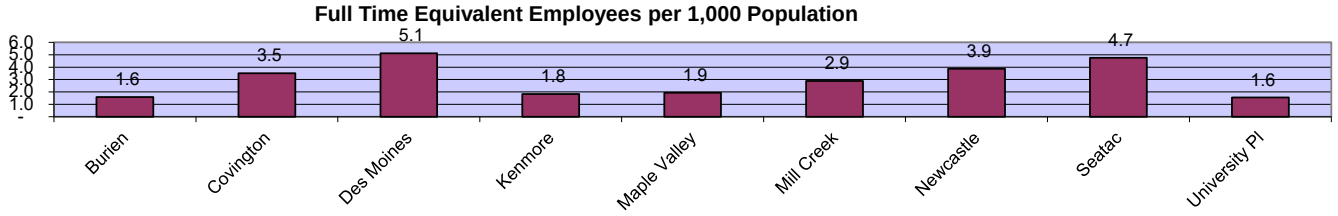
Request Summary	2020 Budget	2021 Request	Recommendation Not Funded	Recommendation 2021 Funding	2022 Request	Recommendation Not Funded	Recommendation 2022 Funding	Budget Location
Local Community Grants Funding				448,970			448,970	
GRANTS FOR POOR AND INFIRM								
Maple Valley Food Bank and Emergency Services Requests funds to provide food and financial assistance to individuals.	57,000		-	-		-	-	Human Services
Vine Maple Place Requests funds to provide homes and services for single-parent families while they work towards building lives of hope and stability.	40,000		-	-		-	-	Human Services
Total Poor and Infirm Grants	97,000	-	-	-	-	-	-	
CITY CONTRACTS FOR SERVICES								
Greater Maple Valley Community Center Requests funds to enrich our community through quality human services and social activities.	253,722		-	-		-	-	Human Services
Lake Wilderness Arboretum Foundation Requests fund to support maintaining and renovating Arboretum grounds; services provided are management of City assets.	59,650		-	-		-	-	Parks & Recreation
Maple Valley Days Requests funds to cover expenses for event; Services provided are tourism.	18,000		-	-		-	-	Parks & Recreation
Maple Valley Farmer's Market Requests funds for operation expenses; Services provided are tourism.	10,000		-	-		-	-	Parks & Recreation
Maple Valley Historical Society Requests funds for utilities and landscaping; services provide are management of City assets.	7,600		-	-		-	-	Parks & Recreation
Maple Valley Youth Symphoney Orchestra Requests funds to support concerts.	5,000		-	-		-	-	Parks & Recreation
Make A Difference Day Requests funds to support community "Day of Caring".	5,000		-	-		-	-	Parks & Recreation
Maple Valley Creative Arts Council Requests funds to support local public art program.	1,000		-	-		-	-	Parks & Recreation
Valley Girls & Guys - Be the Hope Requests funds to support local event that brings awareness to the fight against cancer.	17,000		-	-		-	-	Parks & Recreation
Lake Wilderness Triathlon Requests funds to support local event; services provided are tourism.	5,000		-	-		-	-	Parks & Recreation
Total City Contracts for Services	381,972	-	-	-	-	-	-	
Grand Total	478,972	-	-	-	-	-	-	
% of Change from Prior Year				-100%			#DIV/0!	

Performance Measures

City-wide Statistics	2018 Actual	2019 Actual	*2019 Benchmark*	2020 Est Act	2021 Budget	2022 Budget
Bond Ratings	AA+	AA+		AA+	AA+	AA+
Assessed Value / Capita	145,016	157,138	147,187	162,185	162,264	163,364
General Fund Expenditures / Capita	548	638	580	602	635	642
General Fund Balance as % of GF Expenditures	62.41%	31.37%	108%	25.97%	20.67%	19.07%
Outstanding Debt	6,657,726	5,728,105	2,944,117	4,743,484	4,243,863	3,739,242
Total Expenditures / Capita	561	760	1,522	614	642	650
General Fund Ending Fund Balance	8,646,600	5,239,342	14,808,994	4,165,396	3,574,436	3,418,416
% General Fund Actual Revenues over Budget	-22.26%	-31.67%		5.36%		
% General Fund Actual Expenditures over Budget	-37.82%	-30.83%		0.00%		
City Employees / 1000 Population	2.0	1.9	3.1	1.8	1.7	1.7

(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 2018. The City is always striving for a higher bond rating, but being a young and relatively small 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 continue work to increase this amount which has now surpassed the benchmark level.
(3) General Fund expenditures per capita have been fairly constant and below the benchmark. Staffing increases in 2019 and 2020, related primarily to public safety and Summit Park, are anticipated to increase this ratio beyond the benchmark level.
(4) Total Expenditures per capita are reflective of the City's capital improvement expenditures. This ratio is expected to increase just beyond the benchmark level in 2018 and 2019 along with a significant increase in Parks and Transportation-related capital improvement projects.
(5) City policy requires a General Fund Fund Balance be at least 16.7% of expenditures. The City implements this policy throughout its six year forecast which is based on moderate revenue and expenditure forecasts. Because of this, historical and budgeted amounts are maintained at high levels to insure available funding for on-going programs. The City aims to maintain a safe level of reserves while still putting tax dollars to work for the residents of Maple Valley.

(6) Outstanding debt per capita had been decreasing with the increase in population, though in 2018 the City issued bonds for the completion of Parks projects. An additional bond issue is anticipated in 2020 for capital improvements to the Lake Wilderness Golf Course.
(7) The City has a long history of conservative budgeting. During the last biennium the City has moved toward a more moderate budgeting and forecasting approach where known circumstances are accounted for accordingly. Revenues are projected based on anticipated growth within the City using all available information on new development, property values, and legislative updates. With regards to expenditures, the City fully funds all budgeted positions and assumes that, excluding additional information, expenditures will increase each year with inflation. In 2018 projected General Fund Revenues are 26% over budget due to the sale of City-owned property on 216th Ave SE.
(8) The City's FTE's per 1000 population has increased slowly over time and remains 20% lower than the benchmark. Uniformed Police positions do not effect this number since they are contracted through King County.



Performance Measures, continued

	2018 Actual	2019 Actual	*2019 Benchmark*	2020 Est Act	2021 Budget	2022 Budget
Department Statistics						
Council						
Council Travel/Training Costs	6,171	6,496	9,950	3,130	4,500	4,500
City Manager						
Employees	10.00	10.00	6.06	10.10	9.10	9.10
Expenditures	2,229,302	2,092,570	1,606,153	2,208,140	2,165,760	2,246,060
Community Development						
Employees	7.25	7.25	14.36	5.75	5.75	5.75
Total Expenditures	1,078,212	2,802,666	1,835,816	1,375,680	2,707,260	2,706,870
Administration Division Employees	0.00	0.00	0.93	0.00	0.00	0.00
Planning Division Employees	4.00	4.00	6.40	3.50	3.50	3.50
Building Division Employees	3.25	3.25	4.19	2.25	2.25	2.25
Building Division Expenditures, included above	471,137	1,756,789	967,805	439,460	1,528,510	1,526,110
New Construction per County Assessor	49,666,862	105,802,350	-	142,946,433	99,471,881	141,024,944
Finance						
Employees	7.00	7.00	7.91	7.00	6.00	7.00
Total Finance Expenditures	677,420	737,895	1,515,356	809,700	645,940	765,040
Total IT Expenditures	726,001	993,704	1,233,606	961,860	1,069,900	1,015,940
Community Service Agencies						
Total Expenditures	500,328	389,293	21,792	469,132	484,280	484,850
Parks & Recreation						
Employees	13.50	13.50	21.37	13.40	13.40	13.40
Expenditures	2,519,050	3,068,742	3,094,436	3,378,460	3,378,460	3,416,760
Recreation Revenues	584,208	622,443	547,036	288,720	710,100	727,100
Recreation Expenditures, included above	1,063,605	1,160,642	607,810	558,318	1,209,990	1,255,270
Parks Maintenance Expenditures, included above	457,146	773,674	993,828	843,510	866,710	875,720
Acres of Parks	309	363	196	363	363	363
Public Safety						
Employees (Administrative)	1.00	1.00	4.00	1.00	1.00	1.00
Police Officers	18.00	17.00	22.75	17.00	17.00	17.00
Other Police Staff	0.00	0.00	2.21	0.00	0.00	0.00
Total Expenditures	5,100,717	5,564,803	8,150,962	6,047,340	6,016,330	6,321,930
Jail Expenditures, included above	173,481	231,380	490,343	122,490	199,000	199,000
Public Works						
Employees	11.75	11.75	17.83	11.25	11.25	11.25
Total Expenditures	1,749,437	1,888,621	3,882,937	1,769,500	1,628,430	1,711,020
Street Expenditures, included above	473,496	568,095	3,824,276	297,640	357,640	368,110
Lane Miles	154	154	93	154	154	154
SWM Expenditures	488,681	847,458	2,873,310	767,836	1,501,420	1,561,010
Surface Water Facilities	166	166	808	166	166	166

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Six Year Forecast

Councilmembers and City Manager attending the Ironman launch party, Crockett's Public House

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Forecast Model Description

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

The development forecast is based on preliminary 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 estimated actuals. 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 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.

With these components of the forecast complete, tests are made to ensure that it complies with applicable financial policies. The two pertinent policies that apply are that: "the fund balance of operating funds will be budgeted at least at 16.67% 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 enhancement 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 enhancement" 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.

General Fund Forecast

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
REVENUES										
Taxes										
Regular Property Tax	3,763,037	3,972,348	4,143,590	4,139,970	4,244,630	4,421,970	4,579,830	4,755,700	4,975,410	5,192,840
Sales Tax										
Locally	3,642,082	3,769,630	3,899,520	4,262,920	4,356,710	4,478,690	4,769,800	4,948,190	5,157,990	5,363,790
Affordable Housing	-	-	-	-	33,990	34,950	37,220	38,610	40,250	41,860
.1% Criminal Justice	749,411	937,727	699,690	671,337	552,440	567,900	604,810	627,430	654,030	680,130
Utility Tax	1,928,518	1,889,336	1,580,890	1,882,809	1,924,230	1,978,110	2,106,690	2,185,480	2,278,140	2,369,040
Gambling Tax	115,698	70,294	29,140	24,631	44,500	48,950	39,360	44,270	44,190	42,610
Leasehold Tax	3,896	911	2,610	-	-	-	-	-	-	-
Total Taxes	**10,202,642**	**10,640,245**	**10,355,440**	**10,981,667**	**11,156,500**	**11,530,570**	**12,137,710**	**12,599,680**	**13,150,010**	**13,690,270**
Licenses & Permits										
Business Licenses	11,176	14,426	12,580	13,788	11,160	11,310	12,090	11,520	11,640	11,750
Franchise Fees	418,406	422,694	456,640	645,525	432,000	446,000	507,840	461,950	471,930	480,570
Development Permits	505,760	654,173	761,470	707,461	679,480	1,371,020	1,508,120	1,281,900	1,089,620	926,180
Total Licenses & Permits	**935,342**	**1,091,292**	**1,230,690**	**1,366,774**	**1,122,640**	**1,828,330**	**2,028,050**	**1,755,370**	**1,573,190**	**1,418,500**
Intergovernmental Revenue										
Federal, State, & Local Grants	155,201	240,729	364,625	976,901	226,360	228,830	477,360	310,850	339,010	375,740
Criminal Justice Funding	81,542	107,266	79,860	91,757	86,900	87,970	88,880	87,920	88,260	88,350
Multimodal Transpo City	35,038	34,997	28,080	35,689	35,240	35,310	35,410	35,320	35,350	35,360
Motor Vehicle Fuel Tax	545,140	616,449	562,170	470,086	505,070	502,710	492,620	500,130	498,490	497,080
Marijuana Excise Tax	62,859	48,173	40,090	47,232	41,000	41,500	43,240	41,910	42,220	42,460
Liquor Taxes and Profits	332,196	379,022	293,870	378,587	314,640	317,140	336,790	322,860	325,600	328,420
Animal License Sales Rebate	11,155	-	-	-	-	-	-	-	-	-
Total Intergovernmental	**1,223,131**	**1,426,637**	**1,368,695**	**2,000,252**	**1,209,210**	**1,213,460**	**1,474,300**	**1,298,990**	**1,328,930**	**1,367,410**
Charges for Service										
Development Charges	623,473	1,978,745	547,820	451,209	2,037,590	1,999,700	2,199,670	1,869,720	1,589,260	1,350,870
Miscellaneous Charges	544,417	572,473	414,360	234,586	583,190	597,690	471,820	550,900	540,140	520,950
Total Charges for Services	**1,167,891**	**2,551,218**	**962,180**	**685,795**	**2,620,780**	**2,597,390**	**2,671,490**	**2,420,620**	**2,129,400**	**1,871,820**
Miscellaneous Revenue										
Fines & Forfeits	103,950	113,533	74,820	54,090	106,210	108,210	89,500	101,310	99,670	96,830
Investment Earnings	158,193	173,432	78,860	57,122	59,150	60,000	58,760	59,300	59,350	59,140
Rents, Leases, & Concessions	352,516	355,556	286,660	69,590	438,800	449,800	319,400	402,670	390,620	370,900
Other Miscellaneous Revenue	130,405	146,631	134,200	53,286	183,720	186,920	141,310	170,650	166,290	159,420
Proceeds from Sale of Capital Assets	3,010,000	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue	**3,755,065**	**789,153**	**574,540**	**234,088**	**787,880**	**804,930**	**608,970**	**733,930**	**715,930**	**686,290**
TOTAL REVENUES	**17,284,071**	**16,498,546**	**14,491,545**	**15,268,576**	**16,897,010**	**17,974,680**	**18,920,520**	**18,808,590**	**18,897,460**	**19,034,290**
% Change from Prior Year		-4.54%	-12.16%	5.36%	10.67%	6.38%	5.26%	-0.59%	0.47%	0.72%
EXPENDITURES										
General Government	2,906,722	2,987,177	3,192,460	3,192,460	2,989,860	3,189,790	3,237,640	3,286,200	3,335,490	3,385,520
Community Development	1,078,212	2,802,666	1,375,680	1,375,680	2,707,260	2,706,870	2,747,470	2,788,680	2,830,510	2,872,970
Human Services	500,328	389,293	469,132	469,132	484,280	484,850	492,120	499,500	506,990	514,590
Parks & Recreation	2,519,050	3,068,742	3,183,060	3,183,060	3,378,460	3,416,760	3,468,010	3,520,030	3,572,830	3,626,420
Public Safety	5,100,717	5,564,803	6,047,340	6,047,340	6,016,330	6,321,930	6,416,760	6,513,010	6,610,710	6,709,870
Public Works	1,749,437	1,888,621	1,769,500	1,769,500	1,716,280	1,800,780	1,827,790	1,855,210	1,883,040	1,911,290
TOTAL EXPENDITURES	**13,854,465**	**16,701,303**	**16,037,172**	**16,037,172**	**17,292,470**	**17,920,980**	**18,189,790**	**18,462,630**	**18,739,570**	**19,020,660**
% Change from Prior Year		120.55%	96.02%	100.00%	107.83%	103.63%	101.50%	101.50%	101.50%	101.50%
REVENUES OVER/UNDER EXPENDITURES	**3,429,606**	**(202,757)**	**(1,545,627)**	**(768,596)**	**(395,460)**	**53,700**	**730,730**	**345,960**	**157,890**	**13,630**
OTHER FINANCING SOURCES (USES)										
Transfer-In from KC Trails Fund	-	-	-	-	63,000	50,000	50,000	50,000	50,000	50,000
Transfer-In from SWM Fund	25,443	70,600	77,700	77,700	-	-	-	-	-	-
Transfer-Out to LW Golf Course	-	-	(50,000)	(50,000)	-	-	-	-	-	-
Transfer-Out to Unemployment	(45,000)	(45,430)	(43,000)	(15,000)	(80,000)	(80,000)	(20,000)	(10,000)	(10,000)	(5,000)
Transfer-Out to Capital Projects	(297,027)	(3,215,925)	(471,030)	(318,050)	(178,500)	(179,720)	-	-	-	-
TOTAL OTHER FINANCING	**(316,584)**	**(3,190,755)**	**(486,330)**	**(305,350)**	**(195,500)**	**(209,720)**	**30,000**	**40,000**	**40,000**	**45,000**
FUND BALANCE, January 1	**5,491,168**	**8,646,600**	**5,239,342**	**5,239,342**	**4,165,396**	**3,574,436**	**3,418,416**	**4,179,146**	**4,565,106**	**4,762,996**
Prior Period Adjustments	42,410	(13,745)	-	-	-	-	-	-	-	-
FUND BALANCE, December 31	**8,646,600**	**5,239,342**	**3,207,385**	**4,165,396**	**3,574,436**	**3,418,416**	**4,179,146**	**4,565,106**	**4,762,996**	**4,821,626**
Fund Balance as % of Expenditures	**62.41%**	**31.37%**	**20.00%**	**25.97%**	**20.67%**	**19.07%**	**22.98%**	**24.73%**	**25.42%**	**25.35%**

Policy 1.1 - Fund Balance > 16.67%
Policy 3.1 - Transfer to Capital

City Wide Forecast - All Funds

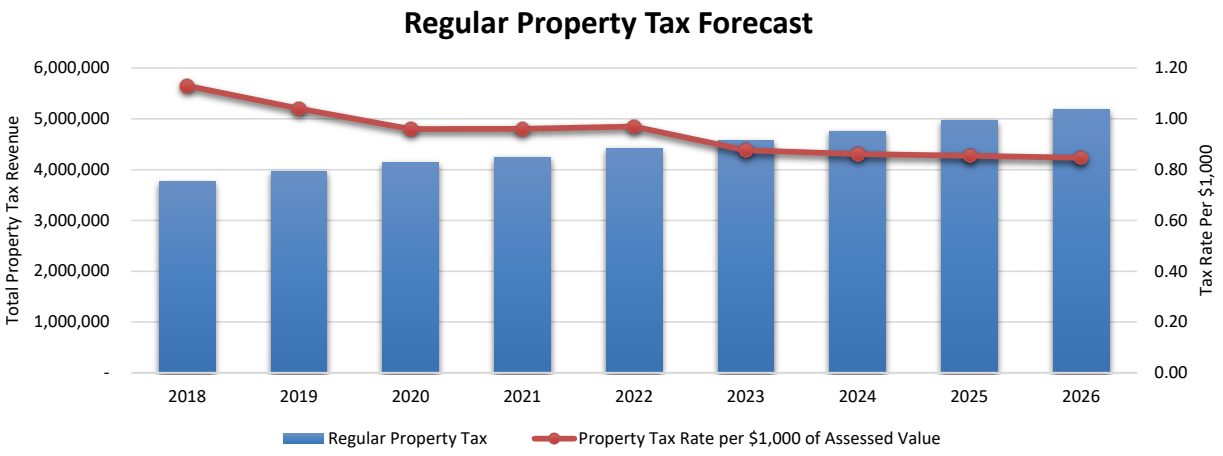
(Amounts in thousands)

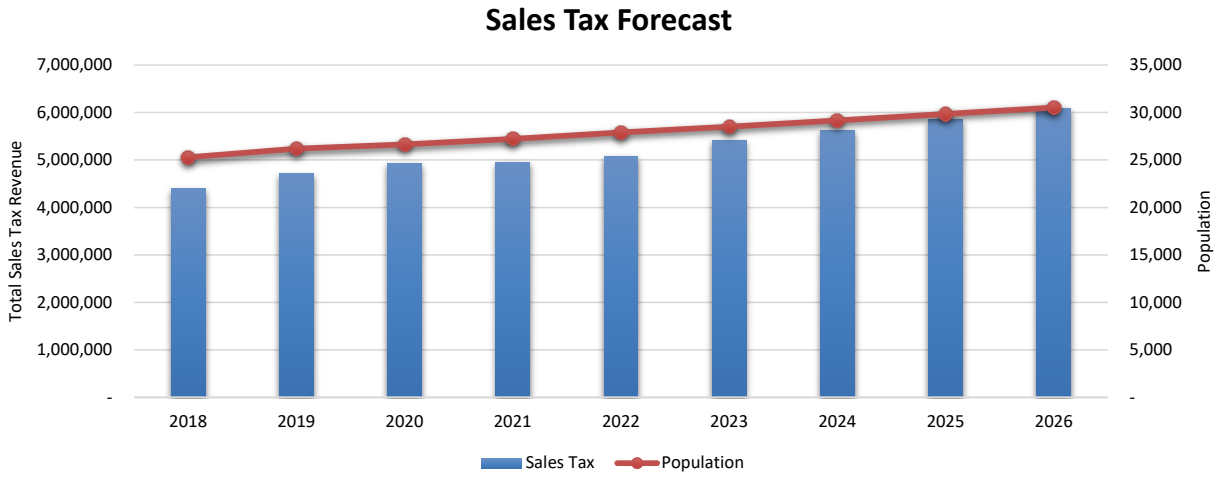
	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	Total 2021-26	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
General Fund											
Beginning Fund Balance	5,491,168	8,646,600	5,239,342	5,239,342		4,165,396	3,574,436	3,418,416	4,179,146	4,565,106	4,762,996
Revenue	17,284,071	16,498,546	14,491,545	15,268,576	110,532,550	16,897,010	17,974,680	18,920,520	18,808,590	18,897,460	19,034,290
Operating Expenditures	13,854,465	16,701,303	16,037,172	16,037,172	109,626,100	17,292,470	17,920,980	18,189,790	18,462,630	18,739,570	19,020,660
Transfer-In from KC Trails	-	-	-	-		63,000	50,000	50,000	50,000	50,000	50,000
Transfer-In from SWM Enterprise	25,443	70,600	77,700	77,700	-	-	-	-	-	-	-
Transfer-Out to LWGC Enterprise	-	-	(50,000)	(50,000)	-	-	-	-	-	-	-
Transfer-Out to Unemployment	(45,000)	(45,430)	(43,000)	(15,000)	(205,000)	(80,000)	(80,000)	(20,000)	(10,000)	(10,000)	(5,000)
Transfer-Out to Capital Projects	(297,027)	(3,215,925)	(471,030)	(318,050)	(358,220)	(178,500)	(179,720)	-	-	-	-
Ending Fund Balance	**8,646,600**	**5,239,342**	**3,207,385**	**4,165,396**		**3,574,436**	**3,418,416**	**4,179,146**	**4,565,106**	**4,762,996**	**4,821,626**
Special Revenue Funds											
Transportation Development Fund											
Beginning Fund Balance	4,157,502	3,929,839	2,665,473	2,665,473		2,246,971	1,424,251	497,981	142,201	108,861	322,511
Revenue											
Traffic Concurrency Fees	432,807	747,677	555,820	389,453	1,528,530	300,000	300,000	270,000	243,000	218,700	196,830
Transportation Impact Fees	11,785	4,085	116,960	33,203	50,950	10,000	10,000	9,000	8,100	7,290	6,560
Traffic Conc. Admin Fees	3,805	4,481	660	-	-	-	-	-	-	-	-
Investment Earnings	71,592	83,142	19,380	25,791	135,670	35,000	33,000	24,750	18,560	13,920	10,440
Transfer-Out to Capital Projects	(747,652)	(2,139,395)	(880,500)	(873,790)	(3,829,780)	(1,167,720)	(1,269,270)	(659,530)	(303,000)	(26,260)	(404,000)
Ending Fund Balance	**3,929,839**	**2,665,473**	**2,614,303**	**2,246,971**		**1,424,251**	**497,981**	**142,201**	**108,861**	**322,511**	**132,341**
Trans. Benefit Sprec. Rev. Fund											
Beginning Fund Balance	737,644	866,191	901,490	901,490		7,061	7,061	7,061	7,111	7,161	7,211
Revenue											
Vehicle License Fees	441,155	417,360	433,320	(61,954)	-	-	-	-	-	-	-
Investment Earnings	13,844	18,970	100	7,525	200	-	-	50	50	50	50
Operating Expenditures	-	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	(326,452)	(401,031)	(843,530)	(840,000)	-	-	-	-	-	-	-
Ending Fund Balance	**866,191**	**901,490**	**491,380**	**7,061**		**7,061**	**7,061**	**7,111**	**7,161**	**7,211**	**7,261**
Real Estate Excise Tax Fund											
Beginning Fund Balance	5,695,999	6,428,784	3,805,500	3,805,500		2,299,233	2,940,183	3,419,133	3,945,953	3,966,913	4,236,483
Revenue											
Real Estate Excise Taxes	1,990,992	2,043,278	1,986,460	1,176,422	11,630,730	1,759,260	1,935,200	1,954,550	1,974,100	1,993,840	2,013,780
Investment Earnings	99,439	116,788	15,250	24,311	126,000	22,850	23,150	20,000	20,000	20,000	20,000
Transfer-Out to Capital Projects	(1,357,646)	(4,783,351)	(2,934,320)	(2,707,000)	(11,419,680)	(1,141,160)	(1,479,400)	(1,447,730)	(1,973,140)	(1,744,270)	(3,633,980)
Ending Fund Balance	**6,428,784**	**3,805,500**	**2,872,890**	**2,299,233**		**2,940,183**	**3,419,133**	**3,945,953**	**3,966,913**	**4,236,483**	**2,636,283**
Park Development Fund											
Beginning Fund Balance	2,724,454	847,388	658,494	658,494		1,202,987	1,289,217	1,070,297	502,997	679,147	220,997
Revenue											
KC Open Space & Reg. Trails	51,561	56,736	54,540	158,467	919,980	153,330	153,330	153,330	153,330	153,330	153,330
Park Impact Fees	289,170	418,608	244,760	433,755	509,510	100,000	100,000	90,000	81,000	72,900	65,610
Investment Earning	26,622	16,599	14,080	6,270	54,000	7,000	7,000	10,000	10,000	10,000	10,000
Transfer-Out to General Fund					(313,000)	(63,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Transfer-Out to Capital Projects	(2,244,420)	(680,837)	(74,560)	(54,000)	(2,086,540)	(174,100)	(479,250)	(770,630)	(18,180)	(644,380)	-
Ending Fund Balance	**847,388**	**658,494**	**897,314**	**1,202,987**		**1,289,217**	**1,070,297**	**502,997**	**679,147**	**220,997**	**399,937**
Drug Seizure Fund											
Beginning Fund Balance	93,290	91,600	74,367	74,367		84,948	61,468	37,988	18,998	9,498	4,748
Revenue											
Forfeitures	18,831	7,572	5,980	11,957	-	-	-	-	-	-	-
Professional Services	20,521	24,804	33,370	1,377	82,570	23,480	23,480	18,990	9,500	4,750	2,370
Ending Fund Balance	**91,600**	**74,367**	**46,977**	**84,948**		**61,468**	**37,988**	**18,998**	**9,498**	**4,748**	**2,378**
Bond Proceeds Fund											
Beginning Fund Balance	-	1,278,655	-		-	-	-	-	-	-	-
Proceeds from Bond Sale	4,059,139	-	4,000,000	-	-	-	-	-	-	-	-
Investment Earnings	1,805	-	-	-		-	-	-	-	-	-
Debt Issuance Costs	30,200	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	(2,752,089)	(1,278,655)	(500,000)	-	-	-	-		-	-	-
Ending Fund Balance	**1,278,655**	**-**	**3,500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Projects Fund											
Beginning Fund Balance	419,974	378,847	129,382	129,382		151,831	151,831	151,831	151,831	151,831	151,831
Revenue											
Intergovernmenal Revenue	371,003	3,378,412	634,940	634,940	30,934,000	13,684,000	940,000	7,912,000	8,202,000	-	196,000
Miscellaneous Revenue	-	173,425	880,860	880,860	-	-	-	-	-	-	-
Capital Expenditures	7,253,133	16,372,172	5,595,610	5,296,222	50,292,290	16,854,490	4,665,540	11,520,720	10,717,930	2,130,220	4,403,390
Debt Expenditures	887,503	1,179,487	1,179,970	1,179,970	2,458,140	655,750	651,390	286,400	286,600	290,000	288,000
General Obligation Bond Proceeds	2,752,089	1,278,655	-	-	-	-	-	-	-	-	-
Transfer In from General Fund	297,027	3,215,925	471,030	318,050	358,220	178,500	179,720	-	-	-	-
Transfer In from TIF Fund	747,652	2,139,395	880,500	873,790	3,829,780	1,167,720	1,269,270	659,530	303,000	26,260	404,000
Transfer In from TBSRF Fund	326,452	401,031	843,530	840,000	-	-	-	-	-	-	-
Transfer In from REET Fund	1,357,646	4,783,351	2,934,320	2,707,000	11,419,680	1,141,160	1,479,400	1,447,730	1,973,140	1,744,270	3,633,980
Transfer In from PIF Fund	2,244,420	680,837	74,560	54,000	1,973,540	111,100	429,250	770,630	18,180	644,380	-
Transfer In from SWM Fund	3,220	1,251,164	194,000	190,000	4,235,210	1,227,760	1,019,290	1,017,230	508,210	5,310	457,410
Ending Fund Balance	**378,847**	**129,382**	**267,542**	**151,831**		**151,831**	**151,831**	**151,831**	**151,831**	**151,831**	**151,831**

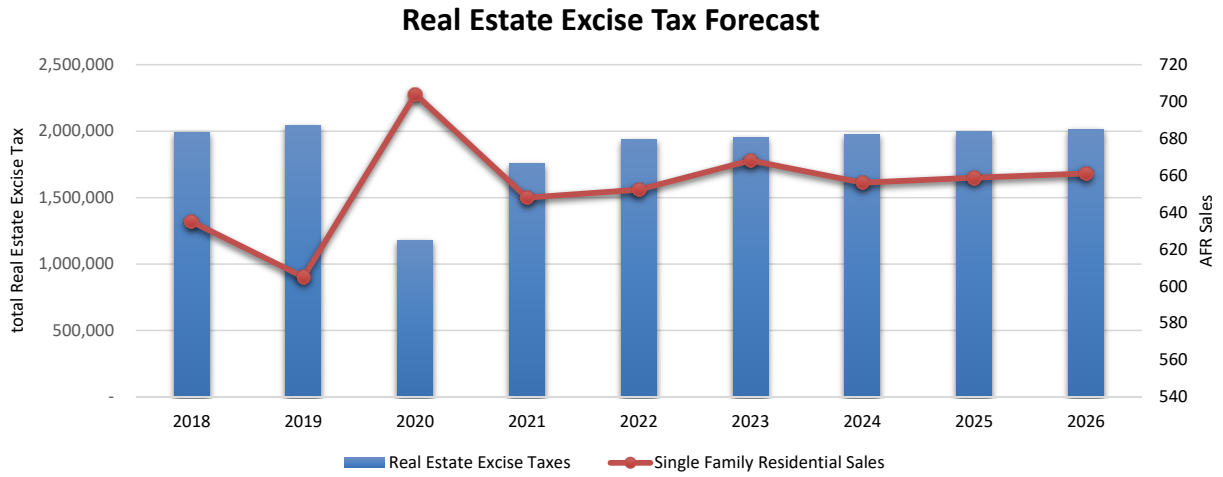
City Wide Forecast - All Funds

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	Total 2021-26	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Surface Water Management Fund											
Beginning Fund Balance	3,686,267	4,944,294	4,231,819	4,231,819		4,326,211	2,113,601	1,091,301	337,701	608,041	1,186,891
Revenue											
Intergovernmental Revenue	50,000	79,254	97,020	45,000	1,865,000	395,000	455,000	190,000	275,000	375,000	175,000
Charges for Services	1,414,155	1,474,116	1,705,450	1,799,417	14,792,610	2,032,570	2,377,000	2,466,060	2,552,750	2,642,480	2,721,750
Investment Earnings	328,516	88,306	10,840	32,512	240,000	60,000	60,000	30,000	30,000	30,000	30,000
Operating Expenditures	488,681	847,458	1,325,090	767,836	9,544,180	1,501,420	1,561,010	1,584,430	1,608,200	1,632,320	1,656,800
Capital Expenditures	17,300	225,537	1,620,230	747,000	5,786,000	1,971,000	1,334,000	838,000	471,000	831,000	341,000
Transfer-Out to General Fund	(25,443)	(70,600)	(77,700)	(77,700)	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	(3,220)	(1,251,164)	(194,000)	(190,000)	(4,235,210)	(1,227,760)	(1,019,290)	(1,017,230)	(508,210)	(5,310)	(457,410)
Ending Fund Balance	**4,944,294**	**4,231,819**	**2,828,109**	**4,326,211**		**2,113,601**	**1,091,301**	**337,701**	**608,041**	**1,186,891**	**1,658,431**
Lake Wilderness Golf Course Fund											
Beginning Fund Balance	28,205	(25,022)	(108,647)	(108,647)		529,171	625,781	723,391	805,281	894,611	991,621
Revenue											
Charges for Services	1,063,742	1,065,984	1,196,620	1,450,373	7,553,920	1,217,580	1,217,580	1,241,930	1,266,770	1,292,110	1,317,950
Investment Earnings	442	2,974	20	110	80	-	-	20	20	20	20
Miscellaneous Revenue	(254)	742	50	(245)	200	-	-	50	50	50	50
Operating Expenditures	1,139,718	1,175,096	1,106,480	877,597	7,031,830	1,142,970	1,142,970	1,160,110	1,177,510	1,195,170	1,213,100
Transfer-In from General Fund	-	-	50,000	50,000	-	-	-	-	-	-	-
Ending Fund Balance	**(25,022)**	**(108,647)**	**62,163**	**529,171**		**625,781**	**723,391**	**805,281**	**894,611**	**991,621**	**1,096,541**
Internal Service Funds											
Beginning Fund Balance	643,722	662,936	963,791	963,791		1,064,510	1,026,790	726,710	689,970	610,450	545,700
Revenue											
Operating Income	(45,385)	114,139	(21,490)	139,601	(391,830)	(115,820)	(80,000)	(18,740)	(71,520)	(56,750)	(49,000)
Miscellaneous Revenue	19,600	25,624	18,170	13,872	15,040	3,520	3,520	2,000	2,000	2,000	2,000
Transfer-In from General Fund	45,000	45,430	43,000	15,000	115,000	80,000	80,000	(20,000)	(10,000)	(10,000)	(5,000)
Ending Fund Balance	**662,936**	**963,791**	**828,871**	**1,064,510**		**1,026,790**	**726,710**	**689,970**	**610,450**	**545,700**	**493,700**
Total All Funds											
Beginning Fund Balance	23,678,224	28,050,112	18,561,011	18,561,011		16,078,319	13,214,619	11,144,109	10,781,189	11,601,619	12,430,989
Revenue	23,937,493	26,836,818	22,461,335	22,470,217	180,497,140	36,561,300	25,509,460	33,275,520	33,573,800	25,672,400	25,904,660
Bond & Loan Proceeds	4,059,139	-	4,000,000	-	-	-	-	-	-	-	-
Operating Expenditures	15,533,585	18,748,660	18,502,112	17,683,982	126,284,680	19,960,340	20,648,440	20,953,320	21,257,840	21,571,810	21,892,930
Capital Expenditures	7,270,433	16,597,709	7,215,840	6,043,222	56,078,290	18,825,490	5,999,540	12,358,720	11,188,930	2,961,220	4,744,390
Debt Expenditures	887,503	1,179,487	1,179,970	1,179,970	2,458,140	655,750	651,390	286,400	286,600	290,000	288,000
Total Expenditures	23,691,521	36,525,856	26,897,922	24,907,174	184,821,110	39,441,580	27,299,370	33,598,440	32,733,370	24,823,030	26,925,320
Ending Fund Balance	**28,050,112**	**18,561,011**	**17,616,934**	**16,078,319**		**13,214,619**	**11,144,109**	**10,781,189**	**11,601,619**	**12,430,989**	**11,400,329**

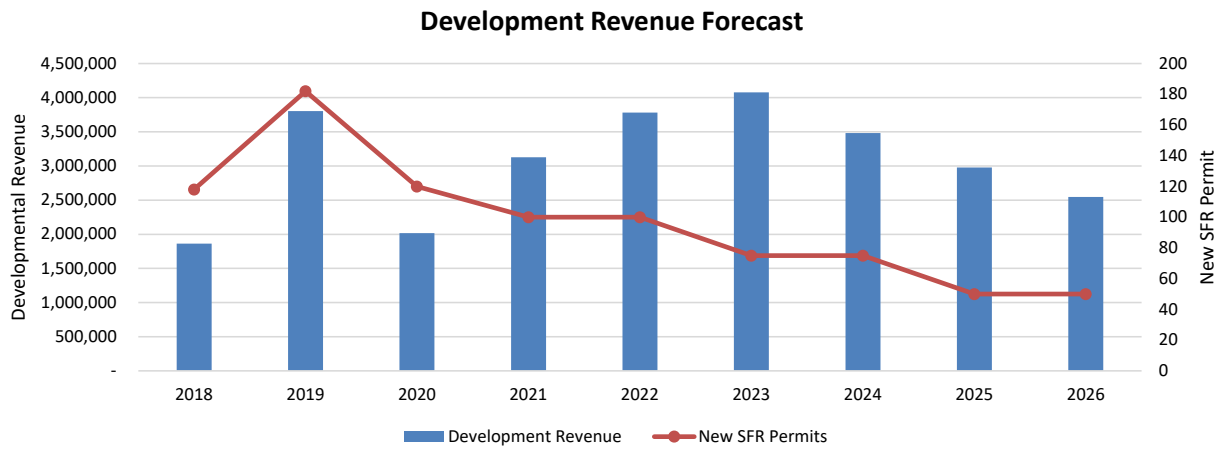
Revenue Forecast Charts

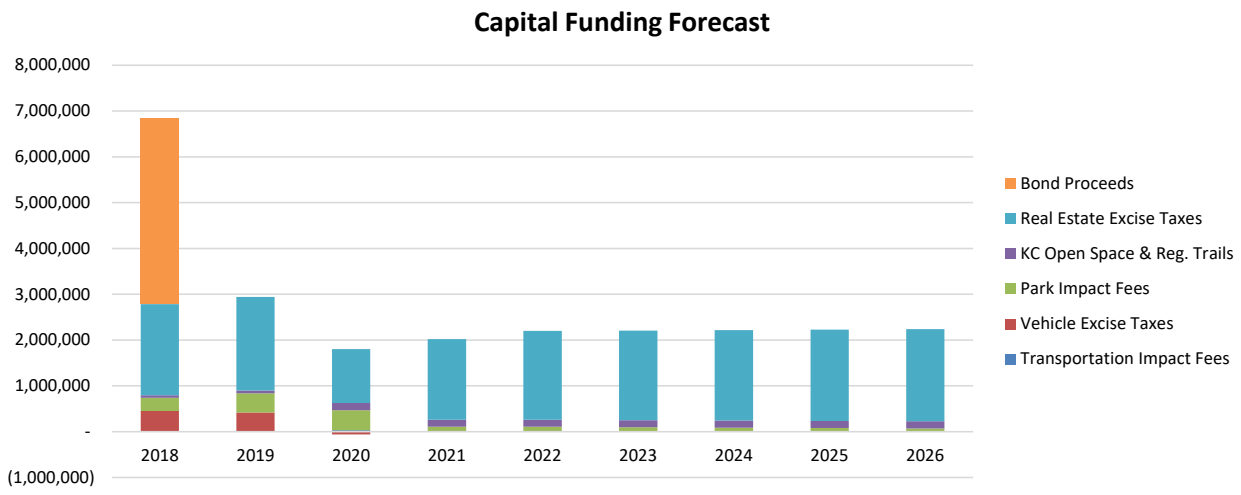


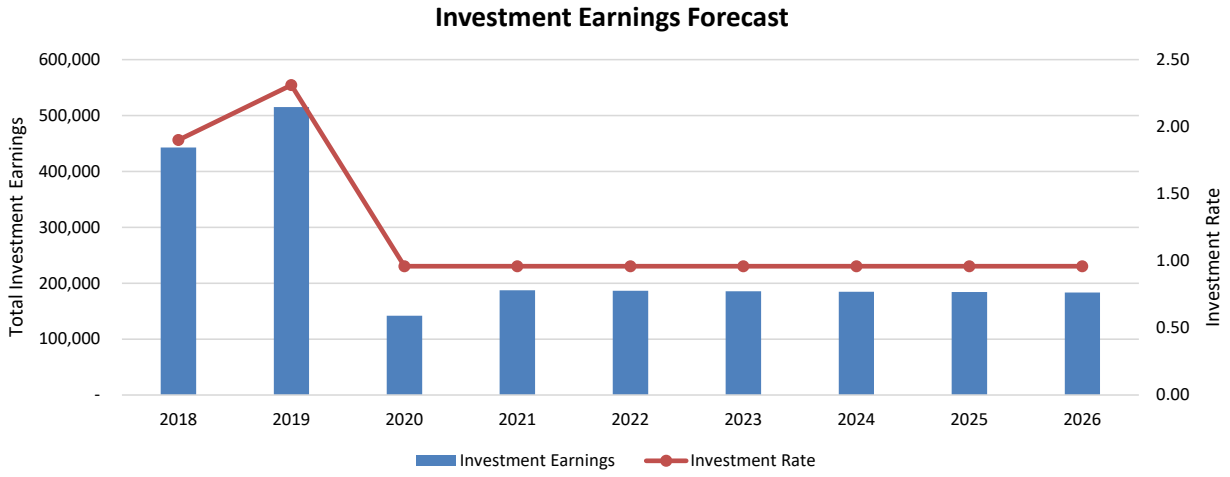




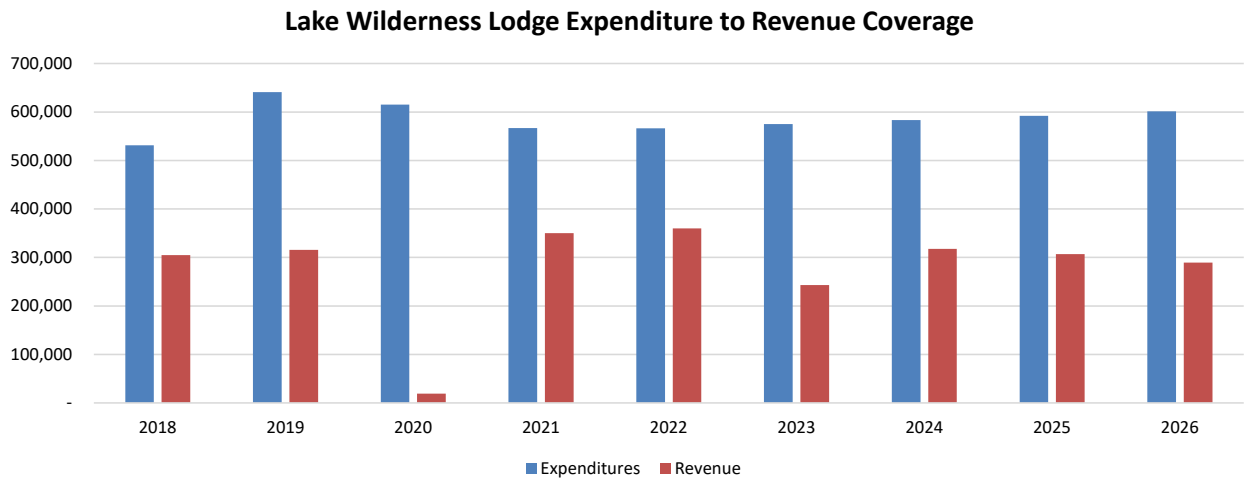
Revenue Forecast Charts

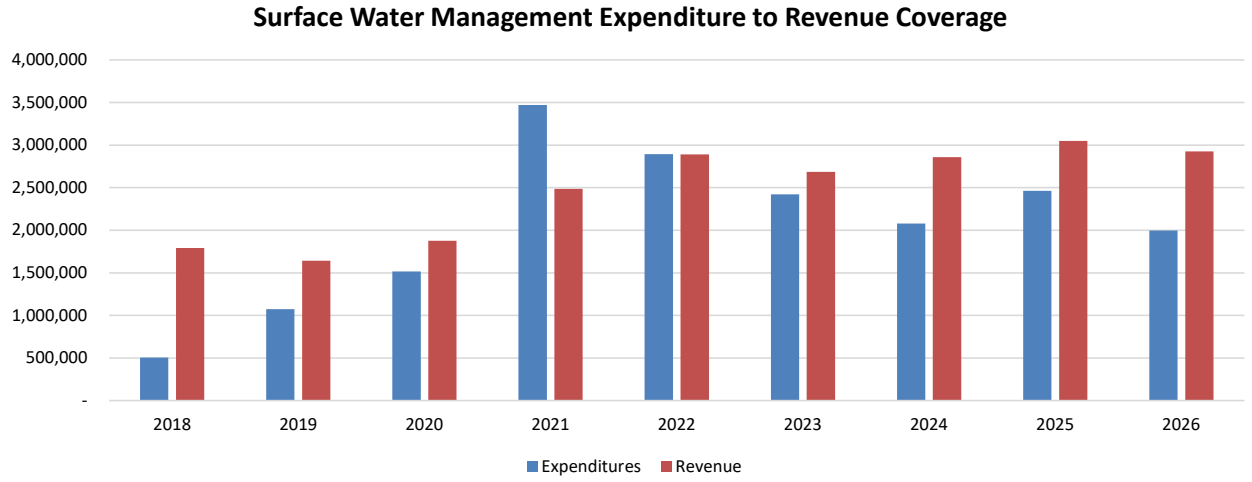


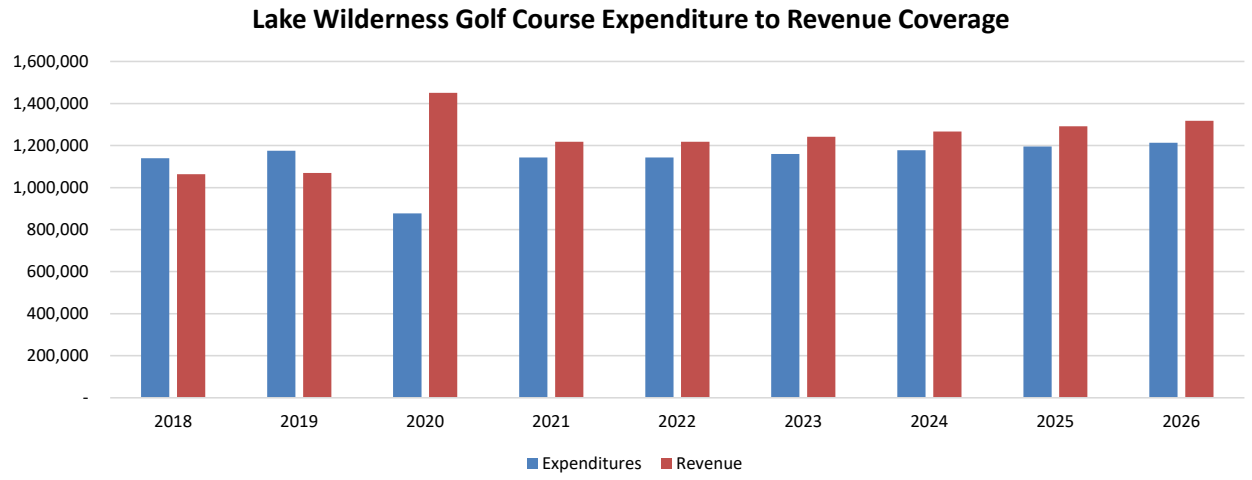




Revenue Forecast Charts







Debt Forecast

	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Bal. Beg. Of Year (1)	2004 Infra. Loan	2014 Council-manic	2018 Council-manic	Bal. @ Year End	Available Capacity Margin		Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue
						Councilmanic Debt					
Councilmanic Debt Capacity Analysis								***Benchmark (1)***		5.0%	
2021	4,676,654,323	66,159,728	4,743,484	184,621	160,000	155,000	4,243,863	61,915,865	6%	0.1%	3.0%
2022	4,950,024,029	70,149,815	4,243,863	184,621	165,000	155,000	3,739,242	66,410,573	5%	0.1%	2.8%
2023	5,228,327,054	74,250,360	3,739,242	184,621	170,000	160,000	3,224,621	71,025,739	4%	0.1%	2.7%
2024	5,523,330,273	78,424,906	3,224,621	184,621		165,000	2,875,000	75,549,906	4%	0.1%	1.9%
2025	5,821,690,734	82,849,954	2,875,000			175,000	2,700,000	80,149,954	3%	0.0%	0.9%
2026	6,133,091,171	87,325,361	2,700,000			180,000	2,520,000	84,805,361	3%	0.0%	0.9%
2027	6,456,262,039	91,996,368	2,520,000			185,000	2,335,000	89,661,368	3%	0.0%	1.0%
2028	6,790,586,209	96,843,931	2,335,000			195,000	2,140,000	94,703,931	2%	0.0%	1.0%
2029	7,136,689,418	101,858,793	2,140,000			205,000	1,935,000	99,923,793	2%	0.0%	1.1%
2030	7,495,179,362	107,050,341	1,935,000			210,000	1,725,000	105,325,341	2%	0.0%	1.1%
2031	7,869,938,330	112,427,690	1,725,000			220,000	1,505,000	110,922,690	1%	0.0%	1.2%
2032	8,263,435,247	118,049,075	1,505,000			230,000	1,275,000	116,774,075	1%	0.0%	1.2%
2033	8,676,607,009	123,951,529	1,275,000			235,000	1,040,000	122,911,529	1%	0.0%	1.2%
2034	9,110,437,359	130,149,105	1,040,000			245,000	795,000	129,354,105	1%	0.0%	1.3%
2035	9,565,959,227	136,656,560	795,000			255,000	540,000	136,116,560	0%	0.0%	1.3%
2036	10,044,257,189	143,489,388	540,000			265,000	275,000	143,214,388	0%	0.0%	1.4%
2037	10,546,470,048	150,663,858	275,000			275,000	(0)	150,663,858	0%	0.0%	1.4%
	2005 State Infrastructure Loan SR 169 & SR 516 Projects						738,484				
	2014 Councilmanic Bonds						495,000				
	2018 Summit Park Ballfield Bonds						3,510,000				
	Total Outstanding Debt at December 31, 2020							**4,743,484**			

(1) 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

Description	Dept Name	Purch. Year	Life	Replacement Cost	Year	Replacement Schedule 2021	2022	2023	2024	2025	2026	Contribution Annual
Heavy Equipment (10 Year Replacement)												
Spreader - Sand (Dump Body, 2cy)	Snow & Ice	2009	10	6,580	2022	-	6,580	-	-	-	-	660
2004 Chevrolet C7500 Dump Truck (5 cy)	PW Maintenance	2010	10	100,820	2022	-	100,820	-	-	-	-	10,080
Tractor - John Deere 3520 Loader Tractor (1 cy) (LWGC Mower)	PW Maintenance	2006	10	41,600	2022	-	41,600	-	-	-	-	4,160
2003 John Deere 5520 Tractor with Cheetah Boom (Roadside Mower)	Roadside	2003	10	56,900	2022	-	56,900	-	-	-	-	5,690
Bucket - 30" Ditching (1 cy) (John Deere Backhoe)	PW Maintenance	2007	10	2,680	2023	-	-	2,680	-	-	-	270
Bucket - 18" Digging (John Deere Backhoe)	PW Maintenance	2007	10	2,680	2023	-	-	2,680	-	-	-	270
Lawn Mower - John Deere Riding	Parks Maintenance	2015	10	3,000	2023	-	-	3,000	-	-	-	300
Spreader - Sand (Dump Body, 4cy)	Snow & Ice	2012	10	16,020	2023	-	-	16,020	-	-	-	1,600
2004 Caterpillar 420D Backhoe Loader (1.5cy)	PW Maintenance	2012	10	85,410	2023	-	-	85,410	-	-	-	8,540
Snow Plow - Meyer	PW Maintenance	2016	10	8,840	2023	-	-	8,840	-	-	-	880
Tractor - NewHolland	Parks Maintenance	2016	10	45,520	2023	-	-	45,520	-	-	-	4,550
Trailer - Speed Monitor	Traffic Control	2013	10	16,340	2023	-	-	16,340	-	-	-	1,630
Full Tilt Deckover 16K Equipment Trailer 102" x 22'	PW Maintenance	2019	10	9,200	2024	-	-	-	9,200	-	-	920
Blower - Kohler Buffalo Tow Behind	Parks Maintenance	2019	10	11,000	2024	-	-	-	11,000	-	-	1,100
Trailer - Olympic Landscape	Parks Maintenance	2004	10	6,000	2024	-	-	-	6,000	-	-	600
Trailer - 20' Equipment	LWGC	2014	10	7,800	2024	-	-	-	7,800	-	-	780
Mower - Zero Turn	Parks Maintenance	2018	10	15,000	2025	-	-	-	-	15,000	-	1,500
Skid Steer Loader - 2015 Case SV185	PW Maintenance	2016	10	57,440	2025	-	-	-	-	57,440	-	5,740
Tractor - Kubota 60919	LWGC	2007	10	21,430	2025	-	-	-	-	21,430	-	2,140
Backhoe Loader - 1997 John Deere (1.5 cy)	PW Maintenance	2004	10	32,200	2025	-	-	-	-	32,200	-	3,220
Wacker Neuson Roller	Roadway	2019	10	18,200	2026	-	-	-	-	-	18,200	1,820
Trailer - '19 Maxey 14K Tilt	Parks Maintenance	2019	10	11,000	2026	-	-	-	-	-	11,000	1,100
				575,660		**0**	**205,900**	**180,490**	**34,000**	**126,070**	**29,200**	**57,550**
Vehicles (8 Year Replacement)												
Vehicle - 2013 Dodge Ram 1500	PW Maintenance	2001	8	37,350	2023	-	-	37,350	-	-	-	4,670
Vehicle - 2014 Ford Escape	CD Building	2001	8	32,480	2023	-	-	32,480	-	-	-	4,060
Vehicle - 2016 Ford Escape	PW Administration	2001	8	23,710	2023	-	-	23,710	-	-	-	2,960
Vehicle - 2016 Ford F-550	PW Maintenance	2001	8	77,290	2023	-	-	77,290	-	-	-	9,660
Vehicle - 2015 Ford F250	Parks Maintenance	2001	8	33,130	2023	-	-	33,130	-	-	-	4,140
Vehicle - 2016 Chevrolet Silverado	PW Administration	2001	8	27,030	2024	-	-	-	27,030	-	-	3,380
Vehicle - 2018 Ford F550	PW Maintenance	2018	8	101,460	2025	-	-	-	-	101,460	-	12,680
Vehicle - 2009 Ford F-550 Boom Truck	PW Maintenance	2007	8	61,820	2025	-	-	-	-	61,820	-	7,730
2008 Chevrolet G3500 Caravan (Explorers)	Explorers	2010	8	30,510	2025	-	-	-	-	30,510	-	3,810
2019 Ford 350 CC 4x4 Truck	Parks Maintenance	2019	8	44,000	2026	-	-	-	-	-	44,000	5,500
2019 Ford F550 Truck	PW Maintenance	2019	8	83,270	2026	-	-	-	-	-	83,270	10,410
2019 RAM Promster Cargo Van 1500	Recreation	2019	8	34,000	2026	-	-	-	-	-	34,000	4,250
				586,050		**-**	**-**	**203,960**	**27,030**	**193,790**	**161,270**	**73,250**
Other Equipment (5 Year Replacement)												
Confined Space Equipment (Blower/Discharge Hose/Tripod/Winch)	SWM	2010	5	5,420	2021	5,420	-	-	-	-	-	1,080
Mower - 30" Flail Head (Terex HR16 Mini Excavator)	SWM	2012	5	9,340	2022	-	9,340	-	-	-	-	1,870
Thumb (Catepillar 420D Backhoe)	PW Maintenance	2013	5	5,100	2022	-	5,100	-	-	-	-	1,020
2013 Caterpillar 304E CRCB Excavator (w/ Bucket - 20")	PW Maintenance	2014	5	63,680	2022	-	63,680	-	-	-	-	12,740
Utility Vehicle (Gator)	Parks Maintenance	2014	5	14,220	2022	-	14,220	-	-	-	-	2,840
Mower - John Deere Z930M	Parks Maintenance	2015	5	42,900	2023	-	-	42,900	-	-	-	8,580
Air Compressor	PW Maintenance	2017	5	3,600	2023	-	-	3,600	-	-	-	720
Pedal Boat - Smooth 4	Recreation	2016	5	14,700	2023	-	-	14,700	-	-	-	2,940
Golf Cart - Club Car	Recreation	2016	5	18,200	2023	-	-	18,200	-	-	-	3,640
Pedal Boat - Red	Beach	2015	5	53,800	2023	-	-	53,800	-	-	-	10,760
Compactor - Ditch (3HP)	Roadway	2005	5	6,300	2023	-	-	6,300	-	-	-	1,260
Welder - Portable (10HP)	PW Maintenance	2008	5	8,300	2023	-	-	8,300	-	-	-	1,660
Gator - 19 John Deere TX	Parks Maintenance	2019	5	10,700	2024	-	-	-	10,700	-	-	2,140
Generator - Large (30kW)	PW Maintenance	2012	5	6,000	2024	-	-	-	6,000	-	-	1,200
ATV Trailer	Police	2017	5	12,000	2025	-	-	-	-	12,000	-	2,400
Radar Speet Limit Sign	Traffic Control	2013	5	45,000	2025	-	-	-	-	45,000	-	9,000
Ice Machine - Koolaire	LWGC	2015	5	7,800	2025	-	-	-	-	7,800	-	1,560
Beer Cooler - Continental KC79	LWGC	2010	5	4,990	2025	-	-	-	-	4,990	-	1,000
Mixer - Globe SP20	LWGC	2007	5	5,310	2025	-	-	-	-	5,310	-	1,060
Food Warmer - Carter Hoffman	LWGC	2007	5	3,230	2025	-	-	-	-	3,230	-	650
Steamer - Cleveland Ultra 3	LWGC	2010	5	9,160	2025	-	-	-	-	9,160	-	1,830
Freezer - True Two Door T49F	LWGC	2007	5	4,990	2025	-	-	-	-	4,990	-	1,000
Food Warmer - Alto DDD/TH/I/HD	LWGC	2007	5	13,940	2025	-	-	-	-	13,940	-	2,790
Griddle - Imperial	LWGC	2008	5	4,160	2025	-	-	-	-	4,160	-	830
Water Heater	LWGC	2011	5	13,800	2025	-	-	-	-	13,800	-	2,760
Core Harvester - Cushman a92040119	LWGC	2007	5	7,430	2025	-	-	-	-	7,430	-	1,490
Grinder - Neary Spinmatic	LWGC	2007	5	3,180	2025	-	-	-	-	3,180	-	640
Sod Cutter - Ryan 544854-8610	LWGC	2007	5	2,550	2025	-	-	-	-	2,550	-	510
Aerator - Ryan 544801-8610	LWGC	2007	5	9,130	2025	-	-	-	-	9,130	-	1,830
Top Dresser - Turfco Metermatic	LWGC	2015	5	4,250	2025	-	-	-	-	4,250	-	850
Aerator - Toro	LWGC	2007	5	48,710	2025	-	-	-	-	48,710	-	9,740
Turf Carryall - Clubcar 252	LWGC	2014	5	15,150	2025	-	-	-	-	15,150	-	3,030
Turf Carryall - Clubcar 252	LWGC	2014	5	8,660	2025	-	-	-	-	8,660	-	1,730
Golf Cart - Electric	Recreation	2005	5	4,550	2025	-	-	-	-	4,550	-	910
CyanoFluor Handheld Hazardous Algae Bloom Indicator	SWM	2010	5	4,310	2026	-	-	-	-	-	4,310	860
Turf Groomer for Artifical Turf	Parks Maintenance	2004	5	16,560	2026	-	-	-	-	-	16,560	3,310
Meyers Snow Plow 10 ft for Chevy Kodiak	Snow & Ice	2019	5	2,760	2026	-	-	-	-	-	2,760	550
Harper DewEeze 72LC Pond Mower	SWM	2015	5	3,530	2026	-	-	-	-	-	3,530	710
Portable Message Sign - Grant Funded	Traffic Control	2012	5	66,250	2026	-	-	-	-	-	66,250	13,250
Radar Speet Limit Sign	Traffic Control	2012	5	4,300	2026	-	-	-	-	-	4,300	860
				490,200		**5,420**	**92,340**	**147,800**	**16,700**	**227,990**	**97,710**	**116,520**
				1,651,910		**5,420**	**298,240**	**532,250**	**77,730**	**547,850**	**288,180**	**247,320**

Potential Additional Revenue Sources

		2020 Est. Actual	2021 Budget	2022 Budget	Potential Additional Revenue
Maximizing Property Taxes					
The determination of regular property tax levy is provided by the King County Assessor pursuant to RCW 84.55.100 and limits growth in property taxes to the lesser of 1 percent or inflation. Inflation is measured by the implicit price deflator (IPD). This percent is applied to the City's highest historical levy. Because the City's levy rate is below the maximum statutory rate (which is $3.60 less the Fire and Library District rates), the "potential additional revenue" column shows the additional levy within the maximum statutory levy. A vote of the citizenery with simple majority approval would be required to raise the additional levy by the amount shown in the "potential additional revenue" column. In addition, the City residents may vote an additional property tax levy to pay the debt service on voted bonds. The voted bond issue capacity is equivalent to the Councilmanic Debt Capacity shown on the previous page.					
	Regular Property Tax Levy	4,139,970	4,244,630	4,421,970	2,179,002
Maximizing Utility Taxes					
The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone, and cable TV, it can be applied to garbage, and surface water management fees. The application to these revenues at 6% could generate the following.					
Garbage	6%	-	-	-	204,350
Surface Water Management Fees	6%	-	-	-	121,564
					325,914
Implementing a Business & Occupation (B & O) Tax					
Cities are authorized to implement a B & O tax. Rates vary, but the maximum by current State Law is .2%. The law provides a great deal of latitude for how each jurisdiction can structure its B & O tax. Applying the maximum percent against Maple Valley's sales tax base could generate the following.					
	0.20%	-	-	-	1,035,463
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%	-	-	-	34,009
Total Potential Additional Revenue					2,538,924

FUND SUMMARIES

Recycled Yard Art contest winner, Maple Valley

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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

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

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

General Fund

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

Special Revenue Funds

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

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

Capital Projects Funds

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

[1] GAAFR 2012, page 40.

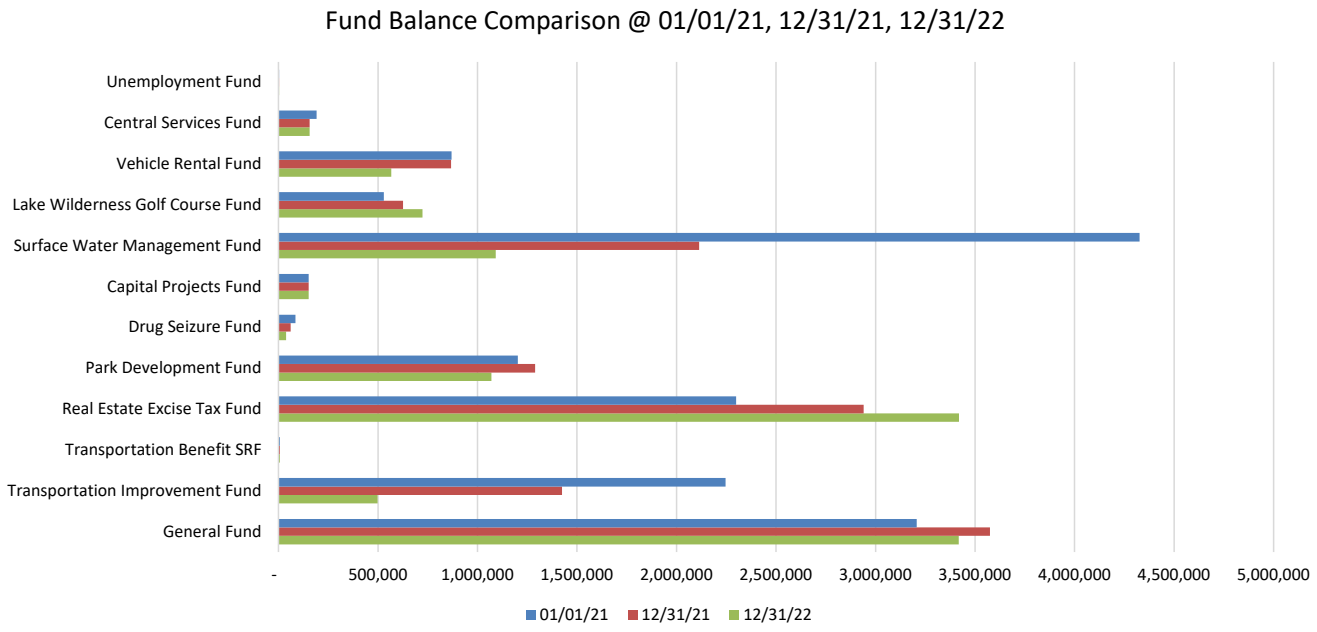
Enterprise Funds

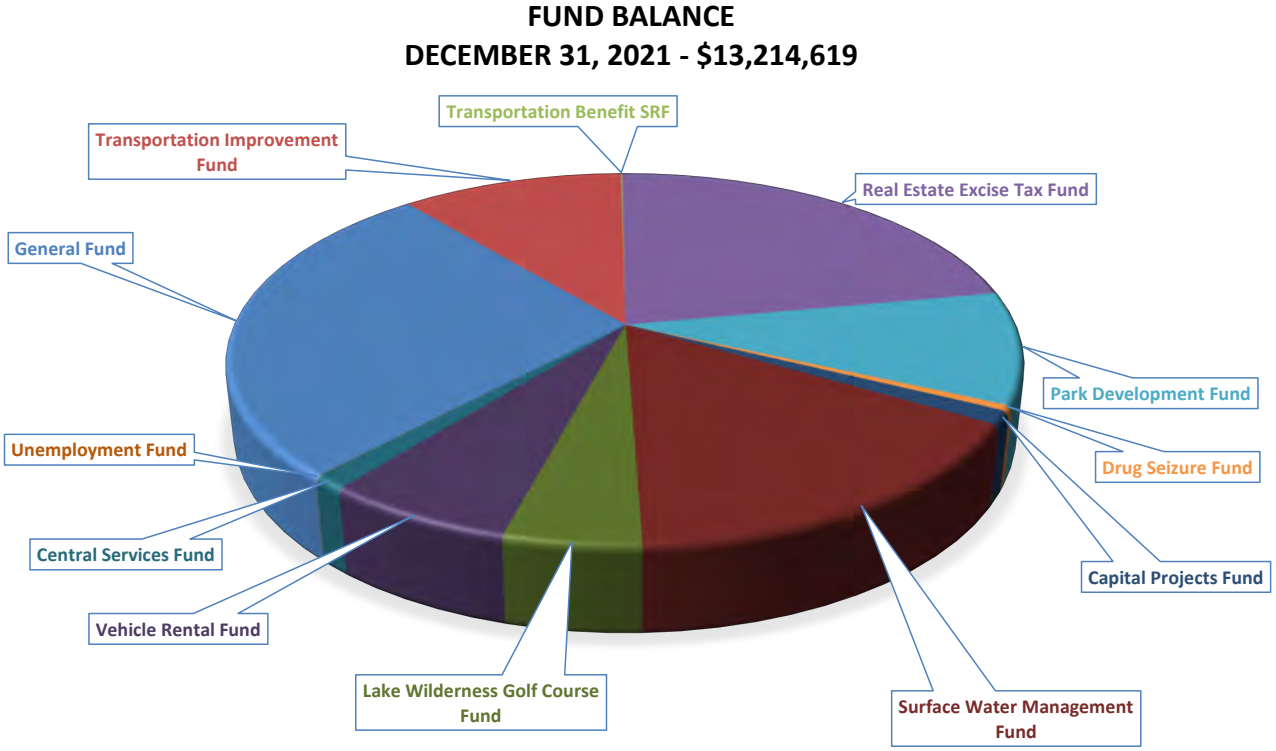
Enterprise funds may be used to report any activity for which a fee is charged to external users. Enterprise funds are required if debt that is backed solely by enterprise fund fees is issued, or if there is a legal requirement or policy decision to recover all direct costs. The City of Maple Valley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

Internal Service Funds

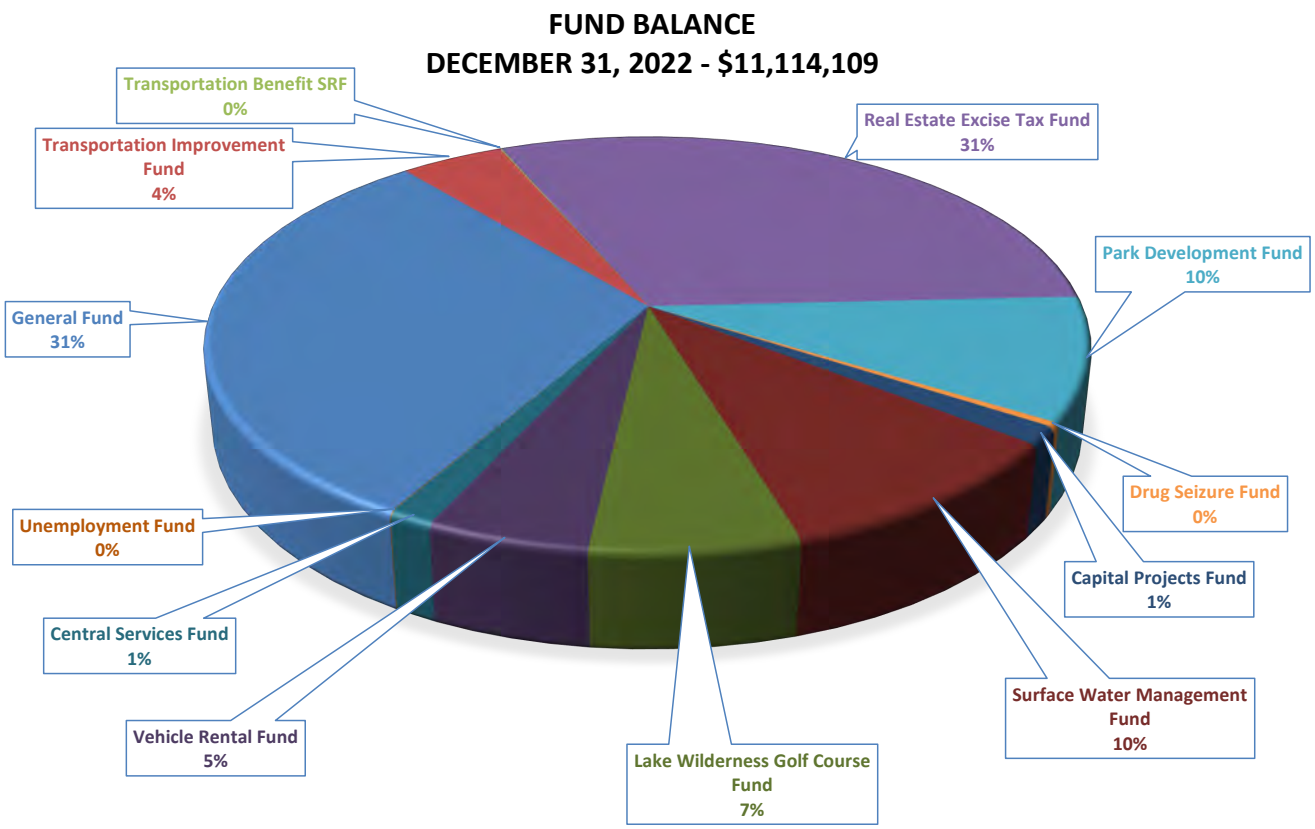
Internal service funds are used to account for centralized services, which are then allocated within the government. The City of Maple Valley uses the **Vehicle Rental Fund** to account for the operation of the City's vehicle and equipment fleet; and the **Central Services Fund**, to account for liability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

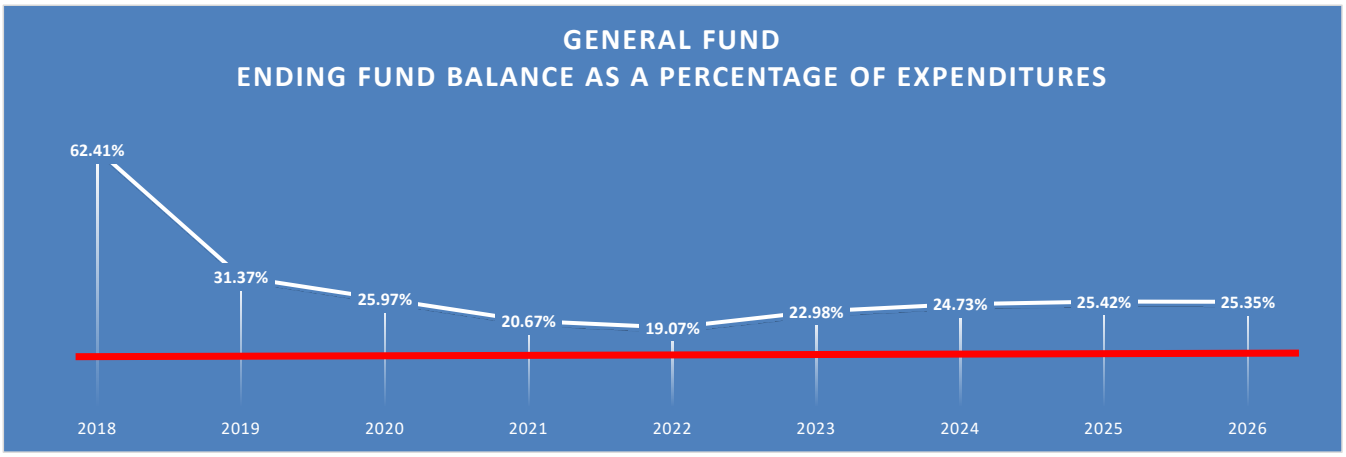
Fund Balance Summary





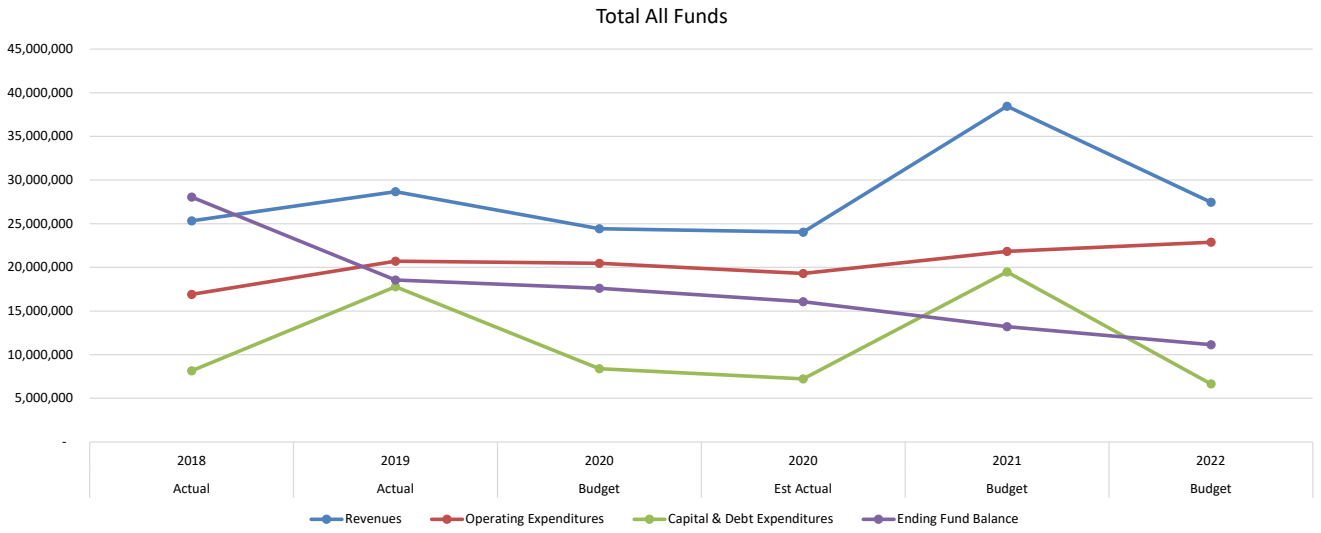
Fund Balance Summary





Budget Summary: All Funds

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
Revenues	25,337,158	28,678,731	24,416,825	24,039,936	38,457,340	14,417,404	59.97%	27,458,570	(10,998,770)	-28.60%
Expenditures										
Operating Expenditures	16,908,883	20,717,833	20,465,092	19,299,436	21,839,800	2,540,364	13.16%	22,878,150	1,038,350	4.75%
Capital Expenditures	7,270,433	16,597,709	7,215,840	6,043,222	18,825,490	12,782,268	211.51%	5,999,540	(12,825,950)	-68.13%
Debt Expenditures	887,503	1,179,487	1,179,970	1,179,970	655,750	(524,220)	-44.43%	651,390	(4,360)	-0.66%
Total Expenditures	25,066,819	38,495,028	28,860,902	26,522,628	41,321,040	14,798,412	55.80%	29,529,080	(11,791,960)	-28.54%
Revenue Over (Under) Expenditures	270,339	(9,816,297)	(4,444,077)	(2,482,692)	(2,863,700)	(381,008)	15.35%	(2,070,510)	793,190	-27.70%
Other Sources (Uses)										
Bond & Loan Proceeds	4,059,139	-	4,000,000	-	-	-		-	-	
Beginning Fund Balance	23,678,224	28,050,112	18,561,011	18,561,011	16,078,319			13,214,619		
Prior Period Adjustment	42,410	327,196	-	-	-	-		-	-	
Ending Fund Balance	28,050,112	18,561,011	17,616,934	16,078,319	13,214,619			11,144,109		

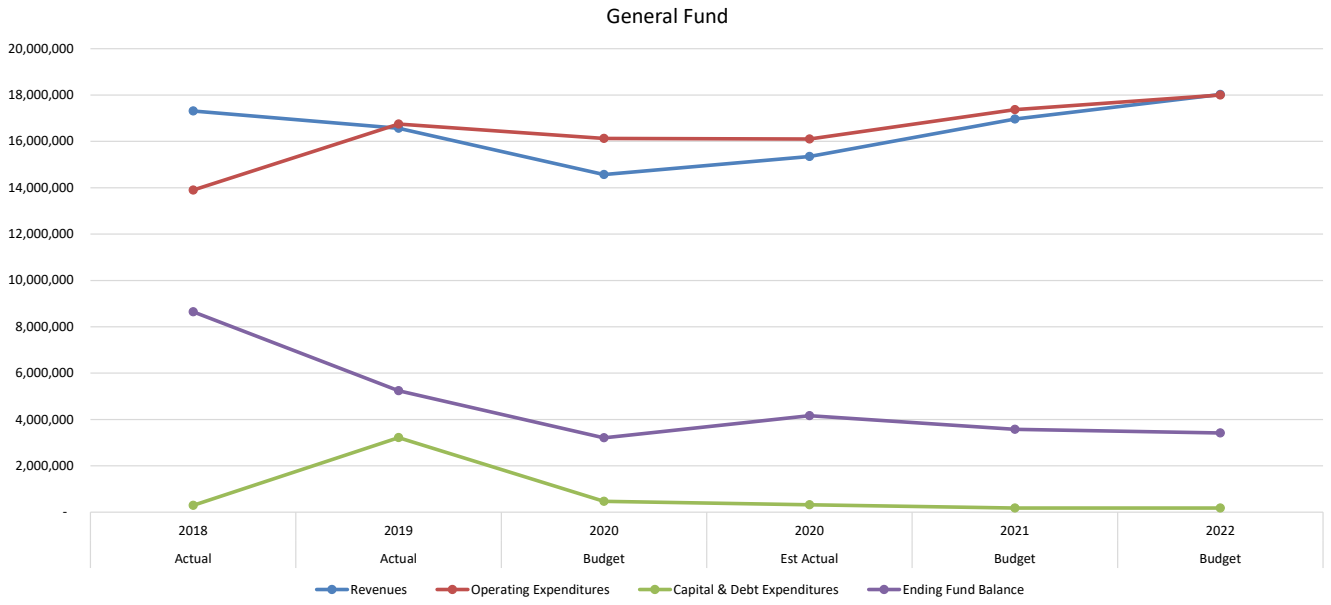


Budget Summary

GENERAL FUND

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
Revenues	17,284,071	16,498,546	14,491,545	15,268,576	16,897,010	2,405,465	16.60%	17,974,680	1,077,670	6.38%
Expenditures	13,854,465	16,701,303	16,037,172	16,037,172	17,292,470	1,255,298	7.83%	17,920,980	628,510	3.63%
Revenue Over (Under) Expenditures	3,429,606	(202,757)	(1,545,627)	(768,596)	(395,460)	1,150,167	-74.41%	53,700	449,160	-113.58%
Other Sources (Uses)										
Transfers-In (Revenue)	25,443	70,600	77,700	77,700	63,000	(14,700)	-18.92%	50,000	(13,000)	-20.63%
Transfers-Out (Operating Expenditures)	(45,000)	(45,430)	(93,000)	(65,000)	(80,000)	13,000	-13.98%	(80,000)	-	0.00%
Transfers-Out (Capital Expenditures)	(297,027)	(3,215,925)	(471,030)	(318,050)	(178,500)	292,530	-62.10%	(179,720)	(1,220)	0.68%
Other Sources (Uses	**(316,584)**	**(3,190,755)**	**(486,330)**	**(305,350)**	**(195,500)**	**290,830**	**-59.80%**	**(209,720)**	**(14,220)**	**7.27%**
Revenue & Other Sources Over Expenditures & Other Uses										
Beginning Fund Balance	**5,491,168**	**8,646,600**	**5,239,342**	**5,239,342**	**4,165,396**	**(1,073,946)**	**-20.50%**	**3,574,436**	**-**	**0.00%**
Prior Period Adjustment	42,410	(13,745)	-	-	-			-		
Ending Fund Balance	**8,646,600**	**5,239,342**	**3,207,385**	**4,165,396**	**3,574,436**	**367,051**	**11.44%**	**3,418,416**	**-**	**0.00%**

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 COVID-19 pandemic slowed revenue growth required expenditure tightning. Projected fund balance is 25.97% of operating expenditures (as of August 31, 2020) exceeding the financial policy of "at least 16.67% of operating expenditures."



Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
GENERAL FUND										
REVENUE										
Taxes										
Property Taxes - Current	3,763,037	3,972,348	4,143,590	4,139,970	4,244,630	101,040	2.44%	4,421,970	177,340	4.18%
Sales Tax										
Locally Generated	3,642,082	3,769,630	3,899,520	4,262,920	4,356,710	457,190	11.72%	4,478,690	121,980	2.80%
Affordable Housing	-	-	-	-	33,990	33,990		34,950	960	2.82%
.1% Criminal Justice	749,411	937,727	699,690	671,337	552,440	(147,250)	-21.05%	567,900	15,460	2.80%
Utility Taxes	1,928,518	1,889,336	1,580,890	1,882,809	1,924,230	343,340	21.72%	1,978,110	53,880	2.80%
Gambling Tax	115,698	70,294	29,140	24,631	44,500	15,360	52.71%	48,950	4,450	10.00%
Leasehold Excise Tax	3,896	911	2,610	-	-	(2,610)	-100.00%	-	-	
Total Taxes	**10,202,642**	**10,640,245**	**10,355,440**	**10,981,667**	**11,156,500**	**801,060**	**7.74%**	**11,530,570**	**374,070**	**3.35%**
Licenses & Permits										
Business Licenses	11,176	14,426	12,580	13,788	11,160	(1,420)	-11.29%	11,310	150	1.34%
Franchise Fees	418,406	422,694	456,640	645,525	432,000	(24,640)	-5.40%	446,000	14,000	3.24%
Development Permits	505,760	654,173	761,470	707,461	679,480	(81,990)	-10.77%	1,371,020	691,540	101.77%
Total Licenses & Permits	**935,342**	**1,091,292**	**1,230,690**	**1,366,774**	**1,122,640**	**(108,050)**	**-8.78%**	**1,828,330**	**705,690**	**62.86%**
Intergovernmental Revenue										
Fed, State, Local Grants	155,201	240,729	364,625	976,901	226,360	(138,265)	-37.92%	228,830	2,470	1.09%
State Entitlements									-	
Criminal Justice Funding	81,542	107,266	79,860	91,757	86,900	7,040	8.82%	87,970	1,070	1.23%
Multimodal Transpo City	35,038	34,997	28,080	35,689	35,240	7,160	25.50%	35,310	70	0.20%
Motor Vehicle Fuel Tax	545,140	616,449	562,170	470,086	505,070	(57,100)	-10.16%	502,710	(2,360)	-0.47%
Marijuana Excise Tax	62,859	48,173	40,090	47,232	41,000	910	2.27%	41,500	500	1.22%
Liquor Excise Tax & Profis	332,196	379,022	293,870	378,587	314,640	20,770	7.07%	317,140	2,500	0.79%
Animal License Sales Rebate	11,155	-	-	-	-	-		-	-	
Total Intergovernmental Revenue	**1,223,131**	**1,426,637**	**1,368,695**	**2,000,252**	**1,209,210**	**(159,485)**	**-11.65%**	**1,213,460**	**4,250**	**0.35%**
Charges for Service										
Development Charges	623,473	1,978,745	547,820	451,209	2,037,590	1,489,770	271.95%	1,999,700	(37,890)	-1.86%
Miscellaneous Charges	544,417	572,473	414,360	234,586	583,190	168,830	40.74%	597,690	14,500	2.49%
Total Charges for Service	**1,167,891**	**2,551,218**	**962,180**	**685,795**	**2,620,780**	**1,658,600**	**172.38%**	**2,597,390**	**(23,390)**	**-0.89%**
Fines & Forfeits	**103,950**	**113,533**	**74,820**	**54,090**	**106,210**	**31,390**	**41.95%**	**108,210**	**2,000**	**1.88%**
Miscellaneous Revenue										
Investment Earnings	158,193	173,432	78,860	57,122	59,150	(19,710)	-24.99%	60,000	850	1.44%
Rents, Leases, & Concessions	352,516	355,556	286,660	69,590	438,800	152,140	53.07%	449,800	11,000	2.51%
Other Miscellaneous	130,405	146,631	134,200	53,286	183,720	49,520	36.90%	186,920	3,200	1.74%
Proceeds from Sale of Capital Assets	3,010,000	-	-	-	-	-		-	-	
Total Miscellaneous Revenue	**3,651,115**	**675,620**	**499,720**	**179,998**	**681,670**	**181,950**	**36.41%**	**696,720**	**15,050**	**2.21%**
Total General Fund Revenue	**17,284,071**	**16,498,546**	**14,491,545**	**15,268,576**	**16,897,010**	**2,405,465**	**16.60%**	**17,974,680**	**1,077,670**	**6.38%**

Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
GENERAL FUND, continued										
EXPENDITURES										
General Government										
Undesignated	196,658	-	-	-	-	-		-	-	
City Council	202,648	156,713	174,620	174,620	178,160	3,540	2.03%	178,690	530	0.30%
City Manager	797,674	949,067	985,310	985,310	863,530	(121,780)	-12.36%	863,810	280	0.03%
Human Resources	267,805	354,172	390,050	390,050	406,610	16,560	4.25%	431,240	24,630	6.06%
City Clerk	570,144	601,396	632,780	632,780	682,620	49,840	7.88%	733,510	50,890	7.46%
City Attorney	194,374	187,935	200,000	200,000	213,000	13,000	6.50%	217,500	4,500	2.11%
Finance	677,420	737,895	809,700	809,700	645,940	(163,760)	-20.22%	765,040	119,100	18.44%
Total General Government	**2,906,722**	**2,987,177**	**3,192,460**	**3,192,460**	**2,989,860**	**(202,600)**	**-6.35%**	**3,189,790**	**199,930**	**6.69%**
Community Development										
Planning	567,070	730,880	892,890	892,890	883,750	(9,140)	-1.02%	885,760	2,010	0.23%
Building	471,137	1,756,789	439,460	439,460	1,528,510	1,089,050	247.82%	1,526,110	(2,400)	-0.16%
Fire Marshal	40,005	314,997	43,330	43,330	295,000	251,670	580.82%	295,000	-	0.00%
Total Community Development	**1,078,212**	**2,802,666**	**1,375,680**	**1,375,680**	**2,707,260**	**1,331,580**	**96.79%**	**2,706,870**	**(390)**	**-0.01%**
Human Services										
Human Services	500,328	389,293	469,132	469,132	484,280	15,148	3.23%	484,850	570	0.12%
Total Human Services	**500,328**	**389,293**	**469,132**	**469,132**	**484,280**	**15,148**	**3.23%**	**484,850**	**570**	**0.12%**
Parks & Recreation										
Administration & Support	467,153	493,609	514,090	514,090	720,180	206,090	40.09%	719,350	(830)	-0.12%
Parks Maintenance	457,146	773,674	843,510	843,510	866,710	23,200	2.75%	875,720	9,010	1.04%
Lake Wilderness Lodge	531,146	640,818	615,470	615,470	566,890	(48,580)	-7.89%	566,420	(470)	-0.08%
Recreation	888,427	962,259	984,870	984,870	1,037,140	52,270	5.31%	1,062,630	25,490	2.46%
Community Events	175,177	198,382	225,120	225,120	187,540	(37,580)	-16.69%	192,640	5,100	2.72%
Total Parks & Recreation	**2,519,050**	**3,068,742**	**3,183,060**	**3,183,060**	**3,378,460**	**195,400**	**6.14%**	**3,416,760**	**38,300**	**1.13%**
Public Safety										
Police	4,544,072	4,919,151	5,501,280	5,501,280	5,380,200	(121,080)	-2.20%	5,679,300	299,100	5.56%
Jail	173,481	231,380	122,490	122,490	199,000	76,510	62.46%	199,000	-	0.00%
Municipal Court	357,912	391,711	393,900	393,900	407,980	14,080	3.57%	411,690	3,710	0.91%
Emergency Operations Center	25,251	22,561	29,670	29,670	29,150	(520)	-1.75%	31,940	2,790	9.57%
Total Public Safety	**5,100,717**	**5,564,803**	**6,047,340**	**6,047,340**	**6,016,330**	**(31,010)**	**-0.51%**	**6,321,930**	**305,600**	**5.08%**
Public Works										
Administration & Support	617,103	564,805	488,870	488,870	451,320	(37,550)	-7.68%	452,760	1,440	0.32%
Transportation Planning	30,711	18,030	35,250	35,250	32,000	(3,250)	-9.22%	132,000	100,000	312.50%
Maintenance	477,452	583,837	800,800	800,800	717,920	(82,880)	-10.35%	684,600	(33,320)	-4.64%
Street Maintenance	473,496	568,095	297,640	297,640	357,640	60,000	20.16%	368,110	10,470	2.93%
Waste Reduction & Recycling	94,716	83,419	69,240	69,240	69,550	310	0.45%	73,550	4,000	5.75%
Lake Management	55,960	70,433	77,700	77,700	87,850	10,150	13.06%	89,760	1,910	2.17%
Total Public Works	**1,749,437**	**1,888,621**	**1,769,500**	**1,769,500**	**1,716,280**	**(53,220)**	**-3.01%**	**1,800,780**	**84,500**	**4.92%**
Total General Fund Expenditures	**13,854,465**	**16,701,303**	**16,037,172**	**16,037,172**	**17,292,470**	**1,255,298**	**7.83%**	**17,920,980**	**628,510**	**3.63%**
Revenue Over (Under) Expenditures	**3,429,606**	**(202,757)**	**(1,545,627)**	**(768,596)**	**(395,460)**	1,150,167	-74.41%	**53,700**		
Other Sources (Uses)										
Transfer-In from KC Trails Fund	-	-	-	-	63,000	63,000		50,000	(13,000)	-20.63%
Transfer-In from SWM Fund	25,443	70,600	77,700	77,700	-	(77,700)	-100.00%	-	-	
Transfer-Out to LWGC Operations	-	-	(50,000)	(50,000)	-	50,000	-100.00%	-	-	#DIV/0!
Transfer-Out to Unemployment	(45,000)	(45,430)	(43,000)	(15,000)	(80,000)	(37,000)	86.05%	(80,000)	-	0.00%
Transfer-Out to Capital Projects	(297,027)	(3,215,925)	(471,030)	(318,050)	(178,500)	292,530	-62.10%	(179,720)	(1,220)	0.68%
Total Other Sources (Uses)	**(316,584)**	**(3,190,755)**	**(486,330)**	**(305,350)**	**(195,500)**	**290,830**	**-59.80%**	**(209,720)**	**(14,220)**	**7.27%**
Beginning Fund Balance (Jan 1)	**5,491,168**	**8,646,600**	**5,239,342**	**5,239,342**	**4,165,396**			**3,574,436**		
Prior Period Adjustments	42,410	(13,745)	-	-	-	-		-	-	
Ending Fund Balance (Dec 31)	**8,646,600**	**5,239,342**	**3,207,385**	**4,165,396**	**3,574,436**			**3,418,416**		

Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
TRANSPORTATION DEVELOPMENT FUND										
REVENUE										
Charges for Service										
Traffic Concurrency Fees	432,807	747,677	555,820	389,453	300,000	(255,820)	-46.03%	300,000	-	0.00%
Traffic Concurrency Admin Fees	3,805	4,481	660	-	-	(660)	-100.00%	-	-	
Transportation Impact Fees	11,785	4,085	116,960	33,203	10,000	(106,960)	-91.45%	10,000	-	0.00%
Total Charges for Service	**448,397**	**756,243**	**673,440**	**422,656**	**310,000**	**(363,440)**	**-53.97%**	**310,000**	**-**	**0.00%**
Miscellaneous Revenue										
Investment Earnings	71,592	83,142	19,380	25,791	35,000	15,620	80.60%	33,000	(2,000)	-5.71%
Developer Contributions	-	35,643	136,510	6,841	-	(136,510)	-100.00%	-	-	
Total Miscellaneous Revenue	**71,592**	**118,786**	**155,890**	**32,632**	**35,000**	**(120,890)**	**-77.55%**	**33,000**	**(2,000)**	**-5.71%**
Total Operating Revenue	**519,989**	**875,029**	**829,330**	**455,288**	**345,000**	**(120,890)**	**-14.58%**	**343,000**	**(2,000)**	**-0.58%**
Other Sources (Uses)										
Transfer-Out to General Fund										
Transfer-Out to Capital Projects	(747,652)	(2,139,395)	(880,500)	(873,790)	(1,167,720)	(287,220)	32.62%	(1,269,270)	(101,550)	8.70%
Total Other Sources (Uses)	**(747,652)**	**(2,139,395)**	**(880,500)**	**(873,790)**	**(1,167,720)**	**(287,220)**	**32.62%**	**(1,269,270)**	**(101,550)**	**8.70%**
Beginning Fund Balance (Jan 1)	**4,157,502**	**3,929,839**	**2,665,473**	**2,665,473**	**2,246,971**			**1,424,251**		
Ending Fund Balance (Dec 31)	**3,929,839**	**2,665,473**	**2,614,303**	**2,246,971**	**1,424,251**			**497,981**		
TRANSPORTATION BENEFIT SPECIAL REVENUE FUND										
REVENUE										
Taxes										
Excise Taxes - Vehicle License Fees	441,155	417,360	433,320	(61,954)	-	(433,320)	-100.00%	-	-	
Total Taxes	**441,155**	**417,360**	**433,320**	**(61,954)**	**-**	**(433,320)**	**-100.00%**	**-**	**-**	
Miscellaneous Revenue										
Investment Earnings	13,844	18,970	100	7,525	-	(100)	-100.00%	-	-	
Total Miscellaneous Revenue	**13,844**	**18,970**	**100**	**7,525**	**-**	**(100)**		**-**	**-**	
EXPENDITURES										
Public Works										
Operating Expenditures	-	-	-	-	-	-		-	-	
Total Public Works	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	
Other Sources (Uses)										
Transfer-Out to Capital Projects	(326,452)	(401,031)	(843,530)	(840,000)	-	843,530	-100.00%	-	-	
Total Other Sources (Uses)	**(326,452)**	**(401,031)**	**(843,530)**	**(840,000)**	**-**	**843,530**	**-100.00%**	**-**	**-**	
Beginning Fund Balance (Jan 1)	**737,644**	**866,191**	**901,490**	**901,490**	**7,061**			**7,061**		
Ending Fund Balance (Dec 31)	**866,191**	**901,490**	**491,380**	**7,061**	**7,061**			**7,061**		
REAL ESTATE EXCISE TAX FUND										
REVENUE										
Taxes										
Real Estate Excise Tax	1,990,992	2,043,278	1,986,460	1,176,422	1,759,260	(227,200)	-11.44%	1,935,200	175,940	10.00%
Total Taxes	**1,990,992**	**2,043,278**	**1,986,460**	**1,176,422**	**1,759,260**	**(227,200)**	**-11.44%**	**1,935,200**	**175,940**	**10.00%**
Miscellaneous Revenue										
Investment Earnings	99,439	116,788	15,200	24,311	22,800	7,600	50.00%	23,100	300	1.32%
Other Interest	-	-	50	-	50	-	0.00%	50	-	0.00%
Total Miscellaneous Revenue	**99,439**	**116,788**	**15,250**	**24,311**	**22,850**	**7,600**	**49.84%**	**23,150**	**300**	**1.31%**
Total Operating Revenue	**2,090,431**	**2,160,066**	**2,001,710**	**1,200,733**	**1,782,110**	**(219,600)**	**-10.97%**	**1,958,350**	**176,240**	**9.89%**
Other Sources (Uses)										
Transfer-Out to Capital Projects	(1,357,646)	(4,783,351)	(2,934,320)	(2,707,000)	(1,141,160)	1,793,160	-61.11%	(1,479,400)	(338,240)	29.64%
Total Other Sources (Uses)	**(1,357,646)**	**(4,783,351)**	**(2,934,320)**	**(2,707,000)**	**(1,141,160)**	**1,793,160**	**-61.11%**	**(1,479,400)**	**(338,240)**	**29.64%**
Beginning Fund Balance (Jan 1)	**5,695,999**	**6,428,784**	**3,805,500**	**3,805,500**	**2,299,233**			**2,940,183**		
Ending Fund Balance (Dec 31)	**6,428,784**	**3,805,500**	**2,872,890**	**2,299,233**	**2,940,183**			**3,419,133**		

Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
PARK DEVELOPMENT FUND										
REVENUE										
Intergovernmental Revenue										
KC Open Space & Regional Trail Levy	51,561	56,736	54,540	158,467	153,330	98,790	181.13%	153,330	-	0.00%
Total Intergovernmental Revenue	**51,561**	**56,736**	**54,540**	**158,467**	**153,330**	**98,790**	**181.13%**	**153,330**	**-**	**0.00%**
Charges for Service										
Park Impact Fees	289,170	418,608	244,760	433,755	100,000	(144,760)	-59.14%	100,000	-	0.00%
Total Charges for Service	**289,170**	**418,608**	**244,760**	**433,755**	**100,000**	**(144,760)**	**-59.14%**	**100,000**	**-**	**0.00%**
Miscellaneous Revenue										
Investment Earnings	26,622	16,599	14,080	6,270	7,000	(7,080)	-50.28%	7,000	-	0.00%
Total Miscellaneous Revenue	**26,622**	**16,599**	**14,080**	**6,270**	**7,000**	**(7,080)**	**-50.28%**	**7,000**	**-**	**0.00%**
Total Operating Revenue	**367,354**	**491,943**	**313,380**	**598,493**	**260,330**	**(53,050)**	**-16.93%**	**260,330**	**-**	**0.00%**
Other Sources (Uses)										
Transfer-Out to General Fund	-	-	-	-	(63,000)	(63,000)		(50,000)	13,000	-20.63%
Transfer-Out to Capital Projects	(2,244,420)	(680,837)	(74,560)	(54,000)	(111,100)	(36,540)	49.01%	(429,250)	(318,150)	286.36%
Total Other Sources (Uses)	**(2,244,420)**	**(680,837)**	**(74,560)**	**(54,000)**	**(174,100)**	**(99,540)**	**133.50%**	**(479,250)**	**(305,150)**	**175.27%**
Beginning Fund Balance (Jan 1)	**2,724,454**	**847,388**	**658,494**	**658,494**	**1,202,987**			**1,289,217**		
Ending Fund Balance (Dec 31)	**847,388**	**658,494**	**897,314**	**1,202,987**	**1,289,217**			**1,070,297**		
DRUG SEIZURE FUND										
REVENUE										
Miscellaneous Revenue										
Confiscated & Forfeited Property	17,486	6,053	4,970	11,355	-	(4,970)	-100.00%	-	-	
Investment Earnings	1,311	1,519	1,010	602	-	(1,010)	-100.00%	-	-	
Unrealized Gain (Loss) on Investments	35	(1)	-	-	-	-		-	-	
Total Miscellaneous Revenue	**18,831**	**7,572**	**5,980**	**11,957**	**-**	**(5,980)**	**-100.00%**	**-**	**-**	
EXPENDITURES										
Operating Expenditures	20,521	24,804	33,370	1,377	23,480	(9,890)	-29.64%	23,480	-	0.00%
Total Expenditures	**20,521**	**24,804**	**33,370**	**1,377**	**23,480**	**(9,890)**	**-29.64%**	**23,480**	**-**	**0.00%**
Revenue Over (Under) Expenditures	**(1,690)**	**(17,232)**	**(27,390)**	**10,580**	**(23,480)**			**(23,480)**		
Beginning Fund Balance (Jan 1)	**93,290**	**91,600**	**74,367**	**74,367**	**84,948**			**61,468**		
Ending Fund Balance (Dec 31)	**91,600**	**74,367**	**46,977**	**84,948**	**61,468**			**37,988**		
BOND PROCEEDS FUND										
REVENUE										
Miscellaneous Revenue										
Investment Earnings	1,805	-	-	-	-			-		
Total Miscellaneous Revenue	**1,805**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	
EXPENDITURES										
Debt Issance Cost	30,200	-	-	-	-	-		-		
Total Expenditures	**30,200**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	
Other Sources (Uses)										
Councilmanic GO Bond Proceeds	4,059,139	-	4,000,000	-	-	(4,000,000)		-	-	
Voted GO Bond Proceeds	-	-	-	-	-	-		-	-	
Transfer-Out to Capital Projects	(2,752,089)	(1,278,655)	(500,000)	-	-	500,000	-100.00%	-	-	
Total Other Sources (Uses)	**1,307,049**	**(1,278,655)**	**3,500,000**	**-**	**-**	**(3,500,000)**	**-100.00%**	**-**	**-**	
Beginning Fund Balance (Jan 1)	**-**	**1,278,655**	**-**	**-**	**-**			**-**		
Ending Fund Balance (Dec 31)	**1,278,655**	**-**	**3,500,000**	**-**	**-**			**-**		

Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
CAPITAL PROJECTS FUND										
REVENUE										
Intergovernmental Revenue										
Federal Grants										
Federal Stimulus - T28b Ph. 3	-	-	-	-	3,775,330	3,775,330		-	(3,775,330)	-100.00%
State Grants										
TIB - T39	-	3,032,412	160,940	160,940	-	(160,940)	-100.00%	-	-	
DoT - T41	63,003	-	-	-	-	-		-	-	
TIB - T28c	-	-	-	-	-	-		-	-	
P03	-	-	-	-	-	-		-	-	
ROC - P21	-	-	-	-	-	-		500,000	500,000	
DoC - P16	-	196,000	-	-	-	-		-	-	
DoE - T28b Ph. 2	-	-	20,000	20,000	-	(20,000)	-100.00%	-	-	
State Grant - F03	-	-	154,000	154,000	-	(154,000)	-100.00%	-	-	
TIB - T28b Ph. 3	-	-	-	-	3,661,000	3,661,000		-	(3,661,000)	-100.00%
TIB - T48	-	-	-	-	5,000,000	5,000,000		-	(5,000,000)	-100.00%
DoT - T27a	-	-	-	-	65,000	65,000		440,000	375,000	576.92%
Dot - T27	-	-	-	-	540,000	540,000		-	(540,000)	-100.00%
County Grants										
KC Flood Control - T28b Ph. 1	295,000	-	-	-	-	-		-	-	
KC - P03	-	150,000	-	-	-	-		-	-	
KC 4Culture - P05a	8,000	-	-	-	-	-		-	-	
KC - P06d	5,000	-	-	-	-	-		-	-	
KC Flood Control - T28b Ph. 2	-	-	225,000	225,000	-	(225,000)	-100.00%	-	-	
KC - T28b Ph. 2	-	-	75,000	75,000	-	(75,000)	-100.00%	-	-	
KC Flood Control - T28b Ph. 3	-	-	-	-	225,000	225,000		-	(225,000)	-100.00%
KC Water Quality Grant - T28b Ph. 3	-	-	-	-	75,000	75,000		-	(75,000)	-100.00%
KC Sub-Regional Opportunity - T28b Ph3	-	-	-	-	342,670	342,670		-	(342,670)	-100.00%
Intergovernmental Revenue	**371,003**	**3,378,412**	**634,940**	**634,940**	**13,684,000**	13,049,060	2055.16%	**940,000**	(12,744,000)	-93.13%
Charges for Services										
King County Trailhead Reimbursement - P03	-	167,361	-	-	-	-		-	-	
Recology Grant - P03	-	6,064	-	-	-	-		-	-	
Local Grant - T28b Ph. 2	-	-	89,940	89,940	-	(89,940)	-100.00%	-	-	
Joint Utility Trench Reimbursement	-	-	790,920	790,920	-	(790,920)	-100.00%	-	-	
Charges for Services	**-**	**173,425**	**880,860**	**880,860**	**-**	**(880,860)**	**-100.00%**	**-**	**-**	**-**
Total Operating Revenue	**371,003**	**3,551,837**	**1,515,800**	**1,515,800**	**13,684,000**	**12,168,200**	**802.76%**	**940,000**	**(25,488,000)**	**-186.26%**
EXPENDITURES										
Transportation Program	2,333,827	6,718,953	3,632,700	3,581,742	16,296,000	12,663,300	348.59%	3,303,000	(12,993,000)	-79.73%
Parks & Recreation Program	4,903,995	9,524,167	225,970	164,480	205,000	(20,970)	-9.28%	1,110,000	905,000	441.46%
Community Facilities Program	15,311	129,052	1,736,940	1,550,000	353,490	(1,383,450)	-79.65%	252,540	(100,950)	-28.56%
Total Capital Expenditures	**7,253,133**	**16,372,172**	**5,595,610**	**5,296,222**	**16,854,490**	**11,258,880**	**201.21%**	**4,665,540**	**(12,188,950)**	**-72.32%**
Debt Services Program	**887,503**	**1,179,487**	**1,179,970**	**1,179,970**	**655,750**	**(524,220)**	**-44.43%**	**651,390**	**(4,360)**	**-0.66%**
Total Expenditures	**8,140,636**	**17,551,659**	**6,775,580**	**6,476,192**	**17,510,240**	**10,734,660**	**158.43%**	**5,316,930**	**(12,193,310)**	**-69.64%**
Revenue Over (Under) Expenditures	**(7,769,633)**	**(13,999,822)**	**(5,259,780)**	**(4,960,392)**	**(3,826,240)**	**1,433,540**	**-27.25%**	**(4,376,930)**	**(13,294,690)**	**347.46%**
Other Sources & (Uses)										
General Obligation Bond Proceeds	2,752,089	1,278,655	-	-	-	-		-	-	
Transfer In from General Fund	297,027	3,215,925	471,030	318,050	178,500	(292,530)	-62.10%	179,720	1,220	0.68%
Transfer In from TIF Fund	747,652	2,139,395	880,500	873,790	1,167,720	287,220	32.62%	1,269,270	101,550	8.70%
Transfer In from TBSRF Fund	326,452	401,031	843,530	840,000	-	(843,530)	-100.00%	-	-	
Transfer In from REET Fund	1,357,646	4,783,351	2,934,320	2,707,000	1,141,160	(1,793,160)	-61.11%	1,479,400	338,240	29.64%
Transfer In from PIF Fund	2,244,420	680,837	74,560	54,000	111,100	36,540	49.01%	429,250	318,150	286.36%
Transfer In from SWM Fund	3,220	1,251,164	194,000	190,000	1,227,760	1,033,760	532.87%	1,019,290	(208,470)	-16.98%
Total Other Sources (Uses)	**7,728,507**	**13,750,357**	**5,397,940**	**4,982,840**	**3,826,240**			**4,376,930**	**550,690**	
Beginning Fund Balance (Jan 1)	**419,974**	**378,847**	**129,382**	**129,382**	**151,831**			**151,831**		
Ending Fund Balance (Dec 31)	**378,847**	**129,382**	**267,542**	**151,831**	**151,831**			**151,831**		

Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
SURFACE WATER MANAGEMENT FUND										
REVENUES										
Intergovernmental Revenue										
WA - NPDES	50,000	-	52,020	-	-	(52,020)	-100.00%	50,000	50,000	
Intergovernmental Revenue	**50,000**	**-**	**52,020**	**-**	**-**	**(52,020)**	**-100.00%**	**50,000**	**50,000**	
Charges for Services										
Inspection Fees	9,295	11,700	4,050	14,145	6,500	2,450	60.49%	6,500	-	0.00%
Surface Water Management Fees	1,404,860	1,462,416	1,701,400	1,785,272	2,026,070	324,670	19.08%	2,370,500	344,430	17.00%
Charges for Services	**1,414,155**	**1,474,116**	**1,705,450**	**1,799,417**	**2,032,570**	**327,120**	**19.18%**	**2,377,000**	**344,430**	**16.95%**
Miscellaneous Revenue										
Investment Earnings	63,679	88,306	10,840	32,512	60,000	49,160	453.51%	60,000	-	0.00%
Other Miscellaneous	264,837	-	-	-	-	-		-	-	
Miscellaneous Revenue	**328,516**	**88,306**	**10,840**	**32,512**	**60,000**	**49,160**	**453.51%**	**60,000**	**-**	**0.00%**
Total Operating Revenue	**1,792,671**	**1,562,422**	**1,768,310**	**1,831,929**	**2,092,570**	**324,260**	**18.34%**	**2,487,000**	**394,430**	**18.85%**
Capital Revenue										
Grants & Contributions	-	79,254	45,000	45,000	395,000	350,000	777.78%	405,000	10,000	2.53%
Total Capital Revenue	**-**	**79,254**	**45,000**	**45,000**	**395,000**	**350,000**	**777.78%**	**405,000**	**10,000**	**2.53%**
EXPENDITURES										
Public Works										
Lake Management	-	-	-	-	87,850	87,850		89,760	1,910	2.17%
Surface Water Management	469,524	750,784	1,024,540	657,859	1,103,570	79,030	7.71%	1,125,880	22,310	2.02%
NPDES	18,869	96,412	296,450	109,978	308,800	12,350	4.17%	344,130	35,330	11.44%
Adopt-A-Road	288	262	4,100	-	1,200	(2,900)	-70.73%	1,240	40	3.33%
Total Operating	**488,681**	**847,458**	**1,325,090**	**767,836**	**1,501,420**	**176,330**	**13.31%**	**1,561,010**	**59,590**	**3.97%**
Capital Expenditures	17,300	225,537	1,620,230	747,000	1,971,000	350,770	21.65%	1,334,000	(637,000)	-32.32%
TOTAL SWM EXPENDITURES	**505,981**	**1,072,994**	**2,945,320**	**1,514,836**	**3,472,420**	**527,100**	**17.90%**	**2,895,010**	**(577,410)**	**-16.63%**
Revenue Over (Under) Expenditures	**1,286,690**	**489,428**	**(1,177,010)**	**317,092**	**(1,379,850)**	**527,100**	**-44.78%**	**(408,010)**	**(577,410)**	**41.85%**
Other Sources & (Uses)										
Transfer-Out to General Fund	(25,443)	(70,600)	(77,700)	(77,700)	-	77,700	-100.00%	-	-	
Transfer-Out to Capital Projects	(3,220)	(1,251,164)	(194,000)	(190,000)	(1,227,760)	(1,033,760)	532.87%	(1,019,290)	208,470	-16.98%
Other Sources & (Uses)	**(28,663)**	**(1,321,764)**	**(271,700)**	**(267,700)**	**(1,227,760)**	**(956,060)**	**351.88%**	**(1,019,290)**	**208,470**	**-16.98%**
Beginning Fund Balance (Jan 1)	**3,686,267**	**4,944,294**	**4,231,819**	**4,231,819**	**4,326,211**			**2,113,601**		
Prior Period Adjustment		40,607								
Ending Fund Balance (Dec 31)	**4,944,294**	**4,231,819**	**2,828,109**	**4,326,211**	**2,113,601**			**1,091,301**		

Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
LAKE WILDERNESS GOLF COURSE										
REVENUES										
City Revenue										
Sales Tax	22,562	21,770	30,600	15,177	22,000	(8,600)	-28.10%	23,000	1,000	4.55%
Charges for Services										
Course Operations										
Merchandise Sales	82,530	63,177	77,090	58,751	77,270	180	0.23%	77,270	-	0.00%
Green Fees	579,645	612,625	565,460	948,011	680,170	114,710	20.29%	680,170	-	0.00%
Lessons	1,265	1,805	630	-	1,800	1,170	185.71%	1,800	-	0.00%
Cart Rentals	190,756	198,722	244,160	289,955	220,390	(23,770)	-9.74%	220,390	-	0.00%
Food & Beverage										
Food Sales	81,210	67,254	108,500	39,600	110,000	1,500	1.38%	110,000	-	0.00%
Beverage Sales	120,812	114,243	194,640	111,947	126,950	(67,690)	-34.78%	126,950	-	0.00%
Facility Rentals	7,524	8,158	6,140	2,110	1,000	(5,140)	-83.71%	1,000	-	0.00%
Charges for Services	**1,063,742**	**1,065,984**	**1,196,620**	**1,450,373**	**1,217,580**	**12,360**	**1.03%**	**1,217,580**	**1,000**	**0.08%**
Cost of Goods Sold										
Cost of Sales - Merchandise	65,122	49,052	58,490	12,874	54,080	(4,410)	-7.54%	54,080	-	0.00%
Cost of Sales - Food	43,536	46,023	44,660	15,358	40,000	(4,660)	-10.43%	40,000	-	0.00%
Cost of Sales - Beverages	44,735	48,277	47,090	23,441	40,620	(6,470)	-13.74%	40,620	-	0.00%
Cost of Goods Sold	**153,393**	**143,352**	**150,240**	**51,673**	**134,700**	**(15,540)**	**-10.34%**	**134,700**	**-**	**0.00%**
Gross Profit	**910,349**	**922,632**	**1,046,380**	**1,398,701**	**1,082,880**	**27,900**	**2.67%**	**1,082,880**	**1,000**	**0.09%**
EXPENSES										
Parks & Recreation										
City Paid Expenses	160,992	203,202	167,450	192,799	169,440	1,990	1.19%	169,440	-	0.00%
Administration	133,706	214,341	109,590	153,409	212,820	103,230	94.20%	212,820	-	0.00%
Course Operations	573,131	493,062	549,810	398,074	484,280	(65,530)	-11.92%	484,280	-	0.00%
Food & Beverage	118,496	121,140	129,390	81,642	141,730	12,340	9.54%	141,730	-	0.00%
Total Operating Expenditures	**986,325**	**1,031,744**	**956,240**	**825,924**	**1,008,270**	**52,030**	**5.44%**	**1,008,270**	**-**	**0.00%**
Net Ordinary Income	**(75,976)**	**(109,112)**	**90,140**	**572,776**	**74,610**	**(24,130)**	**-26.77%**	**74,610**	**1,000**	**1.34%**
Miscellaneous Revenue										
Miscellaneous Revenue										
Investment Earnings	442	2,974	20	110	-	(20)	-100.00%	-	-	
Other Miscellaneous	(254)	742	50	(245)	-	(50)	-100.00%	-	-	
Miscellaneous Revenue	**188**	**3,716**	**70**	**(135)**	**-**	**(70)**	**-100.00%**	**-**	**-**	
Net Income										
City Revene/Paid Expenses	(160,992)	(203,202)	(167,450)	(192,799)	(169,440)	(1,990)	1.19%	(169,440)	-	0.00%
Administration	(133,706)	(214,341)	(109,590)	(153,409)	(212,820)	(103,230)	94.20%	(212,820)	-	0.00%
Course Operations	216,130	337,933	279,110	885,634	441,270	162,160	58.10%	441,270	-	0.00%
Food & Beverage	2,779	(25,785)	88,140	33,216	15,600	(72,540)	-82.30%	15,600	-	0.00%
Net Income	**(75,788)**	**(105,396)**	**90,210**	**572,641**	**74,610**	**(15,600)**	**-17.29%**	**74,610**	**-**	**0.00%**
Other Sources & (Uses)										
Transfer-In from General Fund	-	-	50,000	50,000	-	(50,000)	-100.00%	-	-	#DIV/0!
Other Sourcres & (Uses)	**-**	**-**	**50,000**	**50,000**	**-**	**(50,000)**	**-100.00%**	**-**	**-**	**#DIV/0!**
Beginning Fund Balance (Jan 1)	**28,205**	**(25,022)**	**(108,647)**	**(108,647)**	**529,171**			**625,781**		
Prior Period Adjustment										
Ending Fund Balance (Dec 31)	**(25,022)**	**(108,647)**	**62,163**	**529,171**	**625,781**			**723,391**		

Combined Revenue and Expenditure Summary by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
LAKE WILDERNESS GOLF COURSE										
REVENUE										
Charges for Service										
Charges for Service	184,672	385,189	364,260	299,088	182,040	(182,220)	-50.02%	272,500	90,460	49.69%
Charges for Service	**184,672**	**385,189**	**364,260**	**299,088**	**182,040**	**(182,220)**	**-50.02%**	**272,500**	**90,460**	**49.69%**
Miscellaneous Revenue										
Investment Earnings	7,604	9,852	1,140	5,489	3,000	1,860	163.16%	3,000	-	0.00%
Other Miscellaneous	7,465	12,167	16,040	6,279	-	(16,040)	-100.00%	-	-	
Miscellaneous Revenue	**15,069**	**22,019**	**17,180**	**11,769**	**3,000**	**(14,180)**	**-82.54%**	**3,000**	**-**	**0.00%**
Total Operating Revenue	**199,742**	**407,209**	**381,440**	**310,856**	**185,040**	**(196,400)**	**-51.49%**	**275,500**	**90,460**	**48.89%**
EXPENDITURES										
General Government										
Vehicle Services	135,419	206,698	155,340	56,178	182,040	26,700	17.19%	272,500	90,460	49.69%
Vehicle Replacement	-	184,673	174,600	67,753	5,420	(169,180)	-96.90%	303,600	298,180	5501.48%
General Government	**135,419**	**391,370**	**329,940**	**123,931**	**187,460**	**(142,480)**	**-43.18%**	**576,100**	**388,640**	**207.32%**
Total Operating Expenditures	**135,419**	**391,370**	**329,940**	**123,931**	**187,460**	**(142,480)**	**-43.18%**	**576,100**	**388,640**	**207.32%**
Revenue Over (Under) Expenditures	**64,322**	**15,838**	**51,500**	**186,925**	**(2,420)**	**(53,920)**	**-104.70%**	**(300,600)**	**(298,180)**	**12321.49%**
Beginning Fund Balance (Jan 1)	**440,852**	**505,175**	**682,791**	**682,791**	**869,716**			**867,296**		
Prior Period Adjustment	-	161,778	-	-	-			-		
Ending Fund Balance (Dec 31)	**505,175**	**682,791**	**734,291**	**869,716**	**867,296**			**566,696**		
CENTRAL SERVICES FUND										
REVENUE										
Charges for Services										
Charges for Services	1,145,240	1,513,450	1,402,630	1,388,214	1,576,180	173,550	12.37%	1,573,610	(2,570)	-0.16%
Charges for Services	**1,145,240**	**1,513,450**	**1,402,630**	**1,388,214**	**1,576,180**	**173,550**	**12.37%**	**1,573,610**	**(2,570)**	**-0.16%**
Miscellaneous Revenue										
Investment Earnings	4,610	3,550	960	2,073	500	(460)	-47.92%	500	-	0.00%
Gain/(Loss) on Minor Equipment	-	171	-	-	-	-		-	-	
Miscellaneous Revenue	**4,610**	**3,721**	**960**	**2,073**	**500**	**(460)**	**-47.92%**	**500**	**-**	**0.00%**
Total Operating Revenue	**1,149,850**	**1,517,171**	**1,403,590**	**1,390,287**	**1,576,680**	**173,090**	**12.33%**	**1,574,110**	**(2,570)**	**-0.16%**
EXPENDITURES										
General Government										
Central Services	1,170,192	1,475,098	1,325,120	1,433,485	1,576,180	251,060	18.95%	1,573,610	(2,570)	-0.16%
Equipment Replacement	27,579	57,390	264,500	43,038	35,820	(228,680)	-86.46%	-	(35,820)	-100.00%
General Government	**1,197,771**	**1,532,488**	**1,589,620**	**1,476,523**	**1,612,000**	**22,380**	**1.41%**	**1,573,610**	**(38,390)**	**-2.38%**
Total Operating Expenditures	**1,197,771**	**1,532,488**	**1,589,620**	**1,476,523**	**1,612,000**	**22,380**	**1.41%**	**1,573,610**	**(38,390)**	**-2.38%**
Revenue Over (Under) Expenditures	**(47,921)**	**(15,318)**	**(186,030)**	**(86,236)**	**(35,320)**	**150,710**	**-81.01%**	**500**	**35,820**	**-101.42%**
Beginning Fund Balance (Jan 1)	**202,813**	**154,892**	**278,131**	**278,131**	**191,894**			**156,574**		
Prior Period Adjustment	-	138,556	-	-	-			-		
Ending Fund Balance (Dec 31)	**154,892**	**278,131**	**92,101**	**191,894**	**156,574**			**157,074**		
UNEMPLOYMENT TRUST FUND										
REVENUE										
Miscellaneous Revenue										
Investment Earnings	(79)	(116)	30	31	20	(10)	-33.33%	20	-	0.00%
Miscellaneous Revenue	**(79)**	**(116)**	**30**	**31**	**20**	**(10)**	**-33.33%**	**20**	**-**	**0.00%**
EXPENDITURES										
General Government										
Claimant Payments	42,107	45,314	43,420	15,000	80,000	36,580	84.25%	80,000	-	0.00%
General Government	**42,107**	**45,314**	**43,420**	**15,000**	**80,000**	**36,580**	**84.25%**	**80,000**	**-**	**0.00%**
Revenue Over (Under) Expenditures	**(42,187)**	**(45,430)**	**(43,390)**	**(14,969)**	**(79,980)**	**(36,590)**	**84.33%**	**(79,980)**	**-**	**0.00%**
Other Sources & (Uses)										
Transfer-In from General Fund	45,000	45,430	43,000	15,000	80,000	37,000	86.05%	80,000	-	0.00%
Other Sources & (Uses)	**45,000**	**45,430**	**43,000**	**15,000**	**80,000**	**37,000**	**86.05%**	**80,000**	**-**	**0.00%**
Beginning Fund Balance (Jan 1)	**56**	**2,869**	**2,869**	**2,869**	**2,900**			**2,920**		
Ending Fund Balance (Dec 31)	**2,869**	**2,869**	**2,479**	**2,900**	**2,920**			**2,940**		

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REVENUE BUDGET

Summer lifeguards, Lake Wilderness Park

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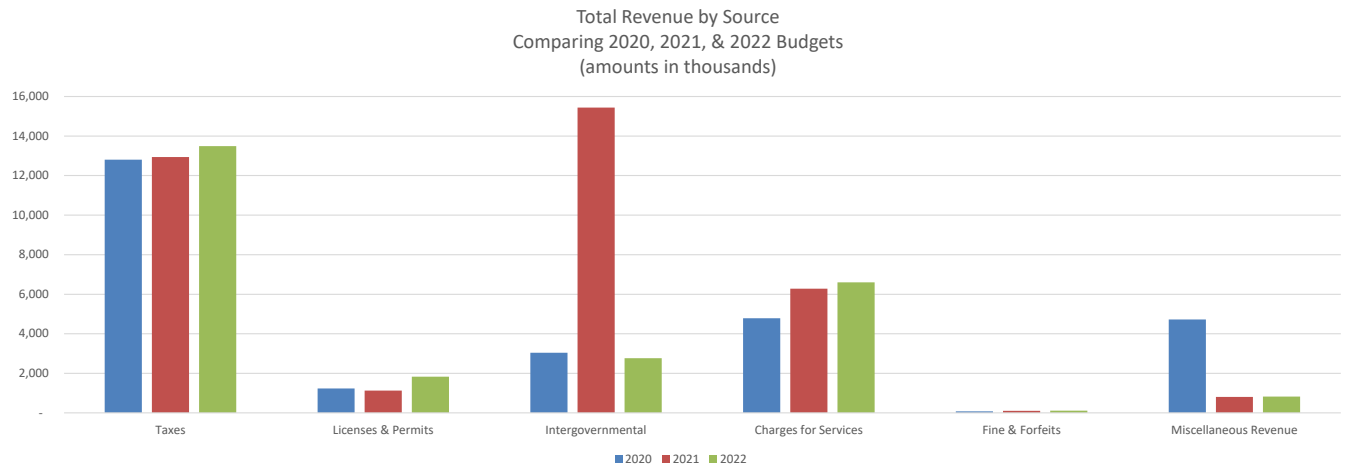
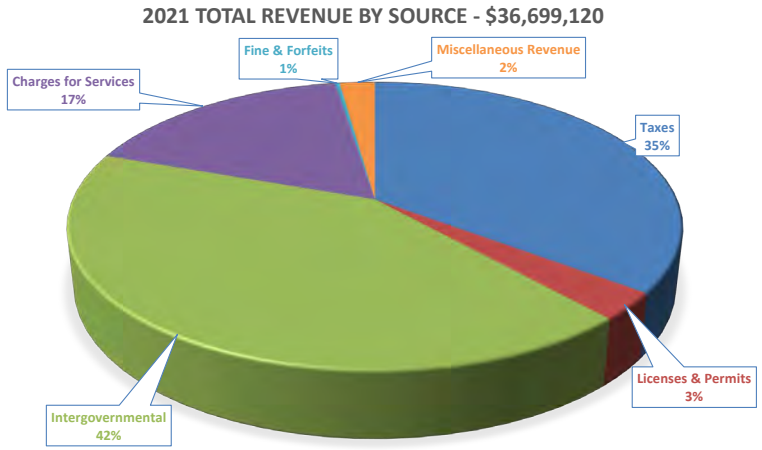
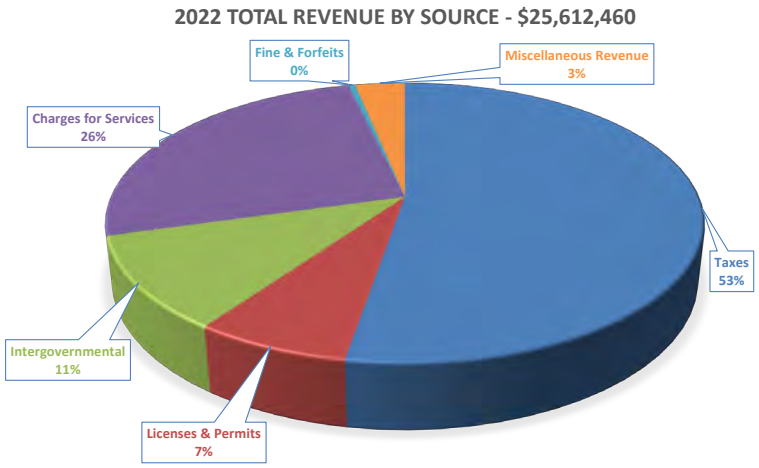
Total Revenue by Source







Total Revenue by Source

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change 2021 Budget Over (Under) 2020 Budget	% Change 2021 Budget Over (Under) 2020 Actual	2022 Budget	% Change 2022 Budget Over (Under) 2021
TAXES									
Regular Property Taxes	3,785,599	3,994,118	4,174,190	4,155,147	4,266,630	2.21%	2.68%	4,444,970	4.18%
Sales Tax									
Locally Generated	3,642,082	3,769,630	3,899,520	4,262,920	4,356,710	11.72%	2.20%	4,478,690	2.80%
Affordable Housing	-	-	-	-	33,990			34,950	2.82%
.1% Criminal Justice	749,411	937,727	699,690	671,337	552,440	-21.05%	-17.71%	567,900	2.80%
Utility Tax	1,928,518	1,889,336	1,580,890	1,882,809	1,924,230	21.72%	2.20%	1,978,110	2.80%
Real Estate Excise Tax	1,990,992	2,043,278	1,986,460	1,176,422	1,759,260	-11.44%		1,935,200	10.00%
Excise Tax - Vehicle License Fess	441,155	417,360	433,320	(61,954)	-	-100.00%		-	
Gambling Tax	115,698	70,294	29,140	24,631	44,500	52.71%	80.67%	48,950	10.00%
Leasehold Excise Tax	3,896	911	2,610	-	-	-100.00%		-	
Total Taxes	**12,657,351**	**13,122,654**	**12,805,820**	**12,111,312**	**12,937,760**	**1.03%**	**6.82%**	**13,488,770**	**4.26%**
% Change from Prior Year Actual		3.68%	-2.41%	-7.71%	1.03%			4.26%	
LICENSES & PERMITS									
Business Licenses	11,176	14,426	12,580	13,788	11,160	-11.29%	-19.06%	11,310	1.34%
Franchise Fees	418,406	422,694	456,640	645,525	432,000	-5.40%	-33.08%	446,000	3.24%
Development Permits	505,760	654,173	761,470	707,461	679,480	-10.77%	-3.96%	1,371,020	101.77%
Total Licenses & Permits	**935,342**	**1,091,292**	**1,230,690**	**1,366,774**	**1,122,640**	**-8.78%**	**-17.86%**	**1,828,330**	**62.86%**
% Change from Prior Year Actual		16.67%	12.77%	25.24%	-8.78%			62.86%	
INTERGOVERNMENTAL REVENUE									
Federal, State & County Grants	576,204	3,871,819	1,977,445	2,537,701	14,305,360	623.43%	463.71%	1,623,830	-88.65%
State Shared Revenue									
Criminal Justice Funding	81,542	107,266	79,860	91,757	86,900	8.82%	-5.29%	87,970	1.23%
Multimodal Transpo City	35,038	34,997	28,080	35,689	35,240	25.50%	-1.26%	35,310	0.20%
Motor Vehicle Fuel Tax	545,140	616,449	562,170	470,086	505,070	-10.16%	7.44%	502,710	-0.47%
Marijuana Excise Tax	62,859	48,173	40,090	47,232	41,000	2.27%	-13.19%	41,500	1.22%
Liquor Excise Tax & Profis	332,196	379,022	293,870	378,587	314,640	7.07%	-16.89%	317,140	0.79%
Animal License Sales Rebate	11,155	-	-	-	-			-	
KC Open Space & Regional Trail Levy	51,561	56,736	54,540	158,467	153,330	181.13%		153,330	
Total Intergovernmental Revenue	**1,695,695**	**5,114,463**	**3,036,055**	**3,719,519**	**15,441,540**	**408.61%**	**315.15%**	**2,761,790**	**-82.11%**
% Change from Prior Year Actual		201.61%	-40.64%	-27.27%	408.61%			-82.11%	
CHARGES FOR SERVICES									
Development Charges	623,473	1,978,745	547,820	451,209	2,037,590	271.95%	351.58%	1,999,700	-1.86%
Transportation Impact Fees	11,785	4,085	116,960	33,203	10,000	-91.45%		10,000	0.00%
Traffic Concurrency Fees	432,807	747,677	555,820	389,453	300,000	-46.03%		300,000	0.00%
Traffic Concurrency Admin Fees	3,805	4,481	660	-	-	-100.00%		-	
Park Impact Fee	289,170	418,608	244,760	433,755	100,000	-59.14%		100,000	0.00%
Inspection Fees	9,295	11,700	4,050	14,145	6,500	60.49%		6,500	0.00%
Surface Water Mgmt Fees	1,404,860	1,462,416	1,701,400	1,785,272	2,026,070	19.08%		2,370,500	17.00%
Golf Course Charges	1,063,742	1,065,984	1,196,620	1,450,373	1,217,580	1.75%		1,217,580	0.00%
Miscellaneous Charges	544,417	572,473	414,360	234,586	583,190	40.74%	148.60%	597,690	2.49%
Total Charges for Services	**4,383,354**	**6,266,169**	**4,782,450**	**4,791,996**	**6,280,930**	**31.33%**	**31.07%**	**6,601,970**	**5.11%**
% Change from Prior Year Actual		42.95%	-23.68%	-23.53%	31.33%			5.11%	
FINES & FORFIETS	**103,950**	**113,533**	**74,820**	**54,090**	**106,210**	41.95%	96.36%	**108,210**	1.88%
		9.22%	-34.10%	-52.36%	41.95%			1.88%	
MISCELLANEOUS REVENUE									
Investment Earnings	449,098	515,016	141,620	161,837	187,470	32.38%	15.84%	186,620	-0.45%
Gains (Losses) on Sale of Assets	-	171	-	-	-			-	
Rents, Leases, & Concessions	352,516	355,556	286,660	69,590	438,800	53.07%	530.55%	449,800	2.51%
Bond Proceeds	4,059,139	-	4,000,000	-	-	-100.00%		-	
Other Miscellaneous	402,453	159,540	150,290	59,320	183,720	22.24%	209.71%	186,920	1.74%
Proceeds from Sale of Capital Assets	3,010,000	-	-	-	-			-	
Developer Contributions	-	35,643	136,510	6,841	-	-100.00%		-	
Other Interest	-	-	50	-	50	0.00%		50	0.00%
Confiscated & Forfieted Property	17,486	6,053	4,970	11,355	-	-100.00%		-	
Total Miscellaneous Revenue	**8,290,692**	**1,071,980**	**4,720,100**	**308,943**	**810,040**	**-82.84%**	**162.20%**	**823,390**	**1.65%**
% Change from Prior Year Actual		-87.07%	340.32%	-71.18%	-82.84%			1.65%	
TOTAL REVENUE	**28,066,384**	**26,780,092**	**26,649,935**	**22,352,634**	**36,699,120**	**37.71%**	**64.18%**	**25,612,460**	**-30.21%**
% Change from Prior Year Actual		-4.58%	-0.49%	-16.53%	37.71%			-30.21%	
	-	-	-		-			-	

Total Revenue by Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change 2021 Budget Over (Under) 2020 Budget	% Change 2021 Budget Over (Under) 2020 Actual	2022 Budget	% Change 2022 Budget Over (Under) 2021
GENERAL FUND									
Taxes	10,202,642	10,640,245	10,355,440	10,981,667	11,156,500	7.74%	1.59%	11,530,570	3.35%
Licenses & Permits	935,342	1,091,292	1,230,690	1,366,774	1,122,640	-8.78%	-17.86%	1,828,330	62.86%
Intergovernmental Revenue	1,223,131	1,426,637	1,368,695	2,000,252	1,209,210	-11.65%	-39.55%	1,213,460	0.35%
Charges for Service	1,167,891	2,551,218	962,180	685,795	2,620,780	172.38%	282.15%	2,597,390	-0.89%
Fines & Forfeits	103,950	113,533	74,820	54,090	106,210	41.95%	96.36%	108,210	1.88%
Miscellaneous Revenue	3,651,115	675,620	499,720	179,998	681,670	36.41%	278.71%	696,720	2.21%
Total General Fund	**17,284,071**	**16,498,546**	**14,491,545**	**15,268,576**	**16,897,010**			**17,974,680**	
% Change from Prior Year Actual		**-4.54%**	**-12.16%**	**-7.46%**	**16.60%**			**6.38%**	
TRANSPORTATION FUNDS									
Charges for Services	448,397	756,243	673,440	422,656	310,000	-53.97%	-26.65%	310,000	0.00%
Miscellaneous Revenue	71,592	118,786	155,890	32,632	35,000	-77.55%	7.26%	33,000	-5.71%
Total Transportation Funds	**519,989**	**875,029**	**829,330**	**455,288**	**345,000**			**343,000**	
% Change from Prior Year Actual		**68.28%**	**-5.22%**	**-47.97%**	**-58.40%**			**-0.58%**	
TRANSPORTATION BENEFIT SRF									
Taxes	441,155	417,360	433,320	(61,954)	-	-100.00%	-100.00%	-	
Miscellaneous Revenue	13,844	18,970	100	7,525	-	-100.00%	-100.00%	-	
Total Transportation Benefit SRF	**454,999**	**436,330**	**433,420**	**(54,429)**	**-**			**-**	
		-4.10%	**-0.67%**	**-112.47%**	**-100.00%**				
REAL ESTATE EXCISE TAX FUND									
Taxes	1,990,992	2,043,278	1,986,460	1,176,422	1,759,260	-11.44%	49.54%	1,935,200	10.00%
Miscellaneous Revenue	99,439	116,788	15,250	24,311	22,850	49.84%	-6.01%	23,150	1.31%
Total Real Estate Excise Tax Fund	**2,090,431**	**2,160,066**	**2,001,710**	**1,200,733**	**1,782,110**			**1,958,350**	
% Change from Prior Year Actual		**3.33%**	**-7.33%**	**-44.41%**	**-10.97%**			**9.89%**	
PARK DEVELOPMENT FUND									
Intergovernmental Revenue	51,561	56,736	54,540	158,467	153,330	181.13%	-3.24%	153,330	0.00%
Charges for Services	289,170	418,608	244,760	433,755	100,000	-59.14%	-76.95%	100,000	0.00%
Miscellaneous Revenue	26,622	16,599	14,080	6,270	7,000	-50.28%	11.63%	7,000	0.00%
Total Park Development Fund	**367,354**	**491,943**	**313,380**	**598,493**	**260,330**			**260,330**	
% Change from Prior Year Actual		**33.92%**	**-36.30%**	**21.66%**	**-16.93%**			**0.00%**	
DRUG SEIZURE FUND									
Confiscated & Forfieted Property	17,486	6,053	4,970	11,355	-	-100.00%	-100.00%	-	
Miscellaneous Revenue	1,345	1,518	1,010	602	-	-100.00%	-100.00%	-	
Total Drug Seizure Fund	**18,831**	**7,572**	**5,980**	**11,957**	**-**			**-**	
% Change from Prior Year Actual		**-59.79%**	**-21.02%**	**57.92%**	**-100.00%**				
BOND PROCEEDS FUND									
Miscellaneous Revenue	1,805	-	-	-	-			-	
Other Sources (Uses)	4,059,139	-	4,000,000	-	-	-100.00%		-	
Total Bond Proceeds Fund	**4,060,944**	**-**	**4,000,000**	**-**	**-**			**-**	
% Change from Prior Year Actual		**-100.00%**			**-100.00%**				
CAPITAL PROJECTS FUND									
Intergovernmental Revenue	371,003	3,378,412	634,940	634,940	13,684,000	2055.16%	2055.16%	940,000	-93.13%
Charges for Services	-	173,425	880,860	880,860	-	-100.00%		-	
Total Capital Projects Fund	**371,003**	**3,551,837**	**1,515,800**	**1,515,800**	**13,684,000**			**940,000**	
% Change from Prior Year Actual		**857.36%**	**-57.32%**	**-57.32%**	**802.76%**			**-93.13%**	
SURFACE WATER MANAGEMENT FUND									
Intergovernmental Revenue	50,000	79,254	97,020	45,000	395,000	307.13%		455,000	
Charges for Services	1,414,155	1,474,116	1,705,450	1,799,417	2,032,570	19.18%	12.96%	2,377,000	16.95%
Miscellaneous Revenue	328,516	88,306	10,840	32,512	60,000	453.51%	84.55%	60,000	0.00%
Total Surface Water Mgmt Fund	**1,792,671**	**1,641,676**	**1,813,310**	**1,876,929**	**2,487,570**			**2,892,000**	
% Change from Prior Year Actual		**-8.42%**	**10.45%**	**14.33%**	**37.18%**			**16.26%**	
LAKE WILDERNESS GOLF COURSE FUND									
Taxes	22,562	21,770	30,600	15,177	22,000	-28.10%	44.96%	23,000	4.55%
Charges for Services	1,063,742	1,065,984	1,196,620	1,450,373	1,217,580	1.75%	-16.05%	1,217,580	0.00%
Miscellaneous Revenue	188	3,716	70	(135)	-	-100.00%	-100.00%	-	
Total LW Golf Course Fund	**1,086,491**	**1,091,471**	**1,227,290**	**1,465,415**	**1,239,580**			**1,240,580**	
% Change from Prior Year Actual		**0.46%**	**12.44%**	**34.26%**	**1.00%**			**0.08%**	
INTERNAL SERVICES FUNDS (External Revenue Only)									
Miscellaneous Revenue	19,600	25,624	18,170	13,872	3,520	-80.63%	-74.63%	3,520	0.00%
Total Internal Services Funds	**19,600**	**25,624**	**18,170**	**13,872**	**3,520**			**3,520**	
% Change from Prior Year Actual		**30.74%**	**-29.09%**	**-45.86%**	**-80.63%**			**0.00%**	
TOTAL REVENUE	**28,066,384**	**26,780,092**	**26,649,935**	**22,352,634**	**36,699,120**			**25,612,460**	
% Change from Prior Year Actual		**-4.58%**	**-0.49%**	**-16.53%**	**37.71%**			**-30.21%**	

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Revenue Narrative Descriptions

Street lights, Four Corners

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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 30th each year, the City Council (by simple majority) must establish the levy for the following calendar year. The deadline is delayed in most years as the County assessor's must wait for the public utility new construction allocation from the State. Generally, State law limits the growth in regular property tax levies to the lower of 1% or the rate of inflation (the "implicit price deflator") multiplied by the City's highest levy over the last three years plus the impact of new construction and annexation. The voters can also be asked to increase the levy rate to the statutory maximum. Annual increases as identified below represent the 1% increase plus the increase associated with new construction and annexation.

Historical and Projected Collections

	2018	2019	2020	2021	2022
Levy Rate (per $1,000 of AV)	**$ 1.04**	**$ 1.01**	**$ 0.99**	**$ 0.96**	**$ 0.96**
Property Tax Levy	3,763,037	3,972,348	4,143,590	4,244,630	4,421,970
% Change from the prior year		5.6%	4.3%	2.4%	4.2%

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

Retail Sales and Use Tax

Definition

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

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

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

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
Locally Generated	3,664,644	3,791,401	3,930,120	4,378,710	4,501,690
Affordable Housing	-	-	-	33,990	34,950
Criminal Justice Distribution	749,411	937,727	699,690	552,440	567,900
Total	**4,414,054**	**4,729,128**	**4,629,810**	**4,965,140**	**5,104,540**
% Change from the prior year		7.1%	-2.1%	7.2%	2.8%

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%;

Utility Taxes

Definition

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

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
Utility Tax Rate	**6.00%**	**6.00%**	**6.00%**	**6.00%**	**6.00%**
Electric	792,393	778,820	708,890	780,670	802,530
Natural Gas	409,493	410,171	359,690	469,860	483,010
Telecom	326,831	255,421	293,090	224,400	230,690
Cable TV	399,801	444,923	219,220	449,300	461,880
Total	**1,928,518**	**1,889,336**	**1,580,890**	**1,924,230**	**1,978,110**
% Change from the prior year		-2.0%	-16.3%	21.7%	2.8%

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

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

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

Authority and Rate

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

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

	2018	2019	2020	2021	2022
REET -- First 0.25 percent	995,496	1,021,639	993,230	879,630	967,600
REET -- Second 0.25 percent	995,496	1,021,639	993,230	879,630	967,600
Total	**1,990,992**	**2,043,278**	**1,986,460**	**1,759,260**	**1,935,200**
% Change from the prior year		2.6%	-2.8%	-11.4%	10.0%

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

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

Authority and Rates

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

Excise Tax - Vehicle License Fees

Definition

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

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
Excise taxes - vehicle license fees	441,155	417,360	433,320	-	-
Total	**441,155**	**417,360**	**433,320**	**-**	**-**
% Change from the prior year		-5.4%	3.8%	-100.0%	

Application The TBSRF 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

TAXES, continued

Gambling Tax

Definition

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
Gambling Taxes	**115,698**	**70,294**	**29,140**	**44,500**	**48,950**
% Change from the prior year		-39.2%	-58.5%	52.7%	10.0%

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

Assumptions Forecast at approximately prior year amounts.

Authority and Rates

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

TAXES, continued

Leasehold Excise Tax

Definition

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
Leasehold Excise Tax	**3,896**	**911**	**2,610**	**-**	**-**
% Change from the prior year		-76.6%	186.4%	-100.0%	

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

Assumptions Leasehold was based on the rental of property at the Public Works Maintenance facility to Recology. The lease was terminated September 2018.

Authority and Rates

City	MVMC 3.40
State	RCW 82.29A
Rates	4%

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

	2018	2019	2020	2021	2022
Business Licenses	8,543	11,858	9,900	9,600	9,750
Professional & Occupational Licenses	546	-	550	200	200
Special Licenses	360	480	360	360	360
Transient Sales Licenses	1,727	2,088	1,770	1,000	1,000
Total	**11,176**	**14,426**	**12,580**	**11,160**	**11,310**
% Change from the prior year		29.1%	-12.8%	-11.3%	1.3%

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

Franchise Fees

Definition

The franchise fee for cable television and waste collection is charged to the local providers 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

	2018	2019	2020	2021	2022
General Government					
Cable TV	352,672	350,101	379,210	345,000	350,000
Public Works					
Solid Waste	65,734	72,593	77,430	87,000	96,000
Total	**418,406**	**422,694**	**456,640**	**432,000**	**446,000**
% Change from the prior year		1.0%	8.0%	-5.4%	3.2%

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

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

	2018	2019	2020	2021	2022
Community Development					
Building Division					
Building Permits	379,833	494,665	569,120	508,460	1,200,000
Plumbing Permits	40,310	59,500	90,320	50,000	50,000
Fill and Grade Permits	-	-	4,130	-	-
Mechanical Permits	79,334	93,768	96,490	80,000	80,000
Miscellaneous Permits & Fees	3,028	2,180	410	1,020	1,020
Public Works					
Right of Way Permit	3,255	4,060	1,000	40,000	40,000
Total	**505,760**	**654,173**	**761,470**	**679,480**	**1,371,020**
% Change from the prior year		29.3%	16.4%	-10.8%	101.8%

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

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

Authority and Rates

City	MVMC 16.10
State	RCW 19.27.031; 19.27.100
Rates	Various

INTERGOVERNMENTAL REVENUE

Federal, State and County Grants

Definition

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
Community Development					
Planning Division					
WA-DoE-Grant	-	35,000	-	-	-
General Government					
Federal Stimulus - CARES Act	-	-	150,000	-	-
Port of Seattle Economic Development Grant	28,335	25,217	22,000	26,120	26,120
Parks & Recreation					
WA - P03	-	-	-		
WA - Department of Commerce - P16	-	196,000	-	-	-
WA - RCO - P21	-	-	-	-	500,000
KC Voucher Program	841	2,115	860	450	450
KC - P03	-	150,000	-	-	-
KC - 4Culture - P05a	8,000	-	-	-	-
KC - P06d	5,000	-	-	-	-
Public Safety					
Federal Grant-NHTSA-WASPC-Highway Safety	5,126	5,314	-	-	-
Federal Grant-NHTSA-WTSC-Highway Safety	7,181	1,676	8,910	-	-
WSU Procedural Justice	1,140	-	-	-	-
Federal Grant-Emergency Management	8,929	-	10,720	12,000	13,000
Public Works					
US - Federal Stimulus - T28b Ph.3	-	-	-	3,775,330	-
WA - Department of Ecology - T28b Ph. 2	-	-	20,000	-	-
WA - Department of Transportation - T27a	-	-	-	65,000	440,000
WA - Department of Transportation - T27	-	-	-	540,000	-
WA - Department of Transportation - T41	63,003	-	-	-	-
WA - TIB - T39	-	3,032,412	160,940	-	-
WA - TIB - T28c	-	-	-	-	-
WA - TIB - T28b Ph.3	-	-	-	3,661,000	-
WA - TIB - T48	-	-	-	5,000,000	-
WA - F03	-	-	154,000	-	-
WA - Department of Ecology - S16	-	68,894	-	-	-
WA - Department of Ecology - S17	-	-	-	-	300,000
WA - Department of Ecology - S22	-	-	-	-	25,000
WA - Department of Ecology	6,616	5,755	6,770	7,600	7,600
WA - Surface Water Management NPDES	50,000	-	52,020	-	50,000
KC - Waste Reduction & Recycling	25,115	28,406	22,680	30,000	30,000
KC - Environmental Health Services	10,276	10,016	10,690	12,000	12,000
KC - Flood Control - T28b Ph. 1	295,000	-	-	-	-
KC - Flood Control - T28b Ph. 2	-	-	225,000	-	-
KC - Flood Control - T28b Ph. 3	-	-	-	225,000	-
KC - T28b Ph. 2	-	-	75,000	-	-
KC - Water Quality	-	10,360	-	-	-
KC - Water Quality - T28b Ph. 3	-	-	-	75,000	-
KC - Sub-Regional Opportunity - T28b Ph. 3	-	-	-	342,670	-
KC - Water Works - S10	-	-	45,000	45,000	30,000
KC - Water Works - S17	-	-	-	-	50,000
KC - Flood Control - S19	-	-	-	350,000	-
Total	**514,561**	**3,571,165**	**964,590**	**14,167,170**	**1,484,170**
% Change from the prior year		594.0%	-73.0%	1368.7%	-89.5%

Application Funds are restricted for the purposes identified.

Assumptions Forecast based on approved grant applications.

Authority and Rates: N/A

INTERGOVERNMENTAL REVENUE, continued

State & County Shared Revenue

Definition

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
General Government					
Marijuana Excise Tax	62,859	48,173	40,090	41,000	41,500
Liquor Excise Tax	125,876	172,946	110,050	136,000	136,000
Liquor Profits	206,319	206,076	183,820	178,640	181,140
DoH Community Resource Coordinator	-	-	60,000	-	-
TSD Community Resource Coordinator	-	-	2,155	55,200	55,200
Parks & Recreation					
KC Open Space & Regional Trails Levy	51,561	56,736	54,540	153,330	153,330
Public Safety					
TSD ILA - School Resource Officer	62,484	129,345	69,990	73,440	74,910
CJ - Population	7,220	9,562	6,930	9,500	10,000
CJ - Contract Law Enforcement	44,544	58,935	43,700	45,000	45,000
CJ - Special Programs	26,097	34,387	25,610	28,400	28,970
DUI / Other Criminal Justice	3,681	4,381	3,620	4,000	4,000
KC Contract Services	-	-	710	10,000	10,000
Public Works					
Multimodal Transpo City	35,038	34,997	28,080	35,240	35,310
Motor Vehicle Fuel Tax - Unrestricted	514,481	585,827	533,480	474,230	471,810
Motor Vehicle Fuel Tax - SB5987	30,659	30,623	28,690	30,840	30,900
Total	**1,170,820**	**1,371,989**	**1,191,465**	**1,274,820**	**1,278,070**
% Change from the prior year		17.2%	-13.2%	7.0%	0.3%

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

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

Authority and Rates

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

State RCW 66.08
RCW 82.44
RCW 82.14
RCW 46.68

Regional Animal Services of King County Rebate

Definition

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
General Government					
Animal License Sales Rebate	11,155	-	-	-	-
Total	**11,155**	**-**	**-**	**-**	**-**
% Change from the prior year		-100.0%			

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

	2018	2019	2020	2021	2022
General Government					
Sale of Maps & Publications	126	92	150	150	150
Merchandise Sales	259	144	270	-	-
Passport Filing Fees	14,155	16,380	9,910	5,000	5,000
Community Development					
Planning Division					
Counter Service Fees	975	1,075	1,530	3,000	3,000
Boundary Line Adjustment Fee	2,025	2,650	1,390	1,500	1,500
Preliminary Plat Review Fees	10,300	9,600	8,170	5,000	5,000
Final Plat Review Fees	8,650	1,450	2,040	5,000	5,000
Design Review Fees	26,762	21,693	35,060	149,890	112,000
Technology Fees	-	-	-	5,000	5,000
Conditional Use Permits	-	-	1,450	-	-
Noise Variance Fee	200	-	400	200	200
SEPA Review Fees	4,450	3,300	4,270	5,000	5,000
Building Division					
Counter Service Fees	9,375	9,375	11,130	23,000	23,000
Title Elimination Fees	-	-	70	-	-
Plan Check Fees	301,850	193,988	244,600	260,000	260,000
WSEC - Energy Code Fee	8,420	11,200	8,030	10,000	10,000
Cov./Blk. Diam. ILA Inspection Fees	25,500	600	22,790	-	-
Credit Card Processing Fee	231	840	100	1,000	1,000
School Impact Administration Fees	7,865	11,440	3,400	10,000	10,000
School Impact Fees	-	1,245,552	-	1,100,000	1,100,000
Technology Fees	-	-	-	33,000	33,000
Fire Marshal					
Land Use Review Fee	1,000	-	680	1,000	1,000
Plan Review Fee	14,850	16,445	14,050	12,000	12,000
New Construction Insp - Building	14,000	13,650	28,990	15,000	15,000
Fire Impact Administration Fee	10,920	11,830	5,450	11,000	11,000
Fire Impact Fees	-	297,695	-	275,000	275,000
Public Works					
Construction Inspection Fees	73,448	50,612	40,200	100,000	100,000
Surface Water Mgt Inspection Fees	9,295	11,700	4,050	6,500	6,500
Traffic Concurrency Fees	11,785	4,085	116,960	10,000	10,000
Traffic Concurrency Admin Fees	3,805	4,481	660	-	-
Plan Review Fees	93,654	58,025	105,590	-	-
Inspection Fees	-	-	130	-	-
Developer Contributions	264,837	47,643	136,510	-	-
Total	**918,735**	**2,045,545**	**808,030**	**2,047,240**	**2,009,350**
% Change from the prior year		122.6%	-60.5%	153.4%	-1.9%

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

Assumptions Forecast based on available development sites and market conditions.

Authority and Rates

City MVMC 16.10

State RCW 19.27.100

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

	2018	2019	2020	2021	2022
Trans impact fee / pm peak hr trip	**$ 4,199**	**$ 4,437**	**$ 4,437**	**$ 4,437**	**$ 4,437**
Park impact fee / res. pm peak hr trip	**$ 2,754**	**$ 2,754**	**$ 2,754**	**$ 2,754**	**$ 2,754**
Transportation Impact Fees	432,807	747,677	555,820	300,000	300,000
Park Impact Fees	289,170	418,608	244,760	100,000	100,000
Total	**721,977**	**1,166,285**	**800,580**	**400,000**	**400,000**
% Change from the prior year		61.5%	-31.4%	-50.0%	0.0%

Application Funds are restricted for the capital purposes identified.

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

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 2020 through 2022 by 17%, then 3% in subsequent years. The current fees range from $150.48 per developed single family parcel per year to $2,332.58 per acre per year for a heavily developed commercial site. The City Council adopted a resolution in 2019 based on the recommendations of FCS Group's rate study. 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

	2018	2019	2020	2021	2022
Single Family Residential Annual Rate	**$ 121.70**	**$ 128.62**	**$ 150.48**	**$ 171.03**	**$ 200.10**
Current SWM Collections	1,404,860	1,462,416	1,701,400	2,026,070	2,370,500
Total	**1,404,860**	**1,462,416**	**1,701,400**	**2,026,070**	**2,370,500**
% Change from the prior year		4.1%	16.3%	19.1%	17.0%

Application Funds are restricted for surface water management purposes.

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

Authority and Rates

City: Ordinance O-97-22, Resolution R-14-998

State: RCW 85.06.230

Rates: Single family: As listed per parcel
Commercial: Sliding scale

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 generally required a City subsidy. In 2010, in an effort to eliminate the subsidy, the City established a citizen advisory committee. The recommendation of the committee was to raise rates and reduced the restaurant scope to serve the golfer. This recommendation was fully implemented in April 2011. In 2015 and 2017, the Golf Course operated at a surplus and no subsidy was needed.

Historical and Projected Collections

	2018	2019	2020	2021	2022
Merchandise Sales	82,530	63,177	77,090	77,270	77,270
Green Fees	579,645	612,625	565,460	680,170	680,170
Lessons	1,265	1,805	630	1,800	1,800
Cart Rentals	190,756	198,722	244,160	220,390	220,390
Food Sales	81,210	67,254	108,500	110,000	110,000
Beverage Sales	120,812	114,243	194,640	126,950	126,950
Facility Rentals	7,524	8,158	6,140	1,000	1,000
Total	**1,063,742**	**1,065,984**	**1,196,620**	**1,217,580**	**1,217,580**
% Change from the prior year		0.2%	12.3%	1.8%	0.0%

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

Assumptions Projections established based on prior year actuals and the assistance of the management company.

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

	2018	2019	2020	2021	2022
Municipal Court					
District & Muni. Court Recording Fees	7	7	30	10	10
Warrant Cost	5,004	3,856	4,060	3,900	4,000
Deferred Prosecution Admin.	308	1,228	300	1,000	1,200
IT Time Pay Fee	2	0	-	-	-
Copies and Tape Fees	13	-	-	-	-
Sentencing Compliance Fee	8,105	3,554	3,400	3,500	3,600
Housing and Monitoring of Prisoners	422	200	860	200	200
Pre-Conviction Supervision Costs	6,517	2,277	3,360	2,300	2,400
Crime Conviction Fee	93	29	80	30	30
Community Development					
Fire Marshal					
Annual Fire Inspections	9,000	17,075	8,300	12,000	12,000
Parks & Recreation					
Recreation Advertising Fee	1,399	-	4,480	-	-
Recreation Convenience Fee	2,813	109	2,060	4,000	4,000
	-	-	-	20,000	20,000
Special Item Permits	-	-	-	-	-
Program Fees - Adult Sports	58,588	57,052	38,300	65,000	67,000
Program Fees - Adult Classes	46,128	40,126	34,040	42,000	44,000
Program Fees - Youth Sports	114,232	131,212	88,510	126,600	127,100
Program Fees - Youth Classes	172,125	170,116	102,130	165,000	170,000
Program Fees - Day Camp	91,400	111,137	74,890	118,000	120,000
Program Fees - Day Camp/After School Care	10,806	10,440	10,200	10,500	11,000
Program Fees - Adventure Camp	-	19,315	25,530	30,000	32,000
Police					
Impound fees	7,500	5,200	7,360	6,000	6,000
Public Works					
Reimbursement for Construction Services	-	173,425	880,860	-	-
Total	**534,463**	**746,358**	**1,288,750**	**610,040**	**624,540**
% Change from the prior year		39.6%	72.7%	-52.7%	2.4%

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

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

	2018	2019	2020	2021	2022
Police					
False Alarm Fines	3,075	2,875	580	3,000	3,000
Municipal Court					
Traffic Infractions	65,885	74,948	41,400	70,000	71,400
Proof of Motor Vehicle Insurance	1,787	1,966	1,180	1,800	1,900
Emergency and Trauma	10,381	10,191	9,060	10,000	10,200
School Zone Safety	436	463	740	400	450
Local JIS- Court	0	62	20	50	50
Non-Traffic Infractions	376	379	250	350	400
Civil Parking Infraction Penalities	1,353	1,055	970	1,000	1,000
Drving Under the Influence	4,214	6,135	2,760	5,000	5,000
Criminal Traffic Misdemeanor	10,242	9,102	7,880	9,000	9,200
Domestic Violence Penalty Assessment	91	131	200	100	100
Other Non-Traffic Fines	447	678	3,280	500	500
Jury Demand Fee	-	-	1,040	-	-
Witness Fee	-	-	10	-	-
Public Defense Fees	5,594	5,403	5,440	5,000	5,000
Law Enforcement Cost	-	5	10	10	10
Court Interpretor	68	141	-	-	-
Community Development					
Code Enforcement Fine	-	650	-	0	0
Total	**103,950**	**114,183**	**74,820**	**106,210**	**108,210**
% Change from the prior year		9.8%	-34.5%	42.0%	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

MISCELLANEOUS REVENUE

Investment Earnings

Definition

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

Historical and Projected Collections

	2018	2019	2020	2021	2022
General Fund	158,193	173,432	78,860	59,150	60,000
Transportation Impact Fee Fund	70,424	83,025	19,380	35,000	33,000
Trans. Benefit Spec. Rev. Fund	13,565	18,711	100	-	-
Real Estate Excise Tax Fund	97,104	116,857	15,200	22,800	23,100
Park Development Fund	26,493	17,246	14,080	7,000	7,000
Drug Seizure Fund	1,311	1,519	1,010	-	-
Bond Proceeds Fund	1,173	527	-	-	-
Surface Water Management Fund	62,321	87,685	10,840	60,000	60,000
Lake Wilderness Golf Course	421	2,920	20	-	-
Equipment Rental Fund	7,452	9,771	1,140	3,000	3,000
Central Service Fund	4,533	3,586	960	500	500
Unemployment Fund	(78)	(116)	30	20	20
Total	**442,913**	**515,163**	**141,620**	**187,470**	**186,620**
% Change from the prior year		16.3%	-72.5%	32.4%	-0.5%
Unrealized Gain(Loss) on Investments	8,954	(139)	-	-	-
	451,866	**515,024**	**141,620**	**187,470**	**186,620**

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

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

Authority and Rates

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

MISCELLANEOUS REVENUE, continued

Other Miscellaneous

Definition

The "other miscellaneous" category includes a number of unique revenue sources. The most significant is the rental income received for use of the Lake Wilderness Lodge, primarily for weddings. The "judgements and settlements" line item includes the amount received when the City prevails in a litigation action. Most items in this category are not budgeted because their receipt is not predictible.

Historical and Projected Collections

	2018	2019	2020	2021	2022
Small Overpayment - Courts	2	28	30	20	20
NSF Revenues - Court	-	-	30	-	-
Proceeds from Sale of Capital Assets	3,010,000	-	-	-	-
Gains (Losses) Capital Equipment	7,465	7,313	16,040	-	-
Gains (Losses) Minor Equipment	-	5,025	-	-	-
Rents, Leases & Concessions	387,287	415,750	359,200	528,800	540,800
Miscellaneous Revenue - Park	250	1,102	18,340	25,000	25,000
Miscellaneous Revenue - Golf	406	51	-	-	-
Late Fees	-	1,515	-	-	-
Private Donations	39,014	43,085	39,330	35,200	37,200
Asset Seizures	17,486	6,053	4,970	-	-
Judgements & Settlements	41,835	76	-	-	-
Cash Long or Short	(591)	698	-	(50)	(50)
Refunds - Prior Year					
Other Interest & Penalities	7,549	11,185	3,580	7,050	7,150
Other Miscellaneous Revenue	7,720	15,317	4,030	6,100	6,200
Total	**3,518,423**	**507,197**	**445,550**	**602,120**	**616,320**
% Change from the prior year		-85.6%	-12.2%	35.1%	2.4%

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

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

	2018	2019	2020	2021	2022
Councilmanic GO Bond Proceeds	4,059,139	-	4,000,000	-	-
Voted GO Bond Proceeds	-	-	-	-	-
Total	**4,059,139**	**-**	**4,000,000**	**-**	**-**

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

Authority and Rates

City Various
State Various

Revenue Detail by Fund Source

Wedding ceremony, Lake Wilderness Lodge

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Budget Summary: Operating Expenditures by Object Code

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
GENERAL FUND										
GENERAL GOVERNMENT REVENUES										
TAXES										
Regular Property Tax - Current	3,763,037	3,972,348	4,143,590	4,139,970	4,244,630	101,040	2.44%	4,421,970	177,340	4.18%
Sales Tax	3,642,082	3,769,630	3,899,520	4,262,920	4,356,710	457,190	11.72%	4,478,690	121,980	2.80%
Affordable Housing Tax	-	-	-		33,990	33,990		34,950	960	2.82%
Criminal Justice Sales Tax	749,411	937,727	699,690	671,337	552,440	(147,250)	-21.05%	567,900	15,460	2.80%
Electric Tax	792,393	778,820	708,890	763,867	780,670	71,780	10.13%	802,530	21,860	2.80%
Natural Gas Tax	409,493	410,171	359,690	459,742	469,860	110,170	30.63%	483,010	13,150	2.80%
Telephone Tax	326,831	255,421	293,090	219,572	224,400	(68,690)	-23.44%	230,690	6,290	2.80%
Cable TV Tax	399,801	444,923	219,220	439,628	449,300	230,080	104.95%	461,880	12,580	2.80%
Gambling Tax	115,698	70,294	29,140	24,631	44,500	15,360	52.71%	48,950	4,450	10.00%
Leasehold Tax	3,896	911	2,610	-	-	(2,610)	-100.00%	-	-	
TOTAL TAXES	**10,202,642**	**10,640,245**	**10,355,440**	**10,981,667**	**11,156,500**	**801,060**	**7.74%**	**11,530,570**	**374,070**	**3.35%**
LICENSES & PERMITS								-		
Business Licenses	8,543	11,858	9,900	13,556	9,600	(300)	-3.03%	9,750	150	1.56%
Professional & Occupational Licenses	546	-	550	120	200	(350)	-63.64%	200	-	0.00%
Amusement Licenses	360	480	360	-	360	-	0.00%	360	-	0.00%
Transient Sales Licenses	1,727	2,088	1,770	112	1,000	(770)	-43.50%	1,000	-	0.00%
Franchise Fees - Cable TV	352,672	350,101	379,210	567,575	345,000	(34,210)	-9.02%	350,000	5,000	1.45%
Animal License Sales Rebate	11,155	-	-		-	-		-	-	
TOTAL LICENSES & PERMITS	**375,002**	**364,527**	**391,790**	**581,363**	**356,160**	**(35,630)**	**-9.09%**	**361,310**	**5,150**	**1.45%**
INTERGOVERNMENTAL REVENUE										
Federal Stimulus - CARES Act	-	-	150,000	785,000	-			-		
Marjuana Excise Tax	62,859	48,173	40,090	47,232	41,000	910	2.27%	41,500	500	1.22%
Liquor Excise Tax	125,876	172,946	110,050	168,434	136,000	25,950	23.58%	136,000	-	0.00%
Liquor Profits	206,319	206,076	183,820	210,153	178,640	(5,180)	-2.82%	181,140	2,500	1.40%
DoH Community Resource Coordinator	-	-	60,000	60,000	-	(60,000)	-100.00%	-	-	
TSD ILA Community Resource Coordinator	-	-	2,155	2,155	55,200	53,045	2461.48%	55,200	-	0.00%
Port of Seattle Economic Dev Grant	28,335	25,217	22,000	22,000	26,120	4,120	18.73%	26,120	-	0.00%
TOTAL INTERGOVERNMENTAL	**423,390**	**452,413**	**568,115**	**1,294,974**	**436,960**	**18,845**	**3.32%**	**439,960**	**3,000**	**0.69%**
CHARGES FOR SERVICES										
Sale of Maps & Publications	126	92	150	-	150	-	0.00%	150	-	0.00%
Merchandise Sales	259	144	270	-	-	(270)	-100.00%	-	-	
Passport Filing Fees	14,155	16,380	9,910	2,485	5,000	(4,910)	-49.55%	5,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**14,540**	**16,616**	**10,330**	**2,485**	**5,150**	**(5,180)**	**-50.15%**	**5,150**	**-**	**0.00%**
GENERAL GOVERNMENT REVENUES, continued										
MISCELLANEOUS REVENUES										
Investment Interest	158,193	173,432	78,860	57,122	59,150	(19,710)	-24.99%	60,000	850	1.44%
Unrealized Gain(Loss) on Investments	2,768	8	-	-	-	-		-	-	
Other Interest & Penalites	5,679	8,982	3,400	5,822	6,000	2,600	76.47%	6,100	100	1.67%
Judgements & Settlements	41,835	76	-	-	-	-		-	-	
Late Fees	-	1,515	-	-	-	-		-	-	
Cash - Long/Short	70	7	(50)	240	(50)	-	0.00%	(50)	-	0.00%
Other Miscellaneous Revenue	7,720	15,317	4,030	7,744	6,100	2,070	51.36%	6,200	100	1.64%
Proceeds from Sale of Capital Assets	3,010,000	-	-	-	-	-		-	-	
Prior Period Adjustment	42,410	(13,745)	-	-	-	-		-	-	
TOTAL MISCELLANEOUS	**3,268,675**	**185,592**	**86,240**	**70,928**	**71,200**	**(15,040)**	**-17.44%**	**72,250**	**1,050**	**1.47%**
TOTAL GENERAL GOV'T REVENUE	**14,284,249**	**11,659,393**	**11,411,915**	**12,931,417**	**12,025,970**	**764,055**	**6.70%**	**12,409,240**	**383,270**	**3.19%**

Budget Summary: Operating Expenditures by Object Code	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
GENERAL FUND, continued										
COMMUNITY DEVELOPMENT REVENUES										
PLANNING DIVISION										
INTERGOVERNMENTAL REVENUES										
DoE - Shoreline Master Plan	-	35,000	-		-	-		-	-	
TOTAL INTERGOVERNMENTAL	**-**	**35,000**	**-**		**-**	**-**		**-**	**-**	
CHARGES FOR SERVICES										
Counter Service Fee	975	1,075	1,530	1,000	3,000	1,470	96.08%	3,000	-	0.00%
Boundary Line Adjustment Fee	2,025	2,650	1,390	1,000	1,500	110	7.91%	1,500	-	0.00%
Preliminary Plat Review Fee	10,300	9,600	8,170	8,313	5,000	(3,170)	-38.80%	5,000	-	0.00%
Final Plat Review Fee	8,650	1,450	2,040	4,725	5,000	2,960	145.10%	5,000	-	0.00%
Design Review Fee	26,762	21,693	35,060	35,313	149,890	114,830	327.52%	112,000	(37,890)	-25.28%
Technology Fee	-	-	-	-	5,000	5,000		5,000	-	0.00%
Conditional Use Permit Fee	-	-	1,450	-	-	(1,450)	-100.00%	-	-	
Noise Variance Fee	200	-	400	-	200	(200)	-50.00%	200	-	0.00%
SEPA Review - Offsite	4,450	3,300	4,270	4,113	5,000	730	17.10%	5,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**53,362**	**39,768**	**54,310**	**54,464**	**174,590**	**120,280**	**221.47%**	**136,700**	**(37,890)**	**-21.70%**
TOTAL PLANNING DIVISION	**53,362**	**74,768**	**54,310**	**54,464**	**174,590**	**120,280**	**221.47%**	**136,700**	**(37,890)**	**-21.70%**
EXPENDITURES	**567,070**	**730,880**	**892,890**	**892,890**	**883,750**			**885,760**		
Percent Coverage	**9.41%**	**10.23%**	**6.08%**	**6.10%**	**19.76%**			**15.43%**		
COMMUNITY DEVELOPMENT REVENUES, continued										
BUILDING DIVISION										
LICENSES & PERMITS										
Building Permits	379,833	494,665	569,120	539,577	508,460	(60,660)	-10.66%	1,200,000	691,540	136.01%
Plumbing Permits	40,310	59,500	90,320	68,624	50,000	(40,320)	-44.64%	50,000	-	0.00%
Mechanical Permits	79,334	93,768	96,490	94,578	80,000	(16,490)	-17.09%	80,000	-	0.00%
Fill & Grade Permits	-	-	4,130	-	-	(4,130)	-100.00%	-	-	
Other Permits	3,025	2,175	-	525	1,000	1,000		1,000	-	0.00%
Miscellaneous Permits & Fees	3	5	410	7	20	(390)	-95.12%	20	-	0.00%
TOTAL LICENSES & PERMITS	**502,505**	**650,113**	**760,470**	**703,311**	**639,480**	**(120,990)**	**-15.91%**	**1,331,020**	**691,540**	**108.14%**
CHARGES FOR SERVICES										
Counter Service Fee	9,375	9,375	11,130	8,760	23,000	11,870	106.65%	23,000	-	0.00%
Title Elimination Fee	-	-	70	-	-	(70)	-100.00%	-	-	
Plan Check Fee	301,850	193,988	244,600	210,809	260,000	15,400	6.30%	260,000	-	0.00%
School Impact Administrative Fee	7,865	11,440	3,400	10,816	10,000	6,600	194.12%	10,000	-	0.00%
School Impact Fee	-	1,245,552	-		1,100,000	1,100,000		1,100,000	-	0.00%
WSEC - Energy Code Fee	8,420	11,200	8,030	10,560	10,000	1,970	24.53%	10,000	-	0.00%
Covington/Black Diamond ILA	25,500	600	22,790	1,440	-	(22,790)	-100.00%	-	-	
Credit Card Processing Fees	231	840	100		1,000	900	900.00%	1,000	-	0.00%
Code Enforcement	-	650	-		-	-		-	-	
Technology Fee	-	-	-	12,720	33,000	33,000		33,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**353,240**	**1,473,645**	**290,120**	**255,105**	**1,437,000**	**1,146,880**	**395.31%**	**1,437,000**	**-**	**0.00%**
TOTAL BUILDING DIVISION	**855,746**	**2,123,758**	**1,050,590**	**958,416**	**2,076,480**	**1,025,890**	**97.65%**	**2,768,020**	**691,540**	**33.30%**
EXPENDITURES	**471,137**	**1,756,789**	**439,460**	**439,460**	**1,528,510**			**1,526,110**		
Percent Coverage	**181.63%**	**120.89%**	**239.06%**	**218.09%**	**135.85%**			**181.38%**		
FIRE MARSHAL										
CHARGES FOR SERVICES										
Annual Fire Inspections	9,000	17,075	8,300	9,170	12,000	3,700	44.58%	12,000	-	0.00%
Land Use Review Fee	1,000	-	680	-	1,000	320	47.06%	1,000	-	0.00%
Plan Review Fee	14,850	16,445	14,050	17,050	12,000	(2,050)	-14.59%	12,000	-	0.00%
Fire Impact Administration Fee	10,920	11,830	5,450	13,170	11,000	5,550	101.83%	11,000	-	0.00%
Fire Impact Fee	-	297,695	-		275,000	275,000		275,000	-	0.00%
Inspections - New Construction	14,000	13,650	28,990	12,400	15,000	(13,990)	-48.26%	15,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**49,770**	**356,694**	**57,470**	**51,790**	**326,000**	**268,530**	**467.25%**	**326,000**	**-**	**0.00%**
TOTAL FIRE MARSHAL	**49,770**	**356,694**	**57,470**	**51,790**	**326,000**	**268,530**	**467.25%**	**326,000**	**-**	**0.00%**
EXPENDITURES	**40,005**	**314,997**	**43,330**	**43,330**	**295,000**			**295,000**		
Percent Coverage	**124.41%**	**113.24%**	**132.63%**	**119.52%**	**110.51%**			**110.51%**		
TOTAL COMMUNITY DEVELOPMENT	**958,877**	**2,555,220**	**1,162,370**	**1,064,670**	**2,577,070**	**1,414,700**	**121.71%**	**3,230,720**	**653,650**	**25.36%**
EXPENDITURES	**1,078,212**	**2,802,666**	**1,375,680**	**1,375,680**	**2,707,260**			**2,706,870**		
Percent Coverage	**88.93%**	**91.17%**	**84.49%**	**77.39%**	**95.19%**			**119.35%**		

Budget Summary: Operating Expenditures by Object Code

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
GENERAL FUND, continued										
PARKS & RECREATION REVENUE										
PARK REVENUE										
MISCELLANEOUS REVENUE										
King County - Generator Voucher Program	451	917	450	-	450	-	0.00%	450	-	0.00%
Park Application Fee-Special Events	100	-	410	-	-	(410)	-100.00%	-	-	
LW Facility Rental	29,160	34,959	23,220	260	35,000	11,780	50.73%	36,000	1,000	2.86%
Field Rental	1,196	17,435	43,230	18,000	60,000	16,770	38.79%	60,000	-	0.00%
Park Special Item Fee	-	1,102	-	40	-	-		-	-	
Lights Rental	-	7,400	-	7,000	10,000	10,000		10,000	-	0.00%
LW Park Rental - Special Events	150	-	330	-	-	(330)	-100.00%	-	-	
LW Arboretum Rental	-	400	1,650	-	2,500	850	51.52%	2,500	-	0.00%
	-	-	-	-	2,500	2,500		2,500	-	0.00%
TOTAL MISCELLANEOUS	**31,057**	**62,213**	**69,290**	**25,300**	**110,450**	**41,160**	**59.40%**	**111,450**	**1,000**	**0.91%**
TOTAL PARK	**31,057**	**62,213**	**69,290**	**25,300**	**110,450**	**41,160**	**59.40%**	**111,450**	**1,000**	**0.91%**
EXPENDITURES	**924,299**	**1,267,283**	**1,357,600**	**1,357,600**	**1,586,890**			**1,595,070**		
Percent Coverage	**3.36%**	**4.91%**	**5.10%**	**1.86%**	**6.96%**			**6.99%**		
LAKE WILDERNESS LODGE REVENUE										
MISCELLANEOUS REVENUE										
King County - Generator Voucher Program	390	1,198	410	-	-	(410)	-100.00%	-	-	
Facility Rental	304,813	315,705	243,990	19,390	350,000	106,010	43.45%	360,000	10,000	2.86%
TOTAL MISCELLANEOUS	**305,203**	**316,903**	**244,400**	**19,390**	**350,000**	**105,600**	**43.21%**	**360,000**	**10,000**	**2.86%**
TOTAL LAKE WILDERNESS LODGE	**305,203**	**316,903**	**244,400**	**19,390**	**350,000**	**105,600**	**43.21%**	**360,000**	**10,000**	**2.86%**
EXPENDITURES	**531,146**	**640,818**	**615,470**	**615,470**	**566,890**			**566,420**		
Percent Coverage	**57.46%**	**49.45%**	**39.71%**	**3.15%**	**61.74%**			**63.56%**		
RECREATION & EVENT REVENUE										
CHARGES FOR SERVICES										
Recreation Advertising Fee	1,399	-	4,480	-	-	(4,480)	-100.00%	-	-	
Recreation Convenience Fee	2,813	109	2,060	-	4,000	1,940	94.17%	4,000	-	0.00%
Special Item Permits	-	-	-	-	-	-		-	-	
Program Fees - Adult Sports	58,588	57,052	38,300	12,000	65,000	26,700	69.71%	67,000	2,000	3.08%
Program Fees - Adult Classes	46,128	40,126	34,040	14,000	42,000	7,960	23.38%	44,000	2,000	4.76%
Program Fees - Youth Sports	114,232	131,212	88,510	88,510	126,600	38,090	43.03%	127,100	500	0.39%
Program Fees - Youth Classes	172,125	170,116	102,130	25,000	165,000	62,870	61.56%	170,000	5,000	3.03%
Program Fees - Day Camp	91,400	111,137	74,890	74,890	118,000	43,110	57.56%	120,000	2,000	1.69%
Program Fees - Day Camp-After School Care	10,806	10,440	10,200	6,000	10,500	300	2.94%	11,000	500	4.76%
Program Fees - Adventure Camp	-	19,315	25,530	6,000	30,000	4,470	17.51%	32,000	2,000	6.67%
TOTAL CHARGES FOR SERVICES	**497,491**	**539,506**	**380,140**	**226,400**	**561,100**	**180,960**	**47.60%**	**575,100**	**14,000**	**2.50%**
MISCELLANEOUS REVENUE										
Credit Card Processing Fees	-	-	-		20,000	20,000		20,000	-	0.00%
Beach Concession Proceeds	7,974	7,388	9,040	15,200	13,800	4,760	52.65%	13,800	-	0.00%
Beach Equipment Rentals	27,725	19,164	25,150	35,000	38,000	12,850	51.09%	38,500	500	1.32%
Event Concessions Proceeds	11,829	13,299	8,480	-	14,500	6,020	70.99%	15,000	500	3.45%
Event Concessions Application Fee	175	-	-	-	-	-		-	-	
Booth Application Fee	-	-	-		2,500	2,500		2,500	-	0.00%
Donations - Events	172	-	-	250	-	-		-	-	
Donations - Youth Sports	13,120	12,365	17,600	3,000	13,000	(4,600)	-26.14%	13,500	500	3.85%
Donations - Youth Classes	250	-	200	-	-	(200)	-100.00%	-	-	
Donations - Day Camp	1,000	1,000	720	-	1,000	280	38.89%	1,000	-	0.00%
Donations - Adventure Camp	-	-	700	-	500	(200)	-28.57%	500	-	0.00%
Donations - Playground Program	-	-	1,410	-	-	(1,410)	-100.00%	-	-	
Donations - Miscellaneous	-	-	1,100	-	200	(900)	-81.82%	200	-	0.00%
Donations - Independence Day	7,300	6,550	5,630	750	7,000	1,370	24.33%	8,000	1,000	14.29%
Donations - Hometown Holidays	6,422	8,320	2,820	2,820	5,000	2,180	77.30%	5,000	-	0.00%
Donations - Music in the Park	7,100	9,300	5,630	3,500	4,000	(1,630)	-28.95%	4,000	-	0.00%
Donations - Kid's Festival	3,400	4,550	2,820	1,800	4,500	1,680	59.57%	5,000	500	11.11%
Donations - Bike Challenge	250	1,000	700	-	-	(700)	-100.00%	-	-	
Ironman Contributions	-	-	17,600	-	25,000	7,400	42.05%	25,000	-	0.00%
TOTAL MISCELLANEOUS	**86,717**	**82,937**	**99,600**	**62,320**	**149,000**	**49,400**	**49.60%**	**152,000**	**3,000**	**2.01%**
TOTAL RECREATION AND EVENTS	**584,208**	**622,443**	**479,740**	**288,720**	**710,100**	**230,360**	**48.02%**	**727,100**	**17,000**	**2.39%**
EXPENDITURES	**1,063,605**	**1,160,642**	**1,209,990**	**1,209,990**	**1,224,680**			**1,255,270**		
Percent Coverage	**54.93%**	**53.63%**	**39.65%**	**23.86%**	**57.98%**			**57.92%**		
TOTAL PARKS & RECREATION	**920,468**	**1,001,558**	**793,430**	**333,410**	**1,170,550**	**377,120**	**47.53%**	**1,198,550**	**28,000**	**2.39%**
EXPENDITURES	**2,519,050**	**3,068,742**	**3,183,060**	**3,183,060**	**3,378,460**			**3,416,760**		
Percent Coverage	**36.54%**	**32.64%**	**24.93%**	**10.47%**	**34.65%**			**35.08%**		

Budget Summary: Operating Expenditures by Object Code	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
GENERAL FUND, continued										
PUBLIC SAFETY REVENUE										
POLICE REVENUE										
INTERGOVERNMENTAL REVENUE										
Federal Grant-NHTSA-WASPC-Highway Safety	5,126	5,314	-	-	-	-		-	-	
Federal Grant-NHTSA-WTSC-Highway Safety	7,181	1,676	8,910	8,910	-	(8,910)	-100.00%	-	-	
WSU Procedural Justice	1,140	-	-	-	-	-		-	-	
TSD ILA - School Resource Officer	62,484	129,345	69,990	67,056	73,440	3,450	4.93%	74,910	1,470	2.00%
CJ - Population	7,220	9,562	6,930	8,203	9,500	2,570	37.09%	10,000	500	5.26%
CJ - Contract Law Enforcement	44,544	58,935	43,700	50,392	45,000	1,300	2.97%	45,000	-	0.00%
CJ - Special Programs	26,097	34,387	25,610	29,357	28,400	2,790	10.89%	28,970	570	2.01%
CJ - DUI & Other	3,681	4,381	3,620	3,805	4,000	380	10.50%	4,000	-	0.00%
King County Contract Services	-	-	710	-	10,000	9,290	1308.45%	10,000	-	0.00%
Federal Grant-Emergency Mgmt Program	8,929	-	10,720	14,090	12,000	1,280	11.94%	13,000	1,000	8.33%
TOTAL INTERGOVERNMENTAL	**166,401**	**243,601**	**170,190**	**181,813**	**182,340**	**12,150**	**7.14%**	**185,880**	**3,540**	**1.94%**
CHARGES FOR SERVICES										
Impound Fees	7,500	5,200	7,360	1,000	6,000	(1,360)	-18.48%	6,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**7,500**	**5,200**	**7,360**	**1,000**	**6,000**	**(1,360)**	**-18.48%**	**6,000**	**-**	**0.00%**
FINES AND FORFEITS										
False Alarm Fines	3,075	2,875	580	350	3,000	2,420	417.24%	3,000	-	0.00%
TOTAL FINES AND FORFEITS	**3,075**	**2,875**	**580**	**350**	**3,000**	**2,420**	**417.24%**	**3,000**	**-**	**0.00%**
TOTAL POLICE	**176,976**	**251,676**	**178,130**	**183,163**	**191,340**	**13,210**	**7.42%**	**194,880**	**3,540**	**1.85%**
EXPENDITURES	**4,742,804**	**5,173,092**	**5,653,440**	**5,653,440**	**5,608,350**			**5,910,240**		
Percent Coverage	**3.73%**	**4.87%**	**3.15%**	**3.24%**	**3.41%**			**3.30%**		
MUNICIPAL COURT REVENUE										
CHARGES FOR SERVICES										
District & Municipal Court Records Services	7	7	30	3	10	(20)	-66.67%	10	-	0.00%
Warrant Cost	5,004	3,856	4,060	1,178	3,900	(160)	-3.94%	4,000	100	2.56%
Deferred Prosecution Administration	308	1,228	300	20	1,000	700	233.33%	1,200	200	20.00%
IT Time Pay Fee	2	0	-	-	-	-		-	-	
Copies and Tape Fees	13	-	-	-	-	-		-	-	
Sentencing Compliance Fee	8,105	3,554	3,400	2,400	3,500	100	2.94%	3,600	100	2.86%
Housing & Monitoring of Prisoners	422	200	860	200	200	(660)	-76.74%	200	-	0.00%
Pre-Conviction Supervision Costs	6,517	2,277	3,360	900	2,300	(1,060)	-31.55%	2,400	100	4.35%
Crime Conviction Fee	93	29	80	-	30	(50)	-62.50%	30	-	0.00%
TOTAL CHARGES FOR SERVICES	**20,472**	**11,151**	**12,090**	**4,701**	**10,940**	**(1,150)**	**-9.51%**	**11,440**	**500**	**4.57%**
FINES AND FORFEITS										
Traffic Infraction Penalities	65,885	74,948	41,400	5,800	70,000	28,600	69.08%	71,400	1,400	2.00%
Proof of Motor Vehicle Insurance	1,787	1,966	1,180	870	1,800	620	52.54%	1,900	100	5.56%
Emergency & Trauma Services	10,381	10,191	9,060	9,660	10,000	940	10.38%	10,200	200	2.00%
School Zone Safety	436	463	740	280	400	(340)	-45.95%	450	50	12.50%
Local / JIS Court	0	62	20	19,910	50	30	150.00%	50	-	0.00%
Non-Traffic Infractions	376	379	250	210	350	100	40.00%	400	50	14.29%
Civil Parking Infraction Penalties	1,353	1,055	970	440	1,000	30	3.09%	1,000	-	0.00%
Driving Under Influence	4,214	6,135	2,760	5,880	5,000	2,240	81.16%	5,000	-	0.00%
Criminal Traffic Misdemeanor	10,242	9,102	7,880	6,440	9,000	1,120	14.21%	9,200	200	2.22%
Domestic Violence Penalty Assessment	91	131	200	40	100	(100)	-50.00%	100	-	0.00%
Other Non-traffic Fines	447	678	3,280	880	500	(2,780)	-84.76%	500	-	0.00%
Jury Demand Fees	-	-	1,040	-	-	(1,040)	-100.00%	-	-	
Witness Fee	-	-	10	-	-	(10)	-100.00%	-	-	
Public Defense Fees	5,594	5,403	5,440	3,330	5,000	(440)	-8.09%	5,000	-	0.00%
Law Enforcement Cost	-	5	10	-	10	-	0.00%	10	-	0.00%
Court Interpreter Fees	68	141	-	-	-	-		-	-	
TOTAL FINES AND FORFEITS	**100,875**	**110,658**	**74,240**	**53,740**	**103,210**	**28,970**	**39.02%**	**105,210**	**2,000**	**1.94%**
MISCELLANEOUS REVENUES										
Small Overpayment - Court	2	28	30	20	20	(10)	-33.33%	20	-	0.00%
NSF Revenues - Court	-	-	30	-	-	(30)	-100.00%	-	-	
Interest - Court	1,871	2,203	130	2,040	1,000	870	669.23%	1,000	-	0.00%
TOTAL MISCELLANEOUS	**1,873**	**2,231**	**190**	**2,060**	**1,020**	**830**	**436.84%**	**1,020**	**-**	**0.00%**
TOTAL MUNICIPAL COURT	**123,220**	**124,040**	**86,520**	**60,501**	**115,170**	**28,650**	**33.11%**	**117,670**	**2,500**	**2.17%**
EXPENDITURES	**357,912**	**391,711**	**393,900**	**393,900**	**407,980**			**411,690**		
Percent Coverage	**34.43%**	**31.67%**	**21.96%**	**15.36%**	**28.23%**			**28.58%**		
TOTAL PUBLIC SAFETY REVENUE	**300,196**	**375,717**	**264,650**	**243,664**	**306,510**	**41,860**	**15.82%**	**312,550**	**6,040**	**1.97%**
EXPENDITURES	**5,100,717**	**5,564,803**	**6,047,340**	**6,047,340**	**6,016,330**			**6,321,930**		
Percent Coverage	**5.89%**	**6.75%**	**4.38%**	**4.03%**	**5.09%**			**4.94%**		

Budget Summary: Operating Expenditures by Object Code	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
GENERAL FUND, continued										
PUBLIC WORKS REVENUE										
ADMINISTRATION DIVISION										
LICENSES AND PERMITS										
Right of Way Permit	3,255	4,060	1,000	4,150	40,000	39,000	3900.00%	40,000	-	0.00%
TOTAL LICENSES AND PERMITS	**3,255**	**4,060**	**1,000**	**4,150**	**40,000**	**39,000**	**3900.00%**	**40,000**	**-**	**0.00%**
CHARGES FOR SERVICES										
Engineering Inspection Fees	-	-	130	-	-	(130)	-100.00%	-	-	
Inspection Fees	73,448	50,612	40,200	41,590	100,000	59,800	148.76%	100,000	-	0.00%
Plan Review Fees	93,654	58,025	105,590	48,260	-	(105,590)	-100.00%	-	-	
TOTAL CHARGES FOR SERVICES	**167,101**	**108,637**	**145,920**	**89,850**	**100,000**	**(45,920)**	**-31.47%**	**100,000**	**-**	**0.00%**
MISCELLANEOUS REVENUES										
Facility Rental	4,415	-	4,440	-	-	(4,440)	-100.00%	-	-	
TOTAL MISCELLANEOUS	**4,415**	**-**	**4,440**	**-**	**-**	**(4,440)**	**-100.00%**	**-**	**-**	
TOTAL ADMINISTRATION DIVISION	**174,771**	**112,697**	**151,360**	**94,000**	**140,000**	**(11,360)**	**-7.51%**	**140,000**	**-**	**0.00%**
EXPENDITURES	**1,125,265**	**1,166,673**	**1,324,920**	**1,324,920**	**1,201,240**			**1,269,360**		
Percent Coverage	**15.53%**	**9.66%**	**11.42%**	**7.09%**	**11.65%**			**11.03%**		
STREET MAINTENANCE										
INTERGOVERNMENTAL REVENUES										
Multimodal Transpo City	35,038	34,997	28,080	35,689	35,240	7,160	25.50%	35,310	70	0.20%
Motor Vehicle Fuel Tax - Unrestricted	514,481	585,827	533,480	438,858	474,230	(59,250)	-11.11%	471,810	(2,420)	-0.51%
Motor Vehicle Fuel Tax - SB5987	30,659	30,623	28,690	31,228	30,840	2,150	7.49%	30,900	60	0.19%
TOTAL INTERGOVERNMENTAL	**580,178**	**651,446**	**590,250**	**505,775**	**540,310**	**(49,940)**	**-8.46%**	**538,020**	**(2,290)**	**-0.42%**
MISCELLANEOUS REVENUES										
Developer Contributions	-	12,000	-	-	-	-		-	-	
TOTAL MISCELLANEOUS	**-**	**12,000**	**-**	**-**	**-**	**-**		**-**	**-**	
TOTAL STREET MAINTENANCE	**580,178**	**663,446**	**590,250**	**505,775**	**540,310**	**(49,940)**	**-8.46%**	**538,020**	**(2,290)**	**-0.42%**
EXPENDITURES	**473,496**	**568,095**	**297,640**	**297,640**	**357,640**			**368,110**		
Percent Coverage	**122.53%**	**116.78%**	**198.31%**	**169.93%**	**151.08%**			**146.16%**		
WASTE REDUCTION AND RECYCLING										
LICENSES AND PERMITS										
Franchise Fee - Solid Waste	65,734	72,593	77,430	77,950	87,000	9,570	12.36%	96,000	9,000	10.34%
TOTAL LICENSES AND PERMITS	**65,734**	**72,593**	**77,430**	**77,950**	**87,000**	**9,570**	**12.36%**	**96,000**	**9,000**	**10.34%**
INTERGOVERNMENTAL REVENUES										
Department of Ecology	6,616	5,755	6,770	-	7,600	830	12.26%	7,600	-	0.00%
KC-Environmental Health Services	10,276	10,016	10,690	7,000	12,000	1,310	12.25%	12,000	-	0.00%
Waste Reduction / Recycling Grant	25,115	28,406	22,680	10,690	30,000	7,320	32.28%	30,000	-	0.00%
TOTAL INTERGOVERNMENTAL	**42,007**	**44,177**	**40,140**	**17,690**	**49,600**	**9,460**	**23.57%**	**49,600**	**-**	**0.00%**
TOTAL WASTE/RECYCLING	**107,741**	**116,769**	**117,570**	**95,640**	**136,600**	**19,030**	**16.19%**	**145,600**	**9,000**	**6.59%**
EXPENDITURES	**94,716**	**83,419**	**69,240**	**69,240**	**69,550**			**73,550**		
Percent Coverage	**113.75%**	**139.98%**	**169.80%**	**138.13%**	**196.41%**			**197.96%**		
TOTAL DEPARTMENT REVENUE	**862,691**	**892,913**	**859,180**	**695,415**	**816,910**	**(42,270)**	**-4.92%**	**823,620**	**6,710**	**0.82%**
EXPENDITURES	**1,693,477**	**1,818,187**	**1,691,800**	**1,691,800**	**1,628,430**			**1,711,020**		
Percent Coverage	**50.94%**	**49.11%**	**50.78%**	**41.11%**	**50.17%**			**48.14%**		
TOTAL GENERAL FUND REVENUE	**17,326,481**	**16,484,801**	**14,491,545**	**15,268,576**	**16,897,010**	**2,405,465**	**16.60%**	**17,974,680**	**1,077,670**	**6.38%**

Budget Summary: Operating Expenditures by Object Code

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
TRANSPORTATION DEVELOPMENT FUND										
CHARGES FOR SERVICES										
Transportation Impact Fees	432,807	747,677	555,820	389,453	300,000	(255,820)	-46.03%	300,000	-	0.00%
Traffic Concurrency Administrative Fee	3,805	4,481	660	-	-	(660)	-100.00%	-	-	
Traffic Concurrency Fees	11,785	4,085	116,960	33,203	10,000	(106,960)	-91.45%	10,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**448,397**	**756,243**	**673,440**	**422,656**	**310,000**	**(363,440)**	**-53.97%**	**310,000**	**-**	**0.00%**
MISCELLANEOUS REVENUES										
Investment Interest	70,424	83,025	19,380	25,791	35,000	15,620	80.60%	33,000	(2,000)	-5.71%
Unrealized Gain(Loss) on Investments	1,168	118	-	-	-	-		-	-	
Developer Contributions	-	35,643	136,510	6,841	-	(136,510)	-100.00%	-	-	
TOTAL MISCELLANEOUS	**71,592**	**118,786**	**155,890**	**32,632**	**35,000**	**(120,890)**	**-77.55%**	**33,000**	**(2,000)**	**-5.71%**
TOTAL TRANS DEVELOPMENT FUND	**519,989**	**875,029**	**829,330**	**455,288**	**345,000**	**(484,330)**	**-58.40%**	**343,000**	**(2,000)**	**-0.58%**
TRANSPORTATION BENEFIT SPRECIAL REVENUE FUND										
TAXES										
Excise Taxes - Vehicle License Fees	441,155	417,360	433,320	(61,954)	-	(433,320)	-100.00%	-	-	
TOTAL TAXES	**441,155**	**417,360**	**433,320**	**(61,954)**	**-**	**(433,320)**	**-100.00%**	**-**	**-**	
MISCELLANEOUS REVENUES										
Investment Interest	13,565	18,711	100	7,525	-	(100)	-100.00%	-	-	
Unrealized Gain(Loss) on Investments	279	259	-	-	-	-		-	-	
TOTAL MISCELLANEOUS	**13,844**	**18,970**	**100**	**7,525**	**-**	**(100)**	-100.00%	**-**	**-**	
TOTAL TRANS. BENEFIT SPEC. REV. FUND	**454,999**	**436,330**	**433,420**	**(54,429)**	**-**	**(433,420)**	**-100.00%**	**-**	**-**	
REAL ESTATE EXCISE TAX FUND										
TAXES										
Real Estate Excise Tax - 1st 1/4%	995,496	1,021,639	993,230	588,211	879,630	(113,600)	-11.44%	967,600	87,970	10.00%
Real Estate Excise Tax - 2nd 1/4%	995,496	1,021,639	993,230	588,211	879,630	(113,600)	-11.44%	967,600	87,970	10.00%
TOTAL TAXES	**1,990,992**	**2,043,278**	**1,986,460**	**1,176,422**	**1,759,260**	**(227,200)**	**-11.44%**	**1,935,200**	**175,940**	**10.00%**
MISCELLANEOUS REVENUES										
Investment Interest	97,104	116,857	15,200	24,311	22,800	7,600	50.00%	23,100	300	1.32%
Unrealized Gain(Loss) on Investments	2,335	(69)	-	-	-	-		-	-	
Other Interest	-	-	50	-	50	-	0.00%	50	-	0.00%
TOTAL MISCELLANEOUS	**99,439**	**116,788**	**15,250**	**24,311**	**22,850**	**7,600**	**49.84%**	**23,150**	**300**	**1.31%**
TOTAL REAL ESTATE EXCISE TAX FUND	**2,090,431**	**2,160,066**	**2,001,710**	**1,200,733**	**1,782,110**	**(219,600)**	**-10.97%**	**1,958,350**	**176,240**	**9.89%**
PARK DEVELOPMENT FUND										
INTERGOVERNMENTAL REVENUES										
KC Open Space & Regional Trails Levy	51,561	56,736	54,540	158,467	153,330	98,790	181.13%	153,330	-	0.00%
TOTAL INTERGOVERNMENTAL	**51,561**	**56,736**	**54,540**	**158,467**	**153,330**	**98,790**	181.13%	**153,330**	**-**	0.00%
CHARGES FOR SERVICES										
Park Impact Fees	289,170	418,608	244,760	433,755	100,000	(144,760)	-59.14%	100,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**289,170**	**418,608**	**244,760**	**433,755**	**100,000**	**(144,760)**	-59.14%	**100,000**	**-**	0.00%
MISCELLANEOUS REVENUES										
Investment Interest	26,493	17,246	14,080	6,270	7,000	(7,080)	-50.28%	7,000	-	0.00%
Unrealized Gain(Loss) on Investments	129	(647)	-	-	-	-		-	-	
TOTAL MISCELLANEOUS	**26,622**	**16,599**	**14,080**	**6,270**	**7,000**	**(7,080)**	-50.28%	**7,000**	**-**	0.00%
TOTAL PARK DEVELOPMENT FUND	**367,354**	**491,943**	**313,380**	**598,493**	**260,330**	**(53,050)**	**-16.93%**	**260,330**	**-**	**0.00%**

Budget Summary: Operating Expenditures by Object Code

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
DRUG SEIZURE FUND										
MISCELLANEOUS REVENUES										
Investment Interest	1,311	1,519	1,010	602	-	(1,010)	-100.00%	-	-	
Unrealized Gain(Loss) on Investments	35	(1)	-	-	-	-		-	-	
Confiscated & Forfeited Property	17,486	6,053	4,970	11,355	-	(4,970)	-100.00%	-	-	
TOTAL MISCELLANEOUS	**18,831**	**7,572**	**5,980**	**11,957**	**-**	**(5,980)**	-100.00%	**-**	**-**	
TOTAL DRUG SEIZURE FUND	**18,831**	**7,572**	**5,980**	**11,957**	**-**	**(5,980)**	**-100.00%**	**-**	**-**	
BOND PROCEEDS FUND										
OTHER FINANCIAL SOURCES										
Unrealized Gain(Loss) on Investments	632	(527)	-	-	-	-		-	-	
Investment Interest	1,173	527	-	-	-	-		-	-	
Councilmanic GO Bond Proceeds - P03	4,059,139	-	-	-	-	-		-	-	
Councilmanic GO Bond Proceeds - G06	-	-	4,000,000	-	-	(4,000,000)		-	-	
Voted GO Bond Proceeds	-	-	-	-	-	-		-	-	
Bond Premium/Discount	-	-	-	-	-	-		-	-	
TOTAL OTHER FINANCIAL SOURCES	**4,060,944**	**-**	**4,000,000**	**-**	**-**	**(4,000,000)**	-100.00%	**-**		
TOTAL BOND PROCEEDS FUND	**4,060,944**	**-**	**4,000,000**	**-**	**-**	**(4,000,000)**	**-100.00%**	**-**	**-**	
CAPITAL PROJECTS FUND										
INTERGOVERNMENTAL REVENUE										
Federal Grants										
Federal Stimulus - T28b Ph. 3			-	-	3,775,330	3,775,330		-	(3,775,330)	-100.00%
State Grants										
TIB - T39	-	3,032,412	160,940	160,940	-	(160,940)	-100.00%	-	-	
DoT - T41	63,003	-	-	-	-	-		-	-	
TIB - T28c	-	-	-	-	-	-		-	-	
P03	-	-	-	-	-	-		-	-	
ROC - P21				-		-		500,000	500,000	
DoC - P16	-	196,000	-	-	-	-		-	-	
DoE - T28b Ph. 2			20,000	20,000	-	(20,000)	-100.00%	-	-	
State Grant - F03			154,000	154,000	-	(154,000)	-100.00%	-	-	
TIB - T28b Ph. 3			-	-	3,661,000	3,661,000		-	(3,661,000)	-100.00%
TIB - T48			-	-	5,000,000	5,000,000		-	(5,000,000)	-100.00%
DoT - T27a			-	-	65,000	65,000		440,000	375,000	576.92%
Dot - T27			-	-	540,000	540,000		-	(540,000)	-100.00%
County Grants										
KC Flood Control - T28b Ph. 1	295,000	-	-	-	-	-		-	-	
KC Flood Control - T28b Ph. 2			225,000	225,000	-	(225,000)	-100.00%	-	-	
KC - T28b Ph. 2			75,000	75,000	-	(75,000)	-100.00%	-	-	
KC Flood Control - T28b Ph. 3				-	225,000	225,000		-	(225,000)	-100.00%
KC Water Quality Grant - T28b Ph. 3				-	75,000	75,000		-	(75,000)	-100.00%
KC Sub-Regional Opportunity - T28b Ph3				-	342,670	342,670		-	(342,670)	-100.00%
KC - P03	-	150,000	-	-	-	-		-	-	
KC 4Culture - P05a	8,000	-	-	-	-	-		-	-	
KC - P06d	5,000	-	-	-	-	-		-	-	
TOTAL INTERGOVERNMENTAL	**371,003**	**3,378,412**	**634,940**	**634,940**	**13,684,000**			**940,000**		
CHARGES FOR SERVICES			-	-	-	-		-	-	
King County Trailhead Reimbursement - P03	-	167,361	-	-	-	-		-	-	
Recology Grant - P03	-	6,064	-	-	-	-		-	-	
Local Grant - T28b Ph. 2			89,940	89,940	-	(89,940)	-100.00%	-	-	
Joint Utility Trench Reimbursement			790,920	790,920	-	(790,920)	-100.00%	-	-	
TOTAL CHARGES FOR SERVICES	**-**	**173,425**	**880,860**	**880,860**	-	(880,860)	-100.00%	-	-	
TOTAL CAPITAL PROJECTS FUND	**371,003**	**3,551,837**	**1,515,800**	**1,515,800**	**13,684,000**	**12,168,200**	**802.76%**	**940,000**	**(12,744,000)**	**-93.13%**

Budget Summary: Operating Expenditures by Object Code

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
SURFACE WATER MANAGEMENT FUND										
INTERGOVERNMENTAL REVENUES										
State Grant - NPDES	50,000	-	52,020	-	-	(52,020)	-100.00%	50,000	50,000	
DoE - S16	-	68,894	-	-	-	-		-	-	
DoE - S17	-	-	-	-	-	-		300,000	300,000	
DoE - S22	-	-	-	-	-	-		25,000	25,000	
King County - Water Quality	-	10,360	-	-	-	-		-	-	
King County Water Works - S10	-	-	45,000	45,000	45,000	-	0.00%	30,000	(15,000)	-33.33%
King County Water Works - S17	-	-	-	-	-	-		50,000	50,000	
King County Flood Control - S19	-	-	-	-	350,000	350,000		-	(350,000)	-100.00%
TOTAL INTERGOVERNMENTAL	**50,000**	**79,254**	**97,020**	**45,000**	**395,000**	**297,980**	**307.13%**	**455,000**	**60,000**	15.19%
CHARGES FOR SEVICES										
Surface Water Mgt Fee - Current	1,404,860	1,462,416	1,701,400	1,785,272	2,026,070	324,670	19.08%	2,370,500	344,430	17.00%
Inspection Fees	9,295	11,700	4,050	14,145	6,500	2,450	60.49%	6,500	-	0.00%
TOTAL CHARGES FOR SERVICES	**1,414,155**	**1,474,116**	**1,705,450**	**1,799,417**	**2,032,570**	**327,120**	**19.18%**	**2,377,000**	**344,430**	**16.95%**
MISCELLANEOUS REVENUES										
Investment Interest	62,321	87,685	10,840	32,512	60,000	49,160	453.51%	60,000	-	0.00%
Unrealized Gain(Loss) on Investments	1,358	621	-	-	-	-		-	-	
Developer Contribution	264,837	-	-	-	-	-		-	-	
TOTAL MISCELLANEOUS	**328,516**	**88,306**	**10,840**	**32,512**	**60,000**	**49,160**	**453.51%**	**60,000**	**-**	**0.00%**
TOTAL SURFACE WTR MGT FUND	**1,792,671**	**1,641,676**	**1,813,310**	**1,876,929**	**2,487,570**	**674,260**	**37.18%**	**2,892,000**	**404,430**	**16.26%**
LAKE WILDERNESS GOLF COURSE										
ADMINISTRATION										
MISCELLANEOUS REVENUE										
Sales & Use Tax	22,562	21,770	30,600	15,177	22,000	(8,600)	-28.10%	23,000	1,000	4.55%
Unrealized Gain(Loss) on Investments	21	55	-	-	-	-		-	-	
Investment Earnings	421	2,920	20	110	-	(20)	-100.00%	-	-	
Cash Long and Short	(660)	691	50	(1,345)	-	(50)	-100.00%	-	-	
Miscellaneous	406	51	-	1,100	-	-		-	-	
TOTAL MISCELLANEOUS	**22,749**	**25,487**	**30,670**	**15,042**	**22,000**	**(8,670)**	**-28.27%**	**23,000**	**1,000**	**4.55%**
TOTAL ADMINISTRATION	**22,749**	**25,487**	**30,670**	**15,042**	**22,000**			**23,000**		
EXPENDITURES	**294,698**	**417,543**	**277,040**	**346,209**	**382,260**			**382,260**		
Percent Coverage	**7.72%**	**6.10%**	**11.07%**	**4.34%**	**5.76%**			**6.02%**		
COURSE OPERATIONS										
CHARGES FOR SERVICES										
Green Fees	579,645	612,625	565,460	948,011	680,170	114,710	20.29%	680,170	-	0.00%
Lessons	1,265	1,805	630	-	1,800	1,170	185.71%	1,800	-	0.00%
Merchandise Sales	82,530	63,177	77,090	58,751	77,270	180	0.23%	77,270	-	0.00%
Cart Rentals	190,756	198,722	244,160	289,955	220,390	(23,770)	-9.74%	220,390	-	0.00%
TOTAL CHARGES FOR SERVICES	**854,195**	**876,330**	**887,340**	**1,296,717**	**979,630**	**92,290**	**10.40%**	**979,630**	**-**	**0.00%**
TOTAL COURSE OPERATIONS	**854,195**	**876,330**	**887,340**	**1,296,717**	**979,630**			**979,630**		
EXPENDITURES	**638,253**	**542,113**	**608,300**	**410,947**	**538,360**			**538,360**		
Percent Coverage	**133.83%**	**161.65%**	**145.87%**	**315.54%**	**181.97%**			**181.97%**		
FOOD & BEVERAGE										
CHARGES FOR SERVICES										
Food Sales	81,210	67,254	108,500	39,600	110,000	1,500	1.38%	110,000	-	0.00%
Beverage Sales	120,812	114,243	194,640	111,947	126,950	(67,690)	-34.78%	126,950	-	0.00%
Facility Rentals	7,524	8,158	6,140	2,110	1,000	(5,140)	-83.71%	1,000	-	0.00%
TOTAL CHARGES FOR SERVICES	**209,546**	**189,654**	**309,280**	**153,657**	**237,950**	**(71,330)**	**-23.06%**	**237,950**	**-**	**0.00%**
TOTAL FOOD & BEVERAGE	**209,546**	**189,654**	**309,280**	**153,657**	**237,950**			**237,950**		
EXPENDITURES	**206,767**	**215,440**	**221,140**	**120,441**	**222,350**			**222,350**		
Percent Coverage	**101.34%**	**88.03%**	**139.86%**	**127.58%**	**107.02%**			**107.02%**		
TOTAL LAKE WILDERNESS GOLF CRSE	**1,086,491**	**1,091,471**	**1,227,290**	**1,465,415**	**1,239,580**	**12,290**	**1.00%**	**1,240,580**	**1,000**	**0.08%**
EXPENDITURES	**1,139,718**	**1,175,096**	**1,106,480**	**877,597**	**1,142,970**			**1,142,970**		
Percent Coverage	**95.33%**	**92.88%**	**110.92%**	**166.98%**	**108.45%**			**108.54%**		

Budget Summary: Operating Expenditures by Object Code

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
VEHICLE RENTAL FUND										
VEHICLE SERVICES										
Vehicle Services	56,254	119,136	155,340	58,700	182,040	26,700	17.19%	272,500	90,460	49.69%
TOTAL VEHICLE SERVICES	**56,254**	**119,136**	**155,340**	**58,700**	**182,040**	**26,700**	**17.19%**	**272,500**	**90,460**	**49.69%**
VEHICLE REPLACEMENT										
Investment Interest	7,452	9,771	1,140	5,489	3,000	1,860	163.16%	3,000	-	0.00%
Unrealized Gain(Loss) on Investments	152	81	-	-	-	-		-	-	
Vehicle Replacement Revenue	128,418	266,054	208,920	240,388	-	(208,920)	-100.00%	-	-	
Gains (Losses) Capital Equipment	7,465	7,313	16,040	6,279	-	(16,040)	-100.00%	-	-	
Gains (Losses) Minor Equipment	-	4,854	-	-	-	-		-	-	
Prior Period Adjustments	-	74,216	-	-	-	-		-	-	
TOTAL VEHICLE REPLACEMENT	**143,487**	**362,289**	**226,100**	**252,157**	**3,000**	**(223,100)**	**-98.67%**	**3,000**	**-**	**0.00%**
TOTAL VEHICLE RENTAL FUND	**199,742**	**481,424**	**381,440**	**310,856**	**185,040**	**(196,400)**	**-51.49%**	**275,500**	**90,460**	**48.89%**
CENTRAL SERVICES FUND										
RISK MANAGEMENT										
Insurance Revenue	132,224	130,754	155,400	233,099	164,660	9,260	5.96%	174,550	9,890	6.01%
Insurance Recovery	-	-	-	-	-	-		-	-	
TOTAL RISK MANAGEMENT	**132,224**	**130,754**	**155,400**	**233,099**	**164,660**	**9,260**	**5.96%**	**174,550**	**9,890**	**6.01%**
BUILDING SERVICES										
Building Rental Revenue	317,127	387,610	363,910	349,797	356,410	(7,500)	-2.06%	361,890	5,480	1.54%
TOTAL BUILDING SERVICES	**317,127**	**387,610**	**363,910**	**349,797**	**356,410**	**(7,500)**	**-2.06%**	**361,890**	**5,480**	**1.54%**
OFFICE SERVICES										
Office Supply Revenue	9,406	13,068	11,100	3,176	10,150	(950)	-8.56%	10,350	200	1.97%
Postage Revenue	13,013	7,353	13,380	6,131	10,880	(2,500)	-18.68%	10,880	-	0.00%
TOTAL OFFICE SERVICES	**22,418**	**20,421**	**24,480**	**9,307**	**21,030**	**(3,450)**	**-14.09%**	**21,230**	**200**	**0.95%**
INFORMATION TECHNOLOGY										
Information Technology Service Reimbursement	539,924	703,421	615,320	547,446	818,830	203,510	33.07%	800,710	(18,120)	-2.21%
Information Technology Service Pass Thru	79,876	206,444	166,010	199,789	215,250	49,240	29.66%	215,230	(20)	-0.01%
Gain/(Loss) on Minor Equipment	-	171	-	-	-	-		-	-	
TOTAL INFORMATION TECHNOLOGY	**619,800**	**910,037**	**781,330**	**747,235**	**1,034,080**	**252,750**	**32.35%**	**1,015,940**	**(18,140)**	**-1.75%**
IT EQUIPMENT REPLACEMENT										
Investment Interest	4,533	3,586	960	2,073	500	(460)	-47.92%	500	-	0.00%
Unrealized Gain(Loss) on Investments	77	(36)	-	-	-	-		-	-	
IT Equipment Replacement Reserve	53,670	64,629	77,510	48,776	-	(77,510)	-100.00%	-	-	
Prior Period Adjustment	-	71,264	-	-	-	-		-	-	
TOTAL EQUIPMENT REPLACEMENT	**58,280**	**139,443**	**78,470**	**50,848**	**500**	**(77,970)**	**-99.36%**	**500**	**-**	**0.00%**
TOTAL CENTRAL SERVICE FUND	**1,149,850**	**1,588,264**	**1,403,590**	**1,390,287**	**1,576,680**	**173,090**	**12.33%**	**1,574,110**	**(2,570)**	**-0.16%**
UNEMPLOYMENT TRUST FUND										
MISCELLANEOUS										
Investment Interest	(78)	(116)	30	31	20	(10)	-33.33%	20	-	0.00%
Unrealized Gain(Loss) on Investments	(2)	0	-	-	-	-		-	-	
TOTAL MISCELLANEOUS	**(79)**	**(116)**	**30**	**31**	**20**	**(10)**	**-33.33%**	**20**		**0.00%**
TOTAL UNEMPLOYMENT FUND	**(79)**	**(116)**	**30**	**31**	**20**	**(10)**	**-33.33%**	**20**	**-**	**0.00%**
GRAND TOTAL REVENUE	**29,438,707**	**28,810,295**	**28,416,825**	**24,039,936**	**38,457,340**			**27,458,570**		

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OPERATING BUDGET

Public Works & Parks Maintenance snow plow crew, Public Works Maintenance Facility

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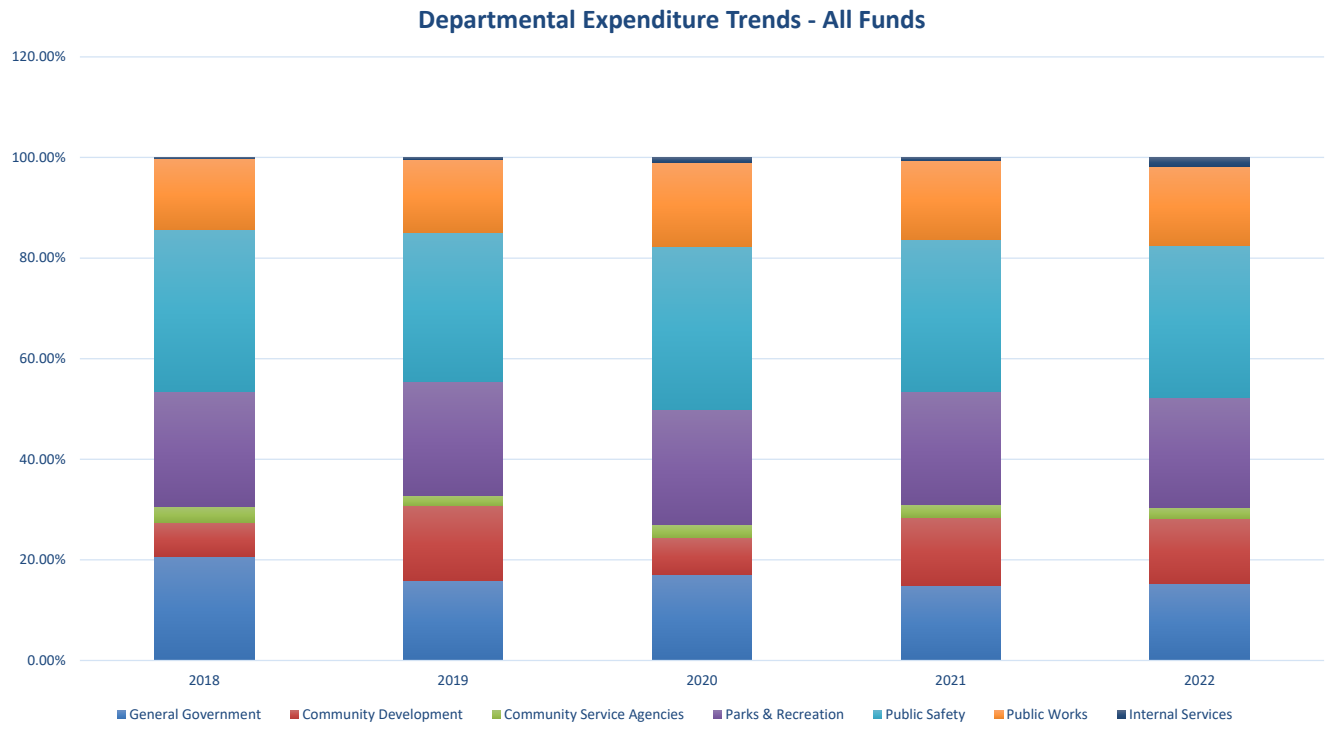
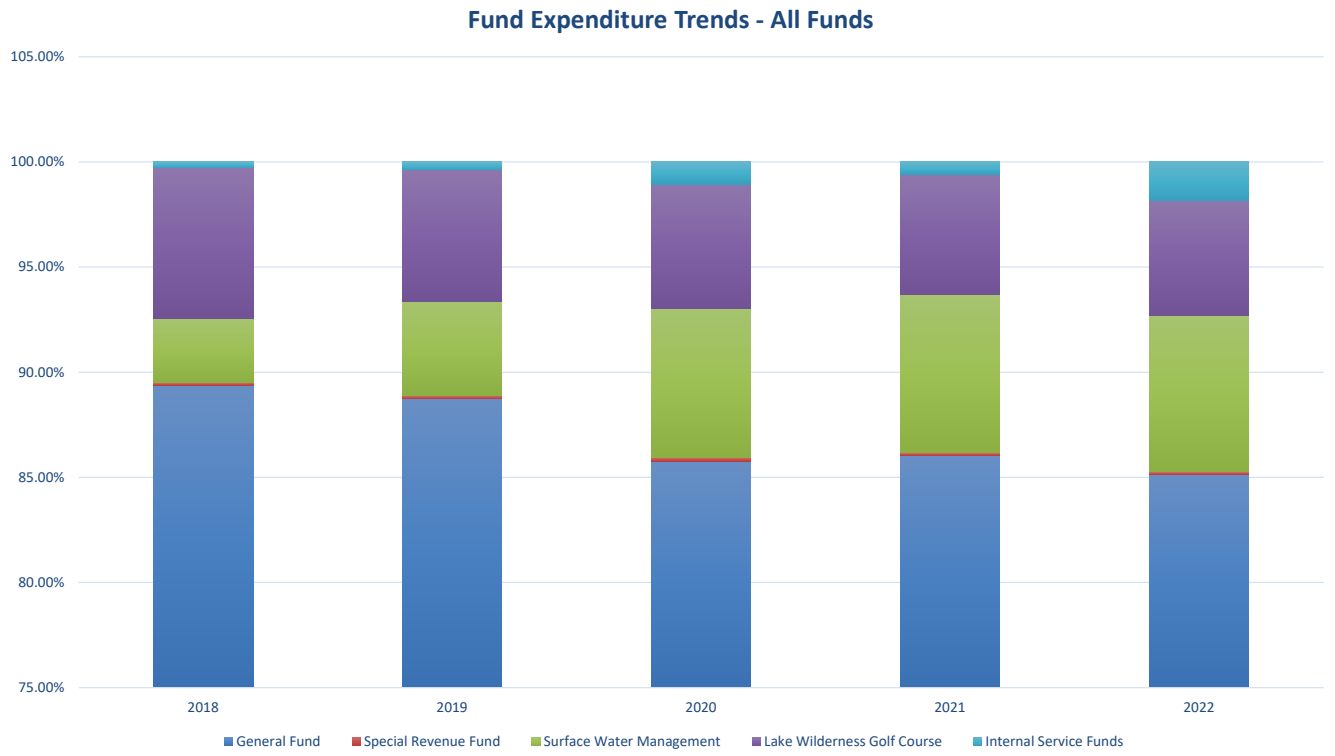
Operating Expenditures: All Departments

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
Department Totals										
Undesignated	196,658	-	-	-	-	-		-	-	
City Council	202,648	156,713	174,620	174,620	178,160	3,540	2.03%	178,690	530	0.30%
City Manager	2,229,302	2,092,570	2,208,140	2,208,140	2,165,760	(42,380)	-1.92%	2,246,060	80,300	3.71%
Community Development	1,078,212	2,802,666	1,375,680	1,375,680	2,707,260	1,331,580	96.79%	2,706,870	(390)	-0.01%
Finance	677,420	737,895	809,700	809,700	645,940	(163,760)	-20.22%	765,040	119,100	18.44%
Community Service Agencies	500,328	389,293	469,132	469,132	484,280	15,148	3.23%	484,850	570	0.12%
Parks & Recreation										
General Fund	2,519,050	3,068,742	3,183,060	3,183,060	3,378,460	195,400	6.14%	3,416,760	38,300	1.13%
Lake Wilderness Golf Course	1,139,718	1,175,096	1,106,480	877,597	1,142,970	36,490	3.30%	1,142,970	-	0.00%
Total Parks & Recreation	3,658,767	4,243,838	4,289,540	4,060,657	4,521,430	231,890	5.41%	4,559,730	38,300	0.85%
Public Safety										
General Fund	5,100,717	5,564,803	6,047,340	6,047,340	6,016,330	(31,010)	-0.51%	6,321,930	305,600	5.08%
Drug Seizure	20,521	24,804	33,370	2,065	23,480	(9,890)	-29.64%	23,480	-	0.00%
Total Public Safety	5,121,238	5,589,607	6,080,710	6,049,405	6,039,810	(40,900)	-0.67%	6,345,410	305,600	5.06%
Public Works										
General Fund	1,749,437	1,888,621	1,769,500	1,769,500	1,628,430	(141,070)	-7.97%	1,711,020	82,590	5.07%
Surface Water Management	488,681	847,458	1,325,090	767,836	1,501,420	176,330	13.31%	1,561,010	59,590	3.97%
Total Public Works	2,238,118	2,736,078	3,094,590	2,537,336	3,129,850	35,260	1.14%	3,272,030	142,180	4.54%
Internal Service Funds	45,385	70,533	196,090	(71,847)	121,240	(74,850)	-38.17%	383,600	262,360	216.40%
Department Totals	**15,948,076**	**18,819,194**	**18,698,202**	**17,612,823**	**19,993,730**	**1,295,528**	**6.93%**	**20,942,280**	**948,550**	**4.74%**
Fund Totals										
General Fund	14,253,771	16,701,303	16,037,172	16,037,172	17,204,620	1,167,448	7.28%	17,831,220	626,600	3.64%
Special Revenue Fund	20,521	24,804	33,370	2,065	23,480	(9,890)	-29.64%	23,480	-	0.00%
Surface Water Management	488,681	847,458	1,325,090	767,836	1,501,420	176,330	13.31%	1,561,010	59,590	3.97%
Lake Wilderness Golf Course	1,139,718	1,175,096	1,106,480	877,597	1,142,970	36,490	3.30%	1,142,970	-	0.00%
Internal Service	45,385	70,533	196,090	(71,847)	121,240	(74,850)	-38.17%	383,600	262,360	216.40%
Fund Totals	**15,948,076**	**18,819,194**	**18,698,202**	**17,612,823**	**19,993,730**	**1,295,528**	**6.93%**	**20,942,280**	**948,550**	**4.74%**

Operating Expenditures: All Departments



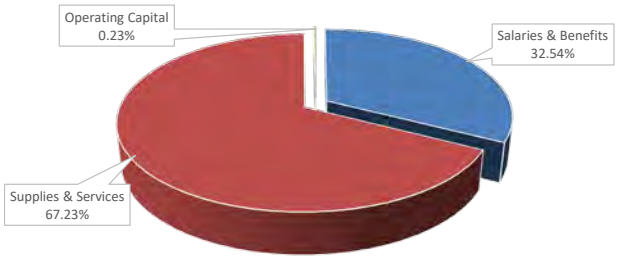


Budget Summary: Operating Expenditures by Object Code

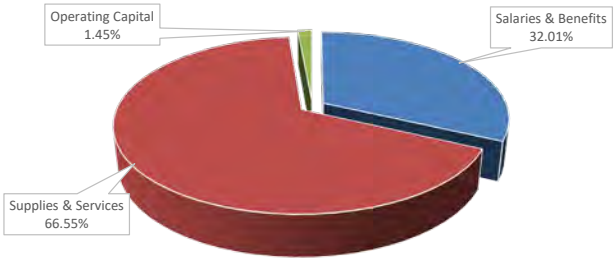
	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
10 SALARIES	3,802,912	4,343,902	4,902,010	4,902,010	4,711,020	(190,990)	-3.90%	4,813,340	102,320	2.17%
20 BENEFITS	1,403,547	1,512,449	1,727,380	1,727,380	1,807,900	80,520	4.66%	1,887,870	79,970	4.42%
30 SUPPLIES										
Office & Operating Supplies	249,128	293,695	270,030	270,030	309,590	39,560	14.65%	314,540	4,950	1.60%
Meals & Refreshments	22,487	26,406	16,030	16,030	22,930	6,900	43.04%	30,390	7,460	32.53%
Fuel Consumed	26,327	28,099	29,090	29,090	33,700	4,610	15.85%	34,600	900	2.67%
Cost of Sales	161,992	150,521	159,610	159,610	143,300	(16,310)	-10.22%	143,400	100	0.07%
Small Tools & Minor Equipment	156,552	137,572	177,840	177,840	154,130	(23,710)	-13.33%	151,220	(2,910)	-1.89%
Workstations	2,129	12,105	3,500	3,500	-	(3,500)	0.00%	-	-	0.00%
Books & Minor Software	1,644	6,433	16,340	16,340	5,080	(11,260)	-68.91%	2,710	(2,370)	-46.65%
TOTAL SUPPLIES	620,258	654,830	672,440	672,440	668,730	(3,710)	-0.55%	676,860	8,130	1.22%
40 OTHER SERVICES & CHARGES										
Professional Services	1,897,416	2,075,239	2,131,900	2,131,900	2,431,630	299,730	14.06%	2,479,690	48,060	1.98%
Information Services	653,714	875,947	781,320	781,320	1,034,080	252,760	32.35%	1,015,940	(18,140)	-1.75%
Telephone & Internet	9,443	7,219	10,480	10,480	11,090	610	5.82%	11,090	-	0.00%
Postage	13,059	12,596	17,010	17,010	16,740	(270)	-1.59%	16,740	-	0.00%
Travel	12,424	12,945	3,430	3,430	7,600	4,170	121.57%	10,900	3,300	43.42%
Meals & Lodging	15,123	22,632	4,020	4,020	8,500	4,480	111.44%	13,700	5,200	61.18%
Training	25,979	47,667	32,130	32,130	31,530	(600)	-1.87%	30,330	(1,200)	-3.81%
Advertising	(6,336)	38,917	70,000	70,000	53,280	(16,720)	-23.89%	53,770	490	0.92%
Rentals & Leases	162,406	102,876	111,060	111,060	131,090	20,030	18.04%	134,230	3,140	2.40%
Building Rental	297,857	365,710	343,080	343,080	337,440	(5,640)	-1.64%	342,630	5,190	1.54%
Vehicle Rental	56,254	119,136	155,340	155,340	201,540	46,200	29.74%	292,000	90,460	44.88%
Equipment Replacement	181,748	284,593	286,260	286,260	-	(286,260)	-100.00%	-	-	0.00%
Insurance	131,705	146,445	158,950	158,950	179,570	20,620	12.97%	188,510	8,940	4.98%
Utilities	255,460	258,025	312,240	312,240	287,960	(24,280)	-7.78%	292,960	5,000	1.74%
Repairs & Maintenance	55,010	76,331	59,270	59,270	68,150	8,880	14.98%	70,450	2,300	3.37%
Intergovernamal Services	5,180,366	7,116,594	5,988,400	5,988,400	7,367,450	1,379,050	23.03%	7,673,050	305,600	4.15%
Taxes & Assessments	42,967	50,763	68,900	68,900	47,260	(21,640)	-31.41%	48,010	750	1.59%
Miscellaneous	116,778	129,115	177,110	177,110	128,420	(48,690)	-27.49%	126,800	(1,620)	-1.26%
Community Service Grants	484,405	378,684	442,072	442,072	454,970	12,898	2.92%	455,170	200	0.04%
TOTAL OTHER SERVICES & CHARGES	9,585,780	12,121,433	11,152,972	11,152,972	12,798,300	1,645,328	191%	13,255,970	457,670	3.58%
60 OPERATING CAPITAL	73,442	279,531	298,940	298,940	45,780	(253,160)	-84.69%	303,240	257,460	562.39%
80 DEBT SERVICE COST	30,200	-	-	-	-	-	0.00%	-	-	0.00%
00 COST ALLOCATION	(17,746)	(18,380)	23,990	23,990	(63,000)	(86,990)	-363%	(63,000)	-	0%
TOTAL OPERATING EXPENDITURES	15,498,393	18,893,765	18,777,732	18,777,732	19,968,730	1,190,998	6.34%	20,874,280	905,550	4.53%

*Effective January 1, 2019, BARS implemented a change to remove object code 50, Intergovernmental Expenditures. Intergovernmental expenditures are housed in Other Services & Charges. For consistency in viewing prior to current years, 2018 object code 50 was moved to Other Services & Charges in the table.

2021 Operating Budget



2022 Operating Budget



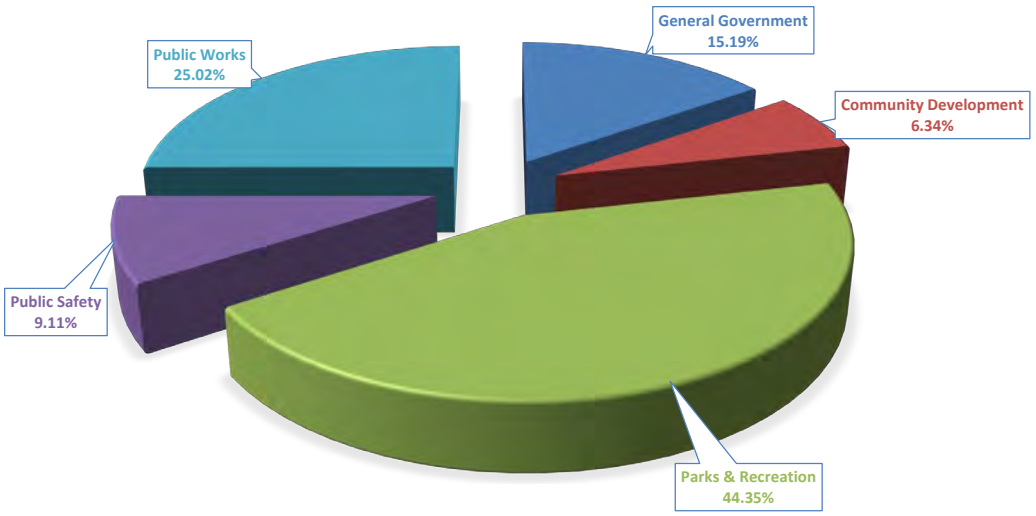
Budget Summary: Professional Services by Department

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
Undesignated										
Other Professional Services	196,648	-	-	-	-	-	0.00%	-	-	0.00%
	196,648	**-**	**-**	**-**	**-**	**-**	**0.00%**	**-**	**-**	**0.00%**
City Council										
Other Professional Services	1,399	-	-	-	-	-	0.00%	-	-	0.00%
Management Consulting		644	3,000	3,000	3,000	-	0.00%	3,000	-	0.00%
For the Love of Maple Valley	10,936	-	9,000	9,000	12,000	3,000	33.33%	12,000	-	0.00%
	12,335	**644**	**12,000**	**12,000**	**15,000**	**3,000**	**33.33%**	**15,000**	**-**	**0.00%**
City Manager										
Other Professional Services	-	-	15,300	15,300	15,000	(300)	-1.96%	15,000	-	0.00%
General Lobbyist Services	36,000	36,000	36,000	36,000	36,000	-	0.00%	36,000	-	0.00%
Community Survey Services	-	-	-	-	-	-	0.00%	-	-	0.00%
	36,000	**36,000**	**51,300**	**51,300**	**51,000**	**(300)**	**-1.96%**	**51,000**	**-**	**0.00%**
Economic Development										
Other Professional Services	24,911	94,559	27,590	27,590	23,000	(4,590)	-16.64%	23,180	180	0.78%
Economic Development Consulting	17,500	2,500	7,500	7,500	9,000	1,500	20.00%	10,000	1,000	11.11%
Transportation Services	-	1,310	-	-	1,500	1,500	0.00%	1,500	-	0.00%
Management Consulting	3,863	-	-	-	-	-	100.00%	-	-	0.00%
	46,274	**98,369**	**35,090**	**35,090**	**33,500**	**(1,590)**	**103.36%**	**34,680**	**1,180**	**11.89%**
Human Resources										
Management Consulting	-	-	3,000	3,000	8,000	5,000	166.67%	8,000	-	0.00%
Legal Investigation Consulting	145	-	-	-	1,000	1,000	0.00%	1,000	-	0.00%
Wage & Salary Survey	-	-	13,000	13,000	-	(13,000)	-100.00%	20,000	20,000	0.00%
FSA/HAS Administration Services	1,041	1,250	1,300	1,300	1,500	200	15.38%	1,500	-	0.00%
	1,185	**1,250**	**17,300**	**17,300**	**10,500**	**(6,800)**	**82.05%**	**30,500**	**20,000**	**0.00%**
City Clerk										
Records Management Services	11,528	22,045	2,020	2,020	5,500	3,480	172.28%	6,000	500	9.09%
Municipal Code Update Services	2,242	2,458	1,440	1,440	4,500	3,060	212.50%	5,000	500	11.11%
Other Professional Services	-	-	2,430	2,430	5,000	2,570	105.76%	-	(5,000)	-100.00%
	13,769	**24,503**	**5,890**	**5,890**	**15,000**	**9,110**	**490.54%**	**11,000**	**(4,000)**	**-79.80%**
City Attorney										
General Legal Counsel	194,374	187,915	200,000	200,000	213,000	13,000	6.50%	217,500	4,500	2.11%
	194,374	**187,915**	**200,000**	**200,000**	**213,000**	**13,000**	**6.50%**	**217,500**	**4,500**	**2.11%**
Finance										
Other Professional Services	32,066	5,121	2,250	2,250	3,000	750	33.33%	3,000	-	0.00%
Fiscal Agent Services	300	841	450	450	600	150	33.33%	600	-	0.00%
Revenue Auditing Services	-	-	1,420	1,420	-	(1,420)	-100.00%	-	-	0.00%
Banking Services	19,737	13,764	22,300	22,300	20,000	(2,300)	-10.31%	20,000	-	0.00%
	52,103	**19,725**	**26,420**	**26,420**	**23,600**	**(2,820)**	**-43.65%**	**23,600**	**-**	**0.00%**
Community Development										
Other Professional Services	-	32,794	23,750	23,750	-	(23,750)	-100.00%	-	-	0.00%
Other Professional-Downtown Visioning	-	34,583	128,020	128,020	-	(128,020)	-100.00%		-	0.00%
Hearing Examiner Services	6,113	3,713	-	-	5,000	5,000	0.00%	5,000	-	0.00%
Plan Review Services	-	-	-	-	147,000	147,000	0.00%	147,000	-	0.00%
Banking Services	4,736	4,252	4,210	4,210	3,500	(710)	-16.86%	3,500	-	0.00%
Shoreline Master Plan Update	-	35,236	-	-	-	-	0.00%	-	-	0.00%
	10,849	**110,578**	**155,980**	**155,980**	**155,500**	**(480)**	**-216.86%**	**155,500**	**-**	**0.00%**
Public Safety										
Other Professional Services	7,551	6,631	530	530	1,500	970	183.02%	1,500	-	0.00%
Cleaning Services	-	259	-	-	280	280	0.00%	280	-	0.00%
Judge Services	25,500	25,620	22,440	22,440	24,000	1,560	6.95%	24,000	-	0.00%
Public Defender Services	56,800	60,688	59,900	59,900	60,000	100	0.17%	60,000	-	0.00%
Prosecution Services	97,420	121,484	125,010	125,010	127,500	2,490	1.99%	127,500	-	0.00%
Domestic Violence Advocate Services	826	774	990	990	10,000	9,010	910.10%	10,000	-	0.00%
	188,097	**215,456**	**208,870**	**208,870**	**223,280**	**14,410**	**1102.23%**	**223,280**	**-**	**0.00%**
Parks & Recreation										
Other Professional Services	28,152	38,942	91,580	91,580	89,550	(2,030)	-2.22%	90,050	500	0.56%
Banking Services	26,269	29,720	22,780	22,780	27,000	4,220	18.53%	27,000	-	0.00%
Tree Removal Services	1,330	24,023	7,950	7,950	12,000	4,050	50.94%	12,000	-	0.00%
Contracted Staff	1,149	1,957	3,980	3,980	5,400	1,420	35.68%	5,530	130	2.41%
Cleaning Services	2,880	3,000	2,960	2,960	4,000	1,040	35.14%	4,000	-	0.00%
Contracted Instructors & Officials	145,079	142,074	110,670	110,670	150,300	39,630	35.81%	153,550	3,250	2.16%
Special Event Services	26,449	34,718	13,500	13,500	34,000	20,500	151.85%	35,250	1,250	3.68%
Transportation Services	8,490	12,600	15,500	15,500	16,500	1,000	6.45%	17,000	500	3.03%
Special Event Entertainment	15,646	21,435	15,800	15,800	15,900	100	0.63%	17,000	1,100	6.92%
	255,444	**308,470**	**284,720**	**284,720**	**354,650**	**69,930**	**332.81%**	**361,380**	**6,730**	**18.75%**

Budget Summary: Professional Services by Department

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
Public Works										
Other Professional Services	17,833	48,780	9,060	9,060	60,000	50,940	562.25%	60,000	-	0.00%
Plan Review Services	55,114	9,639	20,950	20,950	-	(20,950)	-100.00%	-	-	0.00%
Traffic Control Counts	9,887	4,500	6,000	6,000	10,000	4,000	66.67%	10,000	-	0.00%
Transportation Studies & Concurrency	20,824	13,530	29,250	29,250	22,000	(7,250)	-24.79%	122,000	100,000	454.55%
Tree Removal Services	15,505	-	11,780	11,780	16,000	4,220	35.82%	16,000	-	0.00%
Backflow Prevention Services	585	180	790	790	1,000	210	26.58%	1,000	-	0.00%
Franchise Consulting	2,450	1,806	3,000	3,000	-	(3,000)	-100.00%	-	-	0.00%
Solid Waste Event Services	39,557	41,727	46,890	46,890	50,000	3,110	6.63%	53,000	3,000	6.00%
Clean Air Assessments	17,844	18,209	18,660	18,660	19,000	340	1.82%	20,000	1,000	5.26%
	179,598	**138,371**	**146,380**	**146,380**	**178,000**	**31,620**	**474.99%**	**282,000**	**104,000**	**465.81%**
Surface Water Management										
Aquatic Plant Education Services	4,852	4,510	19,140	19,140	10,000	(9,140)	-47.75%	10,300	300	3.00%
Aquatic Plant Evaluation Services	3,030	3,567	3,060	3,060	5,000	1,940	63.40%	5,150	150	3.00%
Aquatic Plant Treatment Services	5,376	5,148	20,000	20,000	26,000	6,000	30.00%	26,000	-	0.00%
Other Professional Services	-	41,726	170,960	170,960	180,000	9,040	5.29%	112,500	(67,500)	-37.50%
Tree Removal Services	-	3,692	10,000	10,000	10,000	-	0.00%	10,300	300	3.00%
Street Sweeping Services	49,743	47,351	55,000	55,000	60,000	5,000	9.09%	61,800	1,800	3.00%
Vactoring Services	36,931	165,778	43,060	43,060	115,000	71,940	167.07%	102,500	(12,500)	-10.87%
NPDES Training	-	-	3,000	3,000	3,100	100	3.33%	3,200	100	3.23%
NPDES Monitoring & Assessment	-	-	17,210	17,210	13,000	(4,210)	-24.46%	13,000	-	0.00%
	99,932	**271,772**	**341,430**	**341,430**	**422,100**	**80,670**	**205.96%**	**344,750**	**(77,350)**	**-33.14%**
Lake Wilderness Golf Course										
Other Professional Services	23,451	8,964	3,780	3,780	38,860	35,080	928.04%	38,860	-	0.00%
Management Services	95,508	124,124	95,510	95,510	104,040	8,530	8.93%	104,040	-	0.00%
Banking Services	31,559	32,686	35,950	35,950	35,000	(950)	-2.64%	35,000	-	0.00%
Contracted Staff	440,790	481,657	498,540	498,540	547,980	49,440	9.92%	547,980	-	0.00%
Payroll & Persnnel Services	3,012	102	2,060	2,060	-	(2,060)	-100.00%	-	-	0.00%
Cleaning Services	1,947	2,641	1,940	1,940	3,620	1,680	86.60%	3,620	-	0.00%
Security Services	5,391	4,731	4,160	4,160	-	(4,160)	-100.00%	-	-	0.00%
Software Maintenance & Support	9,151	7,280	4,580	4,580	-	(4,580)	-100.00%	-	-	0.00%
	610,808	**662,185**	**646,520**	**646,520**	**729,500**	**82,980**	**730.85%**	**729,500**	**-**	**0.00%**
	1,897,416	**2,075,239**	**2,131,900**	**2,131,900**	**2,424,630**	**292,730**	**3300.16%**	**2,479,690**	**55,060**	**385.63%**

2021 - 2022 PROFESSIONAL SERVICES BY DEPARTMENT



Budget Summary: Intergovernmental Services by Department

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	Increase (Decrease) from 2020 Budget $	Increase (Decrease) from 2020 Budget %	2022 Budget	Increase (Decrease) from 2021 Budget $	Increase (Decrease) from 2021 Budget %
Economic Development										
Other Intergovernmental Services	-	150	-	-	150	150		-	(150)	-100.00%
Event Sponsorships	-	150	-	-	-	-		-	-	
	-	**300**	**-**	**-**	**150**	**150**	#DIV/0!	**-**	**(150)**	-100.00%
City Clerks										
Records Retention	-	-	15,000	15,000	20,000	5,000	33.33%	25,000	5,000	25.00%
Election Services	66,393	44,355	46,870	46,870	48,000	1,130	2.41%	50,000	2,000	4.17%
	66,393	**44,355**	**61,870**	**61,870**	**68,000**	**6,130**	9.91%	**75,000**	**7,000**	10.29%
Finance										
Audit Services	39,923	41,811	40,000	40,000	42,000	2,000	5.00%	43,000	1,000	2.38%
Dept of Licensing	-	-	3,000	3,000	-	(3,000)	-100.00%	-	-	
	39,923	**41,811**	**43,000**	**43,000**	**42,000**	**(1,000)**	-2.33%	**43,000**	**1,000**	2.38%
Community Development										
ILA Covington Services	103,083	46,292	-	-	-	-		-	-	
School Impact Fees	-	1,245,552	-	-	1,100,000	1,100,000		1,100,000	-	0.00%
MVFLS Services	40,005	17,303	43,080	43,080	20,000	(23,080)	-53.57%	20,000	-	0.00%
Fire Impact Fees	-	297,695	-	-	275,000	275,000		275,000	-	0.00%
	143,088	**1,606,841**	**43,080**	**43,080**	**1,395,000**	**1,351,920**	3138.16%	**1,395,000**	**-**	0.00%
Police										
Sheriff Services	4,334,804	4,741,098	5,254,760	5,254,760	5,200,000	(54,760)	-1.04%	5,490,000	290,000	5.58%
Licenses & Permits	-	181	40	40	100	60	150.00%	100	-	0.00%
Other Intergovernmental Services	-	-	20	20	-	(20)	-100.00%	-	-	
Animal Control Services	44,034	34,579	46,030	46,030	42,250	(3,780)	-8.21%	42,250	-	0.00%
WTSC Special Emphasis	6,852	6,009	7,860	7,860	10,000	2,140	27.23%	10,000	-	0.00%
Jail Services	173,481	231,380	122,490	122,490	199,000	76,510	62.46%	199,000	-	0.00%
Court Services	176,613	182,657	185,030	185,030	186,000	970	0.52%	189,700	3,700	1.99%
	4,735,784	**5,195,904**	**5,616,230**	**5,616,230**	**5,637,350**	**21,120**	0.38%	**5,931,050**	**293,700**	5.21%
Parks & Recreation										
Licenses & Permits	1,039	832	1,020	1,020	500	(520)	-50.98%	600	100	20.00%
MVFLS Services	-	350	-	-	-	-		-	-	
Sheriff Services	1,971	-	-	-	-	-		-	-	
King County Services	7,053	-	-	-	-	-		-	-	
	10,064	**1,182**	**1,020**	**1,020**	**500**	**(520)**	-50.98%	**600**	**100**	20.00%
Public Works										
Licenses & Permits	909	1,098	1,020	1,020	170	(850)	-83.33%	170	-	0.00%
Street Maintenance	67,475	50,047	62,980	62,980	86,000	23,020	36.55%	86,000	-	0.00%
I90 Contributions		50,000	-	-	-	-		-	-	
MVFLS Services	100	-	200	200	200	-	0.00%	200	-	0.00%
Lake Management Services	32,173	42,091	44,240	44,240	-	(44,240)	-100.00%	-	-	
	100,657	**143,237**	**108,440**	**108,440**	**86,370**	**(22,070)**	-20.35%	**86,370**	**-**	0.00%
Human Services										
Drug & Alcohol Pre-Assessment	-	6,886	6,390	6,390	6,900	510	7.98%	7,000	100	1.45%
	-	**6,886**	**6,390**	**6,390**	**6,900**	**510**	7.98%	**7,000**	**100**	1.45%
Surface Water Management										
Lake Management	-	-	-	-	45,400	45,400		46,810	1,410	3.11%
King County Debt Service	3,139	3,139	440	440	3,500	3,060	695.45%	3,600	100	2.86%
King County Billing & Collection Fees	39,447	32,385	33,310	33,310	34,000	690	2.07%	35,000	1,000	2.94%
WRIA 8 Agreement	1,139	1,011	1,040	1,040	1,080	40	3.85%	1,100	20	1.85%
WRIA 9 Agreement	7,797	8,043	8,150	8,150	8,400	250	3.07%	8,600	200	2.38%
Licenses & Permits	31,990	29,105	33,310	33,310	30,650	(2,660)	-7.99%	31,670	1,020	3.33%
Technical Services	-	-	32,000	32,000	7,200	(24,800)	-77.50%	7,300	100	1.39%
	83,512	**73,683**	**108,250**	**108,250**	**130,230**	**21,980**	20.30%	**134,080**	**3,850**	2.96%
Lake Wilderness Golf Course										
MVFLS Services	-	-	100	100	-	(100)	-100.00%	-	-	
Licenses & Permits	947	2,395	20	20	950	930	4650.00%	950	-	0.00%
	947	**2,395**	**120**	**120**	**950**	**830**	691.67%	**950**	**-**	0.00%
	5,180,366	**7,116,594**	**5,988,400**	**5,988,400**	**7,367,450**	**830**	0.01%	**7,673,050**	**-**	0.00%

City Council

Councilmember Linda Johnson at the Fishing Derby, Lake Wilderness Beach

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City Council

Mission Statement

Provide effective community leadership and formulate sound public policy to meet the community's needs.

Department Overview

The City Council is the legislative and policy making branch of city government. The seven (7) City Councilmembers serve as the elected representatives of Maple Valley citizens participating in a Council-City Manager form of government. They are responsible for appointing a City Manager to oversee the daily operations and through community involvement determine and direct the goals of the City.

Major Activities

- Set Operating Budget for City
- Adopt Public Policy
- Enact City Ordinances and Resolutions
- Develop Long-range Strategic Planning
- Make Land Use Decisions

Significant Budget Issues

- None

2019/2020 Accomplishments

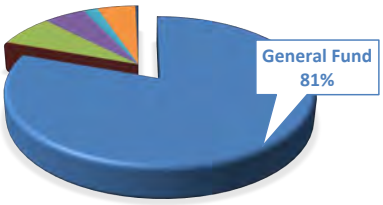
√ Celebrated the grand opening of Summit Park
√ Accepted Recommendations from Legacy Site Task Force
√ Provided fund for the first phase of Legacy Site to support the Farmer's Market
√ Approved contract for new Golf Course Management
√ Established a committee to create downtown standards and guidelines
√ Parterned with Tahoma School District to create and fund a new position to support mental health
√ Provided funding for needed transportation projects
√ Provide funding for public arts program
√ Continued to grow and care for relationships with community partners
√ Responded to impacts due to COVID-19 pandemic by providing resources to support our community partners, businesses, and residents

2021/2022 Goals

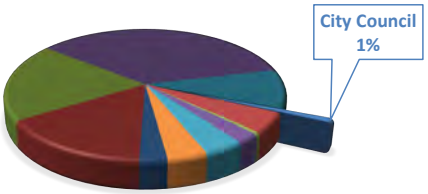
◊ Provide adequate funding to maintain existing City infrastructure
◊ Promote business and community recovery from impacts of COVID-19 pandemic
◊ Continue to invest in public art
◊ Continue to invest in transportation system infrastructure to improve safety and capacity
◊ Adopt new downtown standards and guidelines

City Council

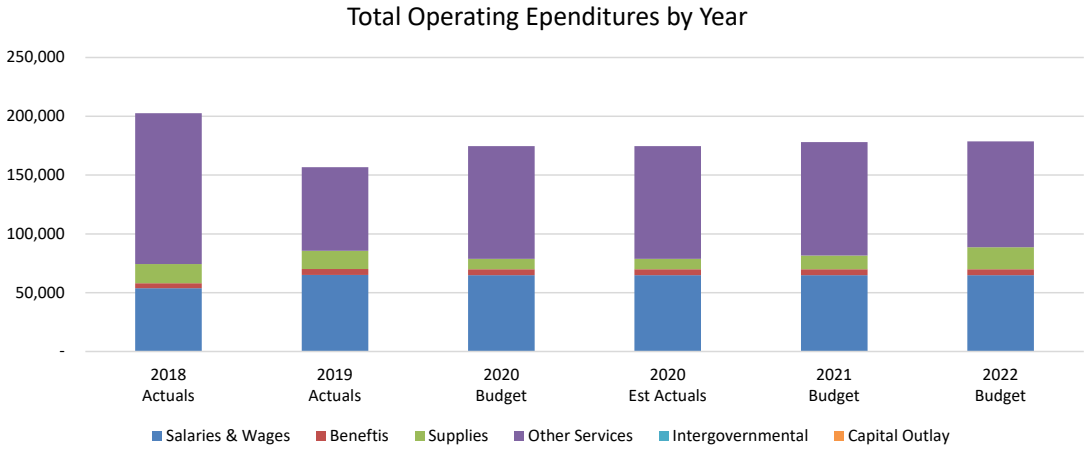
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	53,801	65,169	64,920	64,920	64,920	64,920
Beneftis	4,211	5,067	5,050	5,050	4,940	4,940
Supplies	16,360	15,361	8,730	8,730	11,750	18,750
Other Services	128,275	71,116	95,920	95,920	96,550	90,080
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	202,648	156,713	174,620	174,620	178,160	178,690



City Council

Account Number	Description		2021 Budget		2022 Budget
City Council					
001-1101000-51160-110100	Salaries & Wages	$	64,920	$	64,920
001-1101000-51160-210100	Benefits		4,940		4,940
001-1101000-51160-310010	Office & Operating Supplies		1,000		1,000
001-1101000-51160-310030	Meals & Refreshments		2,000		2,000
001-1101000-51160-350100	Small Tools & Minor Equipment		200		200
001-1101000-51160-410100	Advertising		500		500
001-1101000-51160-419920	IT Pass-Thru Allocation		7,310		320
001-1101000-51160-419930	IT Allocation		14,680		14,260
001-1101000-51160-420200	Postage		5,100		5,100
001-1101000-51160-430100	Travel		1,500		1,500
001-1101000-51160-430200	Meals & Lodging		500		500
001-1101000-51160-490100	Dues, Subscriptions & Memberships		100		100
001-1101000-51160-490111	AWC		19,770		20,170
001-1101000-51160-490112	Puget Sound Regional Council		9,050		9,230
001-1101000-51160-490113	Sound Cities		17,790		18,150
001-1101000-51160-490250	Registration & Training		3,000		3,000
	City Council Total	**$**	**152,360**	**$**	**145,890**
Volunteer Appreciation					
001-1101010-51160-310030	Meals & Refreshments	$	1,000	$	8,000
Council Retreat					
001-1101020-51160-310030	Meals & Refreshments	$	3,000	$	3,000
001-1101020-51160-411000	Consultant		3,000		3,000
	Council Retreat Total	**$**	**6,000**	**$**	**6,000**
Town Hall Meeting					
001-1101030-51160-310010	Office & Operating Supplies	$	250	$	250
001-1101030-51160-310030	Meals & Refreshments		1,200		1,200
001-1101030-51160-350100	Small Tools & Minor Equipment		100		100
001-1101030-51160-410100	Advertising		750		750
	Town Hall Meeting Total	**$**	**2,300**	**$**	**2,300**
For the Love of Maple Valley					
001-1101060-51160-310010	Office & Operating Supplies	$	1,500	$	1,500
001-1101060-51160-310030	Meals & Refreshments		1,000		1,000
001-1101060-51160-350100	Small Tools & Minor Equipment		500		500
001-1101060-51160-410100	Advertising		1,500		1,500
001-1101060-51160-410900	Othe Professional Services		12,000		12,000
	For the Love of Maple Valley Total	**$**	**16,500**	**$**	**16,500**
	Grand Total	**$**	**178,160**	**$**	**178,690**

*Volunteer Appreciation is done every other year

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City Manager

Town Sign, Four Corners

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City Manager

Mission Statement
The mission of the City Manager is to implement the vision and policies set by the City Council through the work of others.

Department Overview
Appointed by the City Council, the City Manager is the Chief Executive of the City. The City Manager supervises the activites of all departments and together with the Senior Management Team runs the City's day-to-day operations. She also offers advice to assist the City Council in the development and implementation of public policy.

The City Manager's office provides a variety of services that support the City Council, businesses and residents. Housed within the City Manager's office are the following divisions which are detailed in subsequent sections. Emergency Management, while under the direction of the City Manager, is presented within Public Safety.

- Economic Development/Communications
- Human Resources
- City Clerk
- Emergency Management

Major Activities
- Identify & direct resources to assist the City in accomplishing programmed improvements and daily operations
- Coordinates & maintains relationships with other governmental jurisdictions
- Coordinates & maintains relationships with community partners
- Staff assistance to the Public Arts Commission
- Manages the City's business licenses
- City Attorney by Contract

Significant Budget Issues
- None

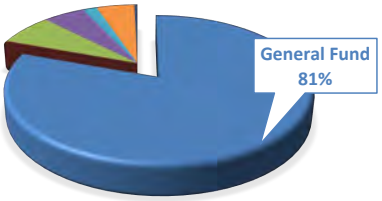
2019/2020 Accomplishments
√ Hired new PW/CD Director
√ Hired new Community Resource Specialist in partnership with Tahoma School District
√ Increased City's social media presence
√ Increased City's public art portfolio
√ Served on Maple Valley Food Bank & Emergency Services board
√ Coordinated with King County Cedar to Green River Trail capital fund from paving existing to extending
√ Soccessfully connected Maple Valley with the world-wide brand IRONMAN for a 70.3 event, postponed due to COVID-19
√ Provided oversight and direction as the City navigated the COVID-19 pandemic while continuing to provide service to our community
√ Continued to foster community relationships with residents, community partners, peer cities and regional partners

2021/2022 Goals
◊ Assist community with recovery from the COVID-19 pandemic
◊ Create a mandatory implicit bias, diversity, equity, and inclusion training program for all staff, council, and commissions
◊ Review policies and hiring practices through a diversity, equity, and inclusion lens
◊ Continue to grow the City's public arts program
◊ Grow the City's public engagement options for our community, including long-term implementation of virtual options

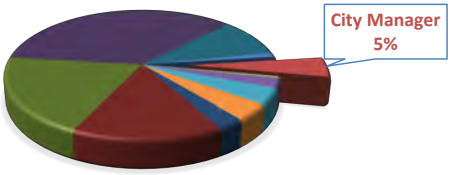
*Specific goals are identified within the Economic Development, Human Resources, City Clerk, and Emergency Management divisions in subsequent sections.

City Manager

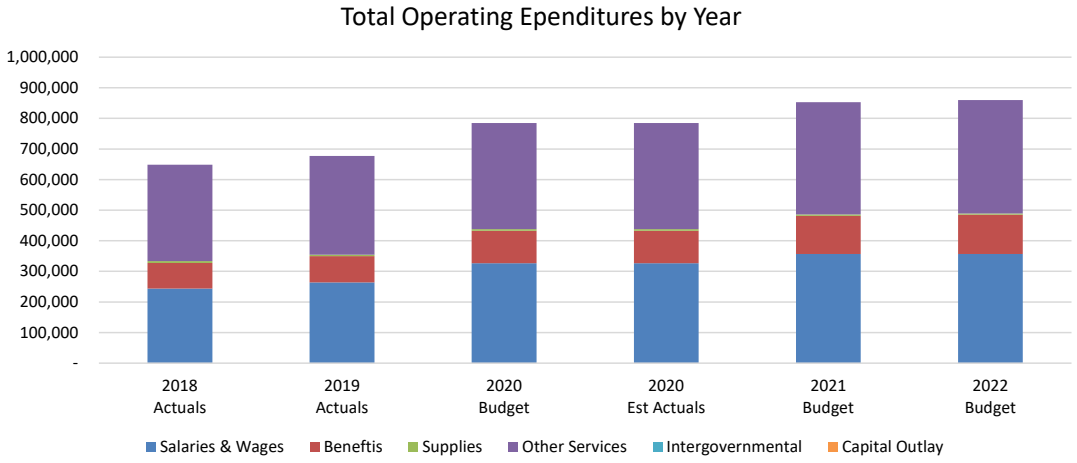
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	243,792	263,744	326,430	326,430	357,110	357,110
Beneftis	83,483	85,997	106,500	106,500	124,660	127,960
Supplies	6,423	4,952	5,460	5,460	4,110	4,130
Other Services	314,791	322,316	346,700	346,700	366,660	370,920
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	648,489	677,009	785,090	785,090	852,540	860,120



City Manager

Account Number	Description	2021 Budget	2022 Budget
City Manager			
001-1201000-51310-110100	Salaries & Wages	$ 357,110	$ 357,110
001-1201000-51310-160010	Vehicle Allowance	-	-
001-1201000-51310-210100	Benefits	124,660	127,960
001-1201000-51310-310010	Office & Operating Supplies	250	250
001-1201000-51310-310020	Supplies Allocation	860	880
001-1201000-51310-310030	Meals & Refreshments	1,500	1,500
001-1201000-51310-350100	Small Tools & Minor Equipment	250	250
001-1201000-51310-410100	Advertising	200	200
001-1201000-51310-410900	Other Professional Services*	15,000	15,000
001-1201000-51310-412080	General Lobbyist	36,000	36,000
001-1201000-51310-419920	IT Pass-Thru Allocation	3,450	3,510
001-1201000-51310-419930	IT Allocation	45,330	44,270
001-1201000-51310-420200	Postage	780	780
001-1201000-51310-430100	Travel	750	750
001-1201000-51310-430200	Meals & Lodging	1,500	1,500
001-1201000-51310-451010	Building Rental	37,180	37,750
001-1201000-51310-460100	Liability Insurance	4,510	4,700
001-1201000-51310-490100	Dues, Subscriptions & Memberships	3,110	3,110
001-1201000-51310-490250	Registration & Training	500	500
	City Manager Total	**$ 632,940**	**$ 636,020**
Public Arts Commission			
001-1202020-51320-310010	Office & Operating Supplies	$ 500	$ 500
001-1202020-51320-310030	Meals & Refreshments	500	500
001-1202020-51320-350100	Small Tools & Minor Equipment	250	250
001-1202020-51320-410100	Advertising	250	250
001-1202020-51320-410900	Other Professional Services	5,000	5,000
001-1202020-51320-490100	Dues, Subscriptions, & Memberships	100	100
	Public Arts Commission Total	**$ 6,600**	**$ 6,600**
Creative Arts Council			
001-1202030-51320-494100	Community Service Agency Operating Grant	$ -	$ -
City Attorney			
001-1501000-51530-412123	Outside Legal Counsel	$ 213,000	$ 217,500
	Grand Total	**$ 852,540**	**$ 860,120**

*Supporting Diversity, Equity, and Inclusion work

Economic Development

Mission Statement
To encourage new commercial development and the creation of "family wage" jobs that fit the vision of the City's residents.

Department Overview
The Economic Development department is responsible for planning, organizing, and directing activities which enhance the economic development and communication efforts for the City. Activities include policy recommendation and implementation, infrastructure, marketing, recruitment and negotiations for new development.

Major Activities
- Coordinates policy recommendations, implementation, infrastructure, marketing, recruitment, and negotiations for new commercial development
- Develop and implement an Economic Development Plan including short and long-term strategies
- Establish relationships with prospective developers, business, community, advisory groups, other governmental agencies, citizen groups, and citizens
- Serve as the City's liaison to the business community, Chamber of Commerce, economic development planning advisory boards, economic development agencies, and governmental agencies
- Coordinate and manage the City's Economic Development Commission
- Development and implementation of City's media and marketing strategies
- Production and dissemintation of public and media informational materials
- Customer interface (electronic, interpersonal, and telephonic)
- Promote City-wide issues and/or events
- Monitoring and maintenance of City's social media platforms
- Preparation of media responses
- Production of event and meeting photographs
- Maintenance of media-related materials and promotional materials (photographic, video, audio, presentations, printed)
- Communications contact for other governmental agencies and community organizations

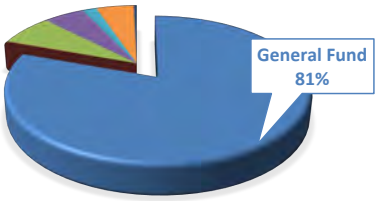
Significant Budget Issues
- None

2019/2020 Accomplishments
√ New City Brand created
√ Advertised in several large destination publications
√ Green River College SBDC Business Mentoring Program
√ Established new City video promotion program
√ Enhanced key partnerships with outdoor recreation-related organizations
√ Earned local and regional media publicity (425 Business, Outdoors NW, HomePort Seattle Guide)
√ Added Business Investment Tools section on website
√ Site Selector Tour of Maple Valley
√ Landed Ironman 70.3 Triathlon event
√ Implemented new Farmers' Market on Legacy Site
√ Distributed CARES ACT funds for business grants/PPE
√ Designed new City Grant Application for Events
√ Contributed to the Downtown Design Standards process

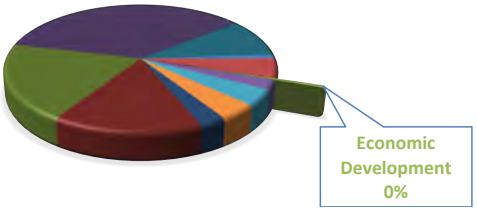
2021/2022 Goals
◊ Implement new City Brand
◊ Update Economic Development Commission Goals
◊ Seek grants for Economic Development projects
◊ Develop a Small Business Growth Strategy
◊ Implement new brand on wayfinding signs
◊ Research ways to increase Maple Valley's exposure
◊ Increase employment opportunities within Maple Valley
◊ Update the Economic Development section of the City's Comprehensive Plan
◊ Update the Economic Development section of the City’s website
◊ Develop Key Business Partnerships within Maple Valley
◊ Enhance business development and education programs
◊ Identify zoning and long range planning opportunities
◊ Identify opportunities for Legacy Site and Summit Place
◊ Business retention, expansion, and resiliency programs

Economic Development

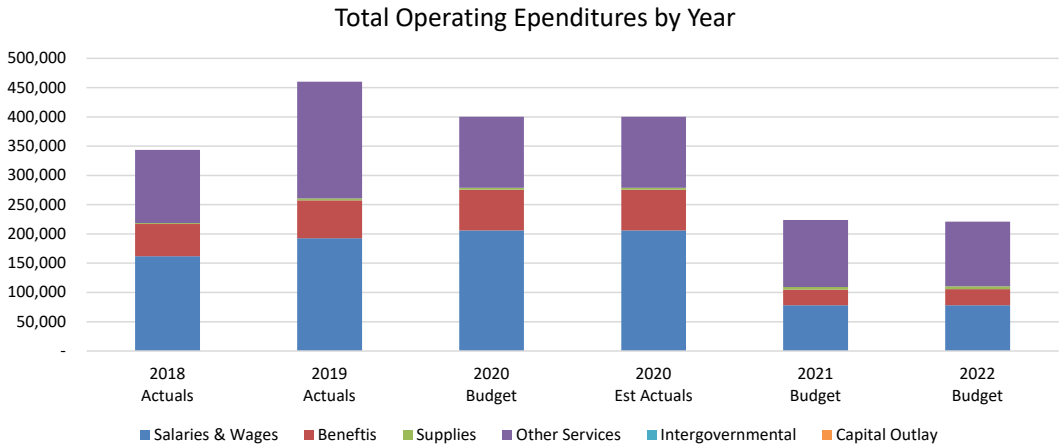
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	161,835	192,804	206,080	206,080	78,250	78,250
Beneftis	54,968	64,413	69,590	69,590	26,590	27,280
Supplies	1,688	3,314	3,070	3,070	4,400	4,920
Other Services	125,067	199,462	121,480	121,480	114,750	110,740
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	343,558	459,993	400,220	400,220	223,990	221,190



Economic Development

Account Number	Description	2021 Budget	2022 Budget
Economic Development			
001-1201010-55870-310010	Office & Operating Supplies	200	200
001-1201010-55870-310020	Supplies Allocation	300	310
001-1201010-55870-310030	Meals & Refreshments	1,500	1,500
001-1201010-55870-350100	Small Tools & Minor Equipment	500	500
001-1201010-55870-350200	Books & Minor Software	100	100
001-1201010-55870-410100	Advertising	10,000	10,000
001-1201010-55870-410900	Other Professional Services*	10,000	10,000
001-1201010-55870-411010	Economic Development Consultant	9,000	10,000
001-1201010-55870-412152	Transporation Services	1,500	1,500
001-1201010-55870-419920	IT Pass-Thru Allocation	910	3,170
001-1201010-55870-419930	IT Allocation	15,900	15,530
001-1201010-55870-420200	Postage	780	780
001-1201010-55870-430100	Travel	500	500
001-1201010-55870-430200	Meals & Lodging	200	200
001-1201010-55870-451000	Rentals & Leases	80	80
001-1201010-55870-451010	Building Rental	12,600	12,790
001-1201010-55870-451020	Office Equipment Rental	170	170
001-1201010-55870-460100	Liability Insurance	2,670	2,790
001-1201010-55870-490100	Dues, Subscriptions & Memberships	6,890	6,890
001-1201010-55870-490210	Printing & Binding	2,000	2,000
001-1201010-55870-490250	Registration & Training	1,000	1,000
001-1201010-55870-491500	Other Intergovernmental Services	150	-
	Economic Development	**$ 76,950**	**$ 80,010**
Communications			
001-1201020-55720-110100	Salaries & Wages	78,250	78,250
001-1201020-55720-210100	Benefits	26,590	27,280
001-1201020-55720-310010	Office & Operating Supplies	1,000	1,000
001-1201020-55720-310020	Operating Supplies Allocation	300	310
001-1201020-55720-350100	Small Tools & Minor Equipment	500	1,000
001-1201020-55720-410100	Advertising	500	500
001-1201020-55720-410900	Other Professional Services	8,000	8,180
001-1201020-55720-412090	Community Survey	7,000	-
001-1201020-55720-419920	Internal Services - IT Pass-Thru	900	920
001-1201020-55720-419930	Internal Services - IT Allocation	15,900	15,530
001-1201020-55720-420200	Postage	780	780
001-1201020-55720-430100	Travel	200	200
001-1201020-55720-451010	Office Space Rental	6,790	6,900
001-1201020-55720-451020	Office Equipment Rental	80	80
001-1201020-55720-490100	Dues, Subscriptions & Memberships	150	150
001-1201020-55720-490250	Registration & Training	100	100
	Communications	**$ 147,040**	**$ 141,180**
	Grand Total	**$ 223,990**	**$ 221,190**

Human Resources

Mission Statement

The Human Resources and Risk Management staff work in partnership with departments and their teams, with individual employees and their committees, and with community representatives to provide programs and services that create a work environment that is positive and productive and allows all employees to serve the needs of Maple Valley residents. In addition, the department works to provide a safe workplace that minimizes occupational risk and financial loss.

Department Overview

The Human Resources department is comprised of three part-time employees that handle the full employment life cycle for the City. The process includes recruitment, interview and selection, onboarding new employees, employee relations, and separation of employment, both voluntary and non-voluntary. Human Resources is also responsible for the creation and update of employment policies, implementing new state and federal employment laws, mediation to conflict resolution, investigations, wellness and employee recognition programs, and risk management.

Major Activities

- Staff recruitment and selection
- Employee relations
- Classification and compensation
- Employee training and professional development
- Employee benefits
- Policy development
- Volunteer coordination
- Risk management
- Employee Wellness Program
- Workplace health and safety

Significant Budget Issues

- None

2019/2020 Accomplishments

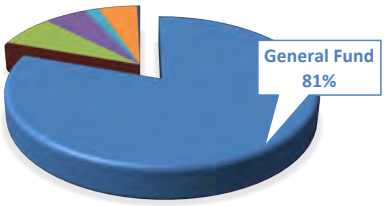
√ Updates to Employee Handbook policies & procedures
√ Completed WCIA liability exposure & Property Audits
√ Completed on-boarding of 98+ full-time, part-time & seasonal employees
√ Converted HR forms to from paper to online
√ Received WellCity Award reducing benefit costs by 2%

2021/2022 Goals

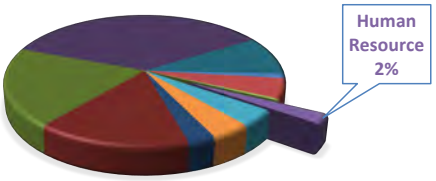
◊ Revise performance evaluation
◊ Build comprehensive training & development program
◊ Revise Accident Prevention & Safety Manual
◊ Maintain updated Employee Handbook Policies & Procedures
◊ Complete comprehensive salary survey in 2022
◊ Provide additional framework for risk management

Human Resources

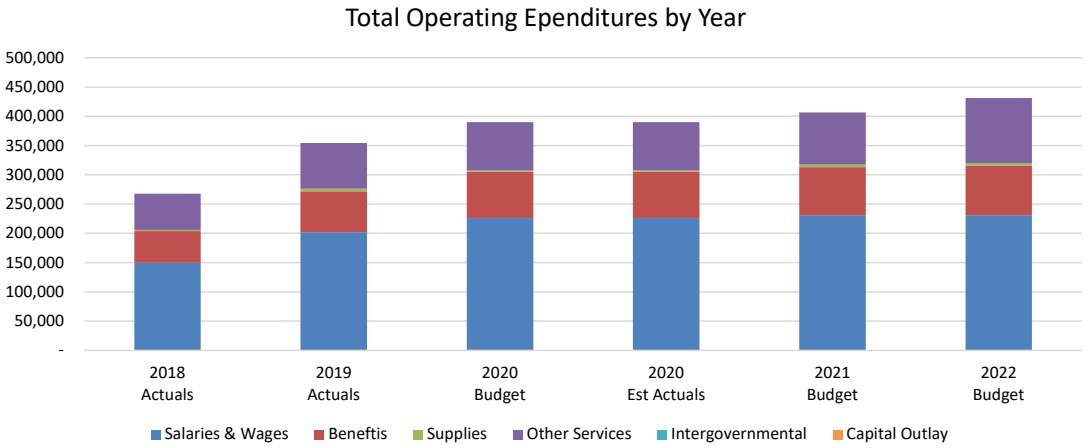
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	149,750	201,705	226,150	226,150	230,800	230,800
Beneftis	54,060	70,010	79,270	79,270	82,470	84,760
Supplies	1,935	4,642	2,100	2,100	4,080	4,270
Other Services	62,059	77,815	82,530	82,530	89,260	111,410
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	267,805	354,172	390,050	390,050	406,610	431,240



Human Resources

Account Number	Description	2021 Budget	2022 Budget
Human Resources			
001-1301000-51810-110100	Salaries & Wages	$ 225,100	$ 225,100
001-1301000-51810-110120	Salaries & Wages - LPT/Temp	5,700	5,700
001-1301000-51810-210100	Benefits	81,830	84,120
001-1301000-51810-210120	Benefits - LPT/Temp	640	640
001-1301000-51810-310010	Office & Operating Supplies	300	330
001-1301000-51810-310020	Supplies Allocation	680	690
001-1301000-51810-310030	Meals & Refreshments	100	100
001-1301000-51810-350100	Small Tools & Minor Equipment	800	850
001-1301000-51810-350200	Books & Minor Software	300	350
001-1301000-51810-410100	Advertising	30	130
001-1301000-51810-411000	Human Resource Consultant*	8,000	8,000
001-1301000-51810-411020	Legal Investigation Consulting	1,000	1,000
001-1301000-51810-411030	Wage & Salary Survey	-	20,000
001-1301000-51810-412041	FSA Account Administration	1,500	1,500
001-1301000-51810-419920	IT Pass-Thru Allocation	3,180	5,490
001-1301000-51810-419930	IT Allocation	35,790	34,950
001-1301000-51810-420200	Postage	750	750
001-1301000-51810-430100	Travel	400	400
001-1301000-51810-430200	Meals & Lodging	400	400
001-1301000-51810-451010	Building Rental	28,870	29,310
001-1301000-51810-451020	Office Equipment Rental	-	-
001-1301000-51810-459200	IT Equipment Replacement	-	-
001-1301000-51810-460100	Liability Insurance	3,240	3,380
001-1301000-51810-490100	Dues, Subscriptions & Memberships	500	500
001-1301000-51810-490250	Registration & Training	500	500
001-1301000-51810-490251	Tuition Reimbursement	-	-
	Human Resources Total	**$ 399,610**	**$ 424,190**
Employee Recognition			
001-1301010-51790-310010	Office & Operating Supplies	$ 100	$ 100
001-1301010-51790-310030	Meals & Refreshments	1,000	1,000
001-1301010-51790-499900	Other Miscellaneous	3,000	3,000
	Employee Recognition Total	**$ 4,100**	**$ 4,100**
Wellness Program			
001-1301020-51790-310010	Office & Operating Supplies	$ 150	$ 150
001-1301020-51790-310030	Meals & Refreshments	600	650
001-1301020-51790-350100	Small Tools & Minor Equipment	50	50
001-1301020-51790-430100	Travel	100	100
001-1301020-51790-499900	Other Miscellaneous	2,000	2,000
	Wellness Program Total	**$ 2,900**	**$ 2,950**
	Grand Total	**$ 406,610**	**$ 431,240**

*City wide training

City Clerk

Mission Statement

The mission of the City Clerk's office is to maintain the public trust in the integrity of the local political process through the implementation of all locally and State-mandated requirements for public involvemnt in the decision-making process, to ensure an accurate archival record of the City's activities, and to facilitate public access to those records.

Department Overview

The City Clerk department provides a variety of services that support the City Council, City Departments, and City residents. The City Clerk department is responsible for coordinating production of City Council agendas and meeting materials, transcribing meeting minutes, and maintaining the City's official documents, including ordinances, resolutions, and meeting minutes.

Major Activities

- Provides City Hall customer service
- Supports City elections process
- Schedules City Council meetings
- Maintains City records & record requests
- Serves as the Emergency Management Specialist and Public Information Officer
- Provides passport & notary services
- Issues Pet & Peddler's licenses
- Handles public notices and communication alerts
- Maintains City website
- Handles the Codification of the Maple Valley Municipal Code

Significant Budget Issues

- Elections and Voter Registrations
- Website RFP
- Records Management

2019/2020 Accomplishments

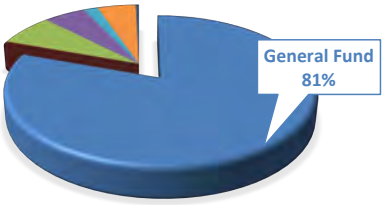
√ Redesigned City website
√ Received State Records Management Grant
√ Digitized multiple department historical records

2021/2022 Goals

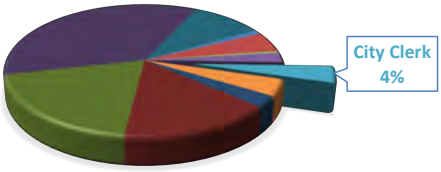
◊ Continue to digitize historic records for preservation
◊ Update service agreement templates and processes
◊ Review website content and update for RFP
◊ Review department retention schedules for records digitization

City Clerk

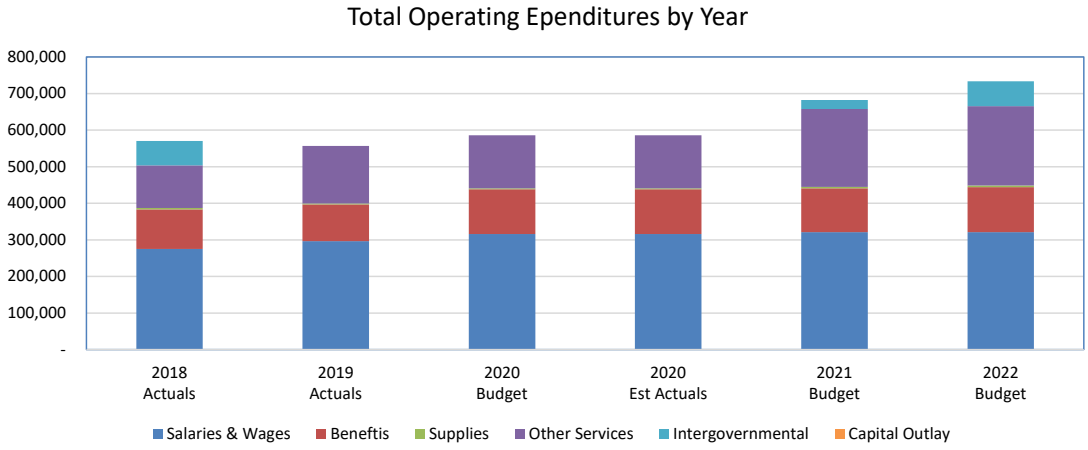
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



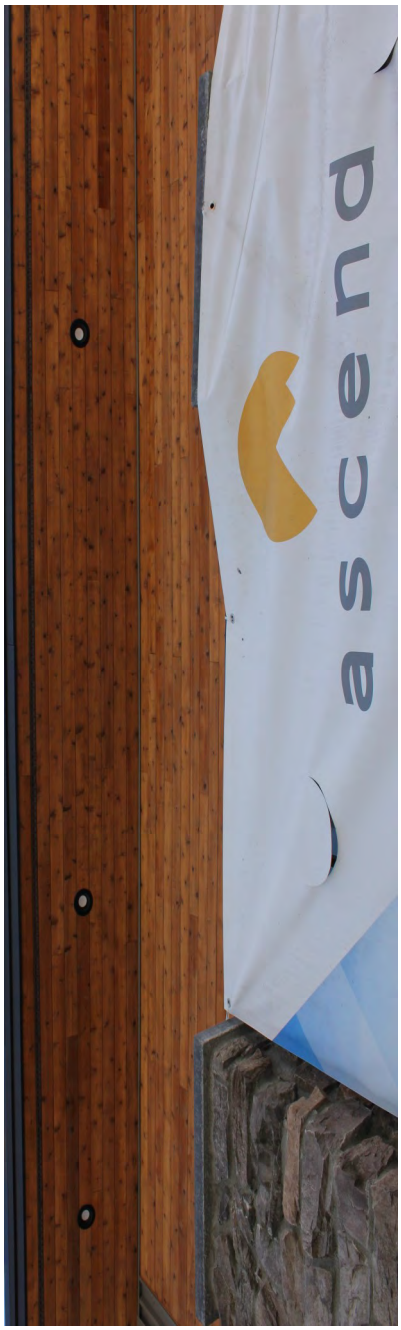
	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	275,005	296,666	315,620	315,620	321,110	321,110
Beneftis	108,347	100,232	122,670	122,670	119,450	122,730
Supplies	3,493	2,584	2,760	2,760	4,460	4,680
Other Services	116,908	157,558	144,860	144,860	212,600	216,990
Intergovernmental	66,393	-	-	-	25,000	68,000
Capital Outlay	-	-	-	-	-	-
Total Uses	570,144	557,041	585,910	585,910	682,620	733,510



City Clerk

Account Number	Description		2021 Budget	2022 Budget
City Clerk				
001-1401000-51130-110100	Salaries & Wages	$	321,110	$ 321,110
001-1401000-51130-210100	Benefits		119,450	122,730
001-1401000-51130-310010	Office & Operating Supplies		750	750
001-1401000-51130-310020	Office Supplies Allocation		1,210	1,230
001-1401000-51130-310030	Meals & Refreshments		1,000	1,200
001-1401000-51130-350100	Small Tools & Minor Equipment		1,500	1,500
001-1401000-51130-410100	Advertising		1,100	1,100
001-1401000-51130-412121	Records Management		5,500	6,000
001-1401000-51130-412122	Muicipal Code Update		4,500	5,000
001-1401000-51130-419920	IT Pass-Thru Allocation		4,160	4,240
001-1401000-51130-419930	IT Allocation		63,620	62,140
001-1401000-51130-420200	Postage		780	780
001-1401000-51130-430100	Travel		500	1,000
001-1401000-51130-430200	Meals & Lodging		1,800	2,000
001-1401000-51130-451010	Office Space Rental		46,970	47,690
001-1401000-51130-460100	Liability Insurance		6,470	6,740
001-1401000-51130-490100	Dues, Subscriptions & Memberships		900	1,500
001-1401000-51130-490220	Recording Fees		600	600
001-1401000-51130-490230	Background Checks		200	200
001-1401000-51130-490250	Registration & Training		2,500	3,000
001-1401000-51130-491600	WA State Records Retention		20,000	25,000
001-1401010-51130-410900	Newsletter		5,000	-
		City Clerk Total	**$ 609,620**	**$ 615,510**
Elections				
001-1402010-51440-512000	General Election Costs	$	25,000	$ 68,000
001-1402020-51490-492110	Voter Registration Costs		48,000	50,000
		Elections Total	**$ 73,000**	**$ 118,000**
	Grand Total		**$ 682,620**	**$ 733,510**

Community Development



Ascend apartments, Four Corners

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Community Development

Mission Statement

Maple Valley is dedicated to fostering a safe, highly desirable natural and built environment that enhances the quality of life for community residents and visitors. The Community Development department strives to provide the highest quality current and long range planning, zoning, building, and code enforcement services to the community. The department takes pride in providing friendly and efficient public services. Staff strives to address information requests and the processing of applications in an accurate, consistent, and timely manner, and in compliance with the City's Comprehensive Plan, Municipal Code, International Building Code, Fire Codes, and state and federal laws.

Department Overview

The Community Development department, consisting of eight employees, is responsible for providing information to the general public on planning, zoning, civil plan review, review and issuance of building permits, providing inspections for new construction and ensuring compliance with the applicable planning, zoning, engineering and building related requirements, code enforcement, and coordinating with other City, local and state departments, monitoring regional and state activities that impact the City, ensuring the City's development related documents are in compliance with state and federal requirements, and providing staff support to the City Manager, City Attorney, Planning Commission, City Council and the general public.

Major Activities

- Review and approve land use applications
- Code Enforcement investigations
- Provide support for the Planning Commission
- Facilitate pre-application meetings
- Inspection services for issued building permits
- Review and issuance of permits
- Inspection services for the City of Covington
- Update and amend City's zoning code as necessary
- Administer the City's Comprehensive Plan

Significant Budget Issues

- BARS changed requirements for impacts fees to be received as revenue and expensed as payment to the entities. Previously entered as a liability account.

2019/2020 Accomplishments

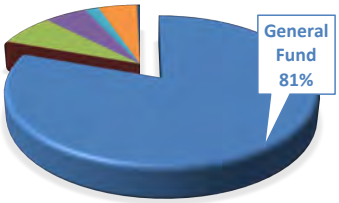
√ Update the City's Shoreline Master Plan
√ Develop a Master Plan for Summit Place
√ Complete Legacy Site Master Plan through RFQ
√ Relocate the Farmer's Market to the Legacy Site
√ Update and implement the City's Non-Motorized Plan
√ Work with King County on Buildable Lands Update
√ Assist with 2020 U.S. Census
√ Update the City's sign code, street tree, tree cutting penalties, and storm pond aesthetics codes
√ Begin planning for Downtown Design Standards
√ Develop City's Local Roads Safety Plan
√ Issue SEPA for the Maple Valley Logistics project
√ Adapt permit processing due to COVID-19

2021/2022 Goals

◊ Complete updates to Interim Zoning code
◊ Complete Downtown Design Standard and Guidelines
◊ Complete zoning for Legacy Site
◊ Issue building permits for Maple Valley Logistics project (aka Hayes Pit development)
◊ Implement new permitting software (Opengov)
◊ Implement updates to International Building Code

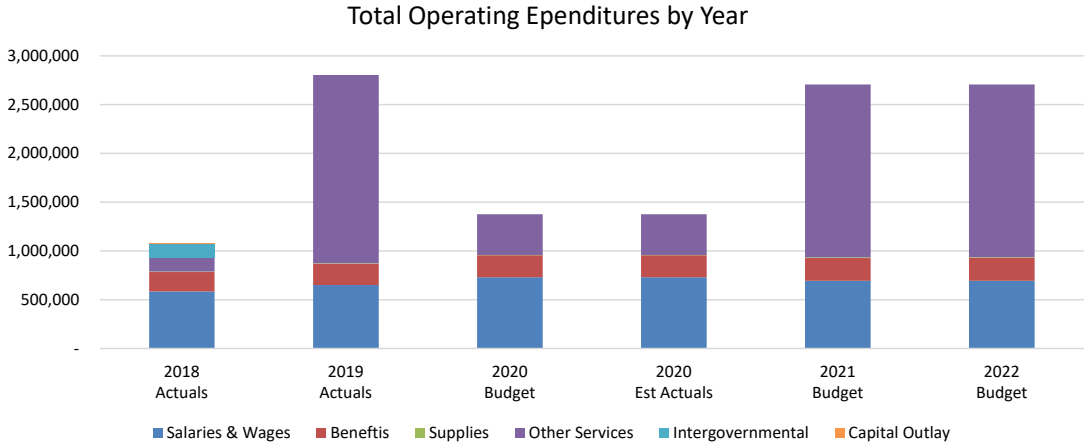
Community Development

2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS

	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	585,711	650,829	729,540	729,540	695,080	695,080
Beneftis	197,627	217,077	226,080	226,080	232,390	238,130
Supplies	5,056	5,870	2,930	2,930	6,410	3,950
Other Services	141,224	1,928,890	417,130	417,130	1,773,380	1,769,710
Intergovernmental	143,088	-	-	-	-	-
Capital Outlay	5,506	-	-	-	-	-
Total Uses	1,078,212	2,802,666	1,375,680	1,375,680	2,707,260	2,706,870



Community Development

Account Number	Description	2021 Budget	2022 Budget
Planning Division			
001-2201000-55850-110100	Salaries & Wages	$ 479,060	$ 479,060
001-2201000-55850-210100	Benefits	148,010	151,220
001-2201000-55850-310010	Office & Operating Supplies	500	500
001-2201000-55850-310020	Supplies Allocation	1,430	1,460
001-2201000-55850-310030	Meals & Refreshments	200	200
001-2201000-55850-350100	Small Tools & Minor Equipment	300	300
001-2201000-55850-410100	Advertising	1,000	1,000
001-2201000-55850-410900	Other Professional Services	-	-
001-2201000-55850-412124	Hearing Examiner	5,000	5,000
001-2201000-55850-412140	Plan Review Services	112,000	112,000
001-2201000-55850-419920	IT Pass-Thru Allocation	6,900	6,470
001-2201000-55850-419930	IT Allocation	75,550	73,790
001-2201000-55850-420200	Postage	780	780
001-2201000-55850-430100	Travel	-	-
001-2201000-55850-430200	Meals & Lodging	-	-
001-2201000-55850-451010	Building Rental	44,030	44,710
001-2201000-55850-451020	Office Equipment Rental	-	-
001-2201000-55850-459200	IT Equipment Replacement	-	-
001-2201000-55850-460100	Liability Insurance	6,490	6,770
001-2201000-55850-490100	Dues, Subscriptions & Memberships	1,000	1,000
001-2201000-55850-490250	Registration & Training	1,500	1,500
	Planning Total	**$ 883,750**	**$ 885,760**
Building Division			
001-2301000-55850-110100	Salaries & Wages	$ 216,020	$ 216,020
001-2301000-55850-210100	Benefits	84,380	86,910
001-2301000-55850-310010	Office & Operating Supplies	500	500
001-2301000-55850-310030	Meals & Refreshments	100	100
001-2301000-55850-310020	Supplies Allocation	680	690
001-2301000-55850-350100	Small Tools & Minor Equipment	200	200
001-2301000-55850-350200	Books & Minor Software	2,500	-
001-2301000-55850-410100	Advertising	200	200
001-2301000-55850-412113	Banking Fees	3,500	3,500
001-2301000-55850-412140	Plan Review Services	35,000	35,000
001-2301000-55850-419910	Equipment Operating	2,780	2,830
001-2301000-55850-419920	IT Pass-Thru Allocation	17,950	15,790
001-2301000-55850-419930	IT Allocation	35,790	34,950
001-2301000-55850-420200	Postage	780	780
001-2301000-55850-451010	Building Rental	22,900	23,250
001-2301000-55850-459100	Equipment Replacement	-	-
001-2301000-55850-460100	Liability Insurance	3,380	3,520
001-2301000-55850-460600	Auto Physical Damage Insurance	450	470
001-2301000-55850-490100	Dues, Subscriptions & Memberships	400	400

Community Development

Account Number	Description		2021 Budget	2022 Budget
Building Division, continued				
001-2301000-55850-490250	Registration & Training		1,000	1,000
001-2301000-58940-493910	Impact Fees Due to TSD		1,100,000	1,100,000
		Building Total	**$ 1,528,510**	**$ 1,526,110**
Fire Marshal				
001-2401000-52420-493700	Fire & Life Safety Services		$ 20,000	$ 20,000
001-2401000-58940-493710	Impact Fees Due to Fire District		275,000	275,000
		Fire Marshal Total	**$ 295,000**	**$ 295,000**
	Grand Total		**$ 2,707,260**	**$ 2,706,870**

Community Service Agencies

Maple Valley Farmers' Market, Legacy Site

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Community Service Agencies

Mission Statement

The mission of the community service agency grants is to provide funding for organizations which support the poor or infirm or provide various other services to the residents of Maple Valley. Under special circumstances Council may vote to support community service organizations after the initial application process is complete when significant opportunities or needs arise.

Department Overview

Prior to the start of each fiscal year the City Council invites representatives from community service agencies, which have applied for grant funding, to address the City Council and provide testimony to Council on the merits and needs of each request. Administration of community service agency grants is performed by the Finance Department. Maple Valley Days is a community event in which the City participates beyond the grant award. For that reason the Maple Valley Days grant is housed, for accounting purposes, within the Parks & Recreation Department.

Grant Recipients 2019/2020

- Maple Valley Food Bank and Emergency Services
- Vine Maple Place
- NEXUS Youth and Families
- Greater Maple Valley Community Center
- Lake Wilderness Arboretum
- Maple Valley Farmer's Market
- Maple Valley Historical Society
- Maple Valley Days, Inc.
- Maple Valley Youth Symphony Orchestra
- Make a Difference Day
- Maple Valley Creative Arts Council
- Valley Girls & Guys
- Lake Wilderness Triathlon

Significant Budget Issues

Community service agency grants, as presented in the 2021-22 budget, are grouped by type of grant recipient, not to individual organizations. Individual organizations and their grant amounts will be determined by a committee at a later date.

2019/2020 Accomplishments

√ Provided $50,000 (2019) and $45,000 (2020) in regular operating grants in support of agencies providing services to the poor and infirm.

√ Provided $322,932 (2019) and $341,972 (2020) in regular operating grants in support of agencies providing other services to the residents of Maple Valley.

√ Committed $50,000 of CARES Act funding to rental and mortgage assistance during COVID epidemic

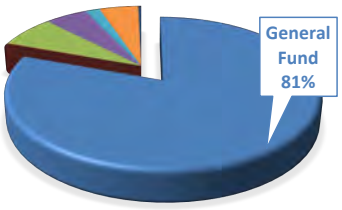
√ Committed $45,000 of CARES Act funding to provide Summer lunch program

2021/2022 Goals

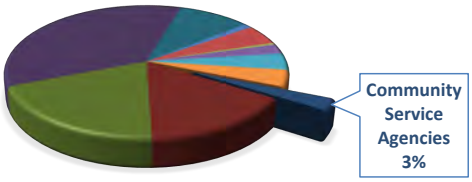
◊ To provide adequate support for community service agencies which operate within the City of Maple Valley and provide immense benefit to the residents of Maple Valley.

Community Service Agencies

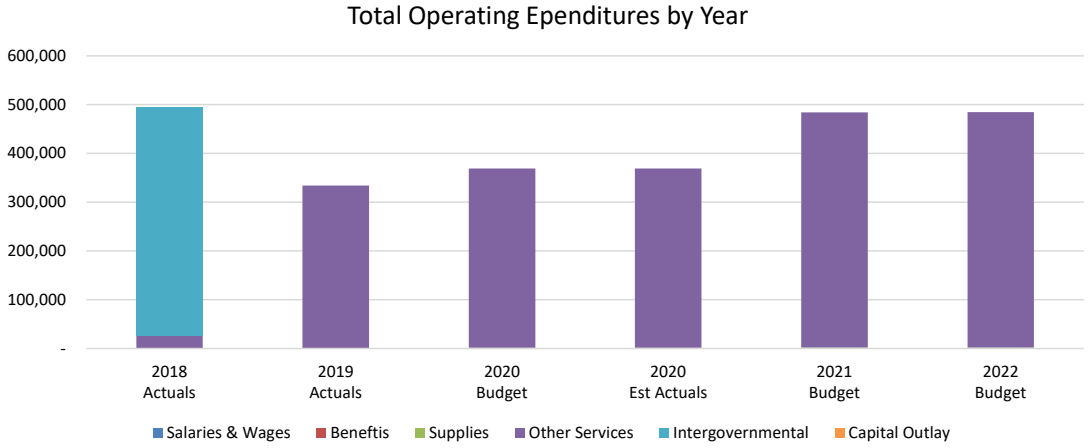
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	-	-	590	590	-	-
Beneftis	-	-	-	-	-	-
Supplies	-	-	1,070	1,070	2,000	2,000
Other Services	26,224	334,293	367,472	367,472	482,280	482,850
Intergovernmental	469,105	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	495,328	334,293	369,132	369,132	484,280	484,850



Community Service Agencies

Account Number	Description	2021 Budget	2022 Budget
Local Grants - Economic Development/Events			
001-4601000-57390-494100	Community Service Agency Operating Grants	148,250	148,250
Lake Wilderness Arboretum			
001-4601010-57690-460200	Property Insurance	270	290
001-4601010-57690-471000	Utility Services	6,000	6,100
001-4601010-57690-494100	Community Service Agency Operating Grants	-	-
		$ 6,270	$ 6,390
Maple Valley Historical Society			
001-4601020-57530-350100	Small Tools & Minor Equipment	2,000	2,000
001-4601020-57530-451000	Rentals & Leases	3,000	3,000
001-4601020-57530-460200	Property Insurance	130	140
001-4601020-57530-481000	Repairs & Maintenance	3,000	3,000
001-4601020-57530-494100	Community Service Agency Operating Grants	-	-
		$ 8,130	$ 8,140
Make A Difference Day			
001-4601030-57390-494100	Community Service Agency Operating Grants	-	-
Maple Valley Farmer's Market			
001-4601040-57390-419020	Cost Allocation-Police (Farmer's Market)	750	750
001-4601040-57390-494100	Community Service Agency Operating Grants	-	-
		$ 750	$ 750
Maple Valley Youth Symphony Orchestra			
001-4601050-57320-494100	Community Service Agency Operating Grants	-	-
Local Grants - Human Services			
001-6101000-56510-494100	Human Services-Poor & Infirm Operating Grants	300,720	300,720
Maple Valley Food Bank & Emergency Services			
001-6101010-56510-521200	Human Services-Poor & Infirm Operating Grants	-	-
Vine Maple Place			
001-6101020-56510-494100	Human Services-Poor & Infirm Operating Grants	-	-
Maple Valley Community Center			
001-6101030-57550-441000	Taxes & Assessments	7,000	7,000
001-6101030-57550-460200	Property Insurance	800	870
001-6101030-57550-494100	Community Service Agency Operating Grants	-	-
		7,800	7,870
Maple Valley Youth Center (The Den)			
001-6101035-57550-460200	Property Insurance	1,180	1,280
001-6101035-57550-481000	Repairs & Maintenance	1,000	1,000
		2,180	2,280
NEXUS House			
001-6101040-56510-451000	Rentals & Leases	1,700	1,730
001-6101040-56510-460200	Property Insurance	480	520
001-6101040-56510-471000	Utility Services	1,100	1,200
001-6101040-56510-493200	Background Checks	6,900	7,000
		10,180	10,450
	Grand Total	**$ 484,280**	**$ 484,850**

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Finance

Trailhead, Entrance by Kate's Ridge

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Finance

Mission Statement

In the spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear and complete information in support of city departments, Council, and the community at large. Finance will foster a service oriented approach relative to the financial needs of all departments while protecting city assets, both real and intangible, and ensuring City compliance with federal, state, and local laws from a financial and fiduciary perspective and a commitment to being part of a partnership on topics requiring economic, financial and fiduciary inputs and expertise.

Department Overview

The Finance Department, consisting of four employees, is responsible for the administration of all financial record keeping and reporting functions required by local, state, and federal law. They provide stewardship of the public's money, protect the assets of the City, provide City policymakers with the information needed to perform their fiduciary responsibilities, and assist departments in carrying out their financial and operational functions for the citizens of Maple Valley.

Major Activities

- Accounts Payable/Receivable
- Payroll
- Prepartion of Biennium Budget
- Preparation of Annual Financial Statements
- Reconciliation of Bank Accounts
- Facilitate Finance Committee Meetings
- Quarterly Financial Reporting
- Cash Management/Investments
- Debt Management
- Capital Assets Management
- Internal Controls

Significant Budget Issues

- Due to the COVID-19 pandemic, forecasting budgets without historical data as to how pandemic recovery trends may lead to larger discrepancies in budget to actuals for 2020, 2021, and 2022.

2019/2020 Accomplishments

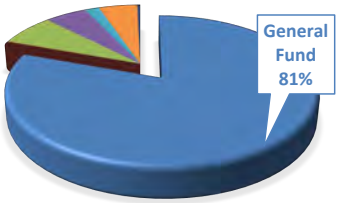
√ Received Certificate of Achievement for Excellence in Financial Reporting for 2018 CAFR (20th consecutive)
√ Received Distinguished Budget Presentation Award for 2019/2020 Final Budget (17th consecutive)
√ Maintained AA+ bond rating
√ Implemented Questica budgeting software
√ Implemented EFT process for vendor payments
√ Implemented 100% direct deposit payments for employees

2021/2022 Goals

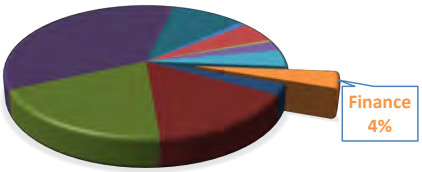
◊ Submit for 2020 & 2021 CAFR for GFOA Award
◊ Submit for 2021/2022 Budget Award
◊ Review and amend fiscal policies and procedures
◊ Implement 100% electronic files
◊ Maintain AA+ bond rating

Finance

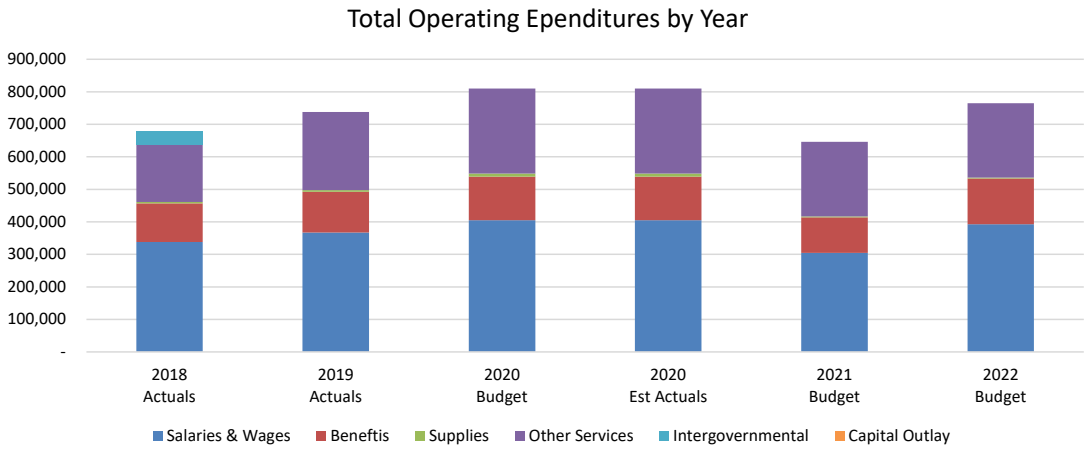
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	338,166	367,218	404,910	404,910	304,810	392,830
Beneftis	118,376	125,462	134,380	134,380	108,950	140,560
Supplies	4,730	4,770	9,560	9,560	2,810	2,830
Other Services	176,225	240,444	260,850	260,850	229,370	228,820
Intergovernmental	39,923	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	677,420	737,895	809,700	809,700	645,940	765,040



Finance

Account Number	Description	2021 Budget	2022 Budget
Finance			
001-1701000-51420-110100	Salaries & Wages	$ 304,810	$ 392,830
001-1701000-51420-210100	Benefits	108,950	140,560
001-1701000-51420-310010	Office & Operating Supplies	1,500	1,500
001-1701000-51420-310020	Office Supplies Allocation	1,210	1,230
001-1701000-51420-350100	Small Tools & Minor Equipment	100	100
001-1701000-51420-410900	Other Professional Services	3,000	3,000
001-1701000-51420-412111	Fiscal Agent Fees	600	600
001-1701000-51420-412113	Banking Fees	20,000	20,000
001-1701000-51420-419920	IT Pass-Thru Allocation	48,040	48,610
001-1701000-51420-419930	IT Allocation	63,620	62,140
001-1701000-51420-420200	Postage	780	780
001-1701000-51420-451010	Building Rental	38,170	38,750
001-1701000-51420-451020	Office Equipment Rental	150	150
001-1701000-51420-460100	Liability Insurance	6,440	6,720
001-1701000-51420-490100	Dues, Subscriptions & Memberships	2,590	2,590
001-1701000-51420-490250	Registration & Training	3,000	1,500
001-1701000-51420-490260	Budget & CAFR Award Programs	980	980
001-1701000-51420-491200	WA State- Audit Services	42,000	43,000
	Grand Total	**$ 645,940**	**$ 765,040**

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Parks & Recreation

Dock, Lake Wilderness Beach

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Parks & Recreation

Mission Statement

The mission of the Parks and Recreation Department is to enhance the quality of life and build community by providing safe, welcoming parks and recreation opportunities for people to gather and engage in activities that promote health, well-being and community. The Department shall be good stewards of the environment and resources entrusted to our care, endeavor to foster creative partnerships, and be responsive the evolving needs of the community.

Department Overview

The department is comprised of four key areas: Administration, Parks Maintenance, Lake Wilderness Lodge Operations, and Recreation Services. Administration is responsible for fiscal and personnel management, clerical support services, staff support to Park and Recreation Commission, the Capital Improvement Program, and management of Lake Wilderness Golf Course. Parks Maintenance is responsible to maintain, repair, and improve parks and facilities throughout the City. Lake Wilderness Lodge Operations maintains, repairs, schedules, and monitors use of the Lodge. Recreation Services provides a variety of recreational programs and events, and promotes programs and facilities.

Major Activities

- Park Planning and Development
- Maintenance and repair of parks and facilities
- Community Special Events
- Recreation Programs
- Management of Rental Spaces
- Lake Wilderness Beach Program
- Promotion and Marketing of Programs and Facilities
- Management of Lake Wilderness Golf Course

Significant Budget Issues

Due to budget reductions, the Department is implementing the following cost saving measures:

- The Playground Program is being eliminated
- Restructed special events for Hometown Holidays, Kids' Festival, and Music in the Park series
- Rec Guide will continue to be available online and at certain physical locations, but will no longer be distributed via mail

The Department would like to add the following as presented in the 2021-22 Program Enhancements:

- Truck
- Mini Excavator
- Replace Lobby Furniture at Lake Wilderness Lodge
- Leafline Trails Coalition

Funding for these project enhancements is coming from the King County Trails levy.

2019/2020 Accomplishments

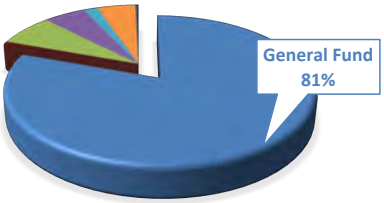
√ Completed construction and opened Summit Park
√ Began contract with new operator for Lake Wilderness Golf Course
√ Added parking to Lake Wilderenss Park to help address parking congestion issues
√ Developed Maintenance Management Plan to provide benchmarks and recommendations for service levels.
√ Installed security camera system at Lodge/Park
√ Completed PROAS Plan
√ Became a ParkRX agency
√ Incorporated an additional 118 acres of park and open space

2021/2022 Goals

◊ Maintain our parks and facilities according to established standards.
◊ Continue to provide recreational opportunities for the community.
◊ Improvements at Fernwood Park
◊ Install park and trail wayfinding signs
◊ Enhance trail connections at Elk Run Natural Area
◊ Enhancements at Lake Wilderness Lodge
Develop long-range Capital Replacement Plan for park faciilities and equipment
Support City of Covington in feasibility study of a regional aquatic center

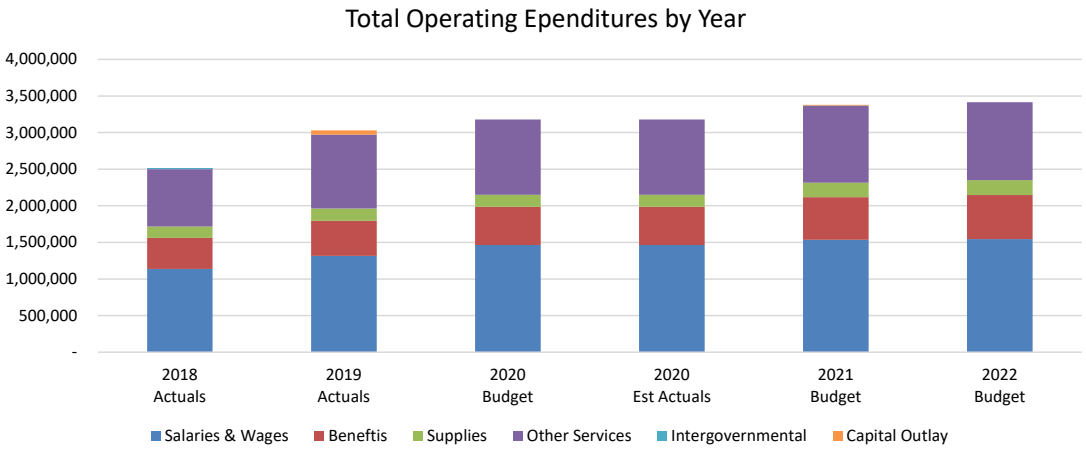
Parks & Recreation

2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS

	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	1,137,321	1,315,099	1,464,970	1,464,970	1,534,460	1,544,940
Beneftis	423,823	480,345	519,430	519,430	582,050	601,900
Supplies	156,223	166,828	166,670	166,670	199,870	203,810
Other Services	781,318	1,009,620	1,026,930	1,026,930	1,053,980	1,065,990
Intergovernmental	13,312	-	-	-	-	-
Capital Outlay	-	59,383	-	-	8,000	-
Total Uses	2,511,997	3,031,276	3,178,000	3,178,000	3,378,360	3,416,640



Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Parks Administration			
001-4101000-57100-110100	Salaries & Wages	$ 407,960	$ 407,960
001-4101000-57100-110120	Salaries & Wages - LPT/Temp	15,000	15,000
001-4101000-57100-210100	Benefits	163,230	168,150
001-4101000-57100-210120	Benefits - LPT/Temp	1,740	1,740
001-4101000-57100-310010	Office & Operating Supplies	4,000	4,000
001-4101000-57100-310030	Meals & Refreshments	300	300
001-4101000-57100-350100	Small Tools & Minor Equipment	1,400	1,400
001-4101000-57100-410100	Advertising	200	200
001-4101000-57100-410900	Other Professional Services	7,500	7,500
001-4101000-57100-412113	Banking Fees	27,000	27,000
001-4101000-57100-419920	IT Pass-Thru Allocation	17,150	17,270
001-4101000-57100-419930	IT Allocation	50,570	49,490
001-4101000-57100-420200	Postage	780	780
001-4101000-57100-430100	Travel	300	300
001-4101000-57100-430200	Meals & Lodging	500	500
001-4101000-57100-451020	Office Equipment Rental	170	170
001-4101000-57100-460100	Liability Insurance	5,010	5,220
001-4101000-57100-490100	Dues, Subscriptions & Memberships	15,750	10,750
001-4101000-57100-490210	Printing & Binding	600	600
001-4101000-57100-490230	Background Checks	20	20
001-4101000-57100-490250	Registration & Training	1,000	1,000
	Parks Adminstration Total	**$ 720,180**	**$ 719,350**
Parks Maintenance			
001-4201000-57680-110100	Salaries & Wages	$ 283,290	$ 283,290
001-4201000-57680-110120	Salaries & Wages-LPT & Temp	128,520	128,520
001-4201000-57680-150010	Overtime	2,000	2,000
001-4201000-57680-210100	Benefits	97,640	101,250
001-4201000-57680-210120	Benefits-LPT & Temp	7,980	7,980
001-4201000-57680-310010	Office & Operating Supplies	23,000	23,000
001-4201000-57680-310030	Meals & Refreshments	50	50
001-4201000-57680-320100	Fuel Consumed	3,500	3,700
001-4201000-57680-350100	Small Tools & Minor Equipment	10,000	10,000
001-4201000-57680-410100	Advertising	400	400
001-4201000-57680-410900	Other Professional Services	4,000	4,000
001-4201000-57680-412243	Tree Removal Services	12,000	12,000
001-4201000-57680-419910	Internal Services-Machinery & Equipment Services	53,900	54,090
001-4201000-57680-419920	Internal Services - IT Pass-Thru	18,750	20,570
001-4201000-57680-419930	Internal Services - IT Allocation	69,750	68,250
001-4201000-57680-430100	Travel	300	300
001-4201000-57680-430200	Lodging & Meals	500	500
001-4201000-57680-441000	Taxes & Assessments	2,000	2,000
001-4201000-57680-451000	Rentals & Leases	4,000	4,500

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Parks Maintenance, continued			
001-4201000-57680-459100	Equipment Replacement	$ -	$ -
001-4201000-57680-460100	Liability Insurance	9,250	9,650
001-4201000-57680-460200	Property Insurance	4,480	4,890
001-4201000-57680-460600	Auto Physical Damage Insurance	630	690
001-4201000-57680-471000	Utility Services	30,000	30,000
001-4201000-57680-481000	Repairs & Maintenance	12,000	12,500
001-4201000-57680-490100	Dues, Subscriptions & Memberships	400	450
001-4201000-57680-490230	Background Checks	150	150
001-4201000-57680-490250	Registration & Training	1,000	1,000
	Parks Maintenance Total	**$ 779,490**	**$ 785,730**
Lake Wilderness Lodge			
001-4301000-57550-110100	Salaries & Wages	$ 171,220	$ 171,220
001-4301000-57550-110120	Salaries & Wages - LPT/Temp	24,400	24,400
001-4301000-57550-150010	Overtime	1,000	1,200
001-4301000-57550-210100	Benefits	153,540	159,670
001-4301000-57550-210120	Benefits - LPT/Temp	8,400	8,400
001-4301000-57550-310010	Office & Operating Supplies	12,000	12,000
001-4301000-57550-310030	Meals & Refreshments	400	450
001-4301000-57550-350100	Small Tools & Minor Equipment	9,000	9,000
001-4301000-57550-350200	Books & Minor Equipment	80	80
001-4301000-57550-410100	Advertising	20,000	20,000
001-4301000-57550-410900	Other Professional Services	8,000	8,000
001-4301000-57550-412010	Contracted Staff	4,000	4,000
001-4301000-57550-412060	Cleaning Services	4,000	4,000
001-4301000-57550-419920	IT Pass-Thru	2,850	2,910
001-4301000-57550-419930	IT Allocation	61,040	59,730
001-4301000-57550-430100	Travel	250	250
001-4301000-57550-430200	Meals & Lodging	250	250
001-4301000-57550-451000	Rentals & Leases	5,000	5,000
001-4301000-57550-459100	Equipment Replacement	-	-
001-4301000-57550-460100	Liability Insurance	7,630	7,960
001-4301000-57550-460200	Property Insurance	12,130	13,200
001-4301000-57550-471000	Utilities	32,500	32,500
001-4301000-57550-481000	Repairs & Maintenance	18,000	18,750
001-4301000-57550-490100	Dues, Suscriptions & Memberships	1,000	1,200
001-4301000-57550-490210	Printing & Binding	2,000	2,000
001-4301000-57550-490230	Background Checks	200	250
001-4301000-57550-490250	Registration & Traininng	-	-
001-4301000-59476-645000	Other Furniture & Equipment - Capital	8,000	-
	Lake Wilderness Lodge Total	**$ 566,890**	**$ 566,420**

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Recreation			
001-4401000-57100-110100	Salaries & Wages	$ 246,050	$ 246,050
001-4401000-57100-110120	Salaries & Wage - LPT/Temp	5,000	5,500
001-4401000-57100-210100	Benefits	110,120	113,740
001-4401000-57100-210120	Benefits - LPT/Temp	750	830
001-4401000-57100-310010	Office & Operating Supplies	2,300	2,400
001-4401000-57100-310030	Meals & Refreshments	150	150
001-4401000-57100-320100	Fuel Consumed	300	500
001-4401000-57100-350100	Small Tools & Minor Equipment	20,000	20,000
001-4401000-57100-350200	Books & Minor Software	100	120
001-4401000-57100-410100	Advertising	600	700
001-4401000-57100-410900	Other Professional Services	50	50
001-4401000-57100-419910	Equipment Operating	410	420
001-4401000-57100-419920	IT Pass-Thru	3,140	3,180
001-4401000-57100-419930	IT Allocation	52,320	51,200
001-4401000-57100-420200	Postage	780	780
001-4401000-57100-430100	Travel	250	250
001-4401000-57100-430200	Meals & Lodging	250	250
001-4401000-57100-441000	Taxes & Assessments	50	50
001-4401000-57100-451020	Office Equipment Rental	150	150
001-4401000-57100-459100	Equipment Replacement	-	-
001-4401000-57100-459200	IT Equipment Replacement	-	-
001-4401000-57100-460100	Liability Insurance	4,980	5,190
001-4401000-57100-460200	Property Insurance	320	340
001-4401000-57100-460600	Auto Physical Damage Insurance	220	240
001-4401000-57100-490100	Dues, Subscriptions & Memberships	600	650
001-4401000-57100-490230	Background Checks	100	100
001-4401000-57100-490250	Training	-	-
	Recreation Administration Total	**$ 448,990**	**$ 452,840**
Recreation Guide			
001-4401010-57100-410900	Other Professional Services	$ 19,500	$ 20,000
001-4401010-57100-420200	Postage	1,500	1,500
001-4401010-57100-490210	Printing & Binding	6,000	7,000
	Recreation Guide Total	**$ 27,000**	**$ 28,500**
Beach			
001-4402010-57100-110120	Salaries & Wages - LPT/Temp	$ 81,500	$ 84,000
001-4402010-57100-150010	Overtime	100	100
001-4402010-57100-210120	Benefits - LPT/Temp	12,230	12,600
001-4402010-57100-310010	Office & Operating Supplies	3,700	3,800
001-4402010-57100-340040	Inventory Supplies - Concession	3,600	3,700
001-4402010-57100-350100	Small Tools & Minor Equipment	8,600	8,700
001-4402010-57100-350200	Book & Minor Software	100	100
001-4402010-57100-410100	Advertising	500	500
001-4402010-57100-412020	Contracted Instructors	1,000	1,100

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Beach, continued			
001-4402010-57100-419920	Internal Services - IT Pass-Thru	$ 3,450	$ 3,530
001-4402010-57100-420200	Postage	50	50
001-4402010-57100-430100	Travel	50	50
001-4402010-57100-459100	Equipment Replacement	-	-
001-4402010-57100-460100	Liability Insurance	2,800	2,920
001-4402010-57100-460200	Property Insurance	3,250	3,540
001-4402010-57100-481000	Repairs & Maintenance	100	100
001-4402010-57100-490230	Background Checks	200	200
001-4402010-57100-490250	Registration & Training	1,100	1,200
001-4402010-57100-499900	Other Miscellaneous	100	100
	Beach Total	**$ 122,430**	**$ 126,290**
Adult Sports			
001-4404100-57100-110120	Salaries & Wages - LPT/Temp	$ 24,000	$ 25,000
001-4404100-57100-210120	Benefits - LPT/Temp	3,600	3,750
001-4404100-57100-310010	Office & Operating Supplies	4,600	4,600
001-4404100-57100-350100	Small Tools & Minor Equipment	2,980	3,000
001-4404100-57100-350200	Books & Minor Software	50	60
001-4404100-57100-410100	Advertising	300	340
001-4404100-57100-412020	Contracted Instructors	2,600	2,600
001-4404100-57100-451000	Rentals & Leases	13,000	14,000
001-4404100-57100-460100	Liability Insurance	890	920
001-4404100-57100-490230	Background Checks	150	150
	Adult Sports Total	**$ 52,170**	**$ 54,420**
Adult Classes			
001-4404200-57100-110120	Salaries & Wages - LPT/Temp	$ 250	$ 250
001-4404200-57100-210120	Benefits - LPT/Temp	40	40
001-4404200-57100-310010	Office & Operating Supplies	400	400
001-4404200-57100-350100	Small Tools & Minor Equipment	750	750
001-4404200-57100-410100	Advertising	200	200
001-4404200-57100-412020	Contracted Instructors	25,000	26,000
001-4404200-57100-451000	Rentals & Leases	250	250
001-4404200-57100-490230	Background Checks	100	110
	Adult Classes Total	**$ 26,990**	**$ 28,000**
Youth Sports			
001-4405100-57100-110120	Salaries & Wages - LPT/Temp	$ 34,270	$ 35,270
001-4405100-57100-210120	Benefits - LLPT/Temp	5,400	5,550
001-4405100-57100-310010	Office & Operating Supplies	35,250	36,600
001-4405100-57100-310030	Meals & Refreshments	350	370
001-4405100-57100-350100	Small Tools & Minor Equipment	7,000	7,500
001-4405100-57100-410100	Advertising	100	100
001-4405100-57100-441000	Taxes & Assessments	2,000	2,000
001-4405100-57100-451000	Rentals & Leases	15,000	15,500

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Youth Sports, continued			
001-4405100-57100-460100	Liability Insurance	$ 1,390	$ 1,450
001-4405100-57100-490230	Background Checks	2,000	2,300
001-4405100-57100-499900	Other Miscellaneous	100	100
	Youth Sports Total	**$ 102,860**	**$ 106,740**
Youth Classes			
001-4405200-57100-110120	Salaries & Wages - LPT/Temp	$ 2,400	$ 2,500
001-4405200-57100-210120	Benefits - LPT/Temp	360	380
001-4405200-57100-310010	Office & Operating Supplies	1,300	1,350
001-4405200-57100-350100	Small Tools & Minor Equipment	750	750
001-4405200-57100-410100	Advertising	350	350
001-4405200-57100-412020	Contracted Instructors	120,000	122,000
001-4405200-57100-441000	Taxes & Assessments	3,000	3,000
001-4405200-57100-451000	Rentals & Leases	1,200	1,500
001-4405200-57100-460100	Liability Insurance	50	50
001-4405200-57100-490230	Background Checks	200	220
001-4405200-57100-499900	Other Miscellaneous	-	-
	Youth Classes Total	**$ 129,610**	**$ 132,100**
Camp Wild			
001-4405510-57100-110120	Salaries & Wages - LPT/Temp	$ 53,000	$ 55,000
001-4405510-57100-210120	Benefits - LPT/Temp	7,950	8,250
001-4405510-57100-310010	Office & Operating Supplies	6,300	6,400
001-4405510-57100-310030	Meals & Refreshments	550	580
001-4405510-57100-350100	Small Tools & Minor Equipment	2,500	2,600
001-4405510-57100-410100	Advertising	200	200
001-4405510-57100-412020	Contracted Instructors	1,100	1,200
001-4405510-57100-412150	Event Services	9,500	9,750
001-4405510-57100-412152	Transportation Services	11,500	12,000
001-4405510-57100-419920	Internal Services - IT Pass-Thru	880	890
001-4405510-57100-460100	Liability Insurance	2,640	2,760
001-4405510-57100-490230	Background Checks	180	180
001-4405510-57100-499900	Other Miscellaneous	100	100
	Day Camp Total	**$ 96,400**	**$ 99,910**
Adventure Camp			
001-4405530-57100-110120	Salaries & Wages - LPT/Temp	$ 10,000	$ 12,000
001-4405530-57100-210120	Benefits - LPT/Temp	1,500	1,800
001-4405530-57100-310010	Office & Operating Supplies	3,000	3,500
001-4405530-57100-310030	Meals & Refreshments	800	900
001-4405530-57100-350100	Small Tools & Minor Equipment	2,500	2,500
001-4405530-57100-412020	Contracted Instructors & Officials	600	650
001-4405530-57100-412150	Special Event Services	4,000	4,000
001-4405530-57100-412152	Transportation Services	5,000	5,000
001-4405530-57100-419920	Internal Services - IT Pass-Thru	2,090	2,130

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Adventure Camp, continued			
001-4405530-57100-451000	Rentals & Leases	$ 1,000	$ 1,100
001-4405530-57100-499900	Other Miscellaneous	200	250
	Adventure Camp Total	**$ 30,690**	**$ 33,830**
Independence Day			
001-4501010-57390-110120	Salaries & Wages - LPT/Temp	$ 2,300	$ 2,400
001-4501010-57390-150010	Overtime	2,300	2,400
001-4501010-57390-210100	Benefits	520	530
001-4501010-57390-210120	Benefits - LPT/Temp	350	360
001-4501010-57390-310010	Office & Operating Supplies	750	750
001-4501010-57390-310030	Meals & Refreshments	150	150
001-4501010-57390-320100	Fuel Consumed	50	50
001-4501010-57390-350100	Small Tools & Minor Equipment	2,500	2,500
001-4501010-57390-410100	Advertising	200	200
001-4501010-57390-412010	Contracted Staff	500	500
001-4501010-57390-412150	Special Event Services	20,500	21,500
001-4501010-57390-412151	Special Event Entertainment	900	1,000
001-4501010-57390-419020	Cost Allocation - Police	20,000	20,000
001-4501010-57390-451000	Rentals & Leases	4,900	5,100
001-4501010-57390-460100	Liability Insurance	230	240
001-4501010-57390-481000	Repairs & Maintenance	500	500
001-4501010-57390-490230	Background Checks	30	30
	Independence Day Total	**$ 56,680**	**$ 58,210**
Hometown Holidays			
001-4501020-57390-110120	Salaries & Wages - LPT/Temp	750	850
001-4501020-57390-150010	Overtime	600	600
001-4501020-57390-210100	Benefits	140	140
001-4501020-57390-210120	Benefits - LPT/Temp	110	130
001-4501020-57390-310010	Office & Operating Supplies	1,000	1,000
001-4501020-57390-310030	Meals & Refreshments	200	200
001-4501020-57390-350100	Small Tools & Minor Equipment	2,000	2,200
001-4501020-57390-412010	Contracted Staff	150	180
001-4501020-57390-412151	Event Entertainment	4,500	5,000
001-4501020-57390-419020	Cost Allocation - Police	8,000	8,000
001-4501020-57390-451000	Rentals & Leases	2,500	2,800
001-4501020-57390-460100	Liability Insurance	200	210
	Hometown Holidays Total	**$ 20,150**	**$ 21,310**
Music in the Park			
001-4501030-57390-110120	Salaries & Wages - LPT/Temp	2,250	2,450
001-4501030-57390-150010	Overtime	150	200
001-4501030-57390-210100	Benefits	30	40
001-4501030-57390-210120	Benefits - LPT/Temp	450	480
001-4501030-57390-310010	Office & Operating Supplies	200	250

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Music in the Park, continued			
001-4501030-57390-350100	Small Tools & Minor Equipment	$ 500	$ 500
001-4501030-57390-410100	Advertising	300	320
001-4501030-57390-412010	Contracted Staff	750	850
001-4501030-57390-412151	Special Event Enterainment	10,500	11,000
001-4501030-57390-451000	Rentals & Leases	500	500
001-4501030-57390-460100	Liability Insurance	190	200
001-4501030-57390-481000	Repairs & Maintenance	250	250
001-4501030-57390-490100	Dues, Subscriptions & Memberships	1,400	1,450
	Music in the Park Total	**$ 17,470**	**$ 18,490**
Event Concessions			
001-4501040-57390-110120	Salaries & Wages - LPT/Temp	1,000	1,000
001-4501040-57390-210120	Benefits - LPT/Temp	150	150
001-4501040-57390-310010	Office & Operating Supplies	100	100
001-4501040-57390-320100	Fuel Consumed	150	150
001-4501040-57390-340040	Inventory	5,000	5,000
001-4501040-57390-350100	Small Tools & Minor Equipment	500	500
001-4501040-57390-441000	Taxes & Assessments	60	60
001-4501040-57390-460100	Liability Insurance	30	30
001-4501040-57390-491100	Intergovernmental License & Permits	500	600
001-4501040-57390-494300	Local Organization Grants - Concessions	6,000	6,200
	Event Concessions Total	**$ 13,490**	**$ 13,790**
Kid's Festival			
001-4501050-57390-110120	Salaries & Wages - LPT/Temp	1,500	1,600
001-4501050-57390-150010	Overtime	500	500
001-4501050-57390-210100	Benefits	100	100
001-4501050-57390-210120	Benefits - LPT/Temp	230	240
001-4501050-57390-310010	Office & Operating Supplies	400	400
001-4501050-57390-310030	Meals & Refreshments	30	40
001-4501050-57390-350100	Small Tools & Minor Equipment	350	330
001-4501050-57390-410100	Advertising	100	100
001-4501050-57390-419020	Cost Allocation - Police	750	750
001-4501050-57390-451000	Rentals & Leases	6,000	6,200
001-4501050-57390-460100	Liability Insurance	110	120
001-4501050-57390-481000	Repairs & Maintenance	200	250
	Kid's Festival Total	**$ 10,270**	**$ 10,630**
Bike Challenge			
001-4501060-57390-110120	Salaries & Wages - LPT/Temp	550	580
001-4501060-57390-210120	Benefits - LPT/Temp	80	90
001-4501060-57390-310010	Office & Operating Supplies	630	650
001-4501060-57390-350100	Small Tools & Minor Equipment	300	350
001-4501060-57390-460100	Liability Insurance	20	20
	Bike Challenge Total	**$ 1,580**	**$ 1,690**

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Maple Valley Days			
001-4502010-57390-110120	Salaries & Wages - LPT/Temp	$ 2,000	$ 2,000
001-4502010-57390-150010	Overtime	6,000	6,500
001-4502010-57390-210100	Benefits	1,200	1,300
001-4502010-57390-210120	Benefits - LPT/Temp	300	300
001-4502010-57390-310010	Office & Operating Supplies	400	400
001-4502010-57390-350100	Small Tools & Minor Equipment	100	100
001-4502010-57390-460100	Liability Insurance	250	260
	Maple Valley Days Total	**$ 10,250**	**$ 10,860**
Fishing Derby			
001-4502020-57390-150010	Overtime	1,500	1,500
001-4502020-57390-210100	Benefits	300	300
001-4502020-57390-419020	Cost Allocation-Police	5,500	5,500
001-4502020-57390-451000	Rentals & Leases	300	300
001-4502020-57390-460100	Liability Insurance	50	60
	Maple Valley Days Total	**$ 7,650**	**$ 7,660**
Valley Girls & Guys - Be the Hope			
001-4502030-57390-419020	Cost Allocation - Police	$ -	$ -
Ironman Triathlon			
001-4502040-57390-410900	Other Professional Services	$ 50,000	$ 50,000
001-4502040-57390-419020	Cost Allocation Police	-	-
	Ironman Triathlon Total	**$ 50,000**	**$ 50,000**
Lake Wilderness Triathlon			
001-4502050-57390-419020	Cost Allocation - Police	$ -	$ -
Summit Park			
001-4701000-57680-310010	Salaries & Wages - LPT/Temp	$ 5,000	$ 5,000
001-4701000-57680-441000	Overtime	150	150
001-4701000-57680-460200	Benefits	16,560	18,080
001-4701000-57680-471000	Benefits - LPT/Temp	25,000	26,250
	Summit Park Total	**$ 46,710**	**$ 49,480**
001-4701010-57680-110120	Salaries & Wages - LPT/Temp	7,980	7,980
001-4701010-57680-210120	Benefits-LPT & Temp	1,220	1,220
001-4701010-57680-310010	Office & Operating Supplies	2,000	2,000
001-4701010-57680-350100	Small Tools & Minor Equipment	1,000	1,000
001-4701010-57680-410900	Other Professional Services	500	500
001-4701010-57680-451000	Rentals & Leases	2,800	2,800
001-4701010-57680-471000	Utility Services	2,500	2,500
	Maple Valley Days Total	**$ 18,000**	**$ 18,000**

Parks & Recreation

Account Number	Description	2021 Budget	2022 Budget
Elk Run Natural Areas			
001-4701020-57680-110120	Salaries & Wages - LPT/Temp	$ 15,120	$ 15,120
001-4701020-57680-210120	Benefits-LPT & Temp	2,390	2,390
001-4701020-57680-310010	Office & Operating Supplies	5,000	5,000
	Maple Valley Days Total	**$ 22,510**	**$ 22,510**
	Grand Total	**$ 3,378,460**	**$ 3,416,760**

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Public Safety

Town Hall Police Officer water dunking, Lake Wilderness Lodge

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Public Safety

Mission Statement

To enhance the quality of life in the City of Maple Valley by working in partnership with the community to provide exceptional law enforcement services.

Department Overview

Policing services in Maple Valley are provided via contract with the King County Sheriff's Department. Through the contract, the City has 18 commissioned personnel which include one captain who is the City's Police Chief, two sergeants, ten patrol officers, one traffic officer, and one School Resource Officer assigned to Tahoma High School, one general investigations detective, and two plain clothes detectives who focus on low-level drug activity and specific problems or patterns of crime. In addition, the department has three active Reserve Officers. The City provides office space in the Police Department for other County officers who work in the unincorporated area surrounding the City. The City also employs one non-commissioned Executive Assistant to the Police Chief.

Major Activities

- Organize and facilitate police events including the Annual Community Police Academy, Explorer Appreciation, Bike Rodeo, and National Night Out
- Attend various City events including Maple Valley Days. Fishing Derby, Independence Day, Kids Festival, Emergency Preparedness Fair, and Hometown Holidays
- Explorer Program
- Manage State grants for Distracted Driving, Speed, DUI, Seatbelt, and Motorcycle Safety emphases
- Participate in Procedural Justice grant developed by Washington State University which studied "Perceptions & Evaluation of Procedural Justice in Traffic Stops"
- Emergency Management & Disaster Preparedness

Significant Budget Issues

- City should receive a credit from King County Sheriff's after yearend reconcilation of 2020 due to vacancies in staffing.

2019/2020 Accomplishments

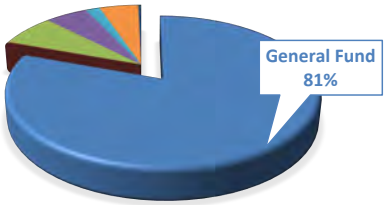
√ Super successful School Resource Officer program with Tahoma School District !
√ Safely traversing the COVID-19 Pandemic
√ Multiple Safe City Awards
√ Store Front in 4 Corners made available to MVPD
√ MVPD joined Community Coalition Committee
√ Initial stage of contracting with DV advocacy DAWN
√ Attendance at HOA and Comm. Group Mtgs
√ Participated in a Procedural Justice and Trauma Informed Interviewing Research Study in partnership with Covington PD.

2021/2022 Goals

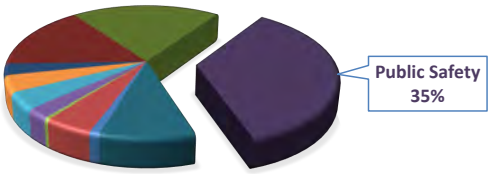
◊ Completion of 4 Corners Storefront and part-time occupancy Plan for addition of a Storefront Deputy 2023, Grant assisted?
◊ Comprehensive Security Systems for City Properties
◊ Fully implement DAWN DV Advocacy partnership
◊ Develop juvenile outreach programs for our City's youth
◊ Continue to improve community and business relationships with law enforcement
◊ Research Jail and Court Service cost reductions
◊ Bring more DV education and awareness to our community to include participation in Nat' DV Awareness Month, October
◊ Safe and successful IRONMAN 2021/2022 !

Public Safety

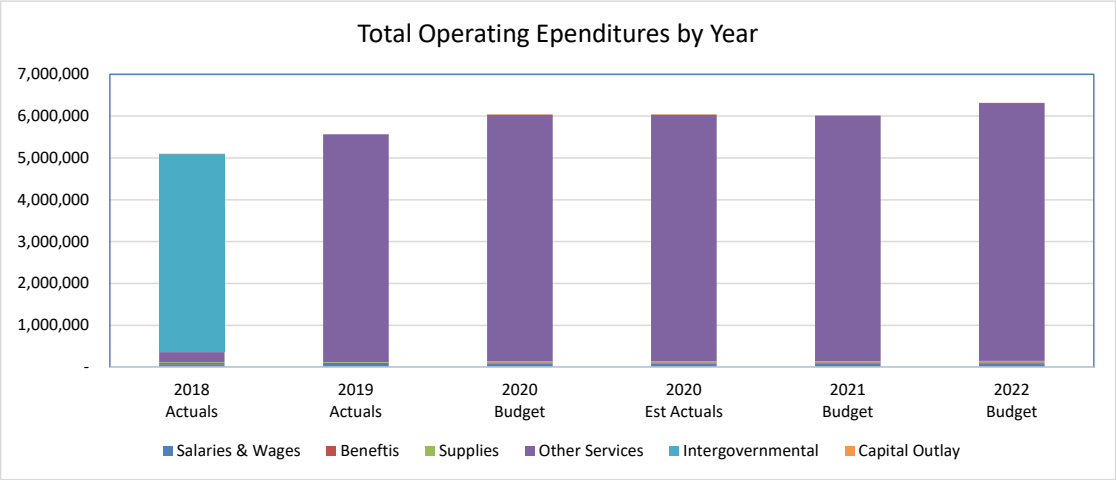
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2021 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	72,328	77,822	85,660	85,660	82,930	82,930
Beneftis	24,882	25,456	28,210	28,210	29,560	30,270
Supplies	23,769	15,359	23,480	23,480	31,800	33,560
Other Services	236,040	5,446,167	5,901,750	5,901,750	5,867,040	6,170,170
Intergovernmental	4,735,784	-	-	-	-	-
Capital Outlay	7,913	-	8,240	8,240	5,000	5,000
Total Uses	5,100,717	5,564,803	6,047,340	6,047,340	6,016,330	6,321,930



Public Safety

Account Number	Description	2021 Budget	2022 Budget
Police			
001-3101000-52120-110100	Salaries & Wages	$ 82,930	$ 82,930
001-3101000-52120-210100	Benefits	29,560	30,270
001-3101000-52120-310010	Office & Operating Supplies	1,750	1,800
001-3101000-52120-310020	Office Supplies Allocation	300	310
001-3101000-52120-310030	Meals & Refreshments	1,500	1,500
001-3101000-52120-350100	Small Tools & Minor Equipment	7,500	7,500
001-3101000-52120-350200	Books & Minor Software	350	350
001-3101000-52120-410900	Other Professional Services	1,000	1,000
001-3101000-52120-412060	Cleaning Services	280	280
001-3101000-52120-419020	Cost Allocation - Police	(131,800)	(131,800)
001-3101000-52120-419910	Equipment Operating	740	760
001-3101000-52120-419920	IT Pass-Thru Allocation	2,950	3,010
001-3101000-52120-419930	IT Allocation	18,420	18,110
001-3101000-52120-420200	Postage	780	780
001-3101000-52120-430100	Travel	-	2,500
001-3101000-52120-430200	Meals & Lodging	-	5,000
001-3101000-52120-451020	Office Equipment Rental	180	180
001-3101000-52120-459100	Equipment Replacement	-	-
001-3101000-52120-459200	IT Equipment Replacement	-	-
001-3101000-52120-460100	Liability Insurance	1,590	1,660
001-3101000-52120-460200	Property Insurance	40	50
001-3101000-52120-460600	Auto Physical Damage Insurance	470	500
001-3101000-52120-481000	Repairs & Maintenance	1,200	1,200
001-3101000-52120-490100	Dues, Subscriptions & Memberships	700	700
001-3101000-52120-490250	Registration & Training	500	500
001-3101000-52120-491100	Intergovernmental License & Permits	100	100
001-3101000-52120-492200	King County Sheriff-Police Services	5,300,000	5,450,000
001-3101000-52120-492210	King County Sheriff-Arson Investigation Services	15,000	15,000
001-3101000-52120-492220	King County Sheriff-Special Emphasis Services	5,000	5,000
001-3101000-52120-492230	King County Sheriff-Park Patrol	20,000	20,000
001-3101000-52120-492240	King County-Animal Control Services	42,250	42,250
001-3101000-52120-492250	King County-Sheriff Prior Year Credit	(140,000)	-
001-3101000-59421-645000	Other Furniture & Equipment	5,000	5,000
	Police Total	**$ 5,268,290**	**$ 5,566,440**
Police - Facility			
001-3101020-52150-410900	Other Professional Services	$ 500	$ 500
001-3101020-52150-451010	Office Space Rental	$ 53,630	$ 54,450
001-3101020-52150-471000	Utility Service	$ 500	$ 500
001-3101020-52150-481000	Repairs & Maintenance	$ 500	$ 500
	Police Facilities Total	**$ 55,130**	**$ 55,950**
Community Police Academy			
001-3101110-52130-310010	Office & Operating Supplies	$ 800	$ 800

Public Safety

Account Number	Description	2021 Budget	2022 Budget
001-3101110-52130-419020	Office Space Rental	4,500	4,500
	Community Police Academy Total	**$ 5,300**	**$ 5,300**
Explorer Program			
001-3101120-52130-310010	Office & Operating Supplies	$ 4,000	$ 4,000
001-3101120-52130-310030	Meals & Refreshments	2,000	2,000
001-3101120-52130-419020	Cost Allocation-Police (Explorer Program)	24,000	24,000
001-3101120-52130-419910	Internal Services-Machinery & Equipment Services	1,880	1,910
	Explorer Program Total	**$ 31,880**	**$ 31,910**
Volunteer Program			
001-3101130-52130-310010	Office & Operating Supplies	$ 1,000	$ 1,000
Emergency Preparedness Event			
001-3101140-52130-310010	Office & Operating Supplies	$ 1,000	$ 1,000
001-3101140-52130-410100	Advertising	2,000	2,000
001-3101140-52130-419020	Cost Allocation-Police (Emgncy Preparedness Event)	2,000	2,000
	Emergency Preparedness Event Total	**$ 5,000**	**$ 5,000**
Kid's Annual Events			
001-3101150-52130-310010	Office & Operating Supplies	$ 1,000	$ 1,000
001-3101150-52130-310030	Meals & Refreshments	500	500
001-3101150-52130-410100	Advertising	1,000	1,000
	Kid's Annual Events Total	**$ 2,500**	**$ 2,500**
National Night Out			
001-3101160-52130-310010	Office & Operating Supplies	$ 1,100	$ 1,200
WTSC Special Emphasis			
001-3102010-52170-491400	WTSC Special Emphasis	$ 10,000	$ 10,000
Jail			
001-3201000-52360-492300	King County Jail Services	$ 3,000	$ 3,000
001-3201000-52360-493300	Kent-Jail Services	160,000	160,000
001-3201000-52360-493400	Enumclaw-Jail Services	5,000	5,000
001-3201000-52360-493500	Issaquah-Jail Services	1,000	1,000
001-3201000-52360-493600	Yakima-Jail Services	30,000	30,000
	Jail Total	**$ 199,000**	**$ 199,000**
Municipal Court			
001-3301000-51250-412125	Judge Services	$ 24,000	$ 24,000
001-3301000-51250-412126	Public Defender Services	60,000	60,000
001-3301000-51250-412127	Prosecution Services	127,500	127,500
001-3301000-51250-412128	Domestic Violence Advocate Services	10,000	10,000
001-3301000-51250-419920	Internal Services - IT Pass-Thru	480	490
001-3301000-51250-493310	Kent-Court Services	185,000	188,700
001-3301000-51250-493320	Kent-Interpreter Services	500	500
001-3301000-51250-493330	Kent-Juror Services	500	500
	Municipal Court Total	**$ 407,980**	**$ 411,690**
	Police Total	**$ 5,987,180**	**$ 6,289,990**

Emergency Management

Account Number	Description		2021 Budget		2022 Budget
Disaster Preparedness					
001-3801010-52560-310010	Office & Operating Supplies	$	2,500	$	2,800
001-3801010-52560-310030	Meals & Refreshments		500		500
001-3801010-52560-320100	Fuel Consumed		2,500		3,000
001-3801010-52560-350100	Small Tools & Minor Equipment		1,000		1,500
001-3801010-52560-410100	Advertising		1,000		1,200
001-3801010-52560-430100	Travel		1,200		1,500
001-3801010-52560-430200	Meals & Lodging		600		600
001-3801010-52560-481000	Repairs & Maintenance		5,000		5,000
001-3801010-52560-490100	Dues, Subscriptions & Memberships		500		500
001-3801010-52560-490230	Background Checks		200		250
001-3801010-52560-490250	Registration & Training		1,500		1,800
	Disaster Preparedness Total	**$**	**16,500**	**$**	**18,650**
Emergency Management Center					
001-3801020-52550-310010	Office & Operating Supplies	$	1,500	$	1,800
001-3801020-52550-350100	Small Tools & Minor Equipment		1,000		1,000
001-3801020-52550-419930	IT Allocation		9,650		9,950
001-3801020-52550-459200	IT Equipment Replacement		-		-
001-3801020-52550-460200	Property Insurance		500		540
	Emergency Management Center Total	**$**	**12,650**	**$**	**13,290**
	Emergency Mgmt Total	**$**	**29,150**	**$**	**31,940**
	Grand Total	**$**	**6,016,330**	**$**	**6,321,930**

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Public Works

Conner Sauve (Public Works) handing out candy at the Trunk-or-Treat event, Greater Maple Valley Community Center

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Public Works

Mission Statement

Our mission in Public Works is to provide a quality of life to the citizens, businesses, and visitors of Maple Valley by providing essential infrastructure and services in a prompt, courteous, safe, efficient, and cost-effective manner. Public Works, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure to reduce congestions, as well as safe pedestrian routes to meet the demands of our growing, diverse community that makes Maple Valley a great place to live.

Department Overview

The Public Works Department consists of ten employees responsible for the maintenance and operations of city streets, sidewalks storm drainage, right of way landscaping, and the planning, funding, design, construction of street and stormwater related infrastructure, management of contracted garbage and recycling programs, management of water quality and aquatic vegetation, and management of the City's lakes. The Departments collaborates with local, regional, and state jurisdictions to develop funding, planning, and coordinate system improvements for the benefit of the community and general public.

Major Activities

- Plan, manage the design and construction, and secure funding for future capital infrastucture
- Participate in regional transportation planning
- Review private development street proposals
- Develop solutions to transportation issues
- Coordinate with citizens on transportation related concerns
- Manage Phase II NPDES stormwater permit compliance
- Implement solutions to storm water system deficiencies
- Manage garbage and recycling collection programs
- Manage water monitoring programs
- City-wide road, storm water infrastructure and landscape maintenance

Significant Budget Issues

The City would like to add the following as presented in the 2021-22 Program Enhancements:

- Asphalt Float
- Bridge Inspection
- Cold Planer
- Compactor for Mini Excavator
- Sidewalk Planer
- Mobile Mechanic Services

2019/2020 Accomplishments

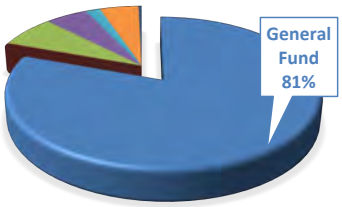
√ Completed T39 SR169 Widening Project
√ Completed T28b Phase 2 Witte Rd Utility Relocation
√ Completed T44 Kent-Kangley Rd & 242nd Ave SE Intersection Improvements
√ Designed & constructed Farmer's Market at Legacy Site
√ Developed & constructed localized transportation & drainage improvements
√ Developed standard operating procedures for the adminstration of capital projects, maintenance activities, solid waste, & lake management
√ Developed & implemented a comprehensive roadside landscape maintenance program

2021/2022 Goals

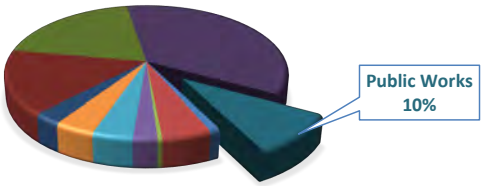
◊ Secure funding for Witte Roundabout and Corridor project
◊ Secure funding for Jenkins Creek fish passage at SE 254th Pl
◊ Complete T28b Phase 3
◊ Secure funding for SE 231st Street Road Connection project
◊ Complete T48 SE 231st Road Connection project
◊ Secure funding for Cedar Down Stormwater retrofit projects
◊ Meet NPDES permit requirements
◊ Develop Surface Water Management Comprehensive Plan

Public Works

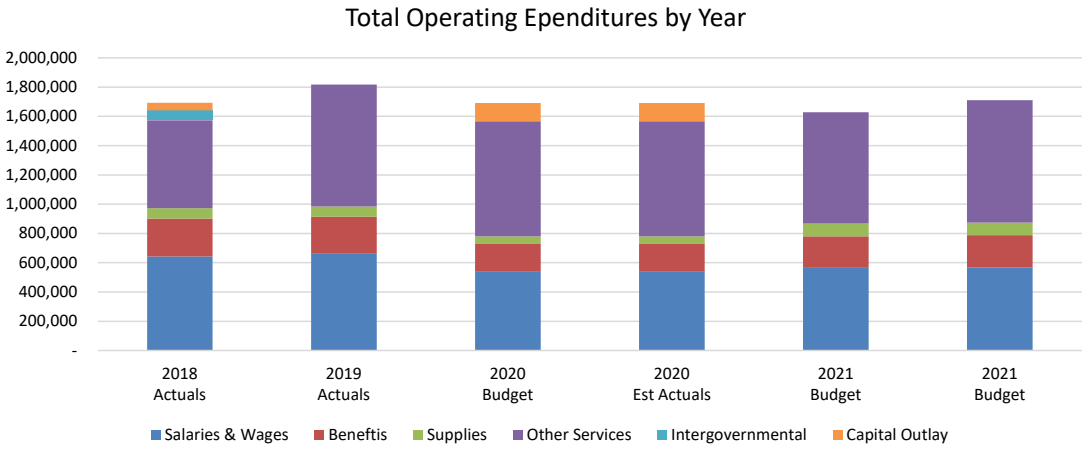
2021-2022 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL DEPARTMENTS



	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	643,085	666,214	541,810	541,810	565,140	567,080
Beneftis	259,265	248,325	190,550	190,550	215,660	222,100
Supplies	71,232	69,007	47,510	47,510	86,570	84,940
Other Services	599,491	834,641	786,930	786,930	761,060	836,900
Intergovernmental	67,882	-	-	-	-	-
Capital Outlay	52,523	-	125,000	125,000	-	-
Total Uses	1,693,477	1,818,187	1,691,800	1,691,800	1,628,430	1,711,020



Public Works

Account Number	Description	2021 Budget	2022 Budget
Administration			
001-5101000-54420-110100	Salaries & Wages	$ 235,810	$ 235,810
001-5101000-54420-150010	Overtime	1,000	1,000
001-5101000-54420-210100	Benefits	80,560	82,530
001-5101000-54420-310010	Office & Operating Supplies	500	500
001-5101000-54420-310020	Office Supplies Allocation	680	690
001-5101000-54420-310030	Meals & Refreshments	200	200
001-5101000-54420-350100	Small Tools & Minor Equipment	1,000	1,000
001-5101000-54420-410100	Advertising	1,000	1,000
001-5101000-54420-410900	Other Professional Services	50,000	50,000
001-5101000-54420-419910	Equipment Operating	4,470	4,570
001-5101000-54420-419920	IT Pass-Thru	6,450	6,010
001-5101000-54420-419930	IT Allocation	35,790	34,950
001-5101000-54420-420110	Telephone	1,800	1,800
001-5101000-54420-420200	Postage	780	780
001-5101000-54420-451010	Building Rental	18,850	19,140
001-5101000-54420-459100	Equipment Replacement	-	-
001-5101000-54420-459200	IT Equipment Replacement	-	-
001-5101000-54420-460100	Liability Insurance	7,860	8,200
001-5101000-54420-460600	Auto Physical Damage Insurance	70	80
001-5101000-54420-490100	Dues, Subscriptions & Memberships	1,500	1,500
001-5101000-54420-490250	Registration & Training	3,000	3,000
	Public Works Administration Total	**$ 451,320**	**$ 452,760**
Transportation Planning			
001-5103000-54440-412210	Traffic Counts	$ 10,000	$ 10,000
001-5103000-54440-412230	Transportation Studies & Concurrency	22,000	122,000
	Transportation Planning Total	**$ 32,000**	**$ 132,000**
Maintenance			
001-5301000-54830-110100	Salaries & Wages	$ 277,670	$ 277,670
001-5301000-54830-110120	Salaries & Wages - LPT/Temp	33,600	33,600
001-5301000-54830-150010	Overtime	3,060	4,000
001-5301000-54830-210100	Benefits	131,450	135,920
001-5301000-54830-210120	Benefits - LPT/Temp	3,650	3,650
001-5301000-54830-310010	Office & Operating Supplies	6,000	6,500
001-5301000-54830-310030	Meals & Refreshments	300	300
001-5301000-54830-320100	Fuel Consumed	1,000	1,000
001-5301000-54830-350100	Small Tools & Minor Equipment	12,000	13,500
001-5301000-54830-410100	Advertising	250	250
001-5301000-54830-410900	Other Professional Services	4,000	4,000
001-5301000-54830-419910	Equipment Operating	108,680	65,950
001-5301000-54830-419920	IT Pass-Thru	19,320	21,160
001-5301000-54830-419930	IT Allocation	71,650	69,920
001-5301000-54830-451000	Rentals & Leases	1,000	1,000

Public Works

Account Number	Description	2021 Budget	2022 Budget
Maintenance, continued			
001-5301000-54830-459100	Equipment Replacement	-	-
001-5301000-54830-460100	Liability Insurance	13,100	13,670
001-5301000-54830-460200	Property Insurance	2,570	2,830
001-5301000-54830-460600	Auto Physical Damage Insurance	2,740	2,930
001-5301000-54830-471000	Utilities	12,000	12,500
001-5301000-54830-481000	Repairs & Maintenance	11,000	12,000
001-5301000-54830-490100	Dues, Subscriptions & Membershps	150	150
001-5301000-54830-490230	Background Checks	100	100
001-5301000-54830-490250	Registration & Training	2,260	1,630
001-5301000-54830-491100	Intergovernmental Licenses & Permits	170	170
001-5301000-54830-493700	MVFLS-Fire & Life Safety Services	200	200
	Public Works Maintenance Total	**$ 717,920**	**$ 684,600**
Roadway			
001-5201010-54230-150010	Overtime	3,000	3,000
001-5201010-54230-310010	Office & Operating Supplies	5,000	5,000
001-5201010-54230-350100	Small Tools & Minor Equipment	1,000	1,000
001-5201010-54230-419910	Equipment Operating	15,000	15,000
001-5201010-54230-451000	Rentals & Leases	6,000	6,000
001-5201010-54230-459100	Equipment Replacement	-	-
001-5201010-54230-460200	Property Insurance	5,310	5,770
001-5201010-54230-460600	Auto Physical Damage Insurance	20	30
001-5201010-54230-481000	Repairs & Maintenance	2,000	2,000
	Roadway Total	**$ 37,330**	**$ 37,800**
Stuctures			
001-5201030-54250-492420	Overtime	$ 10,000	$ 10,000
Sidewalks			
001-5201040-54261-310010	Office & Operating Supplies	$ 8,000	$ 8,000
001-5201040-54261-350100	Small Tools & Minor Equipment	2,000	2,000
	Roadway Total	**$ 10,000**	**$ 10,000**
Structures			
001-5201060-54263-471000	Utility Services	$ 115,200	$ 115,200
Traffic Control Devices			
001-5201070-54264-310010	Office & Operating Supplies	$ 2,500	$ 2,500
001-5201070-54264-350100	Small Tools & Minor Equipment	7,140	3,500
001-5201070-54264-459100	Equipment Replacement	-	-
001-5201070-54264-460600	Auto Physical Damage Insurance	10	10
001-5201070-54264-491500		11,000	11,000
001-5201070-54264-492410	King County-Traffic Sign	65,000	65,000
	Traffic Control Devices Total	**$ 85,650**	**$ 82,010**

Public Works

Account Number	Description	2021 Budget	2022 Budget
Snow & Ice			
001-5201080-54266-150010	Overtime	6,000	6,000
001-5201080-54266-310010	Office & Operating Supplies	10,000	10,000
001-5201080-54266-310030	Meals & Refreshments	250	250
001-5201080-54266-350100	Small Tools & Minor Equipment	2,000	2,000
001-5201080-54266-419910	Equipment Operating	1,500	10,960
001-5201080-54266-459100	Equipment Replacement	-	-
001-5201080-54266-460200	Property Insurance	140	160
	Snow & Ice Total	**$ 19,890**	**$ 29,370**
Roadside			
001-5201110-54270-150010	Overtime	$ 5,000	$ 6,000
001-5201110-54270-310010	Office & Operating Supplies	20,000	20,000
001-5201110-54270-350100	Small Tools & Minor Equipment	7,000	7,000
001-5201110-54270-410900	Other Professional Services	6,000	6,000
001-5201110-54270-412243	Tree Removal	16,000	16,000
001-5201110-54270-412320	Backflow Prevention	1,000	1,000
001-5201110-54270-419910	Equipment Operating	6,800	6,930
001-5201110-54270-460200	Property Insurance	270	300
001-5201110-54270-471000	Utilities	15,000	18,000
001-5201110-54270-481000	Repairs & Maintenance	2,500	2,500
	Roadside Total	**$ 79,570**	**$ 83,730**
Waste Reduction & Recycling			
001-5401000-53700-410100	Advertising	50	50
001-5401000-53700-412340	Recycling Events	50,000	53,000
001-5401000-53700-412350	Puget Sound Clean Air Agency	19,000	20,000
001-5401000-53700-490250	Registration & Training	500	500
	Waste Reduction & Recycling Total	**$ 69,550**	**$ 73,550**
	Grand Total	**$ 1,628,430**	**$ 1,711,020**

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OTHER FUNDS

Lake Wilderness Golf Course

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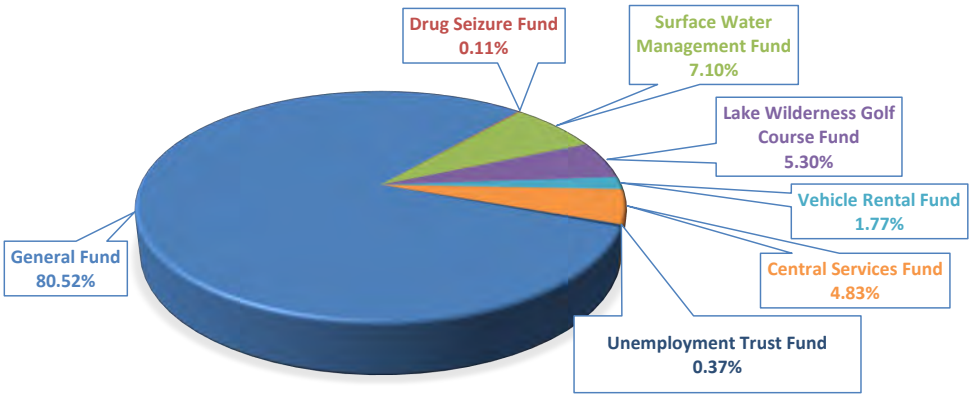
All Other Funds

The City utilitzes money from funds other than the General Fund to cover some expenses of its operating budget. Those funds funds are catergorized into two types; Special Revenue Funds and Proprietary Funds.

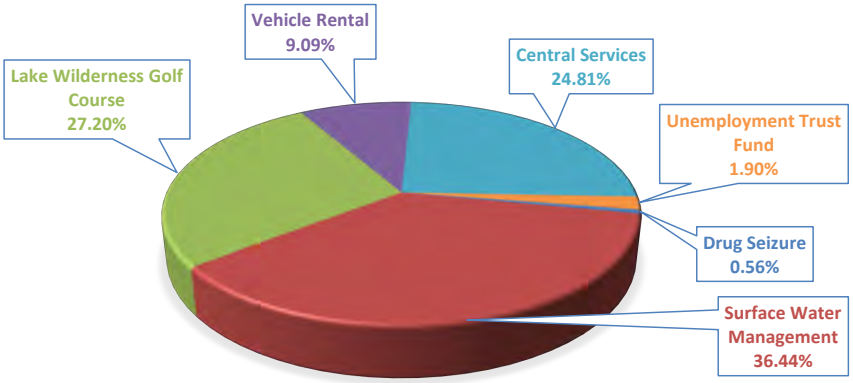
Special Revenue Funds:
- Transportation Benefit Special Revenue Fund
- Drug Seizure Fund
- Bond Proceeds Fund

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

2019-2020 OPERATING EXPENDITURES ALL FUNDS



2021-2022 OPERATING EXPENDITURES ALL OTHER FUNDS

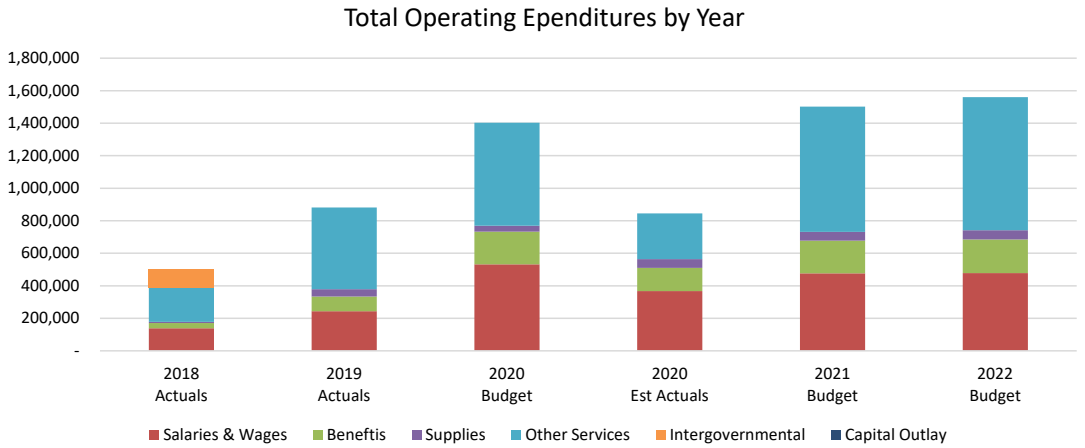


Drug Seizure Fund

Account Number	Description	2021 Budget	2022 Budget
Drug Seizure Fund			
185-3105000-52120-310010	Salaries & Wages	$ 3,700	$ 3,700
185-3105000-52120-350100	Small Tools & Minor Equipment	1,900	1,900
185-3105000-52120-419020	Cost Allocation - Police	3,300	3,300
185-3105000-52120-490100	Dues, Subscriptions & Memberships	1,100	1,100
185-3105000-52120-490250	Registration & Training	1,200	1,200
185-3105000-52120-499900	Other Miscellaneous	12,280	12,280
	Grand Total	**$ 23,480**	**$ 23,480**

Surface Water Management Fund

	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	138,974	244,151	532,350	367,318	476,410	478,290
Beneftis	31,948	89,727	201,230	142,241	201,180	207,240
Supplies	6,635	45,789	36,450	54,690	54,290	55,920
Other Services	210,191	501,591	632,760	281,288	769,540	819,560
Intergovernmental	116,287	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	504,034	881,259	1,402,790	845,536	1,501,420	1,561,010



Surface Water Management Fund

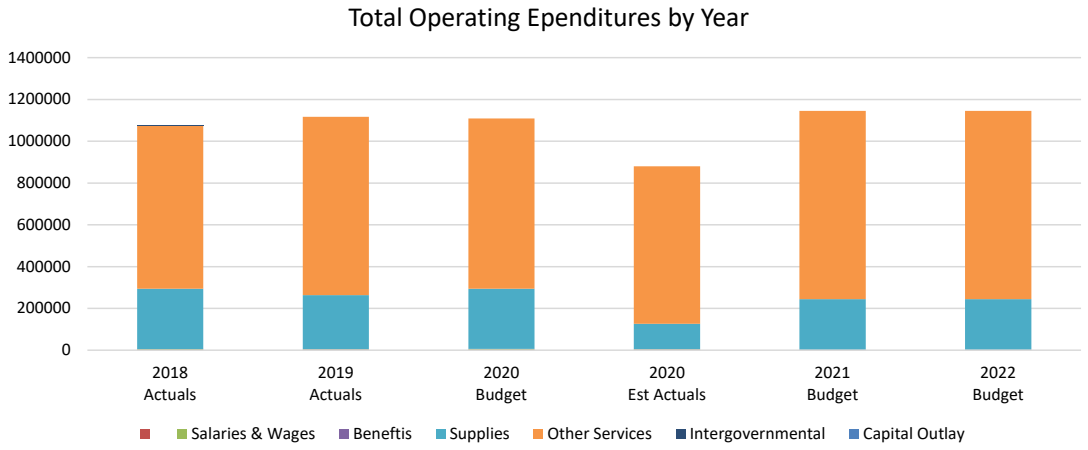
Account Number	Description	2021 Budget	2022 Budget
SWM			
420-5502000-55350-110100	Salaries & Wages	$ 275,520	$ 275,520
420-5502000-55350-110120	Salaries & Wages-LPT & Temp	63,840	65,520
420-5502000-55350-150010	Overtime	1,200	1,300
420-5502000-55350-210100	Benefits	108,780	111,970
420-5502000-55350-210120	Benefits-LPT & Temp	7,070	7,180
420-5502000-55350-310010	Office & Operating Supplies	35,000	36,050
420-5502000-55350-310020	Operating Supplies Allocation	1,140	1,170
420-5502000-55350-350100	Small Tools & Minor Equipment	5,000	5,150
420-5502000-55350-350200	Books & Minor Software	1,500	1,550
420-5502000-55350-410100	Advertising	1,000	1,030
420-5502000-55350-410900	Other Professional Services	150,000	50,000
420-5502000-55350-412243	Tree Removal Services	10,000	10,300
420-5502000-55350-412300	Street Sweeping Services	60,000	61,800
420-5502000-55350-412310	Vactoring Services	115,000	102,500
420-5502000-55350-419910	Internal Services-Machinery & Equipment Services	5,380	128,580
420-5502000-55350-419920	Internal Services - IT Pass-Thru	44,940	45,560
420-5502000-55350-419930	Internal Services - IT Allocation	59,600	58,250
420-5502000-55350-420200	Postage	760	760
420-5502000-55350-430100	Travel	300	300
420-5502000-55350-441000	Taxes & Assessments	25,000	25,750
420-5502000-55350-451000	Rentals & Leases	10,000	10,000
420-5502000-55350-451010	Office Space Rental	20,760	21,090
420-5502000-55350-451020	Office Equipment Rental	200	210
420-5502000-55350-459100	Equipment Replacement	-	-
420-5502000-55350-459200	IT Equipment Replacement	-	-
420-5502000-55350-460100	Liability Insurance	5,420	5,650
420-5502000-55350-460200	Property Insurance	400	440
420-5502000-55350-460600	Auto Physical Damage Insurance	180	200
420-5502000-55350-471000	Utility Services	1,200	1,250
420-5502000-55350-481000	Repairs & Maintenance	4,500	4,500
420-5502000-55350-490100	Dues, Subscriptions & Memberships	700	700
420-5502000-55350-490250	Registration & Training	5,000	5,000
420-5502000-55350-491100	Intergovernmental License & Permits	30,000	31,000
420-5502000-55350-492700	King County-Debt Service	3,500	3,600
420-5502000-55350-492710	King County-Billing & Collection Fees	34,000	35,000
420-5502000-55350-492720	King County-WRIA 8 Agreement	1,080	1,100
420-5502000-55350-492730	King County-WRIA 9 Agreement	8,400	8,600
420-5502000-55350-492740	King County-Technical Services	7,200	7,300
	SWM Total	**$ 1,103,570**	**$ 1,125,880**

Surface Water Management Fund

Account Number	Description	2021 Budget	2022 Budget
SWM - National Pollution Discharge Elimination System (NPDES)			
420-5502500-55350-110100	Salaries & Wages	$ 135,550	$ 135,550
420-5502500-55350-150010	Overtime	300	400
420-5502500-55350-210100	Benefits	85,330	88,090
420-5502500-55350-310010	Office & Operating Supplies	5,000	5,150
420-5502500-55350-310020	Operating Supplies Allocation	450	460
420-5502500-55350-350100	Small Tools & Minor Equipment	5,000	5,150
420-5502500-55350-410900	Other Professional Services	30,000	62,500
420-5502500-55350-410910	NPDES Training	$ 3,100	$ 3,200
420-5502500-55350-410920	NPDES Monitoring & Assessment	13,000	13,000
420-5502500-55350-419930	Internal Services - IT Allocation	23,860	23,300
420-5502500-55350-451010	Office Space Rental	6,690	6,800
420-5502500-55350-490250	Registration & Training	520	530
	SWM-NPDES Total	**$ 308,800**	**$ 344,130**
SWM - Adopt-A-Road			
420-5503000-54270-310010	Office & Operating Supplies	$ 200	$ 210
420-5503000-54270-350100	Small Tools & Minor Equipment	$ 1,000	$ 1,030
	Adopt-A-Road Total	**$ 1,200**	**$ 1,240**
Lake Management			
420-5501000-55360-410100	Advertising	$ 100	$ 100
420-5501000-55360-412331	Aquatic Plant Education Services	10,000	10,300
420-5501000-55360-412332	Aquatic Plant Evalutation Services	5,000	5,150
420-5501000-55360-412333	Aquatic Plant Treatment Services	26,000	26,000
420-5501000-55360-490250	Registration & Training	500	520
420-5501000-55360-491100	Intergovernmental License & Permits	650	670
420-5501000-55360-492500	King County-Beach Monitoring	8,700	9,000
420-5501000-55360-492510	King County-Lake Wilderness Technical Services	6,200	6,400
420-5501000-55360-492520	King County-Lake Stewardship-Lake Wilderness	11,000	11,330
420-5501000-55360-492530	King County-Lake Stewardship-Pipe & Lucerne	16,500	16,990
420-5501000-55360-492540	King County-Hydrilla Project-Pipe & Lucerne	3,000	3,090
420-5501000-55360-499900	Other Miscellaneous	200	210
	Lake Management Total	**$ 87,850**	**$ 89,760**
	Grand Total	**$ 1,501,420**	**$ 1,561,010**

Lake Wilderness Golf Course

	Actuals 2018	Actuals 2019	Budget 2020	Est Actuals 2020	Budget 2021	Budget 2022
Salaries & Wages	3,144	2,481	2,980	2,410	-	-
Beneftis	449	337	1,000	864	-	-
Supplies	288,523	258,942	288,600	121,105	242,020	242,020
Other Services	782,382	853,010	813,900	753,218	900,950	900,950
Intergovernmental	947	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	1,075,446	1,114,771	1,106,480	877,597	1,142,970	1,142,970



Lake Wilderness Golf Course Fund

Account Number	Description	2021 Budget	2022 Budget
City Paid Expenses			
480-4801000-57660-410900	Other Professional Services	14,400	14,400
480-4801000-57660-412000	Management Fees	104,040	104,040
480-4801000-57660-412113	Banking Fees	35,000	35,000
480-4801000-57660-441000	Taxes & Assessments	8,000	8,000
480-4801000-57660-459100	Equipment Replacement	-	-
480-4801000-57660-460200	Property Insurance	8,000	8,000
480-4801000-57660-493700	Fire & Life Safety Services	-	-
	City Paid Expenses Total	**$ 169,440**	**$ 169,440**
Administration			
480-4802000-57660-310010	Office & Operating Supplies	$ 4,930	$ 4,930
480-4802000-57660-350100	Small Tools & Minor Equipment	-	-
480-4802000-57660-350200	Books & Minor Software	-	-
480-4802000-57660-410100	Advertising	7,400	7,400
480-4802000-57660-410900	Other Professional Services	8,040	8,040
480-4802000-57660-412010	Contracted Salaries & Benefits	105,950	105,950
480-4802000-57660-412040	Payroll/Personnel Services	-	-
480-4802000-57660-412060	Cleaning Services	-	-
480-4802000-57660-412070	Security Services	-	-
480-4802000-57660-412113	Banking Fees	-	-
480-4802000-57660-414011	Software Maintenance & Support	-	-
480-4802000-57660-420110	Telephone	7,250	7,250
480-4802000-57660-420120	Internet	2,040	2,040
480-4802000-57660-420200	Postage	-	-
480-4802000-57660-430100	Travel	1,000	1,000
480-4802000-57660-430200	Lodging & Meals	2,000	2,000
480-4802000-57660-451000	Rentals & Leases	-	-
480-4802000-57660-460100	Liability Insurance	21,060	21,060
480-4802000-57660-460200	Property Insurance	-	-
480-4802000-57660-471000	Utilities	46,000	46,000
480-4802000-57660-471050	Cable TV	-	-
480-4802000-57660-481000	Repairs & Maintenance	1,400	1,400
480-4802000-57660-490100	Dues, Subscriptions & Memberships	1,950	1,950
480-4802000-57660-490200	Licenses & Permits	-	-
480-4802000-57660-490230	Background Checks	-	-
480-4802000-57660-490250	Registration & Training	350	350
480-4802000-57660-491100	Intergovernmental License & Permits	950	950
480-4802000-57660-499900	Other Miscellaneous	2,500	2,500
	Administration Total	**$ 212,820**	**$ 212,820**

Lake Wilderness Golf Course Fund

Account Number	Description	2021 Budget	2022 Budget
Course Operations, continued			
480-4802100-57660-310010	Office & Operating Suppllies	$ 59,440	$ 59,440
480-4802100-57660-320100	Fuel Consuned	26,200	26,200
480-4802100-57660-340030	Inventory	54,080	54,080
480-4802100-57660-350100	Small Tools & Minor Equipmment	3,250	3,250
480-4802100-57660-410900	Other Professional Services	$ 16,420	$ 16,420
480-4802100-57660-412011	Contracted Salaries & Benefits - Pro Shop	124,250	124,250
480-4802100-57660-412012	Contracted Salaries & Benefits - Course	207,910	207,910
480-4802100-57660-451000	Rentals & Leases	43,400	43,400
480-4802100-57660-471000	Utilities	960	960
480-4802100-57660-481000	Repairs & Maintenance	2,000	2,000
480-4802100-57660-499900	Other Miscellaneous	450	450
	Course Operations Total	**$ 538,360**	**$ 538,360**
Food & Beverage			
480-4802200-57660-310010	Office & Operating Supplies	$ 5,600	$ 5,600
480-4802200-57660-340010	Inventory - Food	40,000	40,000
480-4802200-57660-340020	Inventory - Beverage	40,620	40,620
480-4802200-57660-350100	Small Tools & Minor Equipment	7,900	7,900
480-4802200-57660-412010	Contracted Salaries & Benefits	109,870	109,870
480-4802200-57660-412060	Cleaning Services	3,620	3,620
480-4802200-57660-451000	Rentals & Leases	8,360	8,360
480-4802200-57660-481000	Repairs & Maintenance	3,000	3,000
480-4802200-57660-499900	Other Miscellaneous	3,380	3,380
	Food & Beverage Total	**$ 222,350**	**$ 222,350**
	Grand Total	**$ 1,142,970**	**$ 1,142,970**

Vehicle Rental Fund

Account Number	Description	2021 Budget	2022 Budget
Machinery & Equipment Services			
510-5801000-54860-310010	Office & Operating Supplieis	$ 9,880	$ 10,080
510-5801000-54860-320100	Fuel Consumed	25,640	26,150
510-5801000-54860-350100	Small Tools & Minor Equipment	5,060	5,160
510-5801000-54860-412060	Cleaning Services	60	60
510-5801000-54860-481000	Repairs & Maintenance	47,490	48,140
510-5801000-59448-641000	Machinery & Equipment	53,910	-
510-5801000-59448-641100	Heavy Duty Work Equipment	-	182,910
510-5801000-59448-641200	Transportation Equipment	40,000	-
	Machinery & Equipment Services Total	**$ 182,040**	**$ 272,500**
Machinery & Equipment Replacement			
510-5809000-54860-350100	Small Tools & Minor Equipment	$ -	$ 5,360
510-5809000-59448-641000	Machinery & Equipment	5,420	11,680
510-5809000-59448-641100	Heavy Duty Work Equipment	-	286,560
	Machinery & Equipment Replacement Total	**$ 5,420**	**$ 303,600**
	Grand Total	**$ 187,460**	**$ 576,100**

Central Services Fund

Account Number	Description	2021 Budget	2022 Budget
Insurance			
520-1801000-51860-460100	Liability Insurance	$ 101,760	$ 106,140
520-1801000-51860-460200	Property Insurance	56,110	61,160
520-1801000-51860-460300	Crie/Fidelity Bond	280	290
520-1801000-51860-460500	Boiler & Machinery Insurance	1,720	1,810
520-1801000-51860-460600	Auto Physical Damage Insurance	4,790	5,150
	Insurance Total	**$ 164,660**	**$ 174,550**
Building Services			
520-1802000-51830-350100	Small Tools & Minor Equipment	400	400
520-1802000-51830-410900	Other Professional Services	1,000	1,000
520-1802000-51830-451010	Building Rental	353,590	358,990
520-1802000-51830-460200	Property Insurance	920	1,000
520-1802000-51830-481000	Repairs & Maintenance	500	500
	Building Services Total	**$ 356,410**	**$ 361,890**
Office Services			
520-1802010-51850-310010	Office & Operating Supplies	$ 9,630	$ 9,830
520-1802010-51850-350100	Small Tools & Minor Equipment	500	500
520-1802010-51850-491100	Intergovernmental License & Permits	20	20
	Office Services Total	**$ 10,150**	**$ 10,350**
Postage Services			
520-1802020-51850-420200	Postage	8,500	8,500
520-1802020-51850-451000	Rentals & Leases	230	230
520-1802020-51850-451020	Office Equipment Rental	2,150	2,150
	Postage Services Total	**$ 10,880**	**$ 10,880**
Information Technology Services			
520-1851000-51880-110100	Salaries & Wages	$ 287,960	$ 287,960
520-1851000-51880-210100	Benefits	109,990	113,170
520-1851000-51880-310010	Office & Operating Supplies	2,000	2,000
520-1851000-51880-310020	Office Supplies Allocation	910	920
520-1851000-51880-310030	Meals & Refreshments	160	170
520-1851000-51880-350100	Small Tools & Minor Equipmeent	7,000	7,000
520-1851000-51880-350110	Workstations	3,000	3,100
520-1851000-51880-350200	Books & Minor Software	6,000	6,190
520-1851000-51880-410100	Advertising	240	240
520-1851000-51880-410900	Other Professional Services	$ 140	$ 140
520-1851000-51880-411040	Consultant	75,000	75,000
520-1851000-51880-414011	Software Maintenance & Support	138,560	143,210
520-1851000-51880-414012	Telephone Maintenance & Support	2,100	2,110
520-1851000-51880-414013	Printer Maintenance & Support	820	820
520-1851000-51880-414020	Website Hosting	40,000	10,000
520-1851000-51880-420110	Telephone	9,600	9,900
520-1851000-51880-420120	Internet	480	500
520-1851000-51880-420200	Postage	760	760

Central Services Fund

Account Number	Description	2021 Budget	2022 Budget
Information Technology Services, continued			
520-1851000-51880-451010	Building Rental	18,970	19,260
520-1851000-51880-451020	Office Equipment Rental	2,320	2,400
520-1851000-51880-459200	IT Equipment Replacement	-	-
520-1851000-51880-460100	Liability Insurance	5,150	5,370
520-1851000-51880-481000	Repairs & Maintenance	600	600
520-1851000-51880-490100	Dues, Subscriptions & Memberships	6,650	6,650
520-1851000-51880-490230	Background Checks	40	40
520-1851000-51880-490250	Registration & Training	2,000	2,000
520-1851000-51880-492760	King County-Aerial Mapping	2,500	2,500
	Information Technology Services Total	**$ 722,950**	**$ 702,010**
City Hall IT Services			
520-1851010-51880-350100	Small Tools & Minor Equipment	$ 1,000	$ 1,030
520-1851010-51880-414011	Software Maintenance & Support	2,930	3,030
520-1851010-51880-414013	Printer Maintenance & Support	10,000	10,650
520-1851010-51880-420110	Telephone	2,000	2,060
520-1851010-51880-420120	Internet	17,000	17,560
520-1851010-51880-451020	Office Equipment Rental	7,000	7,230
	City Hall IT Services Total	**$ 39,930**	**$ 41,560**
Parks & Rec IT Services			
520-1851020-51880-350100	Small Tools & Minor Equipment	$ 2,000	$ 2,060
520-1851020-51880-414011	Software Maintenance & Support	900	930
520-1851020-51880-414013	Printer Maintenance & Support	4,960	5,120
520-1851020-51880-420110	Telephone	6,450	6,660
520-1851020-51880-420120	Internet	18,000	18,000
520-1851020-51880-451020	Office Equipment Rental	4,360	4,510
	Parks & Rec IT Services Total	**$ 36,670**	**$ 37,280**
PW Maintenance IT Services			
520-1851030-51880-350100	Small Tools & Minor Equipment	$ 1,500	$ 1,550
520-1851030-51880-414011	Software Maintenance & Support	740	740
520-1851030-51880-420110	Telephone	1,850	1,910
520-1851030-51880-420120	Internet	1,500	1,550
	PW Maintenance IT Services Total	**$ 5,590**	**$ 5,750**
EOC IT Services			
520-1851040-51880-350100	Small Tools & Minor Equipment	2,000	2,060
520-1851040-51880-414013	Printer Maintenance & Support	100	100
520-1851040-51880-420110	Telephone	7,550	7,790
	Police IT Services Total	**9,650**	**9,950**
Police IT Services			
520-1851050-51880-350100	Small Tools & Minor Equipment	$ 1,000	$ 1,030
520-1851050-51880-414013	Printer Maintenance & Support	650	670
520-1851050-51880-451020	Office Equipment Rental	2,090	2,150
	Police IT Services Total	**$ 3,740**	**$ 3,850**

Central Services Fund

Account Number	Description	2021 Budget	2022 Budget
Pass-Thru Departmental IT Services			
520-1851090-51880-350100	Small Tools & Minor Equipment	$ 25,590	$ 18,960
520-1851090-51880-350110	Workstations	4,500	4,500
520-1851090-51880-414011	Software Maintenance & Support	130,980	136,540
520-1851090-51880-414012	Telecom Maintenance & Support	830	850
520-1851090-51880-414013	Pritner Maintenance & Support	2,670	2,670
520-1851090-51880-420110	Telephone	36,760	37,500
520-1851090-51880-420120	Internet	8,700	8,900
520-1851090-51880-451020	Office Equipment Rental	5,220	5,310
	Pass-Thru Departmental IT Services Total	**$ 215,250**	**$ 215,230**
IT Equipment Replacement			
520-1859000-51880-350100	Small Tools & Minor Equipment	$ 8,460	$ -
520-1859000-59418-643000	IT Equipment	17,360	-
520-1859000-59418-643100	Miscellaneous Software	10,000	-
	IT Equipment Replacement Total	**$ 35,820**	**$ -**
	Grand Total	**$ 1,069,600**	**$ 1,015,630**

Unemployment Trust Fund

Account Number	Description	2021 Budget	2022 Budget
Unemployment Services			
560-1302000-51770-220100	Payments to Claimants	$ 80,000	$ 80,000
	Grand Total	**$ 80,000**	**$ 80,000**

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CAPITAL BUDGET

Wall construction, Maple Valley Highway

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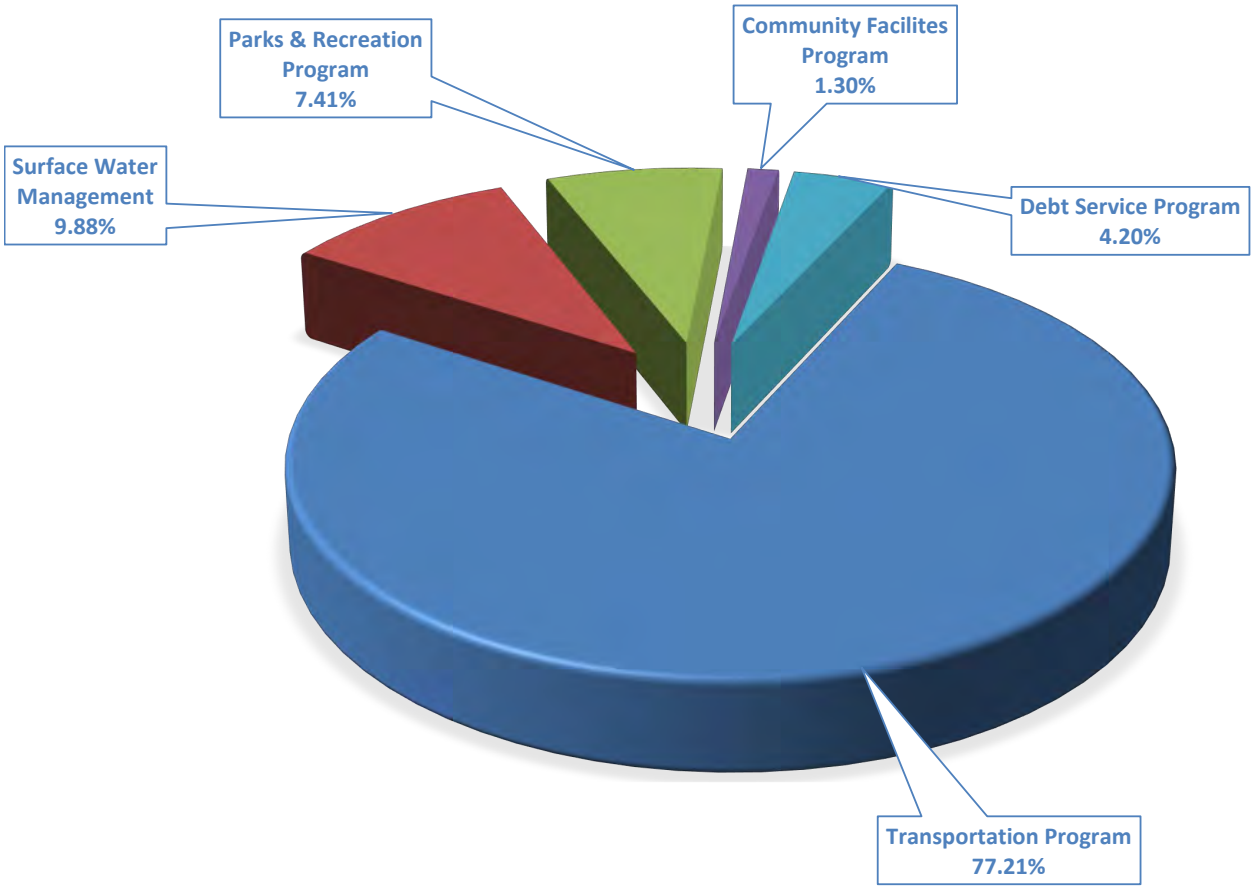
CITY OF MAPLE VALLEY
CAPITAL IMPROVEMENT PLAN
EXPENDITURE SUMMARY
2021 - 2026
$58,536,430

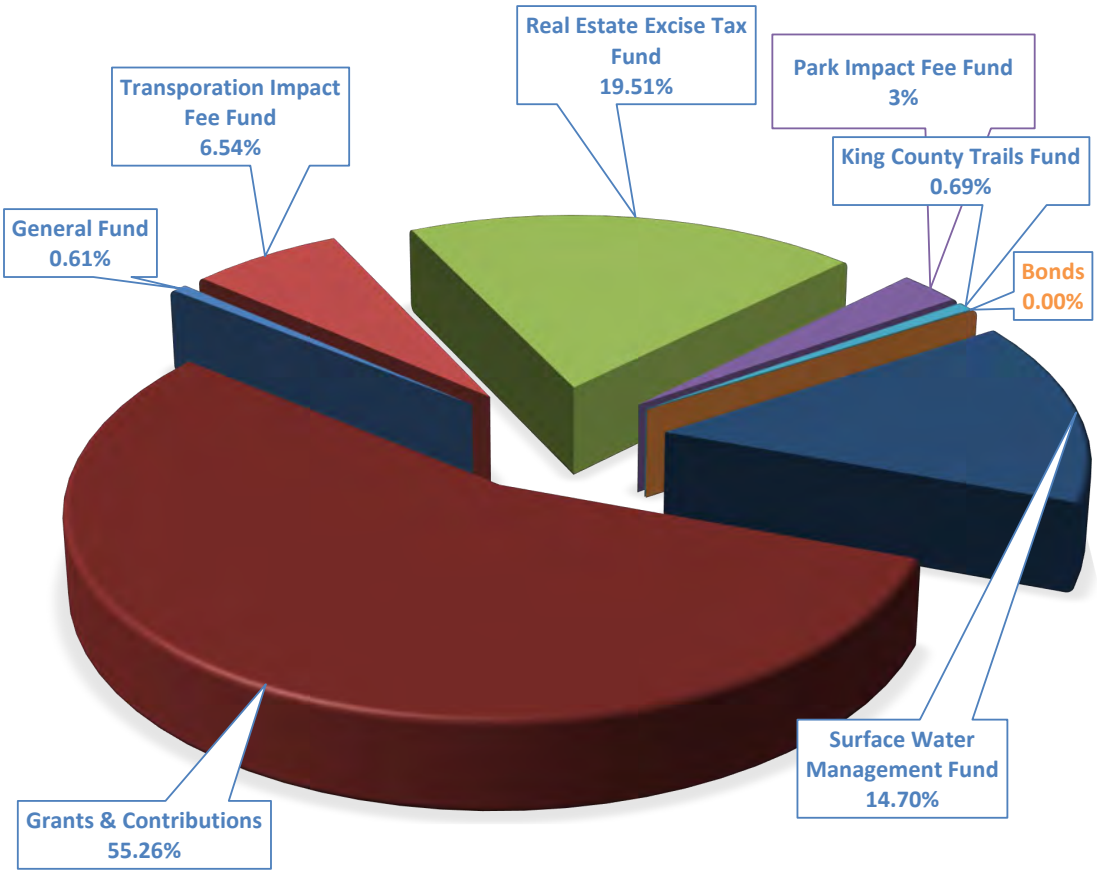


Capital Improvement Plan 2021 - 2026

(Amounts in thousands)

		2018	2019	2020 Budget	2020 Est Act	Total 2021-26	2021	2022	2023	2024	2025	2026	Grants, Voted, & Loans	Net City
Transportation Improvement Program														
T23	Asphalt Overlay Program	184	315			**1,700**	200	300	300	300	300	300		1,700
T24	Miscellaneous Street Improvements	19	24	50	50	**1,402**	590	100	412	100	100	100	852	550
T27	Non Motorized Plan	0	11			**1,000**	-	200	200	200	200	200		1,000
T36	SR169 - 228th Ave SE to SE 244th St		77	102	103	**9,700**		700		9,000			7,800	1,900
T38	216th Ave SE - SR516 to S City Limits	9				-								
T39	SR169 -Witte Rd to SE 244th St	270	5,129	863	971	-								
T41	244th Ave SE Share Use	58				-								
T42	SR516 & 218th Ave SE Intersection	782	1			-								
T44	Kent-Kangley & 242nd Ave E Intersection		845	250	250	-								
T45	SR169 Widening - Phase 4		149	120	120	**10,000**	300	700	9,000				7,600	2,400
T46	SR169 & 260th Legacy Site Access			163		-								
T48	SE 231st St Extension			35	35	**5,800**	5,800						5,000	800
T53	SR 516 Multi Modal Improvements 1					**1,467**				250		1,217		1,467
T54	SR 516 Multi Modal Improvements 2					**2,143**				400		1,743		2,143
T27a	Curbed Walkway Improvements					**560**	65	495					505	55
T27b	Crossing Enhancements					**455**			53	402			402	53
T27c	Cedar to Green River Trail Access					**222**					26	196	196	26
T28b	Witte Rd - SE 240th St to SE 249th Pl		2			-								
T28b Ph1	Witte Rd - SE 256th St Realignment	985	1			-								
T28b Ph2	Witte Rd - 249/256 Utility Relocate	22	165	2,050	2,050	-								
T28b Ph3	Witte Rd - 249/256 Road Improvements				3	**9,341**	9,341						8,079	1,262
T28c	Witte Rd - SE 256th to SE 272nd	0				**600**						600		600
T33c	SE 283rd St Extension	4	1			**808**		808						808
	Total Transportation Program	**2,334**	**6,719**	**3,633**	**3,582**	**45,198**	**16,296**	**3,303**	**9,965**	**10,652**	**626**	**4,356**	**30,434**	**14,764**
Surface Water Management Program														
S10	Water Quality Retrofits		20	400	266	**938**	450	150	155	59	61	63	170	768
S12	Misc Drainage Improvements	17	49	50	81	**348**	53	55	57	59	61	63		348
S15	Pond Fencing		80	320	188	**154**	50	20	20	21	21	22		154
S16	Stormwater Facility - Witte Rd		77	200	35	-								
S17	Cedar Downs Water Quality Improvments			100	177	**1,730**	350	950	430				400	1,330
S18	Witte Road Culvert					**650**				150	500		350	300
S19	Jenkins Creek Culvert			450		**940**	940						350	590
S21	Invasive Plant Species Removal					**136**	21	22	22	23	24	24		136
S22	ROW and Public Lands LID					**193**		27	40	41	42	43	145	48
S23	Stormwater Opportunity Fund			100		**697**	107	110	114	118	122	126		697
		17	**226**	**1,620**	**747**	**5,786**	**1,971**	**1,334**	**838**	**471**	**831**	**341**	**1,415**	**4,371**
Parks & Recreation Program														
P03	Summit Park Ballfields	2,752	8,849			-								
P05	Summit Ball Fields	13				-								
P13	Miscellaneous Park Improvements		0			-								
P15	Community Center Parking Lot	190				-								
P16	LW Parking Lot Expansion		397			-								
P17	LW Boat Launch Paving					-								
P18	Parks Maintenance Storage Structure		17			-								
P19	Park Security		121	29	29	-								
P20	LWL HVAC Upgrade			40		-								
P21	Elk Run Open Space		28	72	47	**1,000**		1,000		-			500	500
P22	General Park Improvements		23	25	28	**30**	15	15	-	-	-			30
P23	LWL Interior Painting		17											
P24	PROS Plan		59	21	21									
P25	Arboretum Irrigation			40	40	**80**	-	-	45	35	-			80
P26	Fernwood Park Improvements					**40**	40	-	-	-	-			40
P27	Park Signage/Wayfinding					**40**	40	-	-	-	-			40
P28	ADA Enhancements					**20**	10	10	-	-	-			20
P29	Parks Maintenance Security					**45**	45	-	-	-	-			45
P30	LW Lodge Improvements					**120**	40	80	-	-	-			120
P31	Public Art Installations					**10**	5	5	-	-	-			10
P32	Summit Park Sewer Deduct Meter					**10**	10							10
P33	Take-A-Break Park					**300**			300					300
P34	Henry's Switch Park					**475**			-		475			475
P35	Neighborhood Acquistion					**1,800**			800		1,000			1,800
P36	Summit Park					**15**			15		-			15
P37	Legacy Site					**350**			350		-			350
P06b	LW Parking Lot		0			-								
P06c	Beach House Remodel	1,909	12			-								
P06d	LW Playground	40				-								
G06	Lake Wilderness Golf Course Remodel					-	-	-	-	-	-	-	-	-
		4,904	**9,524**	**226**	**164**	**4,335**	**205**	**1,110**	**1,510**	**35**	**1,475**	**-**	**500**	**3,835**
City Facilites Program														
A01	Art Program		52	37	-	**259**	53	53	46	31	29	47	-	259
F03	Farmer's Market Relocation	15	43	1,550	1,550	**100**	100							100
F05	City Hall Generator		34	150	-	-								-
F06	City Facility Security System				-	**400**	200	200	-	-	-	-	-	400
		15	**129**	**1,737**	**1,550**	**759**	**353**	**253**	**46**	**31**	**29**	**47**	**-**	**759**
Debt Service Program														
D04	Infrastructure Loan DS - Transportation	191	190	189	189	**376**	188	187						376
D06	2014 Councilmanic Bonds (Ravensdale)	178	179	181	181	**355**	177	178						355
D07	2015 Refunding Bonds '05	519	520	520	520	-								-
D08	Summit Ballfields	-	291	290	290	**1,728**	291	286	286	287	290	288	-	1,728
	Total Debt Service Program	**888**	**1,179**	**1,180**	**1,180**	**2,458**	**656**	**651**	**286**	**287**	**290**	**288**	**-**	**2,458**
Total Capital Improvement Plan		**8,158**	**17,777**	**8,396**	**7,223**	**58,536**	**19,481**	**6,651**	**12,645**	**11,476**	**3,251**	**5,032**	**32,349**	**26,187**

CITY OF MAPLE VALLEY
CAPITAL IMPROVEMENT PLAN
REVENUE SUMMARY
2021 - 2026
$58,536,430



Capital Improvement Plan 2021 - 2026

(Amounts in thousands)

		2018	2019	2020 Budget	2020 Est Act	Total 2021-26	2021	2022	2023	2024	2025	2026
Funding Summary												
General Fund												
A01	Art Program		2	3	-	**4**	2	2				
F03	Farmer's Market Relocation	3			-	**-**						
F05	City Hall Generator		34	150	-	**-**						
D06	2014 Councilmanic Bonds (Ravensdale)	178	179	181	181	**355**	177	178				
D07	2015 Refunding Bonds '05	117	117	117	117	**-**						
P03	Summit Park Ballfields		2,798		-	**-**						
P23	LWL Interior Painting		17		-	**-**						
P24	PROS Plan		59	21	21	**-**						
P06c	Beach House Remodel		9		-	**-**						
		297	**3,216**	**471**	**318**	**358**	**179**	**180**	**-**	**-**	**-**	**-**
Transportation Impact Fee Fund												
A01	Art Program		17	6	-	**38**	12	13	7	3	0	4
D04	Infrastructure Loan DS - Transportation	96	95	95	95	**188**	94	94				
D07	2015 Refunding Bonds '05	104	104	104	104	**-**						
T23	Asphalt Overlay Program				-	**800**	200	300	300			
T24	Miscellaneous Street Improvements				-	**200**		100	100			
T36	SR169 - 228th Ave SE to SE 244th St		77		-	**400**		100		300		
T38	216th Ave SE - SR516 to S City Limits	145			-	**-**						
T39	SR169 -Witte Rd to SE 244th St	292	681		-	**-**						
T41	244th Ave SE Share Use	58			-	**-**						
T42	SR516 & 218th Ave SE Intersection	360			-	**-**						
T44	Kent-Kangley & 242nd Ave E Intersection		814	249	249	**-**						
T45	SR169 Widening - Phase 4		149	120	120	**600**	300	100	200			
T48	SE 231st St Extension			35	35	**500**	500					
T53	SR 516 Multi Modal Improvements 1				-	**-**						
T54	SR 516 Multi Modal Improvements 2				-	**400**						400
T27a	Curbed Walkway Improvements				-	**55**		55				
T27b	Crossing Enhancements				-	**53**			53			
T27c	Cedar to Green River Trail Access				-	**26**					26	
T28a	Witte Rd - SR169 to SE 240th St	100			-	**-**						
T28b	Witte Rd - SE 240th St to SE 249th Pl	(75)			-	**-**						
T28b Ph1	Witte Rd - SE 256th St Realignment	297			-	**-**						
T28b Ph2	Witte Rd - 249/256 Utility Relocate	10	11	135	135	**-**						
T28b Ph3	Witte Rd - 249/256 Road Improvements				-	**62**	62					
T33b	240th Ave SE Extension	51			-	**-**						
T28c	Witte Rd - SE 256th to SE 272nd	(299)			-	**-**						
T33c	SE 283rd St Extension	(390)			-	**508**		508				
P03	Summit Park Ballfields		155		-	**-**						
		748	**2,104**	**744**	**738**	**3,830**	**1,168**	**1,269**	**660**	**303**	**26**	**404**
Transportation Benefit SRF												
A01	Art Program		3	4	-	**-**						
T23	Asphalt Overlay Program	184	315	-	-	**-**						
T24	Miscellaneous Street Improvements		24	50	50	**-**						
T39	SR169 -Witte Rd to SE 244th St			200	200	**-**						
T28b Ph1	Witte Rd - SE 256th St Realignment	138			-	**-**						
T28b Ph2	Witte Rd - 249/256 Utility Relocate	4	59	590	590	**-**						
		326	**401**	**844**	**840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Real Estate Excise Tax 1 Fund												
A01	Art Program		13	15	-	**77**	7	10	4	17	6	33
F03	Farmer's Market Relocation		22	698	698	**100**	100					
F06	City Facility Security System					**400**	200	200				
D04	Infrastructure Loan DS - Transportation	96	95	95	95	**188**	94	94				
D07	2015 Refunding Bonds '05	186	186	186	186	**-**						
T23	Asphalt Overlay Program					**900**				300	300	300
T24	Miscellaneous Street Improvements	19			-	**350**	50			100	100	100
T27	Non Motorized Plan	0	11		-	**1,000**	-	200	200	200	200	200
T36	SR169 - 228th Ave SE to SE 244th St			102	102	**500**		100		400		
T39	SR169 -Witte Rd to SE 244th St	292	667	439	439	**-**						
T42	SR516 & 218th Ave SE Intersection	360			-	**-**						
T45	SR169 Widening - Phase 4				-	**300**		100	200			
T46	SR169 & 260th Legacy Site Access			163	-	**-**						
T48	SE 231st St Extension				-	**300**	300					
T53	SR 516 Multi Modal Improvements 1				-	**1,367**				250		1,117
T54	SR 516 Multi Modal Improvements 2				-	**1,443**				400		1,043
T28b Ph1	Witte Rd - SE 256th St Realignment	255			-	**-**						
T28b Ph2	Witte Rd - 249/256 Utility Relocate	8			-	**-**						
T28c	Witte Rd - SE 256th to SE 272nd				-	**550**						550
T33c	SE 283rd St Extension	3	1		-	**300**		300				
		1,218	**994**	**1,698**	**1,520**	**7,775**	**752**	**1,004**	**404**	**1,667**	**606**	**3,343**

Capital Improvement Plan 2021 - 2026

(Amounts in thousands)

		2018	2019	2020 Budget	2020 Est Act	Total 2021-26	2021	2022	2023	2024	2025	2026
Real Estate Excise Tax 2 Fund												
A01	Art Program	1	7	5		**36**	4	5	10	3	11	3
F03	Farmer's Market Relocation		22	698	698	-						
D07	2015 Refunding Bonds '05	112	112	113	113	-						
D08	Summit Ballfields		291	290	290	**1,728**	291	286	286	287	290	288
T33a	SE 276th - 240th SE to SR169	(18)				-						
T28c	Witte Rd - SE 256th to SE 272nd	(40)				-						
P03	Summit Park Ballfields		3,132			-						
P13	Miscellaneous Park Improvements		0			-						
P16	LW Parking Lot Expansion		101			-						
P18	Parks Maintenance Storage Structure		9			-						
P19	Park Security		61	14	14	-						
P20	LWL HVAC Upgrade			20		-						
P21	Elk Run Open Space		28	72	47	**170**		170		-		
P22	General Park Improvements		23	25	25	-						
P25	Arboretum Irrigation					**39**			22	17		
P26	Fernwood Park Improvements					**40**	40					
P27	Park Signage/Wayfinding					**40**	40					
P28	ADA Enhancements					**20**	10	10	-	-	-	
P31	Public Art Installations					**10**	5	5	-	-	-	
P32	Summit Park Sewer Deduct Meter					-						
P33	Take-A-Break Park					**150**			150			
P34	Henry's Switch Park					**237**					237	
P35	Neighborhood Acquistion					**1,000**			400		600	
P36	Summit Park					-						
P37	Legacy Site					**175**			175			
P06b	LW Parking Lot		0			-						
P06c	Beach House Remodel	84	3			-						
		139	**3,789**	**1,237**	**1,187**	**3,645**	**390**	**476**	**1,044**	**307**	**1,138**	**291**
PW Development Contributions Fund						-						
T44	Kent-Kangley & 242nd Ave E Intersection		31	1	1	-						
T28b Ph2	Witte Rd - 249/256 Utility Relocate		5	135	135	-						
		-	**36**	**137**	**136**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Park Impact Fee Fund												
A01	Art Program	22	2	0		**16**	1	1	7	0	6	
P03	Summit Park Ballfields		313			-						
P05	Summit Ball Fields	5				-						
P12	Community Park Acquisition	1				-						
P15	Community Center Parking Lot	190				-						
P16	LW Parking Lot Expansion		101			-						
P18	Parks Maintenance Storage Structure		8			-						
P19	Park Security		61	14	14	-						
P20	LWL HVAC Upgrade			20		-						
P21	Elk Run Open Space					-				-		
P22	General Park Improvements					**30**	15	15	-	-	-	
P25	Arboretum Irrigation			40	40	**41**		-	23	18		
P30	LW Lodge Improvements					**120**	40	80				
P31	Public Art Installations					-						
P32	Summit Park Sewer Deduct Meter					-						
P33	Take-A-Break Park					**150**			150			
P34	Henry's Switch Park					**238**					238	
P35	Neighborhood Acquistion					**800**			400		400	
P36	Summit Park					-						
P37	Legacy Site					**175**			175			
P13a	Disc Golf	(18)				-						
P06c	Beach House Remodel	2,011				-						
P06d	LW Playground	35				-						
		2,244	**484**	**75**	**54**	**1,570**	**56**	**96**	**755**	**18**	**644**	**-**
King County Trails Fund												
A01	Art Program					**4**	1	3	0			
P03	Summit Park Ballfields		197			-						
P21	Elk Run Open Space					**330**		330				
P29	Parks Maintenance Security					**45**	45					
P32	Summit Park Sewer Deduct Meter					**10**	10					
P36	Summit Park					**15**			15			
		-	**197**	**-**	**-**	**404**	**56**	**333**	**15**	**-**	**-**	**-**
Bond Proceeds Fund												
P03	Summit Park Ballfields	2,752	1,279		-	-						
G06	LWGC Remodel			500	-	-	-	-	-			
		2,752	**1,279**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surface Water Management Fund												
A01	Art Program		8	4	-	**85**	28	19	17	8	5	7
T36	SR169 - 228th Ave SE to SE 244th St				-	**1,000**		500		500		
T38	216th Ave SE - SR516 to S City Limits	78			-	-						
T39	SR169 -Witte Rd to SE 244th St		503									
T45	SR169 Widening - Phase 4				-	**1,500**		500	1,000			
T53	SR 516 Multi Modal Improvements 1				-	**100**						100
T54	SR 516 Multi Modal Improvements 2				-	**300**						300
T28b Ph2	Witte Rd - 249/256 Utility Relocate		89	190	190							
T28b Ph3	Witte Rd - 249/256 Road Improvements					**1,200**	1,200					
T28c	Witte Rd - SE 256th to SE 272nd	(75)			-	**50**						50
S10	Water Quality Retrofits		20	400	221	**768**	405	120	120	39	41	43
S12	Misc Drainage Improvements	17	49	50	81	**348**	53	55	57	59	61	63
S15	Pond Fencing		80	320	188	**154**	50	20	20	21	21	22
S16	Stormwater Facility - Witte Rd		77	200	35	-						
S17	Cedar Downs Water Quality Improvments			100	177	**1,330**	350	600	380			
S18	Witte Road Culvert				-	**300**				50	250	
S19	Jenkins Creek Culvert			450	-	**590**	590					
S21	Invasive Plant Species Removal				-	**136**	21	22	22	23	24	24
S22	ROW and Public Lands LID		49		-	**48**		2	10	11	12	13
S23	Stormwater Opportunity Fund			100	-	**697**	107	110	114	118	122	126
P03	Summit Park Ballfields		652		-	-						
		21	**1,525**	**1,814**	**892**	**8,606**	**2,804**	**1,948**	**1,740**	**829**	**536**	**748**

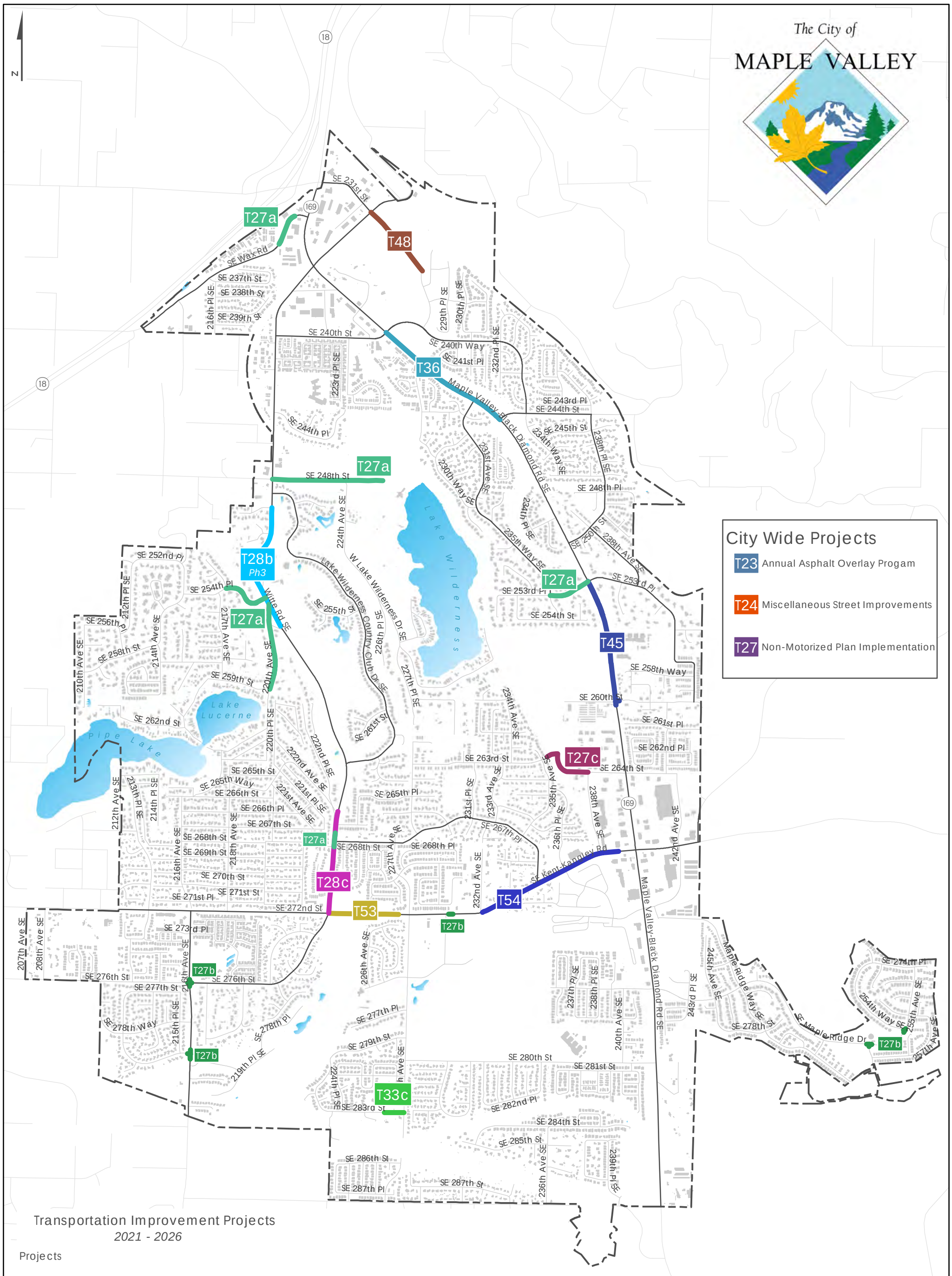
Capital Improvement Plan 2021 - 2026

(Amounts in thousands)

		2018	2019	2020 Budget	2020 Est Act	Total 2021-26	2021	2022	2023	2024	2025	2026
Grants & Contributions												
F03	Farmer's Market Relocation			154	154	**-**						
T24	Miscellaneous Street Improvements					**852**	540	-	312	-	-	-
T27	Non Motorized Plan					**-**						
T36	SR169 - 228th Ave SE to SE 244th St					**7,800**				7,800		
T39	SR169 -Witte Rd to SE 244th St		3,032	161	161	**-**						
T41	244th Ave SE Share Use	63				**-**						
T45	SR169 Widening - Phase 4					**7,600**			7,600			
T48	SE 231st St Extension					**5,000**	5,000					
T27a	Curbed Walkway Improvements					**505**	65	440				
T27b	Crossing Enhancements					**402**				402		
T27c	Cedar to Green River Trail Access					**196**						196
T28b Ph1	Witte Rd - SE 256th St Realignment	295				**-**						
T28b Ph2	Witte Rd - 249/256 Utility Relocate			1,201	1,201	**-**						
T28b Ph3	Witte Rd - 249/256 Road Improvements					**8,079**	8,079					
S10	Water Quality Retrofits		10	45	45	**170**	45	30	35	20	20	20
S16	Stormwater Facility - Witte Rd		69			**-**						
S17	Cedar Downs Water Quality Improvments					**400**		350	50			
S18	Witte Road Culvert					**350**				100	250	
S19	Jenkins Creek Culvert					**350**	350					
S22	ROW and Public Lands LID					**145**		25	30	30	30	30
P21	Elk Run Open Space					**500**		500				
P03	Summit Park Ballfields		323			**-**						
P16	LW Parking Lot Expansion		196			**-**						
P05a	LW Lodge Beam Repair	8				**-**						
P06d	LW Playground	5				**-**						
		371	**3,631**	**1,561**	**1,561**	**32,349**	**14,079**	**1,345**	**8,027**	**8,352**	**300**	**246**
Total Capital Improvement Plan Funding		**8,117**	**17,656**	**9,079**	**7,246**	**58,536**	**19,481**	**6,651**	**12,645**	**11,476**	**3,251**	**5,032**

Transportation Improvement Projects (TIP)

2021 - 2026



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Project Name: **Annual Asphalt Overlay Program**
CIP Program: Transportation
Project Number: T23

Total Project Cost:	1,700,000	
Non City Revenue:	-	0%
Net City Cost:	1,700,000	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.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	1,700	200	300	300	300	300	300
Debt Service	-						
Total	**1,700**	**200**	**300**	**300**	**300**	**300**	**300**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	800	200	300	300			
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	900				300	300	300
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**1,700**	**200**	**300**	**300**	**300**	**300**	**300**

(Dollars in Thousands)

Project Name: **Miscellaneous Street Improvements**
CIP Program: Transportation
Project Number: T24

Total Project Cost:	1,402,000	
Non City Revenue:	852,000	61%
Net City Cost:	550,000	39%

Project Description and Justification

. 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

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	1,402	590	100	412	100	100	100
Debt Service	-						
Total	**1,402**	**590**	**100**	**412**	**100**	**100**	**100**
Project Funding Sources							
Federal Grants	-						
State Grants	852	540		312			
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	200		100	100			
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	350	50			100	100	100
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**1,402**	**590**	**100**	**412**	**100**	**100**	**100**

(Dollars in Thousands)

Project Name: **Non-Motorized Plan Implementation**
CIP Program: Transportation
Project Number: T27

Total Project Cost:	1,000,000	
Non City Revenue:	-	0%
Net City Cost:	1,000,000	100%

Project Description and Justification

Projects include improvements to short sections of sidewalks, trails, bikeways, and wayfinding signage. Funds may also be used as the local match for grants.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	1,000	-	200	200	200	200	200
Debt Service	-						
Total	**1,000**	**-**	**200**	**200**	**200**	**200**	**200**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	1,000	-	200	200	200	200	200
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**1,000**	**-**	**200**	**200**	**200**	**200**	**200**

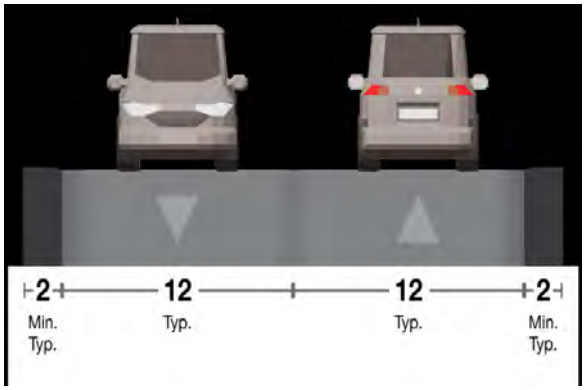
(Dollars in Thousands)

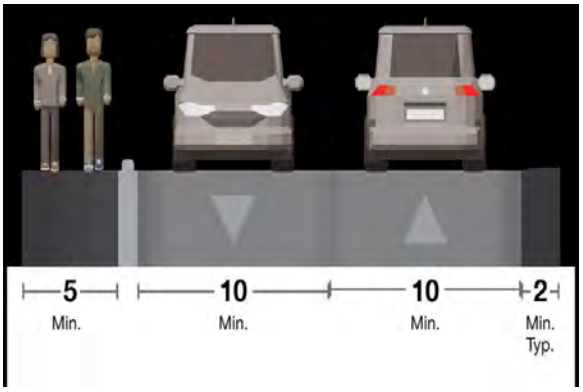
Project Name: **Curbed Walkway Improvements**
CIP Program: Transportation
Project Number: T27a

Total Project Cost:	560,000	
Non City Revenue:	505,000	90%
Net City Cost:	55,000	10%

Project Description and Justification

To bridge gaps between existing pedestrian facilities and limit the locations where pedestrians must use the roadway, asphalt pathways will be constructed within the existing right of way. In some of these locations, an existing wide roadway shoulder will be repurposed as the walkway, narrowing vehicle lanes, with concrete curbing, painted white and enhanced with vertical markers for visibility, will provide a physical barrier between the walkway and travel lanes. Some locations may require widening of the shoulder or paving of currently unpaved paths to provide the pedestrian connection. This project provides for separated walkways in various locations in the City.





Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	560	65	495				
Debt Service	-						
Total	**560**	**65**	**495**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	505	65	440				
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	55		55				
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**560**	**65**	**495**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Witte Road Improvements - Phase 3**
CIP Program: Transportation
Project Number: T28b Ph3

Total Project Cost:	9,341,000	
Non City Revenue:	8,079,000	86%
Net City Cost:	1,262,000	14%

Project Description and Justification

Extending improvements on Witte Road south of the roundabout, this project rehabilitates the road surface and adds pedestrian and bicycle facilities to the corridor serving the neighborhoods north of Pipe Lake and Lake Lucerne. Improvements include retaining walls on the easterly side to gain the additional width needed to install improvements to a complete streets level of service. A roundabout at the intersection of Witte Road and SE 254th Place is included in this project as well as two fish passage culverts.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	9,341	9,341					
Debt Service	-						
Total	**9,341**	**9,341**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	8,079	8,079					
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	1,200	1,200					
Street Fund	-						
Transportation Impact Fee Fund	62	62					
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**9,341**	**9,341**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **SE 283rd Street Gap Improvements**
CIP Program: Transportation
Project Number: T33c

Total Project Cost:	808,000	
Non City Revenue:	-	0%
Net City Cost:	808,000	100%

Project Description and Justification

The southern portion of right of way (ROW) on this section of SE 283rd is in private ownership and was not completed as part of past development. It is a gap in the full width street section. Improvements include purchase of remaining ROW, full width lanes, sidewalks, and drainage improvements.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	808		808				
Debt Service	-						
Total	**808**	**-**	**808**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	508		508				
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	300		300				
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**808**	**-**	**808**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **SR 169 Widening - 2**
CIP Program: Transportation
Project Number: T36

Total Project Cost:	9,700,000	
Non City Revenue:	7,800,000	80%
Net City Cost:	1,900,000	20%

Project Description and Justification

The second segment in the series of capacity improvements on the SR 169 corridor; this project adds an additional lane in both directions to include center turn lanes, sidewalks, bicycle lanes, improved transit stops, street lighting, and enhanced storm drainage. This eliminates a bottleneck for traffic traveling to and from SR 18 and Wilderness Village shopping area.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	9,700		700		9,000		
Debt Service	-						
Total	**9,700**	**-**	**700**	**-**	**9,000**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	7,800				7,800		
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	1,000		500		500		
Street Fund	-						
Transportation Impact Fee Fund	400		100		300		
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	500		100		400		
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**9,700**	**-**	**700**	**-**	**9,000**	**-**	**-**

(Dollars in Thousands)

Project Name: **SR 169 Widening - 4**
CIP Program: Transportation
Project Number: T45

Total Project Cost:	10,000,000	
Non City Revenue:	7,600,000	76%
Net City Cost:	2,400,000	24%

Project Description and Justification

This section of the SR 169 corridor improves access and amenities in the vicinity of the Legacy Site commercial area. Improvements include two lanes in both directions, transit facilities, sidewalks, bicycle lanes, street lighting, stormwater enhancements, a new signal at SR 169/SE 260th St, intersection improvements at SR 169/SE 254th Place, and a roundabout in the vicinity of Rock Creek Elementary school and the Legacy Site entrance (formerly T-46).

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	10,000	300	700	9,000			
Debt Service	-						
Total	**10,000**	**300**	**700**	**9,000**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	7,600			7,600			
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	1,500		500	1,000			
Street Fund	-						
Transportation Impact Fee Fund	600	300	100	200			
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	300		100	200			
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**10,000**	**300**	**700**	**9,000**	**-**	**-**	**-**

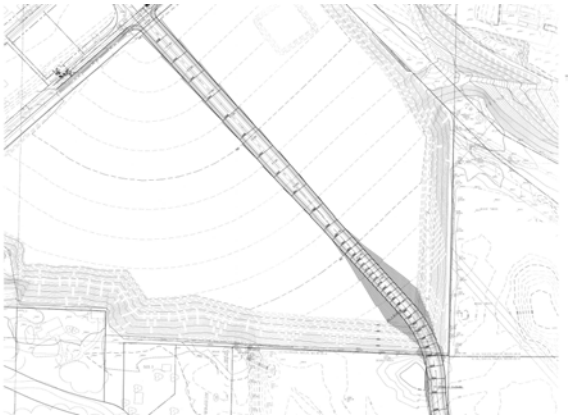
(Dollars in Thousands)

Project Name: **SE 231st Street Extension**
CIP Program: Transportation
Project Number: T48

Total Project Cost:	5,800,000	
Non City Revenue:	5,000,000	86%
Net City Cost:	800,000	14%

Project Description and Justification

This project creates an arterial connection through the former Hayes Gravel pit, slated for industrial development, providing a direct access to the SR 18 interchange. This arterial connection will provide one lane in each direction with a center lane in the industrial area, include sidewalk and bicycle lanes, and street lighting.



Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	5,800	5,800					
Debt Service	-						
Total	**5,800**	**5,800**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	5,000	5,000					
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	500	500					
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	300	300					
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**5,800**	**5,800**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

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Surface Water Management Program

Stormwater Pond sign, Maple Valley

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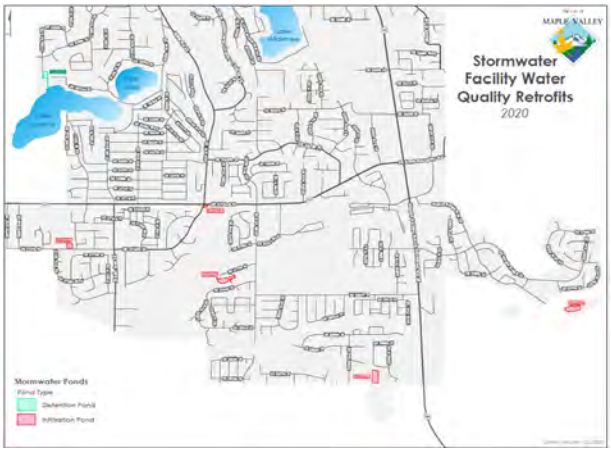
Project Name:	**Water Quality Retrofits**			
CIP Program:	SWM	Total Project Cost:	937,500	
Project Number:	S10	Non City Revenue:	170,000	18%
		Net City Cost:	767,500	82%

Project Description and Justification

This project covers ongoing improvements to existing stormwater quality systems to improve the ability of the system to treat stormwater and reduce discharge of sediments, heavy metals, and nutrients into streams, lakes, and groundwater.



Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	65	15	10	10	10	10	10
Acquisition	25	25	-	-	-	-	-
Construction	848	410	140	145	49	51	53
Debt Service	-			-			
Total	**938**	**450**	**150**	**155**	**59**	**61**	**63**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	170	45	30	35	20	20	20
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	768	405	120	120	39	41	43
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**938**	**450**	**150**	**155**	**59**	**61**	**63**

(Dollars in Thousands)

Project Name:	**Misc. Drainage Improvements**			
CIP Program:	SWM	Total Project Cost:	348,000	
Project Number:	S12	Non City Revenue:	-	0%
		Net City Cost:	348,000	100%

Project Description and Justification

This project covers ongoing improvements to existing stormwater conveyance systems to improve the ability of the system to collect and convey stormwater to reduce localized flooding, erosion, and damage to other City or private infrastructure.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	90	15	15	15	15	15	15
Acquisition	-	-	-	-	-	-	-
Construction	258	38	40	42	44	46	48
Debt Service	-			-			
Total	**348**	**53**	**55**	**57**	**59**	**61**	**63**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	348	53	55	57	59	61	63
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**348**	**53**	**55**	**57**	**59**	**61**	**63**

(Dollars in Thousands)

Project Name:	**Stormwater Pond Fencing**			
CIP Program:	SWM	Total Project Cost:	154,000	
Project Number:	S15	Non City Revenue:	-	0%
		Net City Cost:	154,000	100%

Project Description and Justification

This project covers fencing of stormwater ponds to meet safety requirements, prevent vandalism, and reduce maintenance.

Project Financial Summary

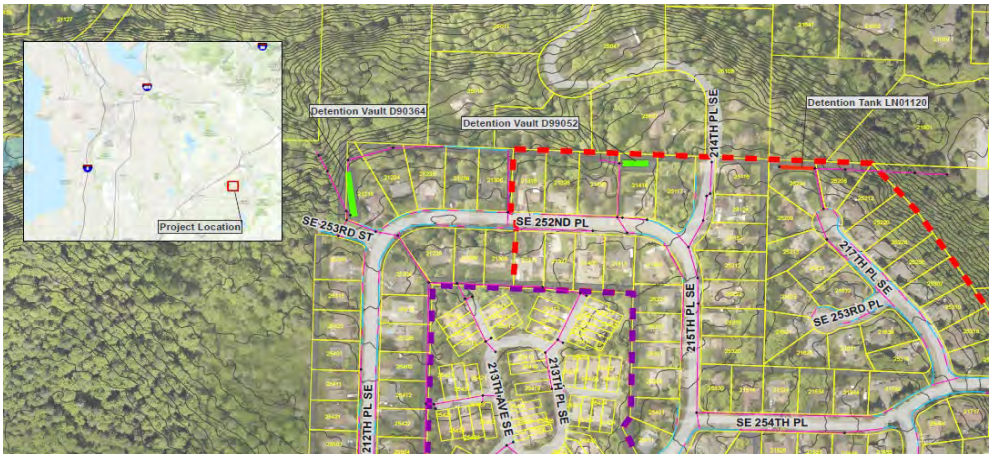
	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	12	2	2	2	2	2	2
Acquisition	-	-	-	-	-	-	-
Construction	142	48	18	18	19	19	20
Debt Service	-			-			
Total	**154**	**50**	**20**	**20**	**21**	**21**	**22**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	154	50	20	20	21	21	22
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**154**	**50**	**20**	**20**	**21**	**21**	**22**

(Dollars in Thousands)

Project Name:	**Cedar Downs Flood Reduction and Water Quality Improvement Project**			
CIP Program:	SWM	Total Project Cost:	1,730,000	
Project Number:	S17	Non City Revenue:	400,000	23%
		Net City Cost:	1,330,000	77%

Project Description and Justification

This project includes the study, design, and construction of flood control and water quality improvements in the north area of Cedar Downs. Improvements will include modifications to 3 vault and tank systems to improve flow control capacity and the addition of water quality treatment systems to reduce discharge of sediments, heavy metals, and nutrients to Jenkins Creek.



Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	420	340	50	30	-	-	-
Acquisition	10	10	-	-	-	-	-
Construction	1,300	-	900	400	-	-	-
Debt Service	-			-			
Total	**1,730**	**350**	**950**	**430**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	300		300				
County Grants	100		50	50			
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	1,330	350	600	380			
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**1,730**	**350**	**950**	**430**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name:	**254th Jenkins Creek Culvert Replacement**			
CIP Program:	SWM	Total Project Cost:	940,000	
Project Number:	S19	Non City Revenue:	350,000	37%
		Net City Cost:	590,000	63%

Project Description and Justification

This project includes the design and construction of a culvert replacement under 254th Street that conveys South Fork Jenkins Creek along the west side of Witte Road that is currently impassible for fish and causing backwater upstream due to reduced capacity from damage.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	30	30	-	-	-	-	-
Acquisition	10	10	-	-	-	-	-
Construction	900	900	-	-	-	-	-
Debt Service	-			-			
Total	**940**	**940**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	350	350					
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	590	590					
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**940**	**940**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name:	**Invasive Plant Species Removal**			
CIP Program:	SWM	Total Project Cost:	136,000	
Project Number:	S21	Non City Revenue:	-	0%
		Net City Cost:	136,000	100%

Project Description and Justification

This project covers removal of of invasive plant species, particularly within stream cooridors or near wetlands.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	6	1	1	1	1	1	1
Acquisition	-	-	-	-	-	-	-
Construction	130	20	21	21	22	23	23
Debt Service	-			-			
Total	**136**	**21**	**22**	**22**	**23**	**24**	**24**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	136	21	22	22	23	24	24
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**136**	**21**	**22**	**22**	**23**	**24**	**24**

(Dollars in Thousands)

Project Name:	**ROW and Public LID**			
CIP Program:	SWM	Total Project Cost:	193,000	
Project Number:	S22	Non City Revenue:	145,000	75%
		Net City Cost:	48,000	25%

Project Description and Justification

This project covers design and construction of Low Impact Development (LID) stormwater treatment within City ROW or on City property.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	67	-	27	10	10	10	10
Acquisition	-	-	-	-	-	-	-
Construction	126	-	-	30	31	32	33
Debt Service	-			-			
Total	**193**	**-**	**27**	**40**	**41**	**42**	**43**
Project Funding Sources							
Federal Grants	-						
State Grants	145		25	30	30	30	30
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	48		2	10	11	12	13
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**193**	**-**	**27**	**40**	**41**	**42**	**43**

(Dollars in Thousands)

Project Name:	**Stormwater Opportunity Fund**			
CIP Program:	SWM	Total Project Cost:	697,000	
Project Number:	S23	Non City Revenue:	-	0%
		Net City Cost:	697,000	100%

Project Description and Justification

This project covers design and construction of Stormwater projects partnered with Transportation or other projects to reduce overall design and construction costs and construction impacts.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	120	20	20	20	20	20	20
Acquisition	-	-	-	-	-	-	-
Construction	577	87	90	94	98	102	106
Debt Service	-			-			
Total	**697**	**107**	**110**	**114**	**118**	**122**	**126**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	697	107	110	114	118	122	126
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**697**	**107**	**110**	**114**	**118**	**122**	**126**

(Dollars in Thousands)

Parks & Recreation Program

Summit Park Gran Opening Ceremony, Summit Park Ballfields

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Project Name: **Elk Run Natural Area Trails**
CIP Program: Parks
Project Number: P21

Total Project Cost:	1,000,000	
Non City Revenue:	500,000	50%
Net City Cost:	500,000	50%

Project Description and Justification

Develop and implement trail improvements and connections at Elk Run Natural Area per the 2020 PRAOS Plan.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	200		200				
Acquisition	-						
Construction	800		800				
Debt Service	-						
Total	**1,000**	**-**	**1,000**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	500		500				
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	330		330				
Real Estate Excise Tax Funds	170		170				
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**1,000**	**-**	**1,000**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **General Park Improvements**
CIP Program: Parks
Project Number: P22

Total Project Cost:	30,000	
Non City Revenue:	-	0%
Net City Cost:	30,000	100%

Project Description and Justification

General improvements throughout the park system and need for updates arise.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	30	15	15				
Debt Service	-						
Total	**30**	**15**	**15**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	30	15	15				
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds							
Total	**30**	**15**	**15**	**-**	**-**	**-**	**-**

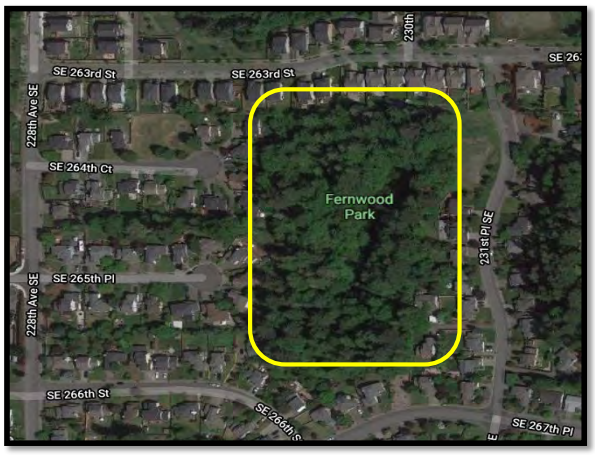
(Dollars in Thousands)

Project Name: **Fernwood Park Improvements**
CIP Program: Parks
Project Number: P26

Total Project Cost:	40,000	
Non City Revenue:	-	0%
Net City Cost:	40,000	100%

Project Description and Justification

Improvements at Fernwood Park as listed in the 2020 PRAOS Plan, such as boardwalk, viewing platform, interpretive signage, trail improvements.



Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	40	40					
Debt Service	-						
Total	**40**	**40**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	40	40					
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**40**	**40**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Park Signage/Wayfinding**
CIP Program: Parks
Project Number: P27

Total Project Cost:	40,000	
Non City Revenue:	-	0%
Net City Cost:	40,000	100%

Project Description and Justification

Install/update park & trail wayfinding and signage as identified in the 2020 PRAOS Plan. Helps park and trail users understand where they are, what they might need to know, how to get more information and who the provider is. An effective wayfinding system provides directional and locational information to users and the combination of materials and style can contribute to creating strong identifiers and a unique sense of place for our park system. The design intent would be in line with City's new branding, and be expandable to include amentiies and features beyond the park system.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	5	5					
Acquisition	-						
Construction	35	35					
Debt Service	-						
Total	**40**	**40**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	40	40					
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**40**	**40**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **ADA Enhancements**
CIP Program: Parks
Project Number: P28

Total Project Cost:	20,000	
Non City Revenue:	-	0%
Net City Cost:	20,000	100%

Project Description and Justification

Begin to address ADA Compliance issues with an older system, including park access at parking areas, barriers to access into playground areas, non-compliant park benches, picnic tables/shelters, pathways, etc.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	20	10	10				
Debt Service	-						
Total	**20**	**10**	**10**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	20	10	10				
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**20**	**10**	**10**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Park Maintenance Security**
CIP Program: Parks
Project Number: P29

Total Project Cost:	45,000	
Non City Revenue:	-	0%
Net City Cost:	45,000	100%

Project Description and Justification

Install fencing around the park maintenance operations area. Having a parks operation on the site of a park is a fairly common practice. However, the current situation is an attractive nuisance and safety issue with open access to the site. As a result, it is a dangerous open opportunity for park users to become injured. This area needs to be secured if it remains in the park. Fencing, gating, and signage will be key elements to keep unauthorized patron out the area.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	45	45					
Debt Service	-						
Total	**45**	**45**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	45	45					
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**45**	**45**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Lake Wilderness Lodge Improvements**
CIP Program: Parks
Project Number: P30

Total Project Cost:	120,000	
Non City Revenue:	-	0%
Net City Cost:	120,000	100%

Project Description and Justification

Improvements at Lake Wilderenss Lodge, including but not limited to carpet replacement, exterior painting, and replacing security alarm control panel.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	120	40	80				
Debt Service	-						
Total	**120**	**40**	**80**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	120	40	80				
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**120**	**40**	**80**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Support Public Art Installations**
CIP Program: Parks
Project Number: P31

Total Project Cost:	10,000	
Non City Revenue:	-	0%
Net City Cost:	10,000	100%

Project Description and Justification

Support public art installations throughout the city per the 2020 PRAOS Plan.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	10	5	5				
Debt Service	-						
Total	**10**	**5**	**5**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	10	5	5				
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**10**	**5**	**5**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Sewer Deduct Meter at Summit Park**
CIP Program: Parks
Project Number: P32

Total Project Cost:	10,000	
Non City Revenue:	-	0%
Net City Cost:	10,000	100%

Project Description and Justification

Install sewer deduct meter or secondary water usage meter on facility at Summit Park. Seperating the facility water usage from the irrigation will enable accurate invoicing or sewer fees only for what is actually being dischargd to sewer. This project will need to be coordinated with local sewer utility company and may qulify for rebate depending upon the company. The result will be an annual reduction in operating expenses with a 3-5 year payback in savings.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	10	10					
Debt Service	-						
Total	**10**	**10**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	10	10					
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**10**	**10**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Lake Wilderness Golf Course Remodel**
CIP Program: Parks
Project Number: G06

Total Project Cost:	3,500,000	
Non City Revenue:	-	0%
Net City Cost:	3,500,000	100%

Project Description and Justification

Based on recommendation from 2018 Lake Wilderness Golf Course Assessment, begin work on implementing the recommended improvements, including but not limited to replace existing clubhouse with a modern, efficient clubhouse including proshop, kitchen, dining area to serve golfers and users of the facility; build a private events pavillion to serve tournaments, weddings, and other events; build a miniature golf course to bring in families; general course improvements

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	3,500	3,500					
Debt Service	-						
Total	**3,500**	**3,500**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	3,500	3,500					
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**3,500**	**3,500**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Community Facilities Program

Serenity Pond, Lake Wilderness Arboretum

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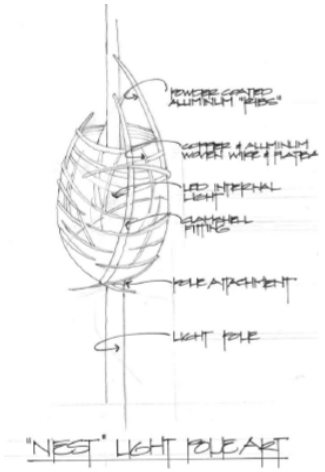
Project Name: **City-Wide Art Program**
CIP Program: City Facilities
Project Number: A01

Total Project Cost:	258,000	
Non City Revenue:	-	0%
Net City Cost:	258,000	100%

Project Description and Justification

Per Ordinance O-12-519, up to 1% of City-funded captial projects will be set aside to provide funding for the acquisition and placement of public art as a component of the annual expenditure of the City funds on public works projects.



Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	258	51	51	46	34	29	47
Acquisition	-						
Construction	-						
Debt Service	-						
Total	**258**	**51**	**51**	**46**	**34**	**29**	**47**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	4	2	2				
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	85	28	19	17	9	5	7
Street Fund	-						
Transportation Impact Fee Fund	38	11	13	7	3		4
Park Impact Fee Fund	22	4	1	8	2	7	
KC Trail and Open Space	3		3				
Real Estate Excise Tax Funds	109	9	13	14	20	17	36
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**261**	**54**	**51**	**46**	**34**	**29**	**47**

(Dollars in Thousands)

Project Name: **Legacy Site Development**
CIP Program: City Facilities
Project Number: F03

Total Project Cost:	100,000	
Non City Revenue:	-	0%
Net City Cost:	100,000	100%

Project Description and Justification

The City is in the procurement process to select a developer to partner in the development of the Legacy Site. The selection of a developer as well as negotiations in a developer agreement would benefit from a consultant with expertise in public private partnerships. A consultant would give the city the leverage in negotiations and ensure the City obtained an equitable developer agreement. This upfront investment in contract negotiations would reduce the cost of City legal representation in the developer agreement negotiations. It is recommended by most cities who enter into complex public private partnerships.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	100	100					
Acquisition	-						
Construction	-						
Debt Service	-						
Total	**100**	**100**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	100	100					
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**100**	**100**	**-**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **Security System**
CIP Program: City Facilities
Project Number: F06

Total Project Cost:	400,000	
Non City Revenue:	-	0%
Net City Cost:	400,000	100%

Project Description and Justification

The City is seeking to install an enterprise video observation/intrusion detection system, with access control capabilities. One that incorporates today's artificial intelligence which can be on watch 24/7/365, ready to alert the police of unwanted criminal activities, as well as non-criminal activities which are identified as liabilities for the City, thereby managing the City's risk.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	2021	2022	2023	2024	2025	2026
Project Costs							
Mgt & Eng	400	200	200				
Acquisition	-						
Construction	-						
Debt Service	-						
Total	**400**	**200**	**200**	**-**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	400	200	200				
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**400**	**200**	**200**	**-**	**-**	**-**	**-**

(Dollars in Thousands)

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Debt Service Program

Rock Art, Cedar River

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Project Name: **2004 Infrastructure Loan Debt**
CIP Program: Debt Service
Project Number: D04

Total Project Cost:	747,000	
Non City Revenue:	-	0%
Net City Cost:	747,000	100%

Project Description and Justification

In determining the financial plan for improving the roadways within Maple Valley, the City applied for and received loans from the Public Works Trust Fund for project T06-SR169 - SR516 to SE 264th Street, $1,955,100, and for project T16, SR516 - 228th Ave to Witte Road, $1,341,900. These loans were received as reimbursements for the 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.

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	-						
Debt Service	747	188	187	186	186		
Total	**747**	**188**	**187**	**186**	**186**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	373	94	93	93	93		
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	374	94	94	93	93		
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**747**	**188**	**187**	**186**	**186**	**-**	**-**

(Dollars in Thousands)

Project Name: **2014 Councilmanic Parks**
CIP Program: Debt Service
Project Number: D06

Total Project Cost:	534,000	
Non City Revenue:	-	0%
Net City Cost:	534,000	100%

Project Description and Justification

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

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	-						
Debt Service	534	177	178	179			
Total	**534**	**177**	**178**	**179**	**-**	**-**	**-**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	534	177	178	179			
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	-						
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**534**	**177**	**178**	**179**	**-**	**-**	**-**

(Dollars in Thousands)

Project Name: **2018 Councilmanic Summit Park Bonds**
CIP Program: Debt Service
Project Number: D08

Total Project Cost:	1,728,000	
Non City Revenue:	-	0%
Net City Cost:	1,728,000	100%

Project Description and Justification

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

Project Financial Summary

	Total	Budget		Forecast			
	2021-26	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Project Costs							
Mgt & Eng	-						
Acquisition	-						
Construction	-						
Debt Service	1,728	291	286	286	287	290	288
Total	**1,728**	**291**	**286**	**286**	**287**	**290**	**288**
Project Funding Sources							
Federal Grants	-						
State Grants	-						
County Grants	-						
Bond Proceeds	-						
Developer Contribution	-						
General Fund	-						
Lake Wilderness Golf Course Fund	-						
Surface Water Mgt Fund	-						
Street Fund	-						
Transportation Impact Fee Fund	-						
Park Impact Fee Fund	-						
KC Trail and Open Space	-						
Real Estate Excise Tax Funds	1,728	291	286	286	287	290	288
Trans. Benefit Spec. Rev. Fund	-						
State Infrastructure Loan Proceeds	-						
Total	**1,728**	**291**	**286**	**286**	**287**	**290**	**288**

(Dollars in Thousands)

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APPENDIX

Sidewalk, Maple Valley

Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2010	2011	2012	2013
REVENUES				
Taxes				
Regular Property Tax	$ 3,049,990	$ 3,139,117	$ 3,200,310	$ 3,312,283
Sales Tax	1,942,926	2,100,009	2,528,876	2,676,444
Utility Tax	745,107	1,632,226	1,698,866	1,730,053
Excise Taxes in Lieu of Property Tax	-	-	-	173,663
Real Estate Excise Tax	686,659	551,843	1,043,963	801,022
Gambling Tax	43,419	37,520	38,828	45,920
Total Taxes	**6,468,101**	**7,460,715**	**8,510,843**	**8,739,384**
Licenses & Permits	637,548	782,423	861,982	625,668
Intergovernmental Revenue	2,426,341	1,515,257	3,085,412	1,704,407
Charges for Service	1,453,902	3,066,003	2,428,849	1,687,780
Fines & Forfeitures	106,404	176,372	153,605	96,381
Miscellaneous Revenue	503,013	488,306	424,707	404,965
TOTAL REVENUES	**11,595,309**	**13,489,076**	**15,465,398**	**13,258,584**
Percent Growth	14%	16%	15%	-14%
EXPENDITURES				
Current				
General Government	1,936,460	1,819,336	2,004,745	2,211,505
Economic Environment (Comm. Development)	910,052	956,631	1,123,179	978,415
Human Services[1]	273,033	217,842	232,840	-
Mental & Physical Health[1]	-	-	-	30,000
Culture & Recreation	1,584,388	1,584,155	1,680,423	2,114,097
Public Safety	2,714,104	3,557,118	3,851,964	3,881,719
Transportation (Public Works)	1,313,601	1,302,269	1,460,712	1,076,374
Utilities and Environment[1]	-	-	-	137,236
Capital Outlay	3,030,870	3,950,040	2,970,732	2,419,678
Debt Service				
Principal	544,621	559,621	579,621	589,621
Interest on Long-term Debt	216,558	197,475	181,551	164,829
TOTAL EXPENDITURES	**12,523,687**	**14,144,487**	**14,085,767**	**13,603,472**
Percent Growth	13%	13%	0%	-3%
REVENUES OVER (UNDER) EXPENDITURES	**(928,378)**	**(655,411)**	**1,379,631**	**(344,887)**
OTHER FINANCING SOURCES (USES)				
Issuance of General Obligation Bonds	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-
Payment to Refunding Escrow Agent	-	-	-	-
Transfer In from (Out to) Enterprise Funds	(177,783)	647,304	46,893	435,717
Insurance Recoveries	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	**(177,783)**	**647,304**	**46,893**	**435,717**
REVENUE AND OTHER SOURCES OVER (UNDER)	**(1,106,161)**	**(8,107)**	**1,426,524**	**90,829**
FUND BALANCE, January 1	**13,090,120**	**11,983,959**	**11,975,852**	**13,402,377**
Prior Period Adjustment	-	-	-	-
FUND BALANCE, December 31				
Nonspendable - General Fund	47,311	37,019	5,000	9,575
Restricted - Special Revenue Funds	9,900,220	9,105,966	10,389,134	10,364,060
Committed - Capital Improvement Plan	-	-	19,025	19,025
Assigned - General Fund	-	-	-	600,385
Unassigned - General Fund	2,036,428	2,832,867	2,989,217	2,500,162
TOTAL	**$ 11,983,959**	**$ 11,975,852**	**$ 13,402,376**	**$ 13,493,206**
Debt Service as % on non Capital Expenditures	8%	7%	7%	7%
Unassigned Fund Balance as % of Current Expenditures	23%	30%	29%	24%
Total Fund Balance as % of Total Expenditures	96%	85%	95%	99%

Source: Applicable years' comprehensive annual fiancial report.

[1]Beginning in 2013 the City reported expenditures for Human Service Grants and Waste Reduction and Recycling separately as Mental and

2014	2015	2016	2017	2018	2019
$ 3,489,468	$ 3,579,149	$ 3,672,451	$ 3,744,970	$ 3,814,598	$ 4,029,084
3,036,207	3,336,309	4,228,554	4,002,641	4,391,493	4,707,357
1,956,726	1,981,568	1,835,667	1,918,715	1,928,518	1,889,336
345,219	364,041	376,525	392,334	445,051	418,271
1,152,583	1,577,332	1,597,864	1,872,303	1,990,992	2,043,278
51,873	68,085	73,102	59,603	115,698	70,294
10,032,076	**10,906,484**	**11,784,164**	**11,990,564**	**12,686,350**	**13,157,620**
948,972	929,695	695,449	1,157,688	946,494	1,092,390
1,112,553	2,210,998	2,676,441	1,174,308	1,513,339	6,388,431
1,745,764	1,556,472	1,444,222	3,867,770	2,013,862	2,391,999
87,858	100,983	84,503	95,574	103,952	115,726
540,626	576,543	271,220	676,220	3,844,487	874,945
14,467,849	**16,281,174**	**16,955,998**	**18,962,125**	**21,108,485**	**24,021,111**
9%	13%	4%	12%	11%	14%
2,258,726	2,272,577	2,776,030	2,652,948	2,927,273	2,740,011
1,086,990	997,054	897,803	1,195,066	1,370,063	3,258,960
-	-	-	-	-	
30,000	35,000	30,000	278,618	94,904	306,384
2,173,522	2,186,737	2,499,473	2,545,425	2,924,474	3,166,632
4,015,425	4,046,669	4,465,882	4,648,293	4,787,917	5,395,396
1,539,329	1,581,392	1,597,498	2,180,810	1,749,720	1,739,404
153,591	103,682	98,335	134,178	150,676	136,720
2,832,443	3,269,273	3,467,653	1,711,611		16,354,771
704,621	814,621	774,621	789,621	809,621	944,621
197,463	139,682	113,478	95,905	108,082	234,866
14,992,111	**15,446,685**	**16,720,773**	**16,232,474**	**14,922,729**	**34,277,765**
10%	3%	8%	-3%	-8%	130%
(524,262)	**834,489**	**235,225**	**2,729,651**	**6,185,756**	**(10,256,654)**
1,530,000	-	-	-	4,059,139	
-	3,022,980	-	-	-	
-	(2,975,277)	-	-	-	
130,156	341,422	431,522	46,140	(16,337)	1,276,334
8,269	-	1,125	5,500	-	211
1,668,425	**389,125**	**432,647**	**51,640**	**4,042,801**	**1,276,545**
1,144,163	**1,223,614**	**667,872**	**2,781,291**	**10,228,557**	**(8,980,109)**
13,493,207	**14,632,746**	**15,856,361**	**16,524,233**	**19,320,032**	**22,467,904**
(4,625)	-	-	14,508	42,410	(13,745)
55,171	53,944	39,902	42,889	79,776	128,055
11,013,780	11,260,321	11,505,996	13,809,838	13,779,443	8,130,144
19,025	19,025	19,025	19,025	41,861	41,860
439,368	1,117,268	1,124,299	994,294	934,116	299,975
3,105,401	3,405,803	3,835,010	4,453,985	7,632,709	4,874,016
$ 14,632,746	**$ 15,856,361**	**$ 16,524,233**	**$ 19,320,032**	**$ 29,590,998**	**$ 13,474,050**
7%	8%	7%	6%	6%	7%
28%	30%	31%	33%	54%	29%
98%	103%	99%	119%	198%	39%

Appendix B: Property Tax Data

Last Ten Years

	2010	2011	2012	2013
ASSESSED VALUE				
Assessed Value (2)	2,437,805,896	2,296,106,212	2,143,931,000	2,332,474,360
Increase (Decrease) in Assessed Valuation	0%	-6%	-7%	9%
Includes Local New Contruction of	34,004,314	26,605,677	57,519,249	41,846,659
Includes Increase in Public Utility Value	3,740,931	-	2,315,419	1,405,704
Total New Construction	37,745,245	26,605,677	59,834,668	43,252,363
PROPERTY TAX RATES (1)				
Direct Regular and Special				
City of Maple Valley	**1.25**	**1.29**	**1.38**	**1.55**
Overlapping Regular and Special				
State School Fund	2.22	2.28	2.42	2.57
King County General	1.28	1.34	1.42	1.54
Port of Seattle	0.22	0.22	0.23	0.23
Emergency Medical Services (EMS)	0.30	0.30	0.30	0.30
Ferry District	0.00	0.00	0.00	0.00
King County Flood District	0.11	0.11	0.12	0.13
Rural Library District	0.49	0.57	0.57	0.57
Tahoma School District Special Levy	2.74	3.39	3.54	3.95
Tahoma School District Bond & Bldg	1.70	1.89	2.05	2.30
Fire District # 43	1.72	1.62	1.72	1.74
Sub Total Overlapping	**10.78**	**11.72**	**12.36**	**13.34**
Total Property Tax Levy	**12.03**	**13.01**	**13.75**	**14.89**
PROPERTY TAXES LEVIED AND COLLECTED (1)				
Property Taxes Levied				
Original Levy (2)	3,059,587	3,142,481	3,205,605	3,320,019
Adjustments	(4,210)	(3,383)	(2,822)	(5,653)
Revised Levy	3,055,377	3,139,098	3,202,783	3,314,366
Percent of Levy Change from Prior Year (PY)	2.7%	2.7%	2.0%	3.5%
% of Levy related to New Construction & Annexation	1.7%	1.7%	1.0%	2.5%
Property Taxes Collected				
Collections as of the End of the Levy Year	2,989,404	3,085,616	3,161,830	3,275,835
Percent Collected as of the End of the Levy Year	97.8%	98.3%	98.7%	98.8%
Collections in Subsequent Years	65,937	53,516	40,030	34,935
Total Collections to Date	3,055,341	3,139,132	3,201,860	3,310,770
Percent Collected to Date	100.0%	100.0%	100.0%	99.9%
Current Amount Outstanding	36	(34)	923	3,596
Percent of Current Amount Outstanding by Year	0.3%	-0.2%	6.7%	26.0%
Single Family Residential (SFR) Property Taxes				
Average Value of SFR	302,814	275,667	278,251	307,586
Percent Change from Prior Year (PY)	0.9%	-9.0%	0.9%	10.5%
City Share of Property Taxes per SFR on PY Value	375	391	382	431
Total Property Taxes per SFR on PY Value	3,613	3,941	3,789	4,142
Percent Change from Prior Year (PY)	1.4%	9.1%	-3.8%	9.3%

(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.

2014	2015	2016	2017	2018	2019
2,834,060,029	3,033,278,836	3,268,616,351	3,665,996,644	4,113,881,832	4,318,325,125
22%	7%	8%	12%	12%	5%
48,994,139	43,361,321	32,491,497	48,002,749	105,379,833	142,946,433
3,853,445	1,752,284	5,000,000	1,664,113	422,517	-
52,847,584	45,113,605	37,491,497	49,666,862	105,802,350	142,946,433
1.47	**1.25**	**1.19**	**1.13**	**1.04**	**0.96**
2.47	2.29	2.17	2.03	2.92	2.63
1.52	1.35	1.48	1.38	1.33	1.22
0.22	0.19	0.17	0.15	0.14	0.12
0.34	0.30	0.28	0.26	0.24	0.22
0.00	0.00	0.00	0.00	0.00	0.00
0.15	0.14	0.13	0.12	0.11	0.10
0.56	0.50	0.48	0.45	0.41	0.37
3.73	3.26	3.12	3.00	2.84	1.49
3.48	2.91	3.05	2.83	2.57	1.98
1.86	1.94	1.68	1.31	1.56	1.51
14.33	**12.87**	**12.55**	**11.53**	**12.11**	**9.64**
15.79	**14.11**	**13.75**	**12.66**	**13.15**	**10.60**
3,419,695	3,526,601	3,617,863	3,622,944	3,730,044	3,934,816
(3,528)	(3,591)	(4,557)	64,502	66,888	(2,503)
3,416,168	3,523,010	3,613,307	3,687,446	3,796,932	3,932,312
3.1%	3.1%	2.6%	2.1%	3.0%	3.6%
2.1%	2.1%	1.6%	1.1%	2.0%	2.6%
3,383,155	3,486,014	3,577,085	3,651,183	3,758,344	3,901,727
99%	99%	99%	99%	99%	99%
23,825	37,313	30,026	42,007	42,387	32,462
3,406,980	3,523,327	3,607,111	3,693,190	3,800,732	3,934,189
100%	100%	100%	100%	100%	100%
9,188	(317)	6,196	(5,744)	(3,800)	(1,876)
66.3%	-2.3%	44.7%	-41.5%	-27.4%	-13.5%
364,359	385,315	417,376	451,001	506,819	522,892
18.5%	5.8%	8.3%	8.1%	12.4%	3.2%
451	455	460	472	467	485
4,858	5,143	5,297	5,284	5,929	5,371
17.3%	5.9%	3.0%	-0.2%	12.2%	-9.4%

Appendix C: Sales Tax Data

Last Ten Years

	SIC Group	2010	2011	2012	2013
Sales Tax Revenue (Locally generated) (1)					
Retail Trade	441-454	$ 568,584	$ 613,889	$ 797,120	$ 888,774
Construction	236-238	263,506	330,561	471,520	411,819
Food Services, Drinking Places	722	180,369	177,852	222,657	266,971
Wholesale Trade	423-425	77,753	89,395	122,330	115,814
Telecommunication	517	78,669	83,542	87,401	109,663
Other Services	811-814	76,875	77,812	79,971	83,850
Public Administration	921-926	53,574	51,183	51,787	57,173
Administrative and Support Services	561-562	40,132	42,808	51,642	53,004
Professional, Scientific & Technical Services	541	26,023	22,355	24,662	36,080
Rental & Leasing	532	36,409	28,450	27,909	36,002
Manufacturing	311-339	25,933	32,475	41,243	31,856
Arts Entertainment & Recreation	711-713	23,706	25,177	27,657	29,787
Finance and Insurance	521-525	14,290	10,665	12,147	15,957
All Other		40,331	56,678	36,743	21,584
		$ 1,506,154	**$ 1,642,842**	**$ 2,054,789**	**$ 2,158,334**
Overall Annual Percent Growth		4%	9%	25%	5%
Construction Percent Growth		12%	25%	43%	-13%
Non Construction Percent Growth		3%	6%	21%	10%

(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.

2014	2015	2016	2017	2018	2019	% of 2019	
$ 981,093	$ 1,065,462	$ 1,146,956	$ 1,261,620	$ 1,376,113	$ 1,491,647	39%	
524,425	635,660	1,233,298	836,500	899,203	741,928	20%	
289,384	326,878	384,530	408,556	430,978	468,438	12%	
139,386	130,116	147,648	164,238	168,421	188,957	5%	Building Suppliers
128,029	125,248	135,078	142,373	147,093	143,255	4%	
85,284	94,316	97,248	98,397	101,337	106,367	3%	Auto Services
62,148	69,761	77,433	80,803	12,502	9,684	0%	State licensing, City of MV
56,781	68,493	69,720	77,473	198,169	262,758	7%	Landscaping
37,494	32,624	38,837	39,375	52,105	67,402	2%	
35,982	47,465	70,868	63,332	64,320	76,250	2%	Equip Leasing, Videos
42,984	41,106	36,820	62,199	45,762	51,975	1%	Construction Accessories
32,265	25,619	28,769	35,079	35,718	37,821	1%	Golf Courses, Fitness
18,358	24,843	26,872	26,516	28,819	31,347	1%	
35,016	29,319	56,767	40,114	104,074	113,211	3%	
$ 2,468,629	**$ 2,716,910**	**$ 3,550,844**	**$ 3,336,575**	**$ 3,664,614**	**$ 3,791,040**	**100%**	
14%	10%	31%	-6%	10%	3%		
27%	21%	94%	-32%	7%	-17%		
11%	7%	11%	8%	11%	10%		

Appendix D: Computation of Legal Debt Margin

December 31, 2019

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin Dollars	Debt Margin %
ASSESSED VALUE	$ 4,318,325,125					
GENERAL PURPOSES						
Non-Voted Only						
Maximum Debt as a percent of Assessed Value		1.5%				
Non-Voted General Obligation Debt Capacity			$ 64,774,877			
Less: Outstanding Non-Voted Debt				$ 5,758,105		
Remaining Non-Voted Debt Capacity					**$ 59,016,772**	**91%**
Total Voted and Non Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			107,958,128			
Less: Outstanding Voted Debt				-		
Less: Outstanding Non-Voted Debt				5,758,105		
Remaining Voted Debt Capacity					**102,200,023**	**95%**
TOTAL GENERAL PURPOSES			107,958,128	5,758,105	**102,200,023**	**95%**
UTILITY PURPOSES						
Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			107,958,128			
Less: Outstanding Voted Debt				-		
Remaining Voted Debt Capacity					**107,958,128**	
TOTAL UTILITY PURPOSES			107,958,128	-	**107,958,128**	**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			107,958,128			
Less: Outstanding Voted Debt				-		
Remaining Voted Debt Capacity					**107,958,128**	
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT			107,958,128	-	**107,958,128**	**100%**
TOTAL CAPACITY			$ 323,874,384			
CAPACITY UTILIZED				$ 5,758,105		
LEGAL DEBT MARGIN					**$ 318,116,280**	**98%**

Source:
King County Assessor's Office.

Appendix E: Sample Debt Service Schedule

December 31, 2019

Assumed Size of Bond Issue		$	1,000,000
Assessed Valuation of the City		$	4,318,325,125
Assumed Assessed Valuation of Individual Property		$	522,892.00
Interest Rate on the Bonds	4/30/2015		2.75%
Years Bonds Outstanding			20
Annual Debt Service on the Bonds		**$**	**65,672**
1st Year Levy Rate (per $1,000 of assessed valuation)		$	0.02
1st Year Payment for Single Family Residence valued at	$ 522,892	$	7.95
Average Annual Payment for Single Family Residence at	$ 522,892	$	7.80
Average Annual Growth in City Assessed Valuation (from 2003)			6%
Average Annual Growth in Individual Property Value (from 2003)			6%

	City Assessed Valuation Prior Year	**Individual Property Value**	**Individual Property Debt Service**
2016	4,318,325,125	$ 522,892	$ 7.95
2017	4,584,505,856	554,004	7.94
2018	4,867,093,916	586,966	7.92
2019	5,167,100,650	621,891	7.90
2020	5,485,599,742	658,893	7.89
2021	5,823,731,056	698,096	7.87
2022	6,182,704,720	739,632	7.86
2023	6,563,805,451	783,640	7.84
2024	6,968,397,158	830,266	7.82
2025	7,397,927,820	879,666	7.81
2026	7,853,934,670	932,006	7.79
2027	8,338,049,694	987,459	7.78
2028	8,852,005,476	1,046,212	7.76
2029	9,397,641,393	1,108,461	7.75
2030	9,976,910,203	1,174,414	7.73
2031	10,591,885,031	1,244,291	7.71
2032	11,244,766,790	1,318,325	7.70
2033	11,937,892,055	1,396,764	7.68
2034	12,673,741,428	1,479,871	7.67
2035	13,454,948,415	1,567,922	7.65
Total Property Owner Expense			156.03
Average Annual Payment for Single Family Residence			$ 7.80

Appendix F: Debt Type

Last Ten Years

	Governmental Activities					
Fiscal Year	**General Obligation Bonds**	**Special Assessment Bonds**	**Special Assessment Bonds**	**Public Works Trust Fund Loans**	**Capital Leases**	**Private Contract**
2010	4,515,000	-	-	2,584,693	-	-
2011	4,140,000	-	-	2,400,072	-	-
2012	3,745,000	-	-	2,215,451	-	-
2013	3,340,000	-	-	2,030,830	-	-
2014	4,350,000	-	-	1,846,210	-	-
2015	3,805,535	-	-	1,661,589	-	-
2016	3,181,867	-	-	1,476,968	-	-
2017	2,543,199	-	-	1,292,347	-	-
2018	5,595,000	-	-	1,107,726	-	-
2019	4,835,000	-	-	923,105	-	-

* 2019 population total of 26,180 from State of Washington Office of Financial Management.

** 2018 per capita personal income of $33,481 from US Bureau of Economic Analysis.

Business-Type Activities				
Revenue Bonds	Loans	Total Primary Government	Debt Per Capita*	Percentage of Per Capita Personal Income**
-	-	7,099,693	313	1.4%
-	-	6,540,072	285	1.3%
-	-	5,960,451	255	1.1%
-	-	5,370,830	225	0.9%
-	-	6,196,210	237	0.9%
-	-	5,467,124	221	0.8%
-	-	4,658,835	188	0.7%
-	-	3,835,546	154	0.5%
-	-	6,702,726	265	0.8%
-	-	5,758,105	220	0.7%

Appendix G: Bonded Debt

Last Ten Years

Fiscal Year	General Obligation Bonds	Percentage of Actual Taxable Value of Property *	General Obligation Bonds Per Capita
2010	4,515,000	0.19%	199
2011	4,140,000	0.18%	181
2012	3,745,000	0.17%	160
2013	3,340,000	0.14%	140
2014	4,350,000	0.15%	166
2015	3,805,535	0.13%	154
2016	3,181,867	0.10%	128
2017	2,543,199	0.07%	102
2018	5,595,000	0.14%	221
2019	4,835,000	0.11%	184.68

* In 2019 the estimated value of real and personal property in the City of Maple Valley was $4,318,983,125.

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Appendix H: Statistics and Ratios

Last Ten Years

	2010	2011	2012	2013
Population (April 1)	22,684	22,930	23,340	23,910
Unemployment Rate (King County) (1)	8.2%	7.2%	6.1%	5.2%
Personal Income (Estimate)				
Median Household Income Estimate (King County) (1)	65,383	66,294	68,313	71,122
Persons per Household	2.96	2.96	2.96	2.96
Per Capita Personal Income	22,089	22,397	23,079	24,028
Other Demographic Statistics				
Age				
17 and Under		31.4%		32.3%
Over 64		6.5%		6.6%
Age 25 and older Bachelor's Degree and higher		37.4%		41.1%
Household Income over $100,000		37.0%		29.7%
Owner Occupied Housing Units	84.7%			84.6%
Owner Occupied Housing Unit Values over $300,000		53.8%		56.8%
Assessed Valuation	$ 2,437,805,896	$ 2,296,106,212	$ 2,143,931,000	$ 2,332,474,360
Net Direct Bonded Debt	$ 7,099,693	$ 6,540,072	$ 5,960,451	$ 5,370,830
Net Overlapping Debt	32,266,926	26,209,775	24,258,742	72,813,764
Total Net Direct & Overlapping Debt	$ 39,366,619	$ 32,749,847	$ 30,219,193	$ 78,184,594
City Employees	39.30	39.80	38.55	39.30
City and Contract Employees	53.29	57.15	56.90	57.65
Ratios				
Assessed value per capita	$ 107,468	$ 100,135	$ 91,857	$ 97,552
Net general bonded debt per capita	$ 313	$ 285	$ 255	$ 225
Net direct and overlapping debt per capita	$ 1,735	$ 1,428	$ 1,295	$ 3,270
Ratio of net direct debt/capita to per capita personal income	1.4%	1.3%	1.1%	0.9%
Ratio of net total debt/capita to per capita personal income	7.9%	6.4%	5.6%	13.6%
Ratio of net direct bonded debt to assessed value	0.3%	0.3%	0.3%	0.2%
Ratio of net direct & overlapping debt to assessed value	1.6%	1.4%	1.4%	3.4%
City employees per 1000 population	1.7	1.7	1.7	1.6
City and Contract Employees 1000 population	2.3	2.5	2.4	2.4

Source:

(1) State of Washington Office of Financial Management

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

2014	2015	2016	2017	2018	2019
26,180	24,700	24,790	24,900	25,280	26,180
4.2%	5.2%	3.4%	2.8%	3.4%	2.1%
75,045	80,998	84,897	89,142	100,443	94,822
2.96	2.96	2.96	2.96	3.00	3.02
25,353	27,364	28,681	30,116	33,481	31,398
32.0%	38.2%	32.3%	32.3%	30.8%	32.3%
7.5%	6.6%	6.6%	6.6%	7.5%	8.4%
34.7%	40.7%	37.0%	40.7%	40.7%	43.4%
47.4%	49.5%	52.7%	N/A	51.0%	51.2%
85.5%	80.3%	83.1%	82.5%	83.1%	83.6%
71.0%	81.2%	86.3%	N/A	66.1%	69.4%
$ 2,834,060,029	$ 3,033,278,836	$ 3,268,616,351	$ 3,665,996,644	$ 4,113,881,832	$ 4,318,325,125
$ 6,196,210	$ 5,301,589	$ 5,758,105	$ 5,758,105	$ 5,758,105	$ 5,758,105
71,020,592	67,162,334	60,939,003	60,939,003	60,939,003	60,939,003
$ 77,216,802	$ 72,463,923	$ 66,697,107	$ 66,697,107	$ 66,697,107	$ 66,697,107
41.25	42.75	43.75	47.00	46.00	50.50
59.60	61.10	64.10	68.35	67.35	71.85
$ 108,253	$ 122,805	$ 131,852	$ 147,229	$ 162,733	$ 164,947
$ 237	$ 215	$ 232	$ 231	$ 228	$ 220
$ 2,949	$ 2,934	$ 2,690	$ 2,679	$ 2,638	$ 2,548
0.9%	0.8%	0.8%	0.8%	0.7%	0.7%
11.6%	10.7%	9.4%	8.9%	7.9%	8.1%
0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
2.7%	2.4%	2.0%	1.8%	1.6%	1.5%
1.6	1.7	1.8	1.9	1.8	1.9
2.3	2.5	2.6	2.7	0.7	0.8

Appendix I: Principal Taxpayers

Current and Nine Years Prior

Taxpayer	Type	2009	2009 Rank	2009 % of AV	2019 Assessed Valuation	2019 Rank	2019 % of AV	Change each year
Four Corners Northeast LFP	Developer	9,281,100		9%	$ 52,020,200	1	15.6%	Itty Bitty Big & Bouncy LLC
Four Corners LLC	Retail	$ 20,288,723		20%	48,437,600	2	14.5%	Four Corners Associates (aka Four Corners Northeast LFP)
Wilderness Village Apartments	Apartments	17,109,000		17%	46,645,100	3	14.0%	Wilderness Village Properties
KRG Four Corner Square LLC	Developer	12,490,600		12%	37,493,000	4	11.2%	Donahue Schriber Realty Group (formerly DS Four Corners LLC)
Puget Sound Energy	Utility	8,073,866		8%	35,456,200	5	10.6%	ROIC Four Corner Square LLC (formerly KRG)
Hogate Properties	Retail	7,997,000		8%	29,240,000	6	8.8%	Quadrant Corporation
NW Apartment Portfolio II	Apartments	11,311,000		11%	29,181,000	7	8.7%	MV4 Associates LLC
CMBA No. 6/7	Retail	8,332,500		8%	21,584,000	8	6.5%	Avanath Maple Crossing LLC
Wilderness Village Properties	Retail	6,979,185		7%	18,015,662	9	5.4%	Puget Sound Energy-Gas/Electric
Schneider Homes	Developer	10,257,000		10%	15,551,000	10	4.7%	CalAtlantic Homes
Subtotal - Ten Largest Taxpayers		102,838,874			333,623,762			
All Other City Taxpayers		2,343,556,053			3,984,701,363			
Total City Taxpayers		$ 2,446,394,927			$ 4,318,325,125			

Major Employers [1]		2019 Employees
Tahoma School District	Government	850
Fred Meyer	Retail	315
Safeway	Retail	135
Quality Food Centers	Retail	85
MV Fire & Life Safety	Government	53
Johnson's Home & Garden	Retail	47
City of Maple Valley	Government	46
JR Hayes & Sons, Inc	Construction	36
Multicare	Health	22
Hops n/ Drops	Retail	21

(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 J: Full Time Equivalent Employee History

Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Employee Data										
City Employees										
City Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.75	2.75	3.75
Human Resources	0.50	0.50	0.75	0.75	0.75	0.75	0.75	1.50	1.50	2.25
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								
Community Development	8.00	8.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	7.75
Finance	3.80	3.80	3.80	3.80	4.00	4.00	4.00	4.00	4.00	4.00
Information Technology & GIS	1.50	1.50	1.50	2.50	3.00	3.00	4.00	5.00	4.00	3.00
Parks & Recreation	5.00	5.00	6.50	8.25	9.50	11.00	11.00	11.75	11.75	13.50
Public Safety	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works	12.50	12.00	12.00	10.00	10.00	11.00	11.00	11.00	11.00	11.25
Total City Employees	**39.30**	**39.80**	**38.55**	**39.30**	**41.25**	**42.75**	**43.75**	**47.00**	**46.00**	**50.50**
Contractees										
City Attorney				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Domestic Violence Advocate							1.00	1.00	1.00	1.00
Municipal Court Judge	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Court Clerks	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Police										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Detective	0.74	1.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
School Resource Officer								1.00	1.00	1.00
Police Officers (1)	9.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Information Services Consultant	0.90	1.00	1.00							
Total Contractees	**13.99**	**17.35**	**18.35**	**18.35**	**18.35**	**18.35**	**20.35**	**21.35**	**21.35**	**21.35**
Total Full Time Equivalent Employees	**53.29**	**57.15**	**56.90**	**57.65**	**59.60**	**61.10**	**64.10**	**68.35**	**67.35**	**71.85**

Appendix K: Salary Range & Steps

2021

		STEP						
		1	2	3	4	5	6	7
RANGE	ACM	136,892	142,368	148,063	153,986	160,145	166,551	173,213
	A	124,448	129,426	134,603	139,987	145,586	151,409	157,465
	B	98,384	102,319	106,412	110,668	115,095	119,699	124,487
	C	88,014	91,535	95,196	99,004	102,964	107,083	111,366
	D	78,245	81,375	84,630	88,015	91,536	95,197	99,005
	E	73,731	76,680	79,747	82,937	86,254	89,704	93,292
	F	65,630	68,255	70,985	73,824	76,777	79,848	83,042
	G	62,794	65,306	67,918	70,635	73,460	76,398	79,454
	H	60,245	62,655	65,161	67,767	70,478	73,297	76,229
	I	48,734	50,683	52,710	54,818	57,011	59,291	61,663

*Cost of Living Adjustment (COLA) rate is calculated at 90% of the August CPI-Seattle/Tacoma/Bremerton

2022

		STEP						
		1	2	3	4	5	6	7
RANGE	ACM	136,892	142,368	148,063	153,986	160,145	166,551	173,213
	A	124,448	129,426	134,603	139,987	145,586	151,409	157,465
	B	98,384	102,319	106,412	110,668	115,095	119,699	124,487
	C	88,014	91,535	95,196	99,004	102,964	107,083	111,366
	D	78,245	81,375	84,630	88,015	91,536	95,197	99,005
	E	73,731	76,680	79,747	82,937	86,254	89,704	93,292
	F	65,630	68,255	70,985	73,824	76,777	79,848	83,042
	G	62,794	65,306	67,918	70,635	73,460	76,398	79,454
	H	60,245	62,655	65,161	67,767	70,478	73,297	76,229
	I	48,734	50,683	52,710	54,818	57,011	59,291	61,663

*Cost of Living Adjustment (COLA) rate is calculated at 90% of the three-year average August CPI-Seattle/Tacoma/Bremerton

Appendix L: Salary Schedule

Department	Position	FTE	1/1/2021 Range	1/1/2021 Step	2020 Budget Salary	1/1/2022 Range	1/1/2022 Step	2022 Budget Salary
Elected Officials								
	Mayor	0.23			11,160			11,160
	Deputy Mayor	0.18			9,960			9,960
	Councilmembers	0.18			8,760			8,760
	Councilmembers	0.18			8,760			8,760
	Councilmembers	0.18			8,760			8,760
	Councilmembers	0.18			8,760			8,760
	Councilmembers	0.18			8,760			8,760
City Manager								
	City Manager	1.00			190,225			190,225
	Executive Assistant	1.00	E	6	89,704	E	6	89,704
	Communication Specialist	1.00	D	1	78,245	D	1	78,245
	Human Resource Manager	1.00	B	6	119,699	B	6	119,699
	Human Resource Analyst	1.00	E	4	82,937	E	4	82,937
	City Clerk	1.00	B	6	119,699	B	6	119,699
	Deputy City Clerk	1.00	E	3	79,747	E	3	79,747
	Administrative Assistant II	1.00	H	3	65,161	H	3	65,161
	Administrative Assistant I	0.50	I	5	28,506	I	5	28,506
	Administrative Assistant I	0.50	I	2	25,342	I	2	25,342
Community Development								
	Community Development Manager	1.00	B	7	124,487	B	7	124,487
	Senior Planner	1.00	C	4	99,004	C	4	99,004
	Senior Planner	1.00	C	2	91,535	C	2	91,535
	Building Official	0.00	C	7	111,366	C	7	111,366
	Inspector/Code Enforcement Officer	1.00	F	7	83,042	F	7	83,042
	Permit Coordinator	1.00	E	5	86,254	E	5	86,254
Finance								
	Finance Director	1.00	A	4	139,987	A	4	139,987
	Senior Financial Analyst	1.00	D	4	88,015	D	4	88,015
	Senior Financial Analyst (2022 Only)	1.00				D	4	88,015
	Accountant	1.00	F	5	76,777	F	5	76,777
	IT Manager	1.00	B	5	115,095	B	5	115,095
	GIS Manager	1.00	D	7	99,005	D	7	99,005
	IT Analyst	1.00	F	4	73,824	F	4	73,824
Parks & Recreation								
	Parks Director	1.00	ACM	6	166,551	ACM	6	166,551
	Deputy Park Director	1.00	B	7	124,487	B	7	124,487
	Administrative Assistant III	1.00	E	4	82,937	E	4	82,937
	Administrative Assistant I	1.00	I	5	57,011	I	5	57,011
	Operations Manager	1.00	D	6	95,197	D	6	95,197
	Maintenance Worker II	1.00	H	7	76,229	H	7	76,229
	Maintenance Worker I	1.00	I	5	57,011	I	5	57,011
	Maintenance Worker I	0.00	I	4	54,818	I	4	54,818
	Event & Facility Coordinator	1.00	G	5	73,460	G	5	73,460
	Event & Facility Specialist	0.50	H	3	32,581	H	3	32,581
	Custodian	1.00	H	3	65,161	H	3	65,161
	Recreation Manager	1.00	D	7	99,005	D	7	99,005
	Recreation Coordinator	1.00	G	6	76,398	G	6	76,398
	Recreation Coordinator	1.00	G	4	70,635	G	4	70,635
Public Safety								
	Administrative Assistant III	1.00	E	4	82,937	E	4	82,937

Appendix L: Salary Schedule

Public Works

Public Works Director	1.00	A	5	145,586	A	5	145,586
City Engineer	1.00	B	7	124,487	B	7	124,487
Associate Engineer	1.00	D	7	99,005	D	7	99,005
Construction Inspector	1.00	E	7	93,292	E	7	93,292
SWM/NPDES Program Manager	1.00	C	7	111,366	C	7	111,366
SWM Inspection Technician	1.00	F	6	79,848	F	6	79,848
Infrastructure Manager	1.00	C	3	95,196	C	3	95,196
Maintenance Worker II	1.00	H	2	62,655	H	2	62,655
Maintenance Worker II	1.00	H	1	60,245	H	1	60,245
Maintenance Worker I	1.00	I	2	50,683	I	2	50,683
Maintenance Worker I	1.00	I	2	50,683	I	2	50,683
Maintenance Worker I	1.00	I	2	50,683	I	2	50,683

Positions frozen in 2020, funds not appropriated in 2021-22 budget. The positions may not be filled without first amending the budget to appropriate funds.

Building Inspector	1.00	F	$65,630 - $83,042
Development Engineer	1.00	C	$88,014 - $111,366
Economic Development Manager	1.00	B	$98,384 - $124,487
Maintenance Worker III - Parks	1.00	F	$65,630 - $83,042
Senior Financial Analyst (2021 Only)	1.00	D	$78,245 - $99,005

* The budgeted salaries are frozen due to the economic downturn in 2020 from COVID-19; step increases and COLAs not included.

Appendix M: Benefit Summary

Health Insurance Provisions

Insurance Benefit	Options	Premiums (monthly) – if applicable
Medical Plan*	AWC HealthFirst & Kaiser Permanente (see below for dollar amounts and percentages)	Employee coverage – 100% employer paid Spouse/DP – 80% employer paid 1st Dependent – 80% employer paid 2nd + Dependent – 50% employer paid*
Dental Plan	Delta Dental – Plan J	Employer pays the full premium Employee - $56.65 1st Dependent - $107.15 2nd + Dependent - $167.73
Vision Plan	AWC - Vision Service Plan ($25 deductible)	Employer pays the full premium Employee - $7.72 1st Dependent - $15.44 2nd Dependent - $23.16
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 0.331% of payroll

Association of Washington Cities – Health Insurance Premiums

HealthFirst Monthly Premiums

	Monthly Premium	City Pays		Employee Pays (Spouse + 1st Dep)	
Employee	$795.26	100%	**$795.26**	0%	**$0.00**
Spouse/DP	$801.93	80%	**$641.54**	20%	**$160.39**
1st Dep	$395.05	80%	**$316.04**	20%	**$79.01**
2nd + Dep	$326.60	50%	**$163.30**	50%	**$163.30**

Kaiser Permanente Monthly Premiums

	Monthly Premium	City Pays		Employee Pays (Spouse + 1st Dep)	
Employee	$607.80	100%	**$607.80**	0%	**$0.00**
Spouse/DP	$597.66	80%	**$478.12**	20%	**$119.54**
1st Dep	$304.98	80%	**$243.98**	20%	**$61.00**
2nd + Dep	$304.98	50%	**$152.49**	50%	**$152.49**

* 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 Employees Retirement System (PERS)	PERS2 Defined Benefit plan (benefit is based on 2% X service credit years X average final compensation)	Employer contribution rate – 12.97% Employee contribution rate – 7.90%
	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 – 12.97% 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 mandatory contribution rate – 6.2% (pre-tax) In addition, an employee may voluntarily contribute (post-tax) to their 401(a) per contribution guidelines Employee pre-tax & post-tax contributions are 100% vested
457 Deferred Compensation Plan	Voluntary pre-tax elective employee deferrals to a defined contribution plan	Employee contribution rate – elective deferrals up to IRS annual maximum contribution levels (currently $19,500)

*Retirement benefits only applicable for eligible employees.

Leave and Other Provisions

Vacation Accrual Schedule	0 - 48 months - 96 hours/year 49 -108 months - 120 hours/year 109 -169 months - 144 hours/year 169 months + - 168 hours/year * Vacation carryover 1 year accrual max
Holidays	11
Sick Leave Accrual Rate	96 hours per year
Maximum Sick Leave Accrual Rate	None
Sick Leave pay-out Provisions	25% at PERS Retirement
Shared Leave	Yes
Jury Duty Leave	Up to 4 weeks
Witness Duty Leave	Yes
Bereavement Leave	3 days, if additional time needed may use sick leave

Domestic Violence Leave	Yes, unpaid but employee may elect to use available accrued paid leave
Tuition Reimbursement	100% if job related and budget allows
Employee Assistance Plan	Yes
Family/Medical Leave	Yes

Appendix N: 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	The six-year plan of expenditures for capital improvements.
Capital Asset Lives	
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	Councilmatic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation. The total of Councilmanic and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of goods purchased.
Debt Service	The annual payment of principal and interest on the city's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, and storm sewer improvements.

Depreciation	The loss of asset value through time and usage, recorded as an expense under the full accrual method of accounting.
Enterprise Fund	A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as for the City's surface water management function. Costs are recovered through user charges.
Estimated Actual (Est Act)	An estimate of the year-end balance of a revenue or expenditure account.
Expenditure	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, materials or settling a loss.
Expense	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
Fees	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include development and recreation fees.
Fines and Forfeitures	A revenue category which primarily includes court, police, traffic and parking fines' and forfeitures of property.
Fund	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	Working capital, or the net current assets less short term liabilities.
GAAFR	"Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Fund	The General Fund is used to account for all of the City's resources except for those resources which are accounted for in other funds.
General Obligation Bonds	Bonds for which the full faith and credit of the insuring government are pledged for payment.
Intergovernmental Revenue	Revenue from other governments, including, Federal, State and County grants. State shared revenue from liquor profits and taxes are also forms of intergovernmental revenue.
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permits.
Miscellaneous Revenue	A revenue category that basically includes leases and rentals of the various city facilities.
Net Budget	The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.
Non-Spendable Fund Balance	Non-spendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.
NPDES	National Pollutant Discharge Elimination System
Object of Expenditure	Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services, and capital outlay.
Operating Budget	An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.

Operating Expense	Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization. For example, telephone charges, printing and office supplies are operating expenses.
PERS	Public Employees Retirement System provided by the State of Washington for City employees other than contracted positions like Police.
Restricted Fund Balance	Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.
Revenue	Income received by the city in support of its program of services to the community. It includes such items as property taxes, fees, grants, fines, interest income and other miscellaneous revenue.
RFP	Request for Proposal
Salaries and Wages	A majority of City employees are paid a bi-weekly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
Standard Work Year	2,080 hours or 260 days is the equivalent of one work year.
Unassigned Fund Balance	Unassigned fund balance is the residual amount of the general fund not included in the four categories described above. Also, any deficit fund balances within the other governmental fund types are reported as unassigned.
User Charges	The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
WCIA	Washington Cities Insurance Authority
Working Capital	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds.