



# The City of **MAPLE VALLEY**



**Maple Valley, Washington**

**2011  
Final Budget**



**January 1, 2011 through December 31, 2011**

**The City of  
Maple Valley  
Washington**



**2011  
Final Budget**

**January 1, 2011 through December 31, 2011**

Prepared by:

David W. Johnston, City Manager  
L.A.(Tony) McCarthy, Finance Director  
Sandy Nesper, Accountant

## **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.*

# Introduction



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## Introduction

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Maple Valley  
Washington**

For the Fiscal Year Beginning

**January 1, 2010**

A handwritten signature in black ink, appearing to be 'H.R.' followed by a flourish.

President

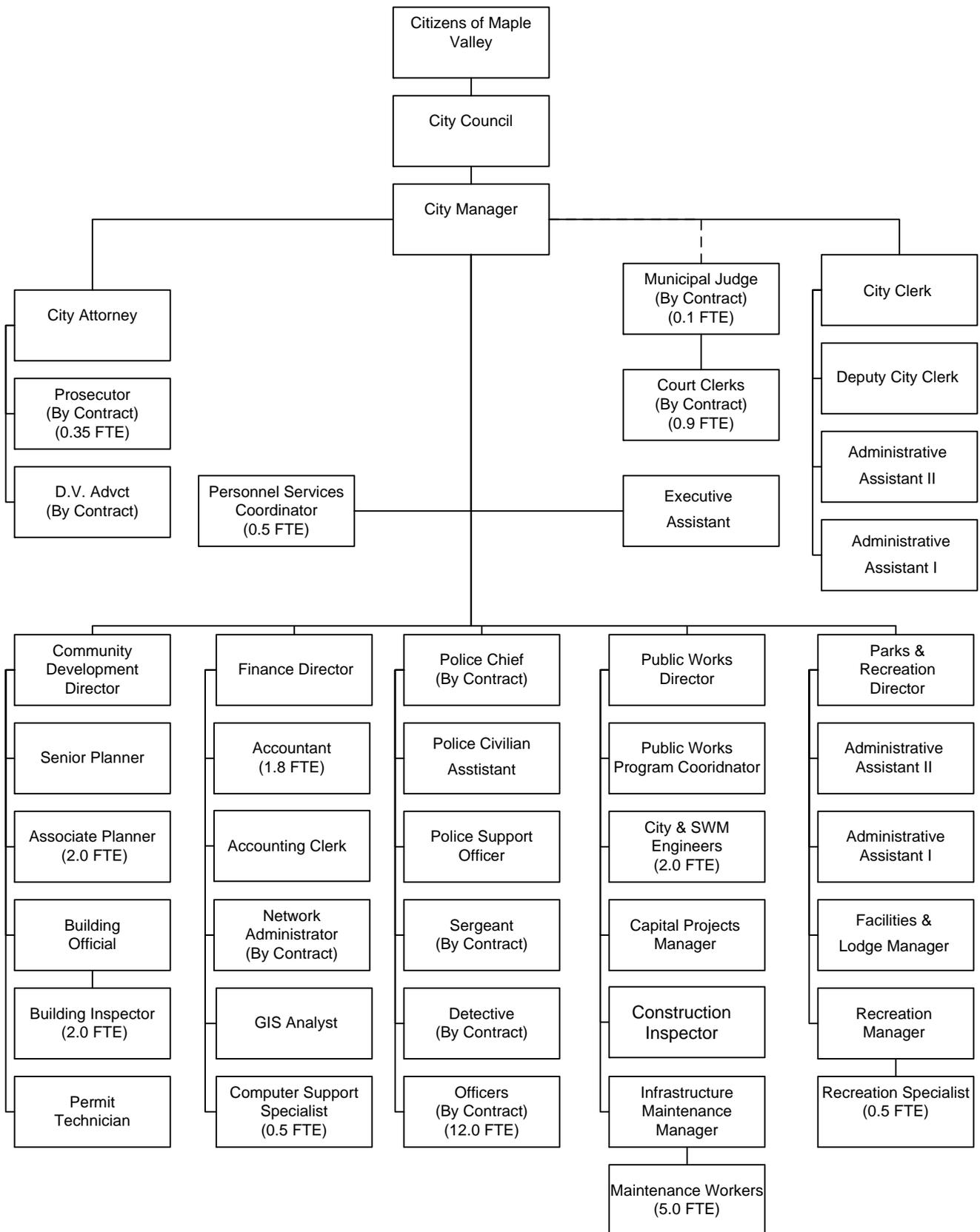
A handwritten signature in black ink, appearing to be 'Jeffrey R. Emswiler'.

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 2010 Final Budget. In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communication device. The award is valid for a period of one year only. The City believes its current budget document continues to conform to program requirements, and will be submitting it to GFOA to determine its eligibility for another award.

# Organization Chart

39.8 Direct City FTEs, 17.35 Contracted FTEs, 57.15 FTEs



## Principal Officials

### CITY COUNCIL

	<b>Position Number</b>	<b>Term Expires</b>
Noel T. Gerken, Mayor	5	12/2011
Victoria Laise Jonas, Deputy Mayor	6	12/2013
Dana Parnello	1	12/2011
Bill Allison	2	12/2013
Layne Barnes	3	12/2011
Erin Weaver	4	12/2013
Linda Johnson	7	12/2011

#### **CITY MANAGER**

David W. Johnston

#### **CITY ATTORNEY**

Christy A. Todd

#### **COMMUNITY DEVELOPMENT DIRECTOR**

Ty Peterson

#### **FINANCE DIRECTOR**

L.A. (Tony) McCarthy

#### **PARKS DIRECTOR**

Greg Brown

#### **POLICE CHIEF**

Michelle Bennett, King County Sheriff's Office

#### **PUBLIC WORKS DIRECTOR**

Steve Clark





March 2, 2011

To the Honorable Mayor Noel T. Gerken and City Council:

It is my pleasure to present my second City of Maple Valley budget to the Mayor, City Council, and fine citizens of this community. However, due to the difficult financial times we all are still experiencing and for which we do not see any substantive changes in the near future, this budget has been the most challenging one I have had to develop in my professional career. As you know the City has been in great financial shape since its incorporation with long standing conservative financial policies set by the City Council and followed by City staff. But the hope that the economy would rebound in 2010 has not materialized, leading me to utilize far more conservative assumptions for the 2011 and future budgets than were forecasted in the 2010 budget. This conservative budgeting approach has allowed the City to systematically proceed ahead without the drastic actions that many other Washington communities have taken. The staff and I have taken significant actions. We are at a “bare bones” staffing level now. Further actions will result in reduced levels of service and/or elimination of services.

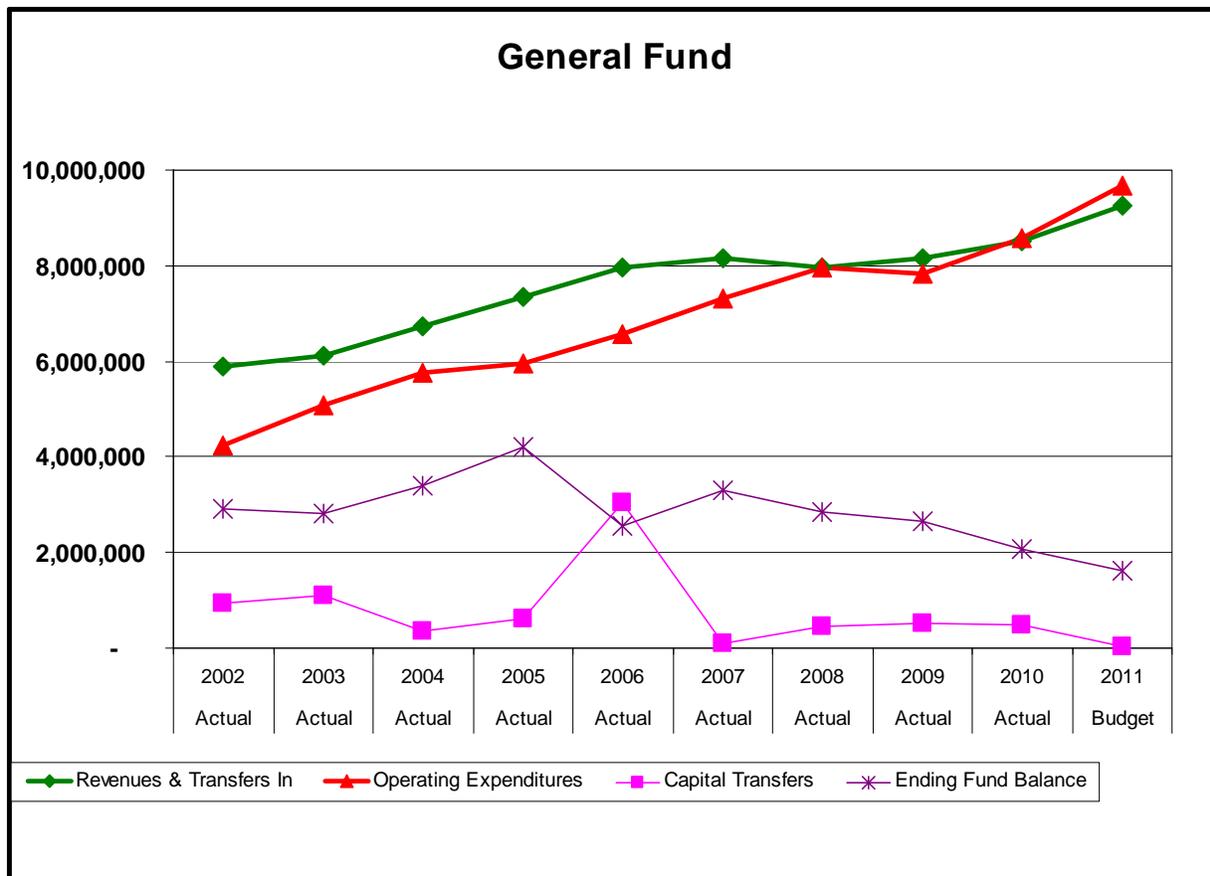
Before discussing the 2011 budget, a review of the current financial condition must be made.

### **Financial Condition**

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

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

This level of residential development has generated the General Fund financial picture shown in the graphic below. When the single family residential permitting slowed down, the revenue line went flat.



Neither the Maple Ridge annexation in 2009 nor the utility tax increase in 2010, improved the revenue line, which for 2011 will improve by increasing the utility tax from 3% to 6% to fund Police enhancements, discussed later. As the graph shows, the ending fund balance amount (or reserves) has carried the City since 2007. The reserves are being significantly depleted with a longer than normal recession.

The fund balance amount was first reduced in 2006 where the General Fund contributed \$1.3 million for the purchase of the Lake Wilderness Golf Course. Additional depletions have occurred since while the City has maintained a “bare bones” staff that has increased from 39.2 authorized positions in 2007 to 39.3 authorized positions in 2010. The 2010 authorized positions include 1.8 vacancies that are being held open in these difficult economic times. This staffing level has remained the same during a time when the population has increased 3,110 or 16% from 20,020 in 2007 to 23,130 in 2010.

The fund balance depletions have reduced the ending fund balance as a percent of General Fund expenditures from a high at the end of 2005 of 71% to a December 31, 2010 level of 25%. This 25% amount would be reduced to 0% if all of the actions

described below to balance the 2011 budget were not taken. In the long term, the City needs to diversify its revenue sources beyond that created by residential development. Therefore, focused and assertive economic development is vital as the City moves forward to achieve a diverse revenue stream. For the time being short term budgetary actions need to be taken to close a budgetary gap.

## 2011 Budgetary Actions

Without taking any actions for 2011, it looked like the City's 2011 General Fund would be out of balance by about \$1.3 million dollars. The financial condition improved a bit in September 2010 with the Yarrow Bay mitigation agreement settlement on the Black Diamond developments and with lower than previously anticipated expenditures. These items reduced the out of balance condition from \$1.277 million to \$1.149 million. The following table shows how this out of balance condition happened.

	2010	2011	Total
SFR (100 instead of 50)	287,454		287,454
SFR (50 instead of 100)		(287,454)	(287,454)
Commercial sq ft (10,000 instead of 175,000)	(435,397)		(435,397)
Commercial sq ft (10,000 instead of 73,108)		(166,527)	(166,527)
Utility Tax (late start, mild weather, no PSE increase)	(125,440)	(139,218)	(264,658)
Wedding cancellations	(24,227)	(26,639)	(50,866)
Low interest rates		(35,265)	(35,265)
Liquor Profits		(84,887)	(84,887)
Other revenue gains	84,675		84,675
Black Diamond (legal and transportation)	(376,260)		(376,260)
King County Animal Control contract	(25,584)	(62,823)	(88,407)
Police contract 7.4% greater than initial forecast		(111,075)	(111,075)
City inflation less than original forecast		137,011	137,011
Other expenditure savings	512,233		512,233
Unbudgeted LWGC General Fund subsidy	(74,717)	(194,571)	(269,288)
	<b>(177,262)</b>	<b>(971,449)</b>	<b>(1,148,711)</b>

As can be seen from the table, the shortfall relates to the lower than anticipated ending fund balance expected from 2010 (which is the City's money in the bank to start 2011) producing \$177,000 of the shortfall and the currently anticipated reduced baseline revenue for 2011, contributing \$971,000 to the shortfall.

**For 2010** the budget assumed that the City would permit 50 single family residential (sfr) units. With the now finished Federal housing stimulus program, permits for 125 sfr units have been issued. This gain was more than offset because the 175,000 square feet of commercial development planned for 2010 has not yet materialized. In addition to the development issues, the 2010 utility taxes were overstated:

- with the delayed implementation of the utility tax increase from 2.25% to 3.00%,
- with the warmer than budgeted 2010 winter which reduced the electricity and natural gas taxes, and
- with the reduced in telephone usage possibly due to continued economic concerns.

On the expenditure side, the City's legal and transportation consultant effort, related to the planned development of over 6,000 sfr units in the neighboring city of Black Diamond, increased the City's expenditures. The need for these engineering and legal expenditures was not envisioned during last year's budget process. Also, a wetter than planned golf season and continued restaurant losses requires an increased General Fund subsidy to the Lake Wilderness Golf Course.

These expenditure increases were somewhat offset by expenditure savings resulting:

- from doing the budgeted sub area planning in-house,
- by not filling budgeted vacancies in the Finance and Public Works departments,
- by more accurately charging Public Works activities to the Surface Water Management operations and to appropriate capital projects,
- by underutilization of budgeted health insurance benefits, and
- by other department savings.

**For 2011**, the initial forecast of 100 sfr units was reduced to 50 sfr and the commercial development initially projected at 73,108 square feet was initially reduced to 10,000. These assumptions, that for commercial development was later modified, assume the continuation of the weak economy into 2012. Other 2011 economic impacts required the lowering of the revenue estimate for the Lake Wilderness Lodge wedding and conference business and for lower than previously estimated interest earnings with continued low interest rates.

Additionally, the lower than projected 2010 utility tax revenue produces a lower base for 2011 projections. The lower utility tax revenue projection also includes no rate increases by the City's electricity and natural gas provider. Other factors not anticipated a year ago when the initial 2011 forecast was made were:

- the liquor initiatives I-1100 and I-1105 which if passed on November 2, 2010 would eliminate the City's State shared liquor profits beginning mid 2011 (these initiatives were defeated),
- the first full year animal control contract with King County,
- the 7.4% increase in the Police contract with King County, and
- potential Lake Wilderness Golf Course subsidy, if 2011 continued the performance of 2010.

In total, these 2010 and 2011 issues left the City with an adjusted \$1.149 million dollar hole to fill. To fill that hole my recommendation contained the following actions.

**Shortfall Position before any actions** (1,148,711)

**Proposals to reduce the shortfall**

Eliminating employee cost of living and merit increases	86,272
Implementing a reduced cost health care plan	42,992
Implementing an increased dependent contribution to health care costs	23,574
Eliminating the City's 25% of sales tax transfer to capital	448,240
Eliminating General Fund subsidy to LWGC	173,506
Assuming completion of 120,000 sq ft of commercial development in 2011	290,265
	<u>1,064,849</u>

**Shortfall Position after Preliminary Actions** (83,862)

The actions come close to eliminating the projected shortfall and had been in the development stages since early in 2010.

In the Spring of 2010, I formed an employee benefit review committee. The committee contained a number of staff representatives and two Council members. The committee's focus was to review employee health benefits. The Committee recommended that the City change its employee health care plan to a plan that provides greater preventive health care but with higher deductibles and co-pays. Changing to this new plan will save the City approximately \$43,000. The committee also recommended that employee dependent care contributions change from 0% to 20% for spouse and 1<sup>st</sup> dependent and from 100% to 50% for 2<sup>nd</sup> plus dependents. It was estimated that this change would save about \$24,000. These committee recommendations are included in the 2011 Final Budget.

Since more needed to be done to balance the 2011 budget, I included the following actions, as well:

- Elimination of any 2011 employee cost of living adjustments and potential 3% merit increases. In the past, employees have received a cost of living adjustment of 90% of the August to August CPI-W for the Seattle, Tacoma, Bremerton area. With the August to August CPI-W increase being 0.70%, the cost of living adjustment would have been 0.63%. The elimination of both the cost of living and the potential 3% merit increase saves the City about \$86,000.
- Elimination of the City's annual transfer of 25% of General Fund's sales tax revenue to the City's capital program for 2011. This elimination saves the General Fund \$448,240, but some expenditures including debt service could not be eliminated so were transferred to other City funding sources, primarily the Real Estate Excise Tax Fund. The impact on capital funding is discussed later.

At this point in the process the out of balance condition had been reduced to about \$550,000 so more was going to be needed.

In the Summer of 2010, I formed the Lake Wilderness Golf Course Task Force, made up of enthusiastic citizens and users of the golf course. The task force had two charges: to decide if any recoupment of the golf course purchase price in the form of

an LID (local improvement district) or TDR (transfer of development rights) could occur and to decide how the golf course operation could eliminate both the operating and capital subsidy from the City.

With respect to the recoupment of some of the purchase price, the task force, with input from City staff, felt that recoupment was not feasible due to legal and timing issues. They were told though that the City was not going to guarantee that the facility would remain a golf course forever unless the subsidies could be eliminated and the asset maintained. To that end a \$5 green fee increase was recommended, with \$2 of the green fee increase earmarked for operations and with \$3 of the green fee increase being dedicated for capital. An increase in cart rental fees was recommended, too. In addition the committee recommended that the golf course food and beverage operation focus on the “golfing experience” and that to that end the restaurant function as it currently exists be scrutinized with a focus shifting to the 19<sup>th</sup> hole, the bar with bar food, and banquets. These recommendations eliminate the potential of a \$174,000 shortfall in 2011. Staff is working with the contractor to implement these changes. The plan is to give the current contractor a one year extension through December 31, 2011 and develop an RFP process in 2011 for implementation in January 2012. The projected subsidies from the City’s General Fund and Capital Fund have been removed from the budget.

Also during the Summer, Powell Development met with their prime tenant, the Fred Meyers Stores, and obtained a promise of needed funding to complete approximately 175,000 square feet of commercial development in 2011. If this process is completed and ready for occupancy by the end of 2011, approximately \$290,000 in General Fund development revenue and construction sales tax should be generated and be the basis for additional 2012 property tax and utility tax revenue. If the process is not completed on schedule, the City will realize less than budgeted funds. There is some risk in assuming the completion. On the other side though, with its opening in 2012, substantial additional sales tax revenue will accrue, but there will certainly be some existing businesses that will have reduced sales tax, so for 2012 no additional non construction sales tax has been included in the forecast at this time.

These two major items, the elimination of the Lake Wilderness Golf Course subsidies and the completion of the Fred Meyers development bring the 2011 budget to within about \$84,000 of being in balance. The table below shows the rest of the steps I am proposing to bring the budget in balance and provide a very slight cushion.

**Final Proposals for Balancing**

Eliminate printing of the Maple Valley Leaves	25,177
Eliminate the Volunteer Recognition Dinner	5,000
Eliminate deficit in Adult Sports program	35,656
Reduce the funding for Community Service Agencies	51,200
	<u><b>117,033</b></u>

This last step in the budget balancing process:

- Eliminates the printing of the *Maple Valley Leaves*, the content of which can still be included on the City’s website,

- Eliminates the Volunteer Recognition Dinner with the plan to incorporate volunteer recognition with other community events,
- Eliminates the deficit in adult sports by increasing revenues \$20,000 and reducing expenditures by about \$16,000. The revenue increases are accrued by the City generating a greater share of revenue from Yoga and Karate classes, by increasing team and individual fees, and adding new money generating programs. The expenditure decreases will accrue by providing less direct city funded support to the various sport leagues.
- Reduces the requested funding for the Community Service Agency grants by \$51,200 from the requested amount of \$330,859 to \$279,659. The reductions are identified in the Budget Summary section later in this budget document.

In producing a balanced budget in this fashion, I had to keep three things in mind. The budget needed to:

1. Provide the services that the City is legally and contractually obligated to provide,
2. Provide for priorities as established by Council, and
3. Provide administrative leadership in tackling the hard issues of City management.

With respect to the City's legal and contractual requirements, the budget needed to show the completion the Federally mandated NPDES (National Pollution Discharge Elimination System) program by 2012. In this effort we have obtained a number of State grants to develop educational programs for both the citizenry and developers and plan to make environmental improvements to City facilities, like the Lake Wilderness Park and Lake Wilderness Golf Course. The Park improvements are being made by moving the City's maintenance facility to a new location. This effort is a top City capital improvement project for 2010 and 2011. Other contractual obligations relate to keeping Lake Wilderness Park open or face the possibility of turning it back to King County.

With respect to priorities established by Council, the staff and I have been using the Council priority categories that have been used in the last few budgets. However, earlier in 2010 I asked you individually to submit what you felt were the priorities for the city government for 2011. The ranking of your Council priorities are listed below:

1. Public Safety
2. Economic Development
3. Infrastructure
4. Human Services
5. Regional Partnerships
6. Employee Stability

You, the Council, have already taken concrete steps in many of these areas. First, in October 2010 you passed an increase in the City's utility tax to pay for public safety enhancements, including increasing our police department's patrol and funding activities that will bring our emergency management function into Federal NIMS

compliance. In 2010 the City was able to complete many capital improvement projects; in 2011, more improvements will be made as funds allow. Your concurrence on my recommendations for funding the City's Community Service Grants program shows the City commitment to meet the needs of our community from so many fronts. At the same time, it showed fiscal responsibility in our approach not to supplant funding that may be lost from another government agency or grantor. At a Tri-Cities meeting last Fall, a continued the commitment of our three cities was made to work together to collectively get the largest return of our tax dollars. Our public works departments are leading the way in this area; and there is a commitment from each city's park and recreation departments to team up, as well. Our police department study will look at a joint police department as one of the options of providing this important public safety service to our citizens. While we are at a "bare bones" staff, picking up the slack when things need to get done, you have been empathic in looking at our workloads and sensitivity when asking staff to contribute more for dependent health insurance coverage, at a time when no raises are recommended.

The effects of the national and local economic downturn, however, showed all of us just how dependent the City has become on the housing market to fund our city services to our citizens. For 2011, I will be proposing a strategy on how to successfully entice commercial investment in the City that will create more living wages jobs locally and help shift our community's profile away from that of being primarily a bedroom community. If successful, an increased commercial property tax base and increased sales tax revenue from established retail outlets will lead the City to the diversity in its revenue stream needed to provide the services to Maple Valley citizens.

With respect to providing administrative leadership in tackling the hard issues of City management, a number of efforts were undertaken in 2010. Some of the key items are listed below.

1. The very successful move of City Hall that created a welcoming place and a far more professional atmosphere for both citizens and employees.
2. The participation with the cities of Covington, Black Diamond, and Enumclaw related to establishing our own animal control function or participating with King County who was looking to charge for the service for the first time.
3. The establishment of the Lake Wilderness Golf Course Task Force so that a final decision could be made on any recoupment of funds associated with the purchase and the function could be established as an enterprise fund with no operating or capital subsidy.
4. The participation with the City of Kenmore in assisting them in reviewing their Police services model. This effort will continue into 2011 and will help the City evaluate the best way to provide Police services for the City of Maple Valley in the future. This effort will involve continued extensive effort in working with the King County Sheriff.

## 2011 Budget

### General Fund

The process described above has produced a balanced budget. The budget without the public safety enhancements is about \$340,000 below the 2010 budget. The only significant budget changes, other than those items discussed above to bring the budget into balance, are the enhancements for improved public safety. These enhancements are listed below:

Department	Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Net General Fund		
						One Time Only	Recurring	Total
<b>Public Safety</b>								
	Full time Detective Position		161,792	113,853	47,939		47,939	47,939
	Police Officers (3)		500,166		500,166		500,166	500,166
	Executive Assistant		6,857		6,857		6,857	6,857
	Police Support Officer	1.00	81,861		81,861	8,000	73,861	81,861
	Police Services Option Study		20,000		20,000	20,000	-	20,000
	Emergency Ops Center Plan		30,000		30,000	30,000	-	30,000
	Emergency Ops Center Equipment		120,000		120,000	120,000	-	120,000
		<b>1.00</b>	<b>920,676</b>	<b>113,853</b>	<b>806,823</b>	<b>178,000</b>	<b>628,823</b>	<b>806,823</b>

These enhancements are funded with an increase in the utility tax on electricity, natural gas, and telephone from 3.0% to 6.0%. It is anticipated that the utility tax increase will raise an amount of revenue, \$850,000, approximately equal to the cost of the public safety enhancements. The \$178,000 of one time only expenditures in 2011 would fund an additional police officer in 2012.

### Capital Funds

As noted earlier, the City has eliminated the annual 25% of sales tax revenue transfer to fund capital for one year. This has removed approximately \$470,000 of capital funding, but since most of the General Fund capital support went to debt service, this debt service is now being paid by real estate excise tax funds. Also with the reduced housing market, real estate excise tax funds are currently providing an annual revenue stream of about \$600,000. With annual debt service payments of about \$757,000 with \$546,000 funded from real estate excise taxes and \$211,000 funded from transportation impact fees, limited current funding is available for other capital projects.

Also with limited new development, impact fees are not producing the level of funding that has been provided in the past. For the 2011 budget the transportation and park impact fees will remain approximately the same as calculated for the 2010 budget. The City is working on a transportation plan update which may change the transportation impact fee calculation.

Though there is a lack of current revenue generation with lower real estate excise tax revenue and transportation and park impact fees, the City is planning to end 2010 with about \$8.4 million dollars of capital funds to apply to projects currently in the works. In addition the City is anticipating the receipt of over \$3.2 million dollars of capital grant funds in 2011. These funds will allow for the completion of the Witte Road and 248<sup>th</sup> Street Roundabout project and other capital projects as listed in the Capital Section of this budget document. The completion of the Maintenance Facility and the Lake Wilderness Park project to improve the dock are the major 2011 non transportation project priorities.

## **Proprietary Funds**

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

For the Surface Water Management Fund, in 2009 the Council approved three year annual rate increase. For 2011 there is a \$12 annual rate increase from \$91.02 to \$103.02. Prior to the 2010 rate increase, the City had not had a surface water management rate change since incorporation in 1997. The rate increase is helping to implement the NPDES requirements mandated by the Federal government.

For the Lake Wilderness Golf Course Fund, as noted earlier a \$5 green fee, an increased cart rental fee, a reduced restaurant operation has been recommended by the Lake Wilderness Golf Course Task Force and implemented by the City. \$3 of the green fee increase is dedicated to capital. The intent of these actions is to eliminate the General Fund and Capital Fund subsidies. The Lake Wilderness Golf Course will hopefully operate as a self-sufficient enterprise fund.

For the Internal Service Funds, no internal rate increases are proposed as the fund balances are adequate for these economic times.

## **Conclusion**

In conclusion I hope the periodic review you have had on the City's financial situation and the steps I have used to balance the budget have helped you understand the rationale behind this budget recommendation. As the staff and I were crafting this proposed budget, I tried to listen to your concerns, your stated Council priorities, and include my concerns about the near term future of our local and national economy. To that end, I have left unchanged the 10% fund balance policy and, though a one year stay was needed on the transfer of 25% of sales taxes revenue to capital policy, it is still our policy for the future. These policies have served the City well in the past. If needed, I will ask that you and I review these policies in the future.

I wish to acknowledge the tremendous amount of work involved in putting together the document that you are reviewing now. Maple Valley's Finance Department, under the steady leadership of Finance Director Tony McCarthy, and the exceptional support work by Sandy Nesper and Natalie Oosterhof, are significant reasons why the City is in

strong financial shape today. Maple Valley is not in a situation where it must cut staff, services and programs, as we have seen other Washington communities face, but we are at that “bare bones” level. Mr. McCarthy deserves recognition for development of a financial model that has set the City on a steady financial course that avoids crisis management. I relied heavily on Mr. McCarthy’s advice, experience and historic knowledge in compiling this 2011 budget.

Although the final recommendations included in this document are mine alone, my appreciation extends to the entire management team. Months of discussions about the level and quality of public services, in light of the economic pressures facing the City, took place with each department head individually. This budget document may be “the City Manager’s recommended budget,” but it is a product of their valued involvement and input within the budget process.

I am proud to be part of a City staff that genuinely cares about serving the citizens of Maple Valley in the best way possible. This budget recommendation will allow all of the City’s staff to continue to serve the community effectively and to assist you in your governing responsibilities.

Respectfully,

A handwritten signature in black ink, appearing to read "David W. Johnston". The signature is fluid and cursive, with a long horizontal stroke at the end.

David W. Johnston,  
City Manager



# Budget Process



## Budget Calendar

<u>Dates</u>	<u>Council</u>	
5/14-15/2010	Retreat	Council Retreat on Accomplishments and Goals
7/19/2010	Study	Presentation of 2010 2nd Quarter Financial Report
8/13/2010		Distribution of Budget Worksheets to Departments
8/16/2010	Study	Initial Review of Six Year Transportation Improvement Program
8/24 & 9/7/2010		Public Notice about Submittal of Community Service Funding Requests
9/3/2010		Return of Budget Worksheets from Departments
9/7/2010	Study	Presentation of 2011 Revenue Projections and Budget Drivers
9/13-24/2010		Finance Department Presents Preliminary Budget to City Manager Department Budget Presentations to City Manager
9/27/2010	Regular	Request Setting of Public Hearing on Community Service Agency Funding (10/11/10)
9/30/2010		Receipt of Funding Requests from Community Service Agencies
10/1/2010		Notify Community Service Agencies of Public Hearing on Requests
10/11/2010	Regular	Public Hearing on Community Service Agency Requests Discussion of Six-Year Capital Improvement Program Discussion of 2011 Operating Budget
10/18/2010	Study	Review of Community Service Funding Requests Presentation of 2010 3rd Quarter Financial Report
10/29/2010		Delivery of 2011 Preliminary Budget to Council
11/1/2010	Study	Review of the 2011 Preliminary Budget Review of 2011 Preliminary Property Tax Levy
11/8/2010	Regular	Public Hearing on 2011 Revenue Sources & Budget Continued Review of 2011 Preliminary Budget Request Council Set Date to Fix Final 2011 Budget (12/13/10)
11/15/2010	Study	Continued Review of 2011 Preliminary Budget
11/22/2010	Regular	Adoption of 2011 Property Tax Levy
12/6/2010	Study	Finalization of Changes to 2011 Preliminary Budget
12/13/2010	Regular	Adoption of 2011 Budget
2/22/2011	Study	Presentation of 2010 Year-End Financial Report
2/28/2011	Regular	Adoption of 2011 Fund Balance and Carryforward Budget Amendment

(1) Required date set by State law, but levy can't be set until information provided by County Assessor

## 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, Street Funds, etc.). An explanation of how each revenue source is derived and the basis upon which it is calculated is provided in the Revenue Narrative Descriptions section.

**Operating Budget** provides historical and budgeted information on the cost of providing daily services by budgetary department: City Council, City Manager, Community Development, Finance, Human Services, Parks and Recreation, Public Safety, and Public Works. 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.

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

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

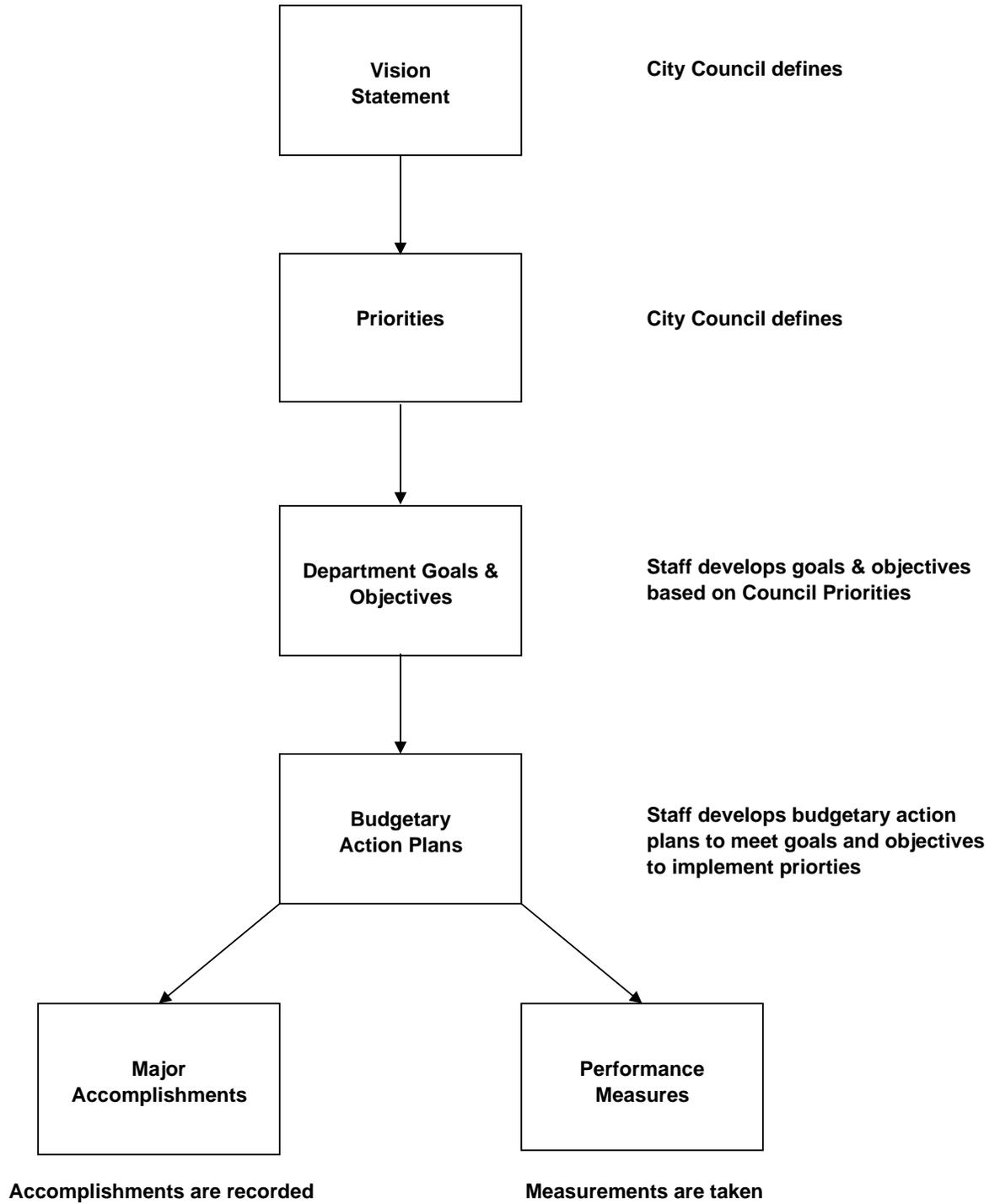
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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

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

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

# Budgetary Planning Process



## **How the Budget is Developed**

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

### **ACTUAL PRIOR YEAR FINANCIAL INFORMATION IN CURRENT YEAR BUDGET**

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

### **REGULAR PERFORMANCE MONITORING AND BUDGET AMENDMENTS**

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

### **FUTURE YEAR PRIORITIES**

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

### **LONG-TERM PLANNING**

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

### **REVENUE FORECAST UPDATE**

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

### **INITIAL PUBLIC HEARING**

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

## How the Budget is Developed, continued

### REVIEW OF PROGRAM CHANGES WITH CITY MANAGER

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

### REVIEW OF INITIAL RECOMMENDATIONS

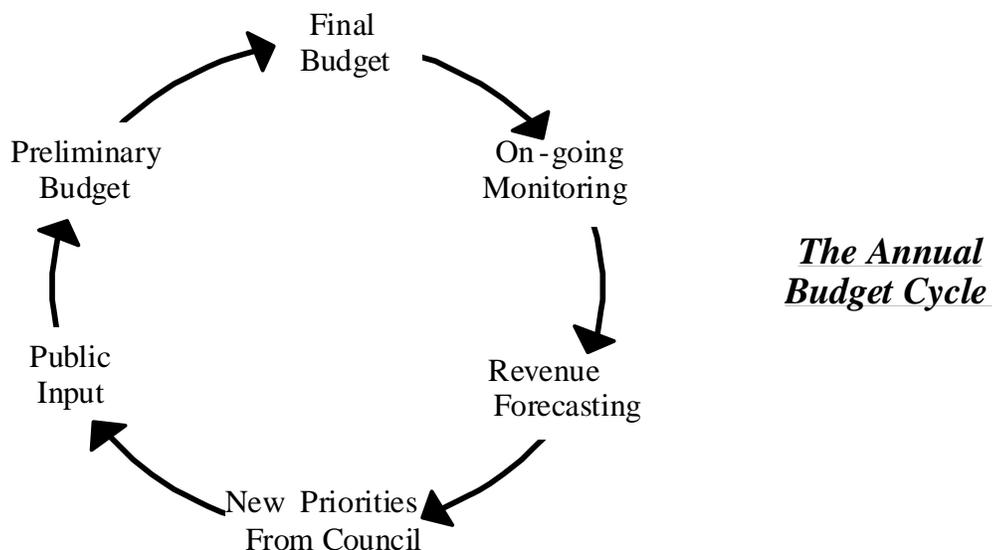
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by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

### PRESENTATION OF RECOMMENDED BUDGET

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

### COUNCIL ACTION

The Council reviews the Preliminary Budget in November and holds a public hearing. By law, the Council is obligated to adopt a budget for the coming fiscal year by December 31 of the current year. The Final budget with adjusted beginning fund balances and carry-forward appropriations is printed in early March.



# 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 **10%** of anticipated operating expenditures for the year. This policy is designed to meet seasonal cash flow, provide a financial cushion, meet emergency needs and provide funds for unforeseen opportunities. A balanced budget is obtained when this criterion is met in both the current budget and the six year forecast.

### 1.2 *Equipment Replacement Funds*

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

### 1.3 *Insurance Programs*

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

## 2.0 Operating Budget Policies

### 2.1 *Council Priorities and Department Goals and Objectives*

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

### 2.2 *Conservative Budgeting*

The City will maintain a conservative budgeting philosophy. All new full time positions will be budgeted for a full year with no lapse factor recognized in the budget.

### 2.3 *Employee Compensation*

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

### 2.4 *Self Supporting Proprietary Funds*

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

## **Financial Policies, continued**

### **2.5 Charging Streets for Drainage Costs**

The City will not charge its Street Fund for the amount of impervious surface associated with its streets. Charging for streets would transfer money from the Street Fund to the Surface Water Management Fund and would not generate funds from the State because the State only pays for the actual cost of drainage improvements on limited access State highways.

## **3.0 Capital Budgeting Policies**

### **3.1 Committed Special Revenue Funds**

In addition to committing its real estate excise tax and its capital restricted street revenue, the City will commit at least **25%** of its sales tax revenue to the funding of its capital improvement plan. **In conjunction with balancing the 2011 budget, this policy is being suspended for 2011 only. Its implementation is still included in the rest of the six year forecast, years 2012 through 2016.**

### **3.2 Capital Improvement Plan**

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

## **4.0 Debt and Cash Management Policies**

### **4.1 Bond Rating**

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

### **4.2 Debt Capacity**

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

### **4.3 Interfund Borrowing**

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

### **4.4 Investment Security & Earnings Maximization**

The City will maintain an investment policy that has investment objectives in the following priority order: preservation of capital, liquidity, and yield. The policy identifies the delegation of investment

## **Financial Policies, continued**

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

### **5.0 Revenue Policies**

#### **5.1 Aggressive Collection Effort**

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

#### **5.2 User Charges**

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

#### **5.3 Impact Fees**

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

### **6.0 Financial Reporting Policies**

#### **6.1 Reporting Improvement**

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

#### **6.2 Performance Measurement**

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

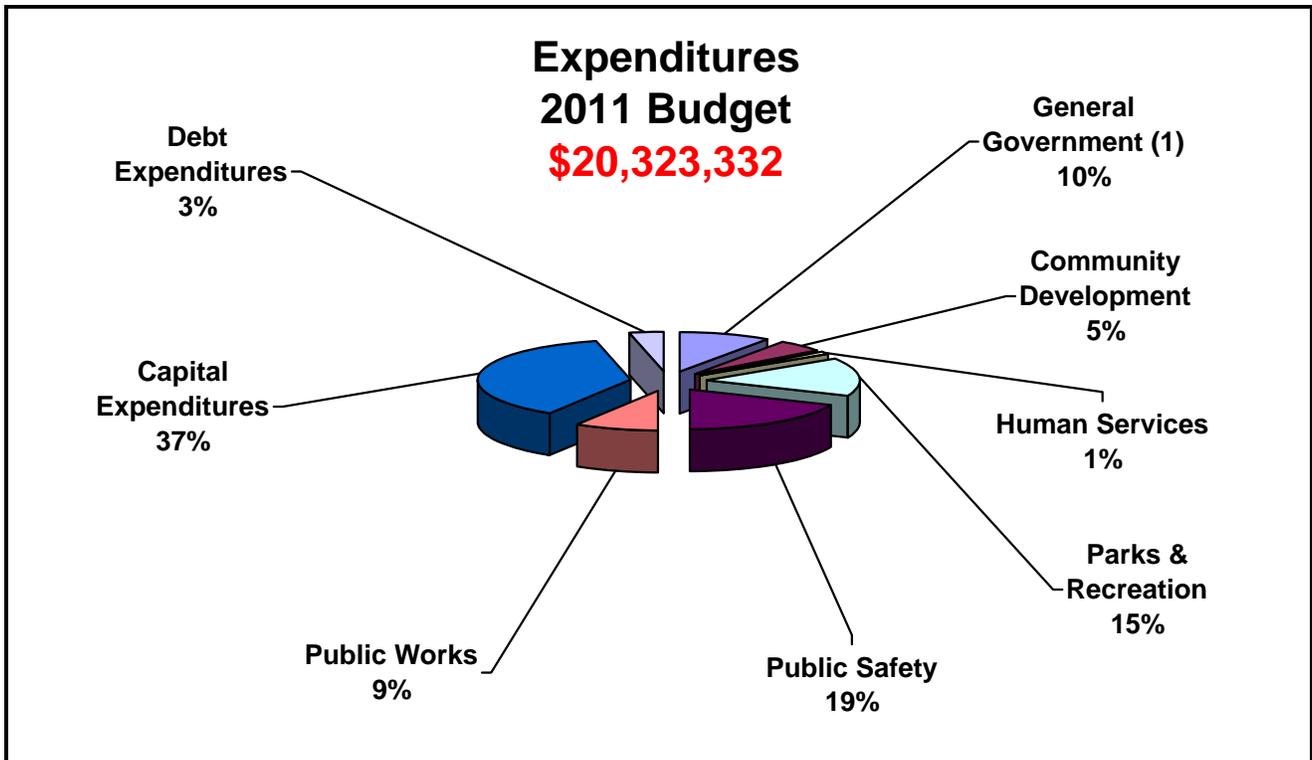
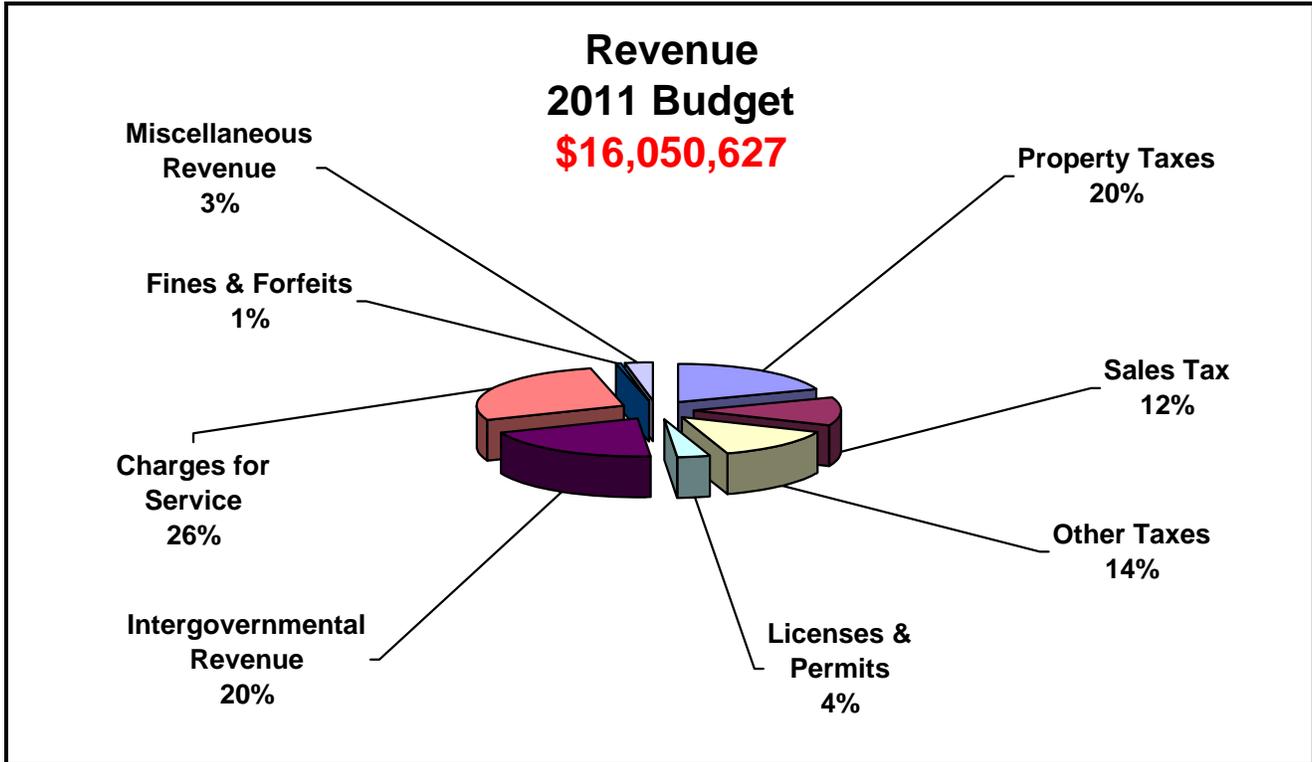
#### **6.3 Annual Audits**

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

# Budget Summary



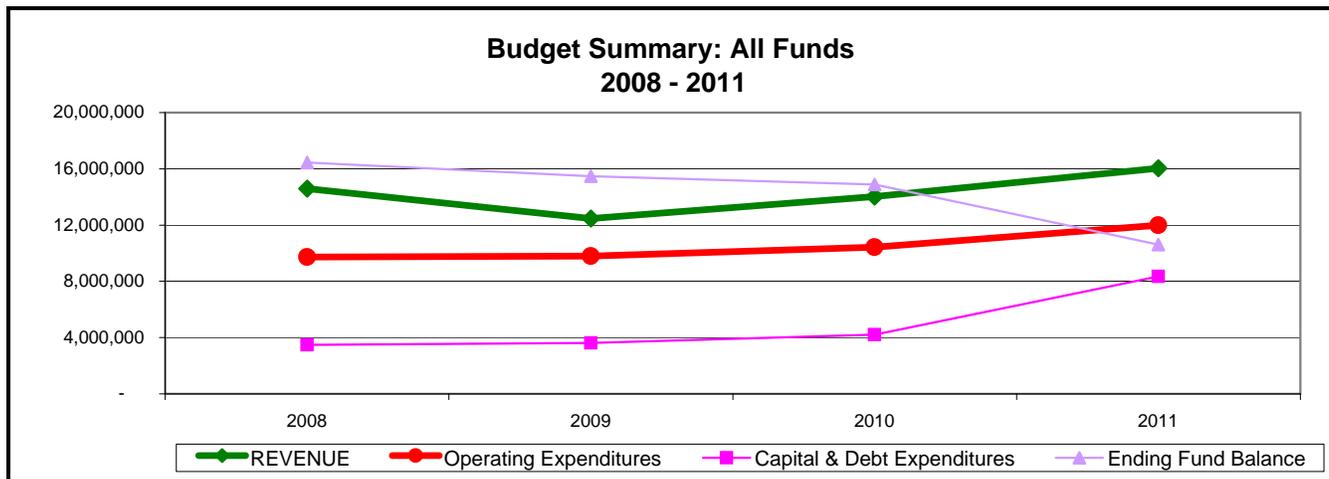
# Budget Summary: All Funds



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

# Budget Summary: All Funds

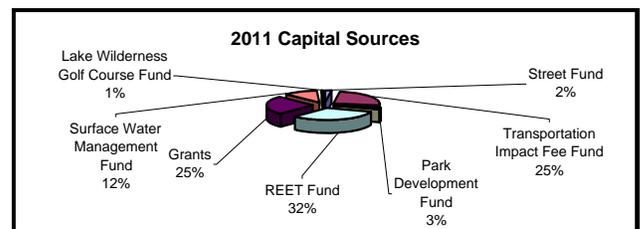
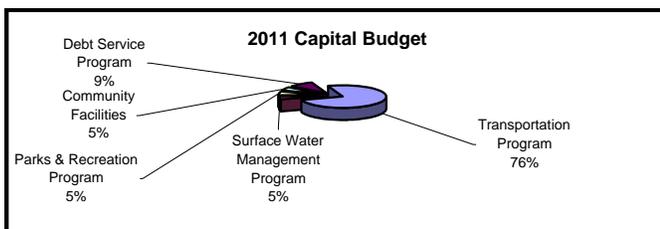
	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>REVENUE</b>							
Property Taxes	2,678,139	2,768,113	3,059,594	3,050,057	3,142,481	2.7%	3.0%
Sales Tax	2,119,677	1,865,487	1,923,243	1,942,926	1,874,999	-2.5%	-3.5%
Other Taxes	1,398,197	1,378,352	1,547,707	1,475,185	2,205,409	42.5%	49.5%
Licenses & Permits	551,741	510,479	555,444	637,548	584,721	5.3%	-8.3%
Intergovernmental Revenue	2,857,360	1,986,021	4,473,252	2,536,696	3,234,346	-27.7%	27.5%
Charges for Service	4,018,821	3,444,675	4,034,726	3,715,525	4,410,395	9.3%	18.7%
Fines & Forfeits	110,401	105,260	107,258	106,404	106,976	-0.3%	0.5%
Miscellaneous Revenue	853,760	407,286	577,367	567,298	491,299	-14.9%	-13.4%
<b>Total Revenue</b>	<b>14,588,096</b>	<b>12,465,673</b>	<b>16,278,590</b>	<b>14,031,638</b>	<b>16,050,627</b>	<b>-1.4%</b>	<b>14.4%</b>
% Change from Prior Year Actual	-18%	-15%	31%	13%	14%		
<b>EXPENDITURES</b>							
<b>Operating Expenditures</b>							
General Government (1)	1,897,492	1,824,239	2,268,924	1,856,465	1,976,032	-12.9%	6.4%
Community Development	952,929	987,742	1,136,328	910,052	1,015,188	-10.7%	11.6%
Human Services	200,799	220,294	301,267	273,033	234,341	-22.2%	-14.2%
Parks & Recreation	2,893,728	2,866,048	3,053,209	3,056,938	3,125,563	2.4%	2.2%
Public Safety	2,331,111	2,395,955	2,864,783	2,717,924	3,824,104	33.5%	40.7%
Public Works	1,460,621	1,511,573	1,988,032	1,606,864	1,804,910	-9.2%	12.3%
<b>Total Operating Expenditures</b>	<b>9,736,680</b>	<b>9,805,850</b>	<b>11,612,543</b>	<b>10,421,275</b>	<b>11,980,139</b>	<b>3.2%</b>	<b>15.0%</b>
<b>Capital Expenditures</b>	<b>2,734,676</b>	<b>2,825,400</b>	<b>14,906,451</b>	<b>3,438,659</b>	<b>7,586,097</b>	<b>-49.1%</b>	<b>120.6%</b>
<b>Debt Expenditures</b>	<b>759,838</b>	<b>801,577</b>	<b>761,179</b>	<b>761,179</b>	<b>757,096</b>	<b>-0.5%</b>	<b>-0.5%</b>
<b>Total Capital &amp; Debt Expenditures</b>	<b>3,494,514</b>	<b>3,626,977</b>	<b>15,667,630</b>	<b>4,199,838</b>	<b>8,343,193</b>	<b>-46.7%</b>	<b>98.7%</b>
<b>Total Expenditures</b>	<b>13,231,194</b>	<b>13,432,827</b>	<b>27,280,173</b>	<b>14,621,112</b>	<b>20,323,332</b>	<b>-25.5%</b>	<b>39.0%</b>
% Change from Prior Year Actual	-27%	2%	103%	9%	39%		
<b>Revenue over (under) Expenditures</b>	1,356,902	(967,154)	(11,001,583)	(589,474)	(4,272,705)	-61.2%	624.8%
<b>Other Financing Sources (Uses)</b>							
Bond & Loan Proceeds	479,250	-	4,200,000	-	-		
<b>Beginning Fund Balance</b>	14,608,027	16,444,180	15,477,026	15,477,026	14,887,552	-3.8%	-3.8%
<b>Ending Fund Balance</b>	<b>16,444,180</b>	<b>15,477,026</b>	<b>8,675,443</b>	<b>14,887,552</b>	<b>10,614,847</b>	<b>22.4%</b>	<b>-28.7%</b>



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

# Capital Budget Summary

Description	2008	2009	2010		2011
	Actual	Actual	Budget	Actual	Budget
<b>Transportation Program</b>					
T6 SR 169 - SR 516 to SE 264th Street	367,638	108,247	12,754	3,473	-
T7 SR 169 - Witte Road to 228th Ave SE	114,182	116,501	964,499	324,332	1,705,167
T12 Witte Road & SE 248th St Intersection	120,809	251,313	5,405,687	2,204,301	2,037,699
T15 SR 516 - 213th to 218th Ave SE	10,281	122,646	-	-	-
T16 SR 516 - 228th Ave to Witte Road	216,397	-	-	-	-
T23 Annual Asphalt Overlay Program	196,933	288,641	225,000	205,819	200,000
T24 Miscellaneous Street Improvements	19,788	62,445	50,000	10,078	100,000
T29 SE 271st St - SR 169 to SR 516	912	544	-	-	-
T31 SR 169 - SE 264th to SE 258th Street	380,190	530,973	1,889,027	143,549	1,925,289
T34 SR 169 & SE 244th Intersection	-	-	-	-	75,000
T32 Lake Wilderness Trail	-	16,631	208,369	28,348	171,652
T33 SE 276th St & 240th Ave SE	79,478	29,794	-	-	-
T35 Transportation Plan Update	-	-	150,000	57,108	92,892
	<b>1,506,608</b>	<b>1,527,736</b>	<b>8,905,336</b>	<b>2,977,009</b>	<b>6,307,698</b>
<b>Surface Water Management Program</b>					
S1 Surface Water Mgt Plan	6,989	22,382	-	-	-
S9 Annual Small Works Provision	-	23,408	-	-	-
S10 Water Quality Retrofits	-	-	50,000	-	50,000
S12 Miscellaneous Drainage Improvements	-	61,126	221,340	3,452	250,000
S13 Golf Course Pond Discharge Repair	-	112,032	-	-	-
S14 Lake Lucerne Outlet Restoration Project	-	-	125,000	28,159	96,841
	<b>6,989</b>	<b>218,948</b>	<b>396,340</b>	<b>31,611</b>	<b>396,841</b>
<b>Parks &amp; Recreation Program</b>					
P1 Parks & Open Space Acquisition	-	-	4,200,000	-	-
P3 Summit Ballfields	10,392	49,511	450,489	107,252	-
P5 Lake Wilderness Lodge	1,172,543	808,975	14,025	13,932	-
P6 Lake Wilderness Park	-	-	400,000	-	400,000
P8 Lake Wilderness Elementary Ballfields	(7,342)	-	-	-	-
G3 Restaurant Improvements	-	10,676	29,000	37,607	2,000
G4 LWGC Special Assessment	20,255	57,581	15,194	12,104	-
G5 Course Improvements	31,968	33,417	24,623	11,195	55,796
	<b>1,227,816</b>	<b>960,160</b>	<b>5,133,331</b>	<b>182,089</b>	<b>457,796</b>
<b>Community Facilities</b>					
F1 City Hall Office Space	-	92,248	127,752	121,505	-
F3 Maple Valley Place Legacy Project	-	-	25,000	-	50,000
F4 Maintenance Facility	-	-	250,000	103,847	346,153
C1 Youth, Community & Senior Facility	(37,178)	9,836	30,164	2,555	27,609
N1 Neighborhood Reinvestment Program	30,442	16,472	23,528	20,043	-
A1 Public Art Program	-	-	15,000	-	-
	<b>(6,736)</b>	<b>118,556</b>	<b>471,444</b>	<b>247,950</b>	<b>423,762</b>
<b>Debt Service Program</b>					
D2 2000 Bond Issue Debt Service	332,530	332,710	336,960	336,960	-
D4 Infrastructure Loan DS - Transportation	204,307	241,916	198,468	198,468	197,544
D5 2005 Bond Refunding Debt Service	223,001	226,951	225,751	225,751	559,551
	<b>759,838</b>	<b>801,577</b>	<b>761,179</b>	<b>761,179</b>	<b>757,096</b>
<b>Total Capital Improvements</b>	<b>3,494,514</b>	<b>3,626,977</b>	<b>15,667,630</b>	<b>4,199,838</b>	<b>8,343,193</b>



## Changes from 2011 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
<b>2011 Preliminary Budget</b>	<b>13,134,266</b>	<b>16,958,640</b>	<b>19,433,142</b>		<b>10,659,764</b>
<b>Changes discussed with Council</b>					
1 Defeat of the Liquor initiatives on the November 2, 2010 state ballot saved state shared revenue for liquor profits that had been assumed to be eliminated as July 1, 2011.		84,887			84,887
2 Additional funding for the Greater Maple Valley Community Center (GMVCC) for drug and alcohol assessments associated with increase in liquor profits since GMVCC receives 2% of liquor profits and taxes.			1,698		(1,698)
3 Increase in 2010 park impact fee revenue with additional houses permitted in late October 2010. Amount in 2011 is associated investment earnings.	27,000	405			27,405
4 Eliminate sale of equipment in Vehicle Rental Fund. Amount was a carryforward from 2010 in error.		(8,646)			(8,646)
5 City Clerk meals and lodging shows \$1 instead of \$100			99		(99)
6 Reduce the transportation impact fee from \$2,849 to \$2,485 as adopted by Council on November 29, 2010.		(61,275)			(61,275)
7 Increase from property tax levy ordinance approved by City Council on 11/29/2010. Amount based on "Preliminary Levy Limit Worksheet" dated 11/17/2010 as provided by the King County Assessor's Office plus an estimated amount of State calculated utility value.		12,563			12,563
8 Decrease from "Levy Limit Worksheet" dated 11/30/2010 as provided by the King County Assessor's Office providing actual State calculated utility value.		(7,553)			(7,553)
9 Eliminate anticipated State grant for the SR 169 - Witte to 228th project. Grant assumed was \$1,243,000 of which \$746,000 was anticipated to be received in 2011 and \$497,000 was anticipated to be received in 2012.		(746,000)			(746,000)
10 Transfer revenue and expenditures from 2010 to 2011 based on revised 2010 expenditure levels for the following projects: SR 169 - Witte to 228th Street, \$350,000; Witte & SE 248th Intersection, \$150,000; Lake Wilderness Trail, \$175,000; and Transportation Plan Update, \$25,000. For revenue the amount represents the deferral of Lake Wilderness Trail grant to 2011.	572,370	127,131	700,000		(499)
11 Increase the transportation impact fee from \$2,485 to \$3,031 to cover loss of grant and transfer of costs as adopted by Council on December 13, 2011.		89,456			89,456
12 Additional investment earnings with larger than budget 2011 beginning fund balance and increased transportation impact fees.		8,586			8,586
<b>Subtotal Changes</b>	<b>599,370</b>	<b>(500,447)</b>	<b>701,797</b>	<b>-</b>	<b>(602,874)</b>
<b>2011 Final Budget Summary</b>	<b>13,733,636</b>	<b>16,458,193</b>	<b>20,134,939</b>	<b>-</b>	<b>10,056,890</b>
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			13,615	13,615	-
<b>2011 Budget Ordinance</b>	<b>13,733,636</b>	<b>16,458,193</b>	<b>20,148,554</b>	<b>13,615</b>	<b>10,056,890</b>
Carryforward Budget Ordinance (to be determined after year end closing)	1,153,916	(407,566)	188,392		557,958
<b>2011 Final Budget Ordinance</b>	<b>14,887,552</b>	<b>16,050,627</b>	<b>20,336,946</b>	<b>13,615</b>	<b>10,614,848</b>

## Changes from 2011 Preliminary Budget

	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Other Sources (Uses)</b>	<b>Ending Fund Balance</b>
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(13,615)	(13,615)	-
<b>2011 Final Budget Summary</b>	<b>14,887,552</b>	<b>16,050,627</b>	<b>20,323,331</b>	<b>-</b>	<b>10,614,848</b>

**CITY OF MAPLE VALLEY, WASHINGTON**

**ORDINANCE NO. O-11-450**

**AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, AMENDING THE 2011 BUDGET TO ADJUST BEGINNING FUND BALANCES AND TO PROVIDE FOR CARRY-FORWARD AMOUNTS FOR THE VARIOUS OPERATING AND CAPITAL BUDGETS**

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2011 Budget; and

WHEREAS, the Maple Valley City Council received the 2011 Preliminary Budget from the City Manager on October 29, 2010 and has reviewed it in its entirety prior to adopting the 2011 Budget on December 13, 2010; and

WHEREAS, the City followed all steps prescribed in State law including holding a public hearing on the proposed 2011 budget on November 8, 2010;

WHEREAS, the City Council desires to amend the 2011 Budget to adjust beginning fund balances and to provide for carry-forward amounts for various operating and capital budgets;

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

Section 1. Budget Amendment. The City Council hereby identifies the following carry-forward funds for the 2011 budget as follows: Fire District Impact Fee Study, \$6,928; SR 169 – Witte Road to 228<sup>th</sup> Ave SE, a reduction of \$17,833; SR 169 – SE 264<sup>th</sup> to 258<sup>th</sup> Street, \$64,451; Witte Road – SE 248<sup>th</sup> Street Intersection, \$49,699; Lake Wilderness Trail, a reduction of \$3,348; Transportation Plan Update, \$27,892; Lake Wilderness Park, \$40,000; Community Center, \$27,609; Maintenance Facility, a reduction of \$13,847; Lake Lucerne Outlet Restoration, \$6,841.

	<b>Approved Budget</b>	<b>Budget Amendment</b>	<b>Amended Budget</b>
<b>General Fund</b>	9,681,376	6,928	9,688,304
<b>Capital Projects Funds</b>	7,713,932	174,622	7,888,554
<b>Surface Water Management Fund</b>	1,212,211	6,841	1,219,052
<b>Lake Wilderness Golf Course Fund</b>	1,541,033		1,541,033
	<b>20,148,552</b>	<b>188,392</b>	<b>20,336,944</b>

Section 2. Amended 2011 Budget. Having identified the carry-forward funds and reductions in Section 1, herein, the Council hereby amends the 2011 Budget to read as follows:

	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Sources (Uses)</b>	<b>Ending Fund Balance</b>
<b>General Fund</b>	2,083,805	8,692,942	9,688,304	525,486	1,613,928
<b>Special Revenue Funds</b>					
Street Fund	625,005	504,603		(688,799)	440,809
Transportation Impact Fee Fund	5,371,749	1,091,543		(2,084,107)	4,379,185
Park Development Fund	837,234	189,057		(217,329)	808,962
Real Estate Excise Tax Fund	3,066,232	616,838		(2,687,567)	995,503
<b>Capital Projects Funds</b>		2,054,050	7,888,554	5,834,505	(0)
<b>Enterprise Fund</b>					
Surface Water Management Fund	2,387,869	1,311,762	1,219,052	(682,188)	1,798,390
Lake Wilderness Golf Course	0	1,582,237	1,541,033		41,204
<b>Subtotal</b>	<b>14,371,894</b>	<b>16,043,031</b>	<b>20,336,944</b>		<b>10,077,981</b>
<b>Internal Service Funds (External Revenue Only)</b>					
Vehicle Rental Fund	150,431	2,283		94,756	247,470
Central Services Fund	288,021	4,220		(59,141)	233,100
Unemployment Trust	77,206	1,092		(22,000)	56,298
	<b>14,887,552</b>	<b>16,050,626</b>	<b>20,336,944</b>	<b>13,615</b>	<b>10,614,849</b>

Section 3. 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 4. 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 28<sup>TH</sup> DAY OF FEBRUARY, 2011.

\_\_\_\_\_  
Noel T. Gerken, Mayor

ATTEST:

\_\_\_\_\_  
Shaunna Lee-Rice, CMC, City Clerk

**APPROVED AS TO FORM:**

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Christy A. Todd, City Attorney

Date of Publication: March 8, 2011

Effective Date: March 13, 2011

# 2011 Program Enhancements

Department	Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Net General Fund		
						One Time Only	Recurring	Total
<b>Public Safety</b>								
	Full time Detective Position		161,792	113,853	47,939		47,939	47,939
	Police Officers (3)		500,166		500,166		500,166	500,166
	Administrative Assistant II		6,857		6,857		6,857	6,857
	Police Support Officer	1.00	81,861		81,861	8,000	73,861	81,861
	Police Services Options Study		20,000		20,000	20,000	-	20,000
	Emergency Operations Plan		30,000		30,000	30,000	-	30,000
	Emergency Operations Center Equipment		120,000		120,000	120,000	-	120,000
		<b>1.00</b>	<b>920,676</b>	<b>113,853</b>	<b>806,823</b>	<b>178,000</b>	<b>628,823</b>	<b>806,823</b>
<b>Total Program Enhancements</b>			<b>1.00</b>	<b>920,676</b>	<b>113,853</b>	<b>806,823</b>	<b>178,000</b>	<b>628,823</b>

**Program Enhancement Form  
2011**

**Program Enhancement Title:** Full Time Detective Position

**Department Name:** Police

**Dept Rank:1** \_\_\_\_\_

**Total Cost:** \$ 47,939

**Description of Request:**

The Police Department requests turning the current .59 detective position that the City will be paying for in 2011 into a full-time detective position (adding the other .41 of cost). The cost for a fully loaded detective in 2011 is \$161,792. The Police Department paid .74 for a detective in 2010 and the cost will be approximately \$61,017 additional dollars in 2011 police contract costs to have a full time detective (adding the .41).

**Justification of Request:**

KCSO Precinct 3 is most likely going to re-locate at the beginning of 2011. With the closure of the Precinct, the detective unit will also be relocated. Our .74 detective would most likely be reassigned to the Sammamish facility when this move takes place. Additionally, current plans are to cut the current Precinct 3 Burglary Larceny Detective Unit down. If indeed there are only 2 detectives left, then one of those detectives would have to cover all Maple Valley (.74) and Newcastle (.34) cases, and the other detective would be responsible for ALL of what used to be unincorporated Precinct 3 areas, including I-90 to the Pierce County line, and I-405 to Kittitas County (and the Muckleshoot Indian Reservation). The City of Covington currently pays for a full-time detective. I would recommend the same for the growing City of Maple Valley.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 47,939
Salaries	_____	Less Revenues:	_____
Benefits @ 30%	_____	Less Cost Allocations:	_____
Police contract FT detective	161,792	Net Project Costs:	\$ 47,939
Cost Reductions:	_____	Expected Recurring Annual Costs	
Current shared detective	(113,853)	Description	Cost
	_____	Add'l detective costs	\$ 47,939
	_____		_____
<b>Total Project Cost</b>	\$ <b>47,939</b>	<b>Total</b>	\$ <b>47,939</b>

**Program Enhancement Form  
2011**

**Program Enhancement Title:** Police Officer (3 FTE's)

<b>Department Name:</b> Police Department	<b>Dept Rank:</b> _____
	<b>Total Cost:</b> \$ <u>500,166</u>

**Description of Request:**

The purpose of this program enhancement description is to request \$500,166 to add 3 police officers to the City of Maple Valley Police force. The officers would be purchased from the existing King County Sheriff's Office contract model rate at a cost of approximately \$166,000 each. These officer positions come fully funded with car, uniform, training, equipment, etc. The allocation of this staffing would most likely be two emphasis team positions added to adjusted swing hours from 1600-0000 flex (providing for patrol during our busiest times and providing for special details such as DUI patrols, narcotic complaints, patrolling high crime areas, conducting special investigations, investigating emerging crime issues especially as they relate to burglary or vandalism, providing pro-active police responses, etc.) and one adjusted day shift patrol position from 0900-1700 hours (covering higher call load times) with an ancillary duty of traffic enforcement, especially in school zones during school hours. Precinct 3 will most

**Justification of Request:**

The City of Maple Valley is now approaching a population of 24,000 people. As the City has grown, the demand for police services has grown at a similar rate. The city incorporated in 1997 with approx. 10,000 people, with only 1 commissioned police sergeant added since that time. Many duties and assignments have been divvied out among patrol officers and civilian staff, diluting the ability of these officers to perform both reactive and proactive patrol at a consistent level. The City of Maple Valley currently has the lowest police staffing per population rate in King County at approx. .51 per 1000. The average for larger municipal governments is 2.5 per 1000, and 1.5 for smaller

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
<b>Description of Cost</b>	<b>Amount Required</b>	<b>Total Cost:</b>	<b>\$ 500,166</b>
Salaries	_____	<b>Less Revenues:</b>	_____
Benefits @ 30%	_____		_____
Police contract	\$ 500,166	<b>Less Cost Allocations:</b>	_____
	_____		_____
	_____	<b>Net Project Costs:</b>	<b>\$ 500,166</b>
	_____		_____
<b>Cost Reductions:</b>	_____	<b>Expected Recurring Annual Costs</b>	
	_____	<b>Description</b>	<b>Cost</b>
	_____	Police contract for 3 add'l officers	\$ 500,166
	_____		_____
	_____		_____
<b>Total Project Cost</b>	<b>\$ 500,166</b>	<b>Total</b>	<b>\$ 500,166</b>

**Program Enhancement Form  
2011**

**Program Enhancement Title:** Administrative Assistant II

**Department Name:** Police Department

**Dept Rank:** \_\_\_\_\_

**Total Cost:** \$ 6,857

**Description of Request:**

The purpose of this program enhancement form is to request \$6,857 in cost difference for the police department to upgrade from the current Administrative position now occupied by Robin Larsen as a Police Civilian Assistant 2 to an Executive Assistant position. The 2011 projected budget of the police civilian assistant 2 is \$47,807 and the cost for the Executive Assistant position for the city managers office is \$59,485, an \$11,678 difference. As this would be a new role, the salary will necessarily not be as high as the current city manager executive assistant position.

**Justification of Request:**

Many duties and assignments have been assigned to our police civilian assistant due to our lack of staffing and need for administrative support. Now with the addition of a sergeant and potentially 4 additional officers, these duties have increased and become more task intensive than the job description the current job role and expectations for the assistant level. Some of the assigned duties include; performing Washington State background checks for all City employees and volunteers and acting as a grant writer and administrator. Based on the work load and duties, the role and job classification for the PCA should be that as an Executive Assistant. This position provides administrative support to the Chief of Police, Sergeant, Patrol Officers and Police Support Officer including such activities as scheduling meetings, and interviews, maintaining calendars, preparing presentations and reports, arranging travel, and other tasks as required. The Executive Assistant position will have frequent contact with the police command and civilian staff, inside courts, as well as the city staff and the general public.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 6,857
Salaries	6,000	<b>Less Revenues:</b>	_____
Benefits	857	<b>Less Cost Allocations:</b>	_____
			_____
			_____
		<b>Net Project Costs:</b>	<b>\$ 6,857</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
		Add'l Salary & Benefit amounts	\$ 6,857
			_____
<b>Total Project Cost</b>	<b>\$ 6,857</b>	<b>Total</b>	<b>\$ 6,857</b>

**Program Enhancement Form  
2011**

**Program Enhancement Title:** Police Support Officer

<b>Department Name:</b> <u>Police Department</u>	<b>Dept Rank:</b> _____
	<b>Total Cost:</b> <u>\$ 81,861</u>

**Description of Request:**  
 The purpose of this program enhancement form is to request the yearly salary of \$48,800 for the Maple Valley Police Department to provide police support services in the form of a 'Police Support Officer' (PSO). Additionally, a one time cost of \$8,000 is requested to purchase a PSO vehicle, insurance and City Markings. Recognizing that the city has limited funding, the PSO would take on several duties and tasks now portioned out to various patrol entities. This would free up patrol to focus on their primary role of providing both reactive and proactive patrolling in the field. The PSO would be responsible for managing and creating operations plans for all city related police events and the citizen's academy. This employee would also be responsible for coordinating block watches and business watches (and newsletters), crime information bulletins for the public, Maple Valley Leaves and "On-

**Justification of Request:**  
 The City of Maple Valley is now approaching a population of 24,000 people. As the City has grown, the demand for police services has grown at a similar rate. The City incorporated in 1997 with approx. 10,000 people, with only 1 commissioned police sergeant added (in September if 2010) since that time. Many duties and assignments have been divided out among patrol officers and civilian staff, diluting the ability of these officers to perform both reactive and proactive patrol at a consistent level. From 2005 to August of 2010 (this month), the City of Maple Valley had a Storefront Officer. This officer was assigned many of the aforementioned duties. Due to staffing shortages on day shift, overtime costs, and the need for commissioned patrol officers to patrol neighborhoods, the

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	<b>\$ 81,861</b>
		<b>Less Revenues:</b>	
Salaries	48,000		
Benefits	25,861		
		<b>Less Cost Allocations:</b>	
Vehicle purchase	8,000		
		<b>Net Project Costs:</b>	<b>\$ 81,861</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
		Salaries & benefits	\$ 73,861
<b>Total Project Cost</b>	<b>\$ 81,861</b>	<b>Total</b>	<b>\$ 73,861</b>

**Program Enhancement Form  
2011**

**Program Enhancement Title:** Police Service Options Study

**Department Name:** Police Department

**Dept Rank:** \_\_\_\_\_

**Total Cost:** \$ 20,000

**Description of Request:**

The City of Maple Valley is now approaching a population of 24,000 people. As the city has grown, the demand for police services has grown at a similar rate. The city incorporated in 1997 with approx. 10,000 people, with only 1 commissioned police sergeant added since that time.

**Justification of Request:**

The City of Maple Valley currently contracts (since 1997) with the King County Sheriff's Office for police services (approx. 2.5 million per anum). The City pays a number of overhead costs related to this contract. As the City and its police department have slowly evolved, a cost comparison/service comparison with economic impacts and efficiencies is necessary in order to have the best police department option available and ensure fiscal and safety prudence for the citizens of Maple Valley.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	\$ 20,000
		<b>Less Revenues:</b>	
Salaries	_____		
Benefits @ 30%	_____		
	20,000	<b>Less Cost Allocations:</b>	
	_____		
	_____		
	_____		
	_____	<b>Net Project Costs:</b>	\$ 20,000
<b>Cost Reductions:</b>	_____	<b>Expected Recurring Annual Costs</b>	
	_____	<b>Description</b>	<b>Cost</b>
	_____		
	_____		
	_____		
	_____		
<b>Total Project Cost</b>	\$ 20,000	<b>Total</b>	_____



**Program Enhancement Form  
2011**

**Program Enhancement Title:** Emergency Operations Center Equipment

**Department Name:** Police Department

**Dept Rank:** \_\_\_\_\_

**Total Cost:** \$ 120,000

**Description of Request:**

The purpose of this program enhancement form is to request \$120,000 for initial costs of outfitting an EOC center. These costs include IT costs, phone systems, television screens, radios, desks/tables, computers, cabling, wiring, electrical, signage, a generator (or two) that would power the EOC center and the police department and any other related start-up costs.

**Justification of Request:**

Currently, the Maple Valley EOC center is located in the King County Sheriff's Office Precinct 3 upstairs room. The center is outdated and in dire need of upgrades. Those needs withstanding, there is a strong likelihood that Precinct 3 will be closing its doors in 2011, leaving the City of Maple Valley without an EOC center. The current Maple Valley City Hall has a large upstairs conference room that could be converted to an EOC center for the City. With a location established, the equipment costs must also be covered.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	\$ 120,000
		<b>Less Revenues:</b>	
Salaries	_____		
Benefits @ 30%	_____		
Professional service	120,000	<b>Less Cost Allocations:</b>	
	_____		
	_____		
	_____	<b>Net Project Costs:</b>	\$ 120,000
	_____		
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
	_____	<b>Description</b>	<b>Cost</b>
	_____		
	_____		
	_____		
	_____		
<b>Total Project Cost</b>	\$ 120,000	<b>Total</b>	\$ -

# Community Service Agency Funding

Request Summary	2010 Budget	2011 Request	Recommendation		Budget Location
			Not Funded	2011 Funding	
<b>DESIGNATED AGENCIES</b>					
<b>Greater Maple Valley Community Center</b>					Human Services
Part 1 requests continued funding for direct of projected operating costs of the "Den" Youth Center, Senior Center program, and Children & Family programs. In addition the City pays directly for surface water management fees and insurance and exterior repairs for the "Den". <b>(Recommendation - Continue at 2010 level.)</b>	192,500	210,000	17,500	192,500	
Part 2 requests pass through of 2% allocation of State shared liquor profits and taxes to fund alcohol and drug pre-assessments in the Tahoma School District. Capital funding in 2010.	5,000	5,699		5,699	
	39,400			-	
	<b>236,900</b>	<b>215,699</b>	<b>17,500</b>	<b>198,199</b>	
		-9%		-16%	
<b>Maple Valley Days</b>					Parks & Recreation
Request funds to cover the following expenses: advertising in the Voice of the Valley, insurance, and portable toilets. In addition the City is requested to provide garbage services and contribute staff time for Parks & Recreation, Public Works, and Police and pay for King County for assistance with the parade. <b>(Recommendation: Continue at 2010 level.)</b>	5,000	8,000	3,000	5,000	
	<b>5,000</b>	<b>8,000</b>	<b>3,000</b>	<b>5,000</b>	
		60%		0%	
<b>MV Food Bank and Emergency Services</b>					Human Services
Request funds to provide food and financial assistance to individuals, \$6,000; to assist with the holiday program \$4,000; to help with operational costs, \$5,000.	15,000	15,000		15,000	
	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	
		0%		0%	
<b>Total Designated Agencies</b>	<b>256,900</b>	<b>238,699</b>	<b>20,500</b>	<b>218,199</b>	
<b>OTHER AGENCIES</b>					
<b>Lake Wilderness Arboretum Foundation</b>					Parks & Recreation
Requests reimbursement of Arboretum expenses for development and operations including but not limited to: (1) materials, including plants, fertilizer, bark, gravel, and soil, needed to amend and maintain existing gardens, trails, and lawn area, \$5,900; (2) services to maintain the Arboretum grounds including mowing, tree trimmming, dangerous tree removal, irrigation winterization and upkeep, pest control, repair of nursery structures, and costs to apply materials in #1 above, \$20,200; (3) irrigation timing system, renovation of children's garden, replacement signage, and completion of Ethno botanical trail, \$2,600; (4) community outreach including permit fees, printing, advertising and events, \$8,500; (5) education and conservation programs, including speaker fees, education and docent program supplies, \$2,800. In addition City pays directly for utilities, insurance, and staff support. <b>(Recommendation: Reduction based on funding and completion of irrigation in 2010. Suggested reduction from item 2 and 4. This group is maintaining a City owned asset.)</b>	42,000	40,000	10,000	30,000	
	<b>42,000</b>	<b>40,000</b>	<b>10,000</b>	<b>30,000</b>	
		-5%		-29%	
<b>Make A Diference Day</b>					Parks & Recreation
Request funds to financially support community public projects within the City's boundaries.	5,658	5,000		5,000	
	<b>5,658</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
		-12%		-12%	

# Community Service Agency Funding

Request Summary	2010 Budget	2011 Request	Recommendation		Budget Location
			Not Funded	2011 Funding	
<b>Maple Valley Black Diamond Chamber of Commerce</b>					City Manager
Part 1 requests funds to provide for 50% of the cost of monthly Lodge rentals for Chamber luncheons. 50% of Lodge rental cost is expected to be about \$2,700. Request assumes that if the cost of these services increases, the grant will increase.	2,700	2,700		2,700	
Part 2 requests funds to respond to daily inquiries from visitors, residents, and the business community. <b>(Recommendation: Slight cutback with all government functions receiving reductions.)</b>	7,000	7,000	1,000	6,000	
	<b>9,700</b>	<b>9,700</b>	<b>1,000</b>	<b>8,700</b>	
		0%		0%	
<b>Maple Valley Farmer's Market</b>					Parks & Recreation
Request for funds advertising, signage, insurance, and operational costs.	4,500	4,500		4,500	
	<b>4,500</b>	<b>4,500</b>	-	<b>4,500</b>	
		0%			
<b>Maple Valley Historical Society</b>					Parks & Recreation
Part 1 requests funds for utilities and for a bi weekly grounds maintenance contract. In addition the City pays directly for insurance.	6,280	7,060		7,060	
Part 2 requests the carryforward of capital funds of \$4,000 for signage in conjunction with the completion of the Witte & SE 248th Street roundabout and \$2,500 to start a site planning process, hopefully to include a new museum in some future year. <b>(Recommendation: Not fund the start of the site planning function at this time. This group is maintaining a City owned asset.)</b>	6,500	6,500	2,500	4,000	
	<b>12,780</b>	<b>13,560</b>	<b>2,500</b>	<b>11,060</b>	
		6%		-13%	
<b>Maple Valley Youth Symphony Orchestra</b>					Parks & Recreation
Request funds to purchase an equipment trailer to help haul percussion equipment, stands, tent, etc to its community based performances. <b>(Recommendation: Fund only half of the request encouraging the group to fund-raise the remainder.)</b>	5,000	4,400	2,200	2,200	
	<b>5,000</b>	<b>4,400</b>	<b>2,200</b>	<b>2,200</b>	
<b>Vine Maple Place</b>					Human Services
Requests funds for housing and support services for families. <b>(Recommendation: Not fund since agency has ample reserves and agency Executive Director recommended the cut back in these tough economic times.)</b>	15,000	15,000	15,000	-	
	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	
	-	0%		-100%	
<b>Total Other Agencies</b>	<b>94,638</b>	<b>92,160</b>	<b>30,700</b>	<b>61,460</b>	
<b>Subtotal</b>	<b>351,538</b>	<b>330,859</b>	<b>51,200</b>	<b>279,659</b>	
		-5.9%		-20.4%	
<b>Emergencies and Special Opportunities</b>	25,000	15,000		15,000	Human Services
<b>Grand Total</b>	<b>376,538</b>	<b>345,859</b>	<b>51,200</b>	<b>294,659</b>	
		-8.1%		-21.7%	

# Performance Measures

It is not about measuring, it is about improving

	2008 Actual	2009 Actual	2010 Actual	2011 Budget
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The City's performance measurement system is not about measuring, it's about **improving**. To do that, the City established some measurement criteria both City wide and for individual departments. The City wide measurements are shown below. The department measures are shown in the individual department budget.

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

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

City-wide Performance Measures			2009 Benchmark				Note
	AA+	AA+	AA+	AA+			
Bond Ratings							(1)
Assessed Value / Capita	\$ 126,452	\$ 117,389	\$ 147,412	\$ 105,396	\$ 109,926		(2)
General Fund Expenditures / Capita	\$ 384	\$ 373	\$ 494	\$ 364	\$ 412		(3)
Total Expenditures / Capita	\$ 646	\$ 645	\$ 1,194	\$ 632	\$ 865		(4)
General Fund (GF) Fund Balance as % of GF Expenditures	36%	34%	51%	25%	17%		(5)
Outstanding Debt / Capita	\$ 399	\$ 367	\$ 636	\$ 307	\$ 278		(6)
% General Fund Actual Revenues over (under) Budget	-4%	-6%	-8%	0%			(7)
% General Fund Actual Expenses under Budget	8%	14%	21%	9%			(8)
City Employees / 1000 Population	1.9	1.8	2.2	1.6	1.7		(9)

- (1) The City's Standard & Poor's bond rating was increased in 2008 from A+ to AA+. The City is always striving for a higher bond rating, but being a newer smaller City, much is outside the City's control.
- (2) The change assessed valuation per capita is primarily related to real property inflation/deflation. The city's economic development program, focusing on new commercial activity, will try to increase the amount toward the benchmark level.
- (3) General Fund expenditures per capita have been fairly constant and below the benchmark. The 2011 budget increased the utility tax from 3.0% to 6.0% to fund an additional 3 King County Police Officers and a full time detective.
- (4) Total Expenditures per capita include the City's emphasis on capital improvements. Since projects always take longer than planned, the budget numbers are higher than the historical actuals.
- (5) City policy requires a General Fund Fund Balance be at least 10% of expenditures. The City's implements this policy throughout its six year forecast which is based on conservative revenue and expenditure forecasts. Because of this, historical and budgeted amounts are maintained at high levels to insure available funding for on going programs during a downturn in the economy.
- (6) Outstanding debt per capita has been decreasing with additional residents from new construction and annexation and no new debt issuance as funding to retire debt has decreased in economic downturn.
- (7) The City has a long history conservative budgeting. On the revenue side, revenue is not anticipated until it is pretty much guaranteed. Until 2007 new single family residential construction exceeded estimates and only minimal commercial construction was included in the forecast. Since 2007 lower than anticipated 2008 and 2009 single family residential permits reduced revenue below the budget, but 2010 saw a stabilization of the revenue forecast.
- (8) The City has a long history of conservative budgeting. On the expenditure side, the City fully funds its budgeted positions and has no vacancy factor. For 2009 and 2010 management decisions (excluding layoffs or pay reductions) and voluntary employee efforts kept expenditures below budget. For 2011 larger employee contributions for dependent health care are included in the budget, but again there are no layoffs or pay reductions.
- (9) Though additional staff has been added in 2011, the FTE's per 1000 population has only increased slightly from 2010 but is down from a prior year when the City did not staff up with a large annexation. Though Police positions were added in 2011, they are King County contract positions and are not considered City employees.



# Six Year Forecast



## 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 for a new property or resale, real estate excise tax is generated. The new occupants connect to utility and cable television services and utility tax revenue and cable TV franchise fees are generated. The new residents also begin shopping locally generating additional sales tax revenue and eventually leading to the construction of new commercial facilities. The new residents also add to the City population upon which distributions of State-shared revenue is based.

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

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

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

In addition to the revenue and expenditure forecast, the beginning fund balance forecast is adjusted based on a projection of how the previous year's budgeted ending fund balance will be exceeded by the actual ending fund balance. Because of conservative budgeting the City has usually (not in the last few years) overcollected its revenue budget and has always underspent its expenditure budget. Adding an amount for this overcollection of revenue (**currently 0%**) and underexpenditure of budget (**currently 5%**) to the following year's forecasted beginning fund balance provides a more realistic projected beginning fund balance for each forecasted year. The fund balance assumptions are included with the forecast assumptions on the following page.

With these components of the forecast complete, tests are made to ensure that it complies with applicable financial policies. The two pertinent policies that apply are that: "the fund balance of operating funds will be budgeted at least at **10%** of anticipated operating expenditures for the year" and that "the City will commit at least **25%** of its sales tax revenue to the funding of its capital improvement plan." **This 25% of its sales tax revenue to the funding of its capital improvement plan policy was suspended for 2011 only.** These and other City financial policies are included earlier in this budget document.

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

# Forecast Assumptions

	Actual 2009	Actual 2010	Budget 2011	Forecast 2012
<b>Development Assumptions</b>				
<b>Single / Multi Family Residential</b>				
Theoretical Lots from Unplatted Sites, Start of Yr	805	805	805	755
Preliminary Plat Lots Approved Start of Year	815	722	597	597
Preliminary Plat Lots Approved During the Yr			50	50
<b>Building Permits Issued During the Year</b>	<b>93</b>	<b>125</b>	<b>50</b>	<b>100</b>
Preliminary Plat Lots Approved End of Year	722	597	597	547
Theoretical Lots from Unplatted Sites, End of Yr	805	805	755	705
Average Sales Price of NEW Residential Unit	\$ 323,152	\$ 320,267	\$ 320,267	\$ 334,635
Residential New Construction	\$ 30,053,136	\$ 40,033,375	\$ 16,013,350	\$ 33,463,524
<b>Non Single / Multi Family Residential</b>				
<b>Square Footage</b>	<b>-</b>	<b>8,014</b>	<b>120,000</b>	<b>58,246</b>
Estimated Construction Valuation	\$ -	\$ 1,202,100	\$ 18,000,000	\$ 8,824,339
<b>Total Permitted New Construction</b>	<b>\$ 30,053,136</b>	<b>\$ 41,235,475</b>	<b>\$ 34,013,350</b>	<b>\$ 42,287,863</b>
<b>Property Tax Calculations</b>				
Forecasted New Construction for Property Tax	\$ 36,828,959	\$ 35,437,604	\$ 36,083,417	\$ 37,672,528
Actual New Construction for Property Tax	\$ 45,038,436	\$ 34,004,314	\$ 36,083,417	\$ 37,672,528
Increase in Utility Value	\$ -	\$ 3,740,931	\$ -	\$ 675,239
Total New Construction for Property Tax	\$ 45,038,436	\$ 37,745,245	\$ 36,083,417	\$ 38,347,766
Assessed Valuation	\$ 2,446,394,927	\$ 2,437,805,896	\$ 2,583,257,358	\$ 2,737,498,603
Real Property Inflation	-7.27%	-1.89%	4.49%	4.49%
Implicit Price Deflator (IPD) for Property Taxes	-0.85%	1.02%	0.76%	1.41%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	-0.85%	1.00%	0.76%	1.00%
Annexation Levy	\$ 271,926			
Relevy of Prior Year Refunds	\$ 4,362	\$ 5,857		
Adjusted Levy Amount	\$ 2,768,113	\$ 3,050,057	\$ 3,133,618	\$ 3,203,865
Levy Rate per \$1000 of AV based on PY AV	\$ 1.08	\$ 1.25	\$ 1.29	\$ 1.24
<b>Sales Tax Calculations</b>				
Construction Sales Tax	\$ 235,090	\$ 263,506	\$ 211,010	\$ 214,804
Non Construction Sales Tax	\$ 1,211,407	\$ 1,242,648	\$ 1,275,151	\$ 1,308,846
Total Calculated Sales Taxes	\$ 1,446,497	\$ 1,506,154	\$ 1,486,161	\$ 1,523,650
Total Actual Sales Taxes	\$ 1,446,497	\$ 1,506,139	\$ 1,444,590	\$ 1,523,650
<b>Population Calculations</b>				
Persons per Household Unit	2.96	2.96	2.96	2.96
Population (April 1)	20,840	23,130	23,500	23,648
State Per Capita Distributions	\$ 34.53	\$ 35.83	\$ 34.81	\$ 34.74
<b>Inflation Assumptions</b>				
State Pool Investment Rate @ 12/31	0.40%	0.25%	0.80%	1.00%
Self Directed Investment Rate @ 12/31	3.25%	2.30%	2.50%	3.00%
Overall Investment Rate @ 12/31	1.40%	1.20%	1.50%	2.00%
30 Year Fixed Mortgage Rate @ 12/31 (1)	5.50%	5.50%	6.52%	6.52%
Seattle CPI W for August (Inflation)	-0.63%	0.70%	1.00%	2.00%
Electric Rates	8.25%	5.50%	0.00%	5.93%
Natural Gas Rates	10.40%	-15.00%	0.00%	4.39%
<b>Other Tax and Fee Assumptions</b>				
Utility Taxes	2.25%	3.00%	6.00%	6.00%
School Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 6,039	\$ 2,859	\$ 3,031	\$ 3,031
Park Impact Fees		\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 85.02	\$ 91.02	\$ 103.02	\$ 115.02
Residential (SFR) Trips	94	126	51	101
Non SFR Trip Equivalent	(4)	21	117	57
Total SFR Equivalent Trips	90	147	168	158
Single Family Housing Sales	358	380	380	480
Average Sales Price of ALL Residential Units	300,261	303,306	\$ 303,306	\$ 316,913
<b>Fund Balance Assumptions</b>				
General Fund Revenue above Budget	-5.8%	0.3%	0.0%	0.0%
General Fund Operating Expenditures below Budget	14.4%	8.7%	5.0%	5.0%

(1) HSH Associate Financial Publishers

# Forecast Assumptions

	Forecast			
	2013	2014	2015	2016
<b>Development Assumptions</b>				
<b>Single / Multi Family Residential</b>				
Theoretical Lots from Unplatted Sites, Start of Yr	705	655	605	555
Preliminary Plat Lots Approved Start of Year	547	447	347	247
Preliminary Plat Lots Approved During the Yr	50	50	50	50
<b>Building Permits Issued During the Year</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
Preliminary Plat Lots Approved End of Year	447	347	247	147
Theoretical Lots from Unplatted Sites, End of Yr	655	605	555	505
Average Sales Price of NEW Residential Unit	\$ 349,648	\$ 365,334	\$ 381,725	\$ 398,850
Residential New Construction	\$ 52,447,212	\$ 54,800,168	\$ 57,258,685	\$ 59,827,499
<b>Non Single / Multi Family Residential</b>				
<b>Square Footage</b>	<b>58,246</b>	<b>58,246</b>	<b>58,246</b>	<b>58,246</b>
Estimated Construction Valuation	\$ 9,000,826	\$ 9,360,859	\$ 9,922,510	\$ 10,517,861
<b>Total Permitted New Construction</b>	<b>\$ 61,448,038</b>	<b>\$ 64,161,027</b>	<b>\$ 67,181,195</b>	<b>\$ 70,345,360</b>
<b>Property Tax Calculations</b>				
Forecasted New Construction for Property Tax	\$ 51,767,974	\$ 61,259,048	\$ 64,067,834	\$ 67,084,634
Actual New Construction for Property Tax	\$ 51,767,974	\$ 61,259,048	\$ 64,067,834	\$ 67,084,634
Increase in Utility Value	\$ 675,239	\$ 675,239	\$ 675,239	\$ 675,239
Total New Construction for Property Tax	\$ 52,443,212	\$ 61,934,287	\$ 64,743,073	\$ 67,759,873
Assessed Valuation	\$ 2,912,755,067	\$ 3,105,365,191	\$ 3,309,425,229	\$ 3,525,656,876
Real Property Inflation	4.49%	4.49%	4.49%	4.49%
Implicit Price Deflator (IPD) for Property Taxes	2.61%	3.96%	3.98%	3.96%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Annexation Levy				
Relevy of Prior Year Refunds				
Adjusted Levy Amount	\$ 3,283,464	\$ 3,379,201	\$ 3,484,846	\$ 3,592,349
Levy Rate per \$1000 of AV based on PY AV	\$ 1.20	\$ 1.16	\$ 1.12	\$ 1.09
<b>Sales Tax Calculations</b>				
Construction Sales Tax	\$ 290,778	\$ 348,783	\$ 364,246	\$ 380,897
Non Construction Sales Tax	\$ 1,378,238	\$ 1,488,022	\$ 1,606,019	\$ 1,732,819
Total Calculated Sales Taxes	\$ 1,669,016	\$ 1,836,805	\$ 1,970,266	\$ 2,113,716
Total Actual Sales Taxes	\$ 1,669,016	\$ 1,836,805	\$ 1,970,266	\$ 2,113,716
<b>Population Calculations</b>				
Persons per Household Unit	2.96	2.96	2.96	2.96
Population (April 1)	23,944	24,388	24,832	25,276
State Per Capita Distributions	\$ 35.80	\$ 35.57	\$ 35.22	\$ 34.99
<b>Inflation Assumptions</b>				
State Pool Investment Rate @ 12/31	2.80%	2.80%	2.80%	2.80%
Self Directed Investment Rate @ 12/31	3.69%	3.69%	3.69%	3.69%
Overall Investment Rate @ 12/31	2.74%	2.74%	2.74%	2.74%
30 Year Fixed Mortgage Rate @ 12/31 (1)	6.52%	6.52%	6.52%	6.52%
Seattle CPI W for August (Inflation)	4.00%	6.00%	6.00%	6.00%
Electric Rates	5.93%	5.93%	5.93%	5.93%
Natural Gas Rates	4.39%	4.39%	4.39%	4.39%
<b>Other Tax and Fee Assumptions</b>				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 3,031	\$ 3,031	\$ 3,031	\$ 3,031
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 115.02	\$ 115.02	\$ 115.02	\$ 115.02
Residential (SFR) Trips	152	152	152	152
Non SFR Trip Equivalents	57	57	57	57
Total SFR Equivalent Trips	208	208	208	208
Single Family Housing Sales	580	710	669	621
Average Sales Price of ALL Residential Units	\$ 331,131	\$ 345,987	\$ 361,509	\$ 377,727
<b>Fund Balance Assumptions</b>				
General Fund Revenue above Budget	0.0%	0.0%	0.0%	0.0%
General Fund Operating Expenditures below Budget	5.0%	5.0%	5.0%	5.0%

(1) HSH Associate Financial Publishers

# General Fund Forecast

	2009	2010		2011	2012	2013	2014	2015	2016
	Actual	Budget	Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>REVENUES</b>									
<b>Taxes</b>									
Regular Property Tax	2,768,113	3,059,594	3,050,057	3,142,481	3,203,865	3,283,464	3,379,201	3,484,846	3,592,349
Sales Tax									
Locally Generated	1,446,497	1,492,308	1,506,139	1,444,590	1,523,650	1,669,016	1,836,805	1,970,266	2,113,716
.1% Criminal Justice	418,990	430,935	436,787	430,409	486,013	505,431	524,849	544,267	563,686
Utility Tax	608,851	870,547	745,107	1,588,128	1,694,840	1,816,409	1,950,720	2,094,113	2,247,223
Gambling Tax	38,373	38,232	43,419	41,000	41,820	43,493	46,102	48,869	51,801
<b>Total Taxes</b>	<b>5,280,824</b>	<b>5,891,615</b>	<b>5,781,509</b>	<b>6,646,608</b>	<b>6,950,188</b>	<b>7,317,813</b>	<b>7,737,679</b>	<b>8,142,360</b>	<b>8,568,774</b>
<b>Licenses &amp; Permits</b>									
Special Licenses	1,060	960	1,060	1,060	1,060	1,060	1,060	1,060	1,060
Franchise Fees	273,154	297,284	304,548	308,024	316,163	332,925	359,445	387,948	418,578
Development Permits	236,264	257,200	331,940	275,637	342,692	497,962	519,947	544,422	570,064
<b>Total Licenses &amp; Permits</b>	<b>510,479</b>	<b>555,444</b>	<b>637,548</b>	<b>584,721</b>	<b>659,915</b>	<b>831,947</b>	<b>880,452</b>	<b>933,430</b>	<b>989,701</b>
<b>Intergovernmental Revenue</b>									
State and County Grants	75,306	59,955	64,525	56,462	56,462	56,462	56,462	56,462	56,462
Sales/Use Equalization	74,975	87,205	77,433	50,000	65,991	83,317	106,595	104,920	101,794
Criminal Justice Funding	58,839	55,582	61,852	62,150	62,541	63,324	64,498	65,672	66,847
Liquor Taxes and Profits	246,326	271,128	295,279	284,962	288,110	303,489	313,818	326,114	334,362
<b>Total Intergovernmental</b>	<b>455,446</b>	<b>473,870</b>	<b>499,088</b>	<b>453,574</b>	<b>473,105</b>	<b>506,593</b>	<b>541,373</b>	<b>553,169</b>	<b>559,465</b>
<b>Charges for Service</b>									
Development Charges	391,315	324,609	348,318	269,435	334,981	486,758	508,248	532,172	557,237
Miscellaneous Charges	270,047	267,226	294,129	322,077	323,935	349,383	374,831	400,279	425,727
<b>Total Charges for Service</b>	<b>661,362</b>	<b>591,835</b>	<b>642,448</b>	<b>591,512</b>	<b>658,916</b>	<b>836,141</b>	<b>883,080</b>	<b>932,452</b>	<b>982,964</b>
<b>Miscellaneous Revenue</b>									
Fines & Forfeits	105,260	107,258	106,404	106,976	107,650	108,998	111,019	113,040	115,061
Investment Earnings	29,732	47,081	42,094	26,601	41,967	52,726	59,817	67,317	63,404
Rents, Leases & Concessions	213,450	295,903	271,676	277,569	283,120	294,445	312,112	330,839	350,689
Other Miscellaneous Revenue	10,115	7,626	12,081	5,381	5,381	5,381	5,381	5,381	5,381
<b>Total Miscellaneous Revenue</b>	<b>358,557</b>	<b>457,868</b>	<b>432,255</b>	<b>416,527</b>	<b>438,118</b>	<b>461,549</b>	<b>488,328</b>	<b>516,576</b>	<b>534,535</b>
<b>TOTAL REVENUES</b>	<b>7,266,668</b>	<b>7,970,632</b>	<b>7,992,847</b>	<b>8,692,942</b>	<b>9,180,242</b>	<b>9,954,043</b>	<b>10,530,912</b>	<b>11,077,987</b>	<b>11,635,439</b>
% Change from Prior Year	-3%	10%	10%	9%	6%	8%	6%	5%	5%
<b>EXPENDITURES</b>									
General Government	1,807,379	2,137,009	1,895,080	1,989,647	2,009,544	2,049,735	2,131,724	2,259,628	2,395,205
Community Development	987,742	1,136,328	910,052	1,015,188	1,025,340	1,045,846	1,087,680	1,152,941	1,222,118
Human Services	220,294	301,267	273,033	234,341	236,685	241,419	251,075	266,140	282,108
Parks & Recreation	1,378,881	1,499,546	1,567,479	1,642,326	1,658,749	1,691,924	1,759,601	1,865,177	1,977,088
Public Safety	2,395,955	2,864,783	2,717,924	3,824,104	3,862,345	3,939,592	4,097,176	4,343,007	4,603,587
Public Works	988,014	1,282,729	1,052,798	982,699	992,526	1,012,376	1,052,871	1,116,043	1,183,006
<b>Maintenance &amp; Operation Cost of Capital Improvement Plan</b>					<b>7,000</b>	<b>26,000</b>	<b>45,000</b>	<b>249,000</b>	<b>267,000</b>
Potential Program Expansion									
2012					111,000	113,220	117,749	124,814	132,303
2013						113,220	117,749	124,814	132,303
2014							117,749	124,814	132,303
2015								124,814	132,303
2016									132,303
<b>TOTAL EXPENDITURES</b>	<b>7,778,265</b>	<b>9,221,663</b>	<b>8,416,365</b>	<b>9,688,306</b>	<b>9,903,189</b>	<b>10,233,332</b>	<b>10,778,374</b>	<b>11,751,191</b>	<b>12,591,625</b>
% Change from Prior Year	-1%	19%	8%	15%	2%	3%	5%	9%	7%
<b>REVENUES &gt;(&lt;) EXPENDITURES</b>	<b>(511,597)</b>	<b>(1,251,031)</b>	<b>(423,518)</b>	<b>(995,364)</b>	<b>(722,946)</b>	<b>(279,290)</b>	<b>(247,463)</b>	<b>(673,204)</b>	<b>(956,185)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfer in from Street Fund	479,437	471,609	471,609	495,907	500,866	510,884	511,413	505,673	506,620
Transfer in from SWM Fund	57,552	68,930	49,262	57,188	57,760	58,915	61,272	64,948	68,845
Transfer in from Internal Service F	350,000	-	-	-	-	-	-	-	-
Transfer (out to) Capital Prits Fun	(474,037)	(585,666)	(485,454)	(27,609)	(502,000)	(543,000)	(590,000)	(628,000)	(669,000)
Transfer (out to) LWGC Fund	(96,404)	(153,856)	(178,243)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING S/(U)</b>	<b>316,548</b>	<b>(198,983)</b>	<b>(142,826)</b>	<b>525,486</b>	<b>56,626</b>	<b>26,799</b>	<b>(17,316)</b>	<b>(57,379)</b>	<b>(93,535)</b>
<b>REVENUE &amp; SOURCES &gt;(&lt;)</b>									
<b>EXPENDITURES &amp; USES</b>	<b>(195,049)</b>	<b>(1,450,014)</b>	<b>(566,344)</b>	<b>(469,877)</b>	<b>(666,320)</b>	<b>(252,491)</b>	<b>(264,778)</b>	<b>(730,582)</b>	<b>(1,049,720)</b>
<b>FUND BALANCE, January 1</b>	<b>2,845,197</b>	<b>2,650,149</b>	<b>2,650,149</b>	<b>2,083,805</b>	<b>2,098,343</b>	<b>1,927,182</b>	<b>2,186,358</b>	<b>2,460,498</b>	<b>2,317,475</b>
<b>FUND BALANCE, December 31</b>	<b>2,650,149</b>	<b>1,200,135</b>	<b>2,083,805</b>	<b>1,613,928</b>	<b>1,432,023</b>	<b>1,674,691</b>	<b>1,921,579</b>	<b>1,729,916</b>	<b>1,267,755</b>

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

Financial Policy 1.1 - Fund Balance % of expenditures > 10%	24.8%	16.7%	14.5%	16.4%	17.8%	14.7%	10.1%
Financial Policy 3.1 - Sales Tax for Capital > 25%	25.0%	1.5%	25.0%	25.0%	25.0%	25.0%	25.0%

## Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

Project Name	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
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The following are the estimated maintenance and operation cost of the Capital Improvement Plan identified later in this budget document. The amounts are needed to complete the General Fund Forecast shown on the preceding page below departmental expenditures. The maintenance and operation costs are estimated from the year following completion of the project.

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

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

### Transportation Program

#### Maple Valley Highway Corridor

T7	SR 169 - Witte Rd to SE 228th St	-	15	16	17	18
T31	SR 169 - SE 264th to 258th Street	-	-	16	17	18
T34	SR 169 & SE 244th Street Intersection	-	3	4	5	6
<b>Subtotal Maple Valley Hwy</b>		<b>-</b>	<b>-</b>	<b>18</b>	<b>36</b>	<b>39</b>

#### Witte Road Corridor

T12	Witte Rd & SE 248th St Intersection	7	8	9	10	11
T28	Witte Road & SE 254th St Intersection	-	-	-	-	10
<b>Subtotal Witte Road Corridor</b>		<b>-</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>

#### Other Corridors and Non Corridors

T33	SE 276th Street & 240th Ave SE	-	-	-	-	4
<b>Subtotal Other Corridors and Non Corridors</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>

#### Total Transportation Program

<b>7</b>	<b>26</b>	<b>45</b>	<b>49</b>	<b>67</b>
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### Parks Program

P3	Summit Ballfields	-	-	-	200	200
<b>Total Parks Program</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>

#### Total Maintenance & Operation Cost

<b>7</b>	<b>26</b>	<b>45</b>	<b>249</b>	<b>267</b>
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# City Wide Forecast - All Funds

(Amounts in thousands)

	2009	2010		Total (1) 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
	Actual	Budget	Actual							
<b>General Fund</b>										
Beginning Fund Balance	2,845	2,650	2,650	2,084	2,084	2,098	1,927	2,186	2,460	2,317
Revenue	7,267	7,971	7,993	61,072	8,693	9,180	9,954	10,531	11,078	11,635
Operating Expenditures	(7,778)	(9,222)	(8,416)	(64,946)	(9,688)	(9,903)	(10,233)	(10,778)	(11,751)	(12,592)
Transfer In from Street Fund	479	472	472	3,031	496	501	511	511	506	507
Transfer In from SWM Enterprise	58	69	49	369	57	58	59	61	65	69
Transfer In from Internal Service Fds	350	-	-	-	-	-	-	-	-	-
Transfer Out to Capital Projects	(474)	(586)	(485)	(2,960)	(28)	(502)	(543)	(590)	(628)	(669)
Transfer Out to LWGC Enterprise	(96)	(154)	(178)	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>2,650</b>	<b>1,200</b>	<b>2,084</b>	<b>1,268</b>	<b>1,614</b>	<b>1,432</b>	<b>1,675</b>	<b>1,922</b>	<b>1,730</b>	<b>1,268</b>
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Beginning Fund Balance	787	740	740	625	625	441	353	269	176	131
Revenue										
Fuel Taxes	457	472	494	3,041	496	504	517	511	506	507
Investment Earnings	6	12	11	43	9	9	10	7	5	4
Transfer Out to General Fund	(479)	(472)	(472)	(3,031)	(496)	(501)	(511)	(511)	(506)	(507)
Transfer Out to Capital Projects	(234)	(250)	(148)	(593)	(193)	(100)	(100)	(100)	(50)	(50)
<b>Ending Fund Balance</b>	<b>740</b>	<b>502</b>	<b>625</b>	<b>84</b>	<b>441</b>	<b>353</b>	<b>269</b>	<b>176</b>	<b>131</b>	<b>84</b>
<b>Transportation Impact Fee Fund</b>										
Beginning Fund Balance	5,579	5,731	5,731	5,372	5,372	4,379	4,054	3,843	4,031	3,465
Revenue										
Developer Contributions	14	520	-	723	520					204
Transportation Impact Fees	543	518	421	3,502	497	479	632	632	632	632
Investment Earnings	60	101	102	584	75	88	111	105	110	95
Transfer Out to Capital Projects	(465)	(2,798)	(882)	(6,472)	(2,084)	(891)	(954)	(548)	(1,308)	(687)
<b>Ending Fund Balance</b>	<b>5,731</b>	<b>4,072</b>	<b>5,372</b>	<b>3,708</b>	<b>4,379</b>	<b>4,054</b>	<b>3,843</b>	<b>4,031</b>	<b>3,465</b>	<b>3,708</b>
<b>Park Development Fund</b>										
Beginning Fund Balance	392	453	453	837	837	809	970	1,364	1,506	1,773
Revenue										
KC Open Space & Regional Trails	38	42	39	216	40	41	42	45	48	
Park Impact Fees	-	138	342	2,066	138	275	413	413	413	413
Developer Contributions	19	-	49	-	-					
Investment Earnings	4	8	11	181	11	16	27	37	41	49
Transfer Out to Capital Projects	-	(456)	(57)	(1,130)	(217)	(172)	(87)	(354)	(234)	(65)
<b>Ending Fund Balance</b>	<b>453</b>	<b>184</b>	<b>837</b>	<b>2,170</b>	<b>809</b>	<b>970</b>	<b>1,364</b>	<b>1,506</b>	<b>1,773</b>	<b>2,170</b>
<b>Real Estate Excise Tax Fund</b>										
Beginning Fund Balance	4,146	3,516	3,516	3,066	3,066	996	280	314	310	221
Revenue										
Real Estate Excise Taxes	528	639	687	5,908	576	761	960	1,229	1,209	1,173
Investment Earnings	39	56	57	91	40	20	8	9	8	6
Other Interest	0	0	0	0	0					
Transfer Out to Capital Projects	(1,153)	(3,396)	(1,145)	(8,527)	(2,688)	(1,496)	(933)	(1,241)	(1,307)	(862)
Transfer Out to LWGC Enterprise	(44)	(54)	(49)	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>3,516</b>	<b>761</b>	<b>3,066</b>	<b>539</b>	<b>996</b>	<b>280</b>	<b>314</b>	<b>310</b>	<b>221</b>	<b>539</b>
<b>Total Special Revenue Fund Balance</b>	<b>10,440</b>	<b>5,519</b>	<b>9,900</b>	<b>6,501</b>	<b>6,624</b>	<b>5,656</b>	<b>5,790</b>	<b>6,023</b>	<b>5,590</b>	<b>6,501</b>

# City Wide Forecast - All Funds

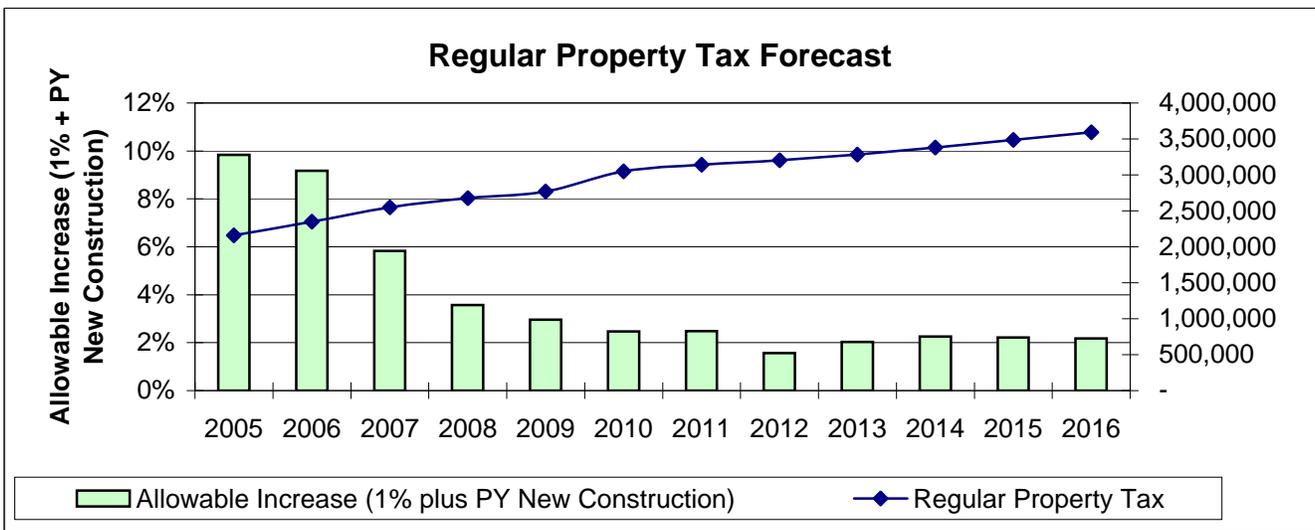
(Amounts in thousands)

	2009 Actual	2010		Total (1) 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
		Budget	Actual							
<b>Capital Projects Fund</b>										
Beginning Fund Balance	0	0	0	0	0	0	0	0	0	0
Revenue										
Intergovernmental Revenue	966	3,266	1,394	14,582	2,054	250	5,551	300	-	6,426
Miscellaneous Revenue	15	-	4	-	-	-	-	-	-	-
Councilmanic Bond Proceeds	-	4,200	-	-	-	-	-	-	-	-
Voted Bond Proceeds				22,200	-	7,400	500	7,900	2,200	4,200
Capital Expenditures	(2,505)	(14,441)	(3,346)	(53,353)	(7,131)	(10,050)	(8,114)	(10,276)	(5,373)	(12,408)
Debt Expenditures	(802)	(761)	(761)	(4,535)	(757)	(761)	(754)	(757)	(754)	(751)
Transfer In from General Fund	474	586	485	2,960	28	502	543	590	628	669
Transfer In from Special Revenue	1,851	6,901	2,232	16,722	5,182	2,660	2,074	2,243	2,899	1,663
Transfer In from SWM Enterprise	-	250	-	1,425	625	-	200	-	400	200
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surface Water Management Fund</b>										
Beginning Fund Balance	1,874	1,926	1,926	2,388	2,388	1,840	1,948	1,806	1,681	1,320
Revenue										
Intergovernmental Revenue	70	220	110	191	191					
Charges for Services	760	854	948	7,420	1,083	1,226	1,243	1,265	1,290	1,315
Investment Earnings	21	40	38	260	38	37	53	49	46	36
Operating Expenditures	(524)	(705)	(554)	(5,476)	(822)	(839)	(872)	(925)	(980)	(1,039)
Capital Expenditures	(219)	(396)	(32)	(2,147)	(397)	(300)	(350)	(500)	(300)	(300)
Transfer Out to General Fund	(58)	(69)	(49)	(369)	(57)	(58)	(59)	(61)	(65)	(69)
Transfer Out to Capital Projects	-	(250)	-	(1,425)	(625)	-	(200)	-	(400)	(200)
<b>Ending Fund Balance</b>	<b>1,926</b>	<b>1,619</b>	<b>2,388</b>	<b>1,064</b>	<b>1,798</b>	<b>1,906</b>	<b>1,762</b>	<b>1,634</b>	<b>1,271</b>	<b>1,064</b>
<b>Lake Wilderness Golf Course Fund</b>										
Beginning Fund Balance	0	0	0	0	0	41	98	174	261	368
Revenue										
Charges for Services	1,447	1,414	1,321	10,478	1,582	1,613	1,673	1,768	1,868	1,974
Investment Earnings	1	1	0	26	0	1	3	5	7	10
Miscellaneous Revenue	1	-	2	-	-	0	0	0	0	0
Operating Expenditures	(1,487)	(1,554)	(1,489)	(9,879)	(1,483)	(1,513)	(1,573)	(1,668)	(1,768)	(1,874)
Capital Expenditures	(102)	(69)	(61)	(147)	(58)	(44)	(27)	(19)	0	0
Transfer In from General Fund	96	154	178	-	-	-	-	-	-	-
Transfer In from Special Revenue	44	54	49	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>478</b>	<b>41</b>	<b>98</b>	<b>174</b>	<b>261</b>	<b>368</b>	<b>478</b>
<b>Internal Service Funds</b>										
Beginning Fund Balance	820	461	461	516	516	537	548	563	578	594
Operating Income	(17)	(132)	39	14	14					
Miscellaneous Revenue	7	8	16	81	8	11	15	15	16	16
Transfer Out to General Fund	(350)	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>461</b>	<b>337</b>	<b>516</b>	<b>610</b>	<b>537</b>	<b>548</b>	<b>563</b>	<b>578</b>	<b>594</b>	<b>610</b>
<b>Total All Funds</b>										
Beginning Fund Balance	16,444	15,477	15,477	14,888	14,888	11,140	10,176	10,519	11,003	10,190
Revenue	12,466	16,279	14,032	110,463	16,051	14,509	21,212	16,921	17,277	24,494
Bond & Loan Proceeds	-	4,200	-	22,200	-	7,400	500	7,900	2,200	4,200
Operating Expenditures	57%	(9,806)	(11,613)	(10,421)	(80,288)	(11,980)	(12,255)	(12,679)	(13,371)	(14,499)
Capital Expenditures	40%	(2,825)	(14,906)	(3,439)	(55,646)	(7,586)	(10,394)	(8,491)	(10,795)	(5,673)
Debt Expenditures	3%	(802)	(761)	(761)	(4,535)	(757)	(761)	(754)	(757)	(751)
Total Expenditures		(13,433)	(27,280)	(14,621)	(140,470)	(20,323)	(23,410)	(21,924)	(24,923)	(20,926)
<b>Ending Fund Balance</b>	<b>15,477</b>	<b>8,675</b>	<b>14,888</b>	<b>9,920</b>	<b>10,615</b>	<b>9,639</b>	<b>9,964</b>	<b>10,418</b>	<b>9,553</b>	<b>9,920</b>

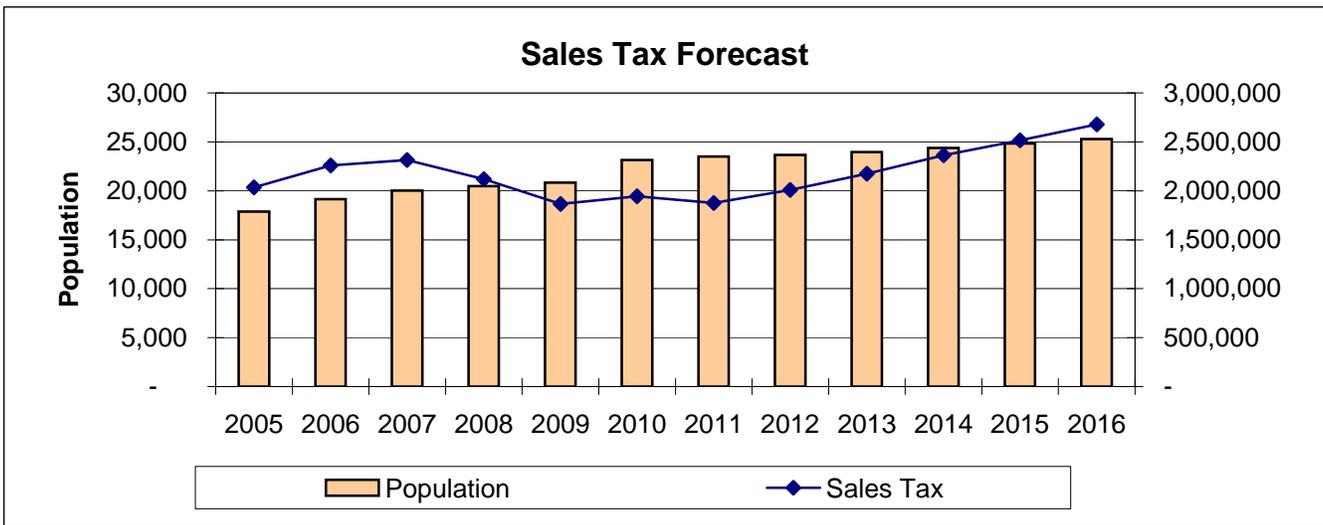
(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by the forecasted overcollection of revenue and underexpenditure of budget.

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

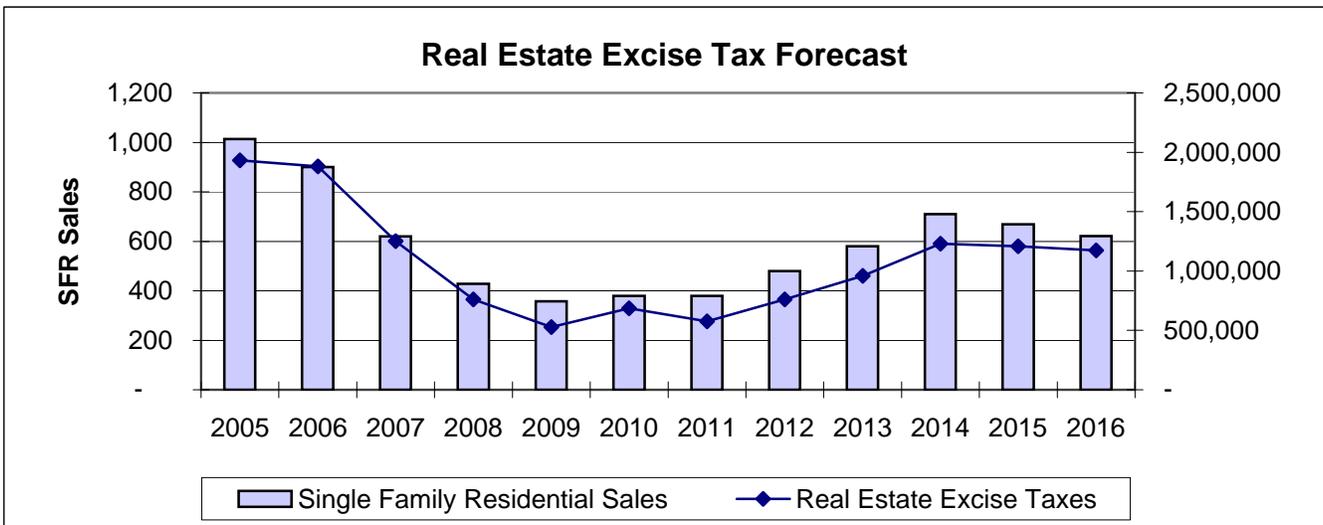
# Revenue Forecast Charts



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

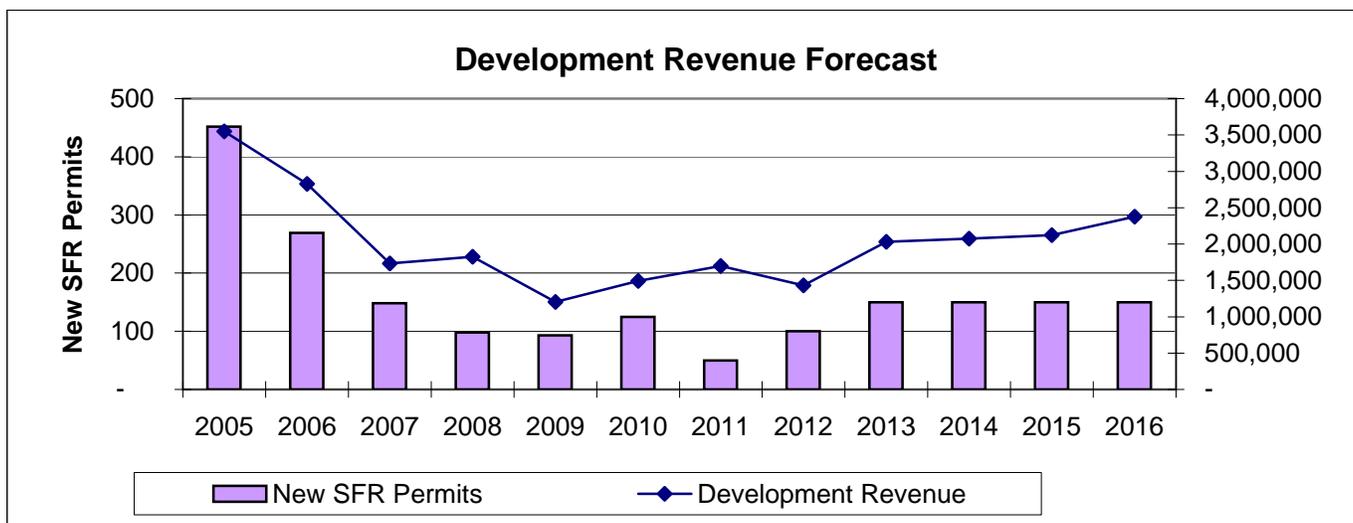


Revenue forecast below population trend reflects reduced construction sales tax in economic downturn.

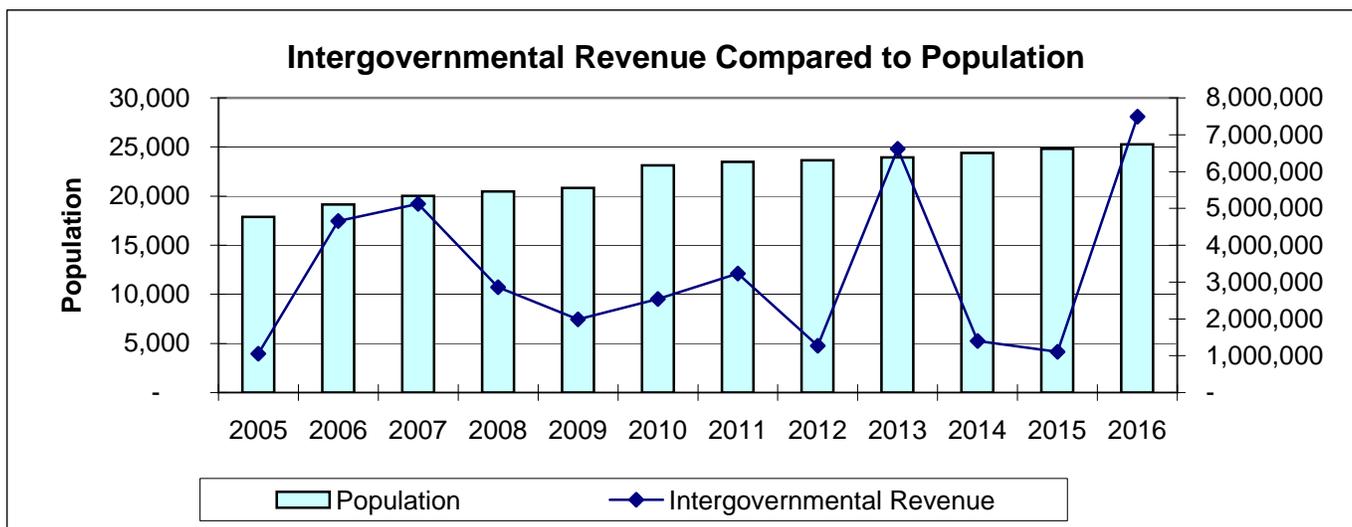


Sales family residential sales need to improve so that REET can be generated to fund capital improvements.

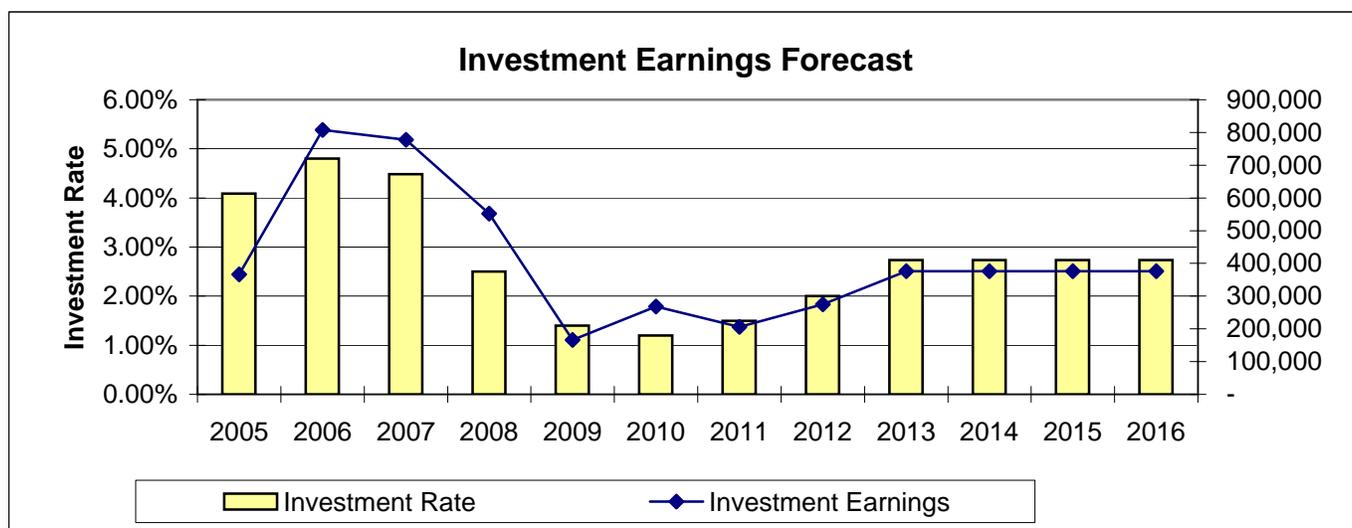
# Revenue Forecast Charts, continued



Includes permits, charges, and impact fees. The future reflects greater dependence on commercial development.

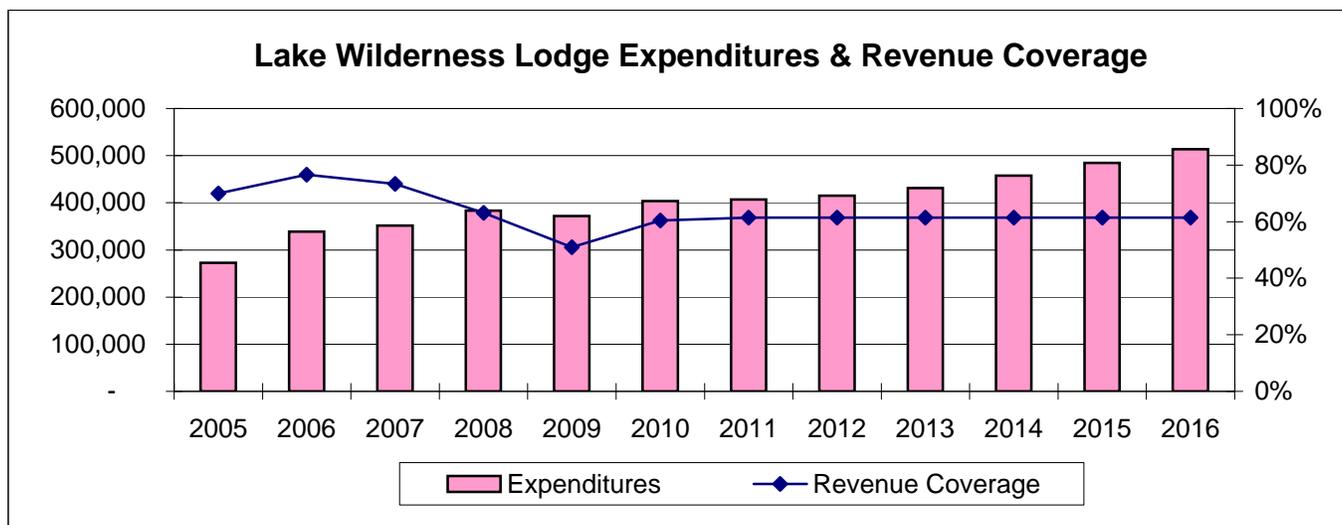


Based on national and state economy, the future may not provide the grant revenue shown.

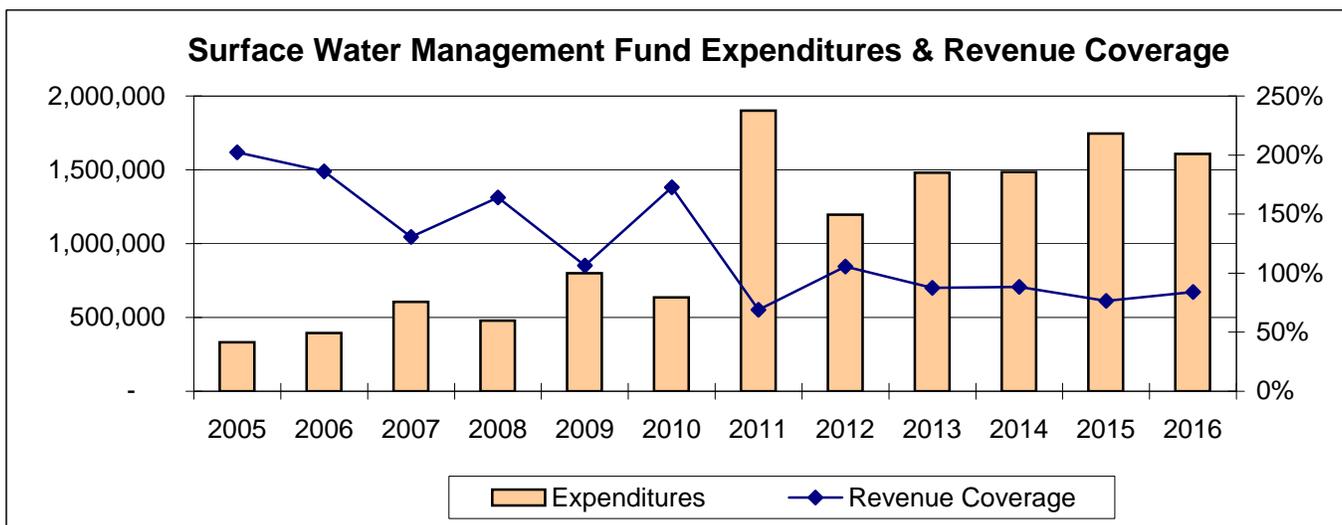


Falling interest rates reduce funds available for all City programs and projects.

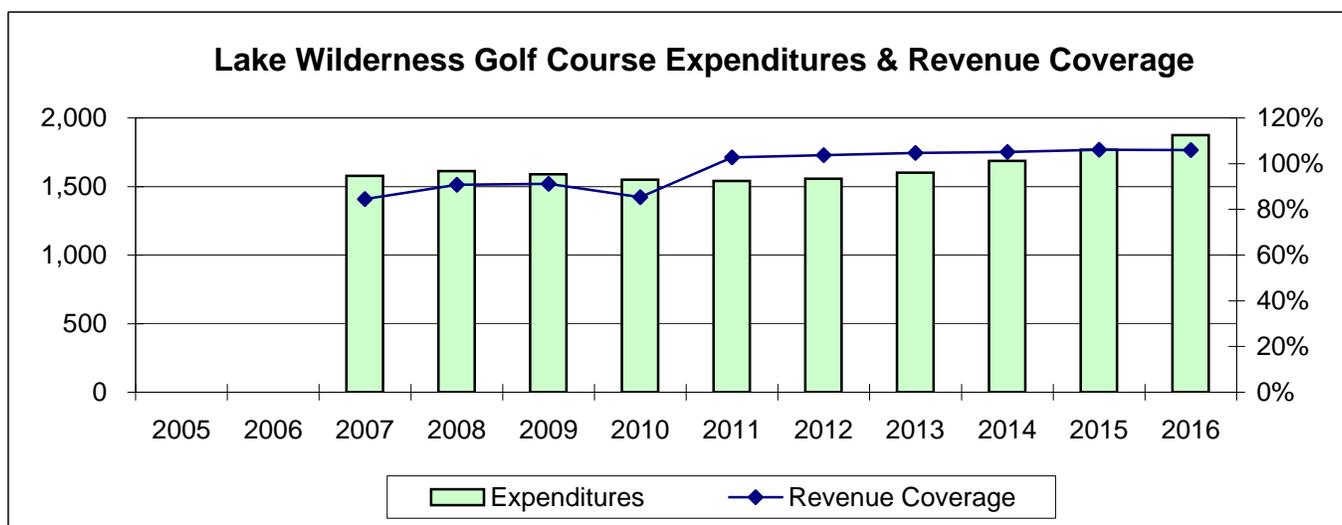
# Revenue Forecast Charts, continued



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



Fund balance and 2010 - 2012 rate increase to cover expenditure requirements of NPDES program.



2011 budget mandates breakeven, CIP identifies capital projects, but not likely to happen unless breakeven.

# Debt Forecast

## Councilmanic Debt

	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Outstanding Beginning of Year (1)	Rdmpn	New Issues (2)	Outstanding Year End	Available Capacity	Margin	Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue
<b>Councilmanic Debt Capacity Analysis</b>							<b>Benchmark (3)</b>		<b>5.0%</b>	
2010	2,437,805,896	36,695,924	7,644,314	544,621	-	7,099,693	29,596,231	19%	0.3%	6.8%
2011	2,583,257,358	36,567,088	7,099,693	559,621	-	6,540,072	30,027,016	18%	0.3%	6.4%
2012	2,737,498,603	38,748,860	6,540,072	579,621	-	5,960,451	32,788,409	15%	0.2%	6.3%
2013	2,912,755,067	41,062,479	5,960,451	589,621	-	5,370,830	35,691,649	13%	0.2%	5.9%
2014	3,105,365,191	43,691,326	5,370,830	609,621	-	4,761,209	38,930,117	11%	0.2%	5.8%
2015	3,309,425,229	46,580,478	4,761,209	624,621	-	4,136,588	42,443,890	9%	0.1%	5.6%
2016	3,525,656,876	49,641,378	4,136,588	639,621	-	3,496,967	46,144,411	7%	0.1%	5.5%
2017	3,754,750,083	52,884,853	3,496,967	659,621	-	2,837,346	50,047,507	5%	0.1%	5.4%
2018	3,984,430,574	56,321,251	2,837,346	679,621	-	2,157,725	54,163,526	4%	0.1%	5.6%
2019	4,205,484,275	59,766,459	2,157,725	699,621	-	1,458,104	58,308,354	2%	0.0%	5.7%
2020	4,429,259,704	63,082,264	1,458,104	719,621	-	738,483	62,343,781	1%	0.0%	5.7%
2021	4,664,461,285	66,438,896	738,483	184,621	-	553,863	65,885,033	1%	0.0%	1.4%
2022	4,911,658,895	69,966,919	553,863	184,621	-	369,242	69,597,678	1%	0.0%	1.4%
2023	5,171,450,390	73,674,883	369,242	184,621	-	184,621	73,490,263	0%	0.0%	1.3%
2024	5,444,462,964	77,571,756	184,621	184,621	-	(0)	77,571,756	0%	0.0%	1.3%
2025	5,731,354,575	81,666,944	(0)	-	-	(0)	81,666,945	0%	0.0%	0.0%
2026	6,032,815,434	85,970,319	(0)	-	-	(0)	85,970,319	0%	0.0%	0.0%
2027	6,333,406,123	90,492,232	(0)	-	-	(0)	90,492,232	0%	0.0%	0.0%
2028	6,634,603,826	95,001,092	(0)	-	-	(0)	95,001,092	0%	0.0%	0.0%
2029	6,948,440,352	99,519,057	(0)	-	-	(0)	99,519,058	0%	0.0%	0.0%
2030	7,276,844,125	104,226,605	(0)	-	-	(0)	104,226,606	0%	0.0%	0.0%
	7,620,484,003	109,152,662	(0)	-	-	(0)	109,152,662	0%	0.0%	0.0%

### (1) Outstanding Debt at December 31, 2010:

2005 State Infrastructure Loan SR 169 & SR 516 Projects	2,584,693
2005 Councilmanic Refunding Bonds	4,515,000
<b>Total Outstanding Debt at December 31, 2010</b>	<b><u>7,099,693</u></b>

### (2) New Issues

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

2012 - 2016 Voted Bond Issue for Youth, Community & Senior Facility and Summit Ballfields. Additional funding for these projects will come from City revenue, grants and private contributions. Since bond issue is recommended as a voted issue, allowable debt capacity will come from an additional 1.0% of assessed valuation.

**Total New Issues** **22,200,000**

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

## Potential Additional Revenue Sources

	2010 Actual	2011 Budget	Potential Additional Revenue
<b>Maximizing Property Taxes</b>			
The determination of regular property tax levy is provided by the King County Assessor pursuant to RCW 84.55.100 and limits growth in property taxes to the lesser of 1 percent or inflation. Inflation is measured by the implicit price deflator (IPD). This percent is applied to the City's highest historical levy. Because the City's levy rate is below the maximum statutory rate (which is \$3.60 less the Fire and Library District rates), the "potential additional revenue" column shows the additional levy within the maximum statutory levy. A vote of the citizenry with simple majority approval would be required to raise the additional levy by the amount shown in the "potential additional revenue" column. In addition, the City residents may vote an additional property tax levy to pay the debt service on voted bonds. The voted bond issue capacity is equivalent to the Councilmanic Debt Capacity shown on the previous page.			
Regular Property Tax Levy	3,050,057	3,142,481	<b>758,008</b>
<b>Maximizing Utility Taxes</b>			
The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone and cellular, it can be applied to garbage, surface water management fees, and cable TV (this is in addition to the cable TV franchise fee). The application to these revenues at 6% could generate the following.			
Garbage - Calculated as 1/6th of electricity			106,270
Surface Water Management Fees			64,513
Cable TV - Calculated from franchise fee revenue			343,906
			<u><b>514,688</b></u>
<b>Implementing a Business &amp; Occupation (B &amp; O) Tax</b>			
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.			
			<b>343,337</b>
<b>Implementing a Business License fee</b>			
About 180 of 280 Washington cities have a business license fee. The fees range from \$0 to \$1,286. Some cities' fee is based on the number of employees. Implementing the license for businesses in Maple Valley at the following presumed maximum could generate the following revenue. Implementing the license for all businesses that do business in Maple Valley could generate substantial additional funds as non City contractors working in Maple Valley would require a license.			
	Businesses	Rate	
Businesses located in Maple Valley including Contractors & Home Occupations	382 \$	35	13,370
Other businesses with Maple Valley presence paying > \$100 of annual sales taxes	335 \$	35	11,725
	<u>717</u>		<u><b>25,095</b></u>
<b>Other Taxes and Fees</b>			
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%		65,000
Transportation Benefit District	\$20 per vehicle		317,568
			<u><b>382,568</b></u>
<b>Total Potential Additional Revenue</b>			<u><u><b>2,023,696</b></u></u>

# Fund Summaries



## Fund Structure

The governmental financial reporting model, as promulgated by the Governmental Accounting Standards Board, uses fund accounting to comply with legal restrictions on the use of public resources. A “fund” is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.<sup>1</sup> 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.<sup>2</sup>

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.<sup>3</sup>

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

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

<sup>2</sup>NCGA Statement 1, paragraph 4.

<sup>3</sup> *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR 2001), The Governmental Financial Reporting Model, page 17.

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<sup>1</sup>. 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 fund. The General Fund receives transfers from special revenue 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 not required, but are established in the City of Maple Valley to provide distinct accountability. The City of Maple Valley uses the following special revenue funds:

- **Street Fund** – to account for motor vehicle fuel taxes restricted for street purposes,
- **Transportation Impact Fee 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.

## **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.

<sup>1</sup> GAAFR 2001, page 18.

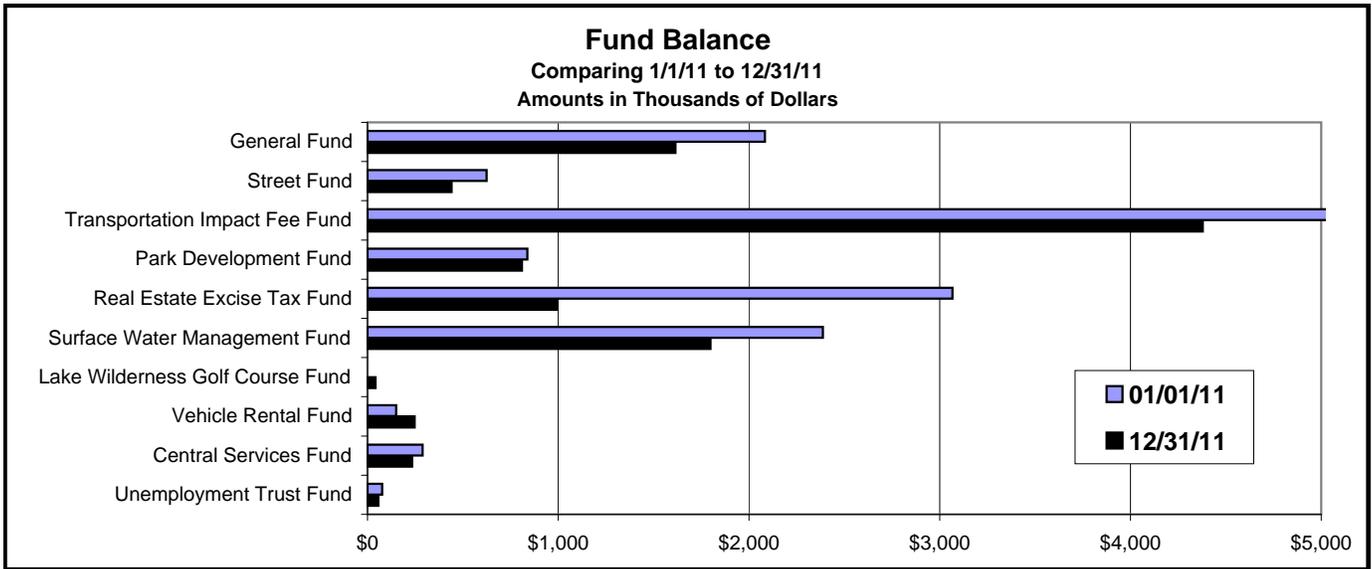
## Enterprise Funds

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

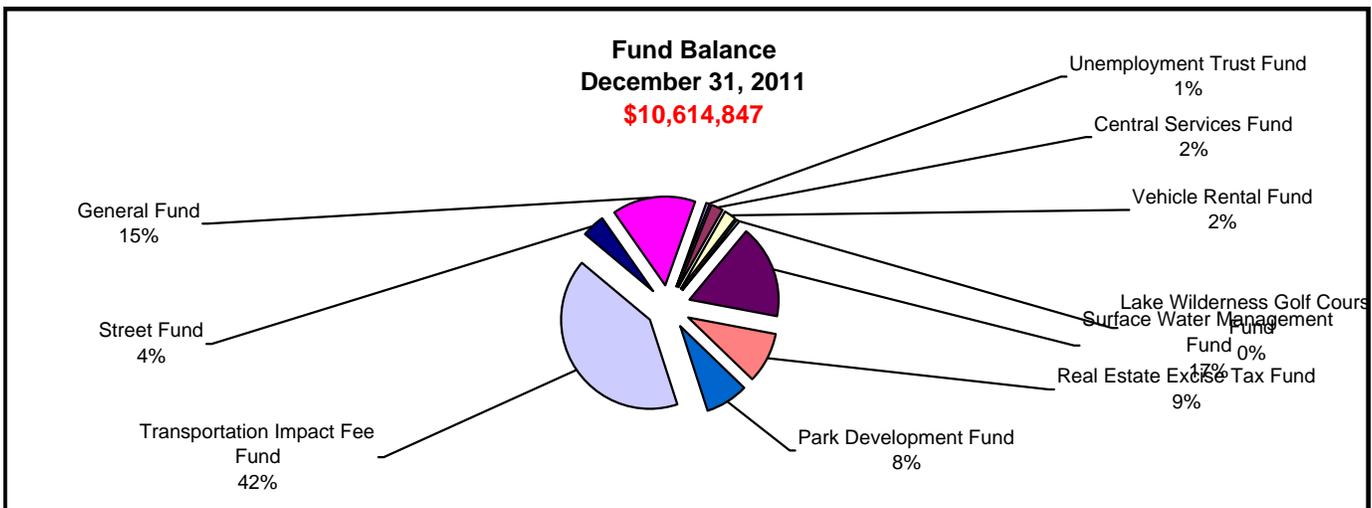
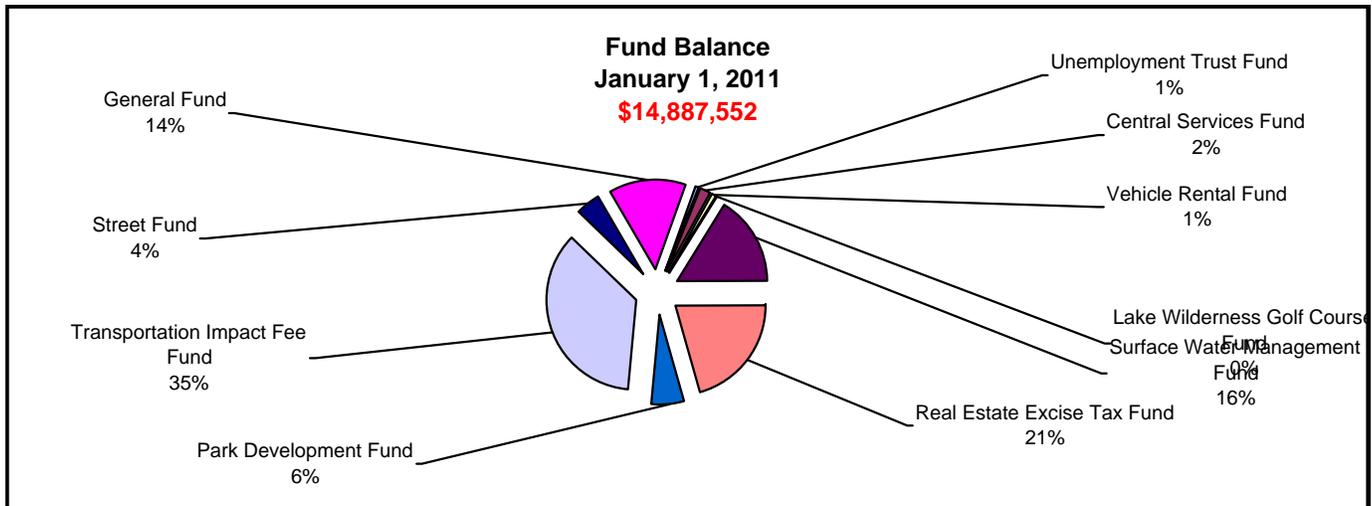
## Internal Service Funds

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

# Fund Balance Summary

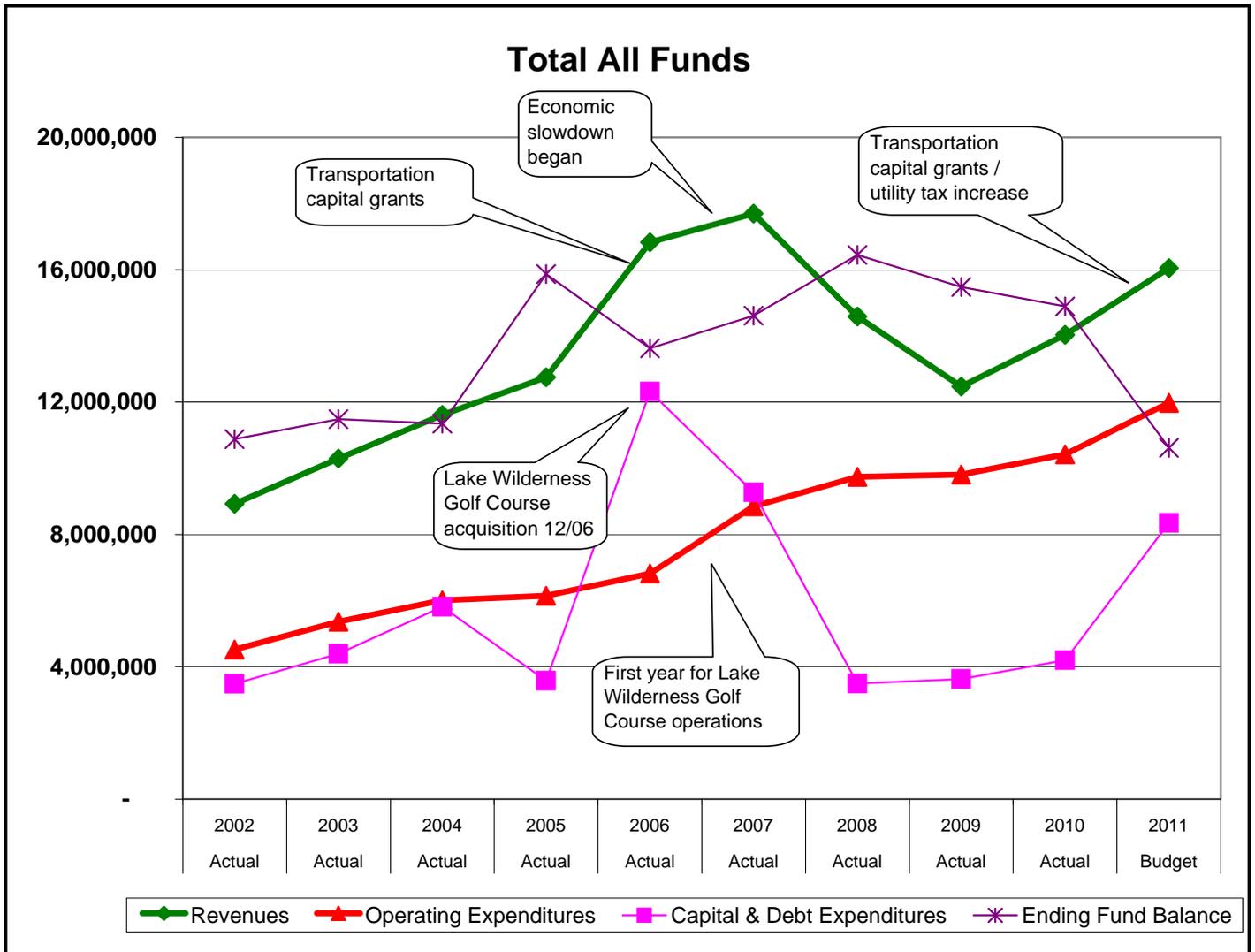


Fund balance increases and decreases reflect planned changes primarily associated with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.



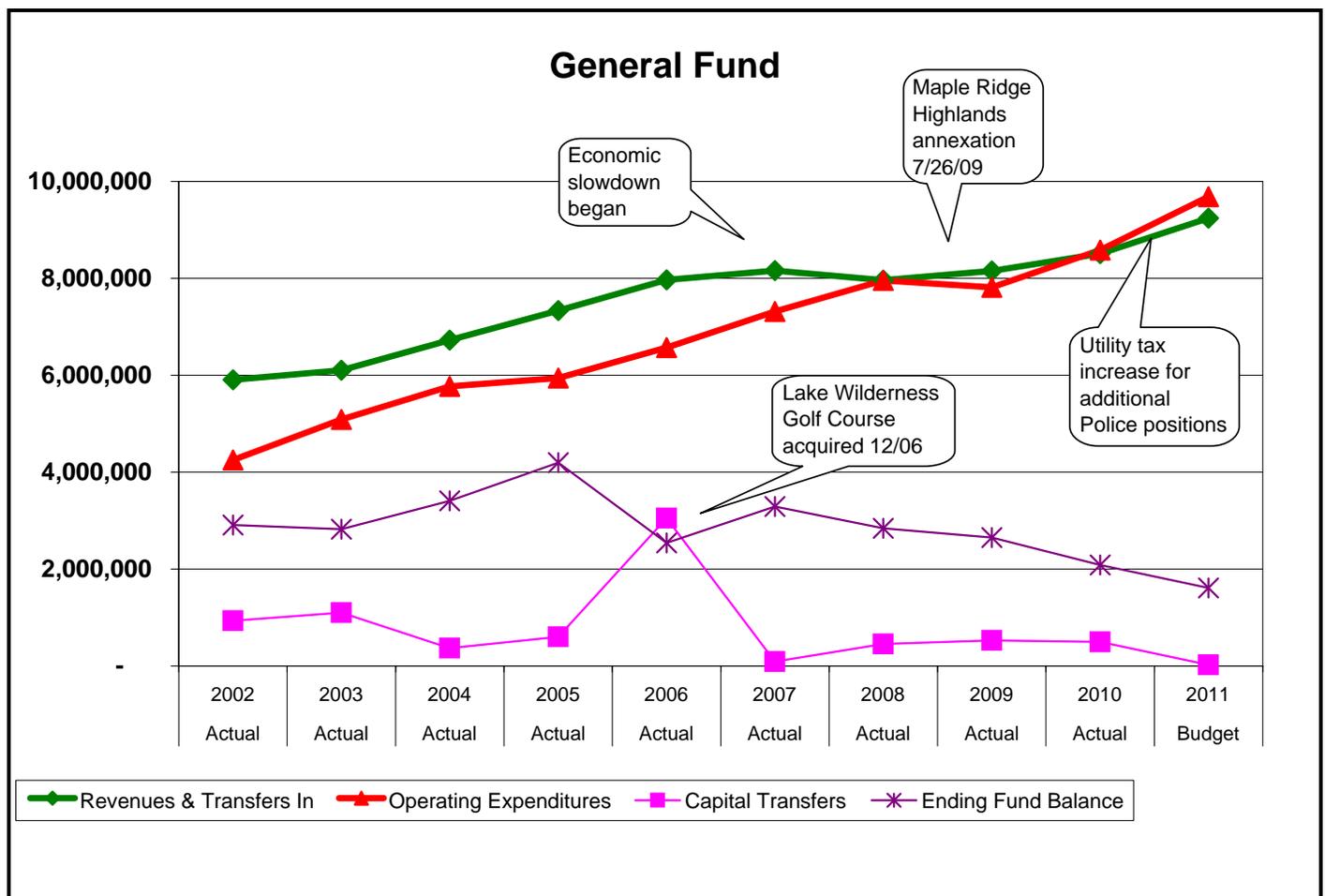
# Budget Summary: All Funds

	2008 Actual	2009 Actual	2010		2011 Budget	Increase (Decrease) from 2010 Budget	
			Budget	Actual		\$	%
<b>Revenues</b>	<b>14,588,096</b>	<b>12,465,673</b>	<b>16,278,590</b>	<b>14,031,638</b>	<b>16,050,627</b>	<b>(227,963)</b>	<b>-1.4%</b>
<b>Expenditures</b>							
Operating Expenditures	9,736,680	9,805,850	11,612,543	10,421,275	11,980,139	367,596	3.2%
Capital Expenditures	2,734,676	2,825,400	14,906,451	3,438,659	7,586,097	(7,320,354)	-49.1%
Debt Expenditures	759,838	801,577	761,179	761,179	757,096	(4,083)	-0.5%
<b>Total Expenditures</b>	<b>13,231,194</b>	<b>13,432,827</b>	<b>27,280,173</b>	<b>14,621,112</b>	<b>20,323,332</b>	<b>(6,956,842)</b>	<b>-25.5%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>1,356,902</b>	<b>(967,154)</b>	<b>(11,001,583)</b>	<b>(589,474)</b>	<b>(4,272,705)</b>	<b>6,728,878</b>	<b>-61.2%</b>
<b>Other Sources (Uses)</b>							
Bond & Loan Proceeds	479,250	-	4,200,000	-	-	(4,200,000)	
<b>Revenue &amp; Other Sources over Expenditures &amp; Other Uses</b>	<b>1,836,152</b>	<b>(967,154)</b>	<b>(6,801,583)</b>	<b>(589,474)</b>	<b>(4,272,705)</b>	<b>(920,472)</b>	
<b>Beginning Fund Balance</b>	<b>14,608,027</b>	<b>16,444,180</b>	<b>15,477,026</b>	<b>15,477,026</b>	<b>14,887,552</b>	<b>(589,474)</b>	
<b>Ending Fund Balance</b>	<b>16,444,180</b>	<b>15,477,026</b>	<b>8,675,443</b>	<b>14,887,552</b>	<b>10,614,847</b>	<b>1,939,404</b>	<b>22.4%</b>



## Budget Summary: General Fund

	2008 Actual	2009 Actual	2010		2011 Budget	Increase (Decrease) from 2010 Budget	
			Budget	Actual		\$	%
Revenues	7,521,586	7,266,668	7,970,632	7,992,847	8,692,942	722,310	9.1%
Expenditures	7,858,042	7,778,265	9,221,663	8,416,365	9,688,306	466,642	5.1%
Revenue over Expenditures	(336,456)	(511,597)	(1,251,031)	(423,518)	(995,364)	255,667	
<b>Other Sources (Uses)</b>							
Transfers In (Revenue)	444,448	886,989	540,539	520,871	553,095	12,556	2.3%
Transfers Out (Operating Expenditures)	(97,747)	(38,823)	(138,662)	(166,139)	-		
Transfers Out (Capital Expenditures)	(454,782)	(531,618)	(600,860)	(497,557)	(27,609)	(573,251)	-95.4%
Revenue & Other Sources over Expenditures & Other Uses	(444,536)	(195,049)	(1,450,014)	(566,344)	(469,877)	980,136	
Beginning Fund Balance	3,289,734	2,845,197	2,650,149	2,650,149	2,083,805	(566,344)	-21.4%
Ending Fund Balance	<b>2,845,197</b>	<b>2,650,149</b>	<b>1,200,135</b>	<b>2,083,805</b>	<b>1,613,928</b>	<b>413,792</b>	<b>34.5%</b>



Most actual years show revenues exceeding expenditures as the City's conservative budgeting practices usually lead to an over collection of revenue and an under expenditure of budget. Last four years reflect economic downturn and use of fund balances to pay for expenditures. Fund balance amounts still exceed financial policies of "at least 10% of operating expenditures."

# Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND</b>							
<b>REVENUE</b>							
<b>Taxes</b>							
Property Taxes - Current	2,678,139	2,768,113	3,059,594	3,050,057	3,142,481	2.7%	3.0%
Sales Tax							
Locally Generated	1,643,358	1,446,497	1,492,308	1,506,139	1,444,590	-3.2%	-4.1%
.1% Criminal Justice	476,320	418,990	430,935	436,787	430,409	-0.1%	-1.5%
Utility Tax	597,819	608,851	870,547	745,107	1,588,128	82.4%	113.1%
Gambling Tax	39,204	38,373	38,232	43,419	41,000	7.2%	-5.6%
<b>Taxes</b>	<b>5,434,840</b>	<b>5,280,824</b>	<b>5,891,615</b>	<b>5,781,509</b>	<b>6,646,608</b>	<b>12.8%</b>	<b>15.0%</b>
<b>Licenses &amp; Permits</b>							
Special Licenses	960	1,060	960	1,060	1,060	10.4%	0.0%
Franchise Fees	259,780	273,154	297,284	304,548	308,024	3.6%	1.1%
Development Permits	291,001	236,264	257,200	331,940	275,637	7.2%	-17.0%
<b>Licenses &amp; Permits</b>	<b>551,741</b>	<b>510,479</b>	<b>555,444</b>	<b>637,548</b>	<b>584,721</b>	<b>5.3%</b>	<b>-8.3%</b>
<b>Intergovernmental Revenue</b>							
State and County Grants	62,506	75,306	59,955	64,525	56,462	-5.8%	-12.5%
State Entitlements							
I 695 Replacement Funding	69,606	74,975	87,205	77,433	50,000	-42.7%	-35.4%
Criminal Justice Funding	51,415	58,839	55,582	61,852	62,150	11.8%	0.5%
Liquor Excise and Profits	231,671	246,326	271,128	295,279	284,962	5.1%	-3.5%
<b>Intergovernmental Revenue</b>	<b>415,198</b>	<b>455,446</b>	<b>473,870</b>	<b>499,088</b>	<b>453,574</b>	<b>-4.3%</b>	<b>-9.1%</b>
<b>Charges for Service</b>							
Development Charges	348,620	391,315	324,609	348,318	269,435	-17.0%	-22.6%
Miscellaneous Charges	270,008	270,047	267,226	294,129	322,077	20.5%	9.5%
<b>Charges for Service</b>	<b>618,628</b>	<b>661,362</b>	<b>591,835</b>	<b>642,448</b>	<b>591,512</b>	<b>-0.1%</b>	<b>-7.9%</b>
<b>Fines &amp; Forfeits</b>							
	<b>110,401</b>	<b>105,260</b>	<b>107,258</b>	<b>106,404</b>	<b>106,976</b>	<b>-0.3%</b>	<b>0.5%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	113,624	29,732	47,081	42,094	26,601	-43.5%	-36.8%
Rents, Leases & Concessions	262,075	213,450	295,903	271,676	277,569	-6.2%	2.2%
Other Miscellaneous	15,079	10,115	7,626	12,081	5,381	-29.4%	-55.5%
<b>Miscellaneous Revenue</b>	<b>390,778</b>	<b>253,297</b>	<b>350,610</b>	<b>325,851</b>	<b>309,550</b>	<b>-11.7%</b>	<b>-5.0%</b>
<b>Total General Fund Revenue</b>	<b>7,521,586</b>	<b>7,266,668</b>	<b>7,970,632</b>	<b>7,992,847</b>	<b>8,692,942</b>	<b>9.1%</b>	<b>8.8%</b>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND, continued</b>							
<b>EXPENDITURES</b>							
<b>General Government</b>							
City Council	111,970	100,776	118,149	108,450	120,239	1.8%	10.9%
City Manager	558,037	414,172	427,676	384,934	430,851	0.7%	11.9%
Personnel Services	21,491	5,635	8,516	10,959	75,919	791.5%	
City Clerk	481,434	548,877	571,157	527,435	501,161	-12.3%	-5.0%
City Attorney	384,710	307,433	507,975	431,180	320,443	-36.9%	-25.7%
Finance	407,897	430,488	503,536	432,122	541,036	7.4%	25.2%
<b>General Government</b>	<b>1,965,540</b>	<b>1,807,379</b>	<b>2,137,009</b>	<b>1,895,080</b>	<b>1,989,647</b>	<b>-6.9%</b>	<b>5.0%</b>
<b>Community Development</b>							
Planning	416,522	408,590	530,595	362,487	430,122	-18.9%	18.7%
Building	504,071	554,587	565,733	520,938	550,066	-2.8%	5.6%
Fire Marshal	32,337	24,565	40,000	26,627	35,000	-12.5%	31.4%
<b>Community Development</b>	<b>952,929</b>	<b>987,742</b>	<b>1,136,328</b>	<b>910,052</b>	<b>1,015,188</b>	<b>-10.7%</b>	<b>11.6%</b>
<b>Human Services</b>							
Human Services	200,799	220,294	301,267	273,033	234,341	-22.2%	-14.2%
<b>Human Services</b>	<b>200,799</b>	<b>220,294</b>	<b>301,267</b>	<b>273,033</b>	<b>234,341</b>	<b>-22.2%</b>	<b>-14.2%</b>
<b>Parks &amp; Recreation</b>							
Parks Administration	106,364	107,959	124,387	113,454	135,151	8.7%	19.1%
Parks Maintenance	270,933	222,783	285,382	351,542	397,513	39.3%	13.1%
Lake Wilderness Lodge	383,518	371,649	396,646	403,688	406,760	2.5%	0.8%
Recreation	381,936	455,387	454,182	458,964	464,168	2.2%	1.1%
Community Events	131,601	149,645	157,291	168,641	180,151	14.5%	6.8%
Community Service Agencies	58,422	71,458	81,658	71,191	58,582	-28.3%	-17.7%
<b>Parks &amp; Recreation</b>	<b>1,332,775</b>	<b>1,378,881</b>	<b>1,499,546</b>	<b>1,567,479</b>	<b>1,642,326</b>	<b>9.5%</b>	<b>4.8%</b>
<b>Public Safety</b>							
Police	2,152,464	2,209,361	2,653,533	2,553,832	3,622,442	36.5%	41.8%
Jail	66,675	70,355	79,250	64,957	79,662	0.5%	22.6%
Courts	111,972	116,239	132,000	99,134	122,000	-7.6%	23.1%
<b>Public Safety</b>	<b>2,331,111</b>	<b>2,395,955</b>	<b>2,864,783</b>	<b>2,717,924</b>	<b>3,824,104</b>	<b>33.5%</b>	<b>40.7%</b>
<b>Public Works</b>							
Administration & Support	289,106	91,710	245,478	162,453	149,407	-39.1%	-8.0%
Transportation Planning	21,981	116,870	159,353	170,332	72,019	-54.8%	-57.7%
Street Maintenance	579,605	637,235	726,107	596,891	627,094	-13.6%	5.1%
Waste Reduction and Recycling	97,756	84,648	82,861	73,343	76,990	-7.1%	5.0%
Lake Management District	86,440	57,552	68,930	49,778	57,188	-17.0%	14.9%
<b>Public Works</b>	<b>1,074,889</b>	<b>988,014</b>	<b>1,282,729</b>	<b>1,052,798</b>	<b>982,699</b>	<b>-23.4%</b>	<b>-6.7%</b>
<b>Total General Fund Expenditures</b>	<b>7,858,042</b>	<b>7,778,265</b>	<b>9,221,663</b>	<b>8,416,365</b>	<b>9,688,306</b>	<b>5.1%</b>	<b>15.1%</b>
<b>Revenue over (under) Expenditure</b>	<b>(336,456)</b>	<b>(511,597)</b>	<b>(1,251,031)</b>	<b>(423,518)</b>	<b>(995,364)</b>	<b>-20.4%</b>	<b>135.0%</b>
<b>Other Sources and (Uses)</b>							
Transfer In from Street Fund	358,008	479,437	471,609	471,609	495,907	5.2%	5.2%
Transfer In from SWM Fund	86,440	57,552	68,930	49,262	57,188	-17.0%	
Transfer In from Vehicle Rental Fun	-	300,000	-	-	-		
Transfer In from Unemployment Tru	-	50,000	-	-	-		
Transfer Out for Capital Projects Fu	(434,528)	(474,037)	(585,666)	(485,454)	(27,609)	-95.3%	-94.3%
Transfer Out to LWGC - Capital	(20,255)	(57,581)	(15,194)	(12,104)	-	-100.0%	-100.0%
Transfer Out to LWGC Operating	(97,747)	(38,823)	(138,662)	(166,139)	-	-100.0%	-100.0%
<b>Other Sources and (Uses)</b>	<b>(108,080)</b>	<b>316,548</b>	<b>(198,983)</b>	<b>(142,826)</b>	<b>525,486</b>	<b>-364.1%</b>	<b>-467.9%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>3,289,734</b>	<b>2,845,197</b>	<b>2,650,149</b>	<b>2,650,149</b>	<b>2,083,805</b>	<b>-21.4%</b>	<b>-21.4%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>2,845,197</b>	<b>2,650,149</b>	<b>1,200,135</b>	<b>2,083,805</b>	<b>1,613,928</b>	<b>34.5%</b>	<b>-22.5%</b>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>STREET FUND</b>							
<b>REVENUE</b>							
<b>Taxes</b>							
Diverted County Road Tax	-	203,011	-	-	-		
<b>Taxes</b>	<b>-</b>	<b>203,011</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Intergovernmental Revenue</b>							
MVFT - Unrestricted	458,382	456,674	471,609	493,713	495,907	5.2%	0.4%
<b>Intergovernmental Revenue</b>	<b>458,382</b>	<b>456,674</b>	<b>471,609</b>	<b>493,713</b>	<b>495,907</b>	<b>5.2%</b>	<b>0.4%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	31,277	6,476	12,251	10,872	8,696	-29.0%	-20.0%
Street Vacations	-	(100)	-	-	-		
<b>Miscellaneous Revenue</b>	<b>31,277</b>	<b>6,376</b>	<b>12,251</b>	<b>10,872</b>	<b>8,696</b>	<b>-29.0%</b>	<b>-20.0%</b>
<b>Total Operating Revenue</b>	<b>489,659</b>	<b>666,062</b>	<b>483,860</b>	<b>504,584</b>	<b>504,603</b>	<b>4.3%</b>	<b>0.0%</b>
<b>Revenue over (under) Expenditure</b>	<b>489,659</b>	<b>666,062</b>	<b>483,860</b>	<b>504,584</b>	<b>504,603</b>	<b>4.3%</b>	<b>0.0%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	(358,008)	(479,437)	(471,609)	(471,609)	(495,907)	5.2%	5.2%
Transfer Out to Capital Projects Fund	(283,141)	(233,791)	(250,000)	(147,668)	(192,892)	-22.8%	30.6%
<b>Total Other Sources and (Uses)</b>	<b>(641,149)</b>	<b>(713,228)</b>	<b>(721,609)</b>	<b>(619,277)</b>	<b>(688,799)</b>	<b>-4.5%</b>	<b>11.2%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>938,355</b>	<b>786,864</b>	<b>739,698</b>	<b>739,698</b>	<b>625,005</b>	<b>-15.5%</b>	<b>-15.5%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>786,864</b>	<b>739,698</b>	<b>501,949</b>	<b>625,005</b>	<b>440,809</b>	<b>-12.2%</b>	<b>-29.5%</b>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>TRANSPORTATION IMPACT FEE FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Developer Contributions	390,753	14,071	519,758	-	519,758	0.0%	
Transportation Impact Fees	587,251	542,846	517,904	420,591	496,593	-4.1%	18.1%
<b>Charges for Services</b>	<b>978,004</b>	<b>556,917</b>	<b>1,037,662</b>	<b>420,591</b>	<b>1,016,351</b>	<b>-2.1%</b>	<b>141.6%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	188,438	59,576	101,359	101,677	75,192	-25.8%	-26.0%
<b>Miscellaneous Revenue</b>	<b>188,438</b>	<b>59,576</b>	<b>101,359</b>	<b>101,677</b>	<b>75,192</b>	<b>-25.8%</b>	<b>-26.0%</b>
<b>Total Operating Revenue</b>	<b>1,166,441</b>	<b>616,492</b>	<b>1,139,021</b>	<b>522,268</b>	<b>1,091,543</b>	<b>-4.2%</b>	<b>109.0%</b>
<b>Revenue over (under) Expenditure</b>	<b>1,166,441</b>	<b>616,492</b>	<b>1,139,021</b>	<b>522,268</b>	<b>1,091,543</b>	<b>-4.2%</b>	<b>109.0%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	(230,673)	(464,713)	(2,798,494)	(881,598)	(2,084,107)	-25.5%	136.4%
<b>Total Other Sources and (Uses)</b>	<b>(230,673)</b>	<b>(464,713)</b>	<b>(2,798,494)</b>	<b>(881,598)</b>	<b>(2,084,107)</b>	<b>-25.5%</b>	<b>136.4%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>4,643,532</b>	<b>5,579,300</b>	<b>5,731,079</b>	<b>5,731,079</b>	<b>5,371,749</b>	<b>-6.3%</b>	<b>-6.3%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>5,579,300</b>	<b>5,731,079</b>	<b>4,071,605</b>	<b>5,371,749</b>	<b>4,379,185</b>	<b>7.6%</b>	<b>-18.5%</b>

**Funds recognized as revenue included in Fund Balance above**

Reserved for Witte Road & 254th Street (12/2000)	4,625
	<u>4,625</u>

**Funds collected but won't be recognized as revenue until spent (new practice)**

Deferred for SR 169 and SE 271st Street (07/2005)	6,929
Deferred for Witte Road & 254th Street (04/2006)	135,568
Deferred for SR 169 and 228th Ave SE (04/2006)	8,239
Deferred for SR 169 and 231st Ave SE (04/2006)	5,196
Deferred for SR 516 and 216th Ave SE (Kahn) (10/2006)	38,283
	<u>194,215</u>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### PARK DEVELOPMENT FUND

#### REVENUE

<b>Intergovernmental Revenue</b>							
KC Open Space & Regional Trail Le	35,479	37,897	41,986	39,284	40,000	-4.7%	1.8%
<b>Intergovernmental Revenue</b>	<b>35,479</b>	<b>37,897</b>	<b>41,986</b>	<b>39,284</b>	<b>40,000</b>	<b>-4.7%</b>	<b>1.8%</b>
<b>Charges for Services</b>							
Park Impact Fees	-	-	137,700	342,183	137,700	0.0%	-59.8%
Park Fee in Lieu	209,181	18,776	-	48,681	-		-100.0%
<b>Charges for Services</b>	<b>209,181</b>	<b>18,776</b>	<b>137,700</b>	<b>390,864</b>	<b>137,700</b>	<b>0.0%</b>	<b>-64.8%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	9,695	4,338	7,637	11,199	11,357	48.7%	1.4%
<b>Miscellaneous Revenue</b>	<b>9,695</b>	<b>4,338</b>	<b>7,637</b>	<b>11,199</b>	<b>11,357</b>	<b>48.7%</b>	<b>1.4%</b>
<b>Total Operating Revenue</b>	<b>254,354</b>	<b>61,011</b>	<b>187,323</b>	<b>441,348</b>	<b>189,057</b>	<b>0.9%</b>	<b>-57.2%</b>
<b>Revenue over (under) Expenditure</b>	<b>254,354</b>	<b>61,011</b>	<b>187,323</b>	<b>441,348</b>	<b>189,057</b>	<b>0.9%</b>	<b>-57.2%</b>
<b>Other Sources and (Uses)</b>							
Transfer out to Capital Projects Fun	-	-	(456,198)	(57,416)	(217,329)	-52.4%	
<b>Total Other Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>(456,198)</b>	<b>(57,416)</b>	<b>(217,329)</b>	<b>-52.4%</b>	
<b>Beginning Fund Balance (Jan 1)</b>	<b>137,936</b>	<b>392,291</b>	<b>453,302</b>	<b>453,302</b>	<b>837,234</b>	<b>84.7%</b>	<b>84.7%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>392,291</b>	<b>453,302</b>	<b>184,427</b>	<b>837,234</b>	<b>808,961</b>	<b>338.6%</b>	<b>-3.4%</b>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>REAL ESTATE EXCISE TAX FUND</b>							
<b>REVENUE</b>							
<b>Taxes</b>							
Real Estate Excise Tax	761,174	528,117	638,928	686,659	576,281	-9.8%	-16.1%
<b>Taxes</b>	<b>761,174</b>	<b>528,117</b>	<b>638,928</b>	<b>686,659</b>	<b>576,281</b>	<b>-9.8%</b>	<b>-16.1%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	120,467	38,565	56,050	57,321	40,358	-28.0%	-29.6%
Other Interest	273	185	103	215	198		
<b>Miscellaneous Revenue</b>	<b>120,740</b>	<b>38,750</b>	<b>56,153</b>	<b>57,536</b>	<b>40,556</b>	<b>-27.8%</b>	<b>-29.5%</b>
<b>Total Operating Revenue</b>	<b>881,913</b>	<b>566,866</b>	<b>695,081</b>	<b>744,195</b>	<b>616,838</b>	<b>-11.3%</b>	<b>-17.1%</b>
<b>Revenue over (under) Expenditure</b>	<b>881,913</b>	<b>566,866</b>	<b>695,081</b>	<b>744,195</b>	<b>616,838</b>	<b>-11.3%</b>	<b>-17.1%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	(10,591)	(1,152,977)	(3,395,957)	(1,145,052)	(2,687,567)	-20.9%	134.7%
Transfer Out to LW Golf Course Fund	-	(44,093)	(53,623)	(48,802)	-		
<b>Total Other Sources and (Uses)</b>	<b>(10,591)</b>	<b>(1,197,070)</b>	<b>(3,449,580)</b>	<b>(1,193,854)</b>	<b>(2,687,567)</b>	<b>-22.1%</b>	<b>125.1%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>3,274,772</b>	<b>4,146,095</b>	<b>3,515,891</b>	<b>3,515,891</b>	<b>3,066,232</b>	<b>-12.8%</b>	<b>-12.8%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>4,146,095</b>	<b>3,515,891</b>	<b>761,392</b>	<b>3,066,232</b>	<b>995,503</b>	<b>30.7%</b>	<b>-67.5%</b>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	% Change 2011 Budget Over (Under) 2010 Budget Actual
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### BOND PROCEEDS FUND

**Other Sources and (Uses)**

Councilmanic GO Bond Proceeds	-	-	4,200,000	-	-	
Transfer out to Capital Projects Fun	-	-	(4,200,000)	-	-	
<b>Total Other Sources and (Uses)</b>	-	-	-	-	-	
<b>Beginning Fund Balance (Jan 1)</b>	-	-	-	-	-	
<b>Ending Fund Balance (Dec 31)</b>	-	-	-	-	-	

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>CAPITAL PROJECTS FUND</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
<b>FEDERAL GRANTS</b>							
SR 169 - SR 516 to SE 264th Stre	147,922	-	-	-	-		
Lake Wilderness Trail	-	16,631	127,131	(1,631)	128,762		
<b>STATE GRANTS</b>							
Community Center	45,000	-	-	-	-		
Lake Wilderness Lodge	1,212,861	268,389	-	-	-		
SR 169 - SR 516 to SE 264th Stre	159,835	149,843	-	-	-		
SR 169 - SE 264th to 258th Street	377,851	530,973	1,889,027	145,888	1,925,289		
SR 169 - Witte Road to 228th Stre	-	-	-	-	-		
Witte Rd & SE 248th St Intersectio	-	-	1,250,000	1,250,000	-		
<b>Intergovernmental Revenue</b>	<b>1,943,469</b>	<b>965,837</b>	<b>3,266,158</b>	<b>1,394,256</b>	<b>2,054,051</b>	<b>-37.1%</b>	<b>47.3%</b>
<b>Charges for Services</b>							
Developer Contributions	31,151	-	-	(7,872)	-		
<b>Charges for Services</b>	<b>31,151</b>	<b>-</b>	<b>-</b>	<b>(7,872)</b>	<b>-</b>	<b>-100.0%</b>	
<b>Miscellaneous Revenue</b>							
Rents, Leases & Concessions	15,000	15,000	-	3,750	-		
Private Contribution - LW Lodge	7,500	-	-	-	-		
<b>Miscellaneous Revenue</b>	<b>22,500</b>	<b>15,000</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>-100.0%</b>	
<b>Total Operating Revenue</b>	<b>1,997,120</b>	<b>980,837</b>	<b>3,266,158</b>	<b>1,390,134</b>	<b>2,054,051</b>	<b>-37.1%</b>	<b>47.8%</b>
<b>EXPENDITURES</b>							
Transportation Program	1,506,608	1,527,736	8,905,336	2,977,009	6,307,698	-29.2%	111.9%
Parks and Recreation Program	1,175,593	858,486	5,064,514	121,184	400,000	-92.1%	230.1%
Community Facilities Program	(6,736)	118,556	471,444	247,950	423,762	-10.1%	70.9%
<b>Total Capital Expenditures</b>	<b>2,675,465</b>	<b>2,504,778</b>	<b>14,441,294</b>	<b>3,346,142</b>	<b>7,131,460</b>	<b>-50.6%</b>	<b>113.1%</b>
<b>Debt Service Program</b>	<b>759,838</b>	<b>801,577</b>	<b>761,179</b>	<b>761,179</b>	<b>757,096</b>	<b>-0.5%</b>	<b>-0.5%</b>
<b>Total Expenditures</b>	<b>3,435,302</b>	<b>3,306,355</b>	<b>15,202,473</b>	<b>4,107,321</b>	<b>7,888,555</b>	<b>-48.1%</b>	<b>92.1%</b>
<b>Revenue over (under) Expenditures</b>	<b>(1,438,183)</b>	<b>(2,325,518)</b>	<b>(11,936,315)</b>	<b>(2,717,187)</b>	<b>(5,834,504)</b>	<b>-51.1%</b>	<b>114.7%</b>
<b>Other Sources and (Uses)</b>							
Infrastructure Loan Proceeds	479,250	-	-	-	-		
Transfer In from General Fund	434,528	474,037	585,666	485,454	27,609	-95.3%	-94.3%
Transfer In from Street Fund	283,141	233,791	250,000	147,668	192,892	-22.8%	30.6%
Transfer In from TIF Fund	230,673	464,713	2,798,494	881,598	2,084,107	-25.5%	136.4%
Transfer In from PIF Fund	-	-	456,198	57,416	217,329	-52.4%	278.5%
Transfer In from REET Fund	10,591	1,152,977	3,395,957	1,145,052	2,687,567	-20.9%	134.7%
Transfer In from SWM Fund	-	-	250,000	-	625,000	150.0%	
Transfer In from Bond Proceeds Fd	-	-	4,200,000	-	-	-100.0%	
<b>Total Other Sources and (Uses)</b>	<b>1,438,183</b>	<b>2,325,518</b>	<b>11,936,315</b>	<b>2,717,187</b>	<b>5,834,504</b>	<b>-51.1%</b>	<b>114.7%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Ending Fund Balance (Dec 31)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>SURFACE WATER MANAGEMENT FUND</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
WA - NPDES	4,833	70,167	50,000	23,648	157,494	215.0%	566.0%
KC - Flood Control Zone District Gr	-	-	73,289	-	23,687	-67.7%	
KCD - Lake Lucerne Outlet Restora	-	-	96,340	86,706	9,634	-90.0%	-88.9%
<b>Intergovernmental Revenue</b>	<b>4,833</b>	<b>70,167</b>	<b>219,629</b>	<b>110,354</b>	<b>190,815</b>	<b>-13.1%</b>	<b>72.9%</b>
<b>Charges for Service</b>							
Inspection Fees	7,540	6,890	6,524	9,330	7,584	16.2%	-18.7%
Surface Water Management Fees	712,734	753,472	847,006	938,700	1,075,211	26.9%	14.5%
<b>Charges for Service</b>	<b>720,274</b>	<b>760,362</b>	<b>853,530</b>	<b>948,030</b>	<b>1,082,795</b>	<b>26.9%</b>	<b>14.2%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	59,375	19,948	38,577	36,229	36,206	-6.1%	-0.1%
Other Miscellaneous	1,320	1,505	1,505	1,946	1,946	29.3%	0.0%
<b>Miscellaneous Revenue</b>	<b>60,695</b>	<b>21,453</b>	<b>40,082</b>	<b>38,175</b>	<b>38,152</b>	<b>-4.8%</b>	<b>-0.1%</b>
<b>Total Operating Revenue</b>	<b>785,803</b>	<b>851,981</b>	<b>1,113,241</b>	<b>1,096,560</b>	<b>1,311,762</b>	<b>17.8%</b>	<b>19.6%</b>
<b>EXPENSES</b>							
<b>Public Works</b>							
Operating Expenditures	385,732	523,558	705,303	428,009	716,870	1.6%	67.5%
NPDES	-	-	-	126,057	105,341		-16.4%
<b>Total Operating Expenditures</b>	<b>385,732</b>	<b>523,558</b>	<b>705,303</b>	<b>554,066</b>	<b>822,211</b>	<b>16.6%</b>	<b>48.4%</b>
Capital Expenditures	6,989	218,948	396,340	31,611	396,841	0.1%	1155.4%
<b>Total SWM Expenditures</b>	<b>392,722</b>	<b>742,506</b>	<b>1,101,643</b>	<b>585,677</b>	<b>1,219,053</b>	<b>10.7%</b>	<b>108.1%</b>
<b>Revenue over (under) Expenditure</b>	<b>393,081</b>	<b>109,475</b>	<b>11,598</b>	<b>510,883</b>	<b>92,709</b>	<b>699.4%</b>	<b>-81.9%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	(86,440)	(57,552)	(68,930)	(49,262)	(57,188)	-17.0%	16.1%
Transfer Out to Capital Projects Fur	-	-	(250,000)	-	(625,000)	150.0%	
<b>Other Sources and (Uses)</b>	<b>(86,440)</b>	<b>(57,552)</b>	<b>(318,930)</b>	<b>(49,262)</b>	<b>(682,188)</b>	<b>113.9%</b>	<b>1284.8%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>1,567,683</b>	<b>1,874,324</b>	<b>1,926,248</b>	<b>1,926,248</b>	<b>2,387,869</b>	<b>24.0%</b>	<b>24.0%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>1,874,324</b>	<b>1,926,248</b>	<b>1,618,916</b>	<b>2,387,869</b>	<b>1,798,390</b>	<b>11.1%</b>	<b>-24.7%</b>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>LAKE WILDERNESS GOLF COURSE FUND</b>							
<b>REVENUE</b>							
<b>Charges for Service</b>							
<b>Course Operations</b>							
Merchandise Sales	60,810	63,686	66,000	55,090	53,000	-19.7%	-3.8%
Green Fees	497,260	521,148	529,000	497,758	570,037	7.8%	14.5%
Cart Rentals	137,968	141,539	144,000	137,302	155,000	7.6%	12.9%
<b>Food &amp; Beverage</b>							
Food Sales	398,011	366,843	340,000	321,002	360,000	5.9%	12.1%
Beverage Sales	349,890	345,221	325,000	309,822	345,000	6.2%	11.4%
Facility Rentals	17,644	8,822	10,000	493	-	-100.0%	-100.0%
<b>Capital Improvements</b>							
Green Fees for Capital					99,000		
<b>Charges for Service</b>	<b>1,461,582</b>	<b>1,447,259</b>	<b>1,414,000</b>	<b>1,321,465</b>	<b>1,582,037</b>	<b>11.9%</b>	<b>19.7%</b>
<b>Cost of Goods Sold</b>							
Cost of Sales - Merchandise	41,568	41,744	46,000	40,227	37,000	-19.6%	-8.0%
Cost of Sales - Food	172,660	150,709	151,000	148,131	140,000	-7.3%	-5.5%
Cost of Sales - Beverages	119,401	124,903	127,000	128,197	136,699	7.6%	6.6%
<b>Cost of Goods Sold</b>	<b>333,628</b>	<b>317,356</b>	<b>324,000</b>	<b>316,556</b>	<b>313,699</b>	<b>-3.2%</b>	<b>-0.9%</b>
	41%	41%	44%	46%	41%		
<b>Gross Profit</b>	<b>1,127,954</b>	<b>1,129,902</b>	<b>1,090,000</b>	<b>1,004,909</b>	<b>1,268,338</b>	<b>16.4%</b>	<b>26.2%</b>
<b>EXPENSES</b>							
<b>Parks &amp; Recreation</b>							
Administration	394,999	308,335	328,663	288,181	307,327	-6.5%	6.6%
Course Operations	424,624	427,926	447,176	447,195	448,990	0.4%	0.4%
Food & Beverage	407,702	433,548	453,823	437,526	413,221	-8.9%	-5.6%
<b>Total Operating Expenditures</b>	<b>1,227,324</b>	<b>1,169,810</b>	<b>1,229,662</b>	<b>1,172,903</b>	<b>1,169,538</b>	<b>-4.9%</b>	<b>-0.3%</b>
<b>Net Ordinary Income</b>	<b>(99,370)</b>	<b>(39,908)</b>	<b>(139,662)</b>	<b>(167,993)</b>	<b>98,800</b>	<b>-170.7%</b>	<b>-158.8%</b>
<b>Other Sources and (Uses)</b>							
<b>Miscellaneous Revenue</b>							
Investment Earnings	1,438	501	1,000	40	200	-80.0%	404.4%
Other Miscellaneous	186	584	-	1,814	-		-100.0%
<b>Miscellaneous Revenue</b>	<b>1,624</b>	<b>1,085</b>	<b>1,000</b>	<b>1,854</b>	<b>200</b>	<b>-80.0%</b>	<b>-89.2%</b>
<b>Net Income</b>							
Course Operations	33,159	103,078	81,992	59,563	237,483	189.6%	298.7%
Food & Beverage	(130,905)	(141,900)	(220,654)	(225,702)	(138,483)	-37.2%	-38.6%
<b>Total Net Income (Loss)</b>	<b>(97,747)</b>	<b>(38,823)</b>	<b>(138,662)</b>	<b>(166,139)</b>	<b>99,000</b>	<b>-171.4%</b>	<b>-159.6%</b>
<b>Capital Expenditures &amp; Transfers</b>							
Capital Expenditures	(52,222)	(101,674)	(68,817)	(60,906)	(57,796)	-16.0%	-5.1%
Transfer In from Gen'l Fnd - Operati	97,747	38,823	138,662	166,139			
Transfer In from Gen'l Fnd - Capital	20,255	57,581	15,194	12,104	-		
Transfer In from REET Fund	-	44,093	53,623	48,802	-		
Transfer In from Vehicle Rental Fun	31,968	-	-	-	-		
<b>Capital Expenditures &amp; Transfers</b>	<b>97,747</b>	<b>38,823</b>	<b>138,662</b>	<b>166,139</b>	<b>(57,796)</b>	<b>-141.7%</b>	<b>-134.8%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Ending Fund Balance (Dec 31)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>41,204</b>		

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>VEHICLE RENTAL FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Charges for Services	112,171	124,089	144,789	143,483	142,849	-1.3%	-0.4%
<b>Charges for Services</b>	<b>112,171</b>	<b>124,089</b>	<b>144,789</b>	<b>143,483</b>	<b>142,849</b>	<b>-1.3%</b>	<b>-0.4%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	11,429	2,469	2,196	2,109	2,283	4.0%	8.3%
Other Miscellaneous	-	-	-	6,485	-		
<b>Miscellaneous Revenue</b>	<b>11,429</b>	<b>2,469</b>	<b>2,196</b>	<b>8,593</b>	<b>2,283</b>	<b>4.0%</b>	<b>-73.4%</b>
<b>Total Operating Revenue</b>	<b>123,601</b>	<b>126,558</b>	<b>146,985</b>	<b>152,076</b>	<b>145,131</b>	<b>-1.3%</b>	<b>-4.6%</b>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Vehicle Services	34,039	36,782	58,505	47,937	48,093	-17.8%	0.3%
Vehicle Replacement	9,022	31,099	66,500	63,125	-	-100.0%	-100.0%
<b>General Government</b>	<b>43,061</b>	<b>67,881</b>	<b>125,005</b>	<b>111,062</b>	<b>48,093</b>	<b>-61.5%</b>	<b>-56.7%</b>
<b>Total Operating Expenditures</b>	<b>43,061</b>	<b>67,881</b>	<b>125,005</b>	<b>111,062</b>	<b>48,093</b>	<b>-61.5%</b>	<b>-56.7%</b>
<b>Revenue over (under) Expenditures</b>	<b>80,540</b>	<b>58,677</b>	<b>21,981</b>	<b>41,014</b>	<b>97,039</b>	<b>341.5%</b>	<b>136.6%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	-	(300,000)	-	-	-		
Transfer Out to LW Golf Course Fund	(31,968)	-	-	-	-		
<b>Other Sources and (Uses)</b>	<b>(31,968)</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Beginning Fund Balance (Jan 1)</b>	<b>302,167</b>	<b>350,739</b>	<b>109,416</b>	<b>109,416</b>	<b>150,431</b>	<b>37.5%</b>	<b>37.5%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>350,739</b>	<b>109,416</b>	<b>131,397</b>	<b>150,431</b>	<b>247,469</b>	<b>88.3%</b>	<b>64.5%</b>

## Combined Revenue and Expenditure Summary by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>CENTRAL SERVICES FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Charges for Services	614,243	684,154	815,721	777,335	919,261	12.7%	18.3%
<b>Charges for Services</b>	<b>614,243</b>	<b>684,154</b>	<b>815,721</b>	<b>777,335</b>	<b>919,261</b>	<b>12.7%</b>	<b>18.3%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	11,016	3,594	4,411	4,968	4,220	-4.3%	-15.0%
<b>Miscellaneous Revenue</b>	<b>11,016</b>	<b>3,594</b>	<b>4,411</b>	<b>6,374</b>	<b>4,220</b>	<b>-4.3%</b>	<b>-33.8%</b>
<b>Total Operating Revenue</b>	<b>625,260</b>	<b>687,748</b>	<b>820,132</b>	<b>783,708</b>	<b>923,481</b>	<b>12.6%</b>	<b>17.8%</b>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Central Services	532,392	594,592	726,538	681,882	824,501	13.5%	20.9%
Equipment Replacement	71,321	141,493	218,882	81,474	153,900	-29.7%	88.9%
<b>General Government</b>	<b>603,713</b>	<b>736,085</b>	<b>945,420</b>	<b>763,356</b>	<b>978,402</b>	<b>3.5%</b>	<b>28.2%</b>
<b>Total Operating Expenditures</b>	<b>603,713</b>	<b>736,085</b>	<b>945,420</b>	<b>763,356</b>	<b>978,402</b>	<b>3.5%</b>	<b>28.2%</b>
<b>Revenue over (under) Expenditures</b>	<b>21,547</b>	<b>(48,337)</b>	<b>(125,288)</b>	<b>20,352</b>	<b>(54,921)</b>	<b>-56.2%</b>	
<b>Beginning Fund Balance (Jan 1)</b>	<b>294,458</b>	<b>316,006</b>	<b>267,669</b>	<b>267,669</b>	<b>288,021</b>	<b>7.6%</b>	<b>7.6%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>316,006</b>	<b>267,669</b>	<b>142,381</b>	<b>288,021</b>	<b>233,100</b>	<b>63.7%</b>	<b>-19.1%</b>

## Combined Revenue and Expenditure Summary by Fund

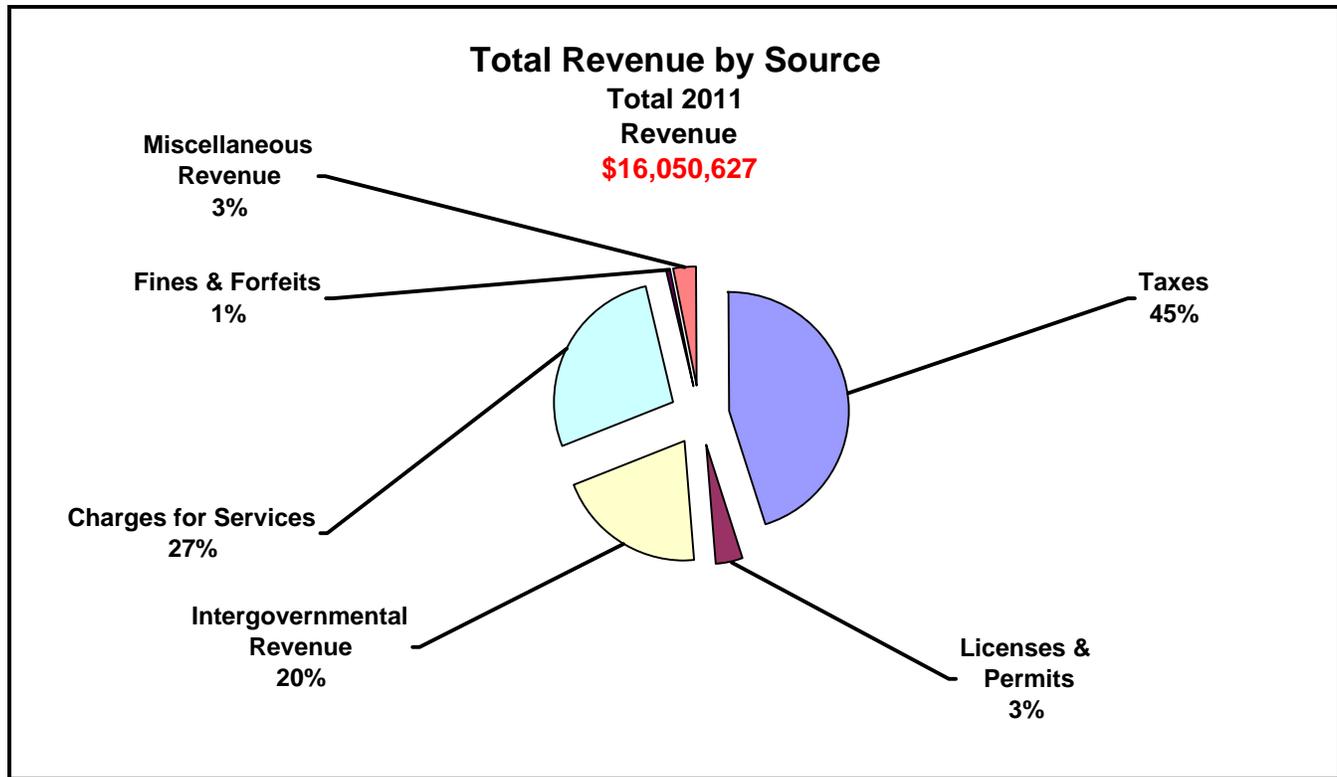
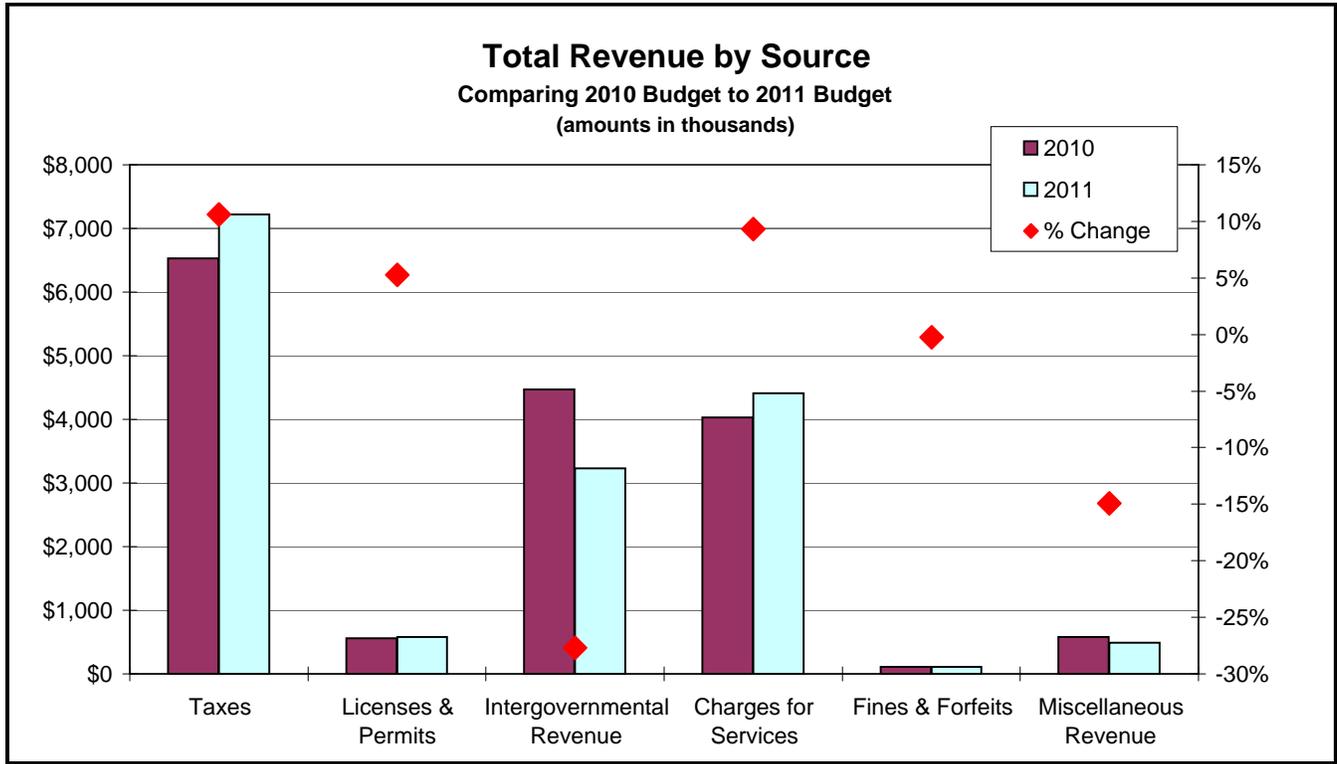
	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>UNEMPLOYMENT TRUST FUND</b>							
<b>REVENUE</b>							
Miscellaneous Revenue							
Investment Earnings	5,568	1,349	1,667	1,417	1,092	-34.5%	-23.0%
Miscellaneous Revenue	<b>5,568</b>	<b>1,349</b>	<b>1,667</b>	<b>1,417</b>	<b>1,092</b>	<b>-34.5%</b>	<b>-23.0%</b>
<b>Total Operating Revenue</b>	<b>5,568</b>	<b>1,349</b>	<b>1,667</b>	<b>1,417</b>	<b>1,092</b>	<b>-34.5%</b>	<b>-23.0%</b>
<b>EXPENDITURES</b>							
General Government							
Unemployment Claims	11,594	21,138	22,000	7,785	22,000	0.0%	182.6%
General Government	<b>11,594</b>	<b>21,138</b>	<b>22,000</b>	<b>7,785</b>	<b>22,000</b>	<b>0.0%</b>	<b>182.6%</b>
<b>Total Operating Expenditures</b>	<b>11,594</b>	<b>21,138</b>	<b>22,000</b>	<b>7,785</b>	<b>22,000</b>	<b>0.0%</b>	<b>182.6%</b>
<b>Revenue over (under) Expenditure</b>	<b>(6,026)</b>	<b>(19,789)</b>	<b>(20,333)</b>	<b>(6,368)</b>	<b>(20,908)</b>	<b>2.8%</b>	<b>228.3%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	-	(50,000)	-	-	-		
<b>Other Sources and (Uses)</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Beginning Fund Balance (Jan 1)</b>	<b>159,390</b>	<b>153,364</b>	<b>83,574</b>	<b>83,574</b>	<b>77,206</b>	<b>-7.6%</b>	<b>-7.6%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>153,364</b>	<b>83,574</b>	<b>63,242</b>	<b>77,206</b>	<b>56,298</b>	<b>-11.0%</b>	<b>-27.1%</b>



# REVENUE BUDGET



# Revenue Summary by Source



# Total Revenue by Source

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>TAXES</b>							
Regular Property Taxes	2,678,139	2,768,113	3,059,594	3,050,057	3,142,481	2.7%	3.0%
Diverted County Rd Taxes	-	203,011	-	-	-	0.0%	0.0%
Sales Tax							
Locally Generated	1,643,358	1,446,497	1,492,308	1,506,139	1,444,590	-3.2%	-4.1%
.1% Criminal Justice	476,320	418,990	430,935	436,787	430,409	-0.1%	-1.5%
Utility Tax	597,819	608,851	870,547	745,107	1,588,128	82.4%	113.1%
Real Estate Excise Tax	761,174	528,117	638,928	686,659	576,281	-9.8%	-16.1%
Gambling Tax	39,204	38,373	38,232	43,419	41,000	7.2%	-5.6%
<b>Total Taxes</b>	<b>6,196,013</b>	<b>6,011,952</b>	<b>6,530,543</b>	<b>6,468,167</b>	<b>7,222,890</b>	<b>10.6%</b>	<b>11.7%</b>
<b>% Change from Prior Year Actual</b>	<b>-8%</b>	<b>-3%</b>	<b>9%</b>	<b>8%</b>	<b>12%</b>		
<b>LICENSES &amp; PERMITS</b>							
Special Licenses	960	1,060	960	1,060	1,060	10.4%	0.0%
Franchise Fees	259,780	273,154	297,284	304,548	308,024	3.6%	1.1%
Development Permits	291,001	236,264	257,200	331,940	275,637	7.2%	-17.0%
<b>Total Licenses &amp; Permits</b>	<b>551,741</b>	<b>510,479</b>	<b>555,444</b>	<b>637,548</b>	<b>584,721</b>	<b>5.3%</b>	<b>-8.3%</b>
<b>% Change from Prior Year Actual</b>	<b>-16%</b>	<b>-7%</b>	<b>9%</b>	<b>25%</b>	<b>-8%</b>		
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal, State & County Grants	2,010,808	1,111,310	3,545,742	1,569,136	2,301,328	-35.1%	46.7%
State Shared							
I 695 Replacement Funds	69,606	74,975	87,205	77,433	50,000	-42.7%	-35.4%
Motor Vehicle Fuel Tax	458,382	456,674	471,609	493,713	495,907	5.2%	0.4%
Criminal Justice Funding	51,415	58,839	55,582	61,852	62,150	11.8%	0.5%
Liquor Excise & Profits	231,671	246,326	271,128	295,279	284,962	5.1%	-3.5%
KC Open Space & Regional Trails L	35,479	37,897	41,986	39,284	40,000	-4.7%	1.8%
<b>Total Intergovernmental Revenue</b>	<b>2,857,360</b>	<b>1,986,021</b>	<b>4,473,252</b>	<b>2,536,696</b>	<b>3,234,346</b>	<b>-27.7%</b>	<b>27.5%</b>
<b>% Change from Prior Year Actual</b>	<b>-44%</b>	<b>-30%</b>	<b>125%</b>	<b>28%</b>	<b>28%</b>		
<b>CHARGES FOR SERVICES</b>							
Development Charges	778,065	412,276	850,891	349,776	796,776	-6.4%	127.8%
Transportation Impact Fee	587,251	542,846	517,904	420,591	496,593	-4.1%	18.1%
Park Impact Fee	-	-	137,700	342,183	137,700	0.0%	-59.8%
Park Fee in Lieu	209,181	18,776	-	48,681	-		-100.0%
Surface Water Mgt Fees	712,734	753,472	847,006	938,700	1,075,211	26.9%	14.5%
Golf Course Charges	1,461,582	1,447,259	1,414,000	1,321,465	1,582,037	11.9%	19.7%
Miscellaneous Charges	270,008	270,047	267,226	294,129	322,077	20.5%	9.5%
<b>Total Charges for Services</b>	<b>4,018,821</b>	<b>3,444,675</b>	<b>4,034,726</b>	<b>3,715,525</b>	<b>4,410,395</b>	<b>9.3%</b>	<b>18.7%</b>
<b>% Change from Prior Year Actual</b>	<b>-1%</b>	<b>-14%</b>	<b>17%</b>	<b>8%</b>	<b>19%</b>		
<b>FINES &amp; FORFIETS</b>							
	<b>110,401</b>	<b>105,260</b>	<b>107,258</b>	<b>106,404</b>	<b>106,976</b>	<b>-0.3%</b>	<b>0.5%</b>
<b>% Change from Prior Year Actual</b>	<b>42%</b>	<b>-5%</b>	<b>2%</b>	<b>1%</b>	<b>1%</b>		
<b>MISCELLANEOUS REVENUE</b>							
Investment Earnings	552,327	166,548	272,229	267,925	206,205	-24.3%	-23.0%
Rents, Leases, & Concessions	277,075	228,450	295,903	275,426	277,569	-6.2%	0.8%
Other Miscellaneous	24,357	12,288	9,235	23,947	7,525	-18.5%	-68.6%
<b>Total Miscellaneous Revenue</b>	<b>853,760</b>	<b>407,286</b>	<b>577,367</b>	<b>567,298</b>	<b>491,299</b>	<b>-14.9%</b>	<b>-13.4%</b>
<b>% Change from Prior Year Actual</b>	<b>-20%</b>	<b>-52%</b>	<b>42%</b>	<b>39%</b>	<b>-13%</b>		
<b>TOTAL REVENUE</b>							
	<b>14,588,096</b>	<b>12,465,673</b>	<b>16,278,590</b>	<b>14,031,638</b>	<b>16,050,627</b>	<b>-1.4%</b>	<b>14.4%</b>
<b>% Change from Prior Year Actual</b>	<b>-18%</b>	<b>-15%</b>	<b>31%</b>	<b>13%</b>	<b>14%</b>		

# Total Revenue by Fund

	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND</b>							
Taxes	5,434,840	5,280,824	5,891,615	5,781,509	6,646,608	12.8%	15.0%
Licenses & Permits	551,741	510,479	555,444	637,548	584,721	5.3%	-8.3%
Intergovernmental Revenue	415,198	455,446	473,870	499,088	453,574	-4.3%	-9.1%
Charges for Service	618,628	661,362	591,835	642,448	591,512	-0.1%	-7.9%
Fines & Forfeits	110,401	105,260	107,258	106,404	106,976	-0.3%	0.5%
Miscellaneous Revenue	390,778	253,297	350,610	325,851	309,550	-11.7%	-5.0%
<b>Total General Fund</b>	<b>7,521,586</b>	<b>7,266,668</b>	<b>7,970,632</b>	<b>7,992,847</b>	<b>8,692,942</b>	<b>9.1%</b>	<b>8.8%</b>
<b>% Change from Prior Year Actual</b>	<b>-3%</b>	<b>-3%</b>	<b>10%</b>	<b>10%</b>	<b>9%</b>		
<b>STREET FUNDS</b>							
Taxes	-	203,011	-	-	-		
Intergovernmental Revenue	458,382	456,674	471,609	493,713	495,907	5.2%	0.4%
Charges for Services	978,004	556,917	1,037,662	420,591	1,016,351	-2.1%	141.6%
Miscellaneous Revenue	219,715	65,952	113,609	112,549	83,889	-26.2%	-25.5%
<b>Total Street Funds</b>	<b>1,656,100</b>	<b>1,282,554</b>	<b>1,622,880</b>	<b>1,026,853</b>	<b>1,596,147</b>	<b>-1.6%</b>	<b>55.4%</b>
<b>% Change from Prior Year Actual</b>	<b>0%</b>	<b>-23%</b>	<b>27%</b>	<b>-20%</b>	<b>55%</b>		
<b>PARK DEVELOPMENT FUND</b>							
Intergovernmental Revenue	35,479	37,897	41,986	39,284	40,000	-4.7%	1.8%
Charges for Services	209,181	18,776	137,700	390,864	137,700	0.0%	-64.8%
Miscellaneous Revenue	9,695	4,338	7,637	11,199	11,357	48.7%	1.4%
<b>Total Park Impact Fee Fund</b>	<b>254,354</b>	<b>61,011</b>	<b>187,323</b>	<b>441,348</b>	<b>189,057</b>	<b>0.9%</b>	<b>-57.2%</b>
<b>% Change from Prior Year Actual</b>	<b>827%</b>	<b>-76%</b>	<b>207%</b>	<b>623%</b>	<b>-57%</b>		
<b>REAL ESTATE EXCISE TAX FUND</b>							
Taxes	761,174	528,117	638,928	686,659	576,281	-9.8%	-16.1%
Miscellaneous Revenue	120,740	38,750	56,153	57,536	40,556	-27.8%	-29.5%
<b>Total Real Estate Excise Tax Fund</b>	<b>881,913</b>	<b>566,866</b>	<b>695,081</b>	<b>744,195</b>	<b>616,838</b>	<b>-11.3%</b>	<b>-17.1%</b>
<b>% Change from Prior Year Actual</b>	<b>-38%</b>	<b>-36%</b>	<b>23%</b>	<b>31%</b>	<b>-17%</b>		
<b>CAPITAL PROJECTS FUND</b>							
Intergovernmental Revenue	1,943,469	965,837	3,266,158	1,394,256	2,054,051	-37.1%	47.3%
Charges for Services	31,151	-	-	(7,872)	-		
Miscellaneous Revenue	22,500	15,000	-	3,750	-		
<b>Total Bond, Grant, &amp; Dev Cont Fd</b>	<b>1,997,120</b>	<b>980,837</b>	<b>3,266,158</b>	<b>1,390,134</b>	<b>2,054,051</b>	<b>-37.1%</b>	<b>47.8%</b>
<b>% Change from Prior Year Actual</b>	<b>-57%</b>	<b>-51%</b>	<b>233%</b>	<b>42%</b>	<b>48%</b>		
<b>SURFACE WATER MANAGEMENT FUND</b>							
Intergovernmental Revenue	4,833	70,167	219,629	110,354	190,815	-13.1%	
Charges for Service	720,274	760,362	853,530	948,030	1,082,795	26.9%	14.2%
Miscellaneous Revenue	60,695	21,453	40,082	38,175	38,152	-4.8%	-0.1%
<b>Total Surface Water Mgt Fund</b>	<b>785,803</b>	<b>851,981</b>	<b>1,113,241</b>	<b>1,096,560</b>	<b>1,311,762</b>	<b>17.8%</b>	<b>19.6%</b>
<b>% Change from Prior Year Actual</b>	<b>-1%</b>	<b>8%</b>	<b>31%</b>	<b>29%</b>	<b>20%</b>		
<b>LAKE WILDERNESS GOLF COURSE</b>							
Charges for Service	1,461,582	1,447,259	1,414,000	1,321,465	1,582,037	11.9%	
Miscellaneous Revenue	1,624	1,085	1,000	1,854	200	-80.0%	-89.2%
<b>Total LW Golf Course Fund</b>	<b>1,463,206</b>	<b>1,448,344</b>	<b>1,415,000</b>	<b>1,323,319</b>	<b>1,582,237</b>	<b>11.8%</b>	<b>19.6%</b>
<b>% Change from Prior Year Actual</b>	<b>10%</b>	<b>-1%</b>	<b>-2%</b>	<b>-9%</b>	<b>20%</b>		
<b>INTERNAL SERVICE FUNDS (External Revenue Only)</b>							
Miscellaneous Revenue	28,014	7,411	8,275	16,384	7,595	-8.2%	-53.6%
<b>Total Internal Service Funds</b>	<b>28,014</b>	<b>7,411</b>	<b>8,275</b>	<b>16,384</b>	<b>7,595</b>	<b>-8.2%</b>	<b>-53.6%</b>
<b>% Change from Prior Year Actual</b>	<b>-26%</b>	<b>-74%</b>	<b>12%</b>	<b>121%</b>	<b>-54%</b>		
<b>TOTAL REVENUE</b>							
<b>Total Revenue</b>	<b>14,588,096</b>	<b>12,465,673</b>	<b>16,278,590</b>	<b>14,031,638</b>	<b>16,050,627</b>	<b>-1.4%</b>	<b>14.4%</b>
<b>% Change from Prior Year Actual</b>	<b>-18%</b>	<b>-15%</b>	<b>31%</b>	<b>13%</b>	<b>14%</b>		



# Revenue Detail by Fund and Source



# Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

## GENERAL FUND

### GENERAL GOVERNMENT REVENUES

#### TAXES

Regular Property Tax - Current	2,678,139	2,768,113	3,059,594	3,050,057	3,142,481	2.7%	3.0%
Sales Tax	1,643,358	1,446,497	1,492,308	1,506,139	1,444,590	-3.2%	-4.1%
Criminal Justice Sales Tax	476,320	418,990	430,935	436,787	430,409	-0.1%	-1.5%
Electric Tax	210,197	218,997	338,412	304,587	637,620	88.4%	109.3%
Natural Gas Tax	149,846	162,623	200,446	188,040	394,322	96.7%	109.7%
Telephone Tax	237,776	227,232	331,688	252,480	556,186	67.7%	120.3%
Gambling Tax	39,204	38,373	38,232	43,419	41,000	7.2%	-5.6%
<b>TOTAL TAXES</b>	<b>5,434,840</b>	<b>5,280,824</b>	<b>5,891,615</b>	<b>5,781,509</b>	<b>6,646,608</b>	<b>12.8%</b>	<b>15.0%</b>

#### LICENSES AND PERMITS

Special Licenses	960	1,060	960	1,060	1,060	10.4%	0.0%
Franchise Fees - Cable TV	241,080	251,766	275,997	283,261	286,588	3.8%	1.2%
<b>TOTAL LICENSES AND PERMITS</b>	<b>242,040</b>	<b>252,826</b>	<b>276,957</b>	<b>284,321</b>	<b>287,648</b>	<b>3.9%</b>	<b>1.2%</b>

#### INTERGOVERNMENTAL REVENUE

Local Government Assistance	69,606	74,975	87,205	77,433	50,000	-42.7%	-35.4%
Liquor Excise Tax	96,361	102,558	99,615	112,947	115,187	15.6%	2.0%
Liquor Profits	135,309	143,768	171,513	182,331	169,774	-1.0%	-6.9%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>301,277</b>	<b>321,301</b>	<b>358,333</b>	<b>372,711</b>	<b>334,962</b>	<b>-6.5%</b>	<b>-10.1%</b>

#### CHARGES FOR SERVICES

Sale of Maps / Publications	296	351	452	345	429	-5.1%	24.5%
Passport Filing Fees	23,055	18,925	20,900	10,675	11,467	-45.1%	
Pet License Sales Rebate	114	211	250	146	200	-20.0%	37.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>23,465</b>	<b>19,488</b>	<b>21,602</b>	<b>11,166</b>	<b>12,096</b>	<b>-44.0%</b>	<b>8.3%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	97,304	40,869	47,081	24,097	26,601	-43.5%	10.4%
Unrealized Gain(Loss) on Investments	16,320	(11,137)	-	17,997	-		
Other Interest & Penalties	7,147	6,196	5,572	3,397	3,808	-31.6%	12.1%
Cash Long and Short	4	545	-	(0)	-		
Refund - Prior Year	4,665	338	-	6,345	-		
<b>TOTAL MISCELLANEOUS</b>	<b>125,441</b>	<b>36,811</b>	<b>52,652</b>	<b>51,836</b>	<b>30,409</b>	<b>-42.2%</b>	<b>-41.3%</b>

#### TOTAL GENERAL GOV'T REVENUE

<b>TOTAL GENERAL GOV'T REVENUE</b>	<b>6,127,062</b>	<b>5,911,250</b>	<b>6,601,160</b>	<b>6,501,543</b>	<b>7,311,723</b>	<b>10.8%</b>	<b>12.5%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### **GENERAL FUND, continued**

#### COMMUNITY DEVELOPMENT REVENUES

##### PLANNING DIVISION

##### CHARGES FOR SERVICES

Sale of Maps / Publications	77	20	27	2	3	-90.0%	33.3%
Counter Service Fee	1,000	925	667	1,025	900	35.0%	-12.2%
Boundary Line Adjustment Fee	2,100	-	-	-	-		
Preliminary Plat Review Fee	15,086	300	7,000	2,000	2,667	-61.9%	33.3%
Final Plat Review	19,325	7,225	9,633	4,450	4,000	-58.5%	-10.1%
Appeal Fee	575	100	-	-	-		
Design Review Fee	30,150	54,875	42,167	41,734	32,000	-24.1%	-23.3%
Conditional Use Permit Fee	6,675	700	800	-	-		
SEPA Review - Offsite	5,250	3,025	2,633	10,275	6,925	163.0%	-32.6%
School Impact Administrative Fee	6,370	5,720	3,969	8,060	3,000	-24.4%	-62.8%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>86,608</b>	<b>72,890</b>	<b>66,895</b>	<b>67,546</b>	<b>49,494</b>	<b>-26.0%</b>	<b>-26.7%</b>
<b>TOTAL PLANNING DIVISION</b>	<b>86,608</b>	<b>72,890</b>	<b>66,895</b>	<b>67,546</b>	<b>49,494</b>	<b>-26.0%</b>	<b>-26.7%</b>
<b>EXPENDITURES</b>	<b>416,522</b>	<b>408,590</b>	<b>530,595</b>	<b>362,487</b>	<b>430,122</b>	<b>-18.9%</b>	<b>18.7%</b>
Percent Coverage	21%	18%	13%	19%	12%		

# Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### COMMUNITY DEVELOPMENT REVENUES, continued

#### BUILDING DIVISION

##### LICENSES AND PERMITS

Building Permits	238,613	181,597	210,436	268,185	225,194	7.0%	-16.0%
Plumbing Permits	23,810	22,957	20,998	25,370	21,496	2.4%	-15.3%
Fill and Grade Permits	1,640	1,900	2,533	1,800	1,400	-44.7%	-22.2%
Mechanical Permits	23,848	27,516	21,032	33,790	24,567	16.8%	-27.3%
Miscellaneous Permits & Fees	465	300	400	100	133	-66.7%	33.3%
<b>TOTAL LICENSES AND PERMITS</b>	<b>288,376</b>	<b>234,269</b>	<b>255,400</b>	<b>329,245</b>	<b>272,790</b>	<b>6.8%</b>	<b>-17.1%</b>

##### CHARGES FOR SERVICES

Counter Service Fee	8,800	7,650	7,761	10,475	8,189	5.5%	-21.8%
Title Elimination Fee	100	25	33	100	75	125.0%	-25.0%
Plan Check Fee	72,271	128,223	63,737	120,597	87,007	36.5%	-27.9%
WSEC - Energy Code Fee	7,200	6,250	6,350	8,050	6,142	-3.3%	-23.7%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>88,371</b>	<b>142,148</b>	<b>77,881</b>	<b>139,222</b>	<b>101,412</b>	<b>30.2%</b>	<b>-27.2%</b>

##### FINES AND FORFEITS

Code Enforcement Fines	125	275	-	175	175		0.0%
<b>TOTAL FINES AND FORFEITS</b>	<b>125</b>	<b>275</b>	<b>-</b>	<b>175</b>	<b>175</b>		<b>0.0%</b>

##### TOTAL BUILDING DIVISION

	<b>376,872</b>	<b>376,693</b>	<b>333,280</b>	<b>468,642</b>	<b>374,378</b>	<b>12.3%</b>	<b>-20.1%</b>
<b>EXPENDITURES</b>	<b>504,071</b>	<b>554,587</b>	<b>565,733</b>	<b>520,938</b>	<b>550,066</b>	<b>-2.8%</b>	<b>5.6%</b>
Percent Coverage	75%	68%	59%	90%	68%		

#### FIRE MARSHAL

##### CHARGES FOR SERVICES

Annual Fire Inspections	10,560	9,605	10,320	9,700	9,000	-12.8%	-7.2%
Land Use Review Fee	2,900	1,150	833	1,450	975	17.0%	-32.8%
Plan Review Fee	10,695	6,250	5,900	5,700	6,142	4.1%	7.7%
Inspections - New Construction	10,775	8,000	9,503	7,000	3,000	-68.4%	-57.1%
Inspections - Fireworks Stands	800	800	500	700	500	0.0%	-28.6%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>35,730</b>	<b>25,805</b>	<b>27,056</b>	<b>24,550</b>	<b>19,617</b>	<b>-27.5%</b>	<b>-20.1%</b>

##### TOTAL FIRE MARSHAL

	<b>35,730</b>	<b>25,805</b>	<b>27,056</b>	<b>24,550</b>	<b>19,617</b>	<b>-27.5%</b>	<b>-20.1%</b>
<b>EXPENDITURES</b>	<b>32,337</b>	<b>24,565</b>	<b>40,000</b>	<b>26,627</b>	<b>35,000</b>	<b>-12.5%</b>	<b>31.4%</b>
Percent Coverage	110%	105%	68%	92%	56%		

##### TOTAL COMMUNITY DEVELOPMNT

	<b>499,211</b>	<b>475,388</b>	<b>427,232</b>	<b>560,737</b>	<b>443,489</b>	<b>3.8%</b>	<b>-20.9%</b>
<b>EXPENDITURES</b>	<b>952,929</b>	<b>987,742</b>	<b>1,136,328</b>	<b>910,052</b>	<b>1,015,188</b>	<b>-10.7%</b>	<b>11.6%</b>
Percent Coverage	52%	48%	38%	62%	44%		

# Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### PARKS & RECREATION REVENUE

#### PARK MAINTENANCE REVENUE

#### MISCELLANEOUS REVENUE

Picnic Shelter Rental	9,370	10,513	10,513	12,866	12,956	23.2%	0.7%
Beach & Field Rental	185	2,655	2,655	750	755	-71.6%	0.7%
Facility Rental	2,737	2,000	2,000	2,000	2,014	0.7%	0.7%
Donations	-	-	-	5	-		
<b>TOTAL MISCELLANEOUS</b>	<b>12,292</b>	<b>15,168</b>	<b>15,168</b>	<b>15,621</b>	<b>15,725</b>	<b>3.7%</b>	<b>0.7%</b>
<b>TOTAL PARK DIVISION</b>	<b>12,292</b>	<b>15,168</b>	<b>15,168</b>	<b>15,621</b>	<b>15,725</b>	<b>3.7%</b>	<b>0.7%</b>
<b>EXPENDITURES</b>	<b>270,933</b>	<b>222,783</b>	<b>285,382</b>	<b>351,542</b>	<b>397,513</b>	<b>39.3%</b>	<b>13.1%</b>
Percent Coverage	5%	7%	5%	4%	4%		

#### LAKE WILDERNESS LODGE REVENUE

#### MISCELLANEOUS REVENUE

Facility Rental	219,606	172,677	255,000	223,336	230,000	-9.8%	3.0%
Facility Rental - Insurance	22,570	16,810	20,000	20,360	20,000	0.0%	-1.8%
<b>TOTAL MISCELLANEOUS</b>	<b>242,176</b>	<b>189,487</b>	<b>275,000</b>	<b>243,696</b>	<b>250,000</b>	<b>-9.1%</b>	<b>2.6%</b>
<b>TOTAL LAKE WILDERNESS LODGE</b>	<b>242,176</b>	<b>189,487</b>	<b>275,000</b>	<b>243,696</b>	<b>250,000</b>	<b>-9.1%</b>	<b>2.6%</b>
<b>EXPENDITURES</b>	<b>383,518</b>	<b>371,649</b>	<b>396,646</b>	<b>403,688</b>	<b>406,760</b>	<b>2.5%</b>	<b>0.8%</b>
Percent Coverage	63%	51%	69%	60%	61%		

#### RECREATION & EVENT REVENUE

#### CHARGES FOR SERVICES

Program Fees - Day Camp	62,879	60,428	60,428	65,853	68,000	12.5%	3.3%
Program Fees - Youth Sports & Classes	60,814	69,932	68,000	91,459	100,000	47.1%	9.3%
Program Fees - Adult Sports & Classes	69,544	75,775	73,000	75,127	93,000	27.4%	23.8%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>193,237</b>	<b>206,135</b>	<b>201,428</b>	<b>232,440</b>	<b>261,000</b>	<b>29.6%</b>	<b>12.3%</b>

#### MISCELLANEOUS REVENUE

Rentals & Concessions	418	2,690		166			
Donations - Day Camp		1,330	1,330	1,340	1,340	0.8%	0.0%
Donations - Youth Sports & Classes	3,850	2,325	2,325	7,075	7,075	204.3%	0.0%
Donations - Events	3,300	2,430	2,080	3,750	3,400	63.5%	-9.3%
Sale of Miscellaneous Items	40	20	-	29	29		0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>7,608</b>	<b>8,795</b>	<b>5,735</b>	<b>12,360</b>	<b>11,844</b>	<b>106.5%</b>	<b>-4.2%</b>

#### TOTAL RECREATION AND EVENTS

<b>EXPENDITURES</b>	<b>513,538</b>	<b>605,031</b>	<b>611,473</b>	<b>627,605</b>	<b>644,320</b>	<b>5.4%</b>	<b>2.7%</b>
Percent Coverage	39%	36%	34%	39%	42%		8.6%

#### TOTAL PARKS & RECREATION

<b>EXPENDITURES</b>	<b>1,332,775</b>	<b>1,378,881</b>	<b>1,499,546</b>	<b>1,567,479</b>	<b>1,642,326</b>	<b>9.5%</b>	<b>4.8%</b>
Percent Coverage	34%	30%	33%	32%	33%		

## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### GENERAL FUND, continued

#### PUBLIC SAFETY REVENUE

##### POLICE REVENUE

#### INTERGOVERNMENTAL REVENUE

Traffic Safety - Safety	3,486	3,000	3,000	3,000	3,000	0.0%	0.0%
Traffic Safety - Overtime		13,161	-	5,614	3,462		-38.3%
Bureau of Justice Grant		-	5,175	2,396	-		
CJ - Population	4,130	4,526	5,002	5,072	5,551	11.0%	9.5%
CJ - Special Programs	15,926	17,275	16,880	19,213	18,735	11.0%	-2.5%
CJ - Contract Law Enforcement	27,742	30,247	30,000	33,341	33,634	12.1%	0.9%
DUI - Cities	3,617	6,792	3,700	4,226	4,229	14.3%	0.1%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>54,901</b>	<b>74,999</b>	<b>63,757</b>	<b>72,861</b>	<b>68,612</b>	<b>7.6%</b>	<b>-5.8%</b>

#### CHARGES FOR SERVICES

Sale of Emergency Preparedness Kits		2,753	2,500	1,540	2,023	-19.1%	31.3%
Impound Fees				4,300	4,267		-0.8%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>-</b>	<b>2,753</b>	<b>2,500</b>	<b>5,840</b>	<b>6,290</b>	<b>151.6%</b>	<b>7.7%</b>

#### FINES AND FORFEITS

False Alarm Fines	1,650	1,550	1,600	900	867	-45.8%	-3.7%
<b>TOTAL FINES AND FORFEITS</b>	<b>1,650</b>	<b>1,550</b>	<b>1,600</b>	<b>900</b>	<b>867</b>	<b>-45.8%</b>	<b>-3.7%</b>

#### MISCELLANEOUS REVENUE

Donations from Private Sources	1,942	2,000	1,000	1,000	250	-75.0%	-75.0%
Asset Seizures		-	-	52	-		
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,942</b>	<b>2,000</b>	<b>1,000</b>	<b>1,052</b>	<b>250</b>	<b>-75.0%</b>	<b>-76.2%</b>

#### TOTAL POLICE

<b>EXPENDITURES</b>	<b>2,152,464</b>	<b>2,209,361</b>	<b>2,653,533</b>	<b>2,553,832</b>	<b>3,622,442</b>	<b>36.5%</b>	<b>41.8%</b>
Percent Coverage	3%	4%	3%	3%	2%		

# Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### PUBLIC SAFETY REVENUE, continued

#### COURT REVENUE

##### CHARGES FOR SERVICES

Warrant Cost	4,815	3,514	3,467	5,953	5,510	58.9%	-7.4%
Deferred Prosecution Administration	147	-	-	-	-		
IT Time Pay Fee	406	407	402	392	411	2.2%	4.8%
Copies and Tape Fees		-	-	20	-		-100.0%
Adult Probation Services	100	-	-	2	-		
Sentencing Compliance Fee	33,183	25,686	24,371	28,262	27,466	12.7%	-2.8%
Housing and Monitoring of Prisoners	3,945	2,290	2,987	120	67	-97.8%	-44.4%
Crime Conviction Fee	149	169	148	235	238	60.9%	1.3%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>42,746</b>	<b>32,065</b>	<b>31,375</b>	<b>34,984</b>	<b>33,692</b>	<b>7.4%</b>	<b>-3.7%</b>

##### FINES AND FORFEITS

Proof of Motor Vehicle Insurance	2,325	2,117	2,222	2,142	2,158	-2.9%	0.7%
Traffic Infraction Penalties	51,621	46,363	48,043	53,881	54,039	12.5%	0.3%
Emergency Aid and Trauma	8,379	11,213	11,293	13,025	12,428	10.1%	-4.6%
School Zone Safety	1,356	1,149	1,118	660	576	-48.5%	-12.8%
Local / JIS Court	5,646	1,455	1,873	1,581	2,011	7.4%	27.2%
Non-Traffic Infractions	495	1,949	2,067	1,351	1,065	-48.5%	-21.1%
Civil Parking Infraction Penalties	1,303	1,266	1,366	983	1,231	-9.9%	25.2%
Parking Infraction - Handicapped	250	131	175	713	951	444.5%	33.3%
Driving Under Influence	10,036	12,100	12,294	9,620	9,383	-23.7%	-2.5%
Criminal Traffic Misdemeanor	10,571	9,069	9,866	7,283	8,161	-17.3%	12.0%
Investigative Assessment	70	121	145	156	175	21.1%	12.4%
Other Non-traffic Fines	7,233	7,051	6,370	6,016	5,624	-11.7%	-6.5%
Domestic Violence Penalty Assessment	2,497	1,129	1,243	1,406	438	-64.7%	-68.8%
Jury Demand Fees	69	-	-	-	-		
Witness Fee	-	17	23	-	-		
Public Defense Fees	6,291	7,127	6,187	6,111	7,233	16.9%	18.4%
Law Enforcement Services	390	1,012	1,165	365	413	-64.6%	13.0%
Court Interpreter Fees	94	167	210	37	49	-76.5%	33.3%
<b>TOTAL FINES AND FORFEITS</b>	<b>108,626</b>	<b>103,435</b>	<b>105,658</b>	<b>105,329</b>	<b>105,935</b>	<b>0.3%</b>	<b>0.6%</b>

##### MISCELLANEOUS REVENUES

Interest - Court	1,213	996	1,055	1,236	1,256	19.0%	1.6%
NSF Revenues - Court	106	40	-	50	67		33.3%
<b>TOTAL MISCELLANEOUS</b>	<b>1,319</b>	<b>1,036</b>	<b>1,055</b>	<b>1,286</b>	<b>1,322</b>	<b>25.4%</b>	<b>2.8%</b>

##### TOTAL COURT

	<b>152,691</b>	<b>136,537</b>	<b>138,088</b>	<b>141,599</b>	<b>140,949</b>	<b>2.1%</b>	<b>-0.5%</b>
<b>EXPENDITURES</b>	<b>111,972</b>	<b>116,239</b>	<b>132,000</b>	<b>99,134</b>	<b>122,000</b>	<b>-7.6%</b>	<b>23.1%</b>
<b>Percent Coverage</b>	<b>136%</b>	<b>117%</b>	<b>105%</b>	<b>143%</b>	<b>116%</b>		<b>-19.1%</b>

##### TOTAL PUBLIC SAFETY REVENUE

	<b>211,185</b>	<b>217,840</b>	<b>206,945</b>	<b>222,253</b>	<b>216,967</b>	<b>4.8%</b>	<b>-2.4%</b>
<b>EXPENDITURES</b>	<b>2,331,111</b>	<b>2,395,955</b>	<b>2,864,783</b>	<b>2,717,924</b>	<b>3,824,104</b>	<b>33.5%</b>	<b>40.7%</b>
<b>Percent Coverage</b>	<b>9%</b>	<b>9%</b>	<b>7%</b>	<b>8%</b>	<b>6%</b>		

# Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### PUBLIC WORKS REVENUE

#### ADMINISTRATION DIVISION

##### LICENSES AND PERMITS

Right of Way Permit	2,625	1,995	1,800	2,695	2,847	58.1%	5.6%
<b>TOTAL LICENSES AND PERMITS</b>	<b>2,625</b>	<b>1,995</b>	<b>1,800</b>	<b>2,695</b>	<b>2,847</b>	<b>58.1%</b>	<b>5.6%</b>

##### CHARGES FOR SERVICES

Sale of Maps / Publications	14	-	-	-	-		
Inspection Fees	55,738	30,763	49,156	63,524	57,322	16.6%	-9.8%
Plan Review Fees	95,181	55,754	83,942	58,650	46,062	-45.1%	-21.5%
Miscellaneous Charges		1,000		-	-		
<b>TOTAL CHARGES FOR SERVICES</b>	<b>150,933</b>	<b>87,517</b>	<b>133,097</b>	<b>122,174</b>	<b>103,385</b>	<b>-22.3%</b>	<b>-15.4%</b>

##### TOTAL ADMINISTRATION DIVISION

<b>EXPENDITURES</b>	<b>289,106</b>	<b>91,710</b>	<b>245,478</b>	<b>162,453</b>	<b>149,407</b>	<b>-39.1%</b>	<b>-8.0%</b>
Percent Coverage	53%	98%	55%	77%	71%		

#### TRANSPORTATION PLANNING

##### CHARGES FOR SERVICES

Traffic Concurrency Fees	(2,461)	72,560	30,000	4,527	4,527	-84.9%	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>(2,461)</b>	<b>72,560</b>	<b>30,000</b>	<b>4,527</b>	<b>4,527</b>	<b>-84.9%</b>	<b>0.0%</b>

##### TOTAL TRANSPORTATION DIVISION

<b>EXPENDITURES</b>	<b>21,981</b>	<b>116,870</b>	<b>159,353</b>	<b>170,332</b>	<b>72,019</b>	<b>-54.8%</b>	<b>-57.7%</b>
Percent Coverage	-11%	62%	19%	3%	6%		

#### WASTE REDUCTION AND RECYCLING DIVISION

##### LICENSES AND PERMITS

Franchise Fee - Solid Waste	18,700	21,388	21,287	21,287	21,436	0.7%	0.7%
<b>TOTAL LICENSES AND PERMITS</b>	<b>18,700</b>	<b>21,388</b>	<b>21,287</b>	<b>21,287</b>	<b>21,436</b>	<b>0.7%</b>	<b>0.7%</b>

##### INTERGOVERNMENTAL REVENUES

Waste Reduction / Recycling Grant	59,020	59,146	51,780	53,515	50,000	-3.4%	-6.6%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>59,020</b>	<b>59,146</b>	<b>51,780</b>	<b>53,515</b>	<b>50,000</b>	<b>-3.4%</b>	<b>-6.6%</b>

##### TOTAL WASTE/RECYCLING DIVISION

<b>EXPENDITURES</b>	<b>97,756</b>	<b>84,648</b>	<b>82,861</b>	<b>73,343</b>	<b>76,990</b>	<b>-7.1%</b>	<b>5.0%</b>
Percent Coverage	80%	95%	88%	102%	93%		

##### TOTAL PUBLIC WORKS REVENUE

<b>EXPENDITURES</b>	<b>689,156</b>	<b>464,456</b>	<b>577,426</b>	<b>624,789</b>	<b>265,828</b>	<b>-54.0%</b>	<b>-57.5%</b>
Percent Coverage	33%	52%	41%	33%	69%		

##### TOTAL DEPARTMENT REVENUE

1,394,524	1,355,418	1,369,472	1,491,305	1,381,219	0.9%	-7.4%
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##### TOTAL GENERAL FUND REVENUE

7,521,586	7,266,668	7,970,632	7,992,847	8,692,942	9.1%	8.8%
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## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>STREET FUND</b>							
<b>TAXES</b>							
Diverted County Road Taxes		203,011	-	-	-		
<b>TOTAL TAXES</b>	<b>-</b>	<b>203,011</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>INTERGOVERNMENTAL REVENUES</b>							
Motor Vehicle Fuel Tax - Unrestricted	458,382	456,674	471,609	493,713	495,907	5.2%	0.4%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>458,382</b>	<b>456,674</b>	<b>471,609</b>	<b>493,713</b>	<b>495,907</b>	<b>5.2%</b>	<b>0.4%</b>
<b>MISCELLANEOUS REVENUES</b>							
Investment Interest	26,537	9,297	12,251	6,353	8,696	-29.0%	36.9%
Unrealized Gain(Loss) on Investments	4,739	(2,821)	-	4,518	-		
Street Vacations		(100)	-	-	-		
<b>TOTAL MISCELLANEOUS</b>	<b>31,277</b>	<b>6,376</b>	<b>12,251</b>	<b>10,872</b>	<b>8,696</b>	<b>-29.0%</b>	<b>-20.0%</b>
<b>TOTAL STREET FUND</b>	<b>489,659</b>	<b>666,062</b>	<b>483,860</b>	<b>504,584</b>	<b>504,603</b>	<b>4.3%</b>	<b>0.0%</b>

## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### TRANSPORTATION IMPACT FEE FUND

#### CHARGES FOR SERVICES

Transportation Contributions	390,753	14,071	519,758		519,758	0.0%	
Transportation Impact Fees	587,251	542,846	517,904	420,591	496,593	-4.1%	18.1%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>978,004</b>	<b>556,917</b>	<b>1,037,662</b>	<b>420,591</b>	<b>1,016,351</b>	<b>-2.1%</b>	<b>141.6%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	159,327	84,571	101,359	56,953	75,192	-25.8%	32.0%
Unrealized Gain(Loss) on Investments	29,110	(24,995)	-	44,725	-		
<b>TOTAL MISCELLANEOUS</b>	<b>188,438</b>	<b>59,576</b>	<b>101,359</b>	<b>101,677</b>	<b>75,192</b>	<b>-25.8%</b>	<b>-26.0%</b>

<b>TOTAL TRANS IMPACT FEE FUND</b>	<b>1,166,441</b>	<b>616,492</b>	<b>1,139,021</b>	<b>522,268</b>	<b>1,091,543</b>	<b>-4.2%</b>	<b>109.0%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>PARK DEVELOPMENT FUND</b>							
<b>INTERGOVERNMENTAL REVENUES</b>							
KC Open Space & Regional Trails Levy	35,479	37,897	41,986	39,284	40,000	-4.7%	1.8%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>35,479</b>	<b>37,897</b>	<b>41,986</b>	<b>39,284</b>	<b>40,000</b>	<b>-4.7%</b>	<b>1.8%</b>
<b>CHARGES FOR SERVICES</b>							
Fee in lieu of Park Dedication	209,181	18,776	-	48,681	-		
Park Impact Fees			137,700	342,183	137,700	0.0%	-59.8%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>209,181</b>	<b>18,776</b>	<b>137,700</b>	<b>390,864</b>	<b>137,700</b>	<b>0.0%</b>	<b>-64.8%</b>
<b>MISCELLANEOUS REVENUES</b>							
Investment Interest	8,237	6,140	7,637	6,180	11,357	48.7%	83.8%
Unrealized Gain(Loss) on Investments	1,458	(1,802)	-	5,020	-		
<b>TOTAL MISCELLANEOUS</b>	<b>9,695</b>	<b>4,338</b>	<b>7,637</b>	<b>11,199</b>	<b>11,357</b>	<b>48.7%</b>	<b>1.4%</b>
<b>TOTAL PARK IMPACT FEE FUND</b>	<b>254,354</b>	<b>61,011</b>	<b>187,323</b>	<b>441,348</b>	<b>189,057</b>	<b>0.9%</b>	<b>-57.2%</b>

## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### REAL ESTATE EXCISE TAX FUND

#### TAXES

Real Estate Excise Tax - 1st 1/4%	380,587	264,391	319,464	343,329	288,141	-9.8%	-16.1%
Real Estate Excise Tax - 2nd 1/4%	380,587	263,726	319,464	343,329	288,141	-9.8%	-16.1%
<b>TOTAL TAXES</b>	<b>761,174</b>	<b>528,117</b>	<b>638,928</b>	<b>686,659</b>	<b>576,281</b>	<b>-9.8%</b>	<b>-16.1%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	100,498	54,745	56,050	32,148	40,358	-28.0%	25.5%
Unrealized Gain(Loss) on Investments	19,969	(16,180)	-	25,173	-		
Other Interest	273	185	103	215	198	91.9%	-7.9%
<b>TOTAL MISCELLANEOUS</b>	<b>120,740</b>	<b>38,750</b>	<b>56,153</b>	<b>57,536</b>	<b>40,556</b>	<b>-27.8%</b>	<b>-29.5%</b>

<b>TOTAL REAL ESTATE EXCISE TAX FU</b>	<b>881,913</b>	<b>566,866</b>	<b>695,081</b>	<b>744,195</b>	<b>616,838</b>	<b>-11.3%</b>	<b>-17.1%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### BOND PROCEEDS FUND

**OTHER FINANCIAL SOURCES**

Councilmanic GO Bond Proceeds			4,200,000				
<b>TOTAL OTHER FINANCIAL SOURCE:</b>	-	-	<b>4,200,000</b>	-	-	-	
<b>TOTAL BOND PROCEEDS FUND</b>	-	-	<b>4,200,000</b>	-	-		

# Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>CAPITAL PROJECTS FUND</b>							
<b>INTERGOVERNMENTAL REVENUE</b>							
<b>Federal Grants</b>							
^ SR 169 - SR 516 to SE 264th Street	147,922	-					
\$ Lake Wilderness Trail	-	16,631	127,131	(1,631)	128,762		
<b>State Grants</b>							
^ Community Center	45,000	-					
Summit Ballfields		-	-		-		
^ Lake Wilderness Lodge	1,212,861	268,389	-				
^ SR 169 - SR 516 to SE 264th Street	159,835	149,843	-				
\$ SR 169 - SE 264th to 258th Street	377,851	530,973	1,889,027	145,888	1,925,289		
& SR 169 - Witte Road to 228th Street	-	-	-		-		
\$ Witte Rd & SE 248th St Intersection		-	1,250,000	1,250,000	-		
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,943,469</b>	<b>965,837</b>	<b>3,266,158</b>	<b>1,394,256</b>	<b>2,054,051</b>	<b>-37.1%</b>	<b>47.3%</b>
<b>CHARGES FOR SERVICES</b>							
Developer Contributions							
SE 276th St & 240th Ave SE	31,151	-		(7,872)			
<b>TOTAL CHARGES FOR SERVICES</b>	<b>31,151</b>	<b>-</b>	<b>-</b>	<b>(7,872)</b>	<b>-</b>	<b>-100.0%</b>	
<b>MISCELLANEOUS REVENUE</b>							
Rents, Leases & Concessions							
Private Contribution - Lake Wilderness I	15,000	15,000	-	3,750	-		
	7,500	-		-			
<b>TOTAL MISCELLANEOUS</b>	<b>22,500</b>	<b>15,000</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>-100.0%</b>	
<b>OTHER FINANCIAL SOURCES</b>							
Infrastructure Loan Proceeds							
SR 516 & 228th Ave Intersection	479,250	-		-			
<b>TOTAL OTHER FINANCIAL SOURCES</b>	<b>479,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>2,476,370</b>	<b>980,837</b>	<b>3,266,158</b>	<b>1,390,134</b>	<b>2,054,051</b>	<b>-37.1%</b>	<b>47.8%</b>

	2012	2013	2014	2015	2016	Total 2012-15
<b>State Grants</b>						
* SR 169 - SE 264th to 258th Street	-	5,551,200	-	-	-	5,551,200
* Lake Wilderness Park	-	-	300,000	-	-	300,000
* SR 516 - 213th to 218th Ave SE	-	-	-	-	3,426,400	3,426,400
* Youth, Community & Senior Facility	-	-	-	-	3,000,000	3,000,000
	<b>250,000</b>	<b>5,551,200</b>	<b>300,000</b>	<b>-</b>	<b>6,426,400</b>	<b>12,527,600</b>

- ^ Grant funds already received
- \$ Grant funds already committed
- & Grant funds applied for
- \* Grant funds to be applied for

## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### SURFACE WATER MANAGEMENT FUND

#### INTERGOVERNMENTAL REVENUES

State Grant - NPDES	4,833	70,167	50,000	23,648	157,494	215.0%	566.0%
KC - Flood Control Zone District Grant		-	73,289		23,687	-67.7%	
KCD - Lake Lucerne Outlet Restoration			96,340	86,706	9,634	-90.0%	-88.9%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>4,833</b>	<b>70,167</b>	<b>219,629</b>	<b>110,354</b>	<b>190,815</b>	<b>-13.1%</b>	<b>72.9%</b>

#### CHARGES FOR SERVICES

Inspection Fees	7,540	6,890	6,524	9,330	7,584	16.2%	-18.7%
Surface Water Mgt Fee - Current	712,346	753,472	847,006	938,700	1,075,211	26.9%	14.5%
Developer Contribution	389	-	-	-	-		
<b>TOTAL CHARGES FOR SERVICES</b>	<b>720,274</b>	<b>760,362</b>	<b>853,530</b>	<b>948,030</b>	<b>1,082,795</b>	<b>26.9%</b>	<b>14.2%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	49,965	27,976	38,577	19,599	36,206	-6.1%	84.7%
Unrealized Gain(Loss) on Investments	9,411	(8,028)	-	16,631	-		
Other Interest	1,320	1,505	1,505	1,946	1,946	29.3%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>60,695</b>	<b>21,453</b>	<b>40,082</b>	<b>38,175</b>	<b>38,152</b>	<b>-4.8%</b>	<b>-0.1%</b>

#### TOTAL SURFACE WTR MGT FUND

	<b>785,803</b>	<b>851,981</b>	<b>1,113,241</b>	<b>1,096,560</b>	<b>1,311,762</b>	<b>17.8%</b>	<b>19.6%</b>
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(1) Enterprise Funds do not recognize debt proceeds as a revenue source or debt principal payments as an expense. They are liabilities and reductions of liabilities respectively.

## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### LAKE WILDERNESS GOLF COURSE

#### ADMINISTRATION

##### MISCELLANEOUS REVENUE

Investment Earnings	1,220	716	1,000	198	200	-80.0%	0.8%
Unrealized Gain(Loss) on Investments	218	(215)	-	(159)	-		
Cash Long and Short	186	584	-	1,814	-		
<b>TOTAL MISCELLANEOUS</b>	<b>1,624</b>	<b>1,085</b>	<b>1,000</b>	<b>1,854</b>	<b>200</b>	<b>-80.0%</b>	<b>-89.2%</b>

<b>TOTAL ADMINISTRATION</b>	<b>1,624</b>	<b>1,085</b>	<b>1,000</b>	<b>1,854</b>	<b>200</b>	<b>-80.0%</b>	<b>-89.2%</b>
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#### COURSE OPERATIONS

##### CHARGES FOR SERVICES

Green Fees	497,260	521,148	529,000	497,758	570,037	7.8%	14.5%
Green Fees for Capital					99,000		
Cart Rentals	137,968	141,539	144,000	137,302	155,000	7.6%	12.9%
Merchandise Sales	60,810	63,686	66,000	55,090	53,000	-19.7%	-3.8%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>696,037</b>	<b>726,373</b>	<b>739,000</b>	<b>690,149</b>	<b>877,037</b>	<b>18.7%</b>	<b>27.1%</b>

<b>TOTAL COURSE OPERATIONS</b>	<b>696,037</b>	<b>726,373</b>	<b>739,000</b>	<b>690,149</b>	<b>877,037</b>	<b>18.7%</b>	<b>27.1%</b>
<b>EXPENDITURES</b>	<b>663,691</b>	<b>623,838</b>	<b>657,508</b>	<b>631,513</b>	<b>639,654</b>	<b>-2.7%</b>	<b>1.3%</b>
Percent Coverage	105%	116%	112%	109%	137%		

#### FOOD & BEVERAGE

##### CHARGES FOR SERVICES

Food Sales	398,011	366,843	340,000	321,002	360,000	5.9%	12.1%
Beverage Sales	349,890	345,221	325,000	309,822	345,000	6.2%	11.4%
Facility Rentals	17,644	8,822	10,000	493	-		
<b>TOTAL CHARGES FOR SERVICES</b>	<b>765,545</b>	<b>720,886</b>	<b>675,000</b>	<b>631,316</b>	<b>705,000</b>	<b>4.4%</b>	<b>11.7%</b>

<b>TOTAL FOOD &amp; BEVERAGE</b>	<b>765,545</b>	<b>720,886</b>	<b>675,000</b>	<b>631,316</b>	<b>705,000</b>	<b>4.4%</b>	<b>11.7%</b>
<b>EXPENDITURES</b>	<b>897,262</b>	<b>863,329</b>	<b>896,154</b>	<b>857,945</b>	<b>843,583</b>	<b>-5.9%</b>	<b>-1.7%</b>
Percent Coverage	85%	84%	75%	74%	84%		

<b>TOTAL LAKE WILDERNESS GOLF COURSE</b>	<b>1,463,206</b>	<b>1,448,344</b>	<b>1,415,000</b>	<b>1,323,319</b>	<b>1,582,237</b>	<b>11.8%</b>	<b>19.6%</b>
<b>EXPENDITURES</b>	<b>1,560,953</b>	<b>1,487,167</b>	<b>1,553,662</b>	<b>1,489,458</b>	<b>1,483,237</b>	<b>-4.5%</b>	<b>-0.4%</b>
Percent Coverage	94%	97%	91%	89%	107%		

## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### VEHICLE RENTAL FUND

#### VEHICLE SERVICES

Vehicle Services	34,039	36,782	58,505	47,919	48,093	-17.8%	0.4%
<b>TOTAL VEHICLE SERVICES</b>	<b>34,039</b>	<b>36,782</b>	<b>58,505</b>	<b>47,919</b>	<b>48,093</b>	<b>-17.8%</b>	<b>0.4%</b>

#### VEHICLE REPLACEMENT

Investment Interest	9,636	3,450	2,196	1,098	2,283	4.0%	107.9%
Unrealized Gain(Loss) on Investments	1,793	(981)	-	1,011	-		
Vehicle Replacement Revenue	78,133	87,307	86,285	95,563	94,756	9.8%	-0.8%
Sale of Equipment		-	-	6,485			
<b>TOTAL VEHICLE REPLACEMENT</b>	<b>89,562</b>	<b>89,776</b>	<b>88,481</b>	<b>104,157</b>	<b>97,039</b>	<b>9.7%</b>	<b>-6.8%</b>

#### TOTAL VEHICLE RENTAL FUND

<b>TOTAL VEHICLE RENTAL FUND</b>	<b>123,601</b>	<b>126,558</b>	<b>146,985</b>	<b>152,076</b>	<b>145,131</b>	<b>-1.3%</b>	<b>-4.6%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual
<b>CENTRAL SERVICES FUND</b>							
<b>RISK MANAGEMENT</b>							
Insurance Revenue	140,263	146,625	141,173	141,163	135,838	-3.8%	-3.8%
<b>TOTAL RISK MANAGEMENT</b>	<b>140,263</b>	<b>146,625</b>	<b>141,173</b>	<b>141,163</b>	<b>135,838</b>	<b>-3.8%</b>	<b>-3.8%</b>
<b>BUILDING SERVICES</b>							
Building Rental Revenue	196,687	222,712	328,408	321,612	323,391	-1.5%	0.6%
<b>TOTAL BUILDING SERVICES</b>	<b>196,687</b>	<b>222,712</b>	<b>328,408</b>	<b>321,612</b>	<b>323,391</b>	<b>-1.5%</b>	<b>0.6%</b>
<b>OFFICE SERVICES</b>							
Office Supply Revenue	20,833	18,495	20,917	9,239	11,469	-45.2%	24.1%
Telephone Revenue	13,178	11,829	12,289	17,331	19,234	56.5%	11.0%
Postage Revenue	6,865	6,519	4,676	6,066	4,561	-2.5%	-24.8%
Office Equipment Rental Revenue	14,215	21,264	24,436	17,719	19,631	-19.7%	10.8%
<b>TOTAL OFFICE SERVICES</b>	<b>55,090</b>	<b>58,108</b>	<b>62,318</b>	<b>50,355</b>	<b>54,895</b>	<b>-11.9%</b>	<b>9.0%</b>
<b>INFORMATION TECHNOLOGY</b>							
Information Service Revenue	140,200	167,147	194,639	167,211	310,378	59.5%	85.6%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>140,200</b>	<b>167,147</b>	<b>194,639</b>	<b>167,211</b>	<b>310,378</b>	<b>59.5%</b>	<b>85.6%</b>
<b>EQUIPMENT REPLACEMENT</b>							
Investment Interest	9,247	4,936	4,411	2,645	4,220	-4.3%	59.6%
Unrealized Gain(Loss) on Investments	1,770	(1,343)	-	2,323	-		
Equipment Replacement Reserve	82,003	89,562	89,183	96,994	94,759	6.3%	-2.3%
Refunds		-	-	1,406	-		-100.0%
<b>TOTAL EQUIPMENT REPLACEMENT</b>	<b>93,019</b>	<b>93,156</b>	<b>93,594</b>	<b>103,368</b>	<b>98,980</b>	<b>5.8%</b>	<b>-4.2%</b>
<b>TOTAL CENTRAL SERVICE FUND</b>	<b>625,260</b>	<b>687,748</b>	<b>820,132</b>	<b>783,708</b>	<b>923,481</b>	<b>12.6%</b>	<b>17.8%</b>

## Revenue Budget: Detail by Fund and Source

Description	2008 Actual	2009 Actual	2010		2011 Budget	% Change 2011 Budget Over (Under) 2010	
			Budget	Actual		Budget	Actual

### UNEMPLOYMENT TRUST FUND

#### MISCELLANEOUS

Investment Interest	4,703	1,870	1,667	759	1,092	-34.5%	43.7%
Unrealized Gain(Loss) on Investments	865	(521)	-	658	-		
<b>TOTAL MISCELLANEOUS</b>	<b>5,568</b>	<b>1,349</b>	<b>1,667</b>	<b>1,417</b>	<b>1,092</b>	<b>-34.5%</b>	<b>-23.0%</b>

<b>TOTAL UNEMPLOYMENT FUND</b>	<b>5,568</b>	<b>1,349</b>	<b>1,667</b>	<b>1,417</b>	<b>1,092</b>	<b>-34.5%</b>	<b>-23.0%</b>
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# Revenue Narrative Descriptions



# Revenue Narrative Descriptions

## TAXES

### Property Taxes

#### Definition

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

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

By November 15th each year, the City Council (by simple majority) must establish the levy for the following calendar year. The deadline is delayed in most years as the County assessor's must wait for the public utility new construction allocation from the State. Generally, State law limits the growth in regular property tax levies to 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. **The Maple Ridge annexation completed in 2009 accounts for 7.7% of the 2009 increase.**

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Levy Rate (per \$1,000 of assessed value)</b>	<b>\$ 1.26</b>	<b>\$ 1.17</b>	<b>\$ 1.08</b>	<b>\$ 1.25</b>	<b>\$ 1.29</b>
Property Tax Levy	2,547,157	2,678,139	2,768,113	3,050,057	3,142,481
Diverted County Road Tax	-	-	203,011	-	-
<b>Total</b>	<b>2,547,157</b>	<b>2,678,139</b>	<b>2,971,124</b>	<b>3,050,057</b>	<b>3,142,481</b>
% Change from the prior year	8.3%	5.1%	10.9%	2.7%	3.0%

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

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

#### Authority and Rate

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

# Revenue Narrative Descriptions

## TAXES, continued

### Retail Sales and Use Tax

#### Definition

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

The law provides for both a State levy and various local levies. The full range of local levies includes: county, city, transit, high capacity transit, criminal justice, public facilities, juvenile detention facilities, and a levy on food and beverages sold at restaurants and bars. The State levy and certain local levies apply in Maple Valley. The local levy is 1.0 percent, 0.15 percent automatically accrues to the County with the rest to the City. In total the basic levy rate is 8.6 percent: State, 6.5 percent; Metro Transit, 0.7 percent; Public Transportation Benefit Area, 0.2 percent; County, 0.25 percent; City, 0.85 percent; and criminal justice, 0.1 percent. An additional 0.5 percent applies to food and beverage sales by restaurants and bars and accrues to the County.

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

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
Locally Generated	1,843,192	1,643,358	1,446,497	1,506,139	1,444,590
Criminal Justice Distribution	470,019	476,320	418,990	436,787	430,409
<b>Total</b>	<b>2,313,211</b>	<b>2,119,677</b>	<b>1,865,487</b>	<b>1,942,926</b>	<b>1,874,999</b>
% Change from the prior year	2.4%	-8.4%	-12.0%	4.2%	-3.5%

**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%; Total restaurants and bars sales tax, 9.1%

# Revenue Narrative Descriptions

## TAXES, continued

### Utility Taxes

#### Definition

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

With some exceptions, the maximum utility tax rate allowed is 6.0 percent. For 2010 the City raised its rate from 2.25 percent to 3.00 percent for electricity, natural gas, and telephone services only. The City ordinance defines "telephone services" to include cellular phones, pagers, and cable modem services. The Maple Ridge annexation in 2009 also contributed to the increase revenue in 2010 and beyond.

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Utility Tax Rate</b>	<b>2.25%</b>	<b>2.25%</b>	<b>2.25%</b>	<b>3.00%</b>	<b>6.00%</b>
Electric	191,335	210,197	218,997	304,587	637,620
Natural Gas	149,640	149,846	162,623	188,040	394,322
Telephone	232,512	237,776	227,232	252,480	556,186
<b>Total</b>	<b>573,486</b>	<b>597,819</b>	<b>608,851</b>	<b>745,107</b>	<b>1,588,128</b>
% Change from the prior year	10.2%	4.2%	1.8%	22.4%	113.1%

**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.

#### Authority and Rate

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

# Revenue Narrative Descriptions

## TAXES, continued

### Real Estate Excise Tax

#### Definition

Real Estate Excise Taxes ("REET") are assessed on the selling price of all residential and commercial property. The State, counties, and cities are authorized to levy this tax. The State's levy rate is 1.28 percent. King County's rate is 0.5 percent, but it is only levied in unincorporated areas. Upon incorporation, the City replaced the County's levy with one of an equal rate. Accordingly, the total REET rate in the City is 1.78 percent (State = 1.28, City = 0.5).

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
REET -- First 0.25 percent	626,040	380,587	264,391	343,329	288,141
REET -- Second 0.25 percent	626,040	380,587	263,726	343,329	288,141
<b>Total</b>	<b>1,252,081</b>	<b>761,174</b>	<b>528,117</b>	<b>686,659</b>	<b>576,281</b>
% Change from the prior year	-33.4%	-39.2%	-30.6%	30.0%	-16.1%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## TAXES, continued

### Gambling Tax

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Gambling Taxes</b>	<b>36,555</b>	<b>39,204</b>	<b>38,373</b>	<b>43,419</b>	<b>41,000</b>
% Change from the prior year	20.1%	7.2%	-2.1%	13.2%	-5.6%

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

**Assumptions** Forecast at approximately prior year amounts.

#### Authority and Rates

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

# Revenue Narrative Descriptions

## LICENSES & PERMITS

### Special Licenses

#### Definition

The City requires a 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 base license fee is \$100 per year with a \$20 fee added for each additional licensed activity per establishment.

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Special Licenses</b>	<b>960</b>	<b>960</b>	<b>1,060</b>	<b>1,060</b>	<b>1,060</b>
% Change from the prior year	0.0%	0.0%	10.4%	0.0%	0.0%

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

**Assumptions** Forecast at approximately prior year amounts.

#### Authority and Rates

City	MVMC 5.05
State	State Constitution, Article 11, Section 12
Rates	\$100 base, \$20 each additional licensed activity

# Revenue Narrative Descriptions

## LICENSES & PERMITS, continued

### Franchise Fees

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>General Government</b>					
Cable TV	221,845	241,080	251,766	283,261	286,588
<b>Public Works</b>					
Waste Reduction and Recycling Division					
Solid Waste	43,114	18,700	21,388	21,287	21,436
<b>Total</b>	<b>264,959</b>	<b>259,780</b>	<b>273,154</b>	<b>304,548</b>	<b>308,024</b>
% Change from the prior year	38.6%	-2.0%	5.1%	11.5%	1.1%

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

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

#### Authority and Rate

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

# Revenue Narrative Descriptions

## LICENSES & PERMITS, continued

### Development Permits

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Community Development</b>					
<b>Building Division</b>					
Building Permits	314,732	238,613	181,597	268,185	225,194
Plumbing Permits	29,859	23,810	22,957	25,370	21,496
Fill and Grade Permits	6,983	1,640	1,900	1,800	1,400
Mechanical Permits	33,957	23,848	27,516	33,790	24,567
Miscellaneous Permits & Fees	491	465	300	100	133
<b>Public Works</b>					
Right of Way Permit	3,535	2,625	1,995	2,695	2,847
<b>Total</b>	<b>389,557</b>	<b>291,001</b>	<b>236,264</b>	<b>331,940</b>	<b>275,637</b>
% Change from the prior year	-42.6%	-25.3%	-18.8%	40.5%	-17.0%

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

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

#### Authority and Rates

City	MVMC 16.10
State	RCW 19.27.031; 19.27.100
Rates	Various

# Revenue Narrative Descriptions

## INTERGOVERNMENTAL REVENUE

### Federal, State and County Grants

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Parks &amp; Recreation</b>					
Fed - Community Center	90,000	-	-	-	-
WA - Community Center	-	45,000	-	-	-
KC - Community Center	125,000	-	-	-	-
WA - Lake Wilderness Lodge	-	1,212,861	268,389	-	-
<b>Public Safety</b>					
WA Traffic Safety - Seat Belts	3,583	-	-	-	-
WA Traffic Safety - Safety	-	3,486	3,000	3,000	3,000
WA Traffic Safety - Overtime	-	-	13,161	5,614	3,462
Bureau of Justice Grant	-	-	-	2,396	-
DUI Patrol Grant	2,780	-	-	-	-
<b>Public Works</b>					
Fed - SR 169 & SR 516	422,156	147,922	-	-	-
Fed - Lake Wilderness Trail Bridge	-	-	16,631	(1,631)	128,762
WA - SR 169 - Witte Road to 240th St	-	-	-	-	-
WA - SR 169 & SR 516	3,562,903	159,835	149,843	-	-
WA - SR 169 - 264th to 258th Street	-	377,851	530,973	145,888	1,925,289
WA - Witte Road & 248th Street Intersectn	-	-	-	1,250,000	-
WA - Surface Water Management NPDES	-	4,833	70,167	23,648	157,494
KC - Waste Reduction & Recycling	52,484	59,020	59,146	53,515	50,000
KC - Lake Stewardship Grant	15,776	-	-	-	-
KC - Flood Control Zone District Grant	-	-	-	-	23,687
KCD - Lake Lucerne Outlet Restoration	-	-	-	86,706	9,634
<b>Total</b>	<b>4,274,682</b>	<b>2,010,808</b>	<b>1,111,310</b>	<b>1,569,136</b>	<b>2,301,328</b>
% Change from the prior year	9.5%	-53.0%	-44.7%	41.2%	46.7%

**Application** Funds are restricted for the purposes identified

**Assumptions** Forecast based on approved grant applications.

**Authority and Rates: N/A**

# Revenue Narrative Descriptions

## INTERGOVERNMENTAL REVENUE, continued

### State & County Shared Revenue

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>General Government</b>					
I-695 Replacement Funding	105,553	69,606	74,975	77,433	50,000
Liquor Excise Tax	87,200	96,361	102,558	112,947	115,187
Liquor Profits	140,014	135,309	143,768	182,331	169,774
<b>Public Safety</b>					
CJ - Population	3,779	4,130	4,526	5,072	5,551
CJ - Contract Law Enforcement	25,442	27,742	30,247	33,341	33,634
CJ - Special Programs	14,748	15,926	17,275	19,213	18,735
DUI / Other Criminal Justice	4,408	3,617	6,792	4,226	4,229
<b>Parks &amp; Recreation</b>					
KC Open Space & Regional Trails Levy	-	35,479	37,897	39,284	40,000
<b>Public Works</b>					
Motor Vehicle Fuel: Unrestricted	463,771	458,382	456,674	493,713	495,907
<b>Total</b>	<b>844,915</b>	<b>846,552</b>	<b>874,711</b>	<b>967,560</b>	<b>933,019</b>
% Change from the prior year	12.7%	0.2%	3.3%	10.6%	-3.6%

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

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

#### Authority and Rates

City	Only the State can impose these taxes, which it distributes to cities and counties
State	RCW 66.08
	RCW 82.44
	RCW 82.14
	RCW 46.68

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES

### Development Charges

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Community Development</b>					
<b>Planning Division</b>					
Sale of Maps / Publications	347	77	20	2	3
Counter Service Fees	1,950	1,000	925	1,025	900
Boundary Line Adjustment Fee	800	2,100	-	-	-
Preliminary Plat Review Fees	43,459	15,086	300	2,000	2,667
Final Plat Review Fees	14,500	19,325	7,225	4,450	4,000
Appeal Fees	3,850	575	100	-	-
Design Review Fees	30,651	30,150	54,875	41,734	32,000
Conditional Use Permits	3,800	6,675	700	-	-
SEPA Review Fees	9,150	5,250	3,025	10,275	6,925
School Impact Admin. Fees	-	6,370	5,720	8,060	3,000
<b>Building Division</b>					
Counter Service Fees	8,175	8,800	7,650	10,475	8,189
Title Elimination Fees	150	100	25	100	75
Plan Check Fees	122,447	72,271	128,223	120,597	87,007
WSEC - Energy Code Fee	7,800	7,200	6,250	8,050	6,142
<b>Fire Marshal</b>					
Land Use Review Fee	7,150	2,900	1,150	1,450	975
Plan Review Fee	14,225	10,695	6,250	5,700	6,142
New Construction Insp - Building	6,825	10,775	8,000	7,000	3,000
Inspections - Fireworks Stands	1,775	800	800	700	500
<b>Public Works</b>					
Sale of Maps / Publications	94	14	-	-	-
Construction Inspection Fees	57,695	55,738	30,763	63,524	57,322
Administration Fees	300	-	-	-	-
Surface Water Mgt Inspection Fees	10,350	7,540	6,890	9,330	7,584
Traffic Concurrency Fees	46,296	(2,461)	72,560	4,527	4,527
Plan Review Fees	54,004	95,181	55,754	58,650	46,062
Final Plat Review Fees	1,600	-	-	-	-
Miscellaneous Charges	-	-	1,000	-	-
<b>Total</b>	<b>447,393</b>	<b>356,160</b>	<b>398,205</b>	<b>357,648</b>	<b>277,019</b>
% Change from the prior year	-10.9%	-20.4%	11.8%	-10.2%	-22.5%

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Development Charges, continued

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

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

#### Authority and Rates

City	MVMC 16.10
State	RCW 19.27.100

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Developer Contributions

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>Trans impact fee / pm peak hr trip</b>	<b>\$ 4,906</b>	<b>\$ 6,272</b>	<b>\$ 6,039</b>	<b>\$ 2,859</b>	<b>\$ 3,031</b>
<b>Park impact fee / residential pm peak hr trip</b>					<b>\$ 2,754</b>
Transportation Impact Fees	884,895	587,251	542,846	420,591	496,593
Transportation Contributions	462,910	421,904	14,071	(7,872)	519,758
Park Fee in Lieu	20,870	209,181	18,776	48,681	-
Park Impact Fees	-	-	-	342,183	137,700
Surface Water Management Contributions	-	389	-	-	-
<b>Total</b>	<b>1,368,676</b>	<b>1,218,725</b>	<b>575,693</b>	<b>803,582</b>	<b>1,154,051</b>
% Change from the prior year	-20.5%	-11.0%	-52.8%	39.6%	43.6%

**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

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Surface Water Management Fees

#### Definition

Surface water management fees provide revenue to fund operations and capital improvements for the City's surface water management utility. The cost of the service is allocated by parcel or acre based on the percentage of impervious surface for that parcel or acre. Fees were increased for 2010 by about 7% from the original City of Maple Valley fee structure established in 1997. For 2010 fees are \$91.02 per developed single family parcel per year to \$1,410.95 per acre per year for a heavily developed commercial site. 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

	2007	2008	2009	2010	2011
<b>Single Family Residential Annual Rate</b>	<b>\$ 85.02</b>	<b>\$ 85.02</b>	<b>\$ 85.02</b>	<b>\$ 91.02</b>	<b>\$ 103.02</b>
Current SWM Collections	683,069	712,346	753,472	938,700	1,075,211
<b>Total</b>	<b>683,069</b>	<b>712,346</b>	<b>753,472</b>	<b>938,700</b>	<b>1,075,211</b>
% Change from the prior year	4.1%	4.3%	5.8%	24.6%	14.5%

**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
State	RCW 85.06.230
Rates	Single family: As listed per parcel Commercial: Sliding scale

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Golf Course Charges

#### Definition

The City acquired the Lake Wilderness Golf Course as of December 31, 2006. At that time they assumed the contracted with the existing operator and assumed the fees and charges of that operator. As the City moves into 2007 the City will be reviewing its options which may include the establishment of its own fee structure.

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
Merchandise Sales	55,518	60,810	63,686	55,090	53,000
Green Fees	487,859	497,260	521,148	497,758	669,037
Cart Rentals	126,921	137,968	141,539	137,302	155,000
Food Sales	342,824	398,011	366,843	321,002	360,000
Beverage Sales	291,586	349,890	345,221	309,822	345,000
Facility Rentals	18,197	17,644	8,822	493	-
<b>Total</b>	<b>1,322,906</b>	<b>1,461,582</b>	<b>1,447,259</b>	<b>1,321,465</b>	<b>1,582,037</b>
% Change from the prior year	2106.9%	10.5%	-1.0%	-8.7%	19.7%

**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. Future marketing program may be able to increase sources.

#### Authority and Rates

City  
State  
Rates

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Miscellaneous Charges and Services

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
<b>General Government</b>					
Sale of Maps / Publications	514	296	351	345	429
Passport Filing Fees	48,360	23,055	18,925	10,675	11,467
Pet License Rebate	238	114	211	146	200
<b>Community Development</b>					
<b>Fire Marshal</b>					
Annual Fire Inspections	10,060	10,560	9,605	9,700	9,000
<b>Police</b>					
Sale of Emergency Preparedness Kits	-	-	2,753	1,540	2,023
Impound fees	-	-	-	4,300	4,267
<b>Court</b>					
Warrant Cost	3,782	4,815	3,514	5,953	5,510
Deferred Prosecution Admin.	74	147	-	-	-
IT Time Pay Fee	-	406	407	392	411
Adult Probation Services	410	100	-	2	-
Sentencing Compliance Fee	14,887	33,183	25,686	28,262	27,466
Housing and Monitoring of Prisoners	5,810	3,945	2,290	120	67
Crime Conviction Fee	214	149	169	235	238
<b>Parks</b>					
Program Fees - Day Camp	63,725	62,879	60,428	65,853	68,000
Program Fees - Youth Sports & Classes	32,474	60,814	69,932	91,459	100,000
Program Fees - Adult Sports & Classes	56,443	69,544	75,775	75,127	93,000
<b>Total</b>	<b>236,991</b>	<b>270,008</b>	<b>270,047</b>	<b>294,129</b>	<b>322,077</b>
% Change from the prior year	89.4%	13.9%	0.0%	8.9%	9.5%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## FINES & FORFIETS

### Definition

Fines and forfeit amounts are prescribed in State law. The Maple Valley Police Department issues fines for various infractions and violations. The fines and forfeits are paid at the Maple Valley Municipal Court located in Enumclaw. 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

	2007	2008	2009	2010	2011
Code Enforcement Fine	375	125	275	175	175
False Alarm Fines	2,125	1,650	1,550	900	867
Proof of Motor Vehicle Insurance	1,208	2,325	2,117	2,142	2,158
Traffic Infractions	26,775	51,621	46,363	53,881	54,039
Emergency and Trauma	3,317	8,379	11,213	13,025	12,428
School Zone Safety	567	1,356	1,149	660	576
Local JIS- Court	3,436	5,646	1,455	1,581	2,011
Non-Traffic Infractions	64	495	1,949	1,351	1,065
Civil Parking Infraction Penalties	1,024	1,303	1,266	983	1,231
Handicapped Parking Infractions	425	250	131	713	951
Driving Under the Influence	9,634	10,036	12,100	9,620	9,383
Criminal Traffic Misdemeanor	7,980	10,571	9,069	7,283	8,161
Investigative Assessment	22	70	121	156	175
Other Non-Traffic Fines	10,654	7,233	7,051	6,016	5,624
Domestic Violence Penalty Assessment	-	2,497	1,129	1,406	438
Jury Demand Fee	-	69	-	-	-
Witness Fee	-	-	17	-	-
Public Defense Fees	5,690	6,291	7,127	6,111	7,233
Law Enforcement Services	4,229	390	1,012	365	413
Court Interpreter	178	94	167	37	49
<b>Total</b>	<b>77,701</b>	<b>110,401</b>	<b>105,260</b>	<b>106,404</b>	<b>106,976</b>
% Change from the prior year	-16.3%	42.1%	-4.7%	1.1%	0.5%

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

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

### Authority and Rates

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

# Revenue Narrative Descriptions

## MISCELLANEOUS REVENUE

### Investment Earnings

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
General Fund	169,758	113,624	29,732	42,094	26,601
Street Fund	45,833	31,277	6,476	10,872	8,696
Transportation Impact Fee Fund	254,985	188,438	59,576	101,677	75,192
Park Development Fund	6,578	9,695	4,338	11,199	11,357
Real Estate Excise Tax Fund	175,173	120,467	38,565	57,321	40,358
Surface Water Management Fund	81,413	59,375	19,948	36,229	36,206
Lake Wilderness Golf Course	5,549	1,438	501	40	200
Equipment Rental Fund	13,810	11,429	2,469	2,109	2,283
Central Service Fund	16,687	11,016	3,594	4,968	4,220
Unemployment Fund	7,565	5,568	1,349	1,417	1,092
<b>Total</b>	<b>777,351</b>	<b>552,327</b>	<b>166,548</b>	<b>267,925</b>	<b>206,205</b>
% Change from the prior year	-3.8%	-28.9%	-69.8%	60.9%	-23.0%
Investment Interest	688,978	466,674	234,571	150,030	206,205
Unrealized Gain(Loss) on Investments	88,373	85,653	(68,023)	117,896	-
	<b>777,351</b>	<b>552,327</b>	<b>166,548</b>	<b>267,925</b>	<b>206,205</b>

Cumulative Unrealized Gain(Loss) on Investments Inception to Date 162,827

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## MISCELLANEOUS REVENUE, continued

### Other Miscellaneous

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
Rents, Leases & Concessions	269,494	269,467	219,655	263,062	265,725
Miscellaneous Revenue - Park	4,256	7,608	8,795	12,365	11,844
Miscellaneous Revenue - Golf	1,485	186	584	1,814	-
Private Donations	508	9,442	2,000	1,000	250
Asset Seizures	1,261	-	-	52	-
NSF Revenues - Court	31	106	40	50	67
Street Vacations	-	-	(100)	-	-
Cash Long or Short	(18)	4	545	(0)	-
Refunds - Prior Year	(3,054)	4,665	338	6,345	-
Other Interest & Penalties	11,644	9,953	8,881	6,795	7,208
Sale of Surplus Assets	3,000	-	-	7,890	-
<b>Total</b>	<b>288,607</b>	<b>301,433</b>	<b>240,738</b>	<b>299,373</b>	<b>285,094</b>
% Change from the prior year	-3.2%	4.4%	-20.1%	24.4%	-4.8%

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

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

#### Authority and Rates

City	Various
State	Various

# Revenue Narrative Descriptions

## OTHER FINANCIAL SOURCES

### Proceeds from Issuance of Debt

#### Definition

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

#### Historical and Projected Collections

	2007	2008	2009	2010	2011
Proceeds of State Infrastructure Loan	1,396,500	479,250	-	-	-
<b>Total</b>	<b>1,396,500</b>	<b>479,250</b>	-	-	-

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

#### Authority and Rates

City	Various
State	Various

# OPERATING BUDGET

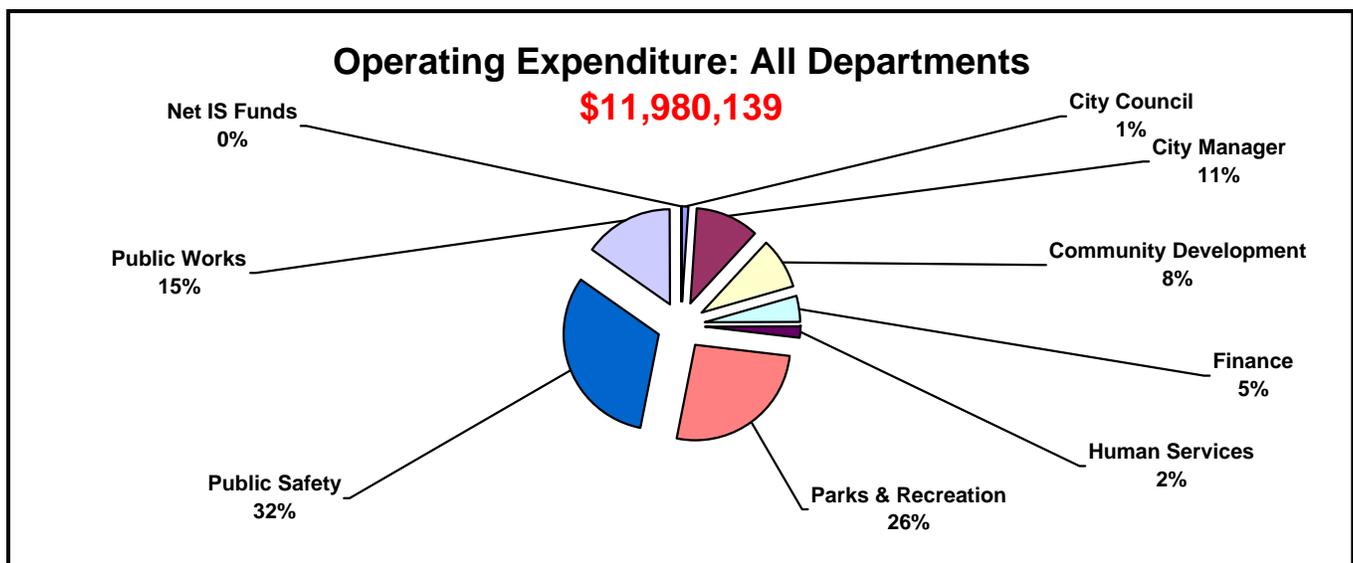


# Operating Expenditures: All Departments

	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%
<b>Department Totals</b>							
City Council	111,970	100,776	118,149	108,450	120,239	2,090	1.8%
City Manager	1,445,672	1,276,116	1,515,324	1,354,508	1,328,373	(186,951)	-12.3%
Community Development	952,929	987,742	1,136,328	910,052	1,015,188	(121,140)	-10.7%
Finance	407,897	430,488	503,536	432,122	541,036	37,499	7.4%
Human Services	200,799	220,294	301,267	273,033	234,341	(66,926)	-22.2%
Parks & Recreation							
General Fund	1,332,775	1,378,881	1,499,546	1,567,479	1,642,326	142,780	9.5%
Lake Wilderness Golf Course Fund	1,560,953	1,487,167	1,553,662	1,489,458	1,483,237	(70,425)	-4.5%
Total Parks & Recreation	2,893,728	2,866,048	3,053,209	3,056,938	3,125,563	72,354	2.4%
Public Safety	2,331,111	2,395,955	2,864,783	2,717,924	3,824,104	959,322	33.5%
Public Works							
General Fund	1,074,889	988,014	1,282,729	1,052,798	982,699	(300,031)	-23.4%
Surface Water Management Fund	385,732	523,558	705,303	554,066	822,211	116,909	16.6%
Total Public Works	1,460,621	1,511,573	1,988,032	1,606,864	1,804,910	(183,122)	-9.2%
Internal Service Funds	(68,047)	16,860	131,915	(38,615)	(13,615)	(145,530)	-110.3%
<b>Department Total</b>	<b>9,736,680</b>	<b>9,805,850</b>	<b>11,612,543</b>	<b>10,421,275</b>	<b>11,980,139</b>	<b>367,596</b>	<b>3.2%</b>

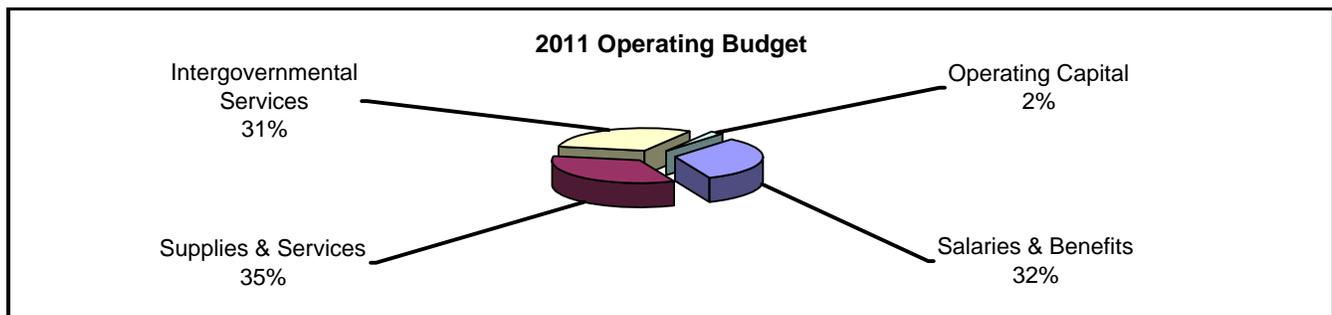
## Fund Totals

General Fund	7,858,042	7,778,265	9,221,663	8,416,365	9,688,306	466,642	5.1%
Surface Water Management Fund	385,732	523,558	705,303	554,066	822,211	116,909	16.6%
Lake Wilderness Golf Course Fund	1,560,953	1,487,167	1,553,662	1,489,458	1,483,237	(70,425)	-4.5%
Internal Service Funds	(68,047)	16,860	131,915	(38,615)	(13,615)	(145,530)	-110.3%
<b>Fund Total</b>	<b>9,736,680</b>	<b>9,805,850</b>	<b>11,612,543</b>	<b>10,421,275</b>	<b>11,980,139</b>	<b>367,596</b>	<b>3.2%</b>



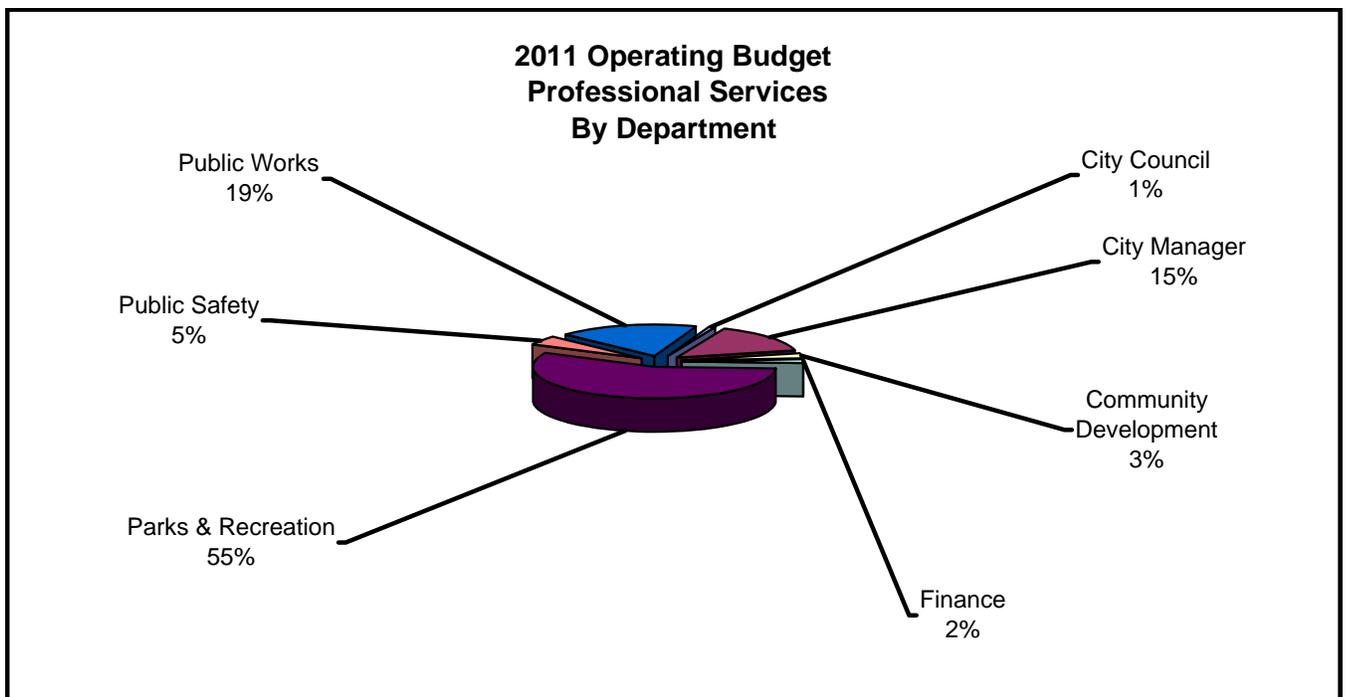
## Budget Summary: Operating Expenditures by Object Code

Description	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%
<b>10 SALARIES</b>	<b>2,542,442</b>	<b>2,732,946</b>	<b>2,970,396</b>	<b>2,873,122</b>	<b>2,994,776</b>	<b>24,379</b>	<b>0.8%</b>
<b>20 BENEFITS</b>	<b>799,469</b>	<b>817,439</b>	<b>1,108,355</b>	<b>842,195</b>	<b>1,167,548</b>	<b>59,194</b>	<b>5.3%</b>
<b>30 SUPPLIES</b>							
OFFICE AND OPERATING SUPPLIES	276,450	250,813	259,520	275,016	273,488	13,968	5.4%
COST OF SALES	333,628	317,356	324,000	316,556	313,699	(10,301)	-3.2%
BOOKS AND SOFTWARE	5,195	1,716	6,971	8,441	5,232	(1,739)	-24.9%
SMALL TOOLS & MINOR EQUIPMENT	14,642	17,603	33,468	15,868	30,020	(3,448)	-10.3%
<b>Total Supplies</b>	<b>629,916</b>	<b>587,489</b>	<b>623,959</b>	<b>615,880</b>	<b>622,439</b>	<b>(1,520)</b>	<b>-0.2%</b>
<b>40 OTHER SERVICES AND CHARGES</b>							
PROFESSIONAL SERVICES	1,799,733	1,549,906	1,887,148	1,649,533	1,576,898	(310,250)	-16.4%
INFORMATION SERVICES	140,472	167,110	186,610	171,338	289,543	102,933	55.2%
TELEPHONE	33,665	35,164	33,779	48,137	49,494	15,716	46.5%
POSTAGE	8,274	7,112	8,068	8,092	12,052	3,984	49.4%
TRAVEL	10,407	10,881	14,017	8,629	12,136	(1,880)	-13.4%
MEALS AND LODGING	8,949	7,824	15,650	6,797	14,599	(1,051)	-6.7%
TRAINING	12,420	10,920	30,617	12,485	26,794	(3,823)	-12.5%
ADVERTISING	48,161	40,258	52,137	32,920	43,530	(8,608)	-16.5%
RENTAL AND LEASES	111,321	112,868	112,261	106,779	114,262	2,001	1.8%
BUILDING RENTAL	196,052	221,546	331,512	312,255	316,033	(15,479)	-4.7%
VEHICLE RENTAL & EQUIP REPLACEMNT	192,787	218,918	215,359	237,030	235,988	20,628	9.6%
INSURANCE	177,348	175,648	174,629	173,060	171,989	(2,640)	-1.5%
UTILITIES	211,022	235,617	257,100	219,770	263,047	5,947	2.3%
REPAIRS AND MAINTENANCE	78,993	61,385	89,731	84,978	90,302	571	0.6%
MISCELLANEOUS	174,443	185,572	204,321	184,955	173,005	(31,316)	-15.3%
COMMUNITY SERVICE GRANTS	258,249	289,826	382,538	342,749	294,139	(88,398)	-23.1%
<b>Total Other Services &amp; Charges</b>	<b>3,462,298</b>	<b>3,330,555</b>	<b>3,995,477</b>	<b>3,599,507</b>	<b>3,683,811</b>	<b>(311,666)</b>	<b>-7.8%</b>
<b>50 INTERGOVERNMENTAL SERVICES</b>							
INTERGOVERNMENTAL SERVICES	2,423,548	2,460,078	2,933,761	2,758,948	3,649,597	715,836	24.4%
TAXES AND ASSESSMENTS	37,125	27,114	29,548	31,391	29,696	148	0.5%
<b>Total Intergovernmental Services</b>	<b>2,460,673</b>	<b>2,487,192</b>	<b>2,963,309</b>	<b>2,790,339</b>	<b>3,679,293</b>	<b>715,984</b>	<b>24.2%</b>
<b>60 OPERATING CAPITAL</b>	<b>101,772</b>	<b>219,576</b>	<b>305,382</b>	<b>169,437</b>	<b>283,900</b>	<b>(21,482)</b>	<b>-7.0%</b>
<b>00 COST ALLOCATION</b>	<b>(111,500)</b>	<b>(213,615)</b>	<b>(200,867)</b>	<b>(285,992)</b>	<b>(284,113)</b>	<b>(83,246)</b>	<b>41.4%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,885,070</b>	<b>9,961,581</b>	<b>11,766,011</b>	<b>10,604,488</b>	<b>12,147,654</b>	<b>381,644</b>	<b>3.2%</b>
Net Internal Service Funds	(148,390)	(155,731)	(153,468)	(183,213)	(167,515)	(14,048)	9.2%
<b>NET OPERATING EXPENDITURES</b>	<b>9,736,680</b>	<b>9,805,850</b>	<b>11,612,543</b>	<b>10,421,275</b>	<b>11,980,139</b>	<b>367,596</b>	<b>3.2%</b>



# Budget Summary: Professional Services by Department

Description	2008	2009	2010		2011	Increase(Decrease) from 2010 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%
<b>City Council</b>							
Council Retreat	16,800	5,381	13,000	11,250	13,000	-	
	<b>16,800</b>	<b>5,381</b>	<b>13,000</b>	<b>11,250</b>	<b>13,000</b>	-	<b>0.0%</b>
<b>City Manager</b>							
Economic Development	3,119	-	40,000	5,189	30,000	(10,000)	
King County Lobbyist - Donut Hole	43,804	-	-	-	-	-	
General Lobbyist	11,820	23,755	30,000	10,000	30,000	-	
City Staffing Analysis	-	29,500	-	-	-	-	
Executive Search Services	18,037	43,116	-	-	-	-	
Chamber of Commerce Directory	2,500	2,375	2,500	-	2,500	-	
Community Survey	-	-	-	35,977	-	-	
Miscellaneous Consulting	11,550	-	15,000	-	15,000	-	
<b>Personnel Services</b>							
Human Resource Consultant	15,680	-	3,000	-	1,500	(1,500)	
Health Savings Account Admin	1,191	1,053	1,500	1,134	1,200	(300)	
<b>City Clerk</b>							
Municipal Code Update	4,880	2,167	5,000	6,452	5,000	-	
Document Imaging / Records Dispos	245	3,467	3,000	1,747	8,000	5,000	
Temporary Help	1,830	803	2,000	4,593	2,000	-	
<b>City Attorney</b>							
Outside Legal Counsel/Litigation	3,488	10,605	40,000	2,965	90,000	50,000	
Interim City Attorney	84,000	59,100	-	-	-	-	
Litigation Provision	3,233	-	-	-	-	-	
Donut Hole Counsel / Litigation	44,618	75,450	50,000	10,825	-	(50,000)	
Comcast Franchise - City Attorney	3,539	-	-	-	-	-	
Donut Hole Feasibility Study	111,333	-	-	-	-	-	
Black Diamond EIS/MPD	-	-	194,000	212,200	-	(194,000)	
Prosecution Services	46,285	46,448	50,000	46,445	50,000	-	
	<b>411,151</b>	<b>297,839</b>	<b>436,000</b>	<b>337,527</b>	<b>235,200</b>	<b>(200,800)</b>	<b>-46.1%</b>



## Budget Summary: Professional Services by Department

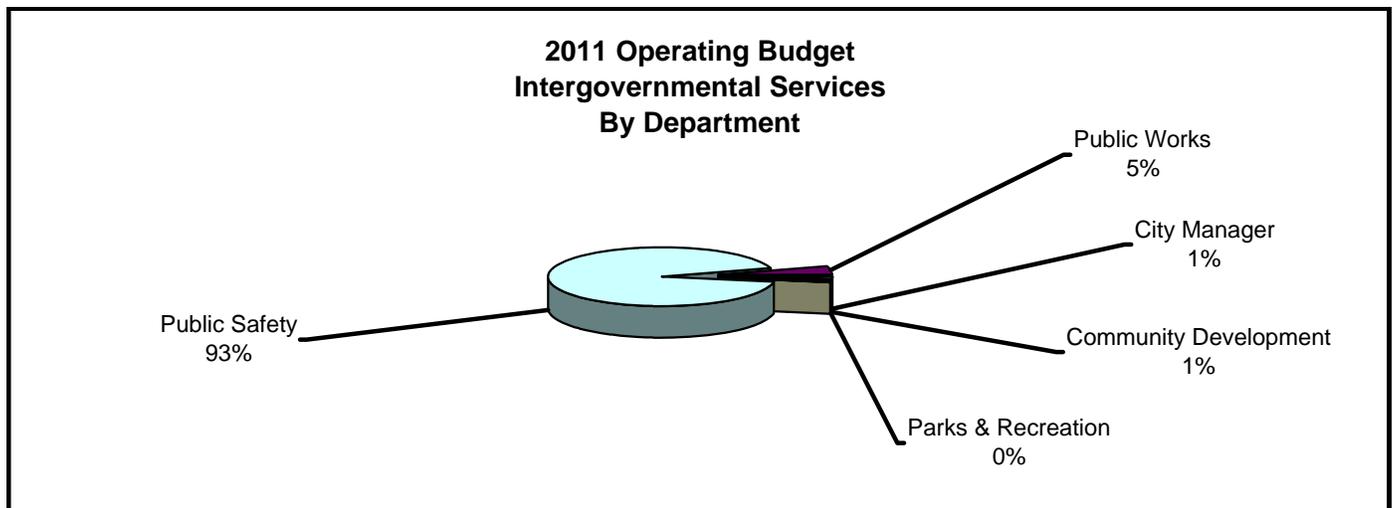
Description						Increase(Decrease)	
	2008	2009	2010		2011	from 2010 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%
<b>Community Development</b>							
<b>Administration</b>							
Permit System Software Support	8,000	8,000	8,000	9,500	9,500	1,500	
<b>Planning</b>							
Hearing Examiner	6,286	588	20,000	2,256	15,000	(5,000)	
Sub Area Planning	35,418	6,321	68,260	-	-	(68,260)	
Sign Code Update	-	-	5,000	-	5,000	-	
Expert Witness	-	-	3,000	-	1,500	(1,500)	
Parks Comp Plan & Impact Fee Stud	36,207	4,447	-	-	-	-	
Maple Ridge Annexation	-	11,395	-	-	-	-	
Mitigation Program for Fire District	-	-	22,500	5,572	6,928	(15,572)	
<b>Building</b>							
Contract Plan Review	-	-	5,000	-	2,500	(2,500)	
	<b>85,912</b>	<b>30,751</b>	<b>131,760</b>	<b>17,328</b>	<b>40,428</b>	<b>(91,332)</b>	<b>-69.3%</b>
<b>Finance</b>							
Revenue Auditing	1,114	1,359	1,500	1,564	1,511	11	
Software Support	1,710	1,255	1,400	1,380	3,300	1,900	
Fiscal Agent Fees	2,409	2,409	2,800	2,259	2,518	(283)	
Annual State Audit	24,005	22,060	25,000	21,545	25,000	-	
	<b>29,237</b>	<b>27,082</b>	<b>30,700</b>	<b>26,749</b>	<b>32,328</b>	<b>1,628</b>	<b>5.3%</b>
<b>Parks &amp; Recreation</b>							
<b>Parks Administration</b>							
Software Support	2,510	750	2,000	375	3,000	1,000	
Organizational Consultant	2,100	-	-	-	-	-	
Temporary Help	2,106	-	-	-	-	-	
<b>Parks Maintenance</b>							
Tree Removal	-	5,140	-	30,393	15,000	15,000	
Cochran House Demolition	-	-	-	6,585	24,000	24,000	
<b>Lake Wilderness Lodge</b>							
Janitorial Services	6,893	-	-	-	-	-	
Cleaning Services	10,239	4,672	-	-	-	-	
Damage Deposits Used	(950)	-	-	-	-	-	
Net Vandalism - 2007	2,495	-	-	-	-	-	
<b>Recreation</b>							
Contract Instructors / Referees	68,572	61,683	62,675	66,129	67,568	4,893	
Event Entertainment	24,483	26,016	28,129	27,430	27,584	(544)	
Other Event Services	240	480	1,542	-	1,069	(473)	
Day Camp Services	6,669	8,073	8,500	7,262	11,050	2,550	
<b>Lake Wilderness Golf Course</b>							
Contract - Management Fee	91,800	93,636	95,509	95,508	97,418	1,909	
Contract - Salaries & Benefits	641,724	607,137	626,000	602,683	574,969	(51,031)	
Contract - Payroll / Personnel Service	-	-	-	13,015	14,696	14,696	
Entertainment	28,400	32,800	31,000	46,495	50,612	19,612	
	<b>887,279</b>	<b>840,387</b>	<b>855,354</b>	<b>895,876</b>	<b>886,967</b>	<b>31,612</b>	<b>3.7%</b>
<b>Public Safety</b>							
<b>Police</b>							
Police Services Option Study	-	-	-	-	20,000	20,000	
Emergency Operations Plan	608	306	-	-	30,000	30,000	
Domestic Violence Advocate	4,335	5,238	6,000	3,300	6,000	-	
Expert Witness	729	-	1,000	280	1,000	-	
<b>Court</b>							
Judicial Services	13,440	13,423	17,000	13,760	17,000	-	-
	<b>19,112</b>	<b>18,966</b>	<b>24,000</b>	<b>17,340</b>	<b>74,000</b>	<b>50,000</b>	<b>208.3%</b>

## Budget Summary: Professional Services by Department

Description	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%
<b>Public Works</b>							
<b>Administration</b>							
Interim Public Works Staffing Contract	81,842	88,275	-	-	-	-	-
Computer Software Support	1,000	1,000	1,000	500	1,000	-	-
Executive Search Services	16,044	8,323	-	-	-	-	-
Plan Review & Inspection	44,643	843	10,000	-	10,000	-	-
Aerial Mapping	-	-	6,000	-	6,000	-	-
Appraisal Service	-	-	5,000	-	5,000	-	-
Comcast Franchise - Public Works	3,494	11,474	-	26,873	-	-	-
Telecommunication Franchise	-	-	12,500	675	12,500	-	-
Miscellaneous Consulting	578	820	-	-	-	-	-
<b>Transportation Planning</b>							
Traffic Counts	1,150	-	7,000	7,918	7,000	-	-
Concurrency Assistance	17,071	86,984	30,000	3,806	30,000	-	-
Black Diamond Development Review	-	-	90,000	126,741	-	(90,000)	-
<b>Maintenance</b>							
Janitorial Services	1,740	1,962	1,796	1,086	-	(1,796)	-
Joint Maintenance Facility Study	-	3,500	-	-	-	-	-
<b>Street Maintenance</b>							
Street Sweeping	27,108	27,672	35,000	32,864	-	(35,000)	-
Snow & Ice Removal	-	-	30,000	-	20,000	(10,000)	-
Tree Removal	14,259	-	15,000	5,307	15,000	-	-
<b>Waste Recycling Program</b>							
Waste Reduction & Recycling Events	56,491	56,792	55,851	51,165	56,242	391	-
<b>Lake Management</b>							
Surveys & Treatment	21,271	6,991	6,500	6,071	6,546	46	-
<b>Surface Water Management</b>							
Street Sweeping	-	-	-	-	35,000	35,000	-
Vactoring	38,952	13,178	65,000	54,331	55,000	(10,000)	-
Pond Maintenance - Mosquito Control	24,600	-	5,000	-	15,000	10,000	-
Fencing Repair Contracts	-	21,685	20,687	-	20,687	-	-
NPDES Training	-	-	-	26,126	-	-	-
	<b>350,242</b>	<b>329,499</b>	<b>396,334</b>	<b>343,464</b>	<b>294,975</b>	<b>(101,359)</b>	<b>-25.6%</b>
<b>Total Professional Services</b>	<b>1,799,733</b>	<b>1,549,906</b>	<b>1,887,148</b>	<b>1,649,533</b>	<b>1,576,898</b>	<b>(310,250)</b>	<b>-16.4%</b>

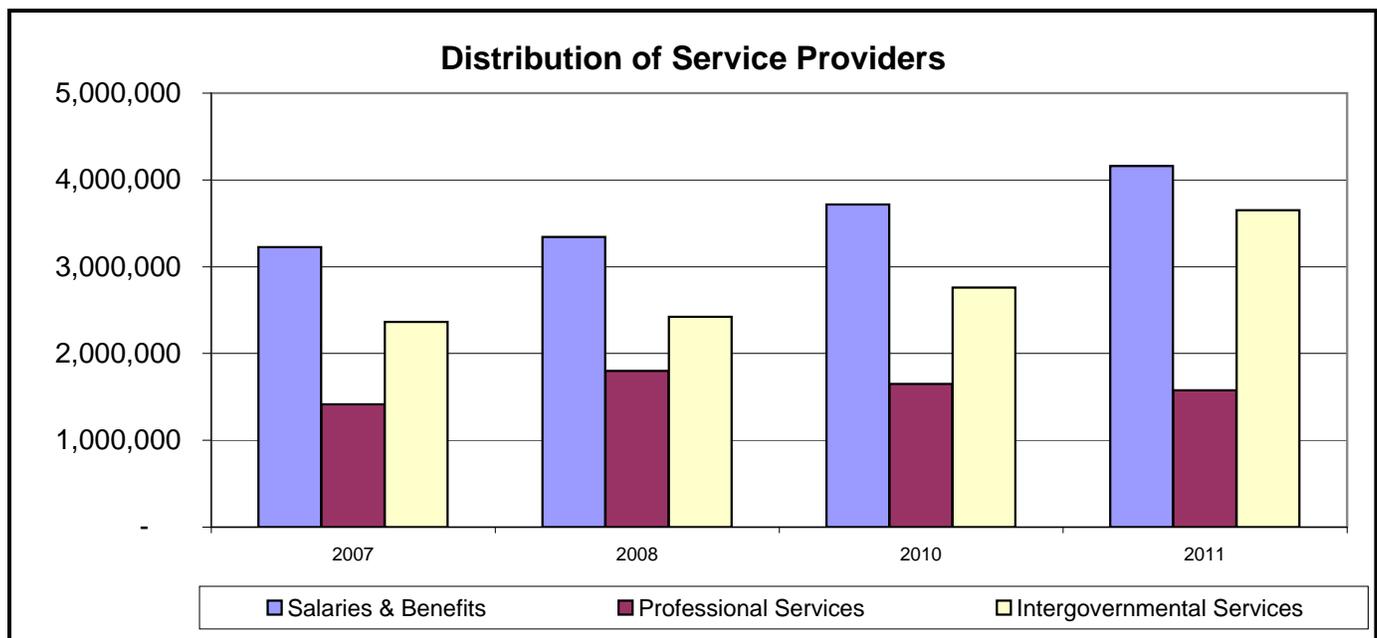
# Budget Summary: Intergovernmental Services by Department

Description	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%
<b>City Manager</b>							
<b>City Clerk</b>							
Election Costs	-	26,178	-	(3,670)	28,000	28,000	
Voter Registration Costs	26,691	23,961	22,000	33,200	26,000	4,000	
	<b>26,691</b>	<b>50,139</b>	<b>22,000</b>	<b>29,530</b>	<b>54,000</b>	<b>32,000</b>	<b>145.5%</b>
<b>Community Development</b>							
Fire Marshal	32,337	24,565	40,000	26,627	35,000	(5,000)	
	<b>32,337</b>	<b>24,565</b>	<b>40,000</b>	<b>26,627</b>	<b>35,000</b>	<b>(5,000)</b>	<b>-12.5%</b>
<b>Parks &amp; Recreation</b>							
<b>Adult Sports</b>							
Facility Use Fees	-	342	456	299	401	(55)	
<b>Fishing Derby</b>							
Police Contracting	1,872	-	2,000	-	2,000	-	
<b>Maple Valley Days</b>							
MVD - Signage and Barricades	2,798	3,440	3,440	4,134	4,163	722	
<b>Independence Day Event</b>							
Police Contracting	-	-	1,500	-	1,500	-	
	<b>4,670</b>	<b>3,782</b>	<b>7,396</b>	<b>4,432</b>	<b>8,064</b>	<b>668</b>	<b>9.0%</b>
<b>Public Safety</b>							
<b>Police</b>							
Police Contract (Base)	2,022,880	2,097,103	2,419,938	2,399,510	3,115,745	695,807	
Police Contract (PY Reconciliation)	(513)	(51,725)	-	(30,000)	-	-	
KC Special Services	1,224	3,590	10,000	-	4,028	(5,972)	
Arson Investigation Services	7,592	11,737	22,888	17,794	17,919	(4,969)	
Animal Control Services	-	-	35,000	25,584	62,823	27,823	
	<b>2,031,183</b>	<b>2,060,705</b>	<b>2,487,826</b>	<b>2,412,888</b>	<b>3,200,515</b>	<b>712,689</b>	<b>28.6%</b>
<b>Jail</b>							
Enumclaw	43,024	45,045	48,000	43,230	47,000	(1,000)	
Issaquah	6,084	5,713	8,000	2,726	6,000	(2,000)	
King County	16,658	17,682	18,000	14,253	19,412	1,412	
Okanogan	658	1,666	5,000	4,748	7,000	2,000	
Jail Advisory Group (JAG)	250	250	250	-	250	-	
	<b>66,675</b>	<b>70,355</b>	<b>79,250</b>	<b>64,957</b>	<b>79,662</b>	<b>412</b>	<b>0.5%</b>
<b>Court</b>							
Court Services - Enumclaw	98,532	102,816	115,000	85,374	105,000	(10,000)	
	<b>98,532</b>	<b>102,816</b>	<b>115,000</b>	<b>85,374</b>	<b>105,000</b>	<b>(10,000)</b>	<b>-8.7%</b>
	<b>2,196,390</b>	<b>2,233,876</b>	<b>2,682,076</b>	<b>2,563,219</b>	<b>3,385,177</b>	<b>703,101</b>	<b>26.2%</b>



# Budget Summary: Intergovernmental Services by Department

Description	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%
<b>Public Works</b>							
<b>Streets</b>							
Roadways	8,105	1,780	6,000	1,405	6,000	-	
Pedestrian Improvements	5,452	1,015	6,000	1,003	6,000	-	
Traffic Signs	30,341	36,925	34,000	29,313	30,327	(3,673)	
Traffic Pavement Markings	17,010	17,152	18,000	14,395	18,000	-	
Traffic Investigations	-	(77)	-	-	-	-	
Snow & Ice Removal	69	-	-	-	-	-	
Shoulder Maintenance	16,760	3,558	10,000	3,722	4,684	(5,316)	
King County Management	80	82	-	1,781	580	580	
	<b>77,817</b>	<b>60,437</b>	<b>74,000</b>	<b>48,049</b>	<b>66,378</b>	<b>(7,622)</b>	<b>-10.3%</b>
<b>Lake Management</b>							
KC Lake Wilderness Technical Services	-	1,899	9,352	-	5,000	(4,352)	
Pipe/Lucerne Hydrillia	2,776	2,740	2,604	2,006	2,622	18	
Pipe/Lucerne Lake Stewardship	10,348	11,290	12,488	10,851	12,575	87	
Lake Wilderness Stewardship	7,163	7,331	8,110	7,457	8,166	57	
Beach Monitoring	4,380	6,040	8,552	7,144	7,250	(1,302)	
	<b>24,668</b>	<b>29,300</b>	<b>41,106</b>	<b>27,458</b>	<b>35,614</b>	<b>(5,491)</b>	<b>-13.4%</b>
<b>Surface Water Management</b>							
KC Maintenance	8,001	6,092	8,000	-	6,000	(2,000)	
KC Billing & Collection	16,277	16,269	17,417	20,163	17,539	122	
KC Debt Service	28,478	28,478	28,478	32,603	28,478	-	
Storm Water Pollution Technical Service	-	-	5,000	-	5,000	-	
Green/Duwamish ERS	-	-	1,423	-	1,433	10	
WRIA 8 Agreement	1,192	1,192	1,025	1,025	1,032	7	
WRIA 9 Agreement	6,640	5,948	5,841	5,841	5,882	41	
Brown Plat Monitoring	389	-	-	-	-	-	
	<b>60,976</b>	<b>57,979</b>	<b>67,184</b>	<b>59,632</b>	<b>65,363</b>	<b>(1,820)</b>	<b>-2.7%</b>
	<b>-</b>	<b>163,461</b>	<b>147,716</b>	<b>182,289</b>	<b>135,139</b>	<b>(14,933)</b>	<b>-8.2%</b>
<b>Total Intergovernmental Services</b>	<b>2,423,548</b>	<b>2,460,078</b>	<b>2,933,761</b>	<b>2,758,948</b>	<b>3,649,597</b>	<b>715,836</b>	<b>24.4%</b>





# City Council



## **City Council**

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

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

The City Council also appoints various boards and commissions to maximize citizen input into the legislative process and to receive recommendations regarding specific policy options. These include the Planning Commission, Library Advisory Board and the Economic Development Committee, as well as other ad hoc committees as required.

The City Council also has two of its own subcommittees, each composed of three members who rotate over time. One is the Audit Committee, which meets twice per month to review all City expenditures; the other is the Public Safety Oversight Committee, which meets every two months to make recommendations to the full Council regarding police and public safety services.

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

## 2010 Major Accomplishments

### ■ Economic Development

- Completed the Four Corners Sub-area Plan vision in Fall 2010.
- Started the North Area Sub-area Plan in Fall 2010.
- Re-started the Legacy Site planning process in late 2010, with most of the work continuing in 2011 and subsequent years.
- Finished policy review and changes for the Fred Meyer project.
- EDC and Chamber launched a “Shop Local” campaign the 4th Quarter of 2010.
- Worked closely with representatives for the Castagna property on a regular basis exploring the development opportunities of the property.
- New Key Bank branch office has been built on the northside of the community.
- Initiated outreach to major investors in the Puget Sound area.

### ■ Traffic

- Started the construction of the Witte Rd.—SE 248th St. roundabout intersection improvement.
- Worked with Kent and Covington officials to secure a \$150,000 WSDOT grant to perform a corridor study of SR 516 (Kent-Kangley Rd.) from SR 167 to SR 169. WSDOT initiated project with the cities in late 3rd Quarter.
- Phase 1 of the DMU feasibility study has been completed by WSDOT in September 2010. Phase 2 grant application to the Federal Transit Administration will be submitted by December 1, 2010. Staff from Black Diamond, Covington and Maple Valley worked with Congressman Reichert’s office to secure a \$360,000 grant from the FTA for Phase 2.
- Council and staff worked aggressively to promote the City’s traffic concerns within the Black Diamond-Yarrow Bay MPD decision-making process. Work resulted in a successfully negotiated development agreement between Maple Valley and Yarrow Bay on traffic mitigation improvements resulting from such a large project in Black Diamond.
- Public Works Department started work to prepare a new transportation plan, with completion scheduled in the 1st Quarter 2011.
- Completed the design phase and initiated the acquisition of right-of-way for two projects on SR 169 between Witte Road and 228<sup>th</sup> Avenue SE and between SE 258<sup>th</sup> and SE 264<sup>th</sup> Streets.

### ■ Parks, Recreation, Cultural and Human Services

- City Manager organized a citizen/user task force to conduct a review of the many issues facing the Lake Wilderness Golf Course. Task force recommendations were accepted by the City Council in October 2010.
- Master plan for the Summit Park and Ball Fields was accepted by the City Council in the 3<sup>rd</sup> Quarter 2010.
- Park impact fee was adopted as part of the 2010 budget.
- Tree maintenance program implemented at Lake Wilderness Park under advice from WCIA, the City’s risk management insurer.

### ■ Community Facilities

- Re-started the Legacy Site planning process in late 2010, with most of the work continuing in 2011 and subsequent years.
- City Manager organized a citizen/user task force to conduct a review of the many issues facing the Lake Wilderness Golf Course. Task force recommendations were accepted by the City Council in October 2010.
- Successful City Hall moved finished in January 2010 with Community Open House occurring in May 2010.

### ■ Annexation

- King County and Maple Valley both passed the Joint Plan to guide the pre-annexation zoning process for the Summit Place property in 2nd Quarter 2010.

Pre-annexation zoning for the site will be completed by the end of 4th Quarter 2010. Annexation ordinances are expected to be passed by both governments by the end of January 2011.

■ **Quality City Services**

- City Manager presented a balance budget to the City Council dealing with an unprecedented \$1.3 million deficit.
- City experienced a 77% citizen participation rate with the mail-in portion of the 2010 US Census project. The national participation rate is 74%.
- Citizen and stakeholder satisfaction surveys were conducted in the 3rd and 4th Quarters 2010.
- City Council and PSOC recommended the expansion of the City police department by raising the utility tax by 3%. Part of this increase will fund a study looking at the feasibility of adopting other service options, other than from the King County Sheriff's Department.
- Utility tax increase will also pay for capital improvements needed to establish a new Emergency Operations Center in the large conference room in City Hall and to pay for a comprehensive update in the City emergency management plan to meet federal standards.

**2011 Goals and Objectives to meet Council Priorities**

■ **Economic Development**

- Review and approve the North Area Sub-area Plan.
- Participate in effort to create an effective and focused economic development plan for the City.
- Restart of the Legacy Site Planning Process.

■ **Traffic**

- Monitor the Completion of the Witte Rd.—SE 248th St. Roundabout.
- Monitor the WSDOT SR 516 Corridor Study
- Continue Strong Involvement in the Process Involving the DMU Transportation Alternative with Our Neighboring Communities.
- Review and approve the update to the City's Non-motorized Transportation Plan.

■ **Parks, Recreation, Cultural and Human Services**

- Approve the creation of and appoint citizens to a new Parks Commission.

■ **Community Facilities**

- Restart the Legacy Site Planning Process.
- Support the Public Works Department efforts in meeting NPDES federal compliance regarding stormwater management and a compliant maintenance facility.

■ **Annexation**

- Continue Strong Participation with Process to Annex and Pre-zone Summit Place/Donut Hole property.

■ **Quality City Services**

- Enhance City-wide Community Outreach Efforts and Communication.
- Maintain Long-term Fiscal Stability.
- Reactivate Council Code Committee to review sign code and other City code amendments as appropriate.



## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>City Council</b>					
SALARIES	49,500	49,500	49,500	48,675	49,500
Mayor					9,900
Councilors (6)					39,600
BENEFITS	3,909	3,873	4,092	3,868	4,092
OFFICE AND OPERATING SUPPLIES	643	445	215	2,006	500
BOOKS AND SOFTWARE		-	-	15	20
PROFESSIONAL SERVICES					
Council Retreat	16,800	5,381	13,000	11,250	13,000
POSTAGE		-	-	11	-
TRAVEL	839	1,320	2,100	743	2,100
MEALS AND LODGING	3,110	1,454	7,000	2,038	7,000
TRAINING	1,839	860	3,500	840	3,500
ADVERTISING	645	120	685	-	500
INSURANCE					
Liability	3,680	3,741	3,570	3,674	3,700
REPAIRS AND MAINTENANCE		272		-	-
MISCELLANEOUS					
Suburban Cities	10,611	12,265	12,266	11,666	11,747
AWC	12,990	13,854	13,854	13,854	15,647
Puget Sound Regional Council	6,529	6,715	6,934	7,224	7,500
Town Hall Meeting		515	1,000	1,009	1,000
Miscellaneous	601	136	-	1,253	-
Dues & Memberships	275	325	433	325	433
<b>TOTAL CITY COUNCIL</b>	<b>111,970</b>	<b>100,776</b>	<b>118,149</b>	<b>108,450</b>	<b>120,239</b>



# City Manager



## ***City Manager***

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

### **Primary Services**

#### ***City Manager's Office***

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

#### ***Human Resource's Office***

The Human Resource's Office ensures quality services both to internal and external customers by the fair and consistent administration of the City's personnel program and policies. The office maintains personnel records, supports the organization's recruiting and personnel development efforts, disseminates information about changes in personnel laws or programs, and coordinates the safety, volunteer and wellness programs.

### **City Clerk's Office**

The City Clerk's Office maintains the City's official records, provides statutorily-required City Clerk functions in support of the City Council and City Manager, and addresses public disclosure inquiries. The Department provides assistance to both the City Council and the staff in the development and establishment of public policy. It also coordinates the City Council agenda schedule process and City Council/citizen request tracking system. The department produces and distributes the City Council agenda packets; follows-up on legislative actions as required by State statutes and City codes; and provides staff assistance to the Planning Commission, Public Safety Oversight Committee and Library Advisory Board. The Department also administers the Neighborhood Reinvestment Program. The department is responsible for ensuring that the City's original public documents and records are organized, maintained, and protected according to State statutes and established records management and archiving practices. The Department ensures that citizens have access to information on legislative activities, encourages citizen participation in governmental processes, maintains the City's website, and produces the City's quarterly newsletter, the Maple Valley Leaves. The City Clerk provides support for all City elections.

### **City Attorney's Office**

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

## **2010 Major Accomplishments**

### **■Traffic**

Successfully representing the City's traffic mitigation interests within the Black Diamond—Yarrow Bay MPD project approval process. Efforts resulted in the successful negotiation of a development agreement with Yarrow Bay on transportation mitigation projects within Maple Valley to support the large development project in Black Diamond.

### **■Parks, Recreation, Cultural and Human Services**

Park impact fee was adopted as part of the 2010 budget.

Concluded process dealing with the Lake Wilderness Golf Course Issues which included a recommendation to end the annual General Fund subsidy for the course.

Monitored the master planning process of the Summit Park and Ball Fields.

### **■Annexation**

Participated in the process that resulted in the Maple Valley—King County adoption of the Joint Plan for the Summit Pit redevelopment project. Continue working

with King County to have both jurisdictions adopt annexation ordinances by the end of January 2011.

■ **Quality City Services**

- Completed non-salary compensation review with an employee—council committee that reviewed/discussed options and presented recommendations to the City Council regarding medical benefit plans and provider plan changes.
- Implemented and coordinated staff volunteers for a new employee wellness program designed to save the City 2% of its health benefit costs.
- New City Clerk hired in June 2010.
- Encouraged strong community participation in the 2010 US Census.
- Undertook a community-wide survey to help assess the quality of City services.

**2011 Goals and Objectives to meet Council Priorities**

■ **Economic Development**

- Initiate an Assessment of the Technology Needs Facing the Community.
- Initiate a Community Awareness Effort on Successful Economic Development for the Maple Valley Community.
- Work with the Local Chamber of Commerce to Host a Small Business Expo.
- Develop stronger working relationships with development partners in the Puget Sound region.
- Continue to monitor and facilitate the sub area planning process and implementation of large user regulations.
- Continue the work of the economic development consultants.
- Continue the partnership with neighboring cities to advance the diesel multiple unit commuter rail concepts.

■ **Traffic**

- Monitor Public Works Department's participation in a WSDOT SR 516 Corridor Study
- Continue Strong Involvement in the Process Involving the DMU Transportation Alternative with Our Neighboring Communities.
- Continue to Pursue State & Federal Funding to Improve Hwy 169.

■ **Parks, Recreation, Cultural and Human Services**

- Continue to Use the Lake Wilderness Park Plan as the Guide to Program Capital Improvements to the Park. Part of 2011 budget with the dock project.
- Work with the City Council to create a Parks Commission.
- Continue Discussions with Neighboring Communities and King County on Possible Opportunities to Partner in Providing Certain Programs and Services.

■ **Community Facilities**

- Restart the Legacy Site Planning Process.
- Work with the Public Works Department on its process to update the City's Non-motorized transportation plan. Federal funds programmed in 2010 budget to extend Lake Wilderness Trail on south side of City.

■ **Annexation**

- Continue Strong Participation with Process to Annex and pre-zone the Summit Place/Donut Hole.
- Continue to lead a staff and consultant task force on Summit Place planning, focusing on land use, legal strategy, annexation, and economic development goals.

■ **Quality City Services**

- Continue to Implement the City Information Technology Plan.
- Enhance City-wide Community Outreach Efforts and Communication.
- Aggressively Pursue Good Grant Opportunities.

Maintain Long-term Fiscal Stability.

Reactivate Council Code Committee to review and approve the City's sign code and other code updates, as appropriate.

Effectively provide in-house City Attorney services to the City Council, City Manager, and staff.

Successfully manage the services of outside counsel and paralegal services to address prosecution, litigation, formation of a special assessment district, and other legal needs.

Effectively defend the City against legal challenges.

- Guide the study to assess the options of providing police services for the City of Maple Valley
- Guide the process to retrofit the City Hall large conference room to serve as the new emergency operations center (EOC) for the City as the County decommissions its Precinct 2, closing the current EOC

Effectively employ methods to implement appropriate risk management strategies.

Provide quality services to internal and external customers.

Continue to enhance support systems.

Reconcile Community Development building records for archiving.

Complete a compensation review including options and recommendations.

# City Manager

	<u>Employee FTE's</u>	<u>Contract FTE's</u>
<b>City Manager's Office</b>	<b>2.0</b>	
City Council Support		
Departmental Oversight		
Community Development		
Finance		
Parks & Recreation		
Police		
Public Works		
Intergovernmental Oversight		
King County Sheriff's Contract		
Special Projects		
<b>Human Resources</b>	<b>0.5</b>	
Coordinate Employee Recruitment		
Maintain Personnel Files		
Track Employee Evaluation Processes		
Coordinate Employee Wellness & Safety Programs		
Coordinate Employee & Volunteer Recognition Events		
<b>City Attorney</b>	<b>1.0</b>	
General Legal Counsel		
Advise City Council and Staff on Legal Issues		
Review Agenda Material for Legal Issues		
Draft Contracts, Ordinances, & Resolutions		
Civil Litigation		
Prosecution		
<b>City Clerk</b>	<b>4.0</b>	
Clerk of the Council		
Maintain Agenda Calendar		
Prepare Agenda Packets		
Setup Council Meeting Room		
Take Minutes at All Council Meetings		
Prepare Council Minutes		
Monitor Council Email		
Citizen Response		
Receive City Hall Visitors		
Maintain Customer Service Request System		
Process Public Disclosure Requests		
Accept Passport Application		
Issue Pet Licenses		
Provide Notary Services		
Prepare Cash Receipts		
Manage City Website		
Records Management		
Maintain Legislative Record		
Maintain City Contracts		
Protect Essential Records		
	<hr/> <b>7.5</b> <hr/>	

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2010 Budget	
						\$	%

### City Manager

<b>Positions</b>	8.50	8.50	7.50	7.50	7.50
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#### **Expenditures by Object**

Salaries & Benefits	815,178	714,941	799,569	732,615	784,767	(14,802)	-1.9%
Supplies & Services	603,803	511,036	693,755	592,363	489,606	(204,149)	-29.4%
Intergovernmental Services	26,691	50,139	22,000	29,530	54,000	32,000	145.5%
<b>Total City Manager</b>	<b>1,445,672</b>	<b>1,276,116</b>	<b>1,515,324</b>	<b>1,354,508</b>	<b>1,328,373</b>	<b>(186,951)</b>	<b>-12.3%</b>

#### **Changes from 2010 Budget**

Salaries (No cost of living adjustment nor maximum 3% allowable merit increase provided. Decrease reflects the reorganization of the City Clerk's Office and the change in salary for the City Clerk position. Part of the change was handled in a mid 2010 budget amendment.)	(17,983)
Benefits (Health insurance decreasing 0.5% with change in health plans and a greater employee dependent contribution offset by a PERS increase from 5.31% to 8.61% of salaries effective July 1, 2011.)	3,181
Supplies (Based on actual usage)	(2,651)
Professional Services 2010 (Economic development, \$40,000; general lobbyist, \$30,000; Chamber of Commerce directory, \$2,500; miscellaneous consulting, \$15,000, human resources consultant, \$3,000; health savings account administrator, \$1,500; municipal code update, \$5,000; document imaging / records disposal, \$3,000; temporary help, \$2,000; outside legal counsel, \$40,000; Donut Hole counsel, \$50,000; Black Diamond EIS/MPD, \$194,000; and prosecution services, \$50,000.)	(436,000)
Professional Services 2011 (Economic development, \$30,000; general lobbyist, \$30,000; Chamber of Commerce directory, \$2,500; miscellaneous consulting, \$15,000, human resources consultant, \$1,500; health savings account administrator, \$1,200; municipal code update, \$5,000; document imaging / records disposal, \$8,000; temporary help, \$2,000; outside legal counsel, \$90,000; and prosecution services, \$50,000.)	235,200
Information Services, Telephone and Postage (Information services costs reflects the transfer of the GIS Specialist from the Public Works Department to the Information Services division of the Finance Department and an allocation for office space that wasn't included in the prior budget.)	21,796
Travel, Meals & Lodging, and Training (Amount based on actual usage)	(2,421)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage. Amount reflects the elimination of the printing of the City's newsletter <i>Maple Valley Leaves</i> and the volunteer recognition dinner offset by other increases of \$12,834, primarily building rental with reallocation based on actual square feet occupied in new building and additional City Attorney Westlaw tools.)	(19,073)
Community Service grant (Amount reflects a decrease to the Chamber of Commerce for assistance with economic development.)	(1,000)
Intergovernmental Services (Increase of \$28,000 reflects 2011 being a Council election year, with increase of \$4,000 being for additional voter registration costs with 2009 Maple Ridge annexation.)	32,000
	<b>(186,951)</b>

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### City Manager, continued

#### Workload Indicators

City Expenditures Managed	13,231,194	13,432,827		14,621,112	20,323,332
City Employees Managed (FTE)	38.1	38.0	39.3	36.5	39.8
Council Meetings Supported	63	54		52	
Passports Processed	894	777		428	
Pet Licenses Issued	183	195		192	
Public Disclosure Requests	44	60		88	
Contracts/Amendments Processed	172	160		107	
Website Postings	1,479	1,750		2,608	
Personnel Actions Processed	218	220			
Staff Training Expenditures	10,581	11,645	27,117	11,645	23,294

#### Performance Measures

			2009			
			Benchmark @			
Expenditures / City FTE	\$ 347,275	\$ 353,495	\$ 552,448	\$ 400,578	\$ 510,636	(1)
General Fund Expenditures / Capita	\$ 415	\$ 436	\$ 627	\$ 399	\$ 412	(2)
Total Expenditures / Capita	\$ 646	\$ 645	\$ 1,194	\$ 632	\$ 865	(2)
Staff Training Costs / FTE	\$ 682	\$ 684		\$ 665	\$ 1,028	(3)
Staff Turnover Rate	21%	8%		4%		(4)
Legal Expenditures per Capita	\$ 18.78	\$ 14.75		\$ 18.64	\$ 13.64	(5)
Legal as % of Total City Expenditures	2.9%	2.3%		2.9%	1.6%	(5)

- (1) Expenditures per employees is a way of showing the productivity. Increasing expenditures per employee indicates improved efficiencies with existing staff assuming a greater level of expenditure management.
- (2) Expenditures per capita shows how much the City spends for each citizen. General Fund expenditures per capita are substantially less than the benchmark showing that the City pays per citizen meaning that possibly services should be expanded. Total expenditures per capita are also less than the benchmark reflecting a lower ability of City resources for funding of expenditures.
- (3) Staff training costs have been lower than the benchmark, but current benchmark data is not available. Much of the City's training is low or no-cost training opportunities through resources provided by the Washington Cities Insurance Authority (WCIA) and the Association of Washington Cities (AWC), but the training budget has been improved.
- (4) Staff turnover rate is a percentage calculated by dividing the number of terminated regular employees by the number of regular employees. While many cities were reducing staff positions in 2010, the City was able to keep a stable workforce with only two voluntary terminations.
- (5) Legal expenditures per capita and as a percent of total expenditures historically below the benchmark lead to the hiring a full time in house City Attorney in late 2007. Special land use consulting and legal services beginning in 2008 have increased the costs.
- @ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### City Manager

#### CITY MANAGER'S OFFICE

SALARIES	322,313	201,102	189,485	197,195	188,235
City Manager	1.00				128,750
Executive Assistant	1.00				59,485
Car Allowance			5,400		5,400
Telephone Allowance		-	1,200		
Temporary Help	4,174	-	-	-	-
BENEFITS	80,245	47,751	62,874	47,113	65,436
OFFICE AND OPERATING SUPPLIES	5,843	4,234	4,362	3,496	3,472
BOOKS AND SOFTWARE	413	-	500	285	200
SMALL TOOLS & MINOR EQUIPMENT	700	-	-	-	-
PROFESSIONAL SERVICES					
Economic Development	3,119	-	40,000	5,189	30,000
King County Lobbyist - Donut Hole	43,804	-	-	-	-
General Lobbyist	11,820	23,755	30,000	10,000	30,000
City Staffing Analysis		29,500	-	-	-
Executive Search Services	18,037	43,116	-	-	-
Chamber of Commerce Directory	2,500	2,375	2,500	-	2,500
Community Survey				35,977	
Miscellaneous Consulting	11,550	-	15,000	-	15,000
INFORMATION SERVICES	13,042	11,396	12,723	11,401	15,859
TELEPHONE	1,428	1,253	1,166	1,716	1,609
POSTAGE	544	323	387	600	353
TRAVEL	856	816	1,001	778	886
MEALS AND LODGING	3,052	2,856	3,286	2,516	2,169
TRAINING	710	1,558	1,319	1,104	1,482
ADVERTISING	1,251	88	118	-	-
OFFICE EQUIPMENT RENTAL	1,640	2,454	1,751	1,266	1,278
BUILDING RENTAL	15,760	21,189	30,410	49,054	49,670
EQUIPMENT REPLACEMENT	1,715	1,937	1,797	1,748	1,738
INSURANCE					
Liability	7,885	11,208	10,696	4,976	4,740
REPAIR AND MAINTENANCE	117	-	-	82	110

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### *City Manager, continued*

MISCELLANEOUS					
Dues & Subscriptions	712	1,982	2,000	1,784	2,014
<b>Community Service Grant</b>					
Chamber of Commerce					
Office Space	3,364	3,985		-	-
Lodge Rental Subsidy @ 50%	1,444	1,293	2,700	1,656	2,700
Economic Development			7,000	7,000	6,000
	<b>4,808</b>	<b>5,278</b>	<b>9,700</b>	<b>8,656</b>	<b>8,700</b>
<b>TOTAL CITY MANAGER'S OFFICE</b>	<b>558,037</b>	<b>414,172</b>	<b>427,676</b>	<b>384,934</b>	<b>430,851</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### *City Manager, continued*

#### HUMAN RESOURCES

SALARIES					31,932
Personnel Services Coordinator 0.50					31,932
BENEFITS					14,063
OFFICE AND OPERATING SUPPLIES					250
BOOKS AND SOFTWARE					250
PROFESSIONAL SERVICES					
Human Resource Consultant	15,680	-	3,000	-	1,500
Health Savings Account Admin	1,191	1,053	1,500	1,134	1,200
INFORMATION SERVICES					8,000
TELEPHONE					1,100
POSTAGE					100
TRAVEL					200
MEALS AND LODGING					100
TRAINING					200
OFFICE EQUIPMENT RENTAL					400
BUILDING RENTAL					11,400
EQUIPMENT REPLACEMENT					300
INSURANCE					
Liability					1,600
REPAIRS AND MAINTENANCE					100
MISCELLANEOUS					
Dues and Subscriptions					200
Wellness Program	757	860	1,016	1,199	1,023
Employee Recognition	3,863	3,722	3,000	8,626	2,000
<b>TOTAL HUMAN RESOURCES</b>	<b>21,491</b>	<b>5,635</b>	<b>8,516</b>	<b>10,959</b>	<b>75,919</b>

# Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

## City Manager, continued

### CITY CLERK'S OFFICE

SALARIES	259,022	285,853	269,637	272,405	222,171
City Clerk	1.00				73,000
Deputy City Clerk	1.00				59,344
Administrative Assistant II	1.00				48,571
Administrative Assistant I	1.00				41,256
Overtime	13	-			
BENEFITS	82,725	87,690	122,943	82,726	107,753
OFFICE AND OPERATING SUPPLIES	5,222	4,119	4,609	3,979	4,329
BOOKS AND SOFTWARE	583	-	599	732	500
SMALL TOOLS & MINOR EQUIPMENT	1,147	-	1,000	-	-
PROFESSIONAL SERVICES					
Municipal Code Update	4,880	2,167	5,000	6,452	5,000
Document Imaging / Records Disposal	245	3,467	3,000	1,747	8,000
Temporary Help	1,830	803	2,000	4,593	2,000
INFORMATION SERVICES	23,095	26,592	29,688	26,602	37,004
TELEPHONE	2,087	2,034	1,896	3,159	2,161
POSTAGE	1,577	1,770	1,728	1,599	1,691
TRAVEL	230	374	1,000	962	771
MEALS AND LODGING	358	45	500	33	100
TRAINING	490	659	3,000	1,512	1,776
ADVERTISING	110	2,228	1,591	1,834	2,130
OFFICE EQUIPMENT RENTAL	2,460	3,680	2,626	2,848	2,476
BUILDING RENTAL	24,021	30,256	44,150	42,182	31,311
EQUIPMENT REPLACEMENT	5,979	5,675	5,767	6,323	5,987
INSURANCE					
Liability	11,029	12,379	11,814	11,701	9,547
REPAIRS AND MAINTENANCE		-	-	109	146
MISCELLANEOUS					
Dues and Subscriptions	1,367	1,473	1,400	1,326	1,200
Recording Fees		-	-	70	94
Newsletter	22,926	26,640	30,000	25,002	
MV Library Advisory Board	20	-	200	-	-
Public Relations Items	605	-	1,000	-	-
Volunteer Recognition	2,714	823	4,000	-	1,000
Miscellaneous	10	10	10	10	13
INTERGOVERNMENTAL SERVICES					
Election Costs		26,178	-	(3,670)	28,000
Voter Registration Costs	26,691	23,961	22,000	33,200	26,000
<b>TOTAL CITY CLERK</b>	<b>481,434</b>	<b>548,877</b>	<b>571,157</b>	<b>527,435</b>	<b>501,161</b>

# Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

## City Manager, continued

### CITY ATTORNEY

SALARIES	54,068	77,462	114,427	111,338	114,427
City Attorney	1.00				114,427
BENEFITS	12,618	15,083	33,602	21,838	35,349
OFFICE AND OPERATING SUPPLIES	1,864	912	985	723	903
BOOKS AND SOFTWARE	3,017	1,202	500	-	-
SMALL TOOLS & MINOR EQUIPMENT		471		-	-
PROFESSIONAL SERVICES					
Outside Legal Counsel/Litigation	3,488	10,605	40,000	2,965	90,000
Interim City Attorney	84,000	59,100	-	-	-
Litigation Provision	3,233	-	-	-	-
Donut Hole Counsel / Litigation	44,618	75,450	50,000	10,825	-
Comcast Franchise - City Attorney	3,539	-	-	-	-
Donut Hole Feasibility Study	111,333	-	-	-	-
Black Diamond EIS/MPD			194,000	212,200	
Prosecution Services	46,285	46,448	50,000	46,445	50,000
INFORMATION SERVICES	3,260	3,799	4,241	3,800	5,286
TELEPHONE	338	739	630	1,080	1,103
POSTAGE	15	8	20	13	10
TRAVEL	397	943	700	441	700
MEALS AND LODGING	169	1,246	1,500	667	1,500
TRAINING	1,106	561	1,500	304	1,500
ADVERTISING	1,278	-	-	-	-
OFFICE EQUIPMENT RENTAL	547	818	584	633	639
BUILDING RENTAL	5,943	7,223	10,628	11,313	11,455
EQUIPMENT REPLACEMENT	423	536	537	779	720
INSURANCE					
Liability	2,538	1,333	1,272	1,944	1,851
REPAIR AND MAINTENANCE	130	137	182	-	-
MISCELLANEOUS					
Dues & Subscriptions	160	3,306	2,600	3,873	5,000
Miscellaneous	342	50	67	-	-
<b>TOTAL CITY ATTORNEY</b>	<b>384,710</b>	<b>307,433</b>	<b>507,975</b>	<b>431,180</b>	<b>320,443</b>
<b>TOTAL CITY MANAGER</b>	<b>1,445,672</b>	<b>1,276,116</b>	<b>1,515,324</b>	<b>1,354,508</b>	<b>1,328,373</b>

# Community Development



## ***Community Development***

The Community Development Department provides planning, land use and development, and building code enforcement services.

### **Primary Services**

#### ***Comprehensive Planning***

The City adopted its first comprehensive land use plan in November 1999 and its first major amendment was completed in 2005. Additional amendments were completed in 2008 adopting a Parks & Recreation Element and addressing an unincorporated area lying within the City's boundaries. By State law, the City must periodically review and, if necessary, amend its comprehensive land use plan. Some amendments are initiated by the City in response to State law changes or City Council action, while others are proposed by private individuals. The Department works with the Planning Commission to form recommendations that then are transmitted to the City Council for action. The Department also bears the primary responsibility for implementing the goals and policies in the adopted plan. Currently the Department is managing the development of a sub-area plan for the Four Corners area.

#### ***Land Use Management***

Land Use Management involves administering the City's land use regulations, including zoning, subdivision requirements, the State Environmental Policy Act (SEPA), the State Shoreline Management Act, and other land use requirements.

#### ***Building Plan Review and On-site Inspection***

The Department reviews all plans for site development and building construction or improvement. Field inspections are conducted for compliance with the approved plans, City requirements, and code interpretation. In some cases, the City contracts for special plan review services.

#### ***Permitting, Public Information, and Code Enforcement***

Community Development provides information to applicants and the general public about City development regulations. Integral to the department's operation is the tracking and issuance of permits. Answering telephone and

customer counter questions, providing public notices about pending applications, facilitating public meetings, and in-field response to issues are essential components of the department's work.

## **2010 Major Accomplishments**

### **■Economic Development**

Progress on Four Corner's sub area plan.  
Started process on the North area sub-area plan in 3rd Quarter 2010.  
Worked closely with US Census officials to encourage citizen participation in the 2010 Census project.  
Worked with Public Works staff on transportation and storm water management projects.

### **■Parks, Recreation, Cultural and Human Services**

Assist Parks Department with Master Planning the Summit Park ball fields

### **■Annexations**

Summit Place (aka. Donut Hole) annexation revised memorandum of agreement (MOA), interlocal agreement, sub area plan adoption, and pre annexation zoning.

## **2011 Goals and Objectives to meet Council Priorities**

### **■Economic Development**

Continue the progress and resolution of Four Corners sub area planning project in its entirety.  
Finish the North Area zoning study.  
Work closely with the City Manager on developing an Economic Development element of the Comprehensive Plan.

### **■Annexations**

Continue work to annex and pre-zone the Summit Place/Donut Hole property.

### **■Quality City Services**

Manage and facilitate the Summit Place / Donut Hole joint planning, comprehensive Plan amendments and pre-annexation zoning.  
Respond to potential increase in commercial development review.  
Improve efficiency through use of technology from information technology plan.  
Complete the updates to the City's sign ordinance.  
Work with the City Council on a Council code review committee to update the City's sign code and other city codes, as appropriate.  
Complete the required Shoreline Master Program update.  
Begin the required review and update of the City Comprehensive plan  
Work with the Public Works Department to Update the City Comprehensive Plan Transportation Element

- Work to schedule a City Council/Plan Commission joint meeting to review goals
- Finish the comprehensive plan update and impact fee code amendment regarding fire services

# Community Development

	Employee FTE's	Contract FTE's
<b>Administration</b>		<b>2.0</b>
Planning Commission Review & Recommendations		
City Council Review & Actions		
SEPA Administration		
Permit Technician		
<b>Planning</b>		<b>3.0</b>
Comprehensive Planning		
Plan Administration		
Plan Amendments		
Code Amendments		
Current Planning		
Applications		
Development Review		
Administrative Decisions		
Hearing Examiner Process		
<b>Building</b>		<b>3.0</b>
Permit Processing		
Plans Examination		
Inspections		
Code Compliance		
<b>Fire Marshal</b>		
Contract with Maple Valley Fire & Life Safety		
Development Review		
Annual Inspections		
		<b>8.0</b>

## Expenditure Budget: Department Summary

	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%

### Community Development

<b>Positions</b>	8.00	9.00	8.00	8.00	8.00		
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#### Expenditures by Object

Salaries & Benefits	676,376	761,153	746,798	702,005	753,814	7,017	0.9%
Supplies & Services	244,217	202,024	349,531	183,270	226,374	(123,157)	-35.2%
Intergovernmental Services	32,337	24,565	40,000	26,627	35,000	(5,000)	-12.5%
<b>Total Community Development</b>	<b>952,929</b>	<b>987,742</b>	<b>1,136,328</b>	<b>910,052</b>	<b>1,015,188</b>	<b>(121,140)</b>	<b>-10.7%</b>

#### Changes from 2010 Budget

Salaries (No cost of living adjustment nor maximum 3% allowable merit increase provided.)	(1,217)
Benefits (Health insurance decreasing 0.5% with change in health plans and a greater employee dependent contribution offset by a PERS increase from 5.31% to 8.61% of salaries effective July 1, 2011.)	8,233
Supplies (Based on actual usage)	(7,906)
Professional Services 2010 (Permit system software support, \$8,000; Hearing Examiner, \$20,000; sub area planning, \$68,260 (unspent 2009 funds); sign code update, \$5,000 (unspent 2009 funds); expert witness, \$3,000; mitigation program for Fire Department, \$22,500; and contract plan review, \$5,000.)	(131,760)
Professional Services 2011 (Permit system software support, \$9,500; Hearing examiner, \$15,000; sign code update, \$5,000 (unspent 2010 funds); expert witness, \$1,500; mitigation program for Fire Department, \$6,928 (unspent 2010 funds); and contract plan review, \$2,500.)	40,428
Information Services, Telephone and Postage (Information services costs reflects the transfer of the GIS Specialist from the Public Works Department to the Information Services division of the Finance Department and an allocation for office space that wasn't included in the prior budget.)	9,810
Travel, Meals & Lodging, and Training (Includes training provided in the Building Division to improve City standards and City-wide property insurance rating)	(1,938)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage. Decrease reflects reallocation of building rental charges based on actual square feet occupied in new building.)	(31,783)
Miscellaneous (Based on actual usage)	(9)
Intergovernmental Services (Reduced payment to Maple Valley Fire & Life Safety for Fire Marshal services based on reduced development activity.)	(5,000)
	<b>(121,140)</b>

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease) from 2010 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Community Development, continued

#### Workload Indicators

Planning Commission Meetings	25	25					
Preliminary Plats							
Applications Processed	3	-					
Lots Approved (#)	16	-		-			
Other Land Use Reviews	47						
Permit Applications Processed							
Residential	98	93		125			
Commercial	27	3					
Inspections	3,712	2,616		3,234			

# Lots approved include multi family entitlements

#### Performance Measures

			2009								
			Benchmark @								
Building Division Cost / \$1,000 of New Construction	\$	9.74	\$	12.31	\$	21.19	\$	15.32	\$	15.24	(1)
Building Division Costs / Inspection	\$	135.79	\$	212.00	\$	161.08					(2)

(1) Building Division Cost per \$1,000 of new construction has been substantially below the benchmark showing the efficiency of Maple Valley inspectors but also reflects the fact that much of Maple Valley's building activity is on speculative housing from registered plan sets. 2008 reflected increasing costs with the reduction in permitting activity, but the City has been able to maintain staff for projected commercial growth.

(2) Building division costs per inspection measures the cost effectiveness of building services. Cities vary significantly in how they organize this function so no benchmark data is provided. To maintain inspectors with fewer permits issued, inspectors have been assigned other duties as code enforcement and surface water management inventory.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Community Development

#### ADMINISTRATION

SALARIES	150,840	186,607	167,489	165,772	166,944
Community Development Direc 1.00					111,372
Permit Technician 1.00					55,572
Overtime		58	77	-	-
BENEFITS	44,111	55,422	59,426	44,832	61,855
OFFICE AND OPERATING SUPPLIES	3,120	3,302	3,745	1,551	1,841
BOOKS & SOFTWARE		108	143	-	-
SMALL TOOLS & MINOR EQUIPMENT	66	-	-	-	-
PROFESSIONAL SERVICES					
Permit System Software Support	8,000	8,000	8,000	9,500	9,500
INFORMATION SERVICES	6,521	11,396	12,723	11,401	15,859
TELEPHONE	1,351	1,825	1,765	1,957	2,036
POSTAGE	1,042	1,278	1,545	583	722
TRAVEL	468	329	600	255	604
MEALS AND LODGING	11	23	100	25	101
TRAINING	660	414	800	275	806
OFFICE EQUIPMENT RENTAL	1,093	2,454	1,751	1,266	1,278
BUILDING RENTAL	51,190	57,595	86,340	62,972	63,762
EQUIPMENT REPLACEMENT	7,326	7,186	7,191	7,358	7,316
INSURANCE					
Liability	5,209	5,502	5,251	6,663	6,347
MISCELLANEOUS					
Dues & Subscriptions	50	515	600	490	604
COST ALLOCATION	(281,058)	(342,014)	(357,545)	(314,900)	(339,575)
<b>TOTAL COM DEV ADMINISTRATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Community Development, continued

#### PLANNING DIVISION

SALARIES	162,775	195,202	192,983	192,127	192,983
Senior Planner 1.00					72,100
Associate Planner 2.00					120,883
Overtime	12	-		-	
Temporary Help	5,599	4,901		-	-
BENEFITS	59,930	59,146	81,754	54,976	84,579
OFFICE AND OPERATING SUPPLIES	3,436	3,486	3,417	2,306	2,479
BOOKS & SOFTWARE	606	173	500	-	-
PROFESSIONAL SERVICES					
Hearing Examiner	6,286	588	20,000	2,256	15,000
Sub Area Planning	35,418	6,321	68,260	-	-
Sign Code Update		-	5,000	-	5,000
Expert Witness		-	3,000	-	1,500
Parks Comp Plan & Impact Fee Study	36,207	4,447	-	-	-
Maple Ridge Annexation		11,395		-	-
Mitigation Program for Fire District			22,500	5,572	6,928
INFORMATION SERVICES	13,042	11,396	12,723	11,401	15,859
TELEPHONE	1,014	887	922	1,238	1,295
POSTAGE	109	24	100	-	100
TRAVEL	21	60	200	50	201
MEALS AND LODGING	18	-	200	150	250
TRAINING	60	300	1,000	85	1,000
ADVERTISING	5,795	5,115	5,305	2,584	4,000
OFFICE EQUIPMENT RENTAL	1,093	1,636	1,167	1,898	1,917
EQUIPMENT REPLACEMENT	2,395	9,304	12,040	1,017	1,011
INSURANCE					
Liability	7,636	7,502	7,160	8,571	8,165
REPAIR AND MAINTENANCE	3,214	434	1,000	-	1,000
MISCELLANEOUS					
Dues & Subscriptions	1,394	692	900	666	1,000
Printing		-	1,000	695	933
Miscellaneous	198	77	77	20	27
COST ALLOCATION	70,265	85,504	89,386	76,875	84,894
<b>TOTAL PLANNING DIVISION</b>	<b>416,522</b>	<b>408,590</b>	<b>530,595</b>	<b>362,487</b>	<b>430,122</b>
<b>Associated Revenue</b>	86,608	72,890	66,895	67,546	49,494
<b>Percent Coverage</b>	21%	18%	13%	19%	12%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Community Development, continued

#### BUILDING DIVISION

SALARIES	186,707	194,938	167,943	185,896	167,348
Building Official 1.00				86,112	
Inspector / Code Enforcement C 2.00				121,236	
Staff Allocation to Surface Water Management				(40,000)	
BENEFITS	66,403	64,880	77,126	58,402	80,106
OFFICE AND OPERATING SUPPLIES	1,185	1,569	1,905	596	485
BOOKS AND SOFTWARE	218	60	4,000	3,078	1,000
PROFESSIONAL SERVICES					
Contract Plan Review		-	5,000	-	2,500
INFORMATION SERVICES	9,781	11,396	12,723	11,401	15,859
TELEPHONE	2,205	2,007	2,000	2,518	2,582
TRAVEL	127	35	1,000	662	1,000
MEALS AND LODGING	880	797	1,000	-	1,000
TRAINING	1,595	1,520	4,000	1,090	2,000
OFFICE EQUIPMENT RENTAL	547	818	584	1,898	1,917
VEHICLE RENTAL	14,869	10,587	10,963	10,861	11,177
EQUIPMENT REPLACEMENT	852	852	853	872	867
INSURANCE					
Liability	7,523	8,253	7,876	7,285	6,939
MISCELLANEOUS					
Dues & Subscriptions	385	365	600	205	604
COST ALLOCATION					
From Community Development Admin	210,793	256,511	268,159	236,175	254,681
<b>TOTAL BUILDING DIVISION</b>	<b>504,071</b>	<b>554,587</b>	<b>565,733</b>	<b>520,938</b>	<b>550,066</b>
<b>Associated Revenue</b>	376,872	376,693	333,280	468,642	374,378
<b>Percent Coverage</b>	75%	68%	59%	90%	68%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### *Community Development, continued*

#### FIRE MARSHAL

INTERGOVERNMENTAL SERVICES

Fire Marshal	32,337	24,565	40,000	26,627	35,000
<b>TOTAL FIRE MARSHAL</b>	<b>32,337</b>	<b>24,565</b>	<b>40,000</b>	<b>26,627</b>	<b>35,000</b>
<b>Associated Revenue</b>	35,730	25,805	27,056	24,550	19,617
<b>Percent Coverage</b>	110%	105%	68%	92%	56%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>952,929</b>	<b>987,742</b>	<b>1,136,328</b>	<b>910,052</b>	<b>1,015,188</b>
<b>Associated Revenue</b>	499,211	475,388	427,232	560,737	443,489
<b>Percent Coverage</b>	52%	48%	38%	62%	44%



# Finance



## **Finance**

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

### **Primary Services**

#### ***Budgeting and Financial Planning***

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

#### ***Financial Operations***

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

#### ***Information Services Management (not budgeted in department)***

The department oversees the City Hall computer network, internet services and equipment, along with the telephone system and other communication devices.

#### ***Other Operations***

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

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

## **2010 Major Accomplishments**

### **■Parks, Recreation, Cultural and Human Services**

Continued to monitor and report on Lake Wilderness Golf Course financial operations  
Assisted with the analysis leading to a Lake Wilderness Golf Course Task Force recommendation to make the golf course a self supporting entity

### **■Quality City Services**

Received Certificate of Achievement for Excellence in Financial Reporting for 2008 Comprehensive Annual Financial Report (10th Consecutive)  
Received Distinguished Budget Presentation Award for 2010 Final Budget (9th Consecutive)  
Successfully integrated the Information Technology function with the Finance Department management structure.  
Selected financial management software package and support firm.

## **2011 Goals and Objectives to meet Council Priorities**

### **■Parks, Recreation, Cultural and Human Services**

Monitor the Lake Wilderness Golf Course effort to be a self supporting entity

### **■Quality City Services**

Receive Certificate of Achievement for Excellence in Financial Reporting for 2010 Comprehensive Annual Financial Report (12th Consecutive)  
Receive Distinguished Budget Presentation Award for 2011 Final Budget (10th Consecutive)  
Implement a completely new financial software converting the City from a batch data entry system to an on line real time system accessible to all City departments  
Review and Continue implementation of Information Technology Strategic Plan.

# Finance

	Employee FTE's	Contract FTE's
<b>Finance</b>	<b>3.8</b>	
Budgeting		
Operating		
Capital Improvement Program		
Community Service Agency Grant Process		
Financial Forecasting		
Accounting		
Accounts Payable		
Payroll		
Employee Payments		
Benefit Provider Coordination		
Labor Distribution		
Accounts Receivable		
Special Licenses		
Fire Permits		
Gambling Tax Billing		
Deposit Account Billing		
General Ledger		
Golf Course Course Accounting		
Monthly Journal Entries		
Investments		
Debt Management		
Monthly Reporting		
Comprehensive Annual Financial Report (CAFR)		
Support Operations		
Risk Management with Washington Cities Insurance Authority (WCIA)		
Central Stores		
Fixed Asset Management		
<b>Information Technology</b>	<b>1.5</b>	<b>1.0</b>
Manage City's File Server		
Manage City's Geographic Information System		
Manage City's Telephone System		
Manage the City's Email System		
Assist Department's in Efforts to Install New Software		
Current Efforts		
On line Registration System for Parks		
New Finance Software System		
Public Works Work Order System		
Organize the Trak-it Database and upgrade to a Trakit.net version		
Organize electronic files in accordance with record retention laws		
Work on Implementing Information Technology Plan		
Current Efforts		
Server Virtualization		
Upgrade from Windows 2000 to Windows 2007		
Upgrade from Office 2003 to Office 2010		
	<b>5.3</b>	<b>1.0</b>

## Expenditure Budget: Department Summary

	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%

### Finance

#### Positions

General Fund	3.50	3.50	3.80	3.00	3.80		
Internal Service Fund			1.50		1.50		

#### Expenditures by Object

Salaries & Benefits	319,327	332,407	390,541	322,797	419,645	29,104	7.5%
Supplies & Services	106,174	110,003	127,995	123,737	137,353	9,358	7.3%
Cost Allocation	(17,604)	(11,923)	(15,000)	(14,412)	(15,962)	(962)	6.4%
<b>Total Finance</b>	<b>407,897</b>	<b>430,488</b>	<b>503,536</b>	<b>432,122</b>	<b>541,036</b>	<b>37,499</b>	<b>7.4%</b>

#### Changes from 2010 Budget

Salaries (No cost of living adjustment nor maximum 3% allowable merit increase provided. Increase reflects the extra 2011 costs of 0.8 FTE Accountant approved mid 2010, but currently vacant.)	14,040
Benefits (Health insurance decreasing 0.5% with change in health plans and a greater employee dependent contribution offset by a PERS increase from 5.31% to 8.61% of salaries effective July 1, 2011 plus impact of position addition described above.)	15,064
Supplies (Based on actual usage)	(525)
Professional Services 2010 (Revenue auditing, \$1,500; financial system software support, \$1,400; fiscal agent fees, \$2,800; and annual state audit, \$25,000.)	(30,700)
Professional Services 2011 (Revenue auditing, \$1,511; financial system software support, \$3,300; fiscal agent fees, \$2,518; and annual state audit, \$25,000.)	32,328
Information Services, Telephone and Postage (Information services costs reflects the transfer of the GIS Specialist from the Public Works Department to the Information Services division of the Finance Department and an allocation for office space that wasn't included in the prior budget.)	5,208
Other Services & Charges (Copier & building rental, equipment replacement, & insurance)	3,047
Cost Allocation (Charge to Lake Wilderness Golf Course, decreased based on actual usage.)	(962)
	<b>37,499</b>

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease) from 2010 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%

## Finance, continued

### Workload Indicators

Receipts Processed	6,095	7,800	4,186
Payable Checks Issued	2,020	2,000	2,033
Payroll Checks Issued	1,723	1,800	1,727
Receivable Accounts Managed	221	200	175
Fixed Assets Managed	1,638	1,800	1,830

### Performance Measures

			2009 Benchmark @			
Total Expenditures / Finance FTE	3,780,341	4,873,704	4,462,712	4,873,704	3,834,591	(1)
Receipts & Checks / Finance FTE	2,811	3,867		2,649		(2)
Insurance Losses / Worker Hour	0.01	0.00		0.01		(3)
Computer Services as % of Total Expenditures	1.6%	2.3%	0.9%	1.7%	2.3%	(4)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	10	11				(5)
Distinguished Budget Presentation Award (Consecutive years)	7	8		9		(6)

- (1) Total expenditures per Finance FTE is an indicator of the amount of accounting activity processed. Numbers show that reduced capital expenditures and economies to scale have negatively impacted this statistic.
- (2) Receipts and checks per Finance FTE is an indicator of the amount of transactions processed. As with total expenditures, the numbers are an indicator of department efficiency.
- (3) The City of Maple Valley is a member of the Washington Cities Insurance Authority (WCIA) which provides insurance services for over 100 medium to small cities in Washington state. The WCIA keeps track of statistics for groups of entities. The City of Maple Valley is a member of Group 1 which includes 36 cities. The benchmark above is the cost per worker hour from 2004 to 2008.
- (4) Relatively high percentages beginning in 2007 reflect the implementation of the Information Technology Strategic Plan completed in 2006 that identified significant limited resources being spent for technology. As a part of the plan a new finance software package is being installed in 2011.
- (5) The City's annual financial report is the primary document for identifying financial accountability. GFOA sets standards for financial reports so that they are complete, accurate, timely and easily understood. Winning their Certificate of Achievement for Excellence in Financial Reporting means the City is keeping up with the latest standards of governmental accounting.
- (6) A City's budget is the primary vehicle with which it communicates to its stakeholders the way it intends to manage the city. GFOA sets standards for the production of budgets so that they have the maximum utility in helping citizens and others understand the city's priorities and policies. Winning their Distinguished Budget presentation Award means that the budget meets their high standards as a Policy Document, a Financial Plan, an Operations Guide, and a Communication Device.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>Finance</b>					
SALARIES	240,174	251,860	288,040	244,701	302,080
Finance Director	1.00				119,605
Accountant	1.80				130,293
Accounting Clerk	1.00				52,182
Overtime	1,216	841	2,000	427	2,000
BENEFITS	77,937	79,706	100,501	77,669	115,565
OFFICE AND OPERATING SUPPLIES	5,602	4,547	3,325	5,411	5,446
BOOKS AND SOFTWARE	58	-	100	-	-
SMALL TOOLS & MINOR EQUIPMENT		263	3,000	338	454
PROFESSIONAL SERVICES					
Revenue Auditing	1,114	1,359	1,500	1,564	1,511
Software Support	1,710	1,255	1,400	1,380	3,300
Fiscal Agent Fees	2,409	2,409	2,800	2,259	2,518
Annual State Audit	24,005	22,060	25,000	21,545	25,000
INFORMATION SERVICES	13,042	15,195	16,965	15,201	21,145
TELEPHONE	1,352	1,365	1,229	2,318	2,398
POSTAGE	1,795	1,813	1,928	1,651	1,786
TRAVEL	219	199	400	153	400
MEALS & LODGING	25	59	200	105	200
TRAINING	381	604	604	-	604
ADVERTISING	1,500	885	1,500	674	1,000
OFFICE EQUIPMENT RENTAL	1,914	2,863	2,042	2,215	2,237
BUILDING RENTAL	19,277	23,407	34,448	38,657	39,142
EQUIPMENT REPLACEMENT	12,816	12,917	12,830	13,518	13,441
INSURANCE					
Liability	9,298	9,662	9,221	8,976	8,551
REPAIR AND MAINTENANCE	174	205	164	82	110
MISCELLANEOUS					
Dues and Subscriptions	625	290	625	290	292
Printing	8,318	7,932	8,000	6,633	7,049
Budget & CAFR Award Programs	665	715	715	765	770
Miscellaneous	(123)	-	-	-	-
COST ALLOCATION					
To Lake Wilderness Golf Course	(17,604)	(11,923)	(15,000)	(14,412)	(15,962)
<b>TOTAL FINANCE</b>	<b>407,897</b>	<b>430,488</b>	<b>503,536</b>	<b>432,122</b>	<b>541,036</b>

# Human Services



## ***Human Services***

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

In 2003, two categories of funding were established. Community service agencies receiving “dedicated funding” are ones that the City Council anticipates will receive ongoing City funding for the foreseeable future. That policy decision is subject to change. The “discretionary funding” category is for annual competitive grants. These funds are available to agencies that are not in the “dedicated funding” category.

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2010 Budget	
						\$	%

## Human Services

### Expenditures by Object

Supplies & Services	200,799	220,294	301,267	273,033	234,341	(66,926)	-22.2%
<b>Total Human Services</b>	<b>200,799</b>	<b>220,294</b>	<b>301,267</b>	<b>273,033</b>	<b>234,341</b>	<b>(66,926)</b>	<b>-22.2%</b>

### Changes from 2010 Budget

#### Funded in 2010

Greater Maple Valley Community Center	(240,267)
Maple Valley Food Bank	(15,000)
Team Tahoma	(6,000)
Vine Maple Place Project	(15,000)
Emergencies and Special Opportunities	(25,000)
	<b>(301,267)</b>

#### Funded in 2011

Greater Maple Valley Community Center (\$192,500 to continue funding for operating costs; \$4,001 as pass through of the alcohol tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and \$6,143 for building exp[enses related to the youth center ("Den".))	204,341
Maple Valley Food Bank to provide food and financial assistance to individuals, to assist with the holiday program, and to help with operational costs.	15,000
Emergencies and Special Opportunities	15,000
	<b>234,341</b>
<b>Budget change from 2010</b>	<b>(66,926)</b>

### Performance Measures

			2009							
			<b>Benchmark @</b>							
Human Service Expenditures / Capita	\$	9.80	\$	10.57	\$ 6.76	\$	11.80	\$	9.97	(1)

(1) Human services expenditures per capita are increasing with the with construction of the den at the Greater Maple Valley Community Center.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>Human Services</b>					
<b>Maple Valley Community Center</b>					
<b>Community Service Grant</b>					
Operational Grant	150,000	175,000	192,500	192,500	192,500
Capital Grant	14,620	-	39,400	39,400	-
Substance Abuse - 2% liquor tax	4,633	4,927	5,000	5,033	5,699
	<b>169,253</b>	<b>179,926</b>	<b>236,900</b>	<b>236,933</b>	<b>198,199</b>
<b>City Expenses</b>					
Office and Operating Supplies				426	428
Small Tools & Minor Equipment				440	443
Insurance					
Property	1,183	1,279	1,279	1,280	1,288
Repair & Maintenance				1,720	1,732
Taxes & Assessments		2,088	2,088	2,235	2,250
<b>TOTAL MV COMMUNITY CENTER</b>	<b>170,436</b>	<b>183,294</b>	<b>240,267</b>	<b>243,033</b>	<b>204,341</b>
<b>MV Food Bank and Emergency Services</b>					
Community Service Grant	13,500	22,000	15,000	15,000	15,000
<b>TOTAL MV FOOD BANK</b>	<b>13,500</b>	<b>22,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Team Tahoma</b>					
Community Service Grant		-	6,000	-	-
<b>TOTAL TEAM TAHOMA</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>Vine Maple Place Project</b>					
Community Service Grant	16,863	15,000	15,000	15,000	-
<b>TOTAL VINE MAPLE PLACE</b>	<b>16,863</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Emergencies &amp; Special Opportunities</b>					
		-	25,000	-	15,000
<b>TOTAL EMER &amp; SPECIAL OPPS</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL HUMAN SERVICES</b>	<b>200,799</b>	<b>220,294</b>	<b>301,267</b>	<b>273,033</b>	<b>234,341</b>



# Parks & Recreation



## ***Parks & Recreation***

The Parks and Recreation Department was established in 2003. The Department continues to focus on the vision stated in the *Parks, Recreation, Cultural and Human Services Plan*, including acquisition of park land, expanding recreational opportunities, providing quality services at Lake Wilderness Lodge, developing partnerships in the community, and being responsive to the evolving needs of the community.

### **Primary Services**

#### ***Parks Administration***

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

#### ***Parks Maintenance***

The Parks Maintenance Division is responsible for maintaining, repairing, and making improvements to the parks and recreation facilities. The duties are performed by Public Works maintenance staff with time and material charges to the Parks Maintenance budget.

#### ***Lake Wilderness Lodge***

The Lake Wilderness Lodge Division is responsible for promoting and marketing the lodge, scheduling events and for overall event coordination.

#### ***Recreation***

The Recreation Division is responsible for providing recreational programs and special events.

#### ***Lake Wilderness Golf Course***

The Lake Wilderness Golf Course was acquired in November 2007 to save it from development. The City has hired a contractor to manage both the course and an associated restaurant.

## 2010 Major Accomplishments

### ■Parks, Recreation, Cultural and Human Services

- Completed Summit Park master plan
- Completed 2010 golf course capital improvements
- Significantly guided the work of the golf course task force and assisted the City Manager in his presentation to the City Council on changes to the current operations, establishing a new future direction of golf course

### ■Quality City Services

- Continued quarterly program meetings with area recreation service providers
- Continued enhancing Lake Wilderness Lodge and Park marketing plan
- Adopted new rental policies and procedures to provide better service to the public
- Managed the new tree management program within Lake Wilderness Park.

## 2011 Goals and Objectives to meet Council Priorities

### ■Parks, Recreation, Cultural and Human Services

- Complete work on the dock improvements as presented in the first phase of Lake Wilderness Park master plan improvements
- Complete 2nd phase of tree maintenance work at Lake Wilderness Park
- Complete 2011 golf course capital improvements
- Direct the RFP/RFQ process regarding the management contract for services of the Lake Wilderness Golf Course to start in 2012

### ■Quality City Services

- Add on-line registration for recreation programs in 2011
- Increase general recreation classes offered at the Lodge by 50%
- Produce and distribute a quarterly recreation guide to all Maple Valley households three times a year
- Continue quarterly meetings with area recreation service providers
- Continue enhancing Lake Wilderness Lodge and Park marketing plans
- Update Park Code to reflect changing conditions of park use

# Parks and Recreation

	<b>Employee FTE's</b>	<b>Contract FTE's</b>
<b>Administration</b>		<b>2.5</b>
Contract Management		
Program Registration		
Park Acquisition and Development		
Capital Planning		
Management of Design and Engineering		
Management of Construction		
Golf Course Administration		
Community Service Agency Partnerships		
Tahoma Schol District		
Local Athletic Organizations		
Greater Maple Valley Community Center		
Maple Valley Historical Society		
Maple Valley Make a Difference Day		
Lake Wilderness Arboretum Foundation		
Maple Valley Farmer's Market		
Fishing Derby		
Maple Valley Days		
<b>Facility Management</b>		<b>1.0</b>
Parks Maintenance (work performed by Public Works Maintenance staff)		
Lake Wilderness Lodge		
Reservations and Marketing		
Lake Wilderness Park		
Reservations and Marketing		
<b>Recreation Service</b>		<b>1.5</b>
Beach Guarding		
Day Camp		
Youth Sports & Classes		
Adult Sports & Classes		
Community Events		
Independence Day Celebration		
Music in the Parks (Summer Events)		
Kid's Festival		
Holiday Lights		
		<b><u>5.0</u></b>

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2010 Budget	
						\$	%

### Parks & Recreation

<b>Positions</b>	4.60	5.00	5.00	5.00	5.00		
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#### **Expenditures by Object**

Salaries & Benefits	562,210	642,772	670,075	667,512	670,660	585	0.1%
Supplies & Services	486,799	511,161	560,454	569,429	629,846	69,392	12.4%
Intergovernmental Services	21,086	7,230	11,032	8,868	11,741	708	6.4%
Operating Capital	6,963	8,302	-	3,135	-	-	
Cost Allocation	255,717	209,415	257,985	318,536	330,079	72,094	27.9%
<b>Total Parks &amp; Recreation</b>	<b>1,332,775</b>	<b>1,378,881</b>	<b>1,499,546</b>	<b>1,567,479</b>	<b>1,642,326</b>	<b>142,780</b>	<b>9.5%</b>

#### **Changes from 2010 Budget**

Salaries (No cost of living adjustment nor maximum 3% allowable merit increase provided.)	(5,317)
Benefits (Health insurance decreasing 0.5% with change in health plans and a greater employee dependent contribution offset by a PERS increase from 5.31% to 8.61% of salaries effective July 1, 2011.)	5,903
Supplies (Based on actual usage, increase includes \$5,000 for postage for the quarterly guides)	10,959
Professional Services for 2010 (Registration system software support, \$2,000; contracted recreation officials and day camp instructors, \$71,175; and event entertainment and other event services, \$29,671)	(102,845)
Professional Services for 2011 (Registration system software support, \$3,000; tree removal, \$15,000; Cochran house demolition began in 2010, \$24,000; contracted recreation officials and day camp instructors, \$78,618; and event entertainment and other event services, \$28,653)	149,272
Community Service Agency grants for 2010 (\$5,000 for Maple Valley Days: \$12,780 for Maple Valley Historical Society, \$5,658 for Make-a-Difference Day, \$42,000 for South King County Arboretum, \$4,500 for Maple Valley Farmer's Market, and \$5,000 for the Maple Valley Youth Symphony Orchestra.)	(74,938)
Community Service Agency grants for 2011 (\$5,000 for Maple Valley Days: \$10,540 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$30,000 for South King County Arboretum, \$4,500 for Maple Valley Farmer's Market, and \$2,200 for the Maple Valley Youth Symphony Orchestra.)	57,240
Information Services, Telephone and Postage (Information services costs reflects the transfer of the GIS Specialist from the Public Works Department to the Information Services division of the Finance Department and an allocation for office space that wasn't included in the prior budget.)	14,619
Travel, Meals & Lodging, and Training (Based on actual usage)	1,179
Other Services & Charges (Based on actual usage, increase includes additional \$7,000 for printing of the quarterly guides)	13,906
Intergovernmental Services (Majority for B & O taxes at Lodge. Increase though cost of assistance from King County for the Maple Valley Days parade)	708
Cost Allocation (Based on actual usage amount reflects a reduction in Public Works Maintenance allocation.)	72,094
	<b>142,780</b>

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2010 Budget	
						\$	%

## Parks & Recreation, continued

### Workload Indicators

Building Square Feet Operated	20,500	20,500		20,500
Park Acres	288	288		288
Events at the Lodge	835	725		
Park Rentals & Permits	479	681		
City Wide Community Events	9	11		
Classes, Leagues, and Programs	25	25		

### Performance Measures

			2009	Benchmark @			
Parks & Recreation Expenditures / Capita	\$ 65.08	\$ 66.17	\$ 63.66		\$ 67.77	\$ 69.89	(1)
Park Maintenance Expenditures / Acre	\$ 941	\$ 774	\$ 3,193		\$ 1,221	\$ 1,380	(2)
Recreation & Events Expenditures / Capita	\$ 25.08	\$ 29.03	\$ 27.51		\$ 27.13	\$ 27.42	(3)
Lodge revenues as % of Lodge Expenditures	63%	51%			60%	61%	(4)
Recreation program revenue as a % of program costs	51%	45%	55%		51%	56%	(5)

- (1) Parks & Recreation expenditures per capita is a measure of the importance of this function in a city's budget. The City is continuing to increase this effort with additional programs and classes and with improved maintenance of City parks.
- (2) Parks maintenance cost per acre have been lower than the benchmark but improving primarily because the City has a number of acres of natural park land compared to the benchmark.
- (3) Recreation and events expenditures per capita with new program offerings with greater participation.
- (4) Lodge revenues as a percent of expenditures decreased in 2008 and 2009 with the remodel project and with the downturn in the economy. Hopefully there will be some rebound with an improved economy.
- (5) Recreation program revenue as a percent of cost increasing from a low in 2009.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation

#### PARKS ADMINISTRATION

SALARIES	158,536	171,658	178,895	176,929	178,180
Park Director 1.00					111,372
Administrative Assistant II 1.00					47,807
Administrative Assistant I 0.50					19,001
Limited Part Time	950	2,984	2,042	8,392	8,578
Overtime		-	1,000	-	1,000
BENEFITS	61,022	66,467	70,724	64,576	73,920
OFFICE AND OPERATING SUPPLIES	4,206	3,177	3,113	2,348	3,135
BOOKS AND SOFTWARE		-	-	1,598	-
SMALL TOOLS & MINOR EQUIPMENT	132	-	2,200	1,110	500
PROFESSIONAL SERVICES					
Software Support	2,510	750	2,000	375	3,000
Organizational Consultant	2,100	-	-	-	-
Temporary Help	2,106	-	-	-	-
INFORMATION SERVICES	16,302	15,195	16,965	15,201	21,145
TELEPHONE	1,847	2,071	2,027	3,126	3,218
POSTAGE	1,782	1,220	1,330	1,168	1,313
TRAVEL	485	900	824	519	824
MEALS AND LODGING	381	95	400	69	400
TRAINING	478	410	500	299	500
ADVERTISING	60	100	-	367	493
OFFICE EQUIPMENT RENTAL	10,905	7,740	6,210	6,046	6,218
EQUIPMENT REPLACEMENT	10,417	12,223	12,386	11,706	11,639
INSURANCE					
Liability	5,423	6,877	6,563	6,690	6,373
REPAIR AND MAINTENANCE		242	322	285	382
MISCELLANEOUS					
Dues and Subscriptions	406	375	431	618	622
Miscellaneous	150	-	-	10	13
<b>TOTAL PARKS ADMINISTRATION</b>	<b>280,199</b>	<b>292,484</b>	<b>307,934</b>	<b>301,433</b>	<b>321,454</b>
COST ALLOCATION	(173,835)	(184,525)	(183,546)	(187,979)	(186,303)
<b>NET PARKS ADMINISTRATION</b>	<b>106,364</b>	<b>107,959</b>	<b>124,387</b>	<b>113,454</b>	<b>135,151</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### PARKS MAINTENANCE

SALARIES				-	
Temporary Help		-	-	1,106	-
Overtime		-	-	-	-
BENEFITS	56	12	60	624	60
OFFICE AND OPERATING SUPPLIES	14,950	14,907	20,000	25,905	28,196
SMALL TOOLS & MINOR EQUIPMENT		-	5,000	1,783	5,000
PROFESSIONAL SERVICES					
Tree Removal		5,140	-	30,393	15,000
Cochran House Demolition				6,585	24,000
TELEPHONE		-	-	227	305
TRAINING		-	-	50	67
ADVERTISING		68	-	-	-
RENTALS AND LEASES	2,985	2,172	2,257	2,217	2,284
VEHICLE RENTAL	773	32	43	524	491
INSURANCE					
Property	3,872	4,187	4,187	4,189	4,189
UTILITIES	14,381	22,535	24,000	17,099	25,000
REPAIR AND MAINTENANCE	1,991	1,480	1,973	1,434	1,000
MISCELLANEOUS					
Miscellaneous	38	88	118	-	-
TAXES AND ASSESSMENTS	649	637	637	673	677
OPERATING CAPITAL					
Furniture & Equipment		-	-	3,135	-
COST ALLOCATION					
From Parks & Recreation	7,179	9,156	9,062	14,512	16,819
From Police Department		-	5,000	6,767	6,814
From Public Works Administration	7,701	19,553	26,070	166	
From Public Works Maintenance	216,358	142,817	186,975	234,152	267,610
<b>TOTAL PARKS MAINTENANCE</b>	<b>270,933</b>	<b>222,783</b>	<b>285,382</b>	<b>351,542</b>	<b>397,513</b>
<b>Associated Revenue</b>	12,292	15,168	15,168	15,621	15,725
<b>Percent Coverage</b>	5%	7%	5%	4%	4%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### LAKE WILDERNESS LODGE

SALARIES	62,280	72,538	75,273	73,720	75,273
Park Facilities & Lodge Manage 1.00					75,273
Lodge Attendants (Limited Part-time)	52,598	46,301	55,000	50,387	47,500
Lodge Attendants (Temporary)	5,327	15,339	10,000	12,308	7,500
BENEFITS	32,969	35,522	35,139	35,706	36,666
OFFICE AND OPERATING SUPPLIES	16,391	20,772	18,000	15,925	15,807
SMALL TOOLS & MINOR EQUIPMENT	3,652	2,482	4,000	636	4,000
PROFESSIONAL SERVICES					
Janitorial Services	6,893	-	-	-	-
Cleaning Services	10,239	4,672	-	-	-
Damage Deposits Used	(950)	-	-	-	-
Net Vandalism - 2007	2,495	-	-	-	-
INFORMATION SERVICES	3,260	7,560	8,482	7,601	10,573
TELEPHONE	1,800	1,633	1,719	2,692	2,692
POSTAGE	49	-	50	-	-
TRAVEL	321	438	338	525	607
MEALS AND LODGING	18	341	341	-	200
TRAINING	30	334	319	633	850
ADVERTISING	7,218	8,524	15,000	13,913	15,105
RENTALS AND LEASES	5,624	4,509	3,175	6,481	5,609
EQUIPMENT REPLACEMENT	4,094	4,564	4,576	4,629	4,603
INSURANCE					
Special Events	21,944	16,889	22,000	19,460	22,000
Property	12,050	13,036	13,036	13,018	13,018
Liability	7,453	8,598	8,205	8,015	7,636
UTILITIES	29,569	32,336	32,000	33,497	34,000
REPAIRS AND MAINTENANCE	12,343	11,097	28,500	25,812	28,700
MISCELLANEOUS					
Dues & Subscriptions	1,145	297	1,622	2,467	2,484
Miscellaneous	126	23	13	447	353

## Operating Expenditure Budget: Detail by Object Code

Description	2008 Actual	2009 Actual	2010		2011 Budget
			Budget	Actual	

### *Parks & Recreation, continued*

TAXES AND ASSESSMENTS	15,766	2,812	3,000	3,763	3,000
OPERATING CAPITAL					
Furniture		1,689	-	-	-
Maintenance Equipment	1,919	-	-	-	-
COST ALLOCATION					
From Parks Administration	66,895	59,345	56,858	72,054	68,586
<b>TOTAL LAKE WILDERNESS LODGE</b>	<b>383,518</b>	<b>371,649</b>	<b>396,646</b>	<b>403,688</b>	<b>406,760</b>
<b>Associated Revenue</b>	242,176	189,487	275,000	243,696	250,000
<b>Percent Coverage</b>	63%	51%	69%	60%	61%

## Operating Expenditure Budget: Detail by Object Code

Description	2008 Actual	2009 Actual	2010		2011 Budget
			Budget	Actual	

### Parks & Recreation, continued

#### RECREATION

SALARIES	64,724	94,384	97,798	102,919	97,709
Recreation Manager 1.00					76,066
Recreation Specialist 0.50					21,642
Limited Part Time	11,216	3,480		2,564	2,500
Temporary Help	7,928	8,193	11,000	10,169	9,000
Overtime				250	
BENEFITS	26,024	34,039	42,143	35,388	43,563
OFFICE AND OPERATING SUPPLIES	2,131	3,926	4,000	1,539	2,000
BOOKS AND SOFTWARE		31	42	-	-
SMALL TOOLS & MINOR EQUIPMENT	66	4,658	2,000	1,778	2,000
INFORMATION SERVICES	13,042	18,994	21,206	19,001	26,431
TELEPHONE	1,252	1,610	1,563	2,146	2,316
POSTAGE				1,632	5,000
TRAVEL	986	1,102	500	1,107	800
MEALS AND LODGING	350	488	300	166	400
TRAINING	615	622	700	698	703
ADVERTISING	717	53	70	-	-
VEHICLE RENTAL	871	871	871	871	877
EQUIPMENT REPLACEMENT	3,030	3,699	3,546	4,601	4,574
INSURANCE					-
Liability	3,516	4,556	4,348	5,472	5,213
REPAIRS AND MAINTENANCE		-	-	356	478
MISCELLANEOUS					
Dues and Subscriptions	847	975	970	1,341	1,351
Printing - Recreation Brochure		2,932	8,000	6,625	15,000
Miscellaneous	475	971	1,207	160	1,000
OPERATING CAPITAL					
Other Equipment	1,919	6,613	-	-	-
COST ALLOCATION					
From Parks Administration	59,843	69,097	70,519	68,520	67,000
To Recreation and Events	(84,298)	(108,080)	(113,331)	(129,451)	(143,409)
	<b>115,253</b>	<b>153,215</b>	<b>157,451</b>	<b>137,851</b>	<b>144,505</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### Beach Guarding

SALARIES					
Temporary Help	34,259	38,944	40,000	40,313	40,595
BENEFITS	4,781	5,435	5,433	5,185	5,222
OFFICE AND OPERATING SUPPLIES	6,015	5,101	5,036	2,383	6,200
SMALL TOOLS & MINOR EQUIPMENT	429	1,540	300	-	-
TELEPHONE	208	220	240	337	339
TRAVEL	59	37	-	95	100
ADVERTISING	465	509	509	255	256
INSURANCE					
Liability	3,557	3,874	3,697	4,119	3,923
REPAIRS AND MAINTENANCE	282	-	500	645	650
MISCELLANEOUS		10		140	300
COST ALLOCATION					
From Recreation	9,392	8,739	8,416	6,495	6,492
	<b>59,446</b>	<b>64,408</b>	<b>64,131</b>	<b>59,966</b>	<b>64,077</b>

#### Day Camp

SALARIES					
Temporary Help	25,762	27,476	27,476	23,836	24,003
BENEFITS	3,592	3,862	3,861	3,035	3,056
OFFICE AND OPERATING SUPPLIES	9,652	7,752	7,772	9,819	8,600
SMALL TOOLS & MINOR EQUIPMENT	1,140	1,885	321	-	800
PROFESSIONAL SERVICES					
Transportation Services	2,693	4,236	4,000	4,284	5,850
Event Services	3,976	3,837	4,500	2,978	5,200
Contract Instructors	1,220	1,400	1,400	-	-
TELEPHONE	232	254	254	122	123
TRAVEL	14	34	50	-	-
MEALS AND LODGING	82	-	-	-	-
ADVERTISING	176	140	140	255	256
INSURANCE					
Liability	2,325	2,909	2,776	2,247	2,140
MISCELLANEOUS					
Miscellaneous		20		50	200
COST ALLOCATION					
From Recreation	20,945	20,259	15,353	11,153	12,084
	<b>71,809</b>	<b>74,063</b>	<b>67,903</b>	<b>57,778</b>	<b>62,312</b>
<b>Associated Revenue</b>	62,879	61,758	61,758	67,193	69,340
<b>Percent Coverage</b>	88%	83%	91%	116%	111%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>Youth Sports &amp; Classes</b>					
SALARIES					
Temporary Help	1,686	3,295	4,050	2,510	2,886
BENEFITS	218	519	554	387	348
OFFICE AND OPERATING SUPPLIES	7,500	8,396	8,374	13,874	15,105
PROFESSIONAL SERVICES					
Contract Instructors / Referees	27,741	29,591	28,000	34,663	35,654
ADVERTISING	19	-	-	-	-
INSURANCE					
Liability	84	150	143	305	291
MISCELLANEOUS					
Miscellaneous	646	674		1,400	1,400
COST ALLOCATION					
From Recreation	15,030	28,772	31,743	37,877	44,909
	<b>52,923</b>	<b>71,398</b>	<b>72,863</b>	<b>91,016</b>	<b>100,592</b>
<b>Associated Revenue</b>	64,664	72,257	70,325	98,534	107,075
<b>Percent Coverage</b>	122%	101%	97%	108%	106%

### Adult Sports & Classes

SALARIES					
Temporary Help	7,376	10,816	8,506	15,152	11,000
BENEFITS	907	1,510	1,120	2,057	2,102
OFFICE AND OPERATING SUPPLIES	3,163	4,669	5,207	4,089	4,000
SMALL TOOLS & MINOR EQUIPMENT		1,123	1,498	-	1,000
PROFESSIONAL SERVICES					
Contract Instructors / Referees	39,611	30,693	33,275	31,466	31,914
TRAVEL		4	-	-	-
ADVERTISING	308	250	374	834	374
INSURANCE					
Liability	412	638	609	824	785
MISCELLANEOUS					
Dues & Subscriptions		140	187	940	806
Miscellaneous				230	300
Signs	254	291		-	

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>Parks &amp; Recreation, continued</b>					
INTERGOVERNMENTAL SERVICES					
Facility Use Fees		342	456	299	401
COST ALLOCATION					
From Recreation	30,474	41,827	40,602	56,462	40,000
	<b>82,505</b>	<b>92,302</b>	<b>91,833</b>	<b>112,352</b>	<b>92,682</b>
<b>Associated Revenue</b>	69,544	75,775	73,000	75,127	93,000
<b>Percent Coverage</b>	84%	82%	79%	67%	100%
<b>TOTAL RECREATION</b>	<b>381,936</b>	<b>455,387</b>	<b>454,182</b>	<b>458,964</b>	<b>464,168</b>
<b>Associated Revenue</b>	193,237	206,135	201,428	232,440	261,000
<b>Percent Coverage</b>	51%	45%	44%	51%	56%

# Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

## Parks & Recreation, continued

### COMMUNITY EVENTS

#### Fishing Derby

##### City Expenses

OFFICE AND OPERATING SUPPLIES		-	-	12	13
RENTALS AND LEASES	163	163	163	163	164
INTERGOVERNMENTAL SERVICES					
Police Contracting	1,872	-	2,000	-	2,000
COST ALLOCATION					
From Recreation	608	534	534	609	613
From Public Works Maintenance	3,147	2,607	3,037	6,698	7,170
From Police Department	3,584	4,921	4,921	6,722	6,769
	<b>9,374</b>	<b>8,225</b>	<b>10,655</b>	<b>14,204</b>	<b>16,729</b>

#### Maple Valley Days

##### Community Service Grant

##### Insurance

Special Events	1,483	1,500	1,500	1,500	1,511
Advertising	750	750	750	750	2,231
Rentals & Leases	1,267	1,250	1,250	1,250	1,259
Other Event Services	2,200	-	-	-	-
Electrical Contractor		2,000	1,500	1,500	

	<b>5,700</b>	<b>5,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
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##### City Expenses

OFFICE AND OPERATING SUPPLIES	75	90	90	118	119
MISCELLANEOUS					
Miscellaneous		400	400	400	403
INTERGOVERNMENTAL SERVICES					
MVD - Signage and Barricades	2,798	3,440	3,440	4,134	4,163
COST ALLOCATION					
From Recreation	2,878	2,483	2,483	3,279	3,302
From Public Works	3,109	12,800	12,800	14,781	14,885
From Police Department	12,449	17,250	17,250	21,873	22,026
	<b>27,009</b>	<b>41,963</b>	<b>41,463</b>	<b>49,586</b>	<b>49,898</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### Independence Day Event

OFFICE AND OPERATING SUPPLIES	1,189	2,031	2,172	1,096	1,103
PROFESSIONAL SERVICES					
Event Entertainment	14,618	14,401	15,500	15,551	16,000
Other Event Services	240	480	480	-	-
RENTALS AND LEASES	245	301	301	414	400
MISCELLANEOUS					
Signs & Promotion		141		-	
Miscellaneous	125	25	25	-	500
INTERGOVERNMENTAL SERVICES					
Police Contracting			1,500		1,500
COST ALLOCATION					
From Recreation	7,901	8,983	8,391	9,068	9,131
From Public Works				7,442	7,494
From Police Department	2,812	3,567	3,567	2,760	2,780
	<b>27,129</b>	<b>29,929</b>	<b>31,936</b>	<b>36,330</b>	<b>38,908</b>

#### Music In the Park (Summer Events)

OFFICE AND OPERATING SUPPLIES	103	106	634	402	200
SMALL TOOLS & MINOR EQUIPMENT		-	1,300	1,046	800
PROFESSIONAL SERVICES					
Event Entertainment	7,550	9,486	9,486	7,849	8,500
ADVERTISING		174	174	-	300
RENTALS AND LEASES	295	-	300	-	300
MISCELLANEOUS	4,260	434		-	600
OPERATING CAPITAL					
Other Equipment	3,125	-	-	-	-
COST ALLOCATION					
From Recreation	10,827	15,139	15,029	10,236	12,084
From Public Works				4,767	4,800
	<b>26,160</b>	<b>25,339</b>	<b>26,922</b>	<b>24,300</b>	<b>27,584</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008 Actual	2009 Actual	2010		2011 Budget
			Budget	Actual	

### Parks & Recreation, continued

#### Kid's Festival

OFFICE AND OPERATING SUPPLIES	39	753	1,733	542	1,500
PROFESSIONAL SERVICES					
Event Entertainment	1,500	1,550	1,550	1,470	1,480
RENTALS AND LEASES	1,208	964	1,283	988	995
MISCELLANEOUS	2,071	2,447		-	250
COST ALLOCATION					
From Recreation	6,893	7,687	7,622	9,227	9,292
From Police Department	754	583	583	537	541
	<b>12,465</b>	<b>13,984</b>	<b>12,771</b>	<b>12,764</b>	<b>14,057</b>

#### Holiday Lights

OFFICE AND OPERATING SUPPLIES	3,195	4,045	2,788	3,517	2,250
PROFESSIONAL SERVICES					
Event Entertainment	815	580	1,593	2,561	1,604
Other Event Services		-	1,062	-	1,069
RENTALS AND LEASES	1,450	1,540	1,115	190	1,123
MISCELLANEOUS					
Miscellaneous	137	38		145	-
COST ALLOCATION					
From Recreation	13,517	12,940	15,000	10,832	14,098
From Public Works Maintenance	10,350	11,062	11,986	14,212	12,830
	<b>29,463</b>	<b>30,205</b>	<b>33,543</b>	<b>31,457</b>	<b>32,974</b>

<b>TOTAL COMMUNITY EVENTS</b>	<b>131,601</b>	<b>149,645</b>	<b>157,291</b>	<b>168,641</b>	<b>180,151</b>
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# Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

## Parks & Recreation, continued

### COMMUNITY SERVICE AGENCIES

#### Maple Valley Historical Society

##### Community Service Grant

Utilities	2,968	3,500	4,000	3,496	4,200
Repair & Maintenance					
Landscape Maintenance	2,292	2,280	2,280	2,434	2,340
Store & Plaza Projects	2,846	5,500	6,500	-	4,000
	<b>8,106</b>	<b>11,280</b>	<b>12,780</b>	<b>5,929</b>	<b>10,540</b>

##### City Expenses

Insurance					
Property	422	457	457	457	520
Cost Allocation - Parks Admin		-	-	73	46
	<b>8,528</b>	<b>11,737</b>	<b>13,237</b>	<b>6,459</b>	<b>11,106</b>

#### Maple Valley Make A Difference Day

##### Community Service Grant

Office and Operating Supplies	1,027	-	2,788	1,285	
Advertising		-	27	400	
Rentals and Leases		161	-	-	
Miscellaneous	653	163	705	-	
Make a Difference Day Project	2,340	4,018	2,138	3,402	5,000
	<b>4,020</b>	<b>4,342</b>	<b>5,658</b>	<b>5,086</b>	<b>5,000</b>

##### City Expenses

Cost Allocation - Parks Admin	1,073	430	1,000	570	1,007
Cost Allocation - Public Works				3,897	424
	<b>5,093</b>	<b>4,772</b>	<b>6,658</b>	<b>9,553</b>	<b>6,431</b>

#### Lake Wilderness Arboretum Foundation

##### Community Service Grant

Arboretum Improvements	36,000	36,500	42,000	42,000	30,000
	<b>36,000</b>	<b>36,500</b>	<b>42,000</b>	<b>42,000</b>	<b>30,000</b>

##### City Expenses

Office and Operating Supplies		-	788	-	-
Rentals and Leases	2,000	2,000	2,000	2,000	2,014
Insurance				-	
Property	69	313	313	314	346
Utilities	6,600	3,878	7,100	1,495	1,800
Miscellaneous		788		-	
Cost Allocation - Parks Admin	132	99	62	117	40
	<b>44,801</b>	<b>43,578</b>	<b>52,264</b>	<b>45,926</b>	<b>34,200</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>Parks &amp; Recreation, continued</b>					
<b>Maple Valley Farmer's Market</b>					
Community Service Grant		10,000	4,500	4,628	4,500
<b>City Expenses</b>					
Cost Allocation - Parks & Recreation				108	145
Cost Allocation - Police		1,372		-	-
	-	<b>11,372</b>	<b>4,500</b>	<b>4,736</b>	<b>4,645</b>
<b>Maple Valley Youth Symphony Orchestra</b>					
Community Service Grant		-	5,000	4,517	2,200
	-	-	<b>5,000</b>	<b>4,517</b>	<b>2,200</b>
<b>TOTAL COMMUNITY SERVICE AGENC</b>	<b>58,422</b>	<b>71,458</b>	<b>81,658</b>	<b>71,191</b>	<b>58,582</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>1,332,775</b>	<b>1,378,881</b>	<b>1,499,546</b>	<b>1,567,479</b>	<b>1,642,326</b>
Associated Revenue	455,313	419,585	497,331	504,116	538,569
Percent Coverage	34%	30%	33%	32%	33%

# Public Safety



## ***Public Safety***

This budgetary department is composed of a number of contractual relationships, rather than a traditional department with a director and direct City staff. But this quasi-department does have traditional public safety responsibilities, which are to enforce City and State laws, attend to municipal adjudication, provide for incarceration services, offer fire and EMS protection, and provide for the general safety of the City.

### **Primary Services**

#### ***Policing***

Policing services in Maple Valley are provided via contract with the King County Sheriff's Department. Through this contract, the City has ten officers: one captain who is named as the City's Police Chief and nine patrol officers. The City provides limited space in City Hall for the department, though most support services are provided at the King County Precinct #3 building, located within City limits.

#### ***Municipal Court***

Since incorporation, the City has had its own municipal court. Maple Valley's municipal court judge is retained through a professional services contract. Presently, the City uses the Enumclaw Municipal Court as its court venue. Through contract, the City of Enumclaw also provides court administration services.

#### ***Adult Detention***

Maple Valley maintains four contractual relationships for adult detention services. The primary contract is with the City of Enumclaw, whose jail is proximate to the Enumclaw/Maple Valley municipal court. Additionally, the City contracts with the City of Issaquah and both Okanogan and King County.

#### ***Fire and Emergency Medical Services (EMS)***

The City of Maple Valley is an annexed part of Maple Valley Fire and Life Safety (King County Fire Protection District #43), which has its own taxation authorities. The District provides Fire Marshall services to the City through an interlocal

agreement. Costs of these services are shown with the Community Development.

## **2010 Major Accomplishments**

### **■Traffic**

Received grants for nighttime seat belt enforcement, DUI, speeding, one in car video camera, and other equipment  
Implemented Driving While License Suspended impound program  
Established inter-local agreement with City of Black Diamond for use of their commercial vehicle scales

### **■Quality City Services**

Conducted Citizen's Police Academy, Kid's Safety Fair, Bike Safety Rodeo, and Bike Challenge  
Coordinated and managed successful National Night Out in several neighborhoods  
Started Drug Drop Box program in partnership with local community groups  
Planned for and participated in Fishing Derby, Maple Valley Days, and Fourth of July events  
Administered new Park Patrol program in Lake Wilderness Park  
Continued enhancement of Police volunteer program  
Continued to expand the Maple Valley Police Explorer program  
Assumed leadership role in area Emergency Operations Center  
Participated and assisted with Emergency Fair including production of emergency kits  
Worked with PSOC on need to expand police services, leading to a request of the increase of the City's utility tax by 3%.

## **2011 Goals and Objectives to meet Council Priorities**

### **■Traffic**

Secure and increase grants for traffic safety enforcement  
Conduct grant funded emphasis of commercial vehicle enforcement and continue to work with the Black Diamond Police Department on commercial vehicle enforcement along SR 169  
Research and seek grant funding for 3 fixed speed indicator signs (Witte, Maple Woods, Glacier Park).

### **■Quality City Services**

Partner with Community groups to address youth drug concerns in Maple Valley  
Send out monthly Business Watch Newsletters  
Increase Neighborhood Watch involvement by working with the HOA Boards  
Increase National Night Out participation by working with the HOA Boards  
Increase MVPD Volunteers  
Pursue grant funding to purchase police equipment, including AEDs, digital cameras and in-car cameras for each officer  
Host a Police Citizen's Academy coordinating with surrounding agencies  
Work with the City Manager and City Attorney to update city code to add DUI offense to Impound Fee Ordinance for City Council consideration

- Work with the City Manager, when requested, to assist in a study to assess different options of providing police services for the City.
- Continue strong participation and leadership regarding the City's emergency management program.

# Public Safety

	<u>Employee</u> <u>FTE's</u>	<u>Contract</u> <u>FTE's</u>
<b>Police Services</b>		
Administration	2.0	1.0
Sergeant		1.0
Detective		1.0
Patrol		12.0
<b>Maple Valley Municipal Court</b>		
Contracts with		
Judge		0.1
Enumclaw		0.9
<b>Jail Services</b>		
Contracts with		
Enumclaw		
Issaquah		
King County		
Okanogan		
<b>Fire &amp; Emergency Medical Services</b>		
Annexed to		
Maple Valley Fire & Life Safety		
	<u>2.0</u>	<u>16.0</u>

## Expenditure Budget: Department Summary

	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%

### Public Safety

<b>City Staff</b>	1.00	1.00	1.00	1.00	2.00		
<b>Contract Officers (1)</b>	10.00	10.00	11.00	11.00	15.00		
<b>Other Sworn Staff</b>	1.71	1.71	1.28	1.28	2.34		

#### Expenditures by Object

Salaries & Benefits	61,616	66,916	75,131	69,228	156,548	81,417	
Supplies & Services	94,728	105,878	138,897	134,271	201,179	62,282	44.8%
Intergovernmental Services	2,196,390	2,233,876	2,682,076	2,563,219	3,385,177	703,101	26.2%
Operating Capital	-	19,412	-	3,820	130,000	130,000	
Cost Allocation	(21,623)	(30,128)	(31,321)	(52,614)	(48,799)	(17,478)	
<b>Total Public Safety</b>	<b>2,331,111</b>	<b>2,395,955</b>	<b>2,864,783</b>	<b>2,717,924</b>	<b>3,824,104</b>	<b>959,322</b>	<b>33.5%</b>

#### Changes from 2010 Budget

Salaries (No cost of living adjustment nor maximum 3% allowable merit increase provided. Budget includes reclassification of Police Civilian Assistant II to Administrative Assistant II, \$6,000; and the addition of a Police Support Officer at \$48,000.)	54,000
Benefits (Health insurance decreasing 0.5% with change in health plans and a greater employee dependent contribution offset by a PERS increase from 5.31% to 8.61% of salaries effective July 1, 2011. \$25,861 of the benefit increase related to the new Police Support Officer.)	27,417
Supplies (Based on actual usage)	(621)
Professional Services for 2010 (\$6,000 for domestic violence advocate; \$1,000 for expert witness services for police radar accuracy; and \$17,000 for judicial services.)	(24,000)
Professional Services for 2011 (\$20,000 for Police services option study; \$30,000 for an emergency operation plan; \$6,000 for domestic violence advocate; \$1,000 for expert witness services for police radar accuracy; and \$17,000 for judicial services.)	74,000
Information Services, Telephone and Postage (Information services costs reflects the transfer of the GIS Specialist from the Public Works Department to the Information Services division of the Finance Department and an allocation for office space that wasn't included in the prior budget.)	3,683
Travel, Meals & Lodging, and Training (Based on actual usage)	(175)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	9,394

## Expenditure Budget: Department Summary

	2008 Actual	2009 Actual	2010		2011 Budget	Increase(Decrease) from 2010 Budget	
			Budget	Actual		\$	%

### Public Safety, continued

#### Intergovernmental Services

King County Police Contract (Amount based increased contract costs of \$147,702 or 7.4% above the actual 2010 billings; plus the conversion of a 0.59 FTE King County Detective to a 1.0 FTE Maple Valley Detective less an amount for detective supervision, \$47,939; plus 2 Emphasis Team Officers and 1 Traffic Officer, \$500,166, offset by a decrease in King County Special Services of \$5,972.)	689,835
Arson Investigation (Based on actual allocation)	(4,969)
Jail Services (Based on actual usage)	412
Court Services (based on actual usage)	(10,000)
Animal Control (Additional amount for a full year with King County eliminating the subsidized service as of July 1, 2010.)	27,823
Operating Capital budgeted in 2011 (Emergency Operations Center tenant improvement and equipment, \$120,000; and vehicle for new Police Support Officer, \$10,000.)	130,000
Cost Allocation (increased charges based on actual usage to Park and Recreation for community events. Includes funds for Park Patrol initially budgeted in 2010.)	(17,478)
	<b>959,322</b>

#### Program Enhancements

Full time Detective Position	47,939
Police Officers (3)	500,166
Administrative Assistant II	6,857
Police Support Officer	81,861
Police Services Options Study	20,000
Emergency Operations Plan	30,000
Emergency Operations Center Equipment	120,000
	<b>806,823</b>

#### Workload Indicators

Police Department Sworn Staff*	11.8	12.3	13.2
Dispatched Calls for Service	2,878	3,201	2,862
Crimes (Part 1 & 2)	914	1,175	912
Cases Closed	94	166	
Adult Charges/Arrests	299	357	273
Juvenile Charges/Arrests	74	77	
Court Cases Filed	1,420	1,286	
Court Charges Disposed	1,463	1,715	
Jury Trial Hours	25	20	

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

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

## Public Safety, continued

<b>Performance Measures</b>			2009			
			<b>Benchmark @</b>			
Police Sworn Staff /1000 Population	0.57	0.56	1.02	0.53	0.74	(1)
Dispatched Calls / Police Sworn Stf	246	273	195	233	-	(2)
Police Expenditures / Capita	\$ 114	\$ 115	\$ 173	\$ 118	\$ 163	(3)
Crime Rate / 1000 Population	45	56	74	39	-	(4)
Clearance Rate	10.3%	14.1%	9.6%			(5)

- (1) Police sworn staff per 1,000 population below the benchmark. Additional officers added in 2011 improved the statistic. One time only funds for Police in 2011 are planned to be spent on an additional officer in 2012.
- (2) Dispatched calls per sworn staff above the benchmark.
- (3) Police expenditures per capita only slightly below the benchmark with additional staff added in 2011.
- (4) Crimes per 1,000 population below the benchmark but increasing. More commercialized cities seem to have a higher crime per population amount with increased property value and no offsetting residential population.
- (5) The clearance rate above the benchmark. In a small city this rate could have a lot of fluctuation and should be monitored closely.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Public Safety

#### POLICE

SALARIES	41,785	46,673	49,241	48,073	103,241
Administrative Assistant II	1.00				55,241
Police Support Officer	1.00				48,000
Overtime	767	25	500	178	500
BENEFITS	19,064	20,218	25,389	20,976	52,806
OFFICE AND OPERATING SUPPLIES	8,669	8,029	10,000	6,368	8,000
SMALL TOOLS & MINOR EQUIPMENT	791	939	1,253	4,172	2,632
PROFESSIONAL SERVICES					
Police Services Option Study				-	20,000
Emergency Operations Plan	608	306	-	-	30,000
Domestic Violence Advocate	4,335	5,238	6,000	3,300	6,000
Expert Witness	729	-	1,000	280	1,000
INFORMATION SERVICES	3,260	7,598	8,482	7,601	10,573
TELEPHONE	7,082	6,539	6,276	7,627	8,304
POSTAGE	148	315	572	124	138
TRAVEL	603	278	600	119	600
MEALS AND LODGING	234	-	200	18	200
TRAINING	741	439	6,175	1,170	6,000
ADVERTISING	90	458	60	299	-
OFFICE EQUIPMENT RENTAL	1,093	1,636	1,167	2,896	3,039
BUILDING RENTAL	33,077	36,558	55,049	48,160	48,764
EQUIPMENT REPLACEMENT	8,856	9,782	9,614	11,464	11,309
INSURANCE					
Liability	2,112	2,789	2,662	2,546	2,425
REPAIRS AND MAINTENANCE	3,028	1,483	1,846	1,931	2,593
MISCELLANEOUS					
Dues & Subscriptions	120	280	373	272	365
Explorer Program	1,003	1,609	1,000	15,526	15,674
Citizen's Academy	4,341	4,389	4,389	1,850	1,863
Bicycle Rodeo / Kid's Safety Fair		294	1,000	1,639	1,651
Volunteer Program		403	538	-	542
Emergency Preparedness Kits		2,753	3,000	2,040	2,037
National Night Out	297	342	342	955	472
Miscellaneous	69	-	300	153	-

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>INTERGOVERNMENTAL SERVICES</b>					
Police Contract (Base)	2,022,880	2,097,103	2,419,938	2,399,510	3,115,745
Police Contract (PY Reconciliation)	(513)	(51,725)	-	(30,000)	-
KC Special Services	1,224	3,590	10,000	-	4,028
Arson Investigation Services	7,592	11,737	22,888	17,794	17,919
Animal Control Services		-	35,000	25,584	62,823
<b>OPERATING CAPITAL</b>					
Radar Units		3,940	-	-	-
Urban Rifles with Attachments & Software		15,472	-	-	-
Furniture & Equipment		-	-	3,820	-
Emergency Operations Center Equipment				-	120,000
Vehicle for Police Support Officer				-	10,000
<b>COST ALLOCATION</b>					
To Parks Community Events	(21,623)	(30,128)	(31,321)	(52,614)	(48,799)
<b>TOTAL POLICE</b>	<b>2,152,464</b>	<b>2,209,361</b>	<b>2,653,533</b>	<b>2,553,832</b>	<b>3,622,442</b>
<b>Associated Revenue</b>	58,494	81,303	68,857	80,654	76,018
<b>Percent Coverage</b>	3%	4%	3%	3%	2%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Public Safety, continued

#### JAIL

##### INTERGOVERNMENTAL SERVICES

Enumclaw	43,024	45,045	48,000	43,230	47,000
Issaquah	6,084	5,713	8,000	2,726	6,000
King County	16,658	17,682	18,000	14,253	19,412
Okanogan	658	1,666	5,000	4,748	7,000
Jail Advisory Group (JAG)	250	250	250	-	250

#### **TOTAL JAIL**

	<b>66,675</b>	<b>70,355</b>	<b>79,250</b>	<b>64,957</b>	<b>79,662</b>
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#### COURT

##### PROFESSIONAL SERVICES

Judicial Services	13,440	13,423	17,000	13,760	17,000
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##### INTERGOVERNMENTAL SERVICES

Court Services - Enumclaw	98,532	102,816	115,000	85,374	105,000
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#### **TOTAL COURT**

	<b>111,972</b>	<b>116,239</b>	<b>132,000</b>	<b>99,134</b>	<b>122,000</b>
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#### **Associated Revenue**

	152,691	136,537	138,088	141,599	140,949
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#### **Percent Coverage**

	136%	117%	105%	143%	116%
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#### **TOTAL PUBLIC SAFETY**

	<b>2,331,111</b>	<b>2,395,955</b>	<b>2,864,783</b>	<b>2,717,924</b>	<b>3,824,104</b>
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#### **Associated Revenue**

	211,185	217,840	206,945	222,253	216,967
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#### **Percent Coverage**

	9%	9%	7%	8%	6%
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# Public Works



## ***Public Works***

The Public Works Department oversees the development of the City's transportation network and surface water management facilities and provides maintenance services for streets, parks and surface water management facilities. In this effort the Department also works closely with the Community Development Department to review development plans to ensure quality new projects that are consistent with adopted policies and regulations. Because the majority of the projects in the Capital Improvement Plan are related to transportation and surface water management, Public Works has the City's leading role in the implementation of planned capital improvements.

### **Primary Services**

#### ***Administrative & Development Services***

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

#### ***Transportation***

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

#### ***Maintenance***

The Department provides maintenance services on the City transportation network and for its park and surface water management facilities. An expanding amount of services are provided by Department staff, but some services requiring specialized equipment such as sign making, street sweeping, storm facility vactoring, etc are contracted out.

### **Surface Water Management**

The Department is responsible for the operations and maintenance of the stormwater system within the City rights-of-way and stormwater Retention / Detention facilities located in most of our neighborhoods. Another function of the Surface Water Management program is the implementation of the federal National Pollution Discharge Elimination System Phase II permit (NPDES Phase II). The permit contains many components all of which have the ultimate goal of ensuring that the stormwater that leaves the City either by groundwater infiltration or surface runoff into our streams, lakes, and wetlands contains the minimum amount of pollutants typically associated with urban stormwater runoff.

## **2010 Major Accomplishments**

### **■Traffic**

- Initiated the update of the Comprehensive Plan Transportation Element
- Updated the Pavement Management System, including survey the pavement condition of the City's streets and completed the 2010 Overlay Program
- Completed the design of SR 169, Witte Road to 228th Avenue SE (T-7)
- Completed the design and initiated the construction of the Witte Road and SE 248th Street Intersection Project (T12)
- Obtained approval by WSDOT and HFWA to revise the scope of work and initiated the design and environmental phase for the extension of the Cedar River to Green River Trail from SR 516 to Glacier Valley (T32)
- Completed Neighborhood Traffic Safety Studies in Maple Woods and Rock Creek Meadows

### **■Community Facilities**

- Completed the DMU Phase 1 feasibility study
- Completed the inventory and mapping of the public surface water management facilities
- Completed the design and permit phases for the new Public Works Maintenance Facility
- Submitted 2009 NPDES Phase II Report to Washington State Department of Ecology
- Staff received NPDES Phase II Maintenance & Ops Training
- Completed all Brown Plat Monitoring Requirements
- Monitored water quality of city lakes
- Monitored water quality of Lake Wilderness Swim beach
- Completed aquatic plant surveys for invasive plants in all city lakes

### **■Quality City Services**

- Maintenance staff obtain public applicators license
- Completion of S-12 Study (misc. storm issues; (Cedar Downs, Maple Brook Meadows, Lake Lucerne, Lake Wilderness drainage issue)
- Completion of S-13 Golf Course Slope Drainage Repair
- Obtained KCD Funding for Lake Lucerne Outlet (S-12) and design is underway
- Staff received NPDES Phase II Maintenance & Ops training
- Hosted Residential and Business Special Recycling Collection Events
- Hosted SWM and Watershed Stewardship tables at ACES Guest Speaking Events
- Facilitated Lake Wilderness Citizen Advisory Committee Meetings
- Coordinated Volunteer programs and Eagle Scout Volunteer Projects

## **2011 Goals and Objectives to meet Council Priorities**

### **■Traffic**

- Complete construction Witte Road and SE 248th Street Intersection Project (T12)

- Complete the right-of-way acquisition phase of the SR 169 Witte Road to SE 240th Street Project (T7)
- Complete the design right of way acquisition phases for the SR 169 SE 258th St. to SE 264th St. Project (T31)
- Finalize the update the Comprehensive Plan Transportation Element and 20-year Capital Facilities Plan
- Participate in the Phase 2 DMU study
- Participate in the WSDOT SR 516 corridor study with colleagues from Covington and Kent
- Initiate the process to update the City's Non-motorized Transportation Plan

■ **Community Facilities**

- Continue implementation of the NPDES Phase 2 Permit requirements, including annual reporting to the Washington State Department of Ecology
- Apply for State and Federal grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs
- Bid and construct the Public Works Maintenance Facility and move from the current site at Lake Wilderness Park as part of our NPDES compliance program
- Begin mapping and inspection of private and commercial surface water management facilities for state and federal compliance

■ **Quality City Services**

- Host residential and business special collection recycling events
- Conduct Lake Wilderness Citizen Advisory Committee meetings
- Coordinate volunteer programs, adopt-a-road, storm stenciling and Eagle Scout projects
- Complete Lake Lucerne Outfall project (S-12)
- Training to renew staff CPR Certification
- Staff to continue NPDES Phase II Maintenance & Ops training
- Obtain coverage under new Aquatic Plant and Algae Control Permit for city lakes
- Undertake confined spaces training with City maintenance staff as part of the department's annual safety training program
- Work collaboratively with colleagues from Black Diamond and Covington of sharing maintenance resources, when feasible, and on joint contracting opportunities.

# Public Works

	<u>Employee</u> <u>FTE's</u>	<u>Contract</u> <u>FTE's</u>
<b>Administration</b>		<b>6.0</b>
Development Review		
Transportation Management		
Capital Improvements		
Transportaion Projects		
Surface Water Management Projects		
Maintenance Facility Project		
Construction Management		
Waste Reduction & Recycling		
Lakes Management		
Franchise Utility Coordination		
Emergency Management		
Grants Administration		
<b>Maintenance</b>		<b>6.0</b>
Parks Maintenance		
Street Maintenance		
Surface Water Management Maintenance		
<b>Surface Water Management</b>		
National Pollution Elimination Discharge System (NPDES)		
		<u><u>12.0</u></u>

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2010 Budget	
						\$	%

### Public Works

#### Positions

General Fund	12.50	11.00	12.00	12.00	11.00		
Surface Water Management Fund			0.50		1.00		

#### Expenditures by Object

Salaries & Benefits	853,795	967,486	1,232,133	1,141,167	1,155,045	(77,088)	-6.3%
Supplies & Services	683,865	683,033	732,221	703,026	664,826	(67,395)	-9.2%
Intergovernmental Services	102,643	89,894	115,263	75,676	102,163	(13,099)	-11.4%
Operating Capital	9,088	11,626	20,000	12,201	-	(20,000)	
Cost Allocation	(574,501)	(764,025)	(816,887)	(879,273)	(939,336)	(122,449)	15.0%
<b>Total Public Works</b>	<b>1,074,889</b>	<b>988,014</b>	<b>1,282,729</b>	<b>1,052,798</b>	<b>982,699</b>	<b>(300,031)</b>	<b>-23.4%</b>

#### Changes from 2010 Budget

Salaries (No cost of living adjustment nor maximum 3% allowable merit increase provided. Decrease related to transfer of GIS position to the Information Technology Division of the Finance Department in the Central Service Fund.)	(59,640)
Benefits (Health insurance decreasing 0.5% with change in health plans and a greater employee dependent contribution offset by a PERS increase from 5.31% to 8.61% of salaries effective July 1, 2011. Decrease related to transfer of salaries as discussed above.)	(17,448)
Supplies (Based on actual usage)	(1,178)
Professional Services 2010 (Computer software support, \$1,000; plan review and inspection services, \$10,000; aerial maps and appraisals, \$11,000; telecommunications franchise consultant, \$12,500; traffic counts and concurrency assistance, \$37,000; Black Diamond development review, \$90,000; janitorial service for Public Works annex, \$1,796; street maintenance contracts, \$80,000; waste reduction & recycling program, \$55,851; and lake management consulting, \$6,500.)	(305,647)
Professional Services 2011 (Computer software support, \$1,000; plan review and inspection services, \$10,000; aerial maps and appraisals, \$11,000; telecommunications franchise consultant (rebudgeted to 2011, \$12,500; traffic counts and concurrency assistance, \$37,000; street maintenance contracts, \$35,000 with the street sweeping contract moved to the Surface Water Management Fund; waste reduction & recycling program, \$56,242; and lake management consulting, \$6,546.)	169,288
Information Services, Telephone and Postage (Information services costs reflects the transfer of the GIS Specialist from the Public Works Department to the Information Services division of the Finance Department and an allocation for office space that wasn't included in the prior budget.)	31,061
Travel, Meals & Lodging, and Training (Adjustment based on actual usage)	(897)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	39,978
Intergovernmental Services	
King County Maintenance Contract (Based on actual usage.)	(7,622)
Other Intergovernmental (Amounts based on actual usage for King County technical assistance for Pipe Lake and Lake Lucerne hydrilla, WRIAs, Lake Wilderness beach monitoring, and Lake Wilderness milfoil.)	(5,491)

## Expenditure Budget: Department Summary

	2008	2009	2010		2011	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2010 Budget	
						\$	%

### Public Works, continued

Taxes and Assessments ( KC Soil Conservation District & SWM B & O Taxes)	13
Operating Capital 2010 (Work order software moved to 2011 for acquisition from Central Services Fund.)	(20,000)
Cost Allocation (Based on actual usage for allocation to capital projects and Surface Water Management Fund.)	(122,449)
	<b><u>(300,031)</u></b>

#### Workload Indicators

Lane Miles - City Owned Streets	115	135	155
Storm Water Ponds & Vaults	125	135	152

#### Performance Measures

				2009						
				Benchmark @						
Street Maintenance Exp / Mile	\$	5,040	\$	4,720	\$	7,940	\$	4,421	#DIV/0!	(1)
Surface Water Expenditures/Pond	\$	3,086	\$	3,878	\$	3,531	\$	3,170	#DIV/0!	(2)

- (1) Street maintenance expenditures per mile indicate a level of expenditure to maintain the City streets. A substantial amount of City roadway mileage is maintained by the State and much of the rest of the City's roadway is relatively new requiring less maintenance. City expenditures are also substantially less than the benchmark because soil conditions in Maple Valley provide a longer than normal life for road pavement. A 2005 pavement survey of the City's road network revealed that better than 95% of the City's street had a pavement rating that required no maintenance effort.
- (2) Surface water management expenditures per pond are increasing and now above the benchmark as the City works to implement NPDES standards.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Public Works

#### ADMINISTRATION & SUPPORT

SALARIES	292,861	380,135	490,295	483,147	424,687
Public Works Director	1.00				121,025
City Engineer	1.00				82,648
Capital Project Manager	1.00				85,358
PW Programs Coordinator	1.00				62,677
Construction Inspector	1.00				72,979
Temporary Help	3,075		4,000	-	4,000
Overtime	172	1,950	2,000	-	2,000
BENEFITS	95,718	113,853	180,984	145,013	158,108
OFFICE AND OPERATING SUPPLIES	8,378	6,772	7,516	3,781	4,403
BOOKS AND SOFTWARE	302	78	500	1,180	1,188
SMALL TOOLS & MINOR EQUIPMENT	806	-	1,000	-	1,000
PROFESSIONAL SERVICES					
Interim Public Works Staffing Contract	81,842	88,275	-	-	-
Computer Software Support	1,000	1,000	1,000	500	1,000
Executive Search Services	16,044	8,323	-	-	-
Plan Review & Inspection	44,643	843	10,000	-	10,000
Aerial Mapping		-	6,000	-	6,000
Appraisal Service		-	5,000	-	5,000
Comcast Franchise - Public Works	3,494	11,474	-	26,873	-
Telecommunication Franchise		-	12,500	675	12,500
Miscellaneous Consulting	578	820	-	-	-
INFORMATION SERVICES	19,563	18,994	21,206	23,128	45,378
TELEPHONE	3,039	3,489	2,820	6,665	6,585
POSTAGE	604	325	273	462	593
TRAVEL	1,020	729	1,000	713	1,007
MEALS AND LODGING	41	103	200	609	546
TRAINING	3,132	153	3,000	1,595	1,606
ADVERTISING	10,839	178	5,000	150	5,000
OFFICE EQUIPMENT RENTAL	3,280	4,089	2,917	3,797	3,834
BUILDING RENTAL	46,784	45,319	70,486	59,919	60,530
VEHICLE RENTAL	11,312	11,727	11,708	15,483	13,195
EQUIPMENT REPLACEMENT	20,047	16,086	13,362	26,841	26,676
INSURANCE					
Liability	16,526	10,190	9,725	12,060	11,488
REPAIRS AND MAINTENANCE	255	1,760	2,543	2,148	2,884

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>MISCELLANEOUS</b>					
Dues & Subscriptions	2,731	708	2,000	504	3,000
Miscellaneous		56	-	10	13
<b>OPERATING CAPITAL</b>					
Computer Enhancements	6,637	-	-	-	-
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>694,723</b>	<b>727,430</b>	<b>867,035</b>	<b>815,252</b>	<b>812,222</b>
COST ALLOCATION	(405,617)	(635,720)	(621,557)	(652,799)	(662,815)
<b>NET PUBLIC WORKS ADMIN</b>	<b>289,106</b>	<b>91,710</b>	<b>245,478</b>	<b>162,453</b>	<b>149,407</b>
<b>Associated Revenue</b>	153,558	89,512	134,897	124,869	106,231
<b>Percent Coverage</b>	53%	98%	55%	77%	71%

### TRANSPORTATION PLANNING

OFFICE AND OPERATING SUPPLIES	105	27		397	533
BOOKS AND SOFTWARE		-	-	502	505
<b>PROFESSIONAL SERVICES</b>					
Traffic Counts	1,150	-	7,000	7,918	7,000
Concurrency Assistance	17,071	86,984	30,000	3,806	30,000
Black Diamond Development Review			90,000	126,741	-
ADVERTISING	428	128	400	233	234
REPAIRS AND MAINTENANCE	1,650	-	-	-	-
<b>MISCELLANEOUS</b>					
Dues & Subscriptions	340	-	400	-	403
<b>COST ALLOCATION</b>					
From Public Works Administration	1,238	29,732	31,553	30,736	33,344
<b>TOTAL TRANS PLANNING</b>	<b>21,981</b>	<b>116,870</b>	<b>159,353</b>	<b>170,332</b>	<b>72,019</b>
<b>Associated Revenue</b>	(2,461)	72,560	30,000	4,527	4,527
<b>Percent Coverage</b>	-11%	62%	19%	3%	6%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Public Works, continued

#### MAINTENANCE

SALARIES	300,871	310,323	335,138	330,456	335,106
Infrastructure Manager 1.00				83,270	
Maintenance Worker II 4.00				212,753	
Maintenance Worker I 1.00				39,083	
Temporary Help	7,446	30,836	32,000	36,466	38,000
Overtime	26,412	11,421	15,000	15,775	15,000
BENEFITS	127,240	118,968	172,716	130,310	178,144
OFFICE AND OPERATING SUPPLIES	13,136	11,367	14,000	12,585	14,000
BOOKS & SOFTWARE				37	209
SMALL TOOLS & MINOR EQUIPMENT	1,887	977	2,000	771	2,000
PROFESSIONAL SERVICES					
Janitorial Services	1,740	1,962	1,796	1,086	-
Joint Maintenance Facility Study		3,500	-	-	-
INFORMATION SERVICES	3,260	7,598	8,482	7,600	10,572
TELEPHONE	2,719	2,748	2,681	3,305	3,394
MEALS & LODGING		11	15	400	158
TRAINING	581	160	2,000	515	2,000
ADVERTISING	79	348	464	-	400
RENTALS & LEASES	463	7	9	1,164	-
OFFICE EQUIPMENT RENTAL	547	818	583	633	639
VEHICLE RENTAL	50,491	62,529	55,057	76,245	78,992
EQUIPMENT REPLACEMENT	3,906	4,800	4,686	6,137	5,240
INSURANCE					
Liability	19,110	19,229	18,351	17,526	16,696
Property	493	533	533	533	533
UTILITIES	8,194	7,657	9,000	7,601	9,000
REPAIRS AND MAINTENANCE	3,014	621	500	2,881	500
MISCELLANEOUS					
Dues & Subscriptions	452	385	385	525	529
Miscellaneous		-	-	30	-
OPERATING CAPITAL					
Other Equipment	2,450	-	-	12,201	-
Work Order Software		-	20,000	-	-
COST ALLOCATION					
From Public Works Administration	51,519	84,905	45,288	229,723	222,137
To Parks, Street, & Surface Water Mgt	(626,011)	(681,701)	(740,683)	(894,507)	(933,250)
<b>TOTAL MAINTENANCE</b>	-	-	-	-	-

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
<b>STREET OPERATIONS</b>					
OFFICE AND OPERATING SUPPLIES	17,063	18,123	12,000	14,478	12,000
SMALL TOOLS & MINOR EQUIPMENT	1,772	-	2,000	895	2,000
PROFESSIONAL SERVICES					
Street Sweeping	27,108	27,672	35,000	32,864	
Snow & Ice Removal		-	30,000	-	20,000
Tree Removal	14,259	-	15,000	5,307	15,000
MEALS & LODGING	151	-	-	-	-
ADVERTISING		90	120	-	-
RENTALS AND LEASES	1,721	-	2,000	2,604	1,998
VEHICLE RENTAL					
Traffic Control Devices - Speed Trailer	1,945	1,945	1,945	2,028	2,040
Shoulder Maintenance		18,386	18,636	19,066	18,766
Roadways - Mowers & Water Trailer	19,072	5,634	7,512	-	-
INSURANCE					
Property	235	254	254	254	254
UTILITIES					
Street Lights	65,742	75,991	82,000	78,745	92,000
Other Utilities	8,992	14,443	10,000	10,658	15,000
REPAIR AND MAINTENANCE	1,452	2,661	2,661	1,790	3,000
MISCELLANEOUS					
Street Banners	10,199	338	2,000	-	2,000
INTERGOVERNMENTAL SERVICES					
Roadways	8,105	1,780	6,000	1,405	6,000
Pedestrian Improvements	5,452	1,015	6,000	1,003	6,000
Traffic Signs	30,341	36,925	34,000	29,313	30,327
Traffic Signs - Developers		-	-	(4,156)	-
Traffic Pavement Markings	17,010	17,152	18,000	14,395	18,000
Traffic Investigations		(77)	-	-	-
Traffic Projects		-	-	587	788
Snow & Ice Removal	69	-	-	-	-
Shoulder Maintenance	16,760	3,558	10,000	3,722	4,684
King County Management	80	82	-	1,781	580
TAXES AND ASSESSMENTS	157	157	157	169	171

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
OPERATING CAPITAL					
Other Equipment		11,626	-	-	-
COST ALLOCATION					
From Public Works Administration	68,157	109,853	133,542	32,369	32,651
From Public Works Maintenance	263,762	289,625	297,279	347,612	343,836
<b>TOTAL STREET OPERATIONS</b>	<b>579,605</b>	<b>637,235</b>	<b>726,107</b>	<b>596,891</b>	<b>627,094</b>

### WASTE REDUCTION & RECYCLING

PROFESSIONAL SERVICES					
Waste Reduction & Recycling Events	56,491	56,792	55,851	51,165	56,242
MISCELLANEOUS					
Puget Sound Clean Air Agency	8,765	9,715	10,024	10,024	10,393
Miscellaneous	50	-	-	-	-
COST ALLOCATION					
From Public Works Admin - Recycling	19,068	14,837	14,356	6,654	5,313
From Public Works Admin - Solid Waste	13,381	3,304	2,630	5,500	5,042
<b>TOTAL WASTE REDUCTION &amp; RECYCLING</b>	<b>97,756</b>	<b>84,648</b>	<b>82,861</b>	<b>73,343</b>	<b>76,990</b>
<b>Associated Revenue</b>	<b>77,720</b>	<b>80,534</b>	<b>73,067</b>	<b>74,802</b>	<b>71,436</b>
<b>Percent Coverage</b>	<b>80%</b>	<b>95%</b>	<b>88%</b>	<b>102%</b>	<b>93%</b>

### LAKE MANAGEMENT

OFFICE AND OPERATING SUPPLIES	5	-	-	-	-
PROFESSIONAL SERVICES					
Surveys & Treatment	21,271	6,991	6,500	6,071	6,546
ADVERTISING	139	120	120	-	121
MISCELLANEOUS	357	-	500	811	500
INTERGOVERNMENTAL SERVICES					
KC Lake Wilderness Technical Services		1,899	9,352	-	5,000
Pipe/Lucerne Hydrillia	2,776	2,740	2,604	2,006	2,622
Pipe/Lucerne Lake Stewardship	10,348	11,290	12,488	10,851	12,575
Lake Wilderness Stewardship	7,163	7,331	8,110	7,457	8,166
Beach Monitoring	4,380	6,040	8,552	7,144	7,250

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### *Public Works, continued*

COST ALLOCATION					
From Public Works Administration	40,001	21,140	20,705	15,438	14,407
<b>TOTAL LAKE MANAGEMENT</b>	<b>86,440</b>	<b>57,552</b>	<b>68,930</b>	<b>49,778</b>	<b>57,188</b>
<b>TOTAL PUBLIC WORKS</b>	<b>1,074,889</b>	<b>988,014</b>	<b>1,282,729</b>	<b>1,052,798</b>	<b>982,699</b>
Associated Revenue	228,816	242,605	237,964	204,198	182,194
Percent Coverage	21%	25%	19%	19%	19%

# Proprietary Funds



## **Proprietary Funds**

**Surface Water Management Fund**

**Lake Wilderness Golf Course Fund**

**Vehicle Rental Fund**

**Central Services Fund**

**Unemployment Trust Fund**



## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Surface Water Management Fund

#### SURFACE WATER MANAGEMENT OPERATIONS

SALARIES		7,851	83,001	19,936	123,497
Surface Water Mgt Eng	1.00				83,497
Staff Allocation from Building Division					40,000
BENEFITS		3,485	27,912	7,515	44,756
OFFICE AND OPERATING SUPPLIES	4,085	4,251	3,274	5,399	5,993
BOOKS AND SOFTWARE		65	87	1,013	1,360
SMALL TOOLS & MINOR EQUIPMENT		1,629	5,172	325	5,172
PROFESSIONAL SERVICES					
Street Sweeping		-	-	-	35,000
Vactoring	38,952	13,178	65,000	54,331	55,000
Pond Maintenance - Mosquito Control	24,600	-	5,000	-	15,000
Fencing Repair Contracts		21,685	20,687	-	20,687
INFORMATION SERVICES				-	30,000
TRAVEL		39		-	
MEALS & LODGING		131	175	-	175
TRAINING		2,200	2,200	2,165	2,200
ADVERTISING		428	570	-	570
RENTALS AND LEASES	1,281	165	1,000	1,486	1,996
VEHICLE RENTAL	7,871	7,004	7,958	3,569	3,557
INSURANCE					
Property	15	17	17	17	17
Liability				346	346
UTILITIES		-	-	184	247
REPAIRS AND MAINTENANCE		561	748	6,358	7,596
MISCELLANEOUS					
State Department of Ecology Permit	7,269	8,154	8,154	9,008	9,000
Dues & Subscriptions		3,521	3,521	-	-
Miscellaneous		-	-	166	116
INTERGOVERNMENTAL SERVICES					
KC Maintenance	8,001	6,092	8,000	-	6,000
KC Billing & Collection	16,277	16,269	17,417	20,163	17,539
KC Debt Service	28,478	28,478	28,478	32,603	28,478
Storm Water Pollution Technical Services		-	5,000	-	5,000
Green/Duwamish ERS		-	1,423	-	1,433
WRIA 8 Agreement	1,192	1,192	1,025	1,025	1,032
WRIA 9 Agreement	6,640	5,948	5,841	5,841	5,882
Brown Plat Monitoring	389	-	-	-	-

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Surface Water Management Fund, continued

TAXES AND ASSESSMENTS	11,777	12,448	14,287	16,738	15,105
OPERATING CAPITAL					
Equipment		7,644	-	5,682	-
COST ALLOCATION					
From Public Works Administration	100,963	156,449	172,863	40,297	42,374
From Public Works Maintenance	127,944	214,674	216,493	193,842	231,743
<b>TOTAL SURFACE WATER MGT - OPS</b>	<b>385,732</b>	<b>523,558</b>	<b>705,303</b>	<b>428,009</b>	<b>716,870</b>

### SWM - NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)

OFFICE AND OPERATING SUPPLIES				7,349	7,916
PROFESSIONAL SERVICES					
NPDES Training				26,126	-
COST ALLOCATION					
From Public Works Administration				92,582	97,425
<b>TOTAL SURFACE WATER MGT - NPDES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126,057</b>	<b>105,341</b>
<b>TOTAL SURFACE WATER MANAGEMENT</b>	<b>385,732</b>	<b>523,558</b>	<b>705,303</b>	<b>554,066</b>	<b>822,211</b>
<b>Associated Revenue</b>	720,274	760,362	853,530	948,030	1,082,795
<b>Percent Coverage</b>	187%	145%	121%	171%	132%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Lake Wilderness Golf Course Fund

#### ADMINISTRATION

OFFICE AND OPERATING SUPPLIES	8,964	7,266	6,388	9,521	9,568
SMALL TOOLS & MINOR EQUIPMENT		293	390	-	-
PROFESSIONAL SERVICES					
Contract - Management Fee	91,800	93,636	95,509	95,508	97,418
Contract - Salaries & Benefits	92,524	23,880	24,000	15,179	15,023
Contract - Payroll / Personnel Services				13,015	14,696
TELEPHONE	5,712	6,489	6,591	7,905	7,935
POSTAGE	590	(15)	100	196	175
TRAVEL	2,150	1,702	1,961	651	414
MEALS AND LODGING		36	48	-	-
ADVERTISING	17,047	18,147	19,938	11,474	12,740
INSURANCE					
Property	5,679	6,155	6,155	6,158	6,158
Liability	15,500	13,138	12,459	13,442	14,907
UTILITIES	57,106	53,446	64,000	46,839	58,000
REPAIRS AND MAINTENANCE	24,349	10,786	12,057	9,248	10,119
MISCELLANEOUS					
Dues & Subscriptions	451	689	689	556	693
Banking Fees	29,450	26,576	26,000	25,679	25,175
Miscellaneous	17,297	25,218	28,000	8,096	7,449
TAXES AND ASSESSMENTS	8,775	8,972	9,379	7,813	8,493
COST ALLOCATION					
From Finance Department	17,604	11,923	15,000	14,412	15,962
From Parks Administration				2,488	2,401
To Course Ops and Food & Beverage	(394,999)	(308,335)	(328,663)	(288,181)	(307,327)
<b>TOTAL ADMINISTRATION</b>	-	-	-	-	-

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Lake Wilderness Golf Course Fund, continued

#### COURSE OPERATIONS

OFFICE AND OPERATING SUPPLIES	84,287	66,460	72,071	75,781	70,490
SMALL TOOLS & MINOR EQUIPMENT	1,718	890	581	450	605
COST OF SALES - MERCHANDISE	41,568	41,744	46,000	40,227	37,000
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	256,722	273,758	278,000	285,944	279,946
POSTAGE		51	35	53	71
TRAVEL	1,308	641	733	654	673
MEALS AND LODGING	69	95	127	-	100
TRAINING		-	-	150	-
RENTALS & LEASES	45,594	47,610	52,000	40,290	48,336
VEHICLE RENTAL	3,730	10,641	11,483	11,389	11,469
INSURANCE					
Property	569	-	-	-	-
UTILITIES	10,105	13,697	15,000	11,195	15,000
REPAIRS AND MAINTENANCE	18,903	12,230	15,000	19,351	20,140
MISCELLANEOUS					-
Dues & Subscriptions	2,815	1,854	2,146	1,938	2,161
Miscellaneous	(1,195)	-	-	-	-
COST ALLOCATION	197,499	154,168	164,331	144,091	153,664
<b>TOTAL COURSE OPERATIONS</b>	<b>663,691</b>	<b>623,838</b>	<b>657,508</b>	<b>631,513</b>	<b>639,654</b>
<b>Associated Revenue</b>	696,037	726,373	739,000	690,149	778,037
<b>Percent Coverage</b>	105%	116%	112%	109%	122%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Lake Wilderness Golf Course Fund, continued

#### FOOD AND BEVERAGE

OFFICE AND OPERATING SUPPLIES	36,236	30,175	32,000	37,291	32,224
SMALL TOOLS & MINOR EQUIPMENT	337	453	453	2,124	1,615
COST OF SALES - FOOD	172,660	150,709	151,000	148,131	140,000
COST OF SALES - BEVERAGES	119,401	124,903	127,000	128,197	136,699
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	292,478	309,500	324,000	301,559	280,000
Entertainment	28,400	32,800	31,000	46,495	50,612
POSTAGE	18	-	-	-	-
TRAVEL	304	901	1,009	202	248
MEALS AND LODGING		44	59	-	-
TRAINING		125		-	
ADVERTISING		2,109	-	50	50
RENTALS & LEASES	23,173	24,433	25,277	23,387	23,172
UTILITIES	10,333	11,634	14,000	12,456	13,000
REPAIRS AND MAINTENANCE	8,090	17,417	21,735	10,747	9,063
MISCELLANEOUS					
Licenses	2,957	2,957	2,957	3,214	3,236
Miscellaneous		1,000	1,333	-	-
OPERATING CAPITAL					
Other Equipment	5,378	-	-	-	-
COST ALLOCATION	197,499	154,168	164,331	144,091	153,664
<b>TOTAL FOOD AND BEVERAGE</b>	<b>897,262</b>	<b>863,329</b>	<b>896,154</b>	<b>857,945</b>	<b>843,583</b>
<b>Associated Revenue</b>	747,901	712,064	665,000	630,823	705,000
<b>Percent Coverage</b>	83%	82%	74%	74%	84%
<b>TOTAL LAKE WILDERNESS GOLF C</b>	<b>1,560,953</b>	<b>1,487,167</b>	<b>1,553,662</b>	<b>1,489,458</b>	<b>1,483,237</b>
<b>Associated Revenue</b>	1,463,206	1,448,344	1,415,000	1,323,319	1,582,237
<b>Percent Coverage</b>	94%	97%	91%	89%	107%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Vehicle Rental Fund

#### VEHICLE RENTAL SERVICES

OFFICE AND OPERATING SUPPLIES	5,889	6,916	4,130	5,476	6,048
FUEL	19,730	14,632	18,755	20,507	19,557
SMALL TOOLS & MINOR EQUIPMENT		425	-	-	-
INSURANCE					
Property	2,620	2,620	2,620	2,488	2,488
REPAIRS AND MAINTENANCE	5,799	12,189	33,000	19,466	20,000
<b>TOTAL VEHICLE RENTAL SERVICES</b>	<b>34,039</b>	<b>36,782</b>	<b>58,505</b>	<b>47,937</b>	<b>48,093</b>

#### EQUIPMENT REPLACEMENT

SMALL TOOLS & MINOR EQUIPMENT	1,000	-	-	-	-
VEHICLES					
Replace Head for Boom Mower	8,022	-	-	-	-
Used Mini Excavator		31,099	-	-	-
Replace Slope Mower		-	35,000	33,878	-
Replacement Pickup (Used)		-	28,000	25,997	-
Replace Utility Trailer		-	3,500	3,250	-
<b>TOTAL EQUIP REPLACEMENT</b>	<b>9,022</b>	<b>31,099</b>	<b>66,500</b>	<b>63,125</b>	<b>-</b>
<b>TOTAL VEHICLE RENTAL FUND</b>	<b>43,061</b>	<b>67,881</b>	<b>125,005</b>	<b>111,062</b>	<b>48,093</b>
<b>Associated Revenue</b>	123,601	126,558	146,985	152,076	145,131
<b>Percent Coverage</b>	287%	186%	118%	137%	302%

## Operating Expenditure Budget: Detail by Object Code

Description	2008 Actual	2009 Actual	2010		2011 Budget
			Budget	Actual	

### Central Services Fund

#### INSURANCE

Liability Insurance	115,099	119,167	113,704	113,704	108,288
Crime / Fidelity Bond	217	224	235	310	326
Property Insurance	24,947	27,234	27,234	27,224	27,224
<b>TOTAL INSURANCE</b>	<b>140,263</b>	<b>146,625</b>	<b>141,173</b>	<b>141,238</b>	<b>135,838</b>

#### BUILDING SERVICES

OFFICE AND OPERATING SUPPLIES	490	191	-	47	-
SMALL TOOLS & MINOR EQUIPMENT		847	-	-	-
PROFESSIONAL SERVICES					
Janitorial Services	11,266	10,615	-	587	-
Building Security System	438	1,836	-	342	-
Space Planning	4,949	3,875	-	-	-
BUILDING RENTAL	160,599	186,440	327,404	297,074	316,797
INSURANCE					
Property	928	1,004	1,004	1,004	1,004
UTILITIES	13,658	15,465	-	1,405	1,488
REPAIRS AND MAINTENANCE	501	1,411	-	69	92
MISCELLANEOUS					
Miscellaneous		-	-	10	10
COST ALLOCATION					
From Public Works Maintenance	3,856	1,028	-	21,073	4,000
<b>TOTAL BUILDING SERVICES</b>	<b>196,687</b>	<b>222,712</b>	<b>328,408</b>	<b>321,612</b>	<b>323,391</b>

#### OFFICE SERVICES

OFFICE AND OPERATING SUPPLIES	20,150	16,785	17,961	10,202	11,469
BOOKS & SOFTWARE	179	1,107	1,476	-	-
SMALL TOOLS & MINOR EQUIPMENT	815	1,110	1,480	-	-
TELEPHONE	13,178	11,829	12,289	17,331	19,234
POSTAGE	5,693	4,789	4,676	4,592	4,561
OFFICE EQUIPMENT RENTAL	14,593	18,533	20,000	16,479	16,496
REPAIR AND MAINTENANCE	634	1,743	2,324	751	1,008
MISCELLANEOUS					
Dues & Subscriptions		2,212	2,112	1,400	2,127
<b>TOTAL OFFICE SERVICES</b>	<b>55,241</b>	<b>58,108</b>	<b>62,318</b>	<b>50,755</b>	<b>54,895</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Central Services Fund, continued

#### INFORMATION SERVICES

SALARIES			97,993		87,427
GIS Specialist	1.00			-	61,720
Computer Support Specialist	0.50			-	25,707
Temporary Help		3,084	-	3,000	-
BENEFITS		235	-	41,368	7
OFFICE AND OPERATING SUPPLIES	1,996	1,658	1,009	567	689
BOOKS AND SOFTWARE			-	5,084	6,827
SMALL TOOLS & MINOR EQUIPMENT	1,992		5,000	-	2,000
INFORMATION TECHNOLOGY					
Web Hosting & Internet Services	5,657	5,457	7,000	3,856	4,800
Information Technology Consulting	104,662	144,848	15,639	136,219	140,000
TELEPHONE	6,248	5,925	5,959	6,772	6,000
POSTAGE	68		-	-	-
MEALS AND LODGING				25	-
TRAINING	1,500		-	-	-
ADVERTISING	165		-	116	117
BUILDING RENTAL				12,780	12,901
UTILITIES	165		-	201	270
REPAIRS AND MAINTENANCE	2,724	6,500	8,667	1,371	1,779
MISCELLANEOUS					
Dues & Subscriptions	8,737	2,759	9,003	1,279	1,448
Miscellaneous	169		-	-	-
OPERATING CAPITAL					
Computer Hardware	2,799		-	-	-
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>140,200</b>	<b>167,147</b>	<b>194,639</b>	<b>168,277</b>	<b>310,378</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### Central Services Fund, continued

#### EQUIPMENT REPLACEMENT

OFFICE AND OPERATING SUPPLIES	851	2,451	-	3,203	2,981
BOOKS AND SOFTWARE		-	-	628	843
SMALL TOOLS & MINOR EQUIPMENT	2,319	3,556	4,139	6,613	3,073
PROFESSIONAL SERVICES					
Information Technology Plan	25,938	1,040	40,000	-	40,000
Website Improvements		53,956	-	-	-
Telephone System Replacement		43,030	18,950	26,243	-
Financial Software Package		-	105,000	-	35,000
Work Order Software				-	20,000
ADVERTISING	1,017	315	-	-	-
UTILITIES	50	-	-	-	-
REPAIRS AND MAINTENANCE		2,080	794	1,492	2,003
OPERATING CAPITAL					
Furniture & Equipment	41,146	35,064	50,000	43,296	50,000
<b>TOTAL EQUIPMENT REPLACEMENT</b>	<b>71,321</b>	<b>141,493</b>	<b>218,882</b>	<b>81,474</b>	<b>153,900</b>
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>603,713</b>	<b>736,085</b>	<b>945,420</b>	<b>763,356</b>	<b>978,402</b>
<b>Associated Revenue</b>	625,260	687,748	820,132	783,708	923,481
<b>Percent Coverage</b>	104%	93%	87%	103%	94%

## Operating Expenditure Budget: Detail by Object Code

Description	2008	2009	2010		2011 Budget
	Actual	Actual	Budget	Actual	

### *Unemployment Trust Fund*

#### UNEMPLOYMENT SERVICES

PAYMENTS TO CLAIMANTS	11,594	21,138	22,000	7,785	22,000
<b>TOTAL UNEMPLOYMENT SERVICES</b>	<b>11,594</b>	<b>21,138</b>	<b>22,000</b>	<b>7,785</b>	<b>22,000</b>
<b>TOTAL UNEMPLOYMENT TRUST FUN</b>	<b>11,594</b>	<b>21,138</b>	<b>22,000</b>	<b>7,785</b>	<b>22,000</b>
Associated Revenue	5,568	1,349	1,667	1,417	1,092
Percent Coverage	48%	6%	8%	18%	5%

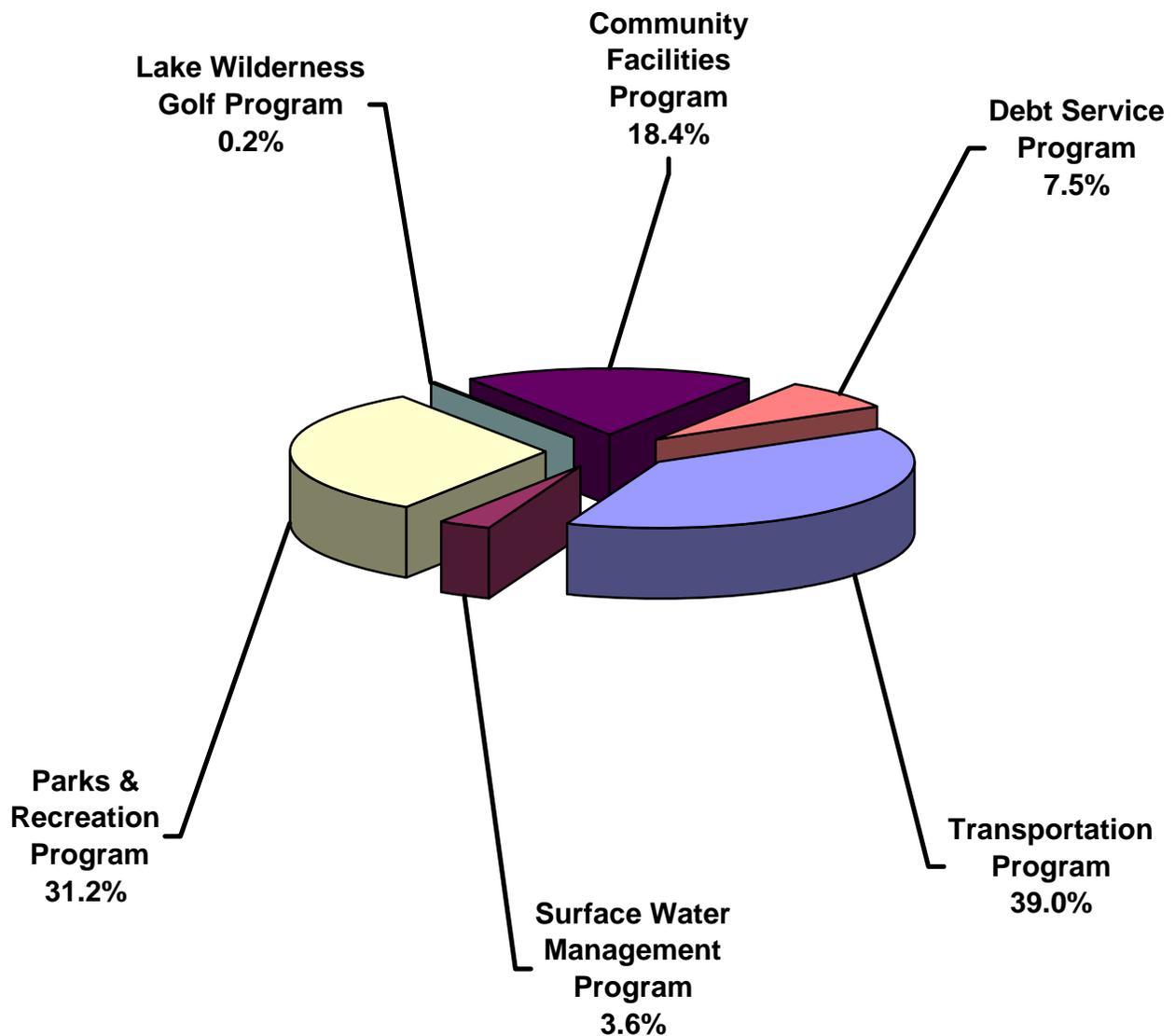
# CAPITAL BUDGET



**City of Maple Valley  
Capital Improvement Plan  
Expenditure Summary**

**2011 - 2016**

**\$60,181,762**



# Capital Improvement Plan 2011 -2016

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2011-16	2011	2012	2013	2014	2015	2016	Grants, Voted, & Loans	Net City
<b>Project Summary</b>											
<b>Transportation Program</b>											
<b>Maple Valley Highway Corridor</b>		<b>Percent of Transportation Program</b>							<b>51%</b>		
T1	SR 169 - SE 231st Street to Wax Rd	68	-								-
T2	SR 169 - North Gateway	432	-								-
T3	SR 169 & SE 240th Street Intersection	243	-								-
T4	SR 169 - Wax Road to Witte Road	2,033	-								-
T5	SR 169 Corridor Concept Study	50	-								-
T6	SR 169 - SR 516 to SE 264th Street	12,762	-								-
T7	SR 169 - Witte Road to 228th Ave SE	838	2,415	1,705	710						2,415
T30	SR 169 & SE 280th Street Intersection	500	-								-
T31	SR 169 - SE 264th to SE 258th Street	1,055	8,864	1,925		6,939				7,476	1,388
T34	SR 169 & SE 244th Intersection	-	625	75	550						625
<b>Subtotal: Maple Valley Highway</b>		<b>17,981</b>	<b>11,904</b>	<b>3,705</b>	<b>1,260</b>	<b>6,939</b>	-	-	-	<b>7,476</b>	<b>4,428</b>
<b>Witte Road Corridor</b>		<b>Percent of Transportation Program</b>							<b>15%</b>		
T8	Witte Road Design Project	68	-								-
T9	Witte Road - SE 240th St to SE 244th St	2,956	-								-
T12	Witte Road & SE 248th St Intersection	3,012	2,038	2,038							2,038
T28	Witte Road & SE 254th St Intersection	-	1,500				500	1,000			1,500
<b>Subtotal: Witte Road Corridor</b>		<b>6,035</b>	<b>3,538</b>	<b>2,038</b>	-	-	<b>500</b>	<b>1,000</b>	-	-	<b>3,538</b>
<b>Kent Kangley Road Corridor</b>		<b>Percent of Transportation Program</b>							<b>20%</b>		
T15	SR 516 - 213th to 218th Ave SE	347	4,813					530	4,283	3,426	1,387
T16	SR 516 - 228th Ave to Witte Road	3,647	-								-
T17	SR 516 & Witte Road Intersection	1	-								-
<b>Subtotal: Kent Kangley Road</b>		<b>3,996</b>	<b>4,813</b>	-	-	-	-	<b>530</b>	<b>4,283</b>	<b>3,426</b>	<b>1,387</b>
<b>Other Corridors and Non Corridors</b>		<b>Percent of Transportation Program</b>							<b>14%</b>		
T18	SE 263rd Street Trail Crossing	1,315	-								-
T23	Annual Asphalt Overlay Program	1,656	1,225	200	200	200	225	200	200		1,225
T24	Miscellaneous Street Improvements	261	600	100	100	100	100	100	100		600
T25	2001 FEMA Partnership	47	-								-
T27	Non Motorized Plan	40	500		100	100	100	100	100		500
T29	SE 271st St - SR 169 to SR 516	77	-								-
T32	Lake Wilderness Trail	45	172	172						129	43
T33	SE 276th St & 240th Ave SE	145	644				76	568			644
T35	Transportation Plan Update	57	93	93							93
<b>Subtotal: Other Street Projects</b>		<b>3,644</b>	<b>3,234</b>	<b>565</b>	<b>400</b>	<b>400</b>	<b>501</b>	<b>968</b>	<b>400</b>	<b>129</b>	<b>3,105</b>
<b>Total Transportation Program</b>		<b>31,656</b>	<b>23,489</b>	<b>6,308</b>	<b>1,660</b>	<b>7,339</b>	<b>1,001</b>	<b>2,498</b>	<b>4,683</b>	<b>11,032</b>	<b>12,457</b>
<b>Surface Water Management Program</b>											
S1	Surface Water Mgt Plan	162	-								-
S2	Take a Break Park & Drainage Prjct	890	-								-
S4	Highlands @ Lake Wilderness	257	-								-
S7	Witte & SE 253rd Stream Channel Clvrt	-	250			50	200				250
S9	Annual Small Works Provision	122	-								-
S10	Water Quality Retrofits	2	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	131	-								-
S12	Miscellaneous Drainage Improvements	65	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-								-
S14	Lake Lucerne Outlet Restoration Project	28	97	97						20	77
<b>Total Surface Water Managemnt Prgr</b>		<b>1,770</b>	<b>2,147</b>	<b>397</b>	<b>300</b>	<b>350</b>	<b>500</b>	<b>300</b>	<b>300</b>	<b>20</b>	<b>2,127</b>

# Capital Improvement Plan 2011 -2016

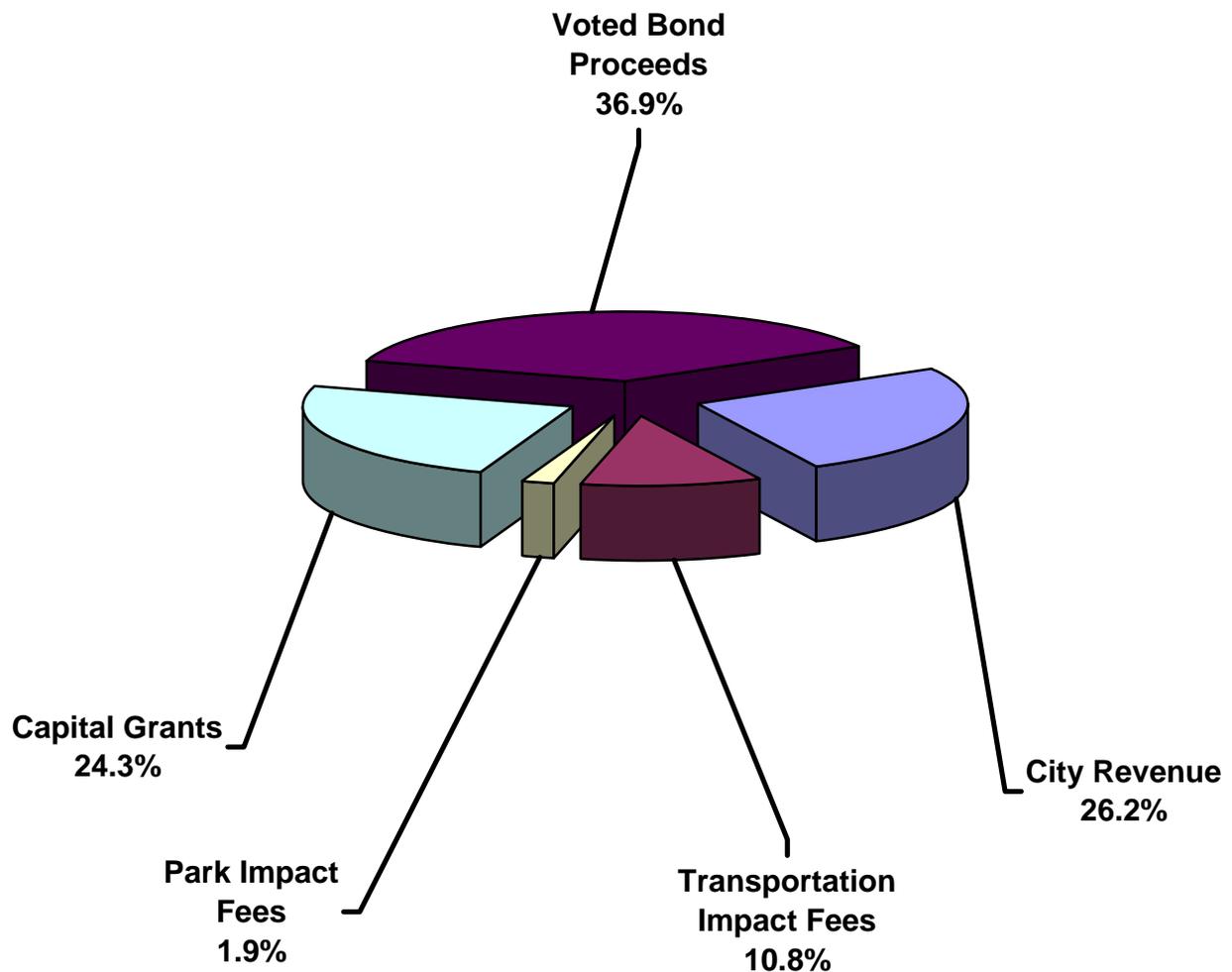
(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2011-16	2011	2012	2013	2014	2015	2016	Grants, Voted, & Loans	Net City
<b>Project Summary, continued</b>											
<b>Parks &amp; Recreation Program</b>											
P1	Parks & Open Space Acquisition	9	-							-	-
P2	Henry's Switch Parcel	399	-							-	-
P3	Summit Ballfields	967	16,695		8,295	500	7,900			16,050	645
P4	216th Ave SE / SE 276th Street Site	719	-							-	-
P5	Lake Wilderness Lodge	2,913	-							-	-
P6	Lake Wilderness Park	204	2,100	400		200	1,000	500		300	1,800
P8	Lake Wilderness Elementary Ballfields	52	-							-	-
<b>Total Parks Program</b>		<b>5,263</b>	<b>18,795</b>	<b>400</b>	<b>8,295</b>	<b>700</b>	<b>8,900</b>	<b>500</b>	<b>-</b>	<b>16,350</b>	<b>2,445</b>
<b>Lake Wilderness Golf Program</b>											
G1	LWGC Acquisition	4,460	-							-	-
G2	LWGC Startup	19	-							-	-
G3	Restaurant Improvements	151	27	2	25						27
G4	LWGC Special Assessment	105	-							-	-
G5	Course Improvements	77	120	56	19	27	19				120
<b>Total Lake Wilderness Golf Program</b>		<b>4,812</b>	<b>147</b>	<b>58</b>	<b>44</b>	<b>27</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>147</b>
<b>Community Facilities Program</b>											
A1	Public Art Program	31	45		25	5	5	5	5		45
C1	Youth, Community & Senior Facilit	1,014	10,228	28			300	2,300	7,600	9,400	828
C2	Historical Society Utilities	90	-								-
F1	City Hall Office Space	389	-								-
F3	Maple Valley Place Legacy Project	434	350	50	50	50	50	50	100	-	350
F4	Maintenance Facility	104	346	346							346
N1	Neighborhood Reinvestment Program	293	100		20	20	20	20	20		100
<b>Total Community Facilities Prgm</b>		<b>2,355</b>	<b>11,069</b>	<b>424</b>	<b>95</b>	<b>75</b>	<b>375</b>	<b>2,375</b>	<b>7,725</b>	<b>9,400</b>	<b>1,669</b>
<b>Debt Service Program</b>											
D2	2000 Bond Issue Debt Service	4,319	-								-
D3	Meadows Loan Repayment	279	-								-
D4	Infrastructure Loan DS - Transportation	889	1,171	198	197	196	195	194	193		1,171
D5	2005 Bond Refunding Debt Service	1,358	3,364	560	565	559	563	561	558		3,364
<b>Total Debt Service Program</b>		<b>6,845</b>	<b>4,535</b>	<b>757</b>	<b>761</b>	<b>754</b>	<b>757</b>	<b>754</b>	<b>751</b>	<b>-</b>	<b>4,535</b>
<b>Total Capital Improvement Plan</b>		<b>52,701</b>	<b>60,182</b>	<b>8,343</b>	<b>11,155</b>	<b>9,245</b>	<b>11,552</b>	<b>6,427</b>	<b>13,459</b>	<b>36,802</b>	<b>23,380</b>

# City of Maple Valley Capital Improvement Program Funding Summary

**2011 - 2016**

**\$60,181,762**



# Capital Improvement Plan 2011 -2016

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2011-16	2011	2012	2013	2014	2015	2016	Grants, Voted, & Loans	Net City
<b>Funding Summary</b>											
<b>General Fund</b>											
A1	Public Art Program	31	45	-	25	5	5	5	5	-	45
C1	Youth, Community & Senior Facility	519	316	28					288		316
C2	Historical Society Utilities	90	-								-
D2	2000 Bond Debt Service - Trans	273	-								-
D2	2000 Bond Issue Debt Serv - Non Trans	2,487	-								-
D5	2005 Bond Refunding DS - Trans	173	511		115	116	85	173	22		511
D5	2005 Bond Refunding DS - Non Trans	903	1,358		342	322	130	330	234		1,358
F1	City Hall Office Space	196	-								-
F3	Maple Valley Place Legacy Project	6	100						100		100
N1	Neighborhood Reinvestment Program	293	100	-	20	20	20	20	20		100
P5	Lake Wilderness Lodge	539	-	-	-	-	-				-
P6	Lake Wilderness Park	139	530			80	350	100			530
G1	LWGC Acquisition	1,210	-								-
G2	LWGC Startup	19	-								-
G3	Restaurant Improvements	103	-								-
G4	LWGC Special Assessment	105	-								-
T27	Non Motorized Plan	12	-								-
		<b>7,097</b>	<b>2,960</b>	<b>28</b>	<b>502</b>	<b>543</b>	<b>590</b>	<b>628</b>	<b>669</b>	<b>-</b>	<b>2,960</b>
<b>Street Fund</b>											
T1	SR 169 - SE 231st Street to Wax Rd	(30)	-								-
T2	SR 169 - North Gateway	95	-								-
T4	SR 169 - Wax Road to Witte Road	(19)	-								-
T9	Witte Road - SE 240th St to SE 244th St	73	-								-
T12	Witte Road & SE 248th St Intersection	120	-								-
T16	SR 516 - 228th Ave to Witte Road	394	-								-
T18	SE 263rd Street Trail Crossing	254	-								-
T23	Annual Asphalt Overlay Program	1,452	500	100	100	100	100	50	50		500
T24	Miscellaneous Street Improvements	161	-								-
T27	Non Motorized Plan	16	-								-
T30	SR 169 & SE 280th Street Intersection	340	-								-
T35	Transportation Plan Update	57	93	93	-	-	-	-	-		93
		<b>2,912</b>	<b>593</b>	<b>193</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>593</b>
<b>Transportation Impact Fee Fund</b>											
D2	2000 Bond Issue Debt Service - Trans	400	-	-	-						-
D4	Infrastructure Loan DS - Transportation	444	586	99	98	98	97	97	96		586
D5	2005 Bond Refunding DS - Trans	273	674	112	113	112	113	112	112		674
T3	SR 169 & SE 240th Street Intersection	243	-								-
T4	SR 169 - Wax Road to Witte Road	19	-								-
T5	SR 169 Corridor Concept Study	25	-								-
T6	SR 169 - SR 516 to SE 264th Street	678	-								-
T7	SR 169 - Witte Road to 228th Ave SE	420	1,221	866	355	-	-				1,221
T9	Witte Road - SE 240th St to SE 244th St	1,416	-								-
T9	Witte Road - SE 240th St to SE 244th St	5	-								-
T12	Witte Road & SE 248th St Intersection	854	970	970							970
T15	SR 516 - 213th to 218th Ave SE	174	693	-	-	-	-	265	428		693
T16	SR 516 - 228th Ave to Witte Road	1,116	-								-
T16	SR 516 - 228th Ave to Witte Road	94	-								-
T24	Miscellaneous Street Improvements	18	-								-
T27	Non Motorized Plan	-	250	-	50	50	50	50	50		250
T28	Witte Road & SE 254th St Intersection	-	750	-	-	-	250	500	-		750
T29	SE 271st St - SR 169 to SR 516	39	-	-	-	-	-				-
T30	SR 169 & SE 280th Street Intersection	80	-								-
T31	SR 169 - SE 264th to SE 258th Street	-	694	-	-	694	-				694
T32	Lake Wilderness Trail	8	-								-
T33	SE 276th St & 240th Ave SE	91	322	-	-	-	38	284	-		322
T33	SE 276th St & 240th Ave SE	1	-								-
T34	SR 169 & SE 244th Intersection	-	313	38	275						313
		<b>6,398</b>	<b>6,472</b>	<b>2,084</b>	<b>891</b>	<b>954</b>	<b>548</b>	<b>1,308</b>	<b>687</b>	<b>-</b>	<b>6,472</b>

# Capital Improvement Plan 2011 -2016

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2011-16	2011	2012	2013	2014	2015	2016	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
<b>Witte Road Fund</b>											
T8	Witte Road Design Project	68	-								-
T9	Witte Road - SE 240th St to SE 244th St	526	-								-
		<b>594</b>	-	-	-	-	-	-	-	-	-
<b>Park Development Fund</b>											
C1	Youth, Community & Senior Facility	-	130	-	-	-	49	16	65		130
P3	Summit Ballfields	42	172	-	172	-	-	-	-		172
P6	Lake Wilderness Park	-	785	174	-	87	305	218	-		785
T32	Lake Wilderness Trail	15	43	43							43
G1	LWGC Acquisition	280	-								-
		<b>337</b>	<b>1,130</b>	<b>217</b>	<b>172</b>	<b>87</b>	<b>354</b>	<b>234</b>	<b>65</b>	-	<b>1,130</b>
<b>Real Estate Excise Tax Fund</b>											
C1	Youth, Community & Senior Facility	236	382		-	-	251	84	47		382
D2	2000 Bond Debt Service - Trans	1,156	-								-
D2	2000 Bond Issue Debt Serv - Non Trans	-	-								-
D4	Infrastructure Loan DS - Transportation	444	586	99	98	98	97	97	96		586
D5	2005 Bond Refunding DS - Trans	7	163	112	(2)	(4)	28	(61)	90		163
D5	2005 Bond Refunding DS - Non Trans	-	658	335	(4)	13	207	6	100		658
F1	City Hall Office Space	194	-	-	-	-	-	-	-		-
F3	Maple Valley Place Legacy Project	205	250	50	50	50	50	50	-		250
F4	Maintenance Facility	104	121	121							121
P1	Parks & Open Space Acquisition	9	-	-	-	-	-	-	-		-
P3	Summit Ballfields	889	474	-	474	-	-	-	-		474
P4	216th Ave SE / SE 276th Street Site	513	-								-
P5	Lake Wilderness Lodge	885	-								-
P6	Lake Wilderness Park	65	485	226	-	33	45	182			485
P8	Lake Wilderness Elementary Ballfields	52	-								-
G1	LWGC Acquisition	2,970	-								-
G3	Restaurant Improvements	48	-								-
G5	Course Improvements	45	-								-
S2	Take a Break Park & Drainage Prjct	280	-								-
T5	SR 169 Corridor Concept Study	25	-								-
T6	SR 169 - SR 516 to SE 264th Street	502	-								-
T7	SR 169 - Witte Road to 228th Ave SE	418	995	640	355	-	-				995
T9	Witte Road - SE 240th St to SE 244th St	479	-								-
T12	Witte Road & SE 248th St Intersection	787	868	868							868
T15	SR 516 - 213th to 218th Ave SE	174	493	-	-	-	-	265	228		493
T16	SR 516 - 228th Ave to Witte Road	298	-								-
T23	Annual Asphalt Overlay Program	204	725	100	100	100	125	150	150		725
T24	Miscellaneous Street Improvements	82	600	100	100	100	100	100	100		600
T27	Non Motorized Trail Access	12	250	-	50	50	50	50	50		250
T28	Witte Road & SE 254th St Intersection	-	550	-	-	-	250	300	-		550
T29	SE 271st St - SR 169 to SR 516	39	-	-	-	-	-	-	-		-
T30	SR 169 & SE 280th Street Intersection	80	-								-
T31	SR 169 - SE 264th to SE 258th Street	-	494	-	-	494	-				494
T32	Lake Wilderness Trail	8	-								-
T33	SE 276th St & 240th Ave SE	30	122	-	-	-	38	84			122
T34	SR 169 & SE 244th Intersection	-	313	38	275						313
		<b>11,239</b>	<b>8,527</b>	<b>2,688</b>	<b>1,496</b>	<b>933</b>	<b>1,241</b>	<b>1,307</b>	<b>862</b>	-	<b>8,527</b>

# Capital Improvement Plan 2011 -2016

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2011-16	2011	2012	2013	2014	2015	2016	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
<b>Bond Proceeds Fund</b>											
<b>Councilmanic Bonds</b>											
C1	Youth, Community & Senior Facility	(0)	-								-
D2	2000 Bond Issue Debt Service	1	-								-
D5	2005 Bond Refunding Debt Service	5	-								-
F3	Maple Valley Place Legacy Project	223	-								-
P2	Henry's Switch Parcel	399	-								-
P4	216th Ave SE / SE 276th Street Site	206	-								-
T1	SR 169 - SE 231st Street to Wax Rd	98	-								-
T2	SR 169 - North Gateway	337	-								-
T4	SR 169 - Wax Road to Witte Road	387	-								-
T9	Witte Road - SE 240th St to SE 244th St	306	-								-
T16	SR 516 - 228th Ave to Witte Road	303	-								-
T17	SR 516 & Witte Road Intersection	1	-								-
T18	SE 263rd Street Trail Crossing	1,013	-								-
		<b>3,279</b>	-	-	-	-	-	-	-	-	-
<b>Voted Bonds</b>											
C1	Youth, Community & Senior Facility	-	6,400					2,200	4,200	6,400	-
P3	Summit Ballfields	-	15,800	7,400	500	7,900				15,800	-
		-	<b>22,200</b>	-	<b>7,400</b>	<b>500</b>	<b>7,900</b>	<b>2,200</b>	<b>4,200</b>	<b>22,200</b>	-
<b>Infrastructure Loans</b>											
T6	SR 169 - SR 516 to SE 264th Street	1,955	-								-
T16	SR 516 - 228th Ave to Witte Road	1,342	-								-
		<b>3,297</b>	-	-	-	-	-	-	-	-	-
<b>Capital Projects Fund</b>											
<b>Grants</b>											
C1	Youth, Community & Senior Facility	260	3,000						3,000	3,000	-
P3	Summit Ballfields	3	250		250					250	-
P5	Lake Wilderness Lodge	1,481	-							-	-
P6	Lake Wilderness Park	-	300				300			300	-
S14	Lake Lucerne Outlet Restoration Project	-	20	20						20	-
T4	SR 169 - Wax Road to Witte Road	1,646	-							-	-
T6	SR 169 - SR 516 to SE 264th Street	9,427	-							-	-
T7	SR 169 - Witte Road to 228th Ave SE	-	-							-	-
T9	Witte Road - SE 240th St to SE 244th St	150	-							-	-
T12	Witte Road & SE 248th St Intersection	1,250	-	-						-	-
T15	SR 516 - 213th to 218th Ave SE	-	3,426						3,426	3,426	-
T16	SR 516 - 228th Ave to Witte Road	24	-							-	-
T25	2001 FEMA Partnership	47	-							-	-
T31	SR 169 - SE 264th to SE 258th Street	1,055	7,476	1,925		5,551				7,476	-
T32	Lake Wilderness Trail	15	129	129						129	-
<b>Developer Contributions</b>											
T18	SE 263rd Street Trail Crossing	48	-							-	-
T33	SE 276th St & 240th Ave SE	23	-							-	-
P3	Summit Ballfields	41	-							-	-
		<b>15,470</b>	<b>14,602</b>	<b>2,074</b>	<b>250</b>	<b>5,551</b>	<b>300</b>	<b>-</b>	<b>6,426</b>	<b>14,602</b>	<b>-</b>

# Capital Improvement Plan 2011 -2016

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2011-16	2011	2012	2013	2014	2015	2016	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
<b>Surface Water Management Fund</b>											
D3	Meadows Loan Repayment	279	-								-
F4	Maintenance Facility	-	225	225							225
S1	Surface Water Mgt Plan	162	-								-
S2	Take a Break Park & Drainage Prjct	610	-								-
S4	Highlands @ Lake Wilderness	257	-								-
S7	Witte & SE 253rd Stream Channel Clvrt	-	250	-	-	50	200				250
S9	Annual Small Works Provision	122	-	-	-	-	-	-	-		-
S10	Water Quality Retrofits	2	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	131	-	-	-	-	-	-	-		-
S12	Miscellaneous Drainage Improvements	65	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-	-	-	-	-				-
S14	Lake Lucerne Outlet Restoration Project	28	77	77							77
T6	SR 169 - SR 516 to SE 264th Street	200	-								-
T7	SR 169 - Witte Road to 228th Ave SE	-	200	200							200
T12	Witte Road & SE 248th St Intersection	-	200	200							200
T15	SR 516 - 213th to 218th Ave SE	-	200						200		200
T16	SR 516 - 228th Ave to Witte Road	77	-								-
T28	Witte Road & SE 254th St Intersection	-	200					200			200
T31	SR 169 - SE 264th to SE 258th Street	-	200			200					200
T33	SE 276th St & 240th Ave SE	-	200					200			200
		<b>2,046</b>	<b>3,552</b>	<b>1,002</b>	<b>300</b>	<b>550</b>	<b>500</b>	<b>700</b>	<b>500</b>	<b>-</b>	<b>3,552</b>
<b>Lake Wilderness Golf Course Fund</b>											
G3	Restaurant Improvements	-	27	2	25	-	-	-	-		27
G5	Course Improvements	-	120	56	19	27	19	-	-		120
		-	<b>147</b>	<b>58</b>	<b>44</b>	<b>27</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>147</b>
<b>Vehicle Rental Fund</b>											
G5	Course Improvements	32									-
		<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funding Sources</b>		<b>52,701</b>	<b>60,182</b>	<b>8,343</b>	<b>11,155</b>	<b>9,245</b>	<b>11,552</b>	<b>6,427</b>	<b>13,459</b>	<b>36,802</b>	<b>23,380</b>

## Capital Expenditure Budget

Description	2008	2009	2010		2011
	Actual	Actual	Budget	Actual	Budget

### Transportation Program

#### Maple Valley Highway Corridor

T6 SR 169 - SR 516 to SE 264th Street	367,638	108,247	12,754	3,473	-
T7 SR 169 - Witte Road to 228th Ave SE	114,182	116,501	964,499	324,332	1,705,167
T31 SR 169 - SE 264th to SE 258th Street	380,190	530,973	1,889,027	143,549	1,925,289
T34 SR 169 & SE 244th Intersection	-	-	-	-	75,000
	<b>862,010</b>	<b>755,722</b>	<b>2,866,280</b>	<b>471,354</b>	<b>3,705,456</b>

#### Witte Road Corridor

T12 Witte Road & SE 248th St Intersection	120,809	251,313	5,405,687	2,204,301	2,037,699
	<b>120,809</b>	<b>251,313</b>	<b>5,405,687</b>	<b>2,204,301</b>	<b>2,037,699</b>

#### Kent Kangley Corridor

T15 SR 516 - 213th to 218th Ave SE	10,281	122,646	-	-	-
T16 SR 516 - 228th Ave to Witte Road	216,397	-	-	-	-
	<b>226,677</b>	<b>122,646</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Other Corridors and Non Corridors

T23 Annual Asphalt Overlay Program	196,933	288,641	225,000	205,819	200,000
T24 Miscellaneous Street Improvements	19,788	62,445	50,000	10,078	100,000
T29 SE 271st St - SR 169 to SR 516	912	544	-	-	-
T32 Lake Wilderness Trail	-	16,631	208,369	28,348	171,652
T33 SE 276th St & 240th Ave SE	79,478	29,794	-	-	-
T35 Transportation Plan Update			150,000	57,108	92,892
	<b>297,111</b>	<b>398,055</b>	<b>633,369</b>	<b>301,354</b>	<b>564,544</b>

#### Total Transportation Program

	<b>1,506,608</b>	<b>1,527,736</b>	<b>8,905,336</b>	<b>2,977,009</b>	<b>6,307,698</b>
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### Surface Water Management Program

S1 Surface Water Mgt Plan	6,989	22,382	-	-	-
S9 Annual Small Works Provision	-	23,408	-	-	-
S10 Water Quality Retrofits	-	-	50,000	-	50,000
S12 Miscellaneous Drainage Improvements	-	61,126	221,340	3,452	250,000
S13 Golf Course Pond Discharge Repair	-	112,032	-	-	-
S14 Lake Lucerne Outlet Restoration Project	-	-	125,000	28,159	96,841

#### Total SWM Program

	<b>6,989</b>	<b>218,948</b>	<b>396,340</b>	<b>31,611</b>	<b>396,841</b>
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### Parks and Recreation Program

P1 Parks & Open Space Acquisition	-	-	4,200,000	-	-
P3 Summit Ballfields	10,392	49,511	450,489	107,252	-
P5 Lake Wilderness Lodge	1,172,543	808,975	14,025	13,932	-
P6 Lake Wilderness Park	-	-	400,000	-	400,000
P8 Lake Wilderness Elementary Ballfields	(7,342)	-	-	-	-

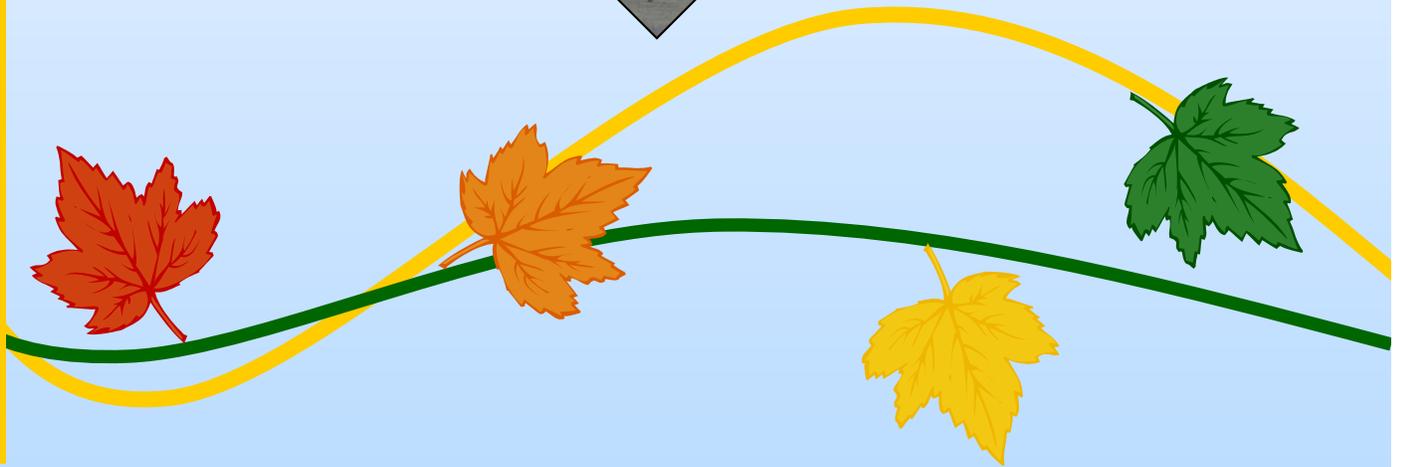
#### Total Parks and Recreation Program

	<b>1,175,593</b>	<b>858,486</b>	<b>5,064,514</b>	<b>121,184</b>	<b>400,000</b>
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## Capital Expenditure Budget

Description	2008	2009	2010		2011
	Actual	Actual	Budget	Actual	Budget
<b>Lake Wilderness Golf Course Program</b>					
G3 Restaurant Improvements	-	10,676	29,000	37,607	2,000
G4 LWGC Special Assessment	20,255	57,581	15,194	12,104	-
G5 Course Improvements	31,968	33,417	24,623	11,195	55,796
<b>Total Lake Wilderness Golf Program</b>	<b>52,222</b>	<b>101,674</b>	<b>68,817</b>	<b>60,906</b>	<b>57,796</b>
<b>Community Facilities Program</b>					
A1 Public Art Program	-	-	15,000	-	-
C1 Youth, Community & Senior Facility	(37,178)	9,836	30,164	2,555	27,609
F1 City Hall Office Space	-	92,248	127,752	121,505	-
F3 Maple Valley Place Legacy Project	-	-	25,000	-	50,000
F4 Maintenance Facility	-	-	250,000	103,847	346,153
N1 Neighborhood Reinvestment Program	30,442	16,472	23,528	20,043	-
<b>Total Community Facilities Program</b>	<b>(6,736)</b>	<b>118,556</b>	<b>471,444</b>	<b>247,950</b>	<b>423,762</b>
<b>Debt Service Program</b>					
D2 2000 Bond Issue Debt Service	332,530	332,710	336,960	336,960	-
D4 Infrastructure Loan DS - Transportation	204,307	241,916	198,468	198,468	197,544
D5 2005 Bond Refunding Debt Service	223,001	226,951	225,751	225,751	559,551
<b>Total Debt Service Program</b>	<b>759,838</b>	<b>801,577</b>	<b>761,179</b>	<b>761,179</b>	<b>757,096</b>
<b>Total Capital Improvement Program</b>	<b>3,494,514</b>	<b>3,626,977</b>	<b>15,667,630</b>	<b>4,199,838</b>	<b>8,343,193</b>

# Transportation Program



- 2003 - Gateway completed; expanded intersection improvement included rock wall with art work
- 2004 - Witte Road Phase I completed; Witte Road is the City's signature street and will be completed in phases as development occurs
- 2004 - SE 263rd Street Overcrossing completed; bridge crosses Lake Wilderness Trail which extends north and south through the City
- 2007 - Four Corners Intersection Improvement Project completed; this \$12.8 million project, funded with \$9.6 million of grant and other non city revenue



# CIP Project Form

## 2011 Budget

Dollars in Thousands

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

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

Lead Department: **Public Works**

Total Project Cost: 3,253  
 Non City Revenue: -      0%  
 Net City Cost: 3,253    100%



**Project Description and Justification:**

This project will provide an 11' right turn only lane on the west side of Maple Valley Highway from Witte Road southeast to SE 228th Street. A bike lane, curb, and gutter will be provided. Other improvements include a new storm drain system, street lighting, signing and striping.

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	761	-						
Acquisition	77	640	640					
Construction	-	1,775	1,065	710				
Debt Service	-	-						
<b>Total</b>	<b>838</b>	<b>2,415</b>	<b>1,705</b>	<b>710</b>	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200	200					
Street Fund	-	-						
Transportation Impact Fee Fund	420	1,221	866	355	-			
Park Development Fund	-	-						
Real Estate Excise Tax Funds	418	995	640	355	-			
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>838</b>	<b>2,415</b>	<b>1,705</b>	<b>710</b>	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>					15	16	17	18

# CIP Project Form

## 2011 Budget

Dollars in Thousands

CIP Program:       Transportation

Project Number:       T12

Project Name:        Witte Rd & SE 248th St Intersection

Lead Department:   Public Works

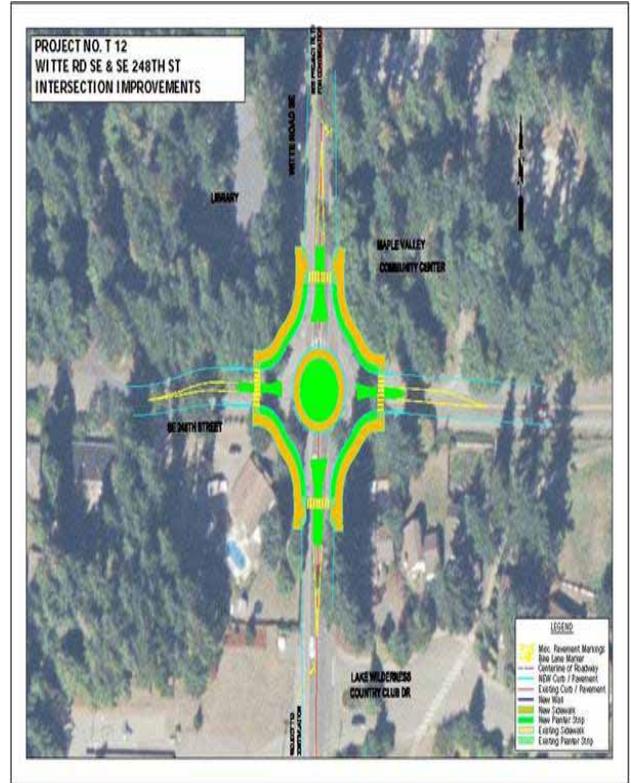
Total Project Cost:               5,049

Non City Revenue:               1,250    25%

Net City Cost:                3,799    75%

**Project Description and Justification:**

This project will construct a roundabout intersection improvement at the intersection of Witte Road SE and SE 248th Street per the Witte Road Corridor Study. The improvements will provide two 11' travel lanes and a landscaped median with bicycle lanes, curb, gutter, planter, sidewalk and pedestrian crosswalk on all four legs of the intersection. Other improvements include a storm drain system, decorative lighting, signing and striping, landscape enhancement, and urban design features.



### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	556	-						
Acquisition	647	-						
Construction	1,809	2,038	2,038					
Debt Service	-	-						
<b>Total</b>	<b>3,012</b>	<b>2,038</b>	<b>2,038</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	1,250	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200	200					
Street Fund	120	-						
Transportation Impact Fee Fund	854	970	970	-				
Park Development Fund	-	-						
Real Estate Excise Tax Funds	787	868	868	-				
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>3,012</b>	<b>2,038</b>	<b>2,038</b>	-	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>				7	8	9	10	11

# CIP Project Form

## 2011 Budget

Dollars in Thousands

CIP Program:       Transportation

Project Number:       T15

Project Name:        SR 516 - 213th to 218th Ave SE

Lead Department:   Public Works

Total Project Cost:               5,160

Non City Revenue:               3,426   66%

Net City Cost:               1,734   34%

**Project Description and Justification:**

This project will provide two 11' travel lanes with 12' left turn pockets or a landscaped median along Kent-Kangley Road (SR516) from 213th Place SE to 218th Ave. SE. Bicycle lanes, curb and gutter will be constructed on both sides of the street. Planters and sidewalks will be installed only on the north side of Kent-Kangley Road. On the 216th Ave. SE intersection, radius returns on all four corners will be constructed and new curb, gutter, and sidewalk will be built to match existing sidewalk on the southeast leg of the intersection. Also, an 11' right turn only lane will be provided for travel on Kent-Kangley Road to 216th Ave. SE. Other improvements will include new storm drain system, street lighting, one new decorative signal, signing and striping, and landscape enhancements. Retaining walls, fencing, handrails, and guardrails will be installed as necessary.



### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	61	475					375	100
Acquisition	-	555					155	400
Construction	286	3,783						3,783
Debt Service	-	-						
<b>Total</b>	<b>347</b>	<b>4,813</b>	-	-	-	-	<b>530</b>	<b>4,283</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	3,426						3,426
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200						200
Street Fund	-	-						
Transportation Impact Fee Fund	174	694			-	-	265	429
Park Development Fund	-	-						
Real Estate Excise Tax Funds	174	494			-	-	265	229
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>347</b>	<b>4,813</b>	-	-	-	-	<b>530</b>	<b>4,283</b>

**Maintenance & Operation Costs:**

**CIP Project Form**  
**2011 Budget**  
Dollars in Thousands

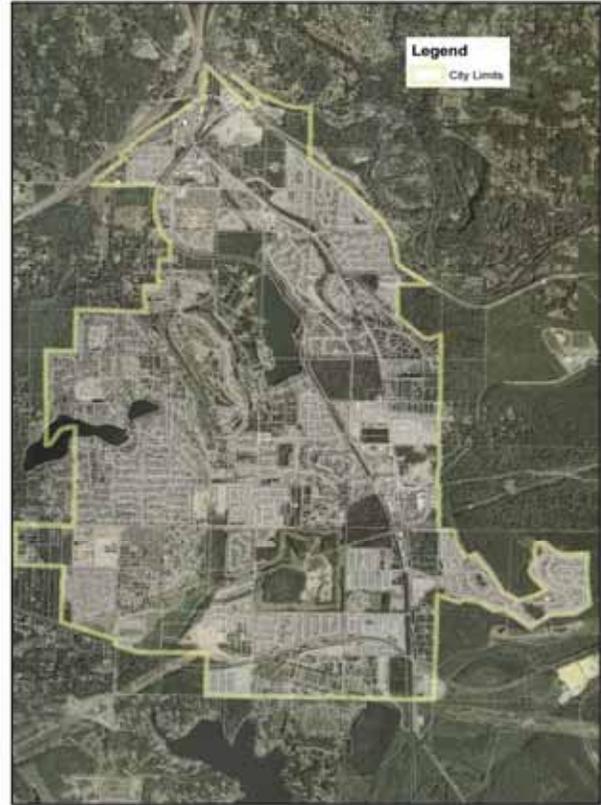
CIP Program:       Transportation

Project Number:       T23

Project Name:        Annual Asphalt Overlay Program

Lead Department:   Public Works

Total Project Cost:               2,881  
Non City Revenue:                 -       0%  
Net City Cost:                        **2,881   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 will be selected for repair or overlay to maintain the integrity of the City's street system.

**Project Financial Summary**

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	133	25				25		
Acquisition	-	-						
Construction	1,523	1,200	200	200	200	200	200	200
Debt Service	-	-						
<b>Total</b>	<b>1,656</b>	<b>1,225</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>225</b>	<b>200</b>	<b>200</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	1,452	500	100	100	100	100	50	50
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	204	725	100	100	100	125	150	150
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,656</b>	<b>1,225</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>225</b>	<b>200</b>	<b>200</b>

**Maintenance & Operation Costs:** \_\_\_\_\_

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T24

**Project Name:** Miscellaneous Street Improvements

**Lead Department:** Public Works

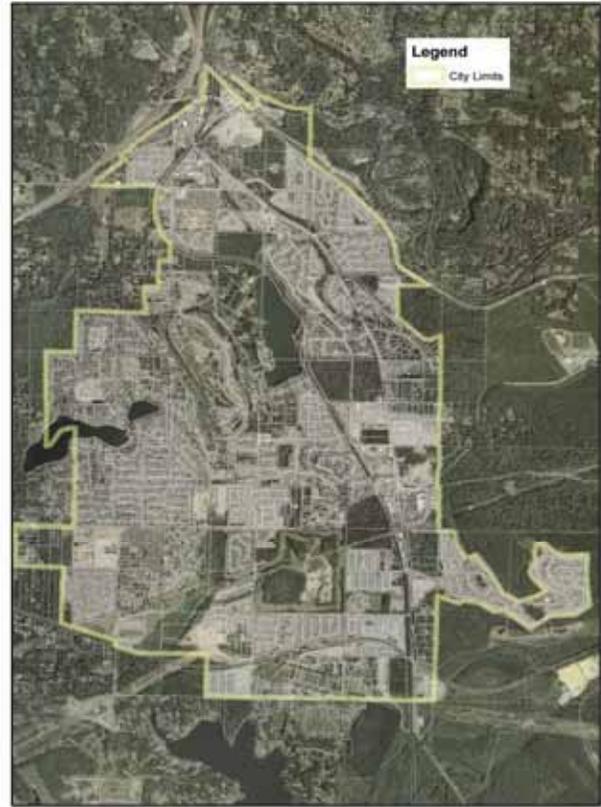
**Total Project Cost:** 861

**Non City Revenue:** - 0%

**Net City Cost:** 861 100%

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	82	-						
Acquisition	4	-						
Construction	175	600	100	100	100	100	100	100
Debt Service	-	-						
<b>Total</b>	<b>261</b>	<b>600</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	161	-						
Transportation Impact Fee Fund	18	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	82	600	100	100	100	100	100	100
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>261</b>	<b>600</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Maintenance & Operation Costs:** \_\_\_\_\_

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:**            **Transportation**

**Project Number:**            **T27**

**Project Name:**            **Non Motorized Plan Implementation**

**Lead Department:**    **Public Works**

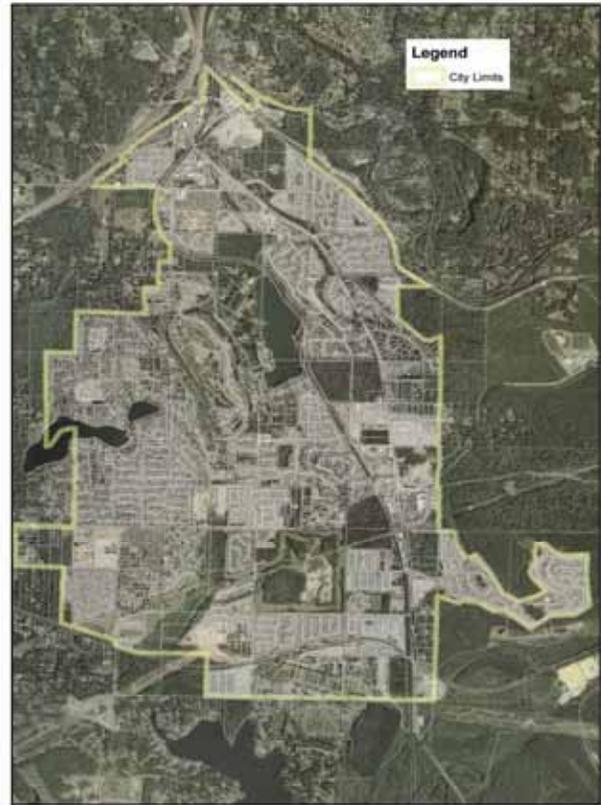
**Total Project Cost:**            540

**Non City Revenue:**            -        0%

**Net City Cost:**                 **540    100%**

**Project Description and Justification:**

This project provides funding for investments in the City's non-motorized transportation system, trails, bikeways, sidewalks etc. Project includes those identified in the Non-motorized Transportation Plan (adopted 2004) Funds will be used to create partnerships with the private sector, granting agencies, other City capital projects or to address emergent pedestrian safety issues.



### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	40	-						
Acquisition	-	-						
Construction	-	500		100	100	100	100	100
Debt Service	-	-						
<b>Total</b>	<b>40</b>	<b>500</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	12	-						
Surface Water Mgt Fund	-	-						
Street Fund	16	-						
Transportation Impact Fee Fund	-	250	-	50	50	50	50	50
Park Development Fund	-	-						
Real Estate Excise Tax Funds	12	250	-	50	50	50	50	50
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>40</b>	<b>500</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2011 Budget

Dollars in Thousands

CIP Program:        Transportation

Project Number:        T28

Project Name:        Witte Road & SE 254th St Intersection

Lead Department:    Public Works

Total Project Cost:                    1,500

Non City Revenue:                        -        0%

Net City Cost:                            1,500    100%



**Project Description and Justification:**

This project will design and construct improvements at the intersection of Witte Road and SE 254 Place and 220th Avenue SE, in accordance with the recommendations of the Witte Road Corridor Study (September 2001). The improvements would provide two 11' travel lanes and a left turn lane and an acceleration lane. The intersection will be evaluated to determine if a traffic signal is warranted.

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	400				400		
Acquisition	-	100				100		
Construction	-	1,000					1,000	
Debt Service	-	-						
<b>Total</b>	-	1,500	-	-	-	500	1,000	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200					200	
Street Fund	-	-						
Transportation Impact Fee Fund	-	750	-	-	-	250	500	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	550	-	-	-	250	300	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	1,500	-	-	-	500	1,000	-
<b>Maintenance &amp; Operation Costs:</b>								<b>10</b>

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T31

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

**Lead Department:** Public Works

**Total Project Cost:** 9,919

**Non City Revenue:** 8,531 86%

**Net City Cost:** 1,388 14%

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	1,055	64	64					
Acquisition	-	500	500					
Construction	-	8,300	1,361		6,939			
Debt Service	-	-						
<b>Total</b>	<b>1,055</b>	<b>8,864</b>	<b>1,925</b>	<b>-</b>	<b>6,939</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	1,055	7,476	1,925		5,551	-		
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200			200			
Street Fund	-	-						
Transportation Impact Fee Fund	-	694		-	694	-	-	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	494		-	494	-	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,055</b>	<b>8,864</b>	<b>1,925</b>	<b>-</b>	<b>6,939</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Maintenance &amp; Operation Costs:</b>						<b>16</b>	<b>17</b>	<b>18</b>

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T32

**Project Name:** Lake Wilderness Trail

**Lead Department:** Public Works

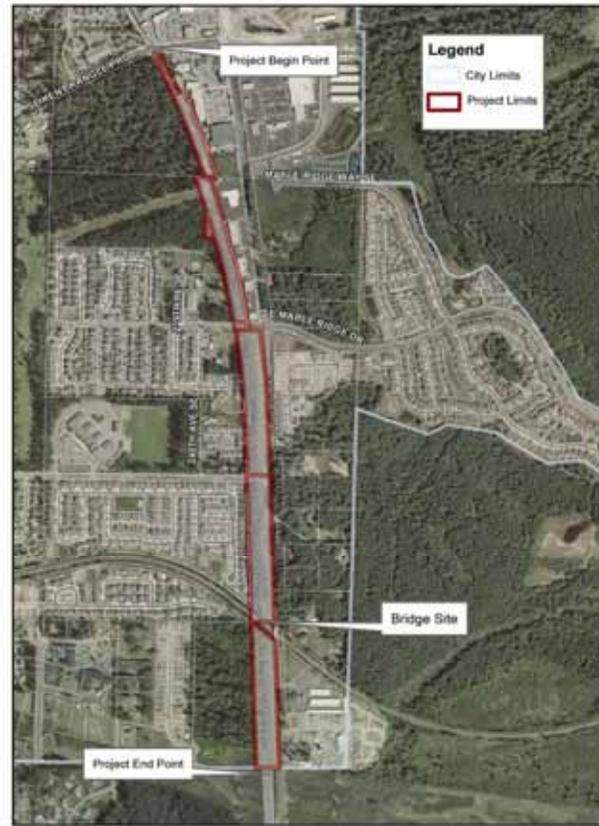
**Total Project Cost:** 217

**Non City Revenue:** 144 66%

**Net City Cost:** 73 34%

**Project Description and Justification:**

This project improves trail right of way owned by King County. Due to the limited funding, the project will be phased. Phase 1 improvements include clearing and surfacing the trail as much as possible from Kent-Kangley Rd to SE 291st Street, outside Maple Valley city limits. Subsequent project phases include constructing a new bridge over the Burlington Northern Santa Fe Railroad Tracks and a public parking area at the Henry's Switch property near SE 288th Street. All improvements will consider the needs of bicyclists, pedestrians and equestrians. In 2010 King County Park and Open Space Levy funds are used to match grant funds.



### Project Financial Summary

	Last 10	Total	2011	2012	2013	2014	2015	2016
	Years	2011-16	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	45	12	12					
Acquisition	-	-						
Construction	-	160	160					
Debt Service	-	-						
<b>Total</b>	<b>45</b>	<b>172</b>	<b>172</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	15	129	129					
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	8	-						
Park Development Fund	15	43	43					
Real Estate Excise Tax Funds	8	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>45</b>	<b>172</b>	<b>172</b>	-	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>								

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T33

**Project Name:** SE 276th St & 240th Ave SE

**Lead Department:** Public Works

**Total Project Cost:** 789

**Non City Revenue:** - 0%

**Net City Cost:** 789 100%



**Project Description and Justification:**

This project constructs the remaining portions of SE 276th and 240th Ave SE not constructed by adjacent developments. Remaining developments that will construct frontage improvements on these streets include Glacier Trails ( application pending) and South Fork (pre application meeting). To finish these streets to MVRSS the project will construct improvements on the south side of SE 276th Street from SR 169 across the King County Trail property to Glacier Trails; on the north side of SE 276th Street adjacent to the King County Trail and the property owned by Tahoma School District from Maple Valley Commons to Junior Junction; improvements to 240th Ave SE include the unimproved section between Glacier Crest II and Cherryvale Lane plus the west side of 240th Ave SE adjacent to Glacier Park Elementary School.

**Project Financial Summary**

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	143	-						
Acquisition	-	76				76		
Construction	2	568					568	
Debt Service	-	-						
<b>Total</b>	<b>145</b>	<b>644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76</b>	<b>568</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	23	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200					200	
Street Fund	-	-						
Transportation Impact Fee Fund	92	322		-	-	38	284	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	30	122		-	-	38	84	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>145</b>	<b>644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76</b>	<b>568</b>	<b>-</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T34

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

**Lead Department:** Public Works

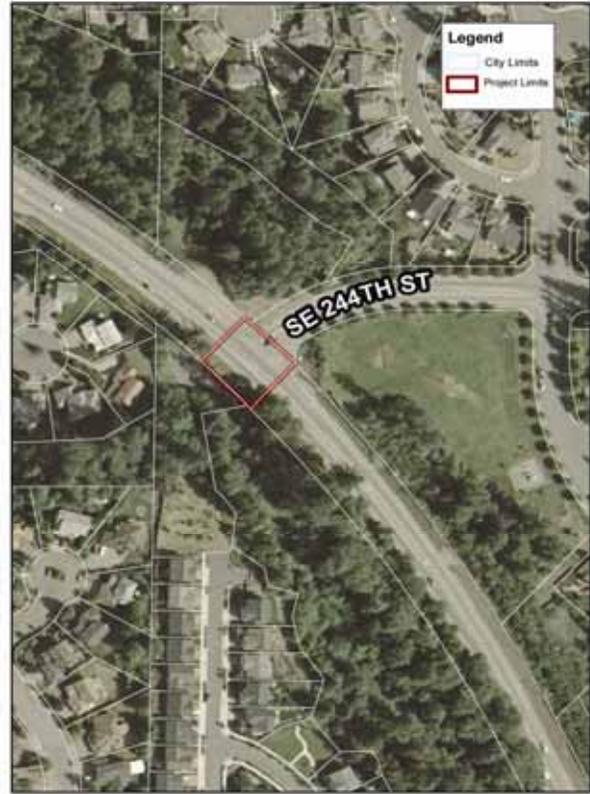
**Total Project Cost:** 625

**Non City Revenue:** - 0%

**Net City Cost:** 625 100%

**Project Description and Justification:**

Initially an analysis will be completed to verify if a new traffic signal at the intersection of SR 169 and SE 244th Street is warranted. If warranted, the signal improvements will be designed in 2011 and constructed in 2012.



### Project Financial Summary

	Last 10	Total	2011	2012	2013	2014	2015	2016
	Years	2011-16	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	75	75					
Acquisition	-	-						
Construction	-	550		550				
Debt Service	-	-						
<b>Total</b>	-	<b>625</b>	<b>75</b>	<b>550</b>	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	313	38	275	-			
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	313	38	275	-			
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>625</b>	<b>75</b>	<b>550</b>	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>					<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:**            **Transportation**

**Project Number:**            **T35**

**Project Name:**            **Transportation Plan Update**

**Lead Department:**    Public Works

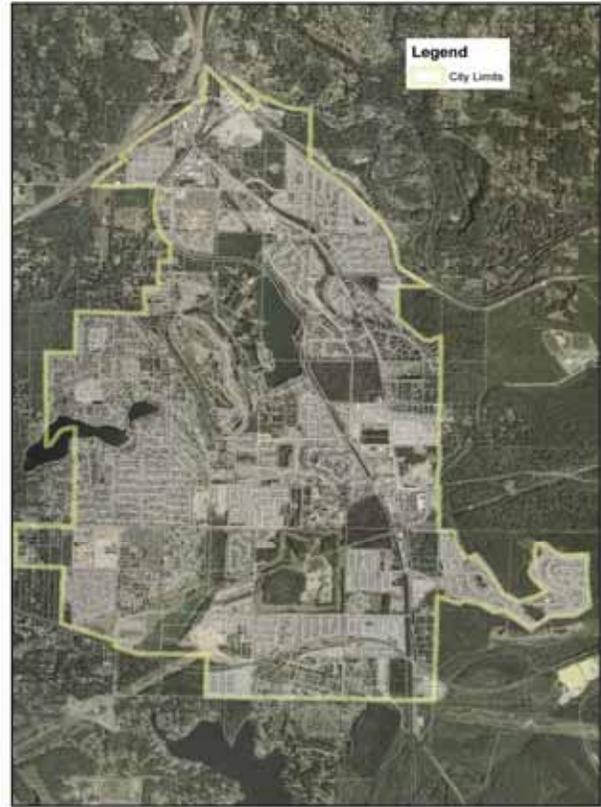
**Total Project Cost:**            150

**Non City Revenue:**            -        0%

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

**Project Description and Justification:**

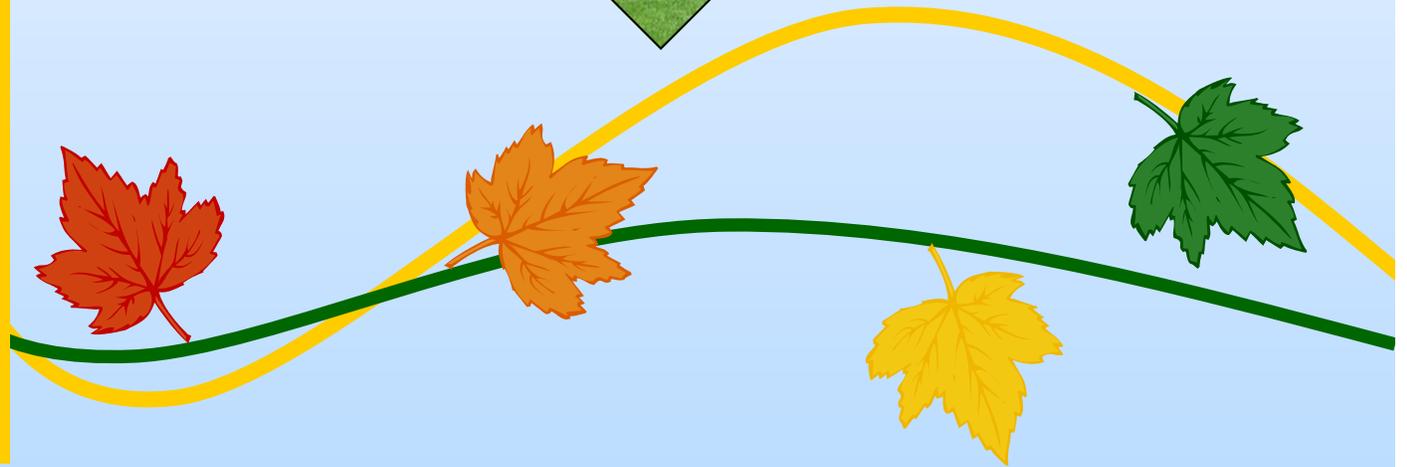
This project funds the update the Transportation Plan, which was last updated in 2005. However, the data contained in the current plan was obtained in 2004. The Transportation Plan update will identify existing conditions, update the traffic model, and identify the facilities and service needed to support growth to 2030. The plan update will review level-of-service standards, concurrency monitoring system and methodology for calculating traffic impact fees.



### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	57	93	93					
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
<b>Total</b>	<b>57</b>	<b>93</b>	<b>93</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	57	93	93					
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>57</b>	<b>93</b>	<b>93</b>	-	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>								

# Surface Water Management Program



- 2002 - Take-A-Break Park completed; Park is a combination park & detention basin
- 2003 - Belmont Court stormpond revegetation completed
- 2005 - Rock Creek Meadows retention pond completed



# CIP Project Form

## 2011 Budget

Dollars in Thousands

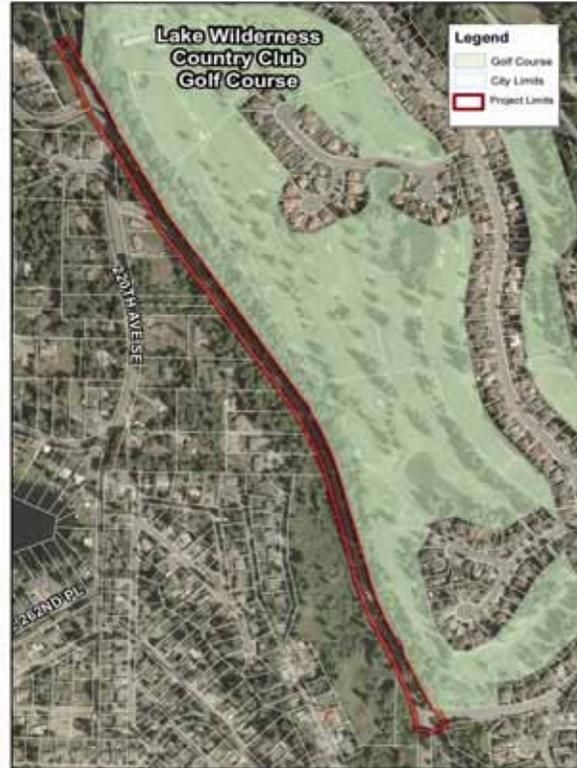
CIP Program: **Surface Water Management**

Project Number: **S7**

Project Name: **Witte & SE 253rd Stream Channel Culvrts**

Lead Department: **Public Works**

Total Project Cost: 250  
 Non City Revenue: - 0%  
 Net City Cost: 250 100%



**Project Description and Justification**

This project is designed to expand stream channel culverts on the west side of Witte Road SE, between SE 253 and 264<sup>th</sup>. The expansion will remove blockages and be large enough for fish to pass through. The City removed one culvert during maintenance activities in the summer of 2002.

**Project Financial Summary**

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	50			50			
Acquisition	-	-						
Construction	-	200				200		
Debt Service	-	-						
<b>Total</b>	-	<b>250</b>	-	-	<b>50</b>	<b>200</b>	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	250	-	-	50	200	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>250</b>	-	-	<b>50</b>	<b>200</b>	-	-

**Maintenance & Operation Costs:**

**CIP Project Form**  
**2011 Budget**  
Dollars in Thousands

CIP Program: **Surface Water Management**

Project Number: **S10**

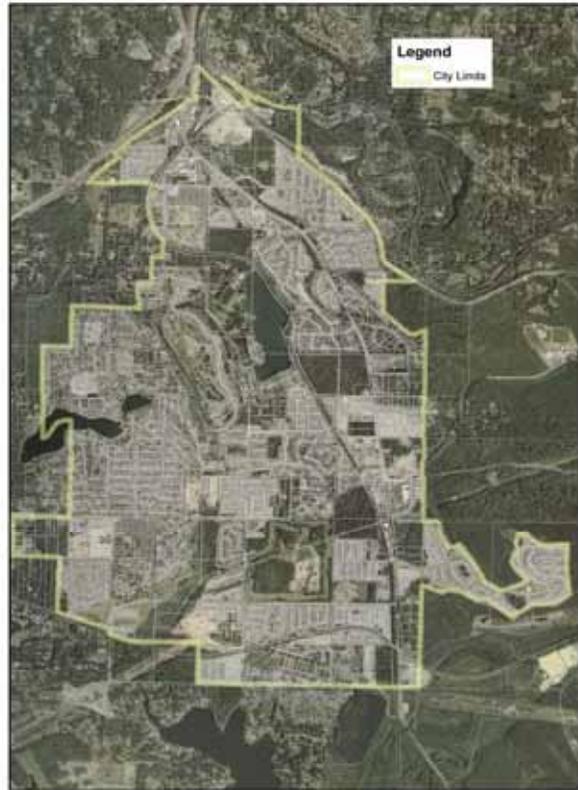
Project Name: **Water Quality Retrofits**

Lead Department: **Public Works**

Total Project Cost: **302**

Non City Revenue: **- 0%**

Net City Cost: **302 100%**



**Project Description and Justification**

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

**Project Financial Summary**

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	2	30	5	5	5	5	5	5
Acquisition	-	-						
Construction	-	270	45	45	45	45	45	45
Debt Service	-	-						
<b>Total</b>	<b>2</b>	<b>300</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	2	300	50	50	50	50	50	50
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>2</b>	<b>300</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>

**Maintenance & Operation Costs:** \_\_\_\_\_

**CIP Project Form**  
**2011 Budget**  
Dollars in Thousands

CIP Program: **Surface Water Management**

Project Number: **S12**

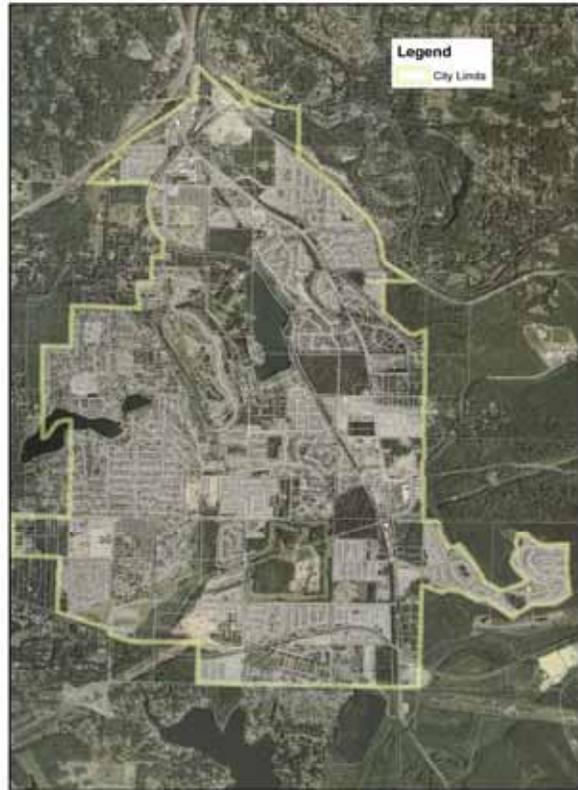
Project Name: **Miscellaneous Drainage Improvements**

Lead Department: **Public Works**

Total Project Cost: **1,565**

Non City Revenue: **- 0%**

Net City Cost: **1,565 100%**



**Project Description and Justification**

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

**Project Financial Summary**

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	65	270	45	45	45	45	45	45
Acquisition	-	-						
Construction	-	1,230	205	205	205	205	205	205
Debt Service	-	-						
<b>Total</b>	<b>65</b>	<b>1,500</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	65	1,500	250	250	250	250	250	250
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
<b>Total</b>	<b>65</b>	<b>1,500</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2011 Budget

Dollars in Thousands

CIP Program: **Surface Water Management**

Project Number: **S14**

Project Name: **Lake Lucerne Outlet Restoration**

Lead Department: **Public Works**

Total Project Cost: 125

Non City Revenue: 20 16%

Net City Cost: 105 84%

Project Description and Justification

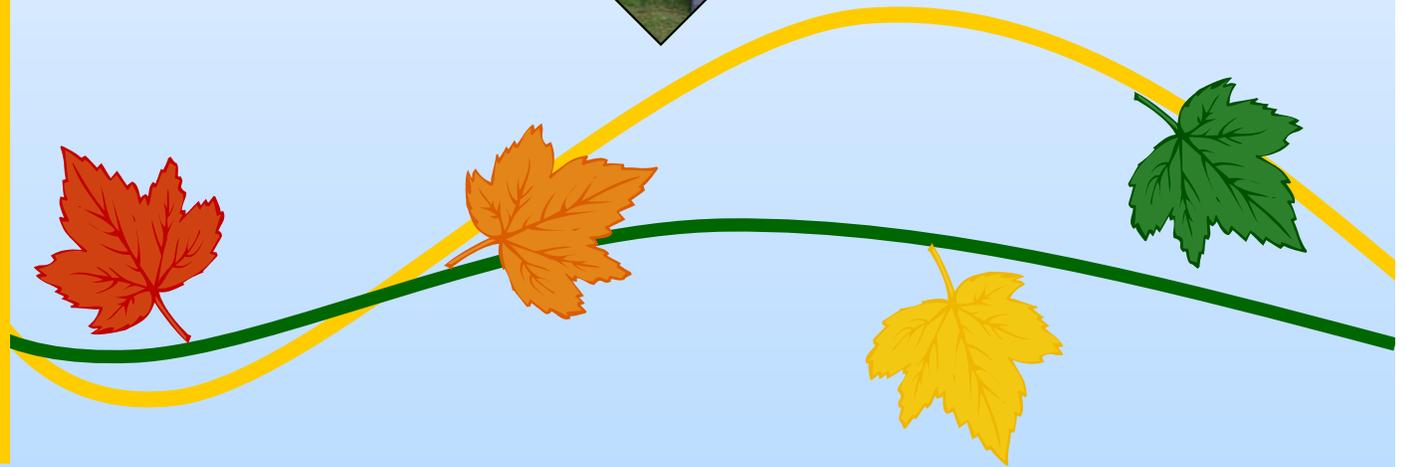


### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	28	-						
Acquisition	-	-						
Construction	-	97	97					
Debt Service	-	-						
<b>Total</b>	<b>28</b>	<b>97</b>	<b>97</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	20	20					
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	28	77	77	-	-	-	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
<b>Total</b>	<b>28</b>	<b>97</b>	<b>97</b>	-	-	-	-	-

Maintenance & Operation Costs: \_\_\_\_\_

# Parks and Recreation Program



- 2003 - Lake Wilderness Park & Lodge acquired from King County; Lodge added to the Washington Heritage Register of Historic Places
- 2003 - The City initiated its Music in the Park program; Park also used for other venues such as the Fishing Derby, Maple Valley Days, Independence Day Celebration, and Holiday Lights
- 2006 - Lake Wilderness Golf Course acquired; purchase made to save from housing development
- 2009 - Lodge renovation complete with funding from State grant



## CIP Project Form

### 2011 Budget

Dollars in Thousands

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

**Project Name:** Restaurant Improvements

**Lead Department:** Parks

**Total Project Cost:** 178

**Non City Revenue:** - 0%

**Net City Cost:** 178 100%

**Project Description and Justification:**

<b>B Lounge/Dining (Deck)</b>	Install an outdoor deck with a 20 table+ capacity. Every competitor in our market has this amenity. This would enhance the appeal to a market which is predisposed to outdoor activities. His project would include natural gas heaters and furniture and would eliminate our event tent which is expensive to maintain.	\$150,000	Master Pln
<b>B Walk-in Coolers</b>	New compressor and door for upstairs walk-in cooler, new door for beer cooler. New walk-in cooler / freezer downstairs to accommodate all deliveries and eliminate the collection of outdated, inefficient stand-up coolers.	\$15,000	2012
<b>C Downstairs Catering Kitchen</b>	Purchase equipment for downstairs kitchen for catering & banquet capability. One major component of this project is the installation of exhaust ventilation. This would support the Lake Wilderness Lodge and allow the restaurant to operate effectively when banquets and busy meal periods occur simultaneously.	\$50,000	Master Pln
<b>C Restaurant "Vision" Upgrades</b>	Remodel dining room aesthetics to fit "concept evolution" and new identity. This project would include replacement of carpet, installation of new ceiling, beams, paint, artifacts, fireplace, riverrock on the walls to convert the restaurant to a hunting "lodge" design that is consistent with style of food and wilderness theme.	\$300,000	Master Pln
<b>C Catering Equipment</b>	Supplies and equipment needed to transport and serve "off-site" events for up to 200 people; includes, hot holding boxes, serving equipment, dishes and utensils, glassware and all related pans, lids and banquet supplies.	\$10,000	2012
<b>C Parking Lot</b>	Build an enclosure for the trash/dumpster area. The current trash/dumpster area is not enclosed and creates a bad first impression.	\$2,000	2011
		\$527,000	

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	151	27	2	25				
Debt Service	-	-						
<b>Total</b>	<b>151</b>	<b>27</b>	<b>2</b>	<b>25</b>	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	103	-						
Lake Wilderness Golf Course Fund	-	27	2	25	-	-	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	48	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>151</b>	<b>27</b>	<b>2</b>	<b>25</b>	-	-	-	-

**Maintenance & Operation Costs:** \_\_\_\_\_

## CIP Project Form

### 2011 Budget

Dollars in Thousands

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

Project Name: **Course Improvements**

Lead Department: **Parks**

Total Project Cost: **196**

Non City Revenue: **- 0%**

Net City Cost: **196 100%**

#### Project Description and Justification:

A Greensmaster 3050 model# 04351	The cost of one mower is the \$18,623 and there is a need to have one greens mower and 2 tee mowers.	\$ 55,869	2012,13,14
A Workman 4300 model#07364	Utility vehicle. This is a three in one piece of equipment; top dresses the greens, sprays and hauls	\$ 28,796	\$ 2,011
A Turf Tender 410 model#	Course top dresser	\$ 15,000	\$ 2,011
A TW160/TW225 model#	Course Sprayer	\$ 8,000	\$ 2,013
B Pole Building	Cover for equipment that sits outside when the weather is bad.	\$ 25,000	Master Pln
C Pump House	Move all the electricity from the main pumping area into a closed room were it is not exposed to the wet conditions	\$ 12,000	\$ 2,011
C Cart Paths	To convert the one half of current gravel paths to pavement	\$ 115,000	Master Pln
		<u>\$259,665</u>	

#### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	77	120	56	19	27	19		
Debt Service	-	-						
<b>Total</b>	<b>77</b>	<b>120</b>	<b>56</b>	<b>19</b>	<b>27</b>	<b>19</b>	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Lake Wilderness Golf Course Fund	-	120	56	19	27	19	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	45	-						
Bond Proceeds (Voted)	-	-						
Vehicle Rental Fund	32	-						
<b>Total</b>	<b>45</b>	<b>120</b>	<b>56</b>	<b>19</b>	<b>27</b>	<b>19</b>	-	-

Maintenance & Operation Costs: \_\_\_\_\_

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Parks & Recreation

**Project Number:** P3

**Project Name:** Summit Ballfields

**Lead Department:** Parks

**Total Project Cost:** 17,663

**Non City Revenue:** 250 1%

**Net City Cost:** 17,413 99%

**Project Description and Justification:**

Initially working in cooperation with the Tahoma School District, this project entailed: 1) master planning for a twenty-acre site near Four Corners, 2) construction by the District of a new school transportation center ("bus barn"), and 3) construction by the City of sports fields and informal recreation areas on the balance of the property. The city purchased the property from the District in November 2006. Future development of the athletic fields on the site is scheduled to occur in phases and awaits construction of an access road to the property that is part of project T29. Current plans are for the property to be developed in phases with the first phase constructed in 2010 with grants and City funding and the second phase constructed in 2012 and 2013 assuming the approved of a voted bond issue in 2011. The voted bond issue will be a combined request for funding to include other improvements currently identified as the Enhanced Youth, Community, and Senior Facility, project C1.



### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	197	1,143		643	500			
Acquisition	760	-						
Construction	10	15,552		7,652		7,900		
Debt Service	-	-						
<b>Total</b>	<b>967</b>	<b>16,695</b>	<b>-</b>	<b>8,295</b>	<b>500</b>	<b>7,900</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	250		250				
County Grants	-	-						
Developer Contribution	36	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	42	172		172	-			
Real Estate Excise Tax Funds	889	474		474	-			
Bond Proceeds (Voted)	-	15,800		7,400	500	7,900		
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>967</b>	<b>16,695</b>	<b>-</b>	<b>8,295</b>	<b>500</b>	<b>7,900</b>	<b>-</b>	<b>-</b>
<b>Maintenance &amp; Operation Costs:</b>							<b>200</b>	<b>200</b>

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Parks & Recreation

**Project Number:** P6

**Project Name:** Lake Wilderness Park

**Lead Department:** Parks

**Total Project Cost:** 2,304

**Non City Revenue:** 300 13%

**Net City Cost:** 2,004 87%

**Project Description and Justification:**

The City of Maple Valley acquired the Lake Wilderness Park and Lodge in 2003 through transfer of ownership from King County. In 2007 the Lake Wilderness Park master plan was completed utilizing a group of stakeholders from a cross section of the community. The master plan identified 10 phases of work to be completed over the next 20 years. The funding is proposed to come from a combination of City revenues and grants. A park impact fee will be considered as one funding source. Proposed projects include: an improved amphitheatre, better trail connections, as well as infrastructure improvements that include: beach house repair, lighting, additional parking, and picnic shelter upgrades.



### Project Financial Summary

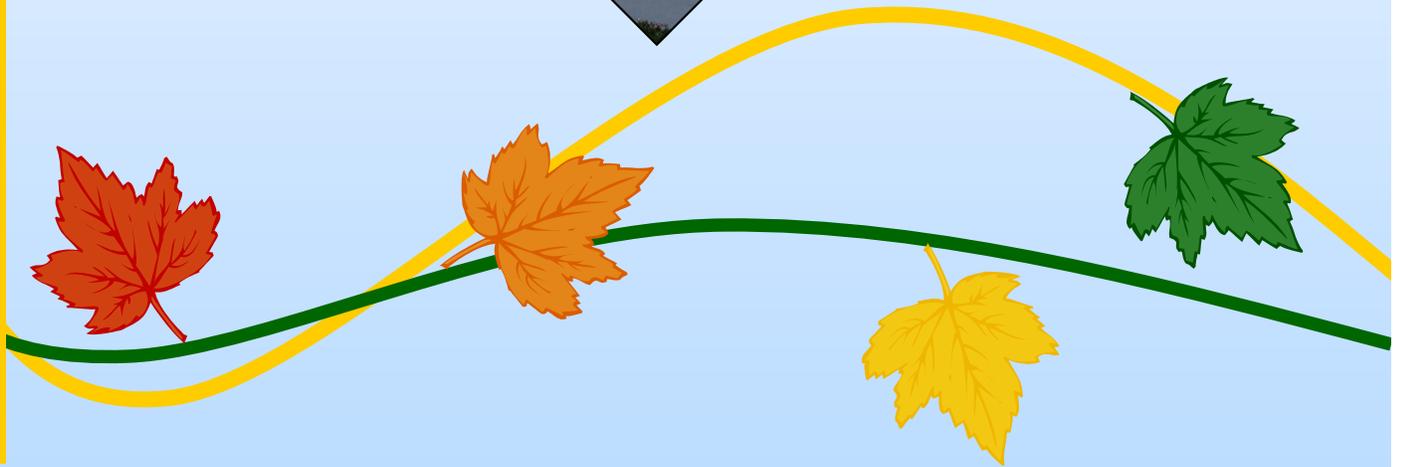
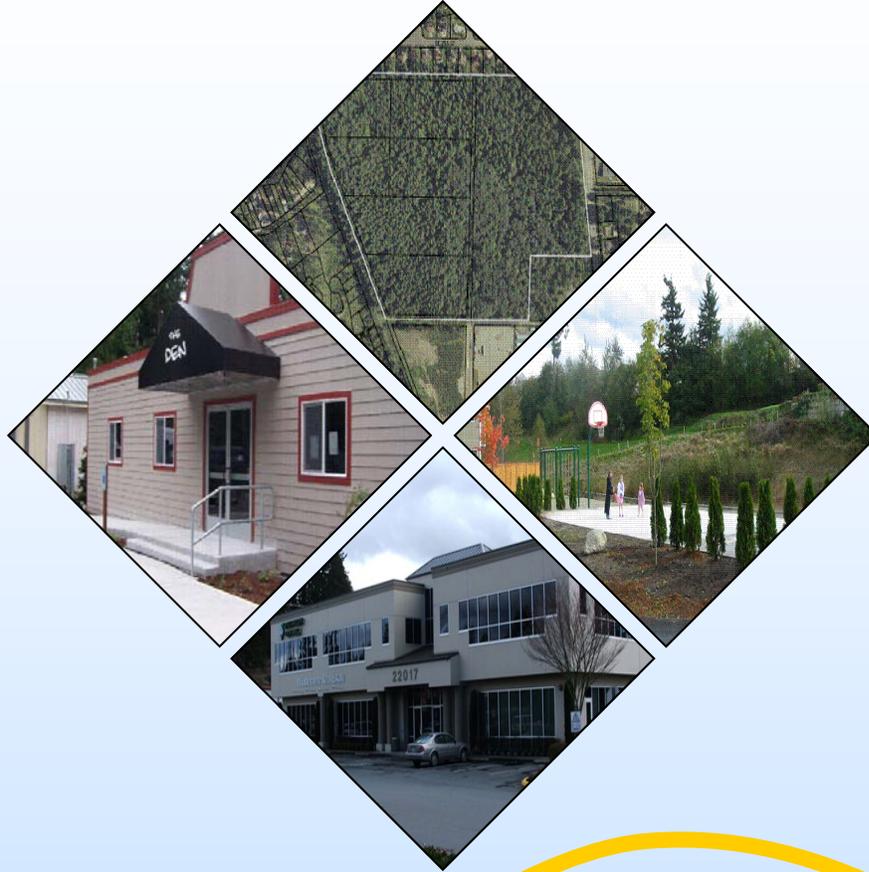
	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	151	375	75		200	100		
Acquisition	-	-						
Construction	53	1,725	325			900	500	
Debt Service	-	-						
<b>Total</b>	<b>204</b>	<b>2,100</b>	<b>400</b>	<b>-</b>	<b>200</b>	<b>1,000</b>	<b>500</b>	<b>-</b>

**Project Funding Sources:**

Federal Grants	-	-						
State Grants	-	300				300		
County Grants	-	-						
Developer Contribution	-	-						
General Fund	139	530			80	350	100	
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	43.61%	785	174	-	87	305	218	-
Real Estate Excise Tax Funds		65	485	226	-	33	45	182
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>204</b>	<b>2,100</b>	<b>400</b>	<b>-</b>	<b>200</b>	<b>1,000</b>	<b>500</b>	<b>-</b>

**Maintenance & Operation Costs:**

# Community Facilities Program



- 2000 - Legacy Site Purchased; Citizen Advisory Committee established to explore development options
- 2002 - Implemented Neighborhood Reinvestment Program; City awards grants; pictured, Elk Run 6 playground/park
- 2007 - Maple Valley Interim Youth Center “Den” completed
- 2010 - Leased space in improved City Hall location



# CIP Project Form

## 2011 Budget

Dollars in Thousands

CIP Program: **Public Art Program** Project Number: **A1**

Project Name: **Public Art Program**

Lead Department: **Unidentified**

Total Project Cost: **76**

Non City Revenue: **- 0%**

NOT MAPPED

Net City Cost: **76 100%**

**Project Description and Justification:**

Funds have been allocated pending adoption by City Council of a comprehensive Arts program. A significant focus of this program will be to identify opportunities for Art to be integrated into the City's Capital Projects, wherein design and development include opportunities for Public Art to emphasize environmental, historical and unique characteristics of our City. Opportunities to seek public/private partnerships will also be included in the Arts program as well as the utilization of Art to emphasize City identity and value to enhance quality of life and economic development branding and marketing. Unspent funds each year will be carry forward to subsequent years.

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	1	-						
Acquisition	-	-						
Construction	30	45		25	5	5	5	5
Debt Service	-	-						
<b>Total</b>	<b>31</b>	<b>45</b>	<b>-</b>	<b>25</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	31	45	-	25	5	5	5	5
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>31</b>	<b>45</b>	<b>-</b>	<b>25</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** Community Facilities

**Project Number:** C1

**Project Name:** Enhanced Youth, Community & Senior Facility

**Lead Department:** Park & Recreation Department

**Total Project Cost:** 11,242

**Non City Revenue:** 3,260 29%

**Net City Cost:** 7,982 71%



**Project Description and Justification:**

This project recognizes the importance of enhanced facilities for youth and seniors and for community activities in Maple Valley. It envisions a partnership that would at minimum include the City with the Greater Maple Valley Community Center (GMVCC) and could include other groups such as the YMCA, Tahoma Learning Center, Communities that Care, etc. In 2006 and 2007 the City provided funds in conjunction with Federal, State, and County grants for the construction of an Interim Youth Center. In 2012 and 2013 an enhanced facility is projected to be built assuming additional grants or other partnership revenue and the approval of a voted bond issue in 2011. The voted bond issue will be a combined request for funding to include other improvements currently identified as the second phase of the Summitt Ball Fields, project P3. At this point operating costs are assumed to be the responsibility of the GMVCC.

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	324	1,200				300	300	600
Acquisition	-	-						
Construction	690	9,028	28				2,000	7,000
Debt Service	-	-						
<b>Total</b>	<b>1,014</b>	<b>10,228</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>2,300</b>	<b>7,600</b>
<b>Project Funding Sources:</b>								
Federal Grants	90	-						
State Grants	45	3,000						3,000
County Grants	125	-						
Developer Contribution	-	-						
General Fund	519	316	28					288
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	130			-	49	16	65
Real Estate Excise Tax Funds	236	382			-	251	84	47
Bond Proceeds (Voted)	(0)	6,400					2,200	4,200
State Infrastructure Loan	-	-						
<b>Total</b>	<b>1,014</b>	<b>10,228</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>2,300</b>	<b>7,600</b>

**Maintenance & Operation Costs (City cost net of add'l revenue)** \_\_\_\_\_

# CIP Project Form

## 2011 Budget

Dollars in Thousands

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

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

**Lead Department:** City Manager

**Total Project Cost:** 784

**Non City Revenue:** - 0%

**Net City Cost:** 784 100%



**Project Description and Justification:**

In 2000, the City purchased 54 acres of undeveloped land on Maple Valley Highway, north of SE 260th St, directly across from the Tahoma School District administration building. Determination as to highest and best use of the site has been an ongoing process involving recommendations from the Citizens Advisory Committee and professional consultants. At least 50% of the site must remain in public use (per the bond covenant used to purchase that portion of the property). In 2007, after sub-area planning is complete, funding would go towards a RFQ to determine the best use for the site. Funds in the forecast are placeholders for site development planning and initiating the process of seeking public/private partnerships with interested developers to explore appropriate strategies to mitigate capital costs to the City while encouraging quality development. A goal of the Maple Valley City Council is to open a new city hall on the Maple Valley Place Legacy Site by the year 2020, or sooner, and to help achieve this the City Council will complete a road map for this 10-year process. MOTION CARRIED 7-0.

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	434	350	50	50	50	50	50	100
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
<b>Total</b>	<b>434</b>	<b>350</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	6	100						100
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	205	250	50	50	50	50	50	
Bond Proceeds	223	-						
Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>434</b>	<b>350</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>100</b>

**Maintenance & Operation Costs:** \_\_\_\_\_

# CIP Project Form

## 2011 Budget

Dollars in Thousands

**CIP Program:** City Facilities **Project Number:** F4

**Project Name:** Maintenance Facility

**Lead Department:** Public Works

**Total Project Cost:** 450

**Non City Revenue:** - 0%

**Net City Cost:** 450 100%

**Project Description and Justification:**

The current Public Works Maintenance facility at Lake Wilderness Park does not provide adequate space for the equipment, tools, materials or operations; lacks needed security; does not conform to NPDES Phase 2 requirements for a maintenance facility; and the use is incompatible with the Lake Wilderness Master Park Plan. Public Works proposes to relocate and incrementally develop a new maintenance facility on the southern portion of the Summit Park property. Development of the facility will be coordinated with the preparation of Summit Park Master Plan so as to ensure operation functionality and aesthetics. Phase one improvements are budgeted at \$250,000.

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	104	346	346					
Debt Service	-	-						
<b>Total</b>	<b>104</b>	<b>346</b>	<b>346</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	225	225					
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	104	121	121					
Debt Proceeds (Voted)	-	-						
Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>104</b>	<b>346</b>	<b>346</b>	-	-	-	-	-

**Maintenance & Operation Costs:** \_\_\_\_\_

## CIP Project Form

### 2011 Budget

Dollars in Thousands

**CIP Program:** Neighborhood Reinvestment **Project Number:** N1

**Project Name:** Neighborhood Reinvestment Program

**Lead Department:** City Clerk

**Total Project Cost:** 393

**Non City Revenue:** - 0%

**Net City Cost:** 393 100%

**2004** Cedar Downs Village - Street lighting  
Elk Run Division 1 & 2 - Landscaping  
Highlands @ LW - Street lighting & landscaping  
LW Shore Acre Estates - Bus turn-around  
Wilderness Summit - Trail access improvements

**2005** Elk Run Division 6 - Playground project  
Wilderness Summit - Playground project

**2006** Elk Run Division 6 - Playground project  
Katesridge - Landscaping  
Patrick's Faire - Community bulletin board  
Wilderness Summit - Playground project  
Woods @ Lake Wilderness - Landscaping

**2007** Ridge @ Lake Wilderness - Playground project  
Eastwood Forest - Street Light  
Belmont Woods - Fence Restoration

**2008** Barkley Woods - Playground/Park Imp  
Ridge @ Lake Wilderness - Landscaping  
Meadows @ Rock Creek - Landscaping/Screening  
Springhaven - Fencing project

**2009** Glacier Valley II/Deer Ridge - Park Imp & Equip

**2010** Glacier Valley II/Deer Ridge - Landscaping  
Glacier Valley - Playground Equipment

**Project Description and Justification:**

This project provides funds for small public capital improvements in Maple Valley's residential neighborhoods. Such improvements may include sidewalk enhancements, "tot lot" enhancements, street lighting, or other small improvements identified by the residents of the City's neighborhoods. The Neighborhood Reinvestment Program was initiated City-wide in 2003 following a pilot project in 2002. In 2006 enhancements were made to six Maple Valley neighborhoods. Future program expenditures will be at reduced levels after the reappropriation of unspent 2009 funds to 2010.

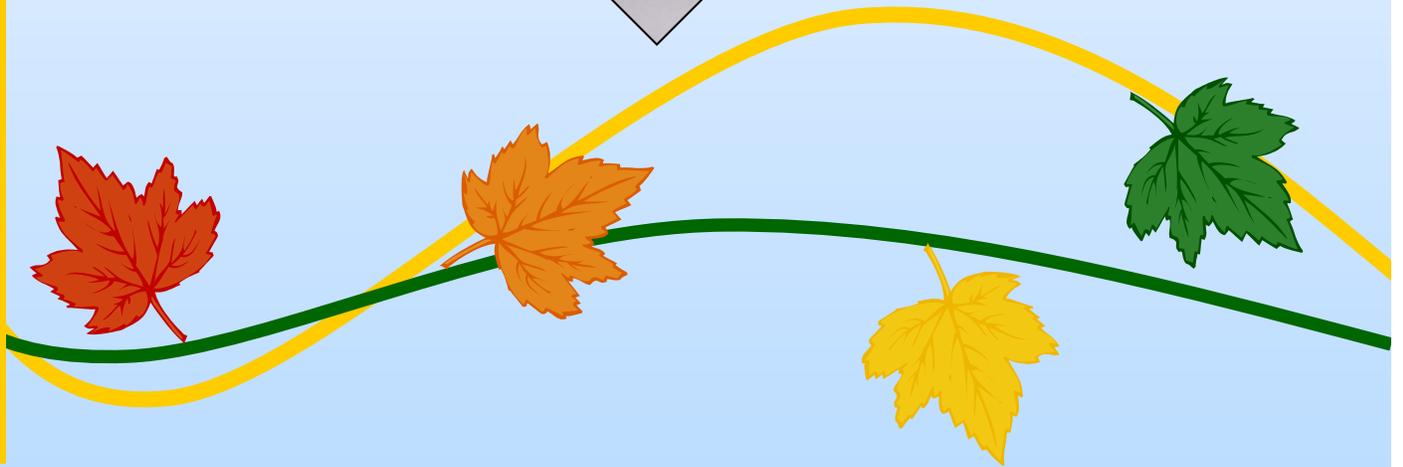
#### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	17	-						
Acquisition	-	-						
Construction	275	100		20	20	20	20	20
Debt Service	-	-						
<b>Total</b>	<b>293</b>	<b>100</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	293	100	-	20	20	20	20	20
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>293</b>	<b>100</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

**Maintenance & Operation Costs:** \_\_\_\_\_



# Debt Service Program



- 1999 - Received first Certificate of Achievement for Excellence in Financial Reporting; eleven awards received (1999-2009)
- 2002 - Received first Distinguished Budget Presentation Award; nine awards received (2002-2010)



## CIP Project Form

### 2011 Budget

Dollars in Thousands

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

Project Name: **2004 Infrastructure Loan Debt Service**

Lead Department: **Finance**

Total Project Cost: 2,060

Non City Revenue: - 0%

Net City Cost: **2,060 100%**

**Project Description and Justification:**

Debt Ser Principal Interest Balance

<p>In determining the financial plan for improving the roadways within Maple Valley, the City applied for and received loans from the Public Works Trust Fund for project T6 SR 169 - SR 516 to SE 264th Street, \$1,955,100, and for project T16, SR 516 - 228th Ave to Witte Road, \$1,341,900. These loans were received as reimbursements for work completed on specific portions of the capital project. The City borrowed a total of \$3,297,000 between 2005 and 2008. At project close out the City met the matching requirements that qualified it to receive a 0.5% interest rate. The loans will be paid off per the appended debt service schedule.</p>	2011	198	185	13	2,400
	2012	197	185	12	2,215
	2013	196	185	11	2,031
	2014	195	185	10	1,846
	2015	194	185	9	1,662
	2016	193	185	8	1,477
	2017	192	185	7	1,292
	2018	191	185	6	1,108
	2019	190	185	6	923
	2020	189	185	5	738
	2021	188	185	4	554
	2022	187	185	3	369
	2023	186	185	2	185
	2024	186	185	1	0

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	889	1,171	198	197	196	195	194	193
<b>Total</b>	<b>889</b>	<b>1,171</b>	<b>198</b>	<b>197</b>	<b>196</b>	<b>195</b>	<b>194</b>	<b>193</b>

**Project Funding Sources:**

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	444	586	99	98	98	97	97	96
Park Development Fund	-	-						
Real Estate Excise Tax Funds	444	586	99	98	98	97	97	96
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>889</b>	<b>1,171</b>	<b>198</b>	<b>197</b>	<b>196</b>	<b>195</b>	<b>194</b>	<b>193</b>

**Maintenance & Operation Costs:**

## CIP Project Form

### 2011 Budget

Dollars in Thousands

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

Project Name: **2005 Bond Refunding Debt Service**

Lead Department: **Finance**

Total Project Cost: **4,722**

Non City Revenue: **- 0%**

Net City Cost: **4,722 100%**

**Project Description and Justification:**

**Debt Ser Principal Interest Balance**

This bond issue refinanced the callable portion of the 2000 general obligation bond issue saving the City \$218,372 in net present value savings. Interest rates on the new bond issue will be between 3.0% and 4.25% with maturities between 2005 and 2020. Larger payments will begin in 2011 after the non callable portion of the 2000 bond issue is paid off in 2010.

	Debt Ser	Principal	Interest	Balance
2011	560	375	185	4,140
2012	565	395	170	3,745
2013	559	405	154	3,340
2014	563	425	138	2,915
2015	561	440	121	2,475
2016	558	455	103	2,020
2017	560	475	85	1,545
2018	560	495	65	1,050
2019	559	515	44	535
2020	558	535	23	-

### Project Financial Summary

	Last 10 Years	Total 2011-16	2011 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,358	3,364	560	565	559	563	561	558
<b>Total</b>	<b>1,358</b>	<b>3,364</b>	<b>560</b>	<b>565</b>	<b>559</b>	<b>563</b>	<b>561</b>	<b>558</b>

**Project Funding Sources:**

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	1,076	1,869		457	438	215	503	256
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	270	674	112	113	112	113	112	112
Park Development Fund	-	-						
Real Estate Excise Tax Funds	7	821	447	(6)	9	235	(55)	190
Bond Proceeds	5	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,358</b>	<b>3,364</b>	<b>560</b>	<b>565</b>	<b>559</b>	<b>563</b>	<b>561</b>	<b>558</b>

**Maintenance & Operation Costs:**

# Appendix



# Appendices

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

	<b>Page #</b>
<b>Financial Trends</b>	
These schedules contain information to help the reader understand how the city's financial performance and well-being have changed over time.	
<b>A</b> Changes in Fund Balances - Governmental Funds	310
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the city's revenue capacity and its ability to fund future operations.	
<b>B</b> Property Tax Data	312
<b>C</b> Sales Tax Data	314
<b>D</b> Private Development Activity	316
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.	
<b>E</b> Computation of Legal Debt Margin	318
<b>F</b> Sample Debt Service Schedule	319
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.	
<b>G</b> Statistics and Ratios	320
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<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it performs.	
<b>I</b> Full Time Equivalent Employee History	323
<b>J</b> Salary Schedule	324
<b>K</b> Benefit Schedule	325
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## Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

	2002	2003	2004	2005
<b>REVENUES</b>				
Taxes				
Regular Property Tax	\$ 1,659,356	\$ 1,840,959	\$ 1,996,286	\$ 2,157,260
Sales Tax	1,641,536	1,777,238	2,034,736	2,035,201
Utility Tax	360,332	355,142	393,283	454,941
Real Estate Excise Tax	819,360	1,258,505	1,389,636	1,931,398
Gambling Tax	21,472	28,489	26,476	27,688
<b>Total Taxes</b>	<b>4,502,056</b>	<b>5,260,333</b>	<b>5,840,417</b>	<b>6,606,488</b>
Licenses & Permits	680,919	868,544	892,631	1,117,595
Intergovernmental Revenue	1,309,211	1,085,988	1,941,261	1,050,231
Charges for Service	1,176,512	2,007,711	1,925,314	2,665,117
Fines & Forfeitures	85,104	62,888	70,007	55,112
Miscellaneous Revenue	495,139	405,610	311,930	573,808
<b>TOTAL REVENUES</b>	<b>8,248,941</b>	<b>9,691,074</b>	<b>10,981,560</b>	<b>12,068,351</b>
Percent Growth	13%	17%	13%	10%
<b>EXPENDITURES</b>				
Current				
General Government	909,540	1,018,873	1,180,666	1,312,478
Community Development	609,101	626,581	805,102	725,670
Human Services	73,138	147,011	121,475	136,619
Parks & Recreation	103,624	698,268	853,933	926,017
Public Safety	1,824,167	1,798,950	1,843,032	2,022,313
Public Works	976,147	796,228	1,033,301	1,126,804
<b>Capital Outlay</b>	<b>2,164,789</b>	<b>3,629,924</b>	<b>4,777,283</b>	<b>2,603,108</b>
Debt Service				
Principal	210,000	229,725	244,725	369,725
Interest on Long-term Debt	367,080	357,006	345,785	211,646
<b>TOTAL EXPENDITURES</b>	<b>7,237,586</b>	<b>9,302,566</b>	<b>11,205,302</b>	<b>9,434,380</b>
Percent Growth	25%	29%	20%	-16%
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,011,355</b>	<b>388,508</b>	<b>(223,742)</b>	<b>2,633,971</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
General Obligation Debt Proceeds	29,175			1,421,250
Transfer In from (Out to) Enterprise Funds	(138,014)			8,279
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(108,839)</b>	<b>-</b>	<b>-</b>	<b>1,429,529</b>
<b>REVENUE AND OTHER SOURCES OVER (UNDER)</b>	<b>902,516</b>	<b>388,508</b>	<b>(223,742)</b>	<b>4,063,500</b>
<b>FUND BALANCE, January 1</b>	<b>9,144,128</b>	<b>10,046,644</b>	<b>10,435,152</b>	<b>10,211,410</b>
<b>FUND BALANCE, December 31</b>				
Nonspendable - General Fund	5,375	7,129	10,876	11,871
Restricted - Special Revenue Funds	7,137,097	7,607,717	6,803,969	10,076,599
Unassigned - General Fund	2,904,172	2,820,306	3,396,565	4,186,440
<b>TOTAL</b>	<b>\$ 10,046,644</b>	<b>\$ 10,435,152</b>	<b>\$ 10,211,410</b>	<b>\$ 14,274,910</b>
Debt Service as % on non Capital Expenditures	11%	10%	9%	9%
Unassigned Fund Balance as % of Current Expenditures	65%	55%	58%	67%
Total Fund Balance as % of Total Expenditures	139%	112%	91%	151%

	2006	2007	2008	2009	2010	2011 Budget
\$	2,351,509	\$ 2,547,157	\$ 2,678,139	\$ 2,971,125	\$ 3,050,057	\$ 3,142,481
	2,258,415	2,313,211	2,119,678	1,865,487	1,942,926	1,874,999
	520,273	573,486	597,819	608,851	745,107	1,588,128
	1,880,733	1,252,081	761,174	528,117	686,659	576,281
	30,446	36,555	39,204	38,373	43,419	41,000
	<b>7,041,376</b>	<b>6,722,490</b>	<b>6,196,014</b>	<b>6,011,953</b>	<b>6,468,167</b>	<b>7,222,890</b>
	871,014	655,476	551,741	510,479	637,548	584,721
	4,652,946	5,103,822	2,852,527	1,915,853	2,426,341	3,043,532
	2,273,067	2,042,708	1,849,256	1,222,983	1,446,030	1,745,563
	92,810	77,701	110,401	105,261	106,404	106,976
	1,059,597	935,003	751,135	391,408	510,885	445,352
	<b>15,990,810</b>	<b>15,537,200</b>	<b>12,311,074</b>	<b>10,157,937</b>	<b>11,595,376</b>	<b>13,149,034</b>
	33%	-3%	-21%	-17%	14%	13%
	1,399,934	1,641,869	1,965,539	1,899,627	1,895,080	1,989,647
	819,959	850,330	952,929	987,742	910,052	1,015,188
	171,770	212,019	200,799	220,294	273,033	234,341
	1,109,681	1,424,527	1,366,646	1,387,051	1,567,479	1,642,326
	2,132,254	2,294,699	2,331,111	2,376,542	2,717,924	3,824,104
	890,639	974,976	1,282,523	1,328,019	1,052,798	982,699
	7,017,380	8,223,123	2,433,960	2,083,767	3,346,142	7,131,460
	369,803	418,595	474,668	524,621	544,621	559,621
	288,814	282,200	285,170	276,956	216,558	197,475
	<b>14,200,234</b>	<b>16,322,338</b>	<b>11,293,345</b>	<b>11,084,619</b>	<b>12,523,686</b>	<b>17,576,861</b>
	51%	15%	-31%	-2%	13%	40%
	<b>1,790,576</b>	<b>(785,138)</b>	<b>1,017,729</b>	<b>(926,682)</b>	<b>(928,310)</b>	<b>(4,427,827)</b>
		1,396,500	479,250	-	-	-
	(4,491,689)	99,170	(31,561)	267,055	(177,783)	682,188
	<b>(4,491,689)</b>	<b>1,495,670</b>	<b>447,689</b>	<b>267,055</b>	<b>(177,783)</b>	<b>682,188</b>
	<b>(2,701,113)</b>	<b>710,532</b>	<b>1,465,418</b>	<b>(659,627)</b>	<b>(1,106,094)</b>	<b>(3,745,639)</b>
	<b>14,274,910</b>	<b>11,573,797</b>	<b>12,284,329</b>	<b>13,749,747</b>	<b>13,090,120</b>	<b>11,984,026</b>
	11,871	12,267	15,815	37,517	37,517	37,517
	9,043,827	8,994,595	10,904,549	10,439,971	9,900,221	6,624,460
	2,518,099	3,277,467	2,829,383	2,612,632	2,046,288	1,576,411
	<b>\$ 11,573,797</b>	<b>\$ 12,284,329</b>	<b>\$ 13,749,747</b>	<b>\$ 13,090,120</b>	<b>\$ 11,984,026</b>	<b>\$ 8,238,387</b>
	9%	9%	9%	9%	8%	7%
	39%	44%	35%	32%	24%	16%
	82%	75%	122%	118%	96%	47%

**Appendix B: Property Tax Data****Last Ten Years**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>ASSESSED VALUE</b>				
Assessed Value (2)	\$ 1,138,923,995	\$ 1,271,293,437	\$ 1,406,494,280	\$ 1,576,123,000
Increase (Decrease) in Assessed Valuation	11%	12%	11%	12%
Includes Local New Construction of	45,791,154	77,204,588	87,971,762	102,016,810
Includes Increased Public Utility Value	441,795	688,929	433,429	218,001
Total New Construction	46,232,949	77,893,517	88,405,191	102,234,811
<b>PROPERTY TAX RATES (1)</b>				
<b>Direct Regular and Special</b>				
City of Maple Valley	<b>1.40</b>	<b>1.46</b>	<b>1.45</b>	<b>1.42</b>
<b>Overlapping Regular and Special</b>				
State School Fund	3.15	2.99	2.90	2.76
King County General	1.55	1.45	1.35	1.43
King County Road	N/A	N/A	N/A	N/A
Port of Seattle	0.19	0.19	0.26	0.25
Emergency Medical Services (EMS)	0.25	0.25	0.24	0.24
Ferry District				
King County Flood Zone				
Rural Library District	0.56	0.53	0.55	0.54
Tahoma School District Special Levy	2.98	2.85	2.72	2.65
Tahoma School District Bond & Bldg	2.10	1.86	1.86	1.85
Fire District # 43	1.65	1.66	1.59	1.64
<b>Sub Total Overlapping</b>	<b>12.42</b>	<b>11.78</b>	<b>11.46</b>	<b>11.37</b>
<b>Total Property Tax Levy</b>	<b>13.82</b>	<b>13.24</b>	<b>12.91</b>	<b>12.79</b>
<b>PROPERTY TAXES LEVIED AND COLLECTED (1)</b>				
<b>Property Taxes Levied</b>				
Original Levy (2)	1,434,064	1,662,647	1,848,227	1,995,604
Adjustments	(1,473)	(2,368)	(5,419)	1,163
Revised Levy	1,432,591	1,660,279	1,842,808	1,996,767
Percent of Levy Change from Prior Year (PY)	12.1%	15.9%	11.0%	8.4%
% of Levy related to New Construction & Annexation	11.1%	14.9%	10.0%	7.4%
<b>Property Taxes Collected</b>				
Collections as of the End of the Levy Year	1,399,809	1,622,764	1,803,855	1,956,389
Percent Collected as of the End of the Levy Year	97.7%	97.7%	97.9%	98.0%
Collections in Subsequent Years	32,782	37,515	38,953	40,378
Total Collections to Date	1,432,591	1,660,279	1,842,808	1,996,767
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%
Current Amount Outstanding	-	-	-	-
Percent of Current Amount Outstanding by Year	0.0%	0.0%	0.0%	0.0%
<b>Single Family Residential (SFR) Property Taxes</b>				
Average Value of SFR	218,643	227,015	237,194	255,842
Percent Change from Prior Year (PY)		3.8%	4.5%	7.9%
City Share of Property Taxes per SFR on PY Value	-	319	329	336
Total Property Taxes per SFR on PY Value		2,894	2,931	3,033
Percent Change from Prior Year (PY)			1.3%	3.5%

(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 \$.53 per \$1,000 of assessed valuation.

312 (2) 2009 includes the annexation of Maple Ridge with an initial assessed valuation of \$262,137,000 and tax levy of \$341,046.

2005	2006	2007	2008	2009	2010	2011		
						Non		Total
						Voted	Voted	
\$ 1,794,055,783	\$ 2,015,609,742	\$ 2,293,057,004	\$ 2,579,005,968	\$ 2,446,394,927	\$ 2,437,805,896			
14%	12%	14%	12%	-5%	0%			
124,302,118	128,460,703	84,356,197	51,762,393	45,038,436	34,004,314			
-	-	2,261,297	-	-	3,740,931			
124,302,118	128,460,703	86,617,494	51,762,393	45,038,436	37,745,245			
<b>1.37</b>	<b>1.31</b>	<b>1.26</b>	<b>1.17</b>	<b>1.08</b>	<b>1.25</b>	<b>1.29</b>		<b>1.29</b>
2.69	2.50	2.33	2.13	1.96	2.22	2.28		2.28
1.38	1.33	1.29	1.21	1.10	1.28	0.95	0.39	1.34
N/A	N/A	N/A	N/A	N/A	N/A			N/A
0.25	0.23	0.23	0.22	0.20	0.22	0.22		0.22
0.23	0.22	0.21	0.30	0.27	0.30		0.30	0.30
			0.06	0.05	0.00			0.00
			0.10	0.09	0.11			0.11
0.53	0.53	0.50	0.45	0.42	0.49	0.50	0.07	0.57
2.54	2.47	2.46	2.32	2.22	2.74		3.39	3.39
1.26	1.21	1.71	1.55	1.44	1.70		1.89	1.89
1.68	1.61	1.67	1.57	1.45	1.72	1.39	0.23	1.62
<b>10.56</b>	<b>10.09</b>	<b>10.40</b>	<b>9.91</b>	<b>9.20</b>	<b>10.78</b>	<b>5.34</b>	<b>6.38</b>	<b>11.72</b>
<b>11.94</b>	<b>11.41</b>	<b>11.66</b>	<b>11.08</b>	<b>10.27</b>	<b>12.03</b>	<b>6.63</b>	<b>6.38</b>	<b>13.01</b>
2,161,149	2,353,676	2,547,157	2,680,754	2,975,484	3,059,587			
(2,200)	(1,231)	778	(1,001)	113	(4,701)			
2,158,949	2,352,445	2,547,935	2,679,752	2,975,597	3,054,887			
8.1%	9.0%	8.3%	5.2%	11.0%	2.7%			
7.1%	8.0%	7.3%	4.2%	10.0%	1.7%			
2,119,819	2,313,515	2,493,940	2,610,891	2,914,436	2,989,404			
98.2%	98.3%	97.9%	97.4%	97.9%	97.9%			
39,130	38,637	52,768	59,013	37,912				
2,158,949	2,352,152	2,546,708	2,669,904	2,952,348	2,989,404			
100.0%	100.0%	100.0%	99.6%	99.2%	97.9%			
-	293	1,227	9,848	23,249	65,483			
0.0%	0.3%	1.2%	9.8%	23.2%	65.4%			
285,080	357,241	364,409	346,837	300,261	302,814			
11.4%	25.3%	2.0%	-4.8%	-13.4%	0.9%			
351	374	452	426	373	375			
3,054	3,252	4,166	4,038	3,563	3,613			
0.7%	6.5%	28.1%	-3.1%	-11.8%	1.4%			

## Appendix C: Sales Tax Data

Last Ten Years

	SIC Group	2001	2002	2003	2004
<b>Sales Tax Revenue (Locally generated) (1)</b>					
Retail Trade	441-454	\$ 360,489	\$ 400,307	\$ 418,633	\$ 450,406
Construction	236-238	348,913	443,631	497,249	647,361
Food Services, Drinking Places	722	106,397	113,214	125,845	144,271
Telecommunication	517	58,460	53,775	63,298	67,923
Wholesale Trade	423-425	89,260	86,822	103,816	110,161
Other Services	811-813	36,818	33,215	38,284	44,475
Public Administration	921-926	38,213	32,786	36,846	40,901
Administrative and Support Services	561	31,079	39,625	44,082	57,302
Rental & Leasing	532	45,448	46,451	50,504	37,333
Professional, Scientific & Technical Services	541				
Manufacturing	311-339	9,042	9,097	12,070	12,979
Arts Entertainment & Recreation	711-713	33,453	32,402	29,261	26,639
Finance and Insurance	521-525	30,577	36,738	37,239	30,786
All Other		24,211	35,055	33,770	55,349
		<b>\$ 1,212,360</b>	<b>\$ 1,363,118</b>	<b>\$ 1,490,897</b>	<b>\$ 1,725,886</b>
Overall Annual Percent Growth		8%	12%	9%	16%
Construction Percent Growth		36%	27%	12%	30%
Non Construction Percent Growth		0%	6%	8%	9%
<b>Sales Tax Revenue (2)</b>					
Maple Valley Storefront Businesses					
Businesses		137	140	149	164
Sales Tax		569,794	612,201	656,572	668,774
Maple Valley Home Occupancies					
Businesses		72	70	83	92
Sales Tax		21,440	21,446	29,154	23,650
Maple Valley Construction Contractors					
Businesses		93	115	121	113
Sales Tax		62,040	62,137	53,410	66,733
Other Construction Contractors					
Businesses		1,080	1,192	1,305	1,440
Sales Tax		286,873	381,494	443,839	580,628
Non Maple Valley Businesses					
Businesses		1,637	1,720	1,895	2,053
Sales Tax		272,213	285,840	307,922	386,101
<b>Total</b>					
<b>Businesses</b>		<b>3,019</b>	<b>3,237</b>	<b>3,553</b>	<b>3,862</b>
<b>Sales Tax</b>		<b>\$ 1,212,360</b>	<b>\$ 1,363,118</b>	<b>\$ 1,490,897</b>	<b>\$ 1,725,886</b>

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

(2) Maple Valley categorization by where business is located

	2005	2006	2007	2008	2009	2010	% of 2010	
\$	496,540	\$ 566,306	\$ 591,788	\$ 575,516	\$ 559,551	\$ 568,584	38%	
	554,219	576,577	503,399	376,299	235,090	263,506	17%	
	156,558	175,413	176,899	176,353	165,598	180,369	12%	
	80,797	74,846	80,193	80,524	78,691	78,669	5%	
	108,060	110,603	119,020	100,462	88,004	77,753	5%	Building Suppliers
	38,204	41,362	52,180	51,633	60,605	76,875	5%	Auto Services
	43,990	48,402	76,637	62,532	45,587	53,574	4%	State licensing, City of MV
	48,407	56,009	82,943	53,296	37,830	40,132	3%	Landscaping
	46,610	55,800	73,537	69,803	42,512	36,409	2%	Equip Leasing, Videos
	13,068	15,982	23,772	20,446	27,336	26,023	2%	
	16,134	25,006	13,898	21,651	26,429	25,933	2%	Construction Accessories
	27,481	26,016	18,443	32,936	21,480	23,706	2%	Golf Courses, Fitness
	32,682	30,294	27,820	18,814	15,395	14,290	1%	
	29,198	50,815	2,663	3,093	42,389	40,331	3%	
	<b>\$ 1,691,948</b>	<b>\$ 1,853,431</b>	<b>\$ 1,843,192</b>	<b>\$ 1,643,358</b>	<b>\$ 1,446,497</b>	<b>\$ 1,506,154</b>	<b>100%</b>	
	-2%	10%	-1%	-11%	-12%	4%		
	-14%	4%	-13%	-25%	-38%	12%		
	5%	12%	5%	-5%	-4%	3%		
								<b>Average Annual Change Last Ten Years</b>
	161	168	163	152	148	143	0%	
	691,398	741,513	760,774	714,708	655,892	677,366	2%	
	95	110	130	138	126	130	8%	
	22,755	31,925	39,021	26,660	13,609	14,651	-3%	
	106	102	109	110	100	113	2%	
	90,614	45,760	57,542	44,955	22,847	29,126	-5%	
	1,413	1,384	1,521	1,435	1,401	1,379	3%	
	463,605	530,817	498,841	342,598	231,106	253,152	-1%	
	2,170	2,300	2,570	3,508	3,887	4,078	15%	Vehicle sales, Leasing,
	423,576	503,416	487,014	514,437	523,043	531,859	10%	Telephone, Internet
	<b>3,945</b>	<b>4,064</b>	<b>4,493</b>	<b>5,343</b>	<b>5,662</b>	<b>5,843</b>	<b>9%</b>	
	<b>\$ 1,691,948</b>	<b>\$ 1,853,431</b>	<b>\$ 1,843,192</b>	<b>\$ 1,643,358</b>	<b>\$ 1,446,497</b>	<b>\$ 1,506,154</b>	<b>2%</b>	

based on population for criminal justice programs

## Appendix D: Private Development Activity

Last Ten Years

	Type	Lots	Sq Ft	Preliminary	Project					
				Plat	Completed	2001	2002	2003	2004	
<b>Projects Completed in 2010</b>										
Jakyla Place	SF	5		Jun-06	Mar-10					
Glacier Trails	SF	15		Dec-06	Mar-10					
Wilderness Point	SF	33		Feb-05	May-10					
Meadows @ Rock Creek	SF	241		May-03	Jun-10					2
Hayes Modular Office	NC		3,696	Mar-09	Aug-10					
Key Bank	NC		4,318	Dec-09	Oct-10					
<b>Total Projects Completed in 2010</b>		<b>294</b>	<b>8,014</b>			<b>-</b>	<b>-</b>	<b>-</b>		<b>2</b>
<b>City Approved Projects In Progress</b>										
Iddings	SF	16		Mar-00			10			
Highlands @ Cedar Downs	SF	65		Mar-03						
Glacier Point	SF	29		Dec-04						
Woodridge	SF	168		Dec-04						
Arbutus	SF	61		Jan-05						
Greenbrier Crest	SF	50		Feb-05						
Ridge @ Lake Wilderness	SF	11		Feb-05						
Whispering Meadows	SF	22		Apr-05						
Wilderness Hills Division 2	SF	22		Apr-05						
Sun Ridge @ Elk Run Meadows 3	SF	75		May-05						
Chinquapin Junction	SF	30		May-05						
Haley's Terrace	SF	49		May-05						
Rogneby	SF	42		May-05						
Hathaway Glen	SF	46		Jul-05						
Logbrook	SF	60		Sep-05						
Maple Valley Gardens	SF	9		May-06						
Meadows @ Rock Creek Division 3	SF	34		Aug-06						
Mystic Meadows	SF	25		Sep-06						
Green Valley	SF	17		Sep-06						
Greenbrier Crest 2	SF	29		Oct-06						
Wylderness Heights	SF	6		Dec-06						
Jordan's Crossing	SF	18		Jul-07						
South Fork Maple Plat	SF	10		Jul-07						
Malloy	SF	44		Oct-07						
Wilderness Hills 3	SF	22		Dec-07						
Four Corners Square	NC		152,403	May-08						
Wilderness Hills 4	SF	16		Sep-08						
TRM Wood Products	NC		23,620	Mar-10						
Other Previously Approved Plats	SF	223		Pre-Incorporation		14	16	18		13
<b>Total Projects In Progress</b>		<b>37</b>	<b>1,199</b>	<b>176,023</b>		<b>14</b>	<b>26</b>	<b>18</b>		<b>13</b>
Projects Completed in Prior Years		75	2,120	631,590		153	319	397		363
<b>Total Projects Completed and in Progress</b>		<b>112</b>	<b>3,613</b>	<b>815,627</b>		<b>167</b>	<b>345</b>	<b>415</b>		<b>378</b>
<b>Last Ten Years</b>						<b>167</b>	<b>512</b>	<b>927</b>		<b>1,305</b>

FR Single (SF) & Multi (MF) Family Residential  
 NC New Commercial

Housing Units						FR Preliminary
2005	2006	2007	2008	2009	2010	Plat Lots
				4	1	-
				12	3	-
	18			11	4	-
186	50			2	1	-
						-
						-
						-
						-
<b>186</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>9</b>	<b>-</b>

**Projects Completed in 2010**

- Jakyla Place
- Glacier Trails
- Wilderness Point
- Meadows @ Rock Creek
- Hayes Modular Office
- Key Bank

**Total Projects Completed in 2010**

**City Approved Projects In Progress**

							6	Iddings
	15	15	5			3	27	Highlands @ Cedar Downs
	1	15	1	4		2	6	Glacier Point
	23	10	29	23		38	45	Woodridge
	1	36	12	6		2	4	Arbutus
		4				8	38	Greenbrier Crest
		4				1	6	Ridge @ Lake Wilderness
						5	17	Whispering Meadows
						5	17	Wilderness Hills Division 2
			2	9		4	60	Sun Ridge @ Elk Run Meadows 3
	4	12	5	5		1	3	Chinquapin Junction
			1	4		17	27	Haley's Terrace
						-	42	Rogneby
						9	37	Hathaway Glen
						-	60	Logbrook
						-	9	Maple Valley Gardens
						-	34	Meadows @ Rock Creek Division 3
						-	25	Mystic Meadows
				3		10	4	Green Valley
				4		7	18	Greenbrier Crest 2
		1		1		2	2	Wylderness Heights
						-	18	Jordan's Crossing
						-	10	South Fork Maple Plat
						-	44	Malloy
						-	22	Wilderness Hills 3
						-	-	Four Corners Square
						-	16	Wilderness Hills 4
						-	-	TRM Wood Products
12	6	8	2	4		2	-	Other Previously Approved Plats
12	50	105	57	63		116	597	Total Projects In Progress
254	151	43	41	1		-	-	
<b>452</b>	<b>269</b>	<b>148</b>	<b>98</b>	<b>93</b>	<b>125</b>	<b>597</b>	<b>597</b>	<b>Total Projects Completed and in Progress</b>
<b>1,757</b>	<b>2,026</b>	<b>2,174</b>	<b>2,272</b>	<b>2,365</b>	<b>2,490</b>			<b>Last Ten Years</b>

## Appendix E: Computation of Legal Debt Margin

December 31, 2010

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin
<b>ASSESSED VALUE</b>	\$ 2,437,805,896				
<b>GENERAL PURPOSES</b>					
<b>Non-Voted Only</b>					
Maximum Debt as a percent of Assessed Value		1.5%			
Non-Voted General Obligation Debt Capacity			36,567,088		
Less: Outstanding Non-Voted Debt				7,099,693	
Plus: Amount Available in Special Revenue for Debt Retirement					
Remaining Non-Voted Debt Capacity					<b>29,467,395</b>
<b>Total Voted and Non Voted</b>					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			60,945,147		
Less: Outstanding Voted Debt					
Less: Outstanding Non-Voted Debt				7,099,693	
Plus: Amount Available in Special Revenue for Debt Retirement				-	
Remaining Voted Debt Capacity					<b>53,845,454</b>
<b>TOTAL GENERAL PURPOSES</b>			<b>60,945,147</b>	<b>7,099,693</b>	<b>53,845,454</b>
<b>UTILITY PURPOSES</b>					
<b>Voted</b>					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			60,945,147		
Less: Outstanding Voted Debt					
Remaining Voted Debt Capacity					<b>60,945,147</b>
<b>TOTAL UTILITY PURPOSES</b>			<b>60,945,147</b>	<b>-</b>	<b>60,945,147</b>
<b>PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT PURPOSES</b>					
<b>Voted</b>					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			60,945,147		
Less: Outstanding Voted Debt					
Remaining Voted Debt Capacity					<b>60,945,147</b>
<b>PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT PURPOSES</b>			<b>60,945,147</b>	<b>-</b>	<b>60,945,147</b>
<b>TOTAL CAPACITY</b>			<b>182,835,442</b>		
<b>CAPACITY UTILIZED</b>				<b>7,099,693</b>	
<b>LEGAL DEBT MARGIN</b>					<b>\$ 175,735,749</b>

## Appendix F: Sample Debt Service Schedule

Assumed Size of Bond Issue		\$	1,000,000
Assessed Valuation of the City			2,437,805,896
Assumed Assessed Valuation of Individual Property			302,814
Interest Rate on the Bonds	3/3/2011		4.15%
Years Bonds Outstanding			20
Annual Debt Service on the Bonds			<b>74,562</b>
1st Year Levy Rate (per \$1,000 of assessed valuation)		\$	0.03
1st Year Payment for Single Family Residence valued at	\$ 302,814	\$	9.26
Average Annual Payment for Single Family Residence at	\$ 302,814		6.12
Average Annual Growth in City Assessed Valuation (since 2000)			9%
Average Annual Growth in Individual Property Value (since 2000)			4%

	City Assessed Valuation Prior Year		Individual Property Value	Individual Property Debt Service
2011	2,437,805,896	\$	302,814	\$ 9.26
2012	2,663,265,594		315,438	8.83
2013	2,909,576,860		328,589	8.42
2014	3,178,668,145		342,288	8.03
2015	3,472,646,252		356,558	7.66
2016	3,793,812,829		371,423	7.30
2017	4,144,682,394		386,907	6.96
2018	4,528,002,019		403,038	6.64
2019	4,946,772,837		419,840	6.33
2020	5,404,273,540		437,344	6.03
2021	5,904,086,049		455,576	5.75
2022	6,450,123,558		474,570	5.49
2023	7,046,661,172		494,354	5.23
2024	7,698,369,375		514,964	4.99
2025	8,410,350,603		536,433	4.76
2026	9,188,179,188		558,797	4.53
2027	10,037,945,000		582,094	4.32
2028	10,966,301,131		606,361	4.12
2029	11,980,515,982		631,641	3.93
2030	13,088,530,169		657,974	3.75
Total Property Owner Expense				122.33
Average Annual Payment for Single Family Residence		\$		6.12

## Appendix G: Statistics and Ratios

Last Ten Years

	2001	2002	2003	2004
<b>Population (April 1)</b>	14,590	15,040	15,934	16,280
<b>Assessed Valuation</b>	\$ 1,138,923,995	\$ 1,271,293,437	\$ 1,406,494,280	\$ 1,576,123,000
<b>Net Direct Bonded Debt</b>	\$ 6,660,000	\$ 6,450,000	\$ 6,455,700	\$ 6,148,800
<b>Net Overlapping Debt</b>	30,387,468	30,712,801	30,315,704	32,689,103
<b>Total Net Direct &amp; Overlapping Debt</b>	\$ 37,047,468	\$ 37,162,801	\$ 36,771,404	\$ 38,837,903
<b>City Employees</b>	19.25	21.50	26.25	32.50
<b>City and Contract Employees</b>	31.96	34.90	39.89	46.10
<b>Ratios</b>				
Assessed value per capita	\$ 78,062	\$ 84,527	\$ 88,270	\$ 96,813
Net direct bonded debt per capita	\$ 456	\$ 429	\$ 405	\$ 378
Net direct and overlapping debt per capita	\$ 2,539	\$ 2,471	\$ 2,308	\$ 2,386
Ratio of net direct bonded debt to assessed value	0.6%	0.5%	0.5%	0.4%
Ratio of net direct & overlapping debt to assessed value	3.3%	2.9%	2.6%	2.5%
City employees per 1000 population	1.3	1.4	1.6	2.0
City and Contract Employees 1000 population	2.2	2.3	2.5	2.8

	2005	2006	2007	2008	2009	2010
	17,870	19,140	20,020	20,480	20,840	23,130
\$	1,794,055,783	2,015,609,742	2,293,057,004	2,579,005,968	2,446,394,927	2,437,805,896
\$	7,627,896	7,186,447	8,164,447	8,168,935	7,644,314	7,099,693
	32,768,001	32,768,001	32,550,412	33,469,125	29,521,592	32,266,926
\$	40,395,897	39,954,448	40,714,859	41,638,060	37,165,906	39,366,620
	35.50	38.20	39.20	38.10	38.00	39.30
	48.18	50.99	51.77	50.58	50.59	52.39
\$	100,395	105,309	114,538	125,928	117,389	105,396
\$	427	375	408	399	367	307
\$	2,261	2,087	2,034	2,033	1,783	1,702
	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%
	2.3%	2.0%	1.8%	1.6%	1.5%	1.6%
	2.0	2.0	2.0	1.9	1.8	1.7
	2.7	2.7	2.6	2.5	2.4	2.3

## Appendix H: Principal Taxpayers

Ten Years Ago Compared to 2009

Latest Available Information

Taxpayer	Type	1999 (1)			2009		
		Assessed Valuation	Rank	% of AV	Assessed Valuation	Rank	% of AV
Four Corners LLC	Retail	\$ 13,950,350	1	1.5%	\$ 20,288,723	1	0.8%
Wilderness Village Apartments	Apartments	9,894,300	2	1.1%	17,109,000	2	0.7%
KRG Four Corner Square LLC	Developer				12,490,600	3	0.5%
Westlake / Maple Crossing	Apartments	9,955,400	4&5	1.1%	11,311,000	4	0.5%
Schneider Homes	Developer	2,417,000	10	0.3%	10,257,000	5	0.4%
Four Corners Northeast LFP	Developer				9,281,100	6	0.4%
CMBA No. 6/7	Retail	3,211,720	9	0.3%	8,332,500	7	0.3%
Puget Sound Energy	Utility	6,290,543	3	0.7%	8,073,866	8	0.3%
Hogate Properties	Retail	3,782,000	6	0.4%	7,997,000	9	0.3%
Wilderness Village Properties	Retail	3,730,000	7	0.4%	6,979,185	10	0.3%
Nickel & Company LLC	Retail	3,720,755	8	0.4%			
Subtotal - Ten Largest Taxpayers		56,952,068		6.1%	112,119,974		4.6%
All Other City Taxpayers		878,676,822		93.9%	2,334,274,953		95.4%
Total City Taxpayers		\$ 935,628,890		100.0%	\$ 2,446,394,927		100.0%

### Major Employers

		Employees
Tahoma School District	Government	688
Safeway	Retail	200
JR Hayes & Sons, Inc	Construction	100
Quality Food Centers	Retail	87
MV Fire & Life Safety	Government	61
Western Asphalt	Construction	45
City of Maple Valley	Government	38
Gloria's Restaurant	Retail	37
Goodwill	Retail	31
Johnson's Home & Garden	Retail	30

# Appendix I: Full Time Equivalent Employee History

## Last Ten Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Employee Data</b>										
<b>City Employees</b>										
City Manager	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Human Resources			0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50
City Clerk	3.50	3.75	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Attorney						1.00	1.00	1.00	1.00	1.00
Community Development	6.00	6.00	8.00	8.00	8.00	8.00	8.00	9.00	8.00	8.00
Finance	3.00	3.50	3.50	4.00	3.70	3.70	3.50	3.50	3.80	3.80
Information Technology	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50
Parks & Recreation		2.00	5.75	6.00	4.50	5.50	4.60	5.00	5.00	5.00
Public Safety				1.00	1.00	1.00	1.00	1.00	1.00	2.00
Public Works	6.00	8.00	8.00	8.00	12.50	11.50	11.50	10.00	12.50	12.00
<b>Total City Employees</b>	<b>21.50</b>	<b>26.25</b>	<b>32.50</b>	<b>35.50</b>	<b>38.20</b>	<b>39.20</b>	<b>38.10</b>	<b>38.00</b>	<b>39.30</b>	<b>39.80</b>
<b>Contractees</b>										
City Attorney	0.30	0.38	0.34	0.30	0.64					
Prosecuting Attorney	0.50	0.49	0.50	0.60	0.32	0.40	0.40	0.40	0.35	0.35
Municipal Court Judge	0.09	0.10	0.09	0.10	0.09	0.09	0.09	0.10	0.10	0.10
Court Clerks	0.75	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
Detective	0.56	0.57	0.57	0.58	0.64	0.58	0.59	0.44	0.74	1.00
Police Officers (1)	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	12.00
Information Services Consultant	0.20	0.20	0.20	0.20	0.20	0.60	0.50	0.75		1.00
<b>Total Contractees</b>	<b>13.40</b>	<b>13.64</b>	<b>13.60</b>	<b>12.68</b>	<b>12.79</b>	<b>12.57</b>	<b>12.48</b>	<b>12.59</b>	<b>13.09</b>	<b>17.35</b>
<b>Total Full Time Equivalent Employees</b>	<b>34.90</b>	<b>39.89</b>	<b>46.10</b>	<b>48.18</b>	<b>50.99</b>	<b>51.77</b>	<b>50.58</b>	<b>50.59</b>	<b>52.39</b>	<b>57.15</b>

(1) 2004 and prior included one School Resource Officer now funded by King County

## Appendix J: Salary Schedule

Department Position	FTE's	2011 Evaluation	Annual @ 12/31/2010	2011 Range with COLA (1)		2011 Budget (2)
				Low	High	
<b>Elected Officials</b>						
Mayor @ \$825 per month			9,900			9,900
Councilmembers @ \$550			39,600			39,600
			<u>49,500</u>			<u>49,500</u>
<b>City Manager</b>						
City Manager	1.00	4/14/2011	128,750			128,750
Executive Assistant	1.00	3/14/2011	59,485	56,070	68,832	59,485
Personnel Services Coordinator	0.50	7/27/2011	31,932	27,799	34,602	31,932
City Clerk	1.00	6/21/2011	73,000	66,936	86,064	73,000
Deputy City Clerk	1.00	2/28/2011	59,344	50,381	62,974	59,344
Administrative Assistant II	1.00	3/1/2011	48,571	45,063	56,019	48,571
Administrative Assistant I	1.00	9/11/2011	41,256	37,175	46,506	41,256
City Attorney	1.00	12/3/2011	114,427	98,789	124,045	114,427
	<u>7.50</u>		<u>556,766</u>			<u>556,766</u>
<b>Community Development</b>						
Community Development Director	1.00	5/1/2011	111,372	98,789	124,045	111,372
Senior Planner	1.00	1/26/2011	72,100	66,663	84,888	72,100
Associate Planner	2.00	Various	120,883	55,969	69,915	120,883
Building Official	1.00	1/3/2011	86,112	68,675	86,112	86,112
Inspector / Code Enforcement Officer	2.00	Various	121,236	53,765	66,859	121,236
Permit Technician	1.00	2/1/2011	55,572	44,642	55,692	55,572
	<u>8.00</u>		<u>567,275</u>			<u>567,275</u>
<b>Finance</b>						
Finance Director	1.00	11/17/2011	119,605	98,789	124,045	119,605
Accountant	1.80	Various	130,293	54,603	68,175	130,293
Accounting Clerk	1.00	8/20/2011	52,182	44,274	55,566	52,182
GIS Specialist	1.00	10/12/2011	61,720	59,922	73,274	61,720
Computer Support Specialist	0.50	Vacant	25,707	23,022	28,392	25,707
	<u>5.30</u>		<u>389,506</u>			<u>389,506</u>
<b>Parks &amp; Recreation</b>						
Park Director	1.00	9/13/2011	111,372	98,789	124,045	111,372
Recreation Manager	1.00	9/15/2011	76,066	61,771	78,528	76,066
Recreation Specialist	0.50	3/2/2011	21,642	20,375	25,968	21,642
Park Facilities & Lodge Manager	1.00	9/15/2011	75,273	61,771	78,528	75,273
Administrative Assistant II	1.00	1/8/2011	47,807	45,063	56,019	47,807
Administrative Assistant I	0.50	5/10/2011	19,001	18,587	23,253	19,001
	<u>5.00</u>		<u>351,162</u>			<u>351,162</u>
<b>Public Safety</b>						
Administrative Assistant II	1.00	10/24/2011	49,241	45,063	56,019	55,241
Police Support Officer	1.00	New		45,063	56,019	48,000
	<u>2.00</u>		<u>49,241</u>			<u>103,241</u>
<b>Public Works</b>						
Public Works Director	1.00	4/1/2011	121,025	98,789	124,045	121,025
City Engineer	1.00	11/24/2011	82,648	74,060	92,935	82,648
Capital Project Manager	1.00	4/6/2011	85,358	64,775	85,358	85,358
PW Programs Coordinator	1.00	1/1/2011	62,677	55,805	71,129	62,677
Construction Inspector	1.00	9/1/2011	72,979	57,617	70,853	72,979
Surface Water Mgt Eng	1.00	Vacant	83,497	74,060	92,935	83,497
Infrastructure Manager	1.00	6/10/2011	83,270	67,486	84,656	83,270
Maintenance Worker II	4.00	Various	212,753	50,158	61,027	212,753
Maintenance Worker I	1.00	5/18/2011	39,083	37,937	47,485	39,083
	<u>12.00</u>		<u>843,290</u>			<u>843,290</u>
<b>Total Salaries</b>	<u>39.80</u>		<u>2,806,741</u>			<u>2,860,741</u>

- (1) City usually provides cost of living adjustment (COLA) based on 90% of the August to August Seattle CPI-W of: **0.70%**  
For current year budget the City provided: **0.00%**
- (2) Employees at the top of the range may receive a lump sum annual merit up to 3% of their salary.  
For current year budget the City provided: **0.00%**

## Appendix K: Benefit Schedule

Department	Position	Federal Medicare	ICMA 401a	DRS PRS 1&2	AWC Health	AWC Life	AWC Disability	Indus Ins	Benefit Totals
<b>Elected Officials</b>									
	Mayor	144	515			19		115	792
	Councilmembers	574	2,059			115		551	3,299
									<b>4,092</b>
<b>City Manager</b>									
	City Manager	1,867	6,695	8,961	18,546	247	619	459	37,394
	Executive Assistant	863	3,093	4,140	18,546	114	286	459	27,501
	Personnel Services Coordinator	463	1,660	2,223	9,273	61	153	230	14,063
	City Clerk	1,059	3,796	5,081	18,546	140	351	459	29,432
	Deputy City Clerk	860	3,086	4,130	18,546	114	285	459	27,481
	Administrative Assistant II	704	2,526	3,381	18,546	93	233	459	25,942
	Administrative Assistant I	598	2,145	2,871	18,546	79	198	459	24,898
	City Attorney	1,659	5,950	7,964	18,546	220	550	459	35,349
									<b>222,061</b>
<b>Community Development</b>									
	Community Development Director	1,615	5,791	7,751	18,546	214	535	459	34,912
	Senior Planner	1,045	3,749	5,018	18,546	138	347	459	29,303
	Associate Planner	1,753	6,286	8,413	37,092	232	581	918	55,276
	Building Official	1,249	4,478	5,993	18,546	165	414	2,284	33,129
	Inspector / Code Enforcement Officer	1,758	6,304	8,438	37,092	233	583	4,568	58,976
	Permit Technician	806	2,890	3,868	18,546	107	267	459	26,942
									<b>238,539</b>
<b>Finance</b>									
	Finance Director	1,734	6,219	8,325	18,546	230	575	459	36,088
	Accountant	1,889	6,775	9,068	33,383	250	626	826	52,819
	Accounting Clerk	757	2,713	3,632	18,546	100	251	459	26,458
	GIS Specialist	895	3,209	4,296	18,546	119	297	2,284	29,646
	Computer Support Specialist	373	1,337	1,789	9,273	49	124	230	13,174
									<b>158,185</b>
<b>Parks &amp; Recreation</b>									
	Park Director	1,615	5,791	7,751	18,546	214	535	459	34,912
	Recreation Manager	1,103	3,955	5,294	18,546	146	366	459	29,870
	Recreation Specialist	314	1,125	1,506	9,273	42	104	230	12,594
	Park Facilities & Lodge Manager	1,091	3,914	5,239	18,546	145	362	459	29,756
	Administrative Assistant II	693	2,486	3,327	18,546	92	230	459	25,833
	Administrative Assistant I	276	988	1,322	9,273	36	91	230	12,216
									<b>145,182</b>
<b>Public Safety</b>									
	Administrative Assistant II	801	2,873	3,845	18,546	106	266	459	26,895
	Police Support Officer	696	2,496	3,341	18,546	92	231	459	25,861
									<b>52,756</b>
<b>Public Works</b>									
	Public Works Director	1,755	6,293	8,423	18,546	232	582	459	36,291
	City Engineer	1,198	4,298	5,752	18,546	159	397	459	30,810
	Capital Project Manager	1,238	4,439	5,941	18,546	164	410	459	31,197
	PW Programs Coordinator	909	3,259	4,362	18,546	120	301	459	27,957
	Construction Inspector	1,058	3,795	5,079	18,546	140	351	2,284	31,254
	Surface Water Mgt Eng	1,211	4,342	5,811	18,546	160	401	2,284	32,756
	Infrastructure Manager	1,207	4,330	5,796	18,546	160	400	2,284	32,724
	Maintenance Worker II	3,085	11,063	14,808	74,185	408	1,023	9,136	113,708
	Maintenance Worker I	567	2,032	2,720	18,546	75	188	2,284	26,412
									<b>363,108</b>
<b>Total Benefits</b>		<b>41,481</b>	<b>148,759</b>	<b>195,662</b>	<b>738,140</b>	<b>5,532</b>	<b>13,514</b>	<b>40,835</b>	<b>1,183,923</b>
<b>2011 Rates</b>		<b>1.45%</b>	<b>5.20%</b>	<b>6.96%</b>	<b>1,546</b>	<b>0.016%</b>	<b>0.481%</b>		
<b>2010 Rates</b>		<b>1.45%</b>	<b>5.20%</b>	<b>5.31%</b>	<b>1,553</b>	<b>0.016%</b>	<b>0.437%</b>		
<b>2011 Rate Changes</b>		<b>0.0%</b>	<b>0.0%</b>	<b>31.1%</b>	<b>-0.5%</b>	<b>0.0%</b>	<b>10.0%</b>		
<b>Inside Rate per Hour</b>		<b>Includes increase of</b>						<b>0.2207</b>	
<b>Outside Rate per Hour</b>		<b>Includes increase of</b>						<b>1.0981</b>	

## Appendix L: Glossary

<b>Accrual Basis of Accounting</b>	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.																				
<b>Assessed Valuation</b>	The taxable portion of fair market value of both real and personal property as determined by the King County Assessor’s Office.																				
<b>BARS</b>	The State of Washington Budget, Accounting, and Reporting System required for all governmental entities in the state of Washington.																				
<b>Benefits</b>	City paid benefits provided for employees such as social security, retirement, worker's compensation, life insurance, and medical insurance.																				
<b>Budget</b>	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).																				
<b>Budget Amendment</b>	An appropriation approved by the Council after the initial budget appropriation. Budget amendments are approved by Council on a quarterly basis if needed.																				
<b>Capital Expenditures</b>	Funds spent for the acquisition of a long-term asset.																				
<b>Capital Improvement Budget</b>	The capital projects approved and funded in the first year of the adopted Capital Improvement Program.																				
<b>Capital Improvement Program CIP</b>	The six-year plan of expenditures for capital improvements.																				
<b>Capital Asset Lives</b>	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Capital Asset Types</u></th> <th style="text-align: right;"><u>Lives in Years</u></th> </tr> </thead> <tbody> <tr> <td><b>Buildings</b></td> <td style="text-align: right;">40</td> </tr> <tr> <td><b>Improvements Other Than Buildings</b></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Leasehold Improvements</td> <td style="text-align: right;">7</td> </tr> <tr> <td style="padding-left: 20px;">Infrastructure Improvements</td> <td style="text-align: right;">30</td> </tr> <tr> <td><b>Machinery and Equipment</b></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Computers &amp; Equipment</td> <td style="text-align: right;">5</td> </tr> <tr> <td style="padding-left: 20px;">Vehicles</td> <td style="text-align: right;">7</td> </tr> <tr> <td style="padding-left: 20px;">Furniture</td> <td style="text-align: right;">15</td> </tr> <tr> <td style="padding-left: 20px;">Heavy Duty Equipment</td> <td style="text-align: right;">20</td> </tr> </tbody> </table>	<u>Capital Asset Types</u>	<u>Lives in Years</u>	<b>Buildings</b>	40	<b>Improvements Other Than Buildings</b>		Leasehold Improvements	7	Infrastructure Improvements	30	<b>Machinery and Equipment</b>		Computers & Equipment	5	Vehicles	7	Furniture	15	Heavy Duty Equipment	20
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<b>Capital Outlay</b>	Capital assets which have a value of \$1,000 or more and have a useful economic lifetime of more than three years or assets of any value.																				
<b>Capital Project</b>	The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 are considered in the operating budget.																				

<b>Charges for Services</b>	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.
<b>Comprehensive Budget</b>	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.
<b>Cost Allocation</b>	Assignment of cost from one department that reimburse another department for services received. Some examples are Public Works Administration Department charges to operation divisions or capital projects.
<b>Councilmanic Bonds</b>	Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation. The total of Councilmanic and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.
<b>Consumer Price Index (CPI)</b>	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 living.
<b>Debt Service</b>	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.
<b>Depreciation</b>	The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.
<b>Enterprise Fund</b>	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.
<b>Estimated Actual (Est Act)</b>	An estimate of the year end balance of a revenue or expenditure account.
<b>Expenditure</b>	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
<b>Expense</b>	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
<b>Fees</b>	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include development fees and recreation fees.
<b>Fines and Forfeitures</b>	A revenue category which primarily includes court, police, traffic and parking fines' and forfeitures of property.

<b>Fund</b>	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
<b>Fund Balance</b>	Working capital, or the net current assets less short term liabilities.
<b>GAAFR</b>	"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 principals for governments.
<b>GAAP</b>	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
<b>GASB</b>	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
<b>General Fund</b>	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.
<b>General Obligation Bonds</b>	Bonds for which the full faith and credit of the insuring government are pledged for payment.
<b>Intergovernmental Revenue</b>	Revenue from other governments, including, Federal, State and County grants. State shared revenue from liquor profits and tax are also forms of intergovernmental revenue.
<b>Licenses and Permits</b>	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permits.
<b>Miscellaneous Revenue</b>	A revenue category that basically includes leases and rentals of the various city facilities.
<b>Net Budget</b>	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.
<b>Object of Expenditure</b>	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.
<b>Operating Budget</b>	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.
<b>Operating Expense</b>	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.
<b>PERS</b>	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.

<b>Reserved Fund Balance</b>	Those portions of fund balance which are not appropriable for expenditure or that are legally segregated for a specific future use.
<b>Restricted Fund Balance</b>	The portion of working capital that is not available for general expenditure. The balance is maintained for a specific designated use.
<b>Revenue</b>	Income received by the city in support of its program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and other miscellaneous revenue.
<b>Revenue Bonds</b>	Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover debt payments in addition to operating costs.
<b>RFP</b>	Request for Proposal
<b>Salaries and Wages</b>	A majority of City employees are paid a bi-monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
<b>Standard Work Year</b>	2,080 hours or 260 days is the equivalent of one work year.
<b>Unreserved Fund Balance</b>	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
<b>User Charges</b>	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.
<b>WCIA</b>	Washington Cities Insurance Authority
<b>Working Capital</b>	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds.

