The City of

MAPLE VALLEY

New City Hall January 2010

Maple Ridge Annexation July 2009

Maple Valley, Washington

2010

Final Budget

January 1, 2010 through December 31, 2010

Community Profile

LOCATION

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

LEGISLATIVE REPRESENTATION

National Congress
Senator Patty Murray
Senator Maria Cantwell
Representative Dave Reichert

King County District 8
Councilmember Reagan Dunn

State Legislative District 5
Senator Cheryl Pflug
Representative Glenn Anderson
Representative Jay Rodne

MUNICIPAL SERVICES

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

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

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

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

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

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

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

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

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

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

The upper grade facilities located outside the City limits are:

- Tahoma Middle School (6th &-7th)
  2445 SE 216th Way
  Maple Valley, WA 90838
- Tahoma Junior High (8th & 9th)
  25600 Summit Landsburg Road
  Ravensdale, WA 98041
- Tahoma Senior High (10th – 12th)
  18200 SE 240th St.
  Covington, WA 98042

The City of
Maple Valley
Washington

2010
Final Budget

January 1, 2010 through December 31, 2010

Prepared by:

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

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Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Maple Valley

Washington

For the Fiscal Year Beginning

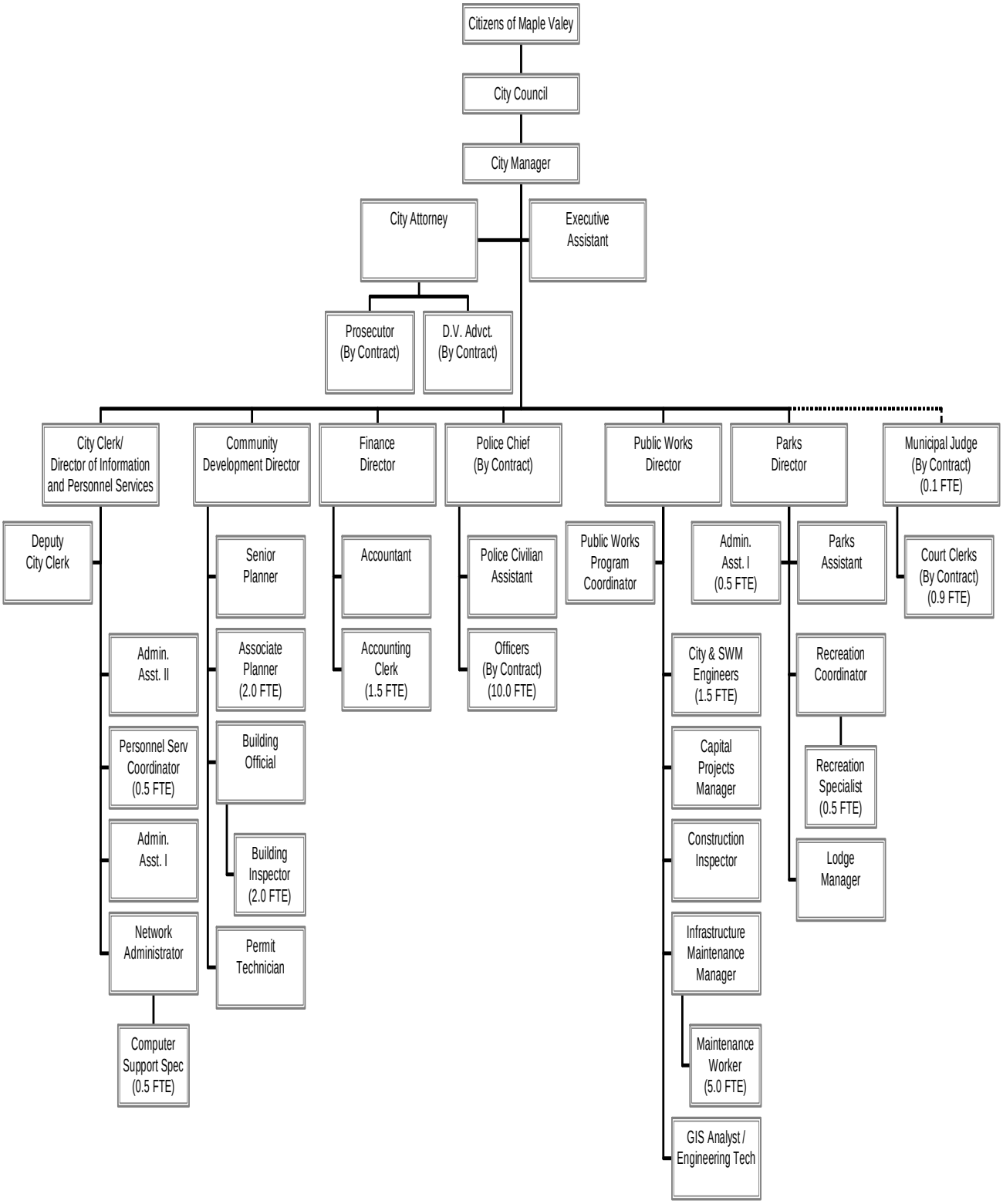
January 1, 2009

President | 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 2009 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

39.0 Direct City FTEs, 12.0 Contracted FTEs. 51.0 Total FTEs



Principal Officials

CITY COUNCIL

	Position Number	Term Expires
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

CITY CLERK / DIRECTOR OF INFORMATION AND PERSONNEL SERVICES
Irvalene M. Moni, CMC, PRP

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

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.

2010 Priorities

Economic Development

- Complete the Four Corners Sub-area Plan. Carry-over funding to finish by 2nd Quarter 2010.
- Start the North Area Sub-area Plan. To be determined after Four Corners Sub-area Plan is completed.
- Restart the Legacy Site Planning Process. Included in 2010 budget to start in later part of 2010.
- Develop an Economic Development Component to the Comp Plan (including the Summit Place Development). Part of EDC/Plan Commission 2010 work program
- Initiate an Assessment of the Technology Needs Facing the Community. Part of 2010 City Manager/EDC work program
- Initiate a Community Awareness Effort on Successful Economic Development for the Maple Valley Community. Part of City Manager/EDC Work Program.
- Work with the Local Chamber of Commerce to Host a Small Business Expo. Chamber board is considering.
- Promote working relationships with development partners. Part of City Manager work program.

Traffic

- Check Feasibility of a New Traffic Control Device at Hwy. 169—244th St. Intersection. Part of Public Works work program
- Complete Witte Rd.—SE 248th St. Roundabout. Part of Public Works 2010 work program.
- Work with WSDOT on Conducting a Corridor Study on Hwy. 516 from the Four Corners Area West to Jenkins Creek. Should be part of 2010 Legislative Outreach
- Continue Strong Involvement in the Process Involving the DMU Transportation Alternative with Our Neighboring Communities. On-going MOU & ILA before all city councils in October/November 2009.
- Evaluate the Use of Police Data to Make Road Improvements. Part of Public Works & Police 2010 work program
- Continue to Pursue State & Federal Funding to Improve Hwy. 169. On-going.

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 2010 budget with dock project.
- Work to Establish a Park Impact Fee. Part of 2010 budget process.

- Work with a Community Services Group to Host a Social Services Expo. Part of grant application from Team Tahoma.
- Look at the Feasibility of Starting a Parks Commission. To be determined.
- Strongly Encourage Public Participation in the Summit Pit Park Master Planning Process. Process started in August 2009; finish ~April 2010.
- Continue Discussions with Neighboring Communities and King County on Possible Opportunities to Partner in Providing Certain Programs and Services. From Tri-Cities meeting held in August 2009, Parks and Public Works Directors have started regular meetings to explore opportunities.
- Keep a Focus on Service/Program Opportunities to Serve our Senior and Teen Citizens. On-going through relationship between Community Center, Tahoma Sports Council and Parks Department
- Investigate Establishing a Transfer of Development Rights (TDR) Program. Part of 2010 work program of Parks/Community Development Departments' 2010 work programs.

Community Facilities

- Restart the Legacy Site Planning Process. Part of 2010 budget and City Manager work program.
- Continue to include projects in the "Non-motorized" portion of the TIP. Part of Parks and Public Works 2010 work programs—Federal funds programmed in 2010 budget to extend Lake Wilderness Trail on south side of City.
- Continue Process to Seek a Site for a NPDES Phase II Compliant Maintenance Facility. Part of Public Works 2010 work program and budget.
- Support the Soon-to-be Updated Pavement Management System. Part of Public Works 2010 work program and budget.
- Conclude Process Dealing with the Lake Wilderness Golf Club Improvement District Issues. Part of Council/City Manager 2009-2010 work program to resolve by no later than early 2010.
- Review Golf Course contract. On Council/City Manager/Parks Department 2010 work programs to be finished by June/July 2010.
- Develop Plan to Maintain Landscaping and Drainage Along City-owned Rights-of-Way. Part of Public Works 2010 work program by 1st Quarter 2010.
- Continue to Explore Opportunities to Partner with Neighboring Government Entities on Capital Facilities Development. Part of Parks, Public Works and City Manager's work programs—On-going
- Potential of Adding Guardrails Along Witte Rd. Part of Public Works 2010 work program

Annexation

- Continue Strong Participation with Process to Annex and Redevelop Summit Place/Donut Hole. On-going until resolved.

Quality City Services

- Continue to Implement the City Information Technology Plan. On-going—Council/City Manager/Finance Department to revisit during 2010.
- Enhance City-wide Community Outreach Efforts and Communication. On-going.
- Aggressively Pursue Good Grant Opportunities. On-going.

- Maintain Long-term Fiscal Stability. On-going.
- Encourage Strong Community Participation in the 2010 US Census. To be determined.
- Undertake a Community-wide Survey to Help Assess the Quality of City Services. Part of City Manager's 2010 work program
- Review housing diversity issues. To be determined.
- Reactivate Council Code Committee.

  Review Sign Code

  Plan Commission Recommendation on how lot size changes would be handled.

  Both of these to be determined.

The City of
MAPLE VALLEY

P.O. Box 320 • 22035 SE Wax Road •Maple Valley, WA 98038
Phone: (425) 413-8800 • Fax: (425) 413-4282

February 25, 2010

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

It is my pleasure to present my first City of Maple Valley budget to the Mayor, City Council, and fine citizens of this community. However, my excitement is somewhat tempered due to the difficult financial times we all are experiencing at this time. When I came to Maple Valley in April of 2009, I knew the difficulties that the country and the Midwestern communities were experiencing. Yet, I was pleasantly surprised by the financial condition of Maple Valley. As you know the City has been in great financial shape since its incorporation with the long standing conservative financial policies set by the City Council and followed by City staff, but the hope that the economy would rebound by mid 2009 did not materialized, leading me to utilize far more conservative assumptions for the 2010 budget than were forecasted in the 2009 budget. This conservative budgeting approach has allowed the City to systematically proceed ahead without the drastic actions that other Washington communities have taken. Before discussing the 2010 budget, a brief review of the current financial condition must be made.

Financial Condition

The City's financial outlook for 2010 starts with how 2009 ended. In the 2009 budget, the City's budget model assumed that the City would permit 100 single family residential (sfr) units in 2009. With a late year surge probably related to the Federal housing rebate program, the City ended up permitting 93 sfr units. A sfr permit generates not only building permit revenue, including impact fees, but over the course of build out and occupancy also generates:

- construction sales tax when homes are built,
- real estate excise tax when homes are sold,
- property tax when new construction is added to the tax rolls,
- utility tax and cable TV franchise fees when 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.

With only slightly lower than projected number of new sfr permits, but with no commercial construction in 2009 when 50,000 square feet were forecasted, both 2009

and future year revenues are affected. The revenue reduction affects both the City's General and Capital Funds.

With the General Fund, in addition to the affect of this reduced level of permitting, three other factors affected revenue in 2009: the general economy, revenue leakage, and reduced investment earning.

- The general economy is affecting the entire country. The affect in Maple Valley is primarily in dealing with reduced construction activity. For 2009, construction sales tax was about $250,000, over $100,000 below the 2008 amount and less than half of what it was in its peak years of 2003 – 2006. Except for new construction, the City's sales tax base is limited, so the economic effect that other communities experienced related to the purchase of big ticket items like automobiles was not as highly felt here.
- Revenue leakage is occurring with limited shopping opportunities. Residents are spending an increasing amount of revenue in other localities. This is somewhat offset by the new State law, which took effect July 1, 2008, that directs sales tax to the "destination" of the exchange. Because of this change in State law, the City is generating an additional $95,000 on purchases bought on line or elsewhere and delivered to Maple Valley, but even with these additional funds, the non construction sales tax is $80,000 below the previous year's amount and $140,000 below the 2007 peak amount.
- The investment earnings on funds the City has in reserves is earning substantially less than previously projected, as the State Investment Pool interest rate ended the year at 0.33%. The rate is down from 1.82% at December 31, 2008. 60% of the City's funds are invested in the State pool. The other 40% was invested at year end at an average rate of 2.98%.

With the Capital Funds, reduced residential and commercial development has decreased the amount the City collected for transportation impact fees. Additionally, the park impact fee program, planned for implementation in 2009, was deferred for implementation in January 2010. In 2009, transportation impact fees generated about $543,000 compared to over $2,000,000 of fees generated in 2005. These impact fees match other City revenue, primarily real estate excise taxes (REET). REET revenue is generated from the sale of real property within the City. The City collected $528,000 of REET revenue in 2009 compared to the peak 2006 amount of almost $1,900,000. With annual City debt obligation of about $800,000 to be paid with impact fees and REET revenue, very little funds are available for capital improvements without grants and/or additional borrowing.

2010 Budget – Initial Forecast

Applying these trends to the City's budget model for the 2010 budget process did not provide a pretty picture. Since the economy did not turn around in mid 2009, as initially forecasted, the City's budget model has now been revised to assume that the economy will not improve dramatically in 2010. In the Final 2009 Budget the City's budget model assumed that the City would issue 220 sfr permits per year from 2010 to 2014. At the time the 2009 budget was created, the budget model used this assumption: because a mid 2009 turn around was expected, because the City had about 1,000 preliminary

approved plat lots ready to be marketed, and because the City's ten-year average of sfr permitting was 255 homes per year. With understanding the realities of the current economic downturn, the current forecast has been reduced to 50 sfr in 2010, 100 sfr in 2011, and 150 sfr in 2012 – 2015. To help offset this and avoid the difficult budget actions facing our neighboring communities, two significant events are occurring in the City of Maple Valley: the Maple Ridge Highlands annexation and the scheduled opening of a Fred Meyer store by the end of 2010.

The Maple Ridge Highlands annexation, which became official in July 2009, generated some funds in 2009, but most of the revenue will be generated in 2010. On an annual basis the Maple Ridge Highlands neighborhood is expected to contribute about $600,000 per year to the City's revenue stream. Some public works maintenance expenditures are included in the 2010 budget and more will be added as the needs are determined for this less than 10 year old community, but in the interim it should be a net plus to the City with the property owners experiencing reduced taxes.

While the Maple Ridge Highlands annexation has happened, the Fred Meyer store is still a forecast. Building plans are currently in the City's review process. The City's 2010 budget model assumptions reflect only building completion in 2010. Currently, occupancy is assumed to be around October 2010, but, per the City's practice, no retail sales tax revenue is added to the forecast until after the store is opened and the impact on other businesses is known. In addition to the Fred Meyer complex, the City staff hopes that the Kite development will be initiated in 2010, but, here again, no retail sales tax is forecasted in any year of the City's forecasting model. The 2010 budget shows only building permit revenue and its associated impact on construction sales tax and 2011 property tax revenue, but this requires building completion by the end of the year.

Even with these significant events, a $220,000 reduction was initially needed in the 2010 budget to maintain the City policy of a fund balance in all six years of the budget forecast being greater than 10% of operating expenditures. This information was provided to the Council on September 14, 2009. Since that time, the City Council heard staff requests for program expansion and the Community Service agency requests for additional funding. The staff requests were based on the growing demand for services facing most departments. During the time period of 2006 through 2009, the City population had grown about 20% from 19,140 to about 23,000, while staffing has increased less than 1% from 38.2 to 38.5 full time equivalent employees. This increased demand for service was identified: in a study by the management consulting firm of Moss Adams, by the larger crowds shown at City sponsored events, and by the longer waiting lists for the City's recreation programs.

2010 Budget Options

Faced with the scenario described above, a requirement to reduce the 2010 budget forecast by $220,000 and a documented demand to provide resources to meet the demand for services, the options for budget balancing needed to be reviewed. At the October 5, 2009 Council meeting the following options were presented.

1. Reduce the General Fund sales tax transfer to capital from 25% to 10% in all six years of the forecast. This action would remove the 2010 budget reduction requirement and provide some additional funding for program enhancements. At the same time, it would increase the currently forecasted out of balance condition of the capital funds.
2. Change the interruption of the policy related to General Fund fund balance being at least 10% of operating expenditures in all years of the forecast to being only 10% in the current year. This change would allow for some 2010 program enhancements or transfers to capital, but would require very significant 2011 budget cuts assuming all other forecast assumptions remained constant. Considering only the current year has been a problem for many other cities.
3. Increase the utility tax. An additional 1% raises about $300,000 per year for program enhancements or transfers to capital. As noted at the recent Tri-City meeting of September 22, 2009, the City of Covington uses part of its 5.5% of utility tax revenue for capital improvements or purchases.
4. Loosen up on the new construction or expenditure assumptions. Increasing the sfr housing forecast from 50, 100, and 150 in 2010, 2011, and 2012 to 100, 150, and 200 in those years respectively, would improve the current forecast allowing for some program expansion. Increasing the expenditure under budget assumption from 5% to 8% would also improve the forecast. Both of these alternatives were reported to be a bit risky in the current economic situation.
5. Make other expenditure reductions in the 2010 General Fund baseline budget that is already below the 2009 General Fund baseline budget. This would be difficult without cutting staff that has already been recommended to increase per the Moss Adams report.

General Fund

Based on the Council's response to these alternatives, a balanced 2010 budget was created by recommending the elimination of a vacant position, some program enhancements, and an increase in the utility tax from 2.25% to 3.00%.

Eliminating the vacant Assistant City Manager position saved $157,342 per year in salary and benefits. The position had been frozen for all of 2009 and I am using my directors as my assistants in areas of their expertise. Though I may need an Assistant City Manager at some time, I feel that under the current financial condition I should not keep the position active in the budget and make other cuts. In the future, when I feel I can justify the need for the position, I will bring the request to the Council.

The program enhancements included in the final budget are as follows:

Departments Program Enhancements	Pos	Total Request	Revenue/ Cost Reductions	Proprietary Fund Revenue	Net General Fund One Time Only	Recurring	Total
City Clerk							
Network Administrator	1.00	99,678	99,678	-	-	-	-
Computer Support Specialist	0.50	42,383	42,383	-	-	-	-
2010 IT Plan Implementation	-	40,000	-	40,000	-	-	-
Public Safety							
Patrol Sergeant		176,799	-	-	-	176,799	176,799
Park Patrol		5,000	-	-	-	5,000	5,000
Public Works							
Work Order Software	-	20,000	-	6,667	13,333	-	13,333
SWM Eng (1.0 FTE 7/1/10)	0.50	61,922	-	61,922	-	-	-
Replacement Slope Mower	-	35,000	-	35,000	-	-	-
Replacement Pickup (Used)	-	28,000	-	28,000	-	-	-
Replacement Utility Trailer	-	3,500	-	3,500	-	-	-
Total	**2.00**	**$ 512,282**	**$ 142,061**	**$ 175,089**	**$ 13,333**	**$ 181,799**	**$ 195,132**

The budget funds 2.0 positions and a total of $512,282 of requests. Initially the 2010 Preliminary Budget included some part time positions starting mid year beginning the implementation of many of the recommendations of the Moss Adams report and designed to meet the increased demand for City services, but these were not funded in the 2010 Final Budget. These positions will be considered for funding in the 2011 Budget if an improvement in the economy is seen. Changes to the 2010 Preliminary Budget are listed in the Budget Summary section of this document.

Though the total funding may seem large in the context of the economic condition, it is reduced by $142,061 of cost reductions or additional revenue and $175,089 in proprietary fund revenue available and designated for the purposes allocated. These offsets provide for a net General Fund budget addition of $195,132 with $181,799 being on-going costs.

The cost reduction occurs with the proposal to replace the current information technology (IT) contracts with 1.5 FTE of staff positions. The 2009 budget provided $155,000 in funding for IT professional services. By bringing this IT function in-house in 2010, the amount of the line item for IT professional services has been reduced to $15,612.

Proprietary fund revenue has accumulated in the Central Services Fund and Vehicle Rental Fund for implementing the Information Technology Plan and for the replacement of vehicles. Though these are needed program enhancements, the fund balances of these two funds have been somewhat depleted and will need to be reviewed in 2010. 2010 will probably be the last year for significant Information Technology Plan implementation as the projected 2010 ending fund balance of the Central Service Fund will be about $150,000. In the Vehicle Rental Fund, $300,000 of fund balance was transferred to the General Fund as part of 2009 budget balancing process. It is anticipated that the projected 2010 ending fund balance of the Vehicle Rental Fund will be about $130,000.

Proprietary fund revenue has accumulated in the Surface Water Management Fund to fund the work order software and Surface Water Management Engineer beginning July 1, 2010. These enhancements will enable the City to provide the documentation required by the National Pollution Discharge Elimination System (NPDES) Permit, mandated by Federal and State law. Funding the Engineer is needed to manage the NPDES program and is supported by the recently adopted SWM rate structure. Filling this position is budgeted to start mid year due to continued concerns about the economy. Existing General Fund staff is currently backfilling and charging the SWM program in order save General Fund dollars.

For Public Safety a new patrol sergeant was included in the budget. As the Council is aware the City hasn't added a police position since incorporation as the City's population has almost doubled from about 12,000 to 23,000. Maple Valley historically has had one of the lowest crime rates in the State, but with the increased population and increased number of incidents, now is the time to add the additional officer. Additional police officers will be recommended in an incremental approach over the next couple of years. Of course, such recommendations will depend on how the City's future revenue fares due to the economy.

To fund this level of increase in General Fund expenditures, an increase in the City's utility tax on electric, natural gas, and telephone from the current 2.25% to 3.00% was approved. It is anticipated that this will generate about $220,000. As the Council is aware, the City had the lowest telephone utility tax in the State and only one other city had a lower electric and natural gas utility tax. The average utility tax rate in the State for those cities imposing an electric and telephone utility tax (currently about 190 of the 281 cities) is 5.9%. The maximum rate is 6%, unless a referendum allowing a higher rate is approved by the voters. The implementation of this tax increase provides a balanced General Fund forecast as identified in the budget document.

Capital Fund

As noted earlier, impact fees and real estate excise tax funds provide the revenue for the City's Capital Fund. Revenues generated by these two funding sources are down substantially from prior years. Also, they are not expected to improve significantly for a few years. This projected loss of revenue required a drastic revision to the prior year capital improvement program (CIP). As noted below, the transportation-related projects have been reduced by almost $8,000,000, while other projects have increased by about $2,800,000. The other projects would have decreased if it were not for the proposed Councilmanic bond funding of $4,200,000 for project P1 Park & Open Space Acquisition. The complete list of the proposed 2010 - 2015 CIP is shown below:

Capital Program ($ in thousands)		Total 2009-14	Total 2010-15	Change $	Change %
	Transportation Projects				
T6	SR 169 - SR 516 to SE 264th Street	$ 198	$ 13	$ (185)	-94%
T7	SR 169 - Witte Road to 228th Ave SE	2,942	2,964	22	1%
T12	Witte Road & SE 248th St Intersection	5,658	5,406	(252)	-4%
T15	SR 516 - 213th to 218th Ave SE	4,812	4,813	1	0%
T23	Annual Asphalt Overlay Program	1,300	1,250	(50)	-4%
T24	Miscellaneous Street Improvements	600	550	(50)	-8%
T27	Non Motorized Plan		300	300	
T28	Witte Road & SE 254th St Intersection	3,071	1,500	(1,571)	-51%
T29	SE 271st St - SR 169 to SR 516	2,375	-	(2,375)	-100%
T31	SR 169 - SE 264th to SE 258th Street	12,768	10,889	(1,879)	-15%
T32	Lake Wilderness Trail	2,629	208	(2,421)	-92%
T33	SE 276th St & 240th Ave SE	773	644	(129)	-17%
T34	SR 169 & SE 244th Intersection		625	625	
T35	Transportation Plan Update		150	150	
	Total Transportation Projects	**37,126**	**29,312**	**(7,814)**	**-21%**
	Other Projects				
S1	Surface Water Mgt Plan	23	-	(23)	-100%
S7	Witte & SE 253rd Stream Channel Clvrt	250	250	-	0%
S9	Annual Small Works Provision	240	-	(240)	-100%
S10	Water Quality Retrofits	500	300	(200)	-40%
S11	Retention Pond Restoration	620	-	(620)	-100%
S12	Miscellaneous Drainage Improvements	570	1,500	930	163%
S13	Golf Course Pond Discharge Repair	165	-	(165)	-100%
C1	Youth, Community & Senior Facility	10,240	10,230	(10)	0%
P1	Parks & Open Space Acquisition		4,200	4,200	
P3	Summit Ballfields	12,400	11,650	(750)	-6%
P5	Lake Wilderness Lodge	869	14	(855)	-98%
P6	Lake Wilderness Park	2,100	2,100	-	0%
G3	Restaurant Improvements	556	43	(513)	-92%
G4	LWGC Special Assessment	73	15	(58)	-79%
G5	Course Improvements	298	126	(172)	-58%
F1	City Hall Office Space	200	128	(72)	-36%
F3	Maple Valley Place Legacy Project		525	525	
F4	Maintenance Facility		250	250	
N1	Neighborhood Reinvestment Program	120	124	4	3%
A1	Public Art Program	35	40	5	14%
D2	2000 Bond Issue Debt Service	670	337	(333)	-50%
D4	Infrastructure Loan DS - Transportation	2,056	1,177	(879)	-43%
D5	2005 Bond Refunding Debt Service	2,698	3,032	334	12%
D6	2010 Park & Open Space Debt Service		1,494	1,494	
	Total Other Projects	**34,683**	**37,535**	**2,852**	**8%**
Total Capital Improvement Program		**$ 71,809**	**$ 66,847**	**$ (4,962)**	**-7%**

Though the program is reduced significantly due to reduced City revenue, the CIP also depends on other financing sources not yet confirmed. All revenue sources supporting the CIP are identified in the table below.

Capital Sources ($ in thousands)	Total 2009-14	Total 2010-15	% of 2010-15	Change $	Change %
City Revenue	$ 22,179	$ 18,003	27%	(4,176)	-19%
Transportation Impact Fees	10,743	7,178	11%	(3,565)	-33%
Park Impact Fees	1,870	1,573	2%	(297)	
Capital Grants	20,096	20,293	30%	197	1%
Councilmanic Bond & Loan Proceeds	2,200	4,200	6%	2,000	91%
Voted Bond Proceeds	14,721	15,600	23%	879	6%
Total Capital Sources	**$ 71,809**	**$ 66,847**	**100%**	**(4,962)**	**-7%**

The funding of the identified park projects assumes the following:

1. the implementation of a park impact fee of $2,852 per sfr approved by the City Council for implementing January 1, 2010.
2. the sale of Councilmanic bonds in 2010 for project P1 Park & Open Space Acquisition,
3. the receipt of capital grant funding over the six year forecast period, and
4. for two projects, P3 Summit Ballfields and C1 Youth, Community and Senior Facility, the issuance of voter approved bonds beginning in 2012.

Six projects are on the CIP list that were not in the 2009-2014 CIP:

- T27 Non Motorized Plan,
- T34 SR 169 & SE 244th intersection,
- T35 Transportation Plan Update,
- P1 Parks & Open Space Acquisition,
- F3 Maple Valley Place Legacy Site, and
- F4 Maintenance Facility.

Proprietary Funds

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

For the Surface Water Management Fund a 2010 rate increase of approximately 7% was approved by the City Council for implementation January 1, 2010. This increase was the first surface water management rate change since incorporation in 1997. The increase will take the existing rate for single family residential units from $85.02 to $91.02. The rate increase was approved after extensive consultant, staff, and Council review took place over a two year period. The review focused on identifying deficiencies in the current program and determined that a rate increase was required to meet the mandated program requirements. The Public Works Department has already begun efforts to address the system and program deficiencies. The two program enhancements already mentioned, the work order system and the Surface Water Engineer, are aimed at improving the program.

For the Lake Wilderness Golf Course Fund, the 2010 budget plans for a reduced General and Real Estate Excise Tax Fund contribution. For 2008 the program related to promoting the facility with enhanced advertising, entertainment and events. For 2009 the effort has focused on reducing operating costs with staffing and hours of

operation adjustments. The operation still did not break even in 2009 with an operating loss of about $39,000 down from a prior year operating loss of about $98,000. All hope that the 2009 improvement will lead to 2010 being a breakeven year.

For the Internal Service Funds, a rate review should occur in 2010 as fund balances are lower than would be desired with transfers to the General Fund and investment earnings not what was anticipated a few years back.

Conclusion

In conclusion 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, Natalie Oosterhof and Cindy Bigej, 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. 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 2010 budget.

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 will allow all of the City's staff to continue to serve the community effectively and to assist you in your governing responsibilities.

Respectfully,

David W. Johnston,
City Manager

Budget Calendar

Dates	Council	
6/5-6/2009	Retreat	Council Retreat on Accomplishments and Goals
6/15/2009	Study	Initial Review of Six Year Transportation Improvement Program
7/20/2009	Study	Presentation of 2009 2nd Quarter Financial Report
7/28/2009		Distribution of Budget Worksheets to Departments
8/21/2009		Return of Budget Worksheets from Departments
8/25 & 9/8/2009		Public Notice about Submittal of Community Service Funding Requests
9/14/2009	Study	Presentation of 2010 Revenue Projections and Budget Drivers
9/15-25/2009		Department Budget Presentations to City Manager
9/28/2009	Regular	Request Setting of Public Hearing on Community Service Agency Funding (10/12/09)
9/30/2009		Receipt of Funding Requests from Community Service Agencies
10/1/2009		Notify Community Service Agencies of Public Hearing on Requests Finance Department Presents Preliminary Budget to City Manager
10/5/2009	Study	Discussion of Six-Year Capital Improvement Program Discussion of 2010 Operating Budget - Program Enhancements
10/12/2009	Regular	Public Hearing on Community Service Agency Requests Review of Council Goals in Budget Context
10/19/2009	Study	Review of Community Service Funding Requests
10/26/2009	Regular	Request Council Set Public Hearing on Revenue Sources & Budget (11/9/09) Request Council Set Date to Fix Final 2010 Budget (12/14/09)
10/30/2009		Delivery of 2010 Preliminary Budget to Council
11/2/2009	Study	Presentation of 2009 3rd Quarter Financial Report Review of the 2010 Preliminary Budget Review of 2010 Preliminary Property Tax Levy
11/9/2009	Regular	Public Hearing on 2010 Revenue Sources & Budget Continued Review of 2010 Preliminary Budget
11/16/2009	Study	Continued Review of 2010 Preliminary Budget
11/23/2009	Regular	Adoption of 2010 Property Tax Levy
12/7/2009	Study	Finalization of Changes to 2010 Preliminary Budget
12/14/2009	Regular	Adoption of 2010 Budget
2/16/2010	Study	Presentation of 2009 Year-End Financial Report
2/22/2010	Regular	Adoption of 2010 Fund Balance and Carryforward Budget Amendment

How the Budget is Organized

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

Revenue Budget provides historical and budgeted information on all City revenue identified, both by source (e.g. taxes, fees, etc.) and by fund (e.g. General Fund, 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, City Attorney, City Clerk, Community Development, Finance, Human Services, Parks and Recreation, Public Safety, and Public Works. The Internal Service Funds also are part of the Operating Budget section. The Internal Service Funds receive transfers from the other budgetary departments to accumulate replacement funds for vehicles and computer equipment and to pay for items of common interest, such as City Hall lease payments, insurance, and supplies.

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 baseline budget from the previous year, workload indicators, and performance indicators. Following these overviews, detailed expenditure budget information 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 and 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.

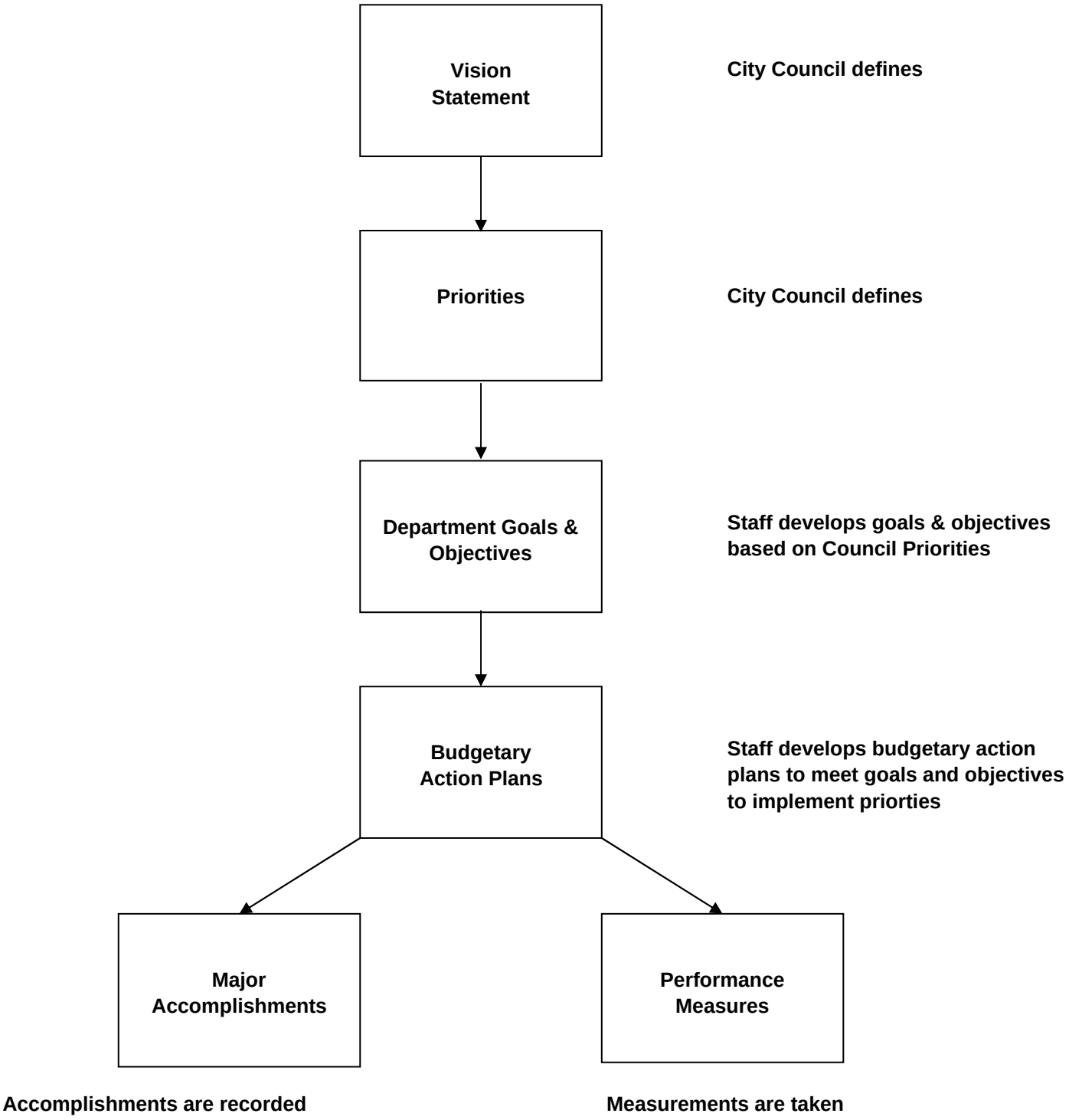
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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 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 Final 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 tracking with what the final budget anticipated. The Finance Director provides monthly updates to the City Manager and the City Council, and makes a quarterly presentation 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 TIP includes specific capital projects, with associated revenue and expense projections. The TIP is 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, that assist with trend projections.

INITIAL PUBLIC HEARING

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

REVIEW OF PROGRAM CHANGES WITH CITY MANAGER

During August and September, the department directors draft program change proposals. The baseline forecast is projected by the Finance Department. The department directors review their current budget and analyze what adjustment 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

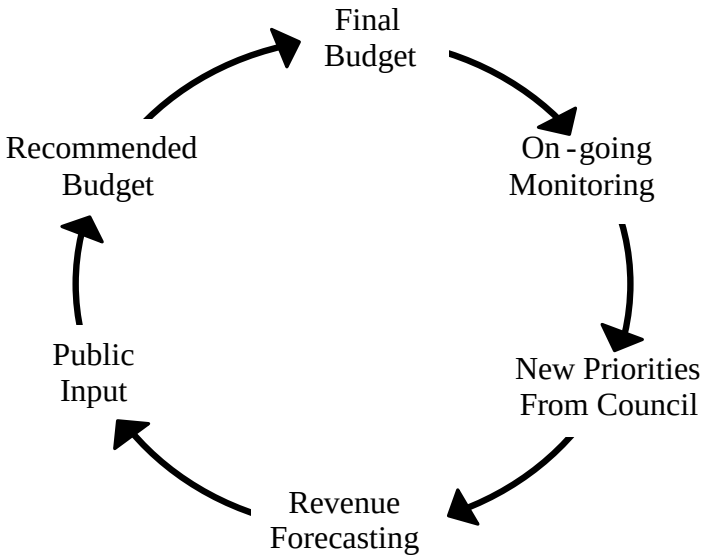
The City Manager and the department directors then review with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by project in the "Capital Budget" section and included in the six year General Fund Forecast on in the "2009-2014 Forecast" section.

PRESENTATION OF RECOMMENDED BUDGET

By November 1 of each year, the City Manager's Recommended 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 Recommended Budget in November and holds a second 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.



The Annual Budget Cycle

Financial Policies

1.0 Financial Stability Policies

1.1 *Operating Fund Reserves (Balanced Budget)*

The Fund Balance of operating funds will be budgeted at least at **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.

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.

3.2 Capital Improvement Plan

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

4.0 Debt and Cash Management Policies

4.1 Bond Rating

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

4.2 Debt Capacity

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

4.3 Interfund Borrowing

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

4.4 Investment Security & Earnings Maximization

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

5.0 Revenue Policies

5.1 Aggressive Collection Effort

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

5.2 User Charges

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

5.3 Impact Fees

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

6.0 Financial Reporting Policies

6.1 Reporting Improvement

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

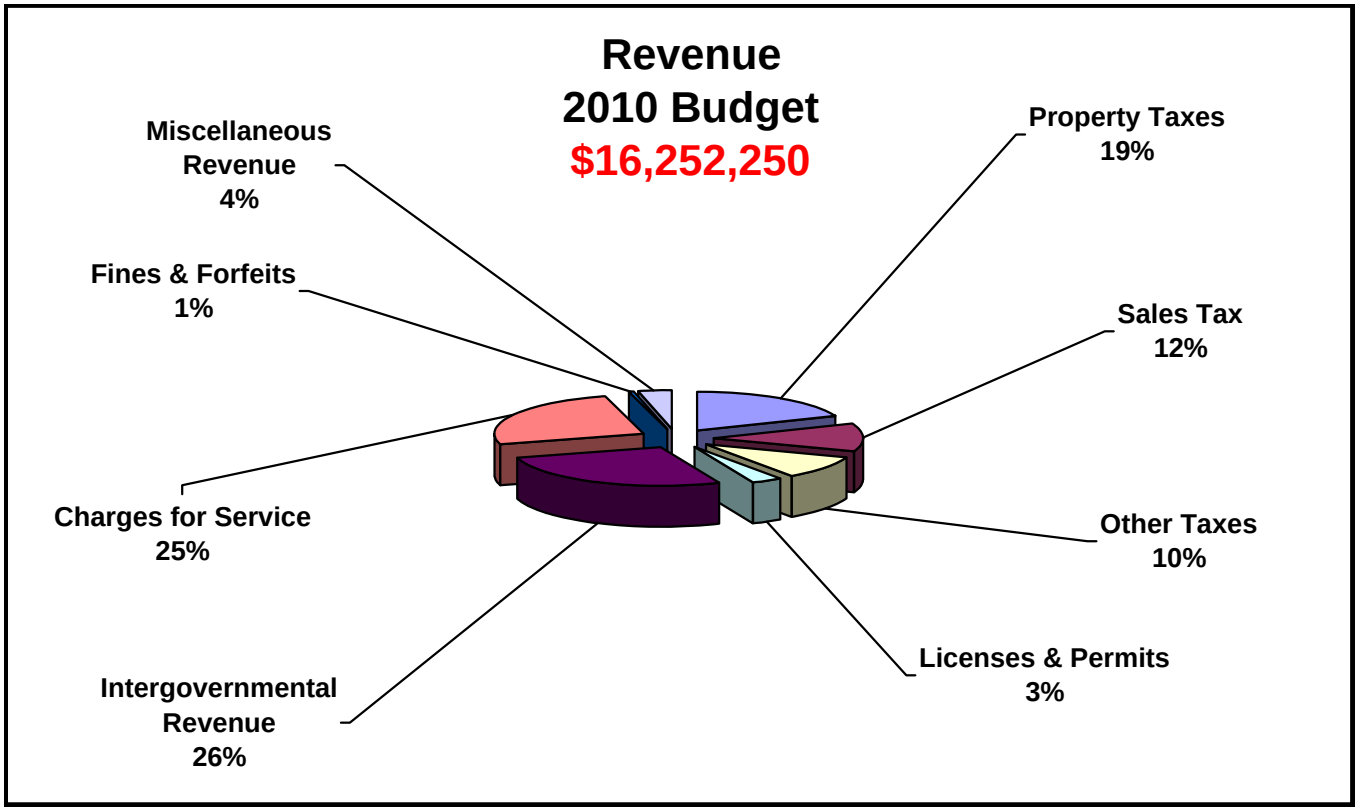
6.2 Performance Measurement

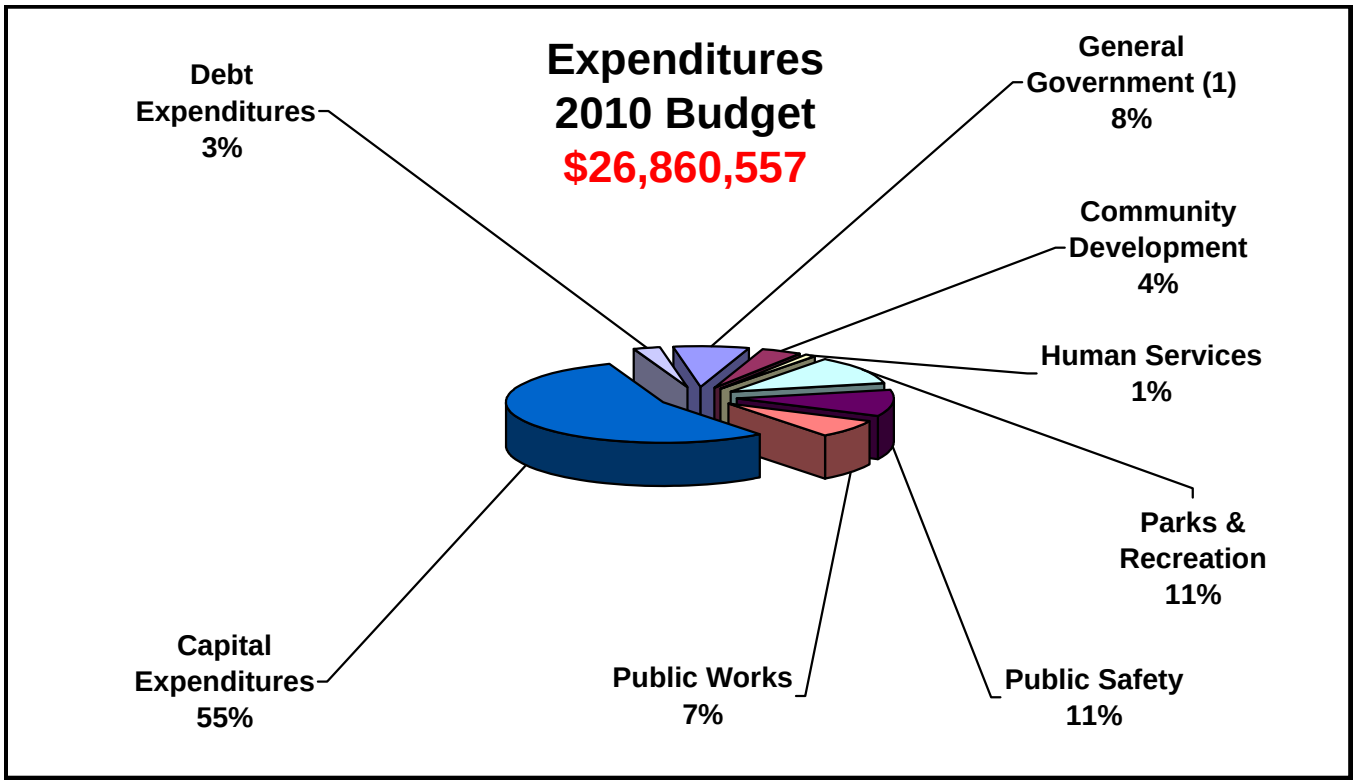
The City will develop a program to evaluate its financial condition and performance related to benchmarking standards and past practices and will implement programs to improve its financial condition and operations.

6.3 Annual Audits

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

Budget Summary: All Funds

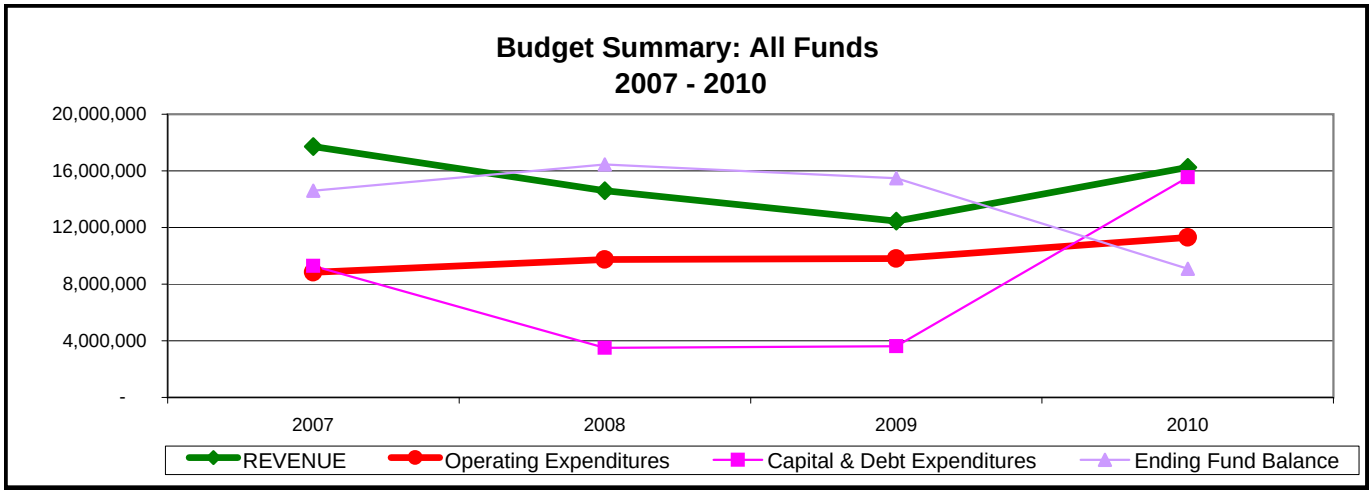




(1) General Government includes net Internal Service Fund revenue over (under) expenditures

Budget Summary: All Funds

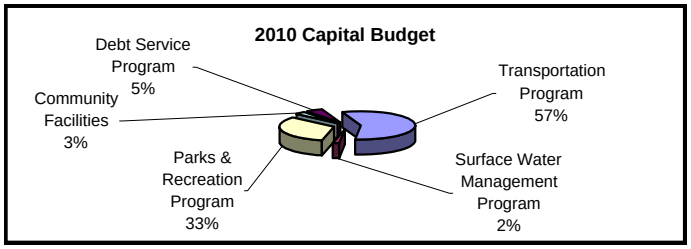
	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
REVENUE						
Property Taxes	2,547,157	2,678,139	2,770,583	2,768,113	3,059,594	10.4%
Sales Tax	2,313,211	2,119,677	2,122,107	1,865,487	1,923,243	-9.4%
Other Taxes	1,862,122	1,398,197	1,530,183	1,378,352	1,547,707	1.1%
Licenses & Permits	655,476	551,741	550,057	510,479	555,444	1.0%
Intergovernmental Revenue	5,134,935	2,857,360	2,784,039	1,986,021	4,376,912	57.2%
Charges for Service	4,040,837	4,001,177	3,563,905	3,418,800	4,094,726	14.9%
Fines & Forfeits	77,701	110,401	123,013	105,260	107,258	-12.8%
Miscellaneous Revenue	1,084,154	871,403	817,711	416,108	587,367	-28.2%
Total Revenue	**17,715,594**	**14,588,096**	**14,261,599**	**12,448,621**	**16,252,250**	**14.0%**
% Change from Prior Year Actual	5%	-18%	-2%	-15%	31%	
EXPENDITURES						
Operating Expenditures						
General Government (1)	1,565,877	1,897,492	2,411,622	1,824,239	2,073,148	-14.0%
Community Development	850,330	952,929	1,295,207	987,742	1,113,828	-14.0%
Human Services	212,019	200,799	279,705	220,294	301,267	7.7%
Parks & Recreation	2,699,244	2,893,728	3,192,962	2,866,048	3,053,209	-4.4%
Public Safety	2,294,698	2,331,111	2,536,454	2,372,555	2,864,783	12.9%
Public Works	1,222,037	1,460,621	1,808,543	1,526,573	1,898,032	4.9%
Total Operating Expenditures	**8,844,206**	**9,736,680**	**11,524,494**	**9,797,450**	**11,304,267**	-1.9%
Capital Expenditures	**8,588,183**	**2,734,676**	**11,785,020**	**2,810,400**	**14,795,111**	25.5%
Debt Expenditures	**700,795**	**759,838**	**802,485**	**801,577**	**761,179**	-5.1%
Total Capital & Debt Expenditures	**9,288,978**	**3,494,514**	**12,587,505**	**3,611,977**	**15,556,290**	23.6%
Total Expenditures	**18,133,184**	**13,231,194**	**24,111,999**	**13,409,427**	**26,860,557**	**11.4%**
% Change from Prior Year Actual	-5%	-27%	82%	1%	100%	
Revenue over (under) Expenditures	(417,590)	1,356,902	(9,850,400)	(960,806)	(10,608,306)	
Other Financing Sources (Uses)						
Bond & Loan Proceeds	1,396,500	479,250	-	-	4,200,000	
Beginning Fund Balance	13,629,118	14,608,027	16,444,180	16,444,180	15,488,568	-5.8%
Ending Fund Balance	**14,608,027**	**16,444,180**	**6,593,780**	**15,483,373**	**9,080,261**	**37.7%**

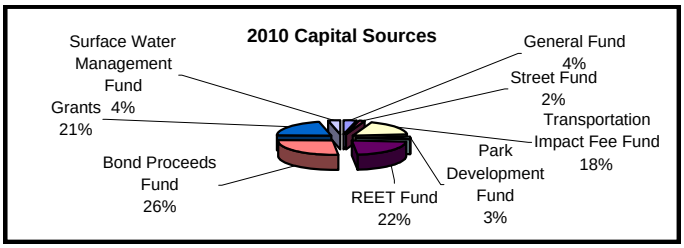


(1) General Government includes net Internal Service Fund revenue over (under) expenditures

Capital Budget Summary

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Transportation Program					
T6 SR 169 - SR 516 to SE 264th Street	6,453,873	367,638	197,322	108,247	12,754
T7 SR 169 - Witte Road to 228th Ave SE	109,030	114,182	1,080,819	116,501	964,499
T12 Witte Road & SE 248th St Intersection	242,224	120,809	5,156,850	251,313	5,405,687
T15 SR 516 - 213th to 218th Ave SE	173,492	10,281	474,718	122,646	-
T16 SR 516 - 228th Ave to Witte Road	623,690	216,397	-	-	-
T23 Annual Asphalt Overlay Program	-	196,933	300,000	288,641	225,000
T24 Miscellaneous Street Improvements	3,282	19,788	100,000	62,445	50,000
T28 Witte Road & SE 254th St Intersection	-	-	205,820	-	-
T29 SE 271st St - SR 169 to SR 516	6,987	912	132,580	544	-
T31 SR 169 - SE 264th to SE 258th Street	-	380,190	1,129,810	530,973	1,889,027
T32 Lake Wilderness Trail	15,338	-	128,000	1,631	208,369
T33 SE 276th St & 240th Ave SE	36,143	79,478	773,311	29,794	-
T35 Transportation Plan Update	-	-	-	-	150,000
	7,664,060	**1,506,608**	**9,679,230**	**1,512,736**	**8,905,336**
Surface Water Management Program					
S1 Surface Water Mgt Plan	58,300	6,989	23,011	22,382	-
S9 Annual Small Works Provision	-	-	40,000	23,408	-
S10 Water Quality Retrofits	260	-	-	-	50,000
S12 Miscellaneous Drainage Improvements	-	-	45,945	61,126	250,000
S13 Golf Course Pond Discharge Repair	-	-	104,055	112,032	-
	58,560	**6,989**	**213,011**	**218,948**	**300,000**
Parks & Recreation Program					
P1 Parks & Open Space Acquisition	-	-	-	-	4,200,000
P3 Summit Ballfields	3,201	10,392	200,000	49,511	450,489
P5 Lake Wilderness Lodge	127,887	1,172,543	869,457	808,975	14,025
P6 Lake Wilderness Park	137,768	-	400,000	-	400,000
P8 Lake Wilderness Elementary Ballfields	-	(7,342)	-	-	-
G2 LWGC Startup	19,121	-	-	-	-
G3 Restaurant Improvements	103,205	-	42,000	10,676	14,000
G4 LWGC Special Assessment	14,850	20,255	72,775	57,581	15,194
G5 Course Improvements	-	31,968	38,547	33,417	24,623
	406,030	**1,227,816**	**1,622,779**	**960,160**	**5,118,331**
Community Facilities					
F1 City Hall Office Space	-	-	200,000	92,248	127,752
F3 Maple Valley Place Legacy Project	-	-	-	-	25,000
F4 Maintenance Facility	-	-	-	-	250,000
C1 Youth, Community & Senior Facility	431,444	(37,178)	40,000	9,836	30,164
N1 Neighborhood Reinvestment Program	28,088	30,442	20,000	16,472	23,528
A1 Public Art Program	-	-	10,000	-	15,000
	459,533	**(6,736)**	**270,000**	**118,556**	**471,444**
Debt Service Program					
D2 2000 Bond Issue Debt Service	332,380	332,530	332,710	332,710	336,960
D4 Infrastructure Loan DS - Transportation	144,364	204,307	242,824	241,916	198,468
D5 2005 Bond Refunding Debt Service	224,051	223,001	226,951	226,951	225,751
	700,795	759,838	802,485	801,577	761,179
Total Capital Improvements	**9,288,978**	**3,494,514**	**12,587,505**	**3,611,977**	**15,556,290**





Changes from 2010 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
2010 Preliminary Budget	**13,561,452**	**15,887,156**	**24,969,192**	**4,200,000**	**8,679,415**
Changes discussed with Council					
1 Decrease in property tax revenue with decrease in preliminary provided annexation assessed valuation.		(68,311)			(68,311)
2 Change in property tax revenue with increase in new construction amount including estimated increase in utility value.		5,909			5,909
3 Error in Surface Water Manangement Fund where $10,000 salary amount counted twice. Change also reflects the charging of an additional $37,000 in salaries & benefits from the Community Development Building Division to the Surface Water Management Fund.			(10,000)		10,000
4 Increase the contract for judicial services from $15,000 to $17,000.			2,000		(2,000)
5 Establish the Park Impact Fee at $2,754 instead of the 2009 estimate of $2,852. In conjunction with this, the funding for project D6 - Park & Open Space Debt Service in 2011 - 2015 Capital Improvement Program was transferred from the Park Development Fund to the Real Estate Excise Tax Fund.		(4,900)			(4,900)
6 Adjustment related to increasing the utility tax related to requirement that the change does not take effect until 60 days after enactment.		(27,000)			(27,000)
7 Correction related to getting exact rates for medical insurance. Increases initially estimated at 10.0%, but actuals are 9.9%			(575)		575
8 Reduce City Attorney Donut Hole Counsel / Litigation budget from $90,000 to $50,000			(40,000)		40,000
9 Elimination of the City Clerk Administrative Assistant 1 0.5 FTE position previously budgeted to start 7/1/10			(19,918)		19,918
10 Increase the City Clerk travel and training budget with current City Clerk planning retirement in 2010			2,775		(2,775)
11 Elimination of the Finance Accountant 0.5 position previously budgeted to start 7/1/10			(22,681)		22,681
12 Elimination of the increase in the Recreation Division Specialist 1 position from the 0.5 FTE to a 0.75 FTE and associated revenue		(5,000)	(16,602)		11,602
13 Elimination of Recreation Division limited part time hours			(5,940)		5,940
14 Eliminate Parks & Recreation proposed boat rental and concession program		(2,000)	(2,000)		-
15 Increase Parks & Recreation fees for adult programs		4,000			4,000
16 Elimination of the Public Works Administrative Assistant 1 .25 FTE position previously budgeted to start 7/1/10			(16,790)		16,790
17 Add a provision for Animal Control cost sharing with elimination of program by King County			35,000		(35,000)
Subtotal Changes	**-**	**(97,302)**	**(94,731)**	**-**	**(2,570)**
2010 Final Budget Summary	**13,561,452**	**15,789,854**	**24,874,461**	**4,200,000**	**8,676,845**
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(112,965)	(112,965)	-
2010 Budget Ordinance	**13,561,452**	**15,789,854**	**24,761,496**	**4,087,035**	**8,676,845**

Changes from 2010 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
Carryforward Budget Ordinance (to be determined after year end closing)	1,927,116	462,396	1,967,146	(18,950)	403,416
2010 Final Budget Ordinance	**15,488,568**	**16,252,250**	**26,728,642**	**4,068,085**	**9,080,261**
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			131,915	131,915	-
2010 Final Budget Summary	**15,488,568**	**16,252,250**	**26,860,556**	**4,200,000**	**9,080,261**

CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-10-408

AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, AMENDING THE 2010 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 2010 Budget; and

WHEREAS, the Maple Valley City Council received the 2010 Preliminary Budget on October 30, 2009 and has reviewed it in its entirety since that date; and

WHEREAS, the City has followed all steps prescribed in State law including holding a public hearing on the proposed budget on November 9, 2009; and

WHEREAS, the City Council desires to amend the 2010 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 amends the City of Maple Valley 2010 Budget to provide carry-forward funds for the following: Team Tahoma for which the budgeted amount was inadvertently left out of the ordinance, $6,000; Make a Difference Day, $658; Human Services – Emergencies & Special Opportunities, $10,000; SR 169 – SR 516 to SE 264th Street, $12,754; SR 169 – Witte Road to 228th Ave SE, $156,498; SR 169 – SE 264th to 258th Street, $469,027; Witte Road – SE 248th Street Intersection, $990,688; Lake Wilderness Trail, $8,369; Summit Ball Fields, $50,489; Lake Wilderness Lodge, $14,025; Community Center, $30,164; City Hall Office Space Remodel (including $20,000 for the Police remodel), $127,752; Neighborhood Reinvestment, $528; Lake Wilderness Golf Course special assessment, $15,194; and telephone system upgrade, $18,950:

	Approved Budget	Budget Amendment	Amended Budget
General Fund	8,896,729	16,658	8,913,387
Capital Projects Funds	13,267,179	1,935,293	15,202,472
Surface Water Management Fund	1,005,303		1,005,303
Lake Wilderness Golf Course Fund	1,592,285	15,194	1,607,479
	24,761,496	**1,967,145**	**26,728,641**

Section 2. Amended 2010 Budget. With the above new appropriations, the 2010 Budget is hereby amended to read as follows:

	Beginning Fund Balance	Revenues	Expenditures	Other Sources (Uses)	Ending Fund Balance
General Fund	2,658,549	7,970,632	8,913,387	(128,982)	1,586,812
Special Revenue Funds					
Street Fund	739,698	483,860		(721,609)	501,949
Transportation Impact Fee Fund	5,739,181	1,139,021		(2,798,494)	4,079,708
Park Development Fund	453,302	187,323		(456,198)	184,427
Real Estate Excise Tax Fund	3,523,993	695,081		(3,434,579)	784,496
Capital Projects Funds		3,266,157	15,202,472	11,936,315	
Enterprise Fund					
Surface Water Management Fund	1,909,195	1,016,901	1,005,303	(318,930)	1,601,863
Lake Wilderness Golf Course		1,485,000	1,607,479	122,478	
Subtotal	**15,023,919**	**16,243,975**	**26,728,641**	**4,200,001**	**8,739,255**
Internal Service Funds (External Revenue Only)					
Vehicle Rental Fund	109,416	2,196		19,785	131,397
Central Services Fund	271,655	4,411		(129,699)	146,367
Unemployment Trust	83,574	1,667		(22,000)	63,241
	15,488,565	**16,252,249**	**26,728,641**	**4,068,087**	**9,080,261**

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. 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 publication.

PASSED BY THE CITY COUNCIL ON FEBRUARY 22, 2010.

_____
Noel T. Gerken, Mayor

_____
Irvalene M. Moni, CMC, PRP, City Clerk

APPROVED AS TO FORM:

_____
Christy A. Todd, City Attorney

Date of Publication: March 2, 2010
Effective Date: March 7, 2010

2010 Program Enhancements

Department Program Enhancements	Priority	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund One Time Only	Recurring	Total
City Clerk									
Network Administrator	1	1.00	99,678	99,678	-			-	-
Computer Support Specialist	2	0.50	42,383	42,383	-			-	-
2010 IT Plan Implementation	3		40,000		40,000	40,000		-	-
		1.50	**182,061**	**142,061**	**40,000**	**40,000**	**-**	**-**	**-**
Public Safety									
Patrol Sergeant	1		176,799		176,799			176,799	176,799
Park Patrol	2		5,000		5,000			5,000	5,000
		-	**181,799**	**-**	**181,799**	**-**	**-**	**181,799**	**181,799**
Public Works									
Work Order Software	1		20,000		20,000	6,667	13,333	-	13,333
SWM Eng (1.0 FTE 7/1/10)	3	0.50	61,922		61,922	61,922		-	-
Replacement Slope Mower	4		35,000		35,000	35,000		-	-
Replacement Pickup (Used)	5		28,000		28,000	28,000		-	-
Replacement Utility Trailer	7		3,500		3,500	3,500		-	-
		0.50	**148,422**	**-**	**148,422**	**135,089**	**13,333**	**-**	**13,333**
Total Program Enhancements		**2.00**	**512,282**	**142,061**	**370,221**	**175,089**	**13,333**	**181,799**	**195,132**

Program Enhancement Form
2010

Program Enhancement Title: Network Administrator (In House)

Department Name: City Clerk

Dept Rank: 1

Total Cost: $ -

Description of Request:

Bring Network Administrator in-house. This position would install, configure, and maintain software and hardware for the City's local area network; work with consultants to assess needs and coordinate repairs, enhancements; maintain and perform backup and security operations; provide individual assistance to users, and serve as lead for the .5 FTE computer support specialist position proposed. COSTS FOR THIS POSITION WOULD NOT BE NEW COSTS; 2009 Budget included $155,000 for IT Consultant fees. Estimated salary range based on AWC 2009 Salary Survey - $61,284 - $77,580.

Justification of Request:

This is a hybrid approach to positions suggested in the Strategic IT Plan. The Strategic IT Plan suggests a full-time computer support specialist-type position (calls it Help-Desk), and a Technology Manager experienced in business planning and technology operations. A Network Administrator would have strong experience in technology operations, with the technical expertise to address both user and organizational goals. The move would ensure consistent, increased progress in improving and maintaining the current level of IT Services by giving the City more actual contact hours. The current consultant is working on average about 35 hours per week and has a substantial backlog of projects to be completed. With new financial software on the horizon and the anticipated expansion of e-government activities, this position will require additional hours and the expertise of someone at the Network Administrator level. By also bringing in-house a half-time Computer Support Specialist to address the day-to-day employee needs, this position would be able to focus more time and energy on the more complex aspects of network administration and systems training.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required
Salaries	71,515
Benefits @ 30% to 60%	28,180
Cost Reductions:	
Professional Servic	(99,695)
Total Project Cost	$ -

Analysis of Net Project Costs

Total Cost:	$ -
Less Revenues:	
Less Cost Allocations:	
Net Project Costs:	$ -

Expected Recurring Annual Costs

Description	Cost
Total	

Program Enhancement Form
2010

Program Enhancement Title: Computer Support Specialist (0.5 FTE)

Department Name: City Clerk

Dept Rank: 2

Total Cost: $ -

Description of Request:

Bring .5 FTE Computer Support Specialist in-house. This position would provide user support to desktop computer users and perform routine maintenance to computer systems, install hardware and software, diagnose problems, and determine corrective action, serving as the first contact for users experiencing computer problems. The estimated .5 FTE salary range, based on AWC 2009 Salary Survey would be $23,022 - $28,392. COSTS FOR THIS POSITION WOULD NOT BE NEW COSTS; 2009 Budget included $155,000 for IT Consultant fees. ($88,262 + $33,358 = $121,620) If the budget were to remain at $155,000, there would still be $25,000+ funds for additional IT Consultation as needed.

Justification of Request:

This is an element of the Strategic IT Plan. The addition of a half-time position would ensure consistent, increased progress in providing computer support to employees. Having an additional "body" 20 hours per week to do routine support services and new employee computer orientation on a regular basis would free up time for a Network Administrator to address other more complex issues.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required
Salaries	26,478
Benefits @ 30% to 60%	12,914
Small Tools & Minor Equipr	3,000
Cost Reductions:	
Professional Services	(42,392)
Total Project Cost	**$ -**

Analysis of Net Project Costs

Total Cost:	**$ -**
Less Revenues:	
Less Cost Allocations:	
Net Project Costs:	**$ -**

Expected Recurring Annual Costs

Description	Cost
Total	

Program Enhancement Form
2010

Program Enhancement Title: 2010 IT Plan Implementation

Department Name: City Clerk

Dept Rank: 3

Total Cost: **$ 40,000**

Description of Request:

Continuation of Strategic IT Plan Implementation: complete external security assessment by an independent information security expert ($5); separate the Chamber network via the network firewall ($2); training for TRAK It users ($15); acquire/configure PDAs or laptops for field inspectors CD & PW and train ($15); e-gov't capabilities expansion CD, Parks ($15); document policies & procedures for Budget spreadsheets ($3); complete communication infrastructure North Wing of Lodge - telephones ($14); ongoing bandwidth increase costs ($6); other focusted training, in-house, outside ($10); technical writer for assistance in documenting system procedures ($5). **Recommendation to provide $40,000 with some work done by in house staff and rest priortized.**

Justification of Request:

The Strategic IT Plan outlines IT Enhancements to be effected 2007-2011. The items listed are all part of the adopted Strategic IT Plan.The proposed projects for 2010 include some carry over from 2009, ongoing issues to be resolved, and limited new projects for 2010. This request does not include the Public Works Maintenance Operations Software that Public Works is seeking.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required
Salaries	
Benefits @ 30% to 60%	
Professional Services	40,000
Cost Reductions:	
Total Project Cost	**$ 40,000**

Analysis of Net Project Costs

Total Cost:	**$ 40,000**
Less Revenues:	
Sale/trade in value unknown	
Less Cost Allocations:	
Hardware only)	
Net Project Costs:	**$ 40,000**

Expected Recurring Annual Costs

Description	Cost
Total	

Program Enhancement Form
2010

Program Enhancement Title: Patrol Sergeant

Department Name: Police Department

Dept Rank: 1

Total Cost: **$ 176,799**

Description of Request:

The Maple Valley Police Department would like to add one full time patrol sergeant in order to better service the community and enhance police supervison and police staffing levels. The patrol sergeant would be responsible for supervising officers in the field, writing annual evaluations for patrol officers, developing special emphasis missions for patrol officers based on crime trends and statistics, drawing operations plans for community events, heading citizen academies, directly supervising youth explorers, volunteers, and interns and acting as police chief when the chief is in meetings or otherwise absent. The sergeant would work a flex schedule with core hours being 1200-2000 hours (can flex shift 4 hours earlier or later with prior notice) in order to provide the maximum supervison service during the busiest call load times.

Justification of Request:

Adding a patrol sergeant is one step forward toward addressing low staff-level concerns in the policed department. Currently, sworn staff numbers are 16.71 (with KCSO administrative and support staff included in these numbers). The City has 8 FTE (full time equivalent) officers, one Storefront officer, one police chief, 4.68 KCSO support staff, and 1.70 KCSO administrative staff assigned to the City of Maple Valley. The City of Maple Valley also has 1 police civilian assistant (a City employee). Currently (outside of Skykomish and the Village of Beaux Arts) the City of Maple Valley (est. population 22,000+) has the lowest officer per thousand-ratio in all King County cities: .59 per thousand (last available record). The average officer per thousand-ratio in King County cities is 1.65. Additionally, the City of Maple Valley has not increased deployable officer staffing levels since the City incorporated in 1997, though the City population has now more than doubled. The City of Maple Valley is the only King County contract city with a captain acting as the city chief, yet no sergeant in the rank structure of the city. This gap in the chain of command may create union issues when designating a city chief in the chief's absence.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required
Salaries	
Benefits @ 30%	
Intergovernmental Services	176,799
Cost Reductions:	
Total Project Cost	**$ 176,799**

Analysis of Net Project Costs

Total Cost:	**$ 176,799**
Less Revenues:	
Less Cost Allocations:	
Net Project Costs:	**$ 176,799**

Expected Recurring Annual Costs

Description	Cost
Total	**$ 176,799**

Program Enhancement Form
2010

Program Enhancement Title: Parks Patrol

Department Name: Police Department

Dept Rank: 2

Total Cost: **$ 5,000**

Description of Request:

This purpose of this program enhancement description is to request $5000 for the police department to provide recurring Park Patrol emphasis patrols in Lake Wilderness Park. The patrols would begin Memorial weekend and conclude Labor Day weekend. The emphasis patrols would generally occur on Saturdays and/or Sundays in 4 hour blocks (dates and hours to be determined based on activity trends in the park).

Justification of Request:

A number of security issues have been occuring at Lake Wilderness Park. These issues include (but are not limited to) theft, alcohol in the park, disorderly conduct, threats and trespassing. a one day overtime sting this summer netted several arrests and citations for things such as alcohol in the park, trespassing in the park after dark, speeding, and criminal warrants. Due to the popularity of Lake Wilderess Park, it has recently become more of a regional park with attendees coming from Pierce and King County to partake in the Park's natural beauty and amenities. Shelter rentals have never been more popular, and Parks staff has regularly called upon the police this summer to deal with issues occuring in the park.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required
Salaries	
Benefits @ 30%	
Parks Patrol	
Cost Allocation:	
Parks Maintenance	5,000
Cost Reductions:	
Total Project Cost	**$ 5,000**

Analysis of Net Project Costs

Total Cost:	**$ 5,000**
Less Revenues:	
Less Cost Allocations:	
Net Project Costs:	**$ 5,000**

Expected Recurring Annual Costs

Description	Cost
Total	**$ 5,000**

Program Enhancement Form
2010

Program Enhancement Title: Work Order Software

Department Name: Public Works

Dept Rank: 1

Total Cost: **$ 20,000**

Description of Request:

Work Order Software

Justification of Request:

Presently, Public Works does not have a system in place to manage it assets (i.e. vehicles, street and SWM facilties, personnel, etc.) or the ability to track it maintenance activity costs. The Western Washington NPDES Phase II Permit requires cities to document facilty inspections and maintenance. As such, Public Works requests a comprehensive, GIS-integrated management software that will enable management of work orders, service requests, fixed assets, fleet maintenance and job costing. The cost of such systems can vary from $10,000 to $50,000 (see attached estimate).

Summary of Project Costs

Line Item Cost Detail

Description of Cost		Amount Required
Salaries		
Benefits @	30%	-
Software		20,000
Cost Reductions:		
Total Project Cost		**$ 20,000**

Analysis of Net Project Costs

Total Cost:	**$ 20,000**
Less Revenues:	
Less Cost Allocations:	
Surface Water Manangement Fund	$ (6,667)
Net Project Costs:	**$ 13,333**

Expected Recurring Annual Costs

Description	Cost
Total	**$ -**

Program Enhancement Form
2010

Program Enhancement Title: Surface Water Mgt Eng (0.5 FTE)

Department Name: Public Works

Dept Rank: 3

Total Cost: **$ 61,922**

Description of Request:

Manage the City's Storm and Surface Water Programs performing public education, development review assistance, infrastructure inventory, inspections, maintenance oversight and mapping, monitory water quality and flow, provide enforcement of city codes, resolve complaints relating to surface water and drainage failures, provide the lead on surface water utility capital improvement projects, including plan updates and oversight of consultant work, act as lead city liaison to other agencies on water and surface water utility issues; provide advice and documentation on emergencies involving water quality and surface water issues; take a lead role in administration of the stormwater utility budget; compliance with NPDES Phase II permit requirements, including annual reporting requirements. **Recommendation to provide position requested from 7/1/10.**

Justification of Request:

The City's only utility is the surface/storm water utility. The City is required to comply with the NPDES Phase II permit requirements, and has been relying on outside consultants for advice and compliance at an hourly rate up to $180.00/hour. The City has been unable, with its current staffing, to move stormwater utility projects forward, and has had difficulty keeping up with the NPDES Phase II permit requirements. This position will be paid for entirely from the stormwater utility funds, and will require no general fund contribution.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required
Salaries (1.0 FTE 7/1/10)	43,001
Benefits @ 30% to 60%	15,921
Small Tools & Minor Equipme	3,000
Cost Reductions:	
Total Project Cost	**$ 61,922**

Analysis of Net Project Costs

Total Cost:	**$ 61,922**
Less Revenues:	
Less Cost Allocations:	
Net Project Costs:	**$ 61,922**

Expected Recurring Annual Costs

Description	Cost
Surface Water Mgt Eng (0.5 FTE)	$ 117,844
Total	**$ 117,844**

Program Enhancement Form
2010

Program Enhancement Title: Slope & Terrain Mower

Department Name: Public Works

Dept Rank: 4

Total Cost: **$ 35,000**

Description of Request:

Replace 2003 DEW-EZE 72LC Slope & Rough Terrain Mower

Justification of Request:

Machine was purchased in 2004 and was a demo model at the time, maintenance is becoming very frequent and costly (see below). If we purchase new machine there will be a warranty for at lease a year if not longer and we will be able to complete the necessary pond mowing more efficiently and effectively. The mower currently has 560 hours. Repairs and Replacement costs for 2008-09 are $13,140.00.

Summary of Project Costs

Line Item Cost Detail

Description of Cost		Amount Required
Salaries		
Benefits @	30%	-
Equipment		35,000
Cost Reductions:		
Total Project Cost	**$**	**35,000**

Analysis of Net Project Costs

Total Cost:	**$**	**35,000**
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	**$**	**35,000**

Expected Recurring Annual Costs

Description		Cost
Total	**$**	**-**

Program Enhancement Form
2010

Program Enhancement Title: Pickup Truck

Department Name: Public Works

Dept Rank: 5

Total Cost: **$ 28,000**

Description of Request:

Replace 2002 Ford Ranger Pickup Truck. **Recommendation to replace with a used vehicle to stay within budget provided.**

Justification of Request:

2002 Ford Ranger currently has 51,000 miles and is the oldest pick-up in the fleet. This vehicle is starting to have engine noise and uses a oil. Would like to surplus while it is still worth something.
We are requesting an upgrade to a full sized pickup or flatbed 1-ton to be able to accomplish maintenance tasks more efficiently, including upgrading for load size and towing ability.

Summary of Project Costs

Line Item Cost Detail

Description of Cost		Amount Required
Salaries		
Benefits @	30%	-
Equipment		28,000
Cost Reductions:		
Total Project Cost		**$ 28,000**

Analysis of Net Project Costs

Total Cost:	**$ 28,000**
Less Revenues:	
Less Cost Allocations:	
Net Project Costs:	**$ 28,000**

Expected Recurring Annual Costs

Description	Cost
Total	**$ -**

Ranger Truck.xlsm

Program Enhancement Form
2010

Program Enhancement Title: Utility Trailer

Department Name: Public Works

Dept Rank: 7

Total Cost: $ 3,500

Description of Request:

Replace 2002 Utility Trailer

Justification of Request:

Purchased in 2002, the existing utility trailer in 16-feet in length and has a load capacity of 7,000 GVW. An inspection of this trailer indicated the presence of stress cracks and metal fatigue. The new trailer will be rated at 12,000 GVW.

Summary of Project Costs

Line Item Cost Detail

Description of Cost		Amount Required
Salaries		
Benefits @	30%	-
Equipment		3,500
Cost Reductions:		
Total Project Cost		**$ 3,500**

Analysis of Net Project Costs

Total Cost:	**$ 3,500**
Less Revenues:	
Less Cost Allocations:	
Net Project Costs:	**$ 3,500**

Expected Recurring Annual Costs

Description	Cost
Total	**$ -**

Community Service Agency Funding

Request Summary	2009 Budget	2010 Request	Recommendation Not Funded	Recommendation 2010 Funding	Budget Location
DESIGNATED AGENCIES					
Greater Maple Valley Community Center					Human Services
Part 1 requests continued funding in direct support for projected operating costs of the "Den" Youth Center, Senior Center program, and Children & Family programs. In addition the City pays directly for insurance and surface water management fees.	175,000	192,500		192,500	
Part 2 requests the carryforward of capital funds appropriated but unspent for: any required completion of the courtyard, remodel of the kitchen, replacement of the hall flooring, and replacement of restroom stalls and vanity. Proposal is estimated to cost $100,000. Rotary Club has raised $22,600. The Boeing Employees Community Fund has been asked for $38,000. **Recommendation: With Rotary & Boeing contributions estimated at $60,600, City will provide difference to fund $100,000 proposal.**	51,405	51,405	12,005	39,400	
Part 3 requests pass through of the alcohol tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District.	5,000	5,000		5,000	
	231,405	**248,905**	**12,005**	**236,900**	
		8%		**2%**	
Maple Valley Days					Parks & Recreation
Request funds to cover the following expenses: advertising in the Voice of the Valley newspaper, insurance, portable toilets, and electrical work. In addition the City contributes staff time for Parks & Recreation, Public Works, and Police and pays for King County for assistance with the parade.	5,500	5,000		5,000	
	5,500	**5,000**	**-**	**5,000**	
		-9%		**-9%**	
MV Food Bank and Emergency Services					Human Services
Request funds to provide food and financial assistance to individuals, $6,000; to assist with the holiday program $4,000; to help with operational costs, $5,000.	22,000	15,000		15,000	
	22,000	**15,000**	**-**	**15,000**	
		-32%		**-32%**	
Total Designated Agencies	**258,905**	**268,905**	**12,005**	**256,900**	
OTHER AGENCIES					
Green River Community College					City Manager
Requests funds to provide technical support for small businesses in Maple Valley. **Recommendation: Request not funded because per funding guidelines "the City shall not fund applications that relate directly to specific positions."**		20,000	20,000	-	
	-	**20,000**	**20,000**	**-**	
Lake Wilderness Arboretum Foundation					Parks & Recreation
Requests reimbursement of Arboretum expenses: (1) for materials needed to amend and maintain existing gardens, trails, and lawn area, $5,700; (2) for landscaping, maintenance and repair services, $15,000; (3) to remove underbrush in conformance with master plan to increase parking, $5,000; (4) for upgrading gardens, $2,000; (5) for nursery improvements including aviation wire to support shade cloth, $2,000; (6) for community outreach encompassing Western Azelea celebration, Holiday Lights Festival, and other events and educational and promotional material, $2,300; (7) equipment including computer, printer, copier and other equipment to enhance administrative capabilities, $1,000; and (8) for conversion of irrigation of grounds to well water, $9,000 reducing annual water costs by $5,000. In addition City pays directly for utilities, insurance, and staff support.	36,500	42,000		42,000	
	36,500	**42,000**	**-**	**42,000**	
		15%		**15%**	

Community Service Agency Funding

Request Summary	2009 Budget	2010 Request	Recommendation Not Funded	Recommendation 2010 Funding	Budget Location
Make A Difference Day					Parks & Recreation
Request funds to provide supplies and services for yet to be determined projects. In past years, the community service grant monies have been used to clean up roads and parks, collect toiletries, books, and other items for needy groups, paint, repair and clean yards for the elderly and community service organizations such as the Community Center, Library, Maple Valley Food Bank, King County trails, Lake Wilderness Park, and local public access beautification improvement projects.	5,000	5,658		5,658	
	5,000	**5,658**	**-**	**5,658**	
		13%		**13%**	
Maple Valley Black Diamond Chamber of Commerce					City Manager
Part 1 requests funds to provide for 50% of the cost 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.	3,500	7,000		7,000	
	6,200	**9,700**	**-**	**9,700**	
		56%		**0%**	
Maple Valley Farmer's Market					Parks & Recreation
Request for funds advertising, signage, insurance, and operational costs.	10,000	4,500		4,500	
	10,000	**4,500**	**-**	**4,500**	
		-55%			
Maple Valley Historical Society					Parks & Recreation
Part 1 requests funds for utilities and for a bi weekly grounds maintenance contract. In addition the City pays directly for insurance.	5,780	6,280		6,280	
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. **Recommendation to fund as requested with the caveat that the museum planning be coordinated with City.**	5,500	6,500		6,500	
	11,280	**12,780**	**-**	**12,780**	
		13%		**13%**	
Maple Valley Youth Symphony Orchestra					Parks & Recreation
Request funds to purchase a 20 x 30 canopy with sidewalls to use for outdoor performances.		5,000		5,000	
	-	**5,000**	**-**	**5,000**	
Shepherd of the Valley Lutheran Church					Parks & Recreation
Requests funds to transform 20 yard x 40 yard grass area on church grounds into a practice field for community sports teams. **Recommendation: Request not funded because per funding guidelines "the City's community service funding are: 1) to support current activities of existing, proven agencies."**		4,450	4,450	-	
	-	**4,450**	**4,450**	**-**	

Community Service Agency Funding

Request Summary	2009 Budget	2010 Request	Recommendation Not Funded	Recommendation 2010 Funding	Budget Location
Team Tahoma					Human Services
Requests funds for Social Services/Volunteer Fair at the Lake Wilderness Lodge, the establishment of a voluntary registry to be added to their website, and introduction of a feeding program in community targeting to homeless and in need community members. Costs for the Lake Wilderness Lodge event would include food and advertising. **Recommendation: Fund only the Social Services/Volunteer Fair and the establishment of a voluntary registry as a pilot program. Feeding program not funded because per funding guidelines "the City's community service funding are: 1) to support current activities of existing, proven agencies."**		10,000	4,000	6,000	
	-	**10,000**	**4,000**	**6,000**	
Vine Maple Place					Human Services
Requests funds for housing and support services for families	15,000	15,000		15,000	
	15,000	**15,000**	**-**	**15,000**	
		0%		**0%**	
Total Other Agencies	**83,980**	**129,088**	**28,450**	**100,638**	
Subtotal	**342,885**	**397,993**	**40,455**	**357,538**	
		16.1%		**4.3%**	
Emergencies and Special Opportunities	10,000	25,000		25,000	Human Services
Grand Total	**352,885**	**422,993**	**40,455**	**382,538**	
		19.9%		**8.4%**	

Performance Measures

It is not about measuring, it is about improving

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

The measurement statistics are easily derived because the financial information and certain statistics have been part of the budget document for a number of years. The measurement process is a matter of dividing one already existing number by another already existing number to determine a new measurement number. The number is not significant in itself. Two things are important: (1) what is the trend and, (2) how the City compares with a benchmark. The trend data helps determine whether the City is improving. The benchmark data provides a comparison to some outside indicator. Most of the benchmarks shown are derived from the average of 7 cities in the Seattle area which the City uses when comparable data is requested. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville. The addition in 2009 of Sammamish, University Place, and Woodinville instead of SeaTac greatly improved the comparisons. 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	**2007 Actual**	**2008 Actual**	***2008 Benchmark***	**2009 Actual**	**2010 Budget**	**Note**
Bond Ratings	A+	AA+		AA+		(1)
Assessed Value / Capita	$ 114,538	$ 126,452	$ 185,845	$ 117,389	$ 112,960	(2)
General Fund Expenditures / Capita	$ 362	$ 384	$ 608	$ 373	$ 386	(3)
Total Expenditures / Capita	$ 906	$ 646	$ 1,536	$ 643	$ 1,164	(4)
General Fund (GF) Fund Balance as % of GF Expenditures	45%	36%	33%	34%	18%	(5)
Outstanding Debt / Capita	$ 359	$ 399	$ 602	$ 367	$ 490	(6)
% General Fund Actual Revenues over (under) Budget	14%	-4%	-4%	-6%		(7)
% General Fund Actual Expenses under Budget	2%	8%	5%	14%		(8)
City Employees / 1000 Population	1.9	1.8	2.3	1.8	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 2010 budget includes the Maple Ridge Highlands annexation of 1,954 new residents and the addition of 2.0 FTE's.

(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 which is reflected in the reduced percentages from 2007.

(6) The City has been increasing its debt for road construction projects to meet the demands of development. 2010 anticipates the issuance of debt for park and open space purposes.

(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. Lower than anticipated 2008 and 2009 single family residential permits reduced revenue below the budget.

(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 voluntary efforts including charging General Fund employees effected by the economic downturn to perform work for proprietary fund operations produced the larger than normal level of under expenditure.

(9) Though additional staff has been added in 2010, the FTE's per 1000 population has not increased due to the Maple Ridge Highlands annexation and remains substantially below the benchmark of comparable cities that provide a similar level of service.

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 econmic conditions this trend needs to be even more closely moinitored than in the past. The development forecast is based on preliminarily platted private development data as shown in **Appendix D**. The appendix shows private development activity for the last 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 committ at least **25%** of its sales tax revenue to the funding of its capital improvement plan." These and other City financial policies are included earlier in this budget document.

With the base revenue and expenditures forecast complete and with a fund balance amount in compliance with City policy, an annual amount available for program expansion can be determined and new programs developed to be presented to City Council for review and direction. Assuming the forecast produced a fund balance amount below policy levels, a "negative amount of program expansion" could be determined and program cuts could be developed and presented to City Council for review and direction. Part of this procees 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 2008	Actual 2009	Budget 2010	Forecast 2011
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	635	619	619	569
Preliminary Plat Lots Approved Start of Year	1,076	994	901	901
Preliminary Plat Lots Approved During the Yr	16		50	50
Building Permits Issued During the Year	**98**	**93**	**50**	**100**
Preliminary Plat Lots Approved End of Year	994	901	901	851
Theoretical Lots from Unplatted Sites, End of Yr	619	619	569	519
Average Sales Price of NEW Residential Unit	$ 395,653	$ 323,152	$ 323,152	$ 339,524
Residential New Construction	$ 38,773,994	$ 30,053,136	$ 16,157,600	$ 33,952,404
Non Single / Multi Family Residential				
Square Footage	**63,551**		**175,000**	**73,108**
Estimated Construction Valuation	$ 9,532,650	$ -	$ 26,250,000	$ 11,274,009
Total Permitted New Construction	**$ 48,306,644**	**$ 30,053,136**	**$ 42,407,600**	**$ 45,226,414**
Property Tax Calculations				
Forecasted New Construction for Property Tax	$ 54,912,028	$ 38,396,119	$ 35,124,399	$ 42,637,524
Actual New Construction for Property Tax	$ 51,762,393	$ 45,038,436	$ 35,124,399	$ 42,637,524
Increase in Utility Value	$ -	$ -	$ 436,193	$ 436,193
Total New Construction for Property Tax	$ 51,762,393	$ 45,038,436	$ 35,560,592	$ 43,073,718
Assessed Valuation	$ 2,589,735,426	$ 2,446,394,927	$ 2,605,898,683	$ 2,780,996,598
Real Property Inflation	10.68%	-7.27%	5.07%	5.07%
Implicit Price Deflator (IPD) for Property Taxes	4.53%	-0.85%	2.09%	1.92%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	1.00%	-0.85%	1.00%	1.00%
Annexation Levy		$ 271,926		
Relevy of Prior Year Refunds	$ 7,211	$ 4,362		
Adjusted Levy Amount	$ 2,678,139	$ 2,768,113	$ 3,059,594	$ 3,134,663
Levy Rate per $1000 of AV based on PY AV	$ 1.17	$ 1.08	$ 1.25	$ 1.20
Sales Tax Calculations				
Construction Sales Tax	$ 363,257	$ 235,090	$ 235,510	$ 251,165
Non Construction Sales Tax	$ 1,280,035	$ 1,211,407	$ 1,306,826	$ 1,352,123
Total Calculated Sales Taxes	$ 1,643,292	$ 1,446,497	$ 1,542,336	$ 1,603,287
Total Actual Sales Taxes	$ 1,643,358	$ 1,446,497	$ 1,492,308	$ 1,603,287
Population Calculations				
Persons per Household Unit	2.96	2.96	2.96	2.96
Population (April 1)	20,480	20,840	23,069	23,217
State Per Capita Distributions	$ 35.37	$ 34.83	$ 36.69	$ 37.15
Inflation Assumptions				
State Pool Investment Rate @ 12/31	1.82%	0.40%	1.00%	3.15%
Self Directed Investment Rate @ 12/31	4.40%	3.25%	3.50%	4.00%
Overall Investment Rate @ 12/31	2.50%	1.40%	2.00%	3.04%
30 Year Fixed Mortgage Rate @ 12/31 (1)	6.01%	5.50%	6.60%	6.60%
Seattle CPI W for August (Inflation)	6.20%	-0.63%	2.81%	2.81%
Electric Rates	5.00%	8.25%	5.50%	6.67%
Natural Gas Rates	-13.00%	10.40%	-15.00%	4.94%
Other Tax and Fee Assumptions				
Utility Taxes	2.25%	2.25%	3.00%	3.00%
School Impact Administration Fee	$ 65	$ 65	$ 65	$ 65
Transportation Impact Fees	$ 6,272	$ 6,039	$ 2,859	$ 2,859
Park Impact Fees			$ 2,754	$ 2,754
Surface Water Management Fees	$ 85.02	$ 85.02	$ 91.02	$ 103.02
Residential (SFR) Trips	99	94	51	101
Non SFR Trip Equivalents	(5)	(4)	163	68
Total SFR Equivalent Trips	94	90	213	169
Single Family Housing Sales	428	358	458	558
Average Sales Price of ALL Residential Units	346,837	300,261	$ 300,261	$ 315,473
Fund Balance Assumptions				
General Fund Revenue above Budget	-4.0%	-5.8%	0.0%	0.0%
General Fund Operating Expenditures below Budget	7.6%	14.4%	5.0%	5.0%

(1) HSH Associate Financial Publishers

Forecast Assumptions

	Forecast			
	2012	2013	2014	2015
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	519	469	419	369
Preliminary Plat Lots Approved Start of Year	851	751	651	551
Preliminary Plat Lots Approved During the Yr	50	50	50	50
Building Permits Issued During the Year	**150**	**150**	**150**	**150**
Preliminary Plat Lots Approved End of Year	751	651	551	451
Theoretical Lots from Unplatted Sites, End of Yr	469	419	369	319
Average Sales Price of NEW Residential Unit	$ 356,726	$ 374,799	$ 393,787	$ 413,738
Residential New Construction	$ 53,508,833	$ 56,219,783	$ 59,068,079	$ 62,060,680
Non Single / Multi Family Residential				
Square Footage	**73,108**	**73,108**	**73,108**	**73,108**
Estimated Construction Valuation	$ 11,590,430	$ 11,915,731	$ 12,250,162	$ 12,593,980
Total Permitted New Construction	**$ 65,099,263**	**$ 68,135,514**	**$ 71,318,241**	**$ 74,654,660**
Property Tax Calculations				
Forecasted New Construction for Property Tax	$ 53,465,082	$ 64,840,448	$ 67,866,933	$ 71,039,494
Actual New Construction for Property Tax	$ 53,465,082	$ 64,840,448	$ 67,866,933	$ 71,039,494
Increase in Utility Value	$ 436,193	$ 436,193	$ 436,193	$ 436,193
Total New Construction for Property Tax	$ 53,901,275	$ 65,276,641	$ 68,303,126	$ 71,475,687
Assessed Valuation	$ 2,975,793,160	$ 3,191,834,183	$ 3,421,847,106	$ 3,666,685,871
Real Property Inflation	5.07%	5.07%	5.07%	5.07%
Implicit Price Deflator (IPD) for Property Taxes	1.77%	1.79%	1.80%	1.80%
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	$ 3,217,824	$ 3,312,370	$ 3,418,153	$ 3,525,481
Levy Rate per $1000 of AV based on PY AV	$ 1.16	$ 1.11	$ 1.07	$ 1.03
Sales Tax Calculations				
Construction Sales Tax	$ 361,528	$ 378,390	$ 396,065	$ 414,594
Non Construction Sales Tax	$ 1,407,794	$ 1,474,635	$ 1,544,119	$ 1,616,342
Total Calculated Sales Taxes	$ 1,769,322	$ 1,853,025	$ 1,940,184	$ 2,030,936
Total Actual Sales Taxes	$ 1,769,322	$ 1,853,025	$ 1,940,184	$ 2,030,936
Population Calculations				
Persons per Household Unit	2.96	2.96	2.96	2.96
Population (April 1)	23,513	23,957	24,401	24,845
State Per Capita Distributions	$ 37.72	$ 38.29	$ 38.85	$ 39.42
Inflation Assumptions				
State Pool Investment Rate @ 12/31	3.15%	3.15%	3.15%	3.15%
Self Directed Investment Rate @ 12/31	4.00%	4.00%	4.00%	4.00%
Overall Investment Rate @ 12/31	3.04%	3.04%	3.04%	3.04%
30 Year Fixed Mortgage Rate @ 12/31 (1)	6.60%	6.60%	6.60%	6.60%
Seattle CPI W for August (Inflation)	2.81%	2.81%	2.81%	2.81%
Electric Rates	6.67%	6.67%	6.67%	6.67%
Natural Gas Rates	4.94%	4.94%	4.94%	4.94%
Other Tax and Fee Assumptions				
Utility Taxes	3.00%	3.00%	3.00%	3.00%
School Impact Administration Fee	$ 65	$ 65	$ 65	$ 65
Transportation Impact Fees	$ 2,859	$ 2,859	$ 2,859	$ 2,859
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	68	68	68	68
Total SFR Equivalent Trips	219	219	219	219
Single Family Housing Sales	658	836	851	867
Average Sales Price of ALL Residential Units	$ 331,456	$ 348,249	$ 365,893	$ 384,430
Fund Balance Assumptions				
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

	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
REVENUES									
Taxes									
Regular Property Tax	2,678,139	2,770,583	2,768,113	3,059,594	3,134,663	3,217,824	3,312,370	3,418,153	3,525,481
Sales Tax									
Locally Generated	1,643,358	1,612,734	1,446,497	1,492,308	1,603,287	1,769,322	1,853,025	1,940,184	2,030,936
.1% Criminal Justice	476,320	509,373	418,990	430,935	504,849	528,357	551,865	575,373	598,881
Utility Tax	597,819	653,113	608,851	870,547	965,329	1,041,144	1,125,727	1,216,542	1,314,025
Gambling Tax	39,204	38,232	38,373	38,232	39,305	40,408	41,542	42,708	43,907
Total Taxes	**5,434,840**	**5,584,035**	**5,280,824**	**5,891,615**	**6,247,434**	**6,597,056**	**6,884,529**	**7,192,961**	**7,513,230**
Licenses & Permits									
Special Licenses	960	960	1,060	960	960	960	960	960	960
Franchise Fees	259,780	276,809	273,154	297,284	307,589	320,253	335,458	351,265	367,695
Development Permits	291,001	272,288	236,264	257,200	274,296	394,824	413,238	432,541	452,777
Total Licenses & Permits	**551,741**	**550,057**	**510,479**	**555,444**	**582,844**	**716,037**	**749,657**	**784,766**	**821,431**
Intergovernmental Revenue									
State and County Grants	62,506	57,790	75,306	59,955	59,955	59,955	59,955	59,955	59,955
Sales/Use Equalization	69,606	76,464	74,975	87,205	120,131	148,837	198,610	212,543	227,377
Criminal Justice Funding	51,415	53,182	58,839	55,582	55,939	56,652	57,722	58,791	59,861
Liquor Taxes and Profits	231,671	253,747	246,326	271,128	300,131	309,666	322,431	337,504	352,909
Total Intergovernmental	**415,198**	**441,183**	**455,446**	**473,870**	**536,156**	**575,110**	**638,718**	**668,793**	**700,102**
Charges for Service									
Development Charges	348,620	374,406	391,315	324,609	346,186	498,303	521,544	545,906	571,444
Miscellaneous Charges	270,008	264,863	270,047	267,226	296,442	317,305	342,098	366,892	391,686
Total Charges for Service	**618,628**	**639,269**	**661,362**	**591,835**	**642,628**	**815,607**	**863,642**	**912,798**	**963,130**
Miscellaneous Revenue									
Fines & Forfeits	110,401	123,013	105,260	107,258	107,946	109,322	111,387	113,451	115,515
Investment Earnings	113,624	90,220	29,732	47,081	61,866	53,304	51,403	51,808	50,609
Rents, Leases & Concessions	262,075	275,319	213,450	295,903	304,208	312,746	321,524	330,548	339,825
Other Miscellaneous Revenue	15,079	9,880	10,115	7,626	7,626	7,626	7,626	7,626	7,626
Total Miscellaneous Revenue	**501,179**	**498,433**	**358,557**	**457,868**	**481,647**	**482,999**	**491,939**	**503,433**	**513,576**
TOTAL REVENUES	**7,521,586**	**7,712,977**	**7,266,668**	**7,970,632**	**8,490,709**	**9,186,808**	**9,628,485**	**10,062,751**	**10,511,470**
% Change from Prior Year	-3%	3%	-3%	10%	7%	8%	5%	5%	4%
EXPENDITURES									
General Government	1,965,540	2,180,688	1,807,379	1,941,233	1,995,717	2,051,729	2,109,314	2,168,515	2,229,377
Community Development	952,929	1,295,207	987,742	1,113,828	1,145,089	1,177,228	1,210,268	1,244,236	1,279,157
Human Services	200,799	279,705	220,294	301,267	309,723	318,416	327,352	336,540	345,985
Parks & Recreation	1,332,775	1,506,627	1,378,881	1,499,546	1,541,633	1,584,901	1,629,384	1,675,115	1,722,129
Public Safety	2,331,111	2,536,454	2,372,555	2,864,783	2,945,187	3,027,847	3,112,828	3,200,194	3,290,012
Public Works	1,074,889	1,278,370	1,003,014	1,192,729	1,226,205	1,260,620	1,296,001	1,332,375	1,369,770
Maintenance & Operation Cost of Capital Improvement Plan					**7,000**	**122,000**	**127,000**	**246,000**	**267,000**
Potential Program Expansion									
2011					93,000	95,610	98,294	101,052	103,889
2012						95,610	98,294	101,052	103,889
2013							98,294	101,052	103,889
2014								101,052	103,889
2015									103,889
TOTAL EXPENDITURES	**7,858,042**	**9,077,051**	**7,769,865**	**8,913,387**	**9,263,554**	**9,733,962**	**10,107,028**	**10,607,183**	**11,022,873**
% Change from Prior Year	8%	16%	-1%	15%	4%	5%	4%	5%	4%
REVENUES >(<) EXPENDITURES	**(336,456)**	**(1,364,073)**	**(503,197)**	**(942,755)**	**(772,844)**	**(547,153)**	**(478,543)**	**(544,433)**	**(511,403)**
OTHER FINANCING SOURCES (USES)									
Transfer in from Street Fund	358,008	479,437	479,437	471,609	484,846	498,453	512,443	526,826	541,612
Transfer in from SWM Fund	86,440	105,453	57,552	68,930	70,865	72,854	74,898	77,001	79,162
Transfer in from Internal Service Fr	-	350,000	350,000	-					
Transfer (out to) Capital Prjts Fund	(434,528)	(575,453)	(474,037)	(585,667)	(527,328)	(573,324)	(600,848)	(629,126)	(657,000)
Transfer (out to) LWGC Fund	(118,001)	(206,346)	(96,404)	(83,856)	-	-	-	-	-
TOTAL OTHER FINANCING S/(U)	**(108,080)**	**153,091**	**316,548**	**(128,983)**	**28,382**	**(2,017)**	**(13,506)**	**(25,300)**	**(36,227)**
REVENUE & SOURCES >(<) EXPENDITURES & USES	**(444,536)**	**(1,210,982)**	**(186,649)**	**(1,071,738)**	**(744,462)**	**(549,170)**	**(492,049)**	**(569,733)**	**(547,630)**
FUND BALANCE, January 1	**3,289,734**	**2,845,197**	**2,845,197**	**2,658,551**	**2,032,482**	**1,751,197**	**1,688,725**	**1,702,027**	**1,662,654**
FUND BALANCE, December 31	**2,845,197**	**1,634,215**	**2,658,549**	**1,586,812**	**1,288,020**	**1,202,027**	**1,196,676**	**1,132,294**	**1,115,024**

(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%	34.2%	17.8%	13.9%	12.3%	11.8%	10.7%	10.1%
Financial Policy 3.1 - Sales Tax for Capital > 25%	25.4%	**30.5%**	**25.0%**	**25.0%**	**25.0%**	**25.0%**	**25.0%**

Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

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 vegatation 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 organzation that operates the current facility will continue to use their existing funding base to pay fro expanded program services. City funds are anticipated to be used to maintain the facilities.

	Project Name	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Transportation Program							
Maple Valley Highway Corridor							
T7	SR 169 Witte to SE 228th St		-	14	15	16	17
T31	SR 169 - SE 264th to 258th Street		-	-	-	16	17
T34	SR 169 & SE 244th Street Intersection		-	-	3	4	5
	Subtotal Maple Valley Hwy	**-**	**-**	**14**	**18**	**36**	**39**
Witte Road Corridor							
T12	Witte Rd & SE 248th St Intersection		7	8	9	10	11
	Subtotal Witte Road Corridor	**-**	**7**	**8**	**9**	**10**	**11**
Kent Kangley Road Corridor							
T15	SR 516 & 216th Ave Intersection		-	-	-	-	17
	Subtotal Kent Kangley Corridor	**-**	**-**	**-**	**-**	**-**	**17**
	Total Transportation Program		**7**	**22**	**27**	**46**	**67**
Parks Program							
P3	Summit Ballfields		-	100	100	200	200
	Total Parks Program		**-**	**100**	**100**	**200**	**200**
Total Maintenance & Operation Cost			**7**	**122**	**127**	**246**	**267**

City Wide Forecast - All Funds

(Amounts in thousands)

	2008 Actual	2009 Budget	2009 Actual	Total (1) 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
General Fund										
Beginning Fund Balance	3,290	2,845	2,845	2,659	2,659	2,032	1,751	1,689	1,702	1,663
Revenue	7,522	7,713	7,267	55,851	7,971	8,491	9,187	9,628	10,063	10,511
Operating Expenditures	(7,858)	(9,077)	(7,770)	(59,648)	(8,913)	(9,264)	(9,734)	(10,107)	(10,607)	(11,023)
Transfer In from Street Fund	358	479	479	3,036	472	485	498	512	527	542
Transfer In from SWM Enterprise	86	105	58	444	69	71	73	75	77	79
Transfer In from Internal Service Fds	-	350	350	-	-	-	-	-	-	-
Transfer Out to Capital Projects	(435)	(575)	(474)	(3,573)	(586)	(527)	(573)	(601)	(629)	(657)
Transfer Out to LWGC Enterprise	(118)	(206)	(96)	(84)	(84)	-	-	-	-	-
Ending Fund Balance	**2,845**	**1,634**	**2,659**	**1,115**	**1,587**	**1,288**	**1,202**	**1,197**	**1,132**	**1,115**
Special Revenue Funds										
Street Fund										
Beginning Fund Balance	938	787	787	740	740	502	454	411	363	313
Revenue										
Fuel Taxes	458	479	457	3,234	472	522	541	552	567	581
Investment Earnings	31	24	6	74	12	15	14	13	11	10
Transfer Out to General Fund	(358)	(479)	(479)	(3,036)	(472)	(485)	(498)	(512)	(527)	(542)
Transfer Out to Capital Projects	(283)	(234)	(234)	(750)	(250)	(100)	(100)	(100)	(100)	(100)
Ending Fund Balance	**787**	**577**	**740**	**263**	**502**	**454**	**411**	**363**	**313**	**263**
Transportation Impact Fee Fund										
Beginning Fund Balance	4,644	5,579	5,579	5,739	5,739	4,079	4,438	4,714	3,810	3,628
Revenue										
Developer Contributions	391	0	14	709	520					190
Transportation Impact Fees	587	545	543	3,511	518	483	628	628	628	628
Investment Earnings	188	181	60	731	101	124	135	143	116	110
Transfer Out to Capital Projects	(231)	(4,170)	(457)	(7,178)	(2,798)	(248)	(486)	(1,675)	(926)	(1,043)
Ending Fund Balance	**5,579**	**2,135**	**5,739**	**3,512**	**4,079**	**4,438**	**4,714**	**3,810**	**3,628**	**3,512**
Park Development Fund										
Beginning Fund Balance	138	392	392	453	453	184	76	702	1,110	1,074
Revenue										
KC Open Space & Regional Trails	35	38	38	222	42	43	44	46	47	
Park Impact Fees	-	70	-	2,066	138	275	413	413	413	413
Developer Contributions	209	-	19	-	-					
Investment Earnings	10	14	4	103	8	6	2	21	34	33
Transfer Out to Capital Projects	-	(462)	-	(1,573)	(456)	(432)	166	(73)	(529)	(249)
Ending Fund Balance	**392**	**52**	**453**	**1,271**	**184**	**76**	**702**	**1,110**	**1,074**	**1,271**
Real Estate Excise Tax Fund										
Beginning Fund Balance	3,275	4,146	4,146	3,523	3,523	784	270	793	305	299
Revenue										
Real Estate Excise Taxes	761	839	528	7,288	639	880	1,090	1,455	1,557	1,666
Investment Earnings	120	111	39	131	56	24	8	24	9	9
Other Interest	0	0	0	0	0					
Transfer Out to Capital Projects	(11)	(4,825)	(1,145)	(10,196)	(3,396)	(1,348)	(541)	(1,959)	(1,554)	(1,397)
Transfer Out to LWGC Enterprise	-	(81)	(44)	(169)	(39)	(70)	(34)	(8)	(19)	-
Ending Fund Balance	**4,146**	**191**	**3,523**	**577**	**784**	**270**	**793**	**305**	**299**	**577**
Total Special Revenue Fund Balance	**10,905**	**2,955**	**10,455**	**5,623**	**5,549**	**5,239**	**6,621**	**5,588**	**5,314**	**5,623**
Capital Projects Fund										
Beginning Fund Balance	0	0	0	0	0	0	0	0	0	0
Revenue										
Intergovernmental Revenue	1,943	1,756	966	20,293	3,266	3,500	-	7,200	3,326	3,000
Charges for Services	31	-	-	-	-					
Miscellaneous Revenue	23	-	15	-	-					

City Wide Forecast - All Funds

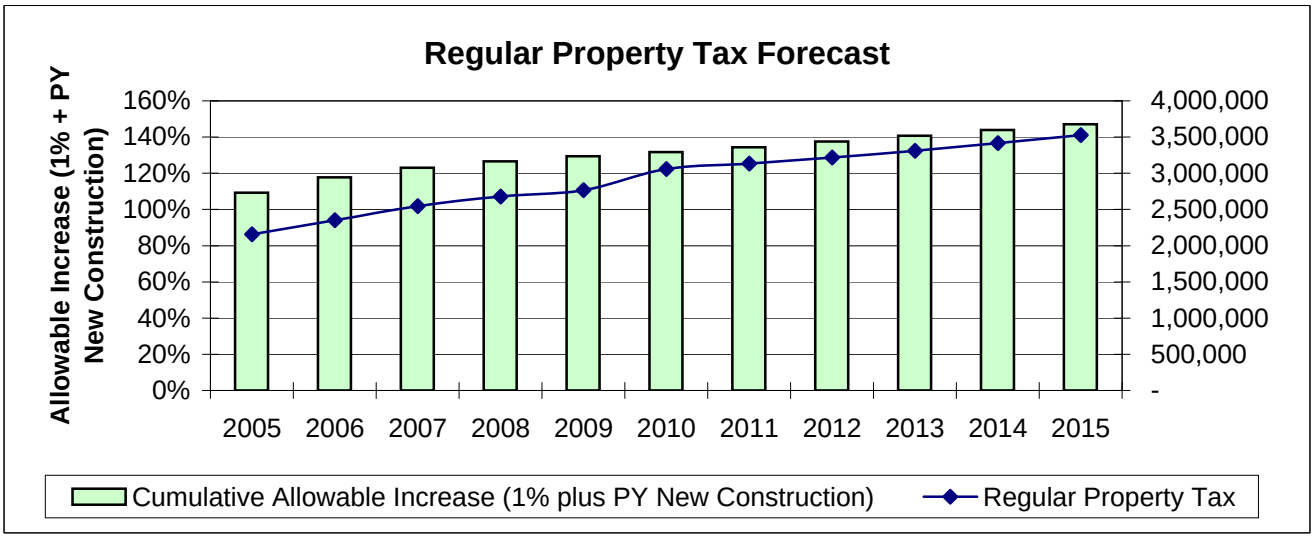
(Amounts in thousands)

		2008 Actual	2009 Budget	2009 Actual	Total (1) 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Capital Projects Fund, continued											
Councilmanic Bond Proceeds					4,200	4,200					
Infrastructure Loan Proceeds		479	-	-	-	-	-	-	-	-	-
Voted Bond Proceeds		-	-	-	15,600	-	-	1,000	8,200	2,200	4,200
Capital Expenditures		(2,675)	(11,419)	(2,490)	(58,573)	(14,441)	(5,300)	(1,475)	(18,955)	(8,409)	(9,993)
Debt Expenditures		(760)	(802)	(802)	(6,039)	(761)	(1,056)	(1,060)	(1,053)	(1,056)	(1,053)
Transfer In from General Fund		435	575	474	3,573	586	527	573	601	629	657
Transfer In from Special Revenue		524	9,690	1,836	19,697	6,901	2,129	962	3,807	3,110	2,789
Transfer In from SWM Enterprise		-	200	-	1,250	250	200	-	200	200	400
Ending Fund Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Surface Water Management Fund											
Beginning Fund Balance		1,568	1,874	1,874	1,909	1,909	1,637	1,348	1,357	1,113	710
Revenue											
Intergovernmental Revenue		5	70	70	123	123					
Charges for Services		720	778	743	6,401	854	979	1,110	1,130	1,153	1,176
Investment Earnings		61	63	21	228	40	50	41	41	34	22
Operating Expenditures		(386)	(530)	(524)	(4,868)	(705)	(787)	(809)	(832)	(855)	(879)
Capital Expenditures		(7)	(213)	(219)	(2,050)	(300)	(300)	(300)	(350)	(500)	(300)
Transfer Out to General Fund		(86)	(105)	(58)	(444)	(69)	(71)	(73)	(75)	(77)	(79)
Transfer Out to Capital Projects		-	(200)	-	(1,250)	(250)	(200)	-	(200)	(200)	(400)
Ending Fund Balance		**1,874**	**1,737**	**1,909**	**249**	**1,602**	**1,308**	**1,316**	**1,071**	**667**	**249**
Lake Wilderness Golf Course Fund											
Beginning Fund Balance		0	0	0	0	0	(0)	(0)	(0)	(0)	(0)
Revenue											
Charges for Services		1,444	1,531	1,438	9,867	1,474	1,587	1,632	1,677	1,724	1,773
Investment Earnings		1	1	1	1	1	(0)	(0)	(0)	(0)	(0)
Miscellaneous Revenue		18	20	9	64	10	10	11	11	11	11
Operating Expenditures		(1,561)	(1,686)	(1,487)	(10,001)	(1,554)	(1,597)	(1,642)	(1,688)	(1,736)	(1,784)
Capital Expenditures		(52)	(153)	(102)	(184)	(54)	(70)	(34)	(8)	(19)	0
Transfer In from General Fund		118	206	96	84	84					
Transfer In from Special Revenue		0	81	44	169	39	70	34	8	19	0
Transfer In from Internal Service Fds		32	-	-		-					
Ending Fund Balance		**0**	**(0)**	**0**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**
Internal Service Funds											
Beginning Fund Balance		756	820	820	465	465	341	351	362	373	384
Operating Income		68	(231)	(17)	(132)	(132)					
Miscellaneous Revenue		28	29	7	63	8	10	11	11	11	12
Transfer Out to General Fund		-	(350)	(350)	-	-	-	-	-	-	-
Transfer Out to LWGC Enterprise		(32)	-	-	-	-	-	-	-	-	-
Ending Fund Balance		**820**	**268**	**461**	**396**	**341**	**351**	**362**	**373**	**384**	**396**
Total All Funds											
Beginning Fund Balance		14,608	16,444	16,444	15,487	15,487	9,560	8,689	10,029	8,776	8,072
Revenue		14,588	14,262	12,449	110,961	16,252	17,000	14,866	22,994	19,704	20,144
Bond & Loan Proceeds		479	-	-	19,800	4,200	-	1,000	8,200	2,200	4,200
Operating Expenditures	53%	(9,737)	(11,524)	(9,797)	(74,649)	(11,304)	(11,648)	(12,185)	(12,627)	(13,198)	(13,686)
Capital Expenditures	43%	(2,735)	(11,785)	(2,810)	(60,808)	(14,795)	(5,670)	(1,809)	(19,313)	(8,928)	(10,293)
Debt Expenditures	4%	(760)	(802)	(802)	(6,039)	(761)	(1,056)	(1,060)	(1,053)	(1,056)	(1,053)
Total Expenditures		(13,231)	(24,112)	(13,409)	(141,495)	(26,861)	(18,374)	(15,054)	(32,993)	(23,182)	(25,032)
Ending Fund Balance		**16,444**	**6,594**	**15,483**	**7,383**	**9,079**	**8,186**	**9,501**	**8,229**	**7,499**	**7,383**

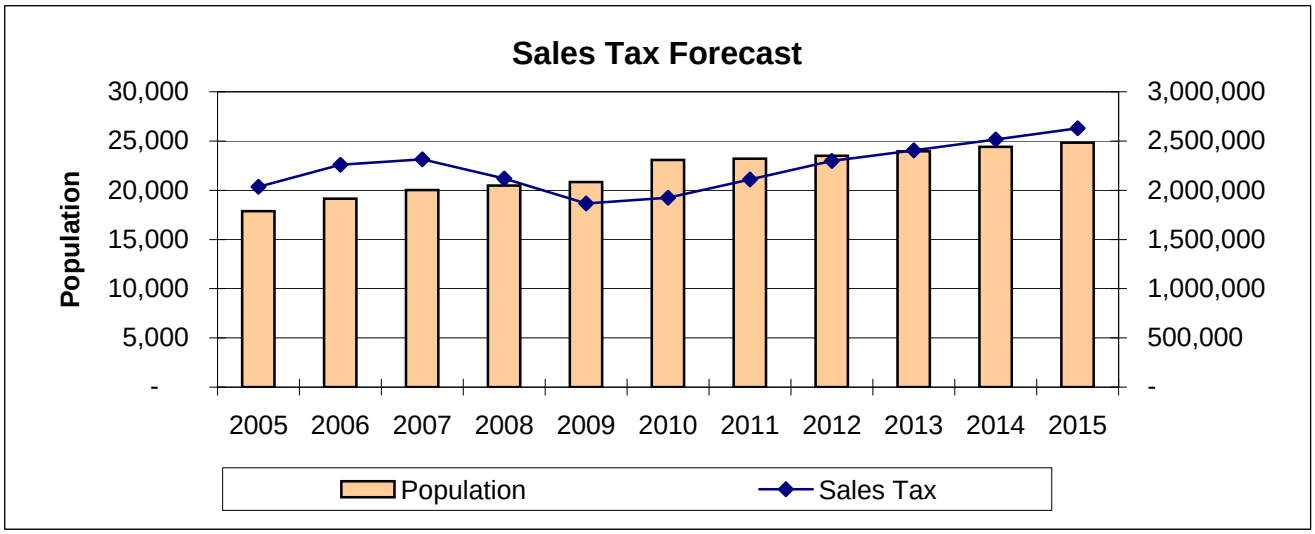
(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by the forecasted overcollection of revenue and underexpenditure of budget.

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

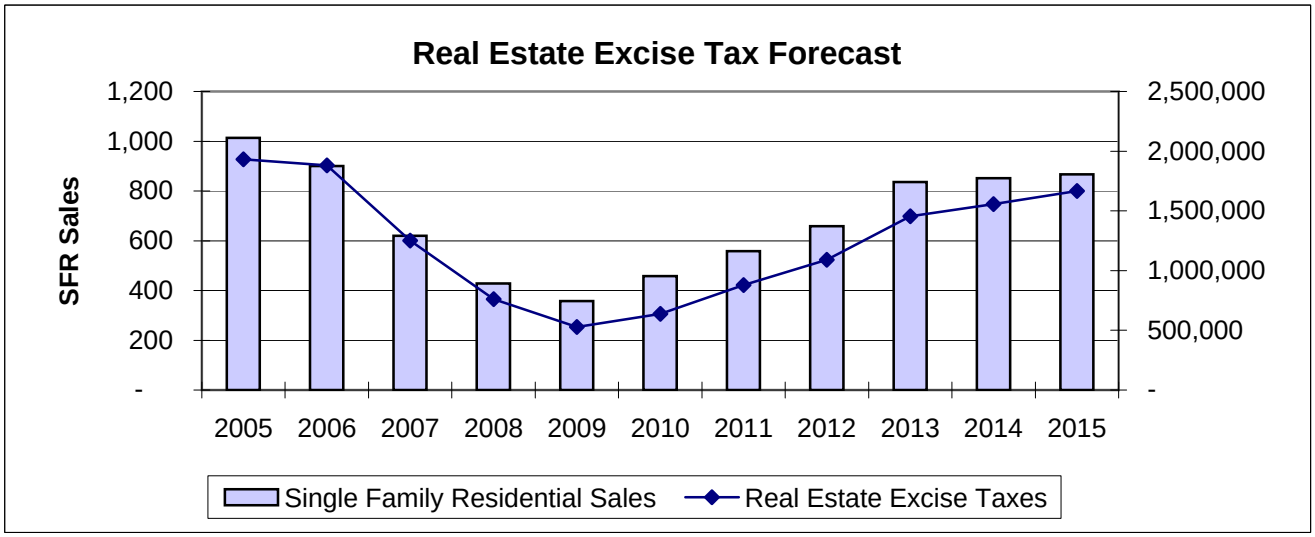
Revenue Forecast Charts



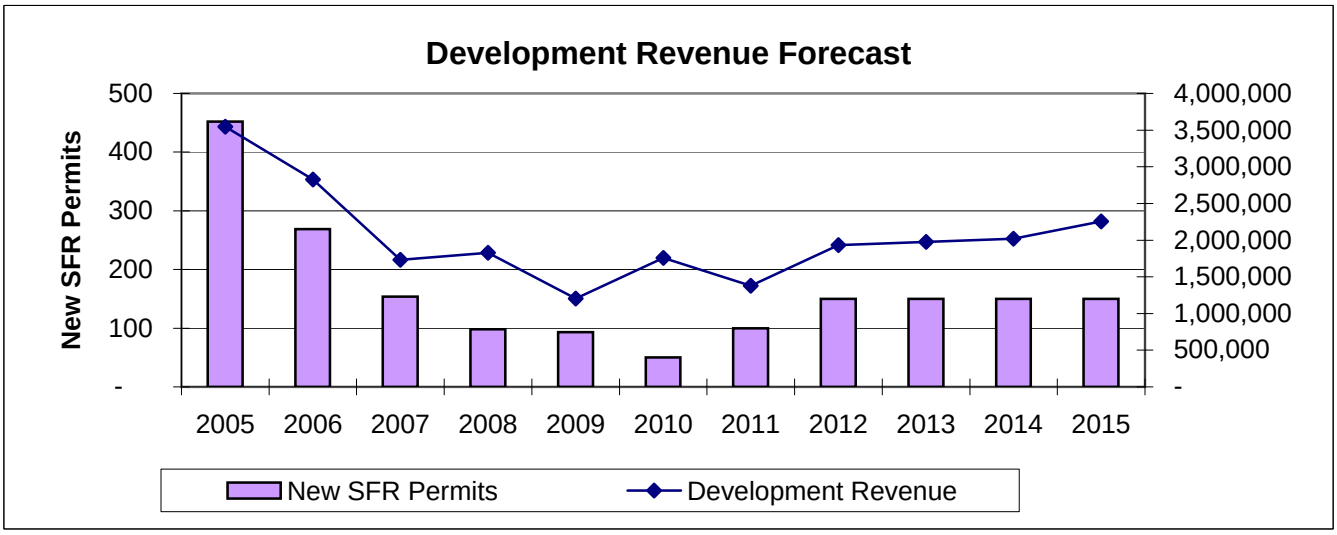
Property tax revenue growth at 1% plus the value of new construction at the prior year levy rate. (2004 = 100%)



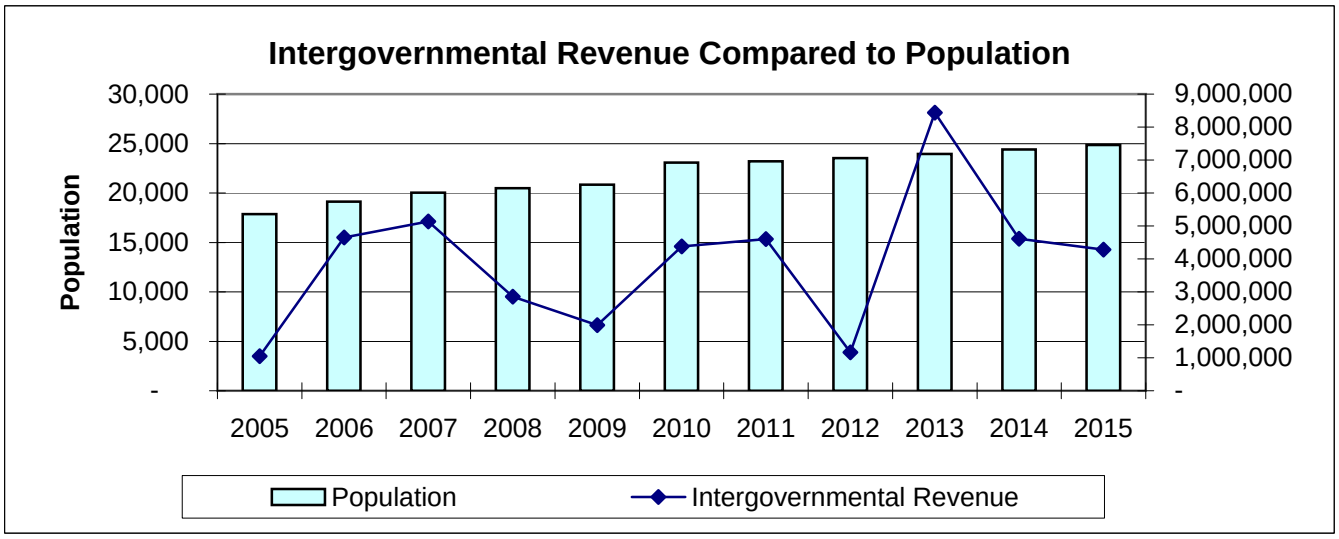
Revenue forecast below population trend reflects reduced new construction sales tax in economic downturn.



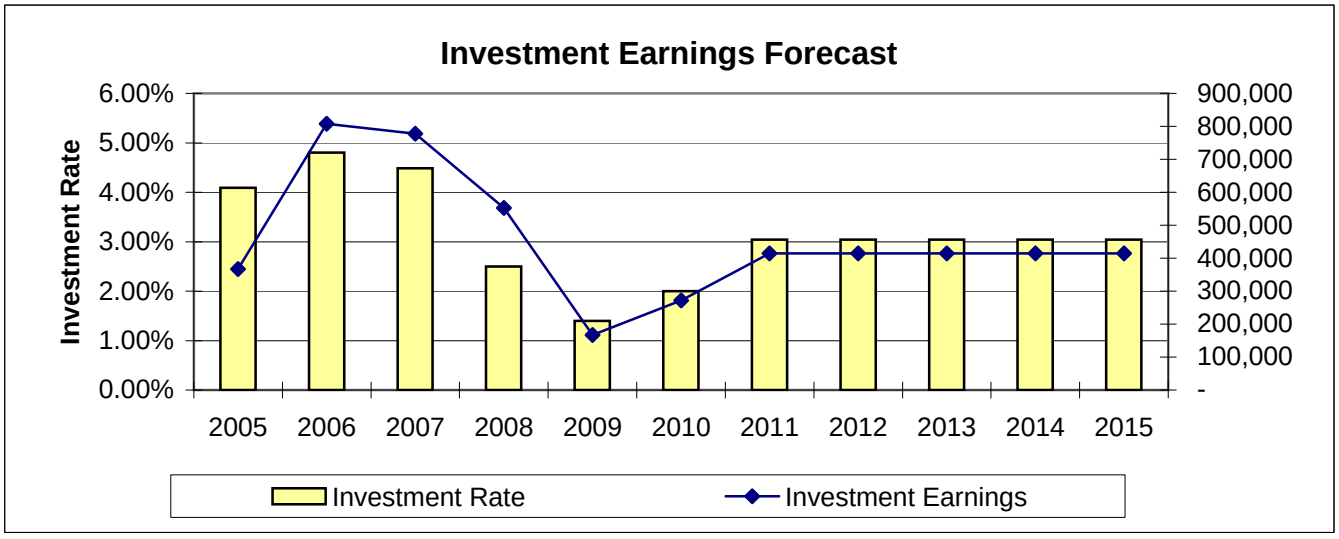
Sales family residential sales need to improve so that REET can be generated for capital improvements.



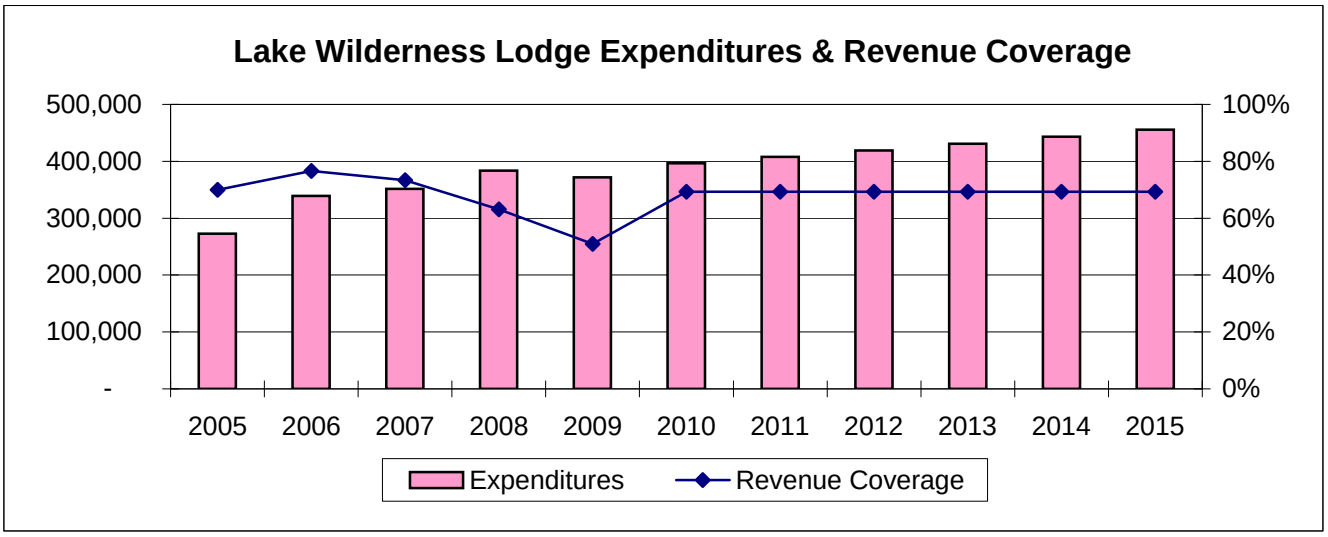
Includes permits, charges, and impact fees. Difference above sfr reflects commercial development.



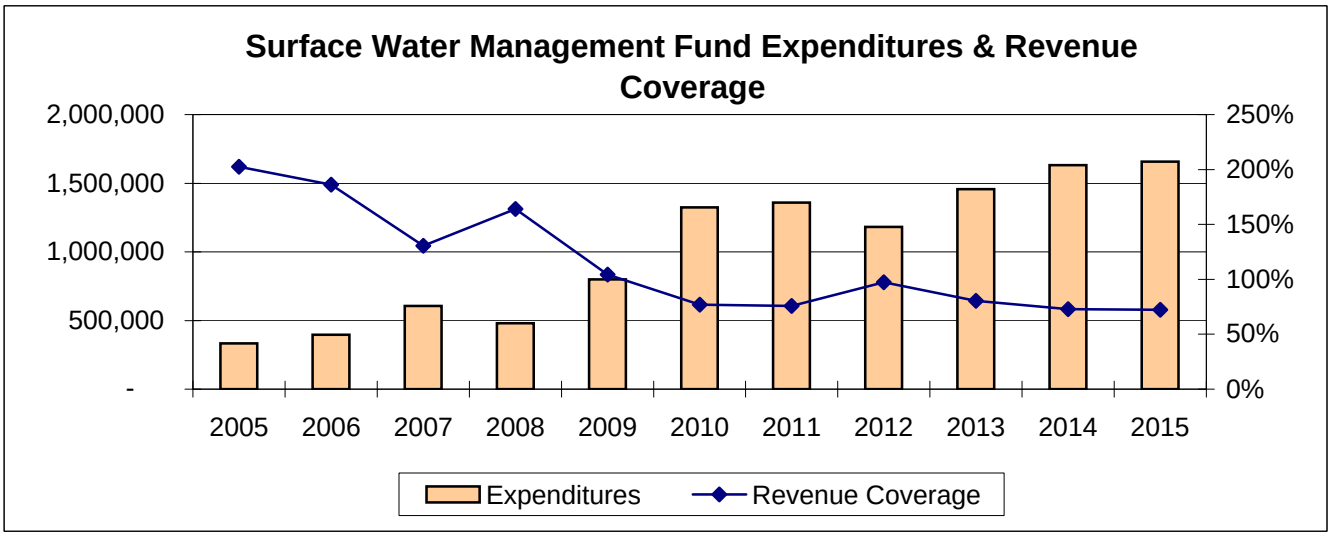
Though population increases don't guarantee intergovernmental revenue, City gaining greater clout.



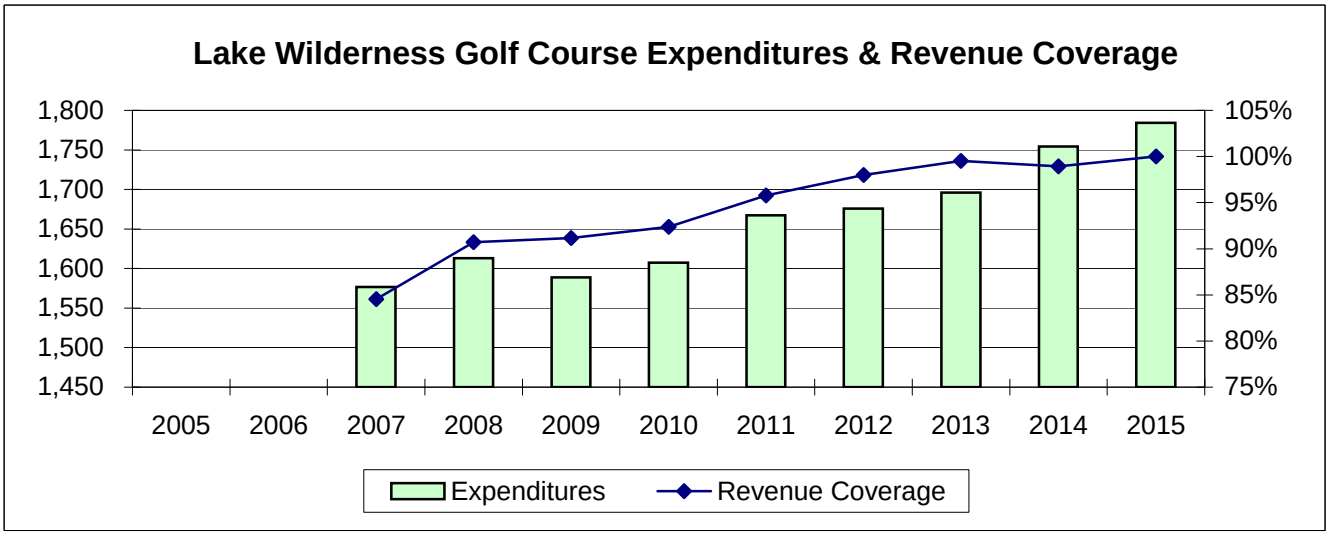
Falling interest rates reduce funds available for all City programs and projects



In 2008 & 2009 Lodge underwent a remodel. Recession also affected the wedding business.



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



CIP identifies a large renovation project in 2015, but not likely to happen unless revenue coverage improves.

Debt Forecast

Councilmanic Debt Capacity Analysis

	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Outstanding Beginning of Year (1)	Rdmptn	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
							Benchmark (3)		5.0%	
2009	2,446,394,927									
2010	2,605,898,683	36,695,924	7,644,314	544,621	4,200,000	11,299,693	25,396,231	31%	0.4%	6.8%
2011	2,780,996,598	39,088,480	11,299,693	769,621	-	10,530,072	28,558,408	27%	0.4%	9.1%
2012	2,975,793,160	41,714,949	10,530,072	789,621	-	9,740,451	31,974,498	23%	0.3%	8.6%
2013	3,191,834,183	44,636,897	9,740,451	799,621	-	8,940,830	35,696,067	20%	0.3%	8.3%
2014	3,421,847,106	47,877,513	8,940,830	819,621	-	8,121,210	39,756,303	17%	0.2%	8.1%
2015	3,666,685,871	51,327,707	8,121,210	834,621	-	7,286,589	44,041,118	14%	0.2%	7.9%
2016	3,927,254,883	55,000,288	7,286,589	849,621		6,436,968	48,563,320	12%	0.2%	7.8%
2017	4,204,511,921	58,908,823	6,436,968	869,621		5,567,347	53,341,477	9%	0.1%	7.6%
2018	4,499,471,220	63,067,679	5,567,347	889,621		4,677,726	58,389,953	7%	0.1%	7.5%
2019	4,813,206,733	67,492,068	4,677,726	909,621		3,768,105	63,723,964	6%	0.1%	7.3%
2020	5,134,554,426	72,198,101	3,768,105	929,621		2,838,484	69,359,617	4%	0.1%	7.4%
2021	5,449,342,952	77,018,316	2,838,484	394,621		2,443,863	74,574,454	3%	0.0%	3.2%
2022	5,759,720,966	81,740,144	2,443,863	394,621		2,049,242	79,690,902	3%	0.0%	3.2%
2023	6,072,611,738	86,395,814	2,049,242	394,621		1,654,621	84,741,194	2%	0.0%	3.1%
2024	6,396,223,103	91,089,176	1,654,621	394,621		1,260,000	89,829,176	1%	0.0%	3.0%
2025	6,736,665,228	95,943,347	1,260,000	210,000		1,050,000	94,893,347	1%	0.0%	1.6%
2026	7,094,803,041	101,049,978	1,050,000	210,000		840,000	100,209,978	1%	0.0%	1.5%
2027	7,471,545,634	106,422,046	840,000	210,000		630,000	105,792,046	1%	0.0%	1.5%
2028	7,867,848,509	112,073,185	630,000	210,000		420,000	111,653,185	0%	0.0%	1.5%
2029	8,284,715,940	118,017,728	420,000	210,000		210,000	117,807,728	0%	0.0%	1.4%
2030	8,723,203,453	124,270,739	210,000	210,000		(0)	124,270,739	0%	0.0%	1.4%

(1) Outstanding Debt at December 31, 2009:

2000 Councilmanic Bond Issue	320,000	
2005 State Infrastructure Loan SR 169 & SR 516 Projects	2,769,314	
2005 Councilmanic Refunding Bonds	4,555,000	
Total Outstanding Debt at December 31, 2009		**7,644,314**

(2) New Issues

Councilmanic Debt (debt service paid with existing City revenue)

Park and Open Space Acquisition	4,200,000	

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

2012 - 2015 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.	15,600,000	
Total New Issues		**19,800,000**

(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

	2009 Actual	2010 Budget	Potential Additional Revenue

Maximizing Property Taxes

The determination of regular property tax levy is provided by the King County Assessor pursuant to RCW 84.55.100 and limits growth in property taxes to the lesser of 1 percent or inflation. Inflation is measured by the implicit price deflator (IPD). This percent is applied to the City's highest historical levy. Because the City's levy rate is below the maximum statutory rate (which is $3.60 less the Fire and Library District rates), the "potential additional revenue" column shows the additional levy within the maximum statutory levy. A vote of the citizenery with simple majority approval would be required to raise the additional levy by the amount shown in the "potential additional revenue" column. In addition, the City residents may vote an additional property tax levy to pay the debt service on voted bonds. The voted bond issue capacity is equivalent to the Councilmanic Debt Capacity shown on the previous page.

Regular Property Tax Levy	2,768,113	3,059,594	**854,638**

Maximizing Utility Taxes

The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone and cellular, it can be applied to garbage and cable TV (this is in addition to the franchise fee). An increase from the existing 3.0% to 6.0% with applicability to garbage and cable TV at 6% could generate the following.

Electricity	218,997	338,412	338,412
Natural Gas	162,623	200,446	200,446
Telephone	227,232	331,688	331,688
	608,851	870,547	870,547
Garbage - Calculated as 1/6th of electricity			112,804
Cable TV - Calculated from franchise fee revenue			331,197
			1,314,547

Implementing a Business & Occupation (B & O) Tax

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

354,678

Implementing a Business License fee

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	399	$	35	13,965
Non City Business paying more than $100 of sales tax annually	800	$	35	28,000
				41,965

Other Taxes and Fees

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

Admissions Tax on Golf Green Fees	5%	65,000
Transportation Benefit District	$20 per vehicle	311,747
		376,747

Total Potential Additional Revenue	**2,942,576**

Fund Structure

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

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

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

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

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

[1]National Council on Governmental Accounting (NCGA) Statement 1*, Governmental Accounting and Financial Reporting Principles*, paragraph 2.
[2]NCGA Statement 1, paragraph 4.
[3] *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR 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[1]. The City of Maple Valley uses the General Fund to account for all unrestricted revenue and all operating expenditures not accounted for in a proprietary 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.

[1] GAAFR 2001, page 18.

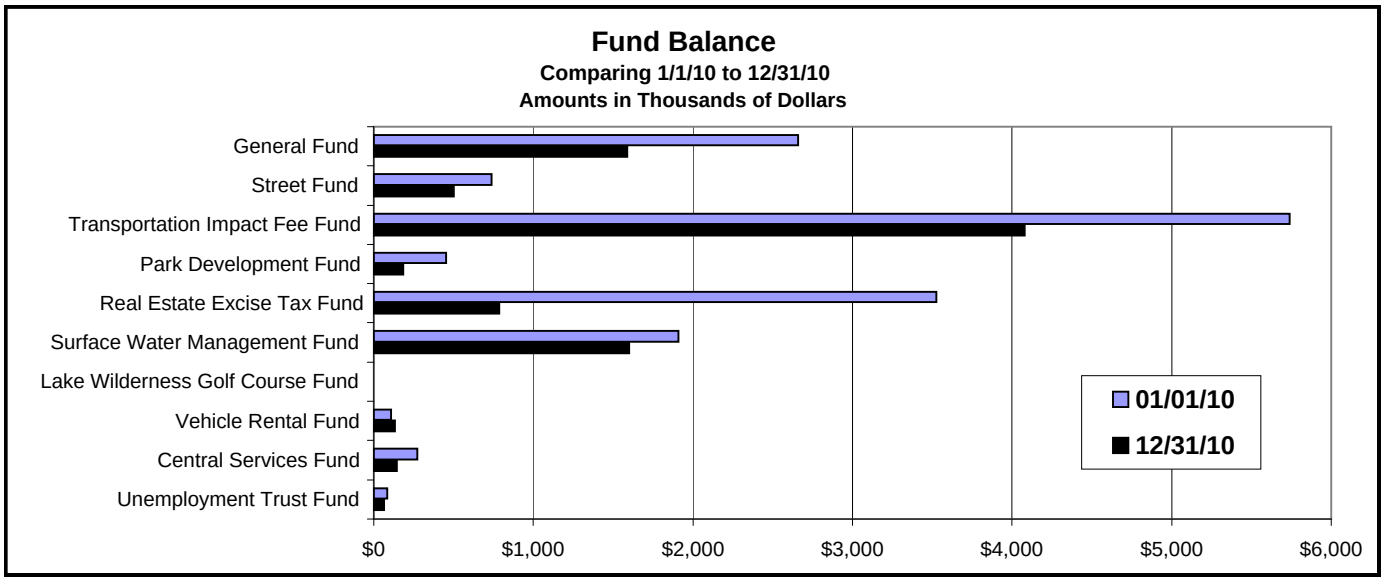
Enterprise Funds

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.

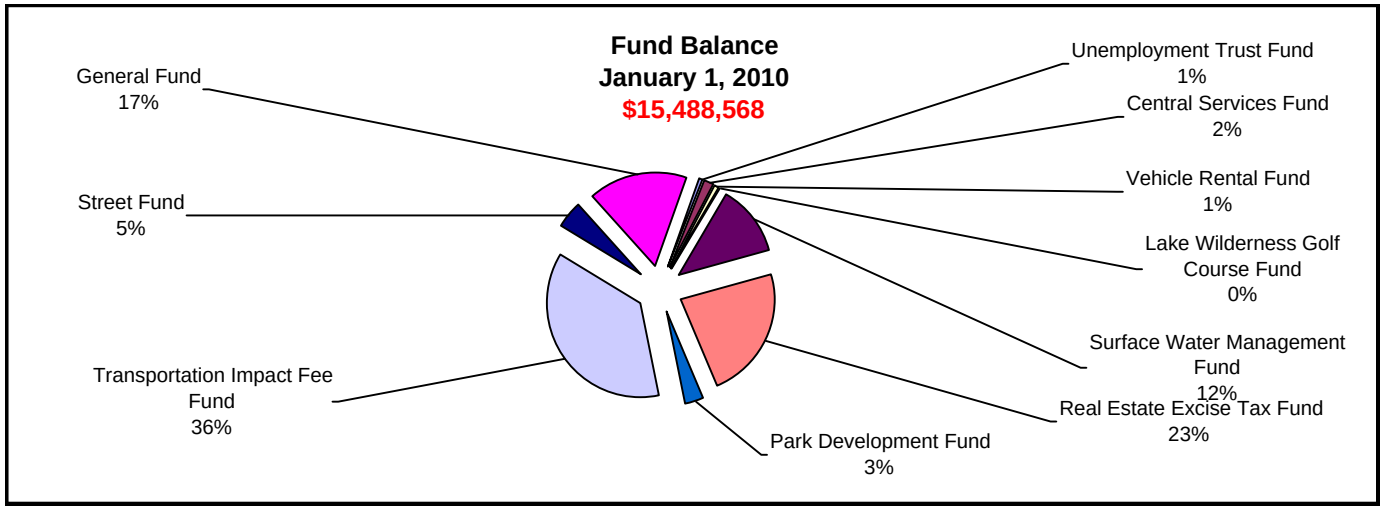
Internal Service Funds

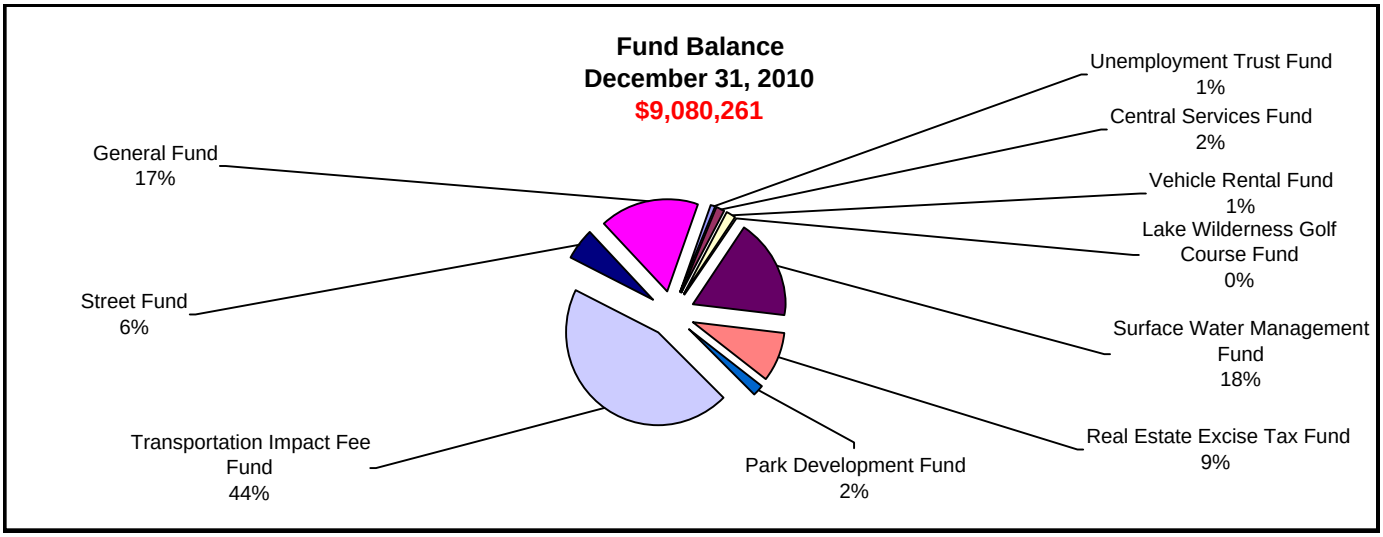
Internal service funds are used to account for centralized services, which are then allocated within the government. The City of Maple Valley uses the **Vehicle Rental Fund** to account for the operation of the City's vehicle fleet; the **Central Services Fund**, to account for liability and property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

Fund Balance Summary



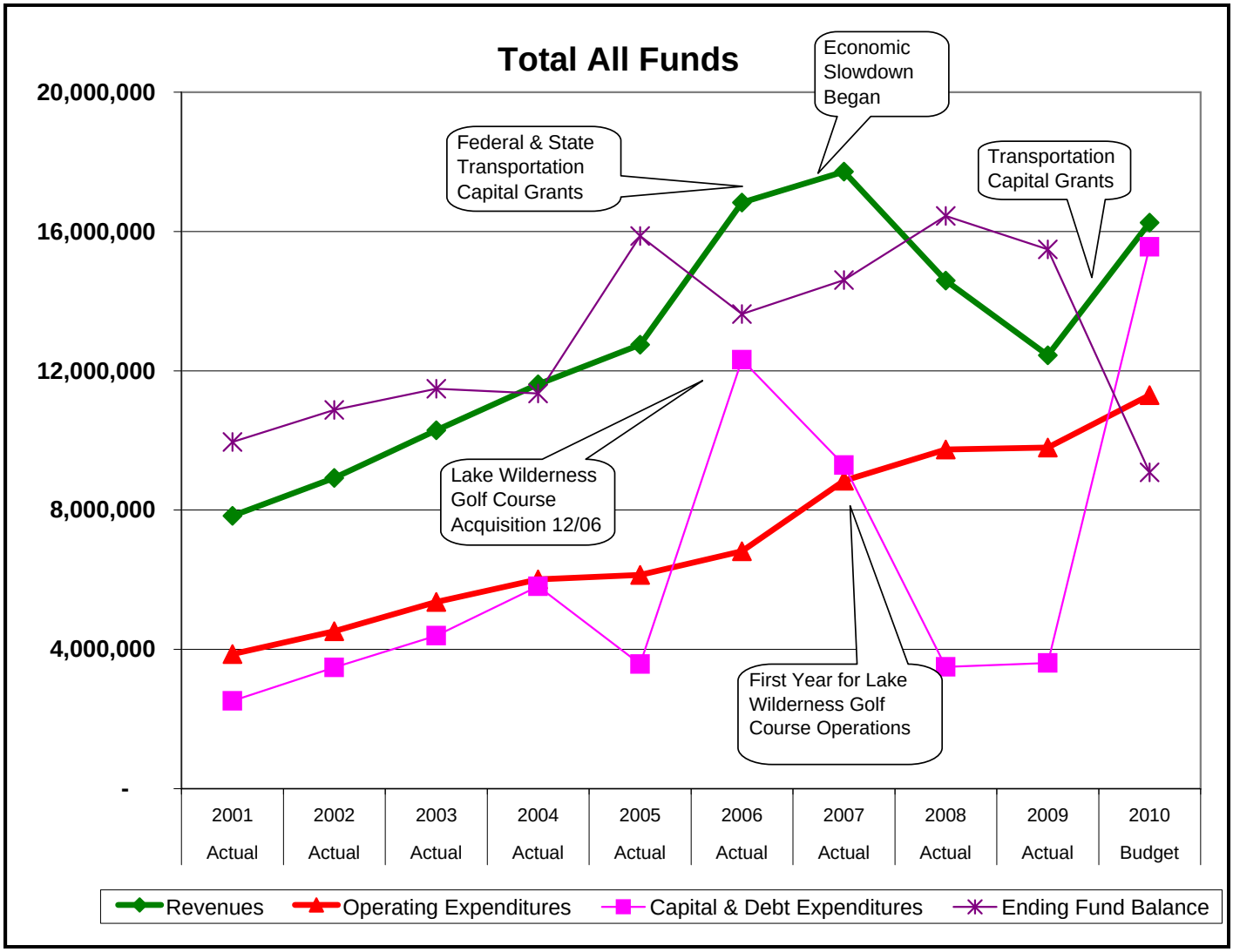
Fund balance increases and decreases reflect planned changes primarily associatied with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.





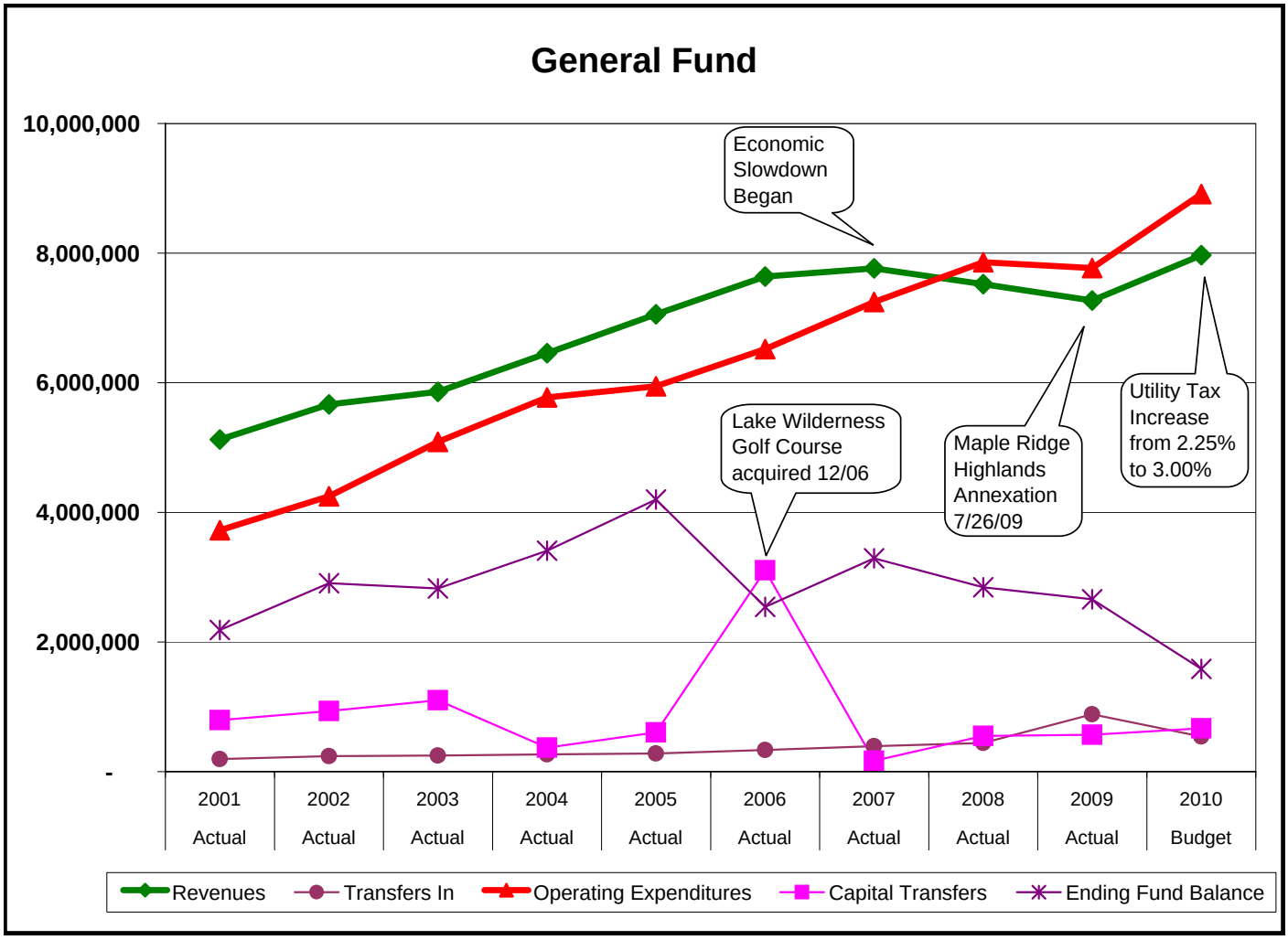
Budget Summary: All Funds

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase (Decrease) from 2009 Budget $	%
Revenues	**17,715,594**	**14,588,096**	**14,261,599**	**12,448,621**	**16,252,250**	**1,990,651**	**14.0%**
Expenditures							
Operating Expenditures	8,844,206	9,736,680	11,524,494	9,797,450	11,304,267	(220,227)	-1.9%
Capital Expenditures	8,588,183	2,734,676	11,785,020	2,810,400	14,795,111	3,010,091	25.5%
Debt Expenditures	700,795	759,838	802,485	801,577	761,179	(41,306)	-5.1%
Total Expenditures	**18,133,184**	**13,231,194**	**24,111,999**	**13,409,427**	**26,860,557**	**2,748,558**	**11.4%**
Revenue Over (Under) Expenditures	(417,590)	1,356,902	(9,850,400)	(960,806)	(10,608,306)	(757,907)	7.7%
Other Sources (Uses)							
Bond & Loan Proceeds	1,396,500	479,250	-	-	4,200,000	4,200,000	
Revenue & Other Sources over Expenditures & Other Uses	978,910	1,836,152	(9,850,400)	(960,806)	(6,408,306)	(16,262,763)	
Beginning Fund Balance	13,629,118	14,608,027	16,444,180	16,444,180	15,488,568	(955,612)	
Ending Fund Balance	**14,608,027**	**16,444,180**	**6,593,780**	**15,483,373**	**9,080,261**	**2,486,481**	**37.7%**



Budget Summary: General Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase (Decrease) from 2009 Budget $	%
Revenues	**7,767,482**	**7,521,586**	**7,712,977**	**7,266,668**	**7,970,632**	**257,655**	**3.3%**
Expenditures	**7,244,434**	**7,858,042**	**9,077,051**	**7,769,865**	**8,913,387**	**(163,663)**	**-1.8%**
Revenue over Expenditures	523,048	(336,456)	(1,364,073)	(503,197)	(942,755)	421,318	
Other Sources (Uses)							
Transfers In	392,195	444,448	934,890	886,989	540,539	(394,351)	-42.2%
Transfers Out	(167,349)	(552,529)	(781,799)	(570,441)	(669,523)	(112,276)	-14.4%
Revenue & Other Sources over Expenditures & Other Uses	747,894	(444,536)	(1,210,982)	(186,649)	(1,071,738)	139,244	
Beginning Fund Balance	2,541,840	3,289,734	2,845,197	2,845,197	2,658,551	(186,647)	-6.6%
Ending Fund Balance	**3,289,734**	**2,845,197**	**1,634,215**	**2,658,549**	**1,586,812**	**(47,403)**	**-2.9%**



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 three 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

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND						
REVENUE						
Taxes						
Property Taxes - Current	2,547,157	2,678,139	2,770,583	2,768,113	3,059,594	10.4%
Sales Tax						
Locally Generated	1,843,192	1,643,358	1,612,734	1,446,497	1,492,308	-7.5%
.1% Criminal Justice	470,019	476,320	509,373	418,990	430,935	-15.4%
Utility Tax	573,486	597,819	653,113	608,851	870,547	33.3%
Gambling Tax	36,555	39,204	38,232	38,373	38,232	0.0%
Taxes	**5,470,409**	**5,434,840**	**5,584,035**	**5,280,824**	**5,891,615**	**5.5%**
Licenses & Permits						
Special Licenses	960	960	960	1,060	960	0.0%
Franchise Fees	264,959	259,780	276,809	273,154	297,284	7.4%
Development Permits	389,557	291,001	272,288	236,264	257,200	-5.5%
Licenses & Permits	**655,476**	**551,741**	**550,057**	**510,479**	**555,444**	**1.0%**
Intergovernmental Revenue						
State and County Grants	58,847	62,506	57,790	75,306	59,955	3.7%
State Entitlements						
I 695 Replacement Funding	105,553	69,606	76,464	74,975	87,205	14.0%
Criminal Justice Funding	48,377	51,415	53,182	58,839	55,582	4.5%
Liquor Excise and Profits	227,214	231,671	253,747	246,326	271,128	6.8%
Intergovernmental Revenue	**439,991**	**415,198**	**441,183**	**455,446**	**473,870**	**7.4%**
Charges for Service						
Development Charges	437,043	348,620	374,406	391,315	324,609	-13.3%
Miscellaneous Charges	236,991	270,008	264,863	270,047	267,226	0.9%
Charges for Service	**674,034**	**618,628**	**639,269**	**661,362**	**591,835**	**-7.4%**
Fines & Forfeits	**77,701**	**110,401**	**123,013**	**105,260**	**107,258**	**-12.8%**
Miscellaneous Revenue						
Investment Earnings	169,758	113,624	90,220	29,732	47,081	-47.8%
Rents, Leases & Concessions	271,250	262,075	275,319	213,450	295,903	7.5%
Other Miscellaneous	8,863	15,079	9,880	10,115	7,626	-22.8%
Miscellaneous Revenue	**449,871**	**390,778**	**375,420**	**253,297**	**350,610**	**-6.6%**
Total General Fund Revenue	**7,767,482**	**7,521,586**	**7,712,977**	**7,266,668**	**7,970,632**	**3.3%**

Combined Revenue and Expenditure Summary by Fund

GENERAL FUND, continued

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
EXPENDITURES						
General Government						
City Council	89,006	111,970	117,904	100,262	117,149	-0.6%
City Manager	426,670	558,037	630,965	414,172	427,676	-32.2%
City Attorney	269,093	384,710	375,560	307,433	313,975	-16.4%
City Clerk	458,506	502,925	588,682	555,026	602,969	2.4%
Finance	398,594	407,897	467,576	430,488	479,464	2.5%
General Government	**1,641,870**	**1,965,540**	**2,180,688**	**1,807,379**	**1,941,233**	**-11.0%**
Community Development						
Planning	328,776	416,522	638,732	408,590	508,095	-20.5%
Building	482,547	504,071	596,475	554,587	565,733	-5.2%
Fire Marshal	39,008	32,337	60,000	24,565	40,000	-33.3%
Community Development	**850,330**	**952,929**	**1,295,207**	**987,742**	**1,113,828**	**-14.0%**
Human Services						
Human Services	212,019	200,799	279,705	220,294	301,267	7.7%
Human Services	**212,019**	**200,799**	**279,705**	**220,294**	**301,267**	**7.7%**
Parks & Recreation						
Parks Administration	72,300	106,364	154,262	107,959	124,387	-19.4%
Parks Maintenance	316,020	270,933	343,661	222,783	285,382	-17.0%
Lake Wilderness Lodge	351,346	383,518	410,191	371,649	396,646	-3.3%
Recreation	328,594	381,936	404,094	455,387	454,182	12.4%
Community Events	132,647	131,601	121,652	149,645	157,291	29.3%
Community Service Agencies	58,918	58,422	72,766	71,458	81,658	12.2%
Parks & Recreation	**1,259,825**	**1,332,775**	**1,506,627**	**1,378,881**	**1,499,546**	**-0.5%**
Public Safety						
Police	2,099,480	2,152,464	2,319,704	2,185,961	2,653,533	14.4%
Jail	74,906	66,675	81,750	70,355	79,250	-3.1%
Courts	120,313	111,972	135,000	116,239	132,000	-2.2%
Public Safety	**2,294,698**	**2,331,111**	**2,536,454**	**2,372,555**	**2,864,783**	**12.9%**
Public Works						
Administration & Support	184,477	289,106	421,788	106,710	245,478	-41.8%
Transportation Planning	125,512	21,981	107,731	116,870	69,353	-35.6%
Maintenance	-	-	(33,748)	-	-	
Street Maintenance	499,546	579,605	585,354	637,235	726,107	24.0%
Waste Reduction and Recycling	137,821	97,756	91,792	84,648	82,861	-9.7%
Lake Management District	38,335	86,440	105,453	57,552	68,930	-34.6%
Public Works	**985,691**	**1,074,889**	**1,278,370**	**1,003,014**	**1,192,729**	**-6.7%**
Total General Fund Expenditures	**7,244,434**	**7,858,042**	**9,077,051**	**7,769,865**	**8,913,387**	**-1.8%**
Revenue over (under) Expenditures	**523,048**	**(336,456)**	**(1,364,073)**	**(503,197)**	**(942,755)**	**-30.9%**
Other Sources and (Uses)						
Transfer In from Street Fund	358,008	358,008	479,437	479,437	471,609	-1.6%
Transfer In from SWM Fund	34,187	86,440	105,453	57,552	68,930	-34.6%
Transfer In from Vehicle Rental Fund	-	-	300,000	300,000	-	
Transfer In from Unemployment Trust	-	-	50,000	50,000	-	
Transfer Out for Capital Projects Func	(955,332)	(434,528)	(575,453)	(474,037)	(585,667)	1.8%
Transfer Out to LW Golf Course Fund	787,983	(118,001)	(206,346)	(96,404)	(83,856)	-59.4%
Other Sources and (Uses)	**224,846**	**(108,080)**	**153,091**	**316,548**	**(128,983)**	**-184.3%**
Beginning Fund Balance (Jan 1)	**2,541,840**	**3,289,734**	**2,845,197**	**2,845,197**	**2,658,551**	**-6.6%**
Ending Fund Balance (Dec 31)	**3,289,734**	**2,845,197**	**1,634,215**	**2,658,549**	**1,586,812**	**-2.9%**

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
STREET FUND						
REVENUE						
Taxes						
Diverted County Road Tax	-	-	-	203,011	-	
Taxes	**-**	**-**	**-**	**203,011**	**-**	
Intergovernmental Revenue						
MVFT - Unrestricted	463,771	458,382	479,437	456,674	471,609	-1.6%
Intergovernmental Revenue	**463,771**	**458,382**	**479,437**	**456,674**	**471,609**	**-1.6%**
Miscellaneous Revenue						
Investment Earnings	45,833	31,277	23,922	6,476	12,251	-48.8%
Street Vacations	-	-	-	(100)	-	
Miscellaneous Revenue	**45,833**	**31,277**	**23,922**	**6,376**	**12,251**	**-48.8%**
Total Operating Revenue	**509,604**	**489,659**	**503,358**	**666,062**	**483,860**	**-3.9%**
Revenue over (under) Expenditures	**509,604**	**489,659**	**503,358**	**666,062**	**483,860**	**-3.9%**
Other Sources and (Uses)						
Transfer Out to General Fund	(358,008)	(358,008)	(479,437)	(479,437)	(471,609)	-1.6%
Transfer Out to Capital Projects Fund	(64,093)	(283,141)	(233,791)	(233,791)	(250,000)	6.9%
Total Other Sources and (Uses)	**(422,101)**	**(641,149)**	**(713,228)**	**(713,228)**	**(721,609)**	**1.2%**
Beginning Fund Balance (Jan 1)	**850,852**	**938,355**	**786,864**	**786,864**	**739,698**	**-6.0%**
Ending Fund Balance (Dec 31)	**938,355**	**786,864**	**576,995**	**739,698**	**501,949**	**-13.0%**

Combined Revenue and Expenditure Summary by Fund

TRANSPORTATION IMPACT FEE FUND

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
REVENUE						
Charges for Services						
Developer Contributions	-	390,753	-	14,071	519,758	
Transportation Impact Fees	884,895	587,251	545,182	542,846	517,904	-5.0%
Charges for Services	**884,895**	**978,004**	**545,182**	**556,917**	**1,037,662**	**90.3%**
Miscellaneous Revenue						
Investment Earnings	254,985	188,438	180,781	59,576	101,359	-43.9%
Miscellaneous Revenue	**254,985**	**188,438**	**180,781**	**59,576**	**101,359**	**-43.9%**
Total Operating Revenue	**1,139,880**	**1,166,441**	**725,963**	**616,492**	**1,139,021**	**56.9%**
Revenue over (under) Expenditures	**1,139,880**	**1,166,441**	**725,963**	**616,492**	**1,139,021**	**56.9%**
Other Sources and (Uses)						
Transfer Out to Capital Projects Fund	(997,175)	(230,673)	(4,170,278)	(457,213)	(2,798,494)	-32.9%
Total Other Sources and (Uses)	**(997,175)**	**(230,673)**	**(4,170,278)**	**(457,213)**	**(2,798,494)**	**-32.9%**
Beginning Fund Balance (Jan 1)	**4,500,826**	**4,643,532**	**5,579,300**	**5,579,300**	**5,739,181**	**2.9%**
Ending Fund Balance (Dec 31)	**4,643,532**	**5,579,300**	**2,134,985**	**5,738,579**	**4,079,708**	**91.1%**

Funds recognized as revenue included in Fund Balance above	
Reserved for Witte Road & 254th Street (12/2000)	4,625
	4,625
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
	194,215

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
PARK DEVELOPMENT FUND						
REVENUE						
Intergovernmental Revenue						
KC Open Space & Regional Trail Levy	-	35,479	37,702	37,897	41,986	11.4%
Intergovernmental Revenue	**-**	**35,479**	**37,702**	**37,897**	**41,986**	**11.4%**
Charges for Services						
Park Impact Fees	-	-	70,350	-	137,700	95.7%
Park Fee in Lieu	20,870	209,181	-	18,776	-	
Charges for Services	**20,870**	**209,181**	**70,350**	**18,776**	**137,700**	**95.7%**
Miscellaneous Revenue						
Investment Earnings	6,578	9,695	13,624	4,338	7,637	-43.9%
Miscellaneous Revenue	**6,578**	**9,695**	**13,624**	**4,338**	**7,637**	**-43.9%**
Total Operating Revenue	**27,448**	**254,354**	**121,676**	**61,011**	**187,323**	**54.0%**
Revenue over (under) Expenditures	**27,448**	**254,354**	**121,676**	**61,011**	**187,323**	**54.0%**
Other Sources and (Uses)						
Transfer out to Capital Projects Fund	-	-	(461,520)	-	(456,198)	-1.2%
Total Other Sources and (Uses)	**-**	**-**	**(461,520)**	**-**	**(456,198)**	**-1.2%**
Beginning Fund Balance (Jan 1)	**110,488**	**137,936**	**392,291**	**392,291**	**453,302**	**15.6%**
Ending Fund Balance (Dec 31)	**137,936**	**392,291**	**52,447**	**453,302**	**184,427**	**251.6%**

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
REAL ESTATE EXCISE TAX FUND						
REVENUE						
Taxes						
Real Estate Excise Tax	1,252,081	761,174	838,838	528,117	638,928	-23.8%
Taxes	**1,252,081**	**761,174**	**838,838**	**528,117**	**638,928**	**-23.8%**
Miscellaneous Revenue						
Investment Earnings	175,173	120,467	110,633	38,565	56,050	-49.3%
Other Interest	65	273	230	185	103	
Miscellaneous Revenue	**175,238**	**120,740**	**110,863**	**38,750**	**56,153**	**-49.3%**
Total Operating Revenue	**1,427,319**	**881,913**	**949,701**	**566,866**	**695,081**	**-26.8%**
Revenue over (under) Expenditures	**1,427,319**	**881,913**	**949,701**	**566,866**	**695,081**	**-26.8%**
Other Sources and (Uses)						
Transfer Out to Capital Projects Fund	(722,335)	(10,591)	(4,824,580)	(1,145,477)	(3,395,956)	-29.6%
Transfer Out to LW Golf Course Fnd	(1,000,000)	-	(80,547)	(44,093)	(38,623)	
Total Other Sources and (Uses)	**(1,722,335)**	**(10,591)**	**(4,905,127)**	**(1,189,570)**	**(3,434,579)**	**-30.0%**
Beginning Fund Balance (Jan 1)	**3,569,788**	**3,274,772**	**4,146,095**	**4,146,095**	**3,523,994**	**-15.0%**
Ending Fund Balance (Dec 31)	**3,274,772**	**4,146,095**	**190,669**	**3,523,391**	**784,496**	**311.4%**

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
BOND PROCEEDS FUND						
Other Sources and (Uses)						
Bond Proceeds	-	-	-	-	4,200,000	
Transfer out to Capital Projects Fund	-	-	-	-	(4,200,000)	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	
Beginning Fund Balance (Jan 1)	**-**	**-**	**-**	**-**	**-**	
Ending Fund Balance (Dec 31)	**-**	**-**	**-**	**-**	**-**	

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
CAPITAL PROJECTS FUND						
REVENUE						
Intergovernmental Revenue						
FEDERAL GRANTS						
Community Center	90,000	-	-	-	-	
SR 169 - SR 516 to SE 264th Street	422,156	147,922	-	-	-	
Lake Wilderness Trail Bridge	15,338	-	143,762	16,631	127,131	
STATE GRANTS						
Community Center	-	45,000	-	-	-	
Summitt Ballfields	-	-	-	-	-	
Lake Wilderness Lodge	-	1,212,861	279,640	268,389	-	
SR 169 - SR 516 to SE 264th Street	3,562,903	159,835	-	149,843	-	
SR 169 - SE 264th to 258th Street	-	377,851	1,032,148	530,973	1,889,027	
SR 516 - 213th to 218th Ave SE			300,000	-	-	
Witte Rd & SE 248th St Intersection	-	-	-		1,250,000	
COUNTY GRANTS						
Community Center	125,000	-	-	-	-	
Intergovernmental Revenue	**4,215,397**	**1,943,469**	**1,755,550**	**965,837**	**3,266,158**	**86.0%**
Charges for Services						
Developer Contributions	462,910	31,151	-	-	-	
Charges for Services	**462,910**	**31,151**	**-**	**-**	**-**	
Miscellaneous Revenue						
Rents, Leases & Concessions	2,500	15,000	-	15,000	-	
Private Contribution - LW Lodge	-	7,500	-	-	-	
Miscellaneous Revenue	**2,500**	**22,500**	**-**	**15,000**	**-**	
Total Operating Revenue	**4,680,808**	**1,997,120**	**1,755,550**	**980,837**	**3,266,158**	**86.0%**
EXPENDITURES						
Transportation Program	7,664,060	1,506,608	9,679,230	1,512,736	8,905,336	-8.0%
Parks and Recreation Program	268,855	1,175,593	1,469,457	858,486	5,064,514	244.7%
Community Facilities Program	459,533	(6,736)	270,000	118,556	471,444	74.6%
Total Capital Expenditures	**8,392,448**	**2,675,465**	**11,418,687**	**2,489,778**	**14,441,294**	**26.5%**
Debt Service Program	**700,795**	**759,838**	**802,485**	**801,577**	**761,179**	**-5.1%**
Total Expenditures	**9,093,243**	**3,435,302**	**12,221,172**	**3,291,355**	**15,202,473**	**24.4%**
Revenue over (under) Expenditures	**(4,412,436)**	**(1,438,183)**	**(10,465,622)**	**(2,310,518)**	**(11,936,315)**	**14.1%**
Other Sources and (Uses)						
Infrastructure Loan Proceeds	1,396,500	479,250	-	-	-	
Transfer In from General Fund	955,332	434,528	575,453	474,037	585,667	1.8%
Transfer In from Street Fund	64,093	283,141	233,791	233,791	250,000	6.9%
Transfer In from TIF Fee Fund	997,175	230,673	4,170,278	457,213	2,798,494	-32.9%
Transfer In from PIFFund	-	-	461,520	-	456,198	-1.2%
Transfer In from REET Fund	722,335	10,591	4,824,580	1,145,477	3,395,956	-29.6%
Transfer In from SWM Fund	277,000	-	200,000	-	250,000	25.0%
Transfer In from Bond Proceeds Fd	-	-	-	-	4,200,000	
Total Other Sources and (Uses)	**4,412,436**	**1,438,183**	**10,465,622**	**2,310,518**	**11,936,315**	**14.1%**
Beginning Fund Balance (Jan 1)	**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance (Dec 31)	**0**	**0**	**0**	**0**	**0**	

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
SURFACE WATER MANAGEMENT FUND						
REVENUE						
Intergovernmental Revenue						
WA - NPDES	-	4,833	70,167	70,167	50,000	-28.7%
KC - Lake Stewardship Grant	15,776	-	-	-	-	
KC - Flood Control Zone Distrct Grnt	-	-	-	-	73,289	
Intergovernmental Revenue	**15,776**	**4,833**	**70,167**	**70,167**	**123,289**	
Charges for Service						
Inspection Fees	10,350	7,540	7,000	6,890	6,524	-6.8%
Surface Water Management Fees	683,069	712,734	770,651	736,419	847,006	9.9%
Charges for Service	**693,419**	**720,274**	**777,651**	**743,309**	**853,530**	**9.8%**
Miscellaneous Revenue						
Investment Earnings	81,413	59,375	63,177	19,948	38,577	-38.9%
Other Miscellaneous	1,444	1,320	-	1,505	1,505	
Miscellaneous Revenue	**82,857**	**60,695**	**63,177**	**21,453**	**40,082**	**-36.6%**
Total Operating Revenue	**792,051**	**785,803**	**910,994**	**834,929**	**1,016,901**	**11.6%**
EXPENDITURES						
Public Works						
Operating Expenditures	236,346	385,732	530,173	523,558	705,303	33.0%
Capital Expenditures	58,560	6,989	213,011	218,948	300,000	40.8%
Total SWM Expenditures	**294,906**	**392,722**	**743,184**	**742,506**	**1,005,303**	**35.3%**
Revenue over (under) Expenditures	**497,146**	**393,081**	**167,811**	**92,422**	**11,598**	**-93.1%**
Other Sources and (Uses)						
Transfer Out to General Fund	(34,187)	(86,440)	(105,453)	(57,552)	(68,930)	-34.6%
Transfer Out to Capital Projects Fund	(277,000)	-	(200,000)	-	(250,000)	25.0%
Other Sources and (Uses)	**(311,187)**	**(86,440)**	**(305,453)**	**(57,552)**	**(318,930)**	**4.4%**
Beginning Fund Balance (Jan 1)	**1,381,725**	**1,567,683**	**1,874,324**	**1,874,324**	**1,909,195**	**1.9%**
Ending Fund Balance (Dec 31)	**1,567,683**	**1,874,324**	**1,736,682**	**1,909,195**	**1,601,863**	**-7.8%**

Combined Revenue and Expenditure Summary by Fund

LAKE WILDERNESS GOLF COURSE FUND

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
REVENUE						
Charges for Service						
Pro Shop Sales	55,518	60,810	62,788	63,686	66,000	5.1%
Food Sales	342,824	398,011	436,110	366,843	380,000	-12.9%
Beverage Sales	291,586	349,890	367,556	345,221	355,000	-3.4%
Green Fees	487,859	497,260	520,000	521,148	529,000	1.7%
Cart Rentals	126,921	137,968	145,000	141,539	144,000	-0.7%
Charges for Service	**1,304,709**	**1,443,939**	**1,531,454**	**1,438,437**	**1,474,000**	**-3.8%**
Miscellaneous Revenue						
Investment Earnings	5,549	1,438	1,000	501	1,000	0.0%
Other Miscellaneous	22,682	17,829	20,310	9,406	10,000	-50.8%
Miscellaneous Revenue	**28,231**	**19,267**	**21,310**	**9,908**	**11,000**	**-48.4%**
Total Operating Revenue	**1,332,940**	**1,463,206**	**1,552,764**	**1,448,344**	**1,485,000**	**-4.4%**
EXPENDITURES						
Parks & Recreation						
Course Operations	556,370	663,691	695,626	623,838	657,508	-5.5%
Food & Beverage	883,049	897,262	990,709	863,329	896,154	-9.5%
Total Operating Expenditures	1,439,419	1,560,953	1,686,335	1,487,167	1,553,662	-7.9%
Capital Expenditures	137,175	52,222	153,322	101,674	53,817	-64.9%
Total Expenditures	**1,576,594**	**1,613,175**	**1,839,657**	**1,588,841**	**1,607,479**	**-12.6%**
Revenue over (under) Expenditures	**(243,654)**	**(149,969)**	**(286,893)**	**(140,497)**	**(122,479)**	**-57.3%**
Other Sources and (Uses)						
Transfer In from Gen'l Fnd - Operatng	74,842	97,747	133,571	38,823	68,662	
Transfer In from Gen'l Fnd - Capital	(862,825)	20,255	72,775	57,581	15,194	
Transfer In from REET Fund	1,000,000	-	80,547	44,093	38,623	
Transfer In from Vehicle Rental Fund		31,968	-	-	-	
Other Sources and (Uses)	**212,017**	**149,969**	**286,893**	**140,497**	**122,479**	**-57.3%**
Beginning Fund Balance (Jan 1)	**31,638**	**0**	**0**	**0**	**0**	
Ending Fund Balance (Dec 31)	**0**	**0**	**(0)**	**0**	**(0)**	

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
VEHICLE RENTAL FUND						
REVENUE						
Charges for Services						
Charges for Services	102,866	112,171	120,177	124,089	114,789	-4.5%
Charges for Services	**102,866**	**112,171**	**120,177**	**124,089**	**114,789**	**-4.5%**
Miscellaneous Revenue						
Investment Earnings	13,810	11,429	12,188	2,469	2,196	-82.0%
Miscellaneous Revenue	**13,810**	**11,429**	**12,188**	**2,469**	**2,196**	**-82.0%**
Total Operating Revenue	**116,676**	**123,601**	**132,365**	**126,558**	**116,985**	**-11.6%**
EXPENDITURES						
General Government						
Vehicle Services	30,285	34,039	38,244	36,782	28,505	-25.5%
Vehicle Replacement	745	9,022	38,000	31,099	66,500	
General Government	**31,029**	**43,061**	**76,244**	**67,881**	**95,005**	**24.6%**
Total Operating Expenditures	**31,029**	**43,061**	**76,244**	**67,881**	**95,005**	**24.6%**
Revenue over (under) Expenditures	**85,646**	**80,540**	**56,121**	**58,677**	**21,981**	**-60.8%**
Other Sources and (Uses)						
Transfer Out to General Fund	-	-	(300,000)	(300,000)	-	
Transfer Out to LW Golf Course Fund		(31,968)	-	-		
Other Sources and (Uses)	**-**	**(31,968)**	**(300,000)**	**(300,000)**	**-**	
Beginning Fund Balance (Jan 1)	**216,521**	**302,167**	**350,739**	**350,739**	**109,416**	**-68.8%**
Ending Fund Balance (Dec 31)	**302,167**	**350,739**	**106,860**	**109,416**	**131,397**	**23.0%**

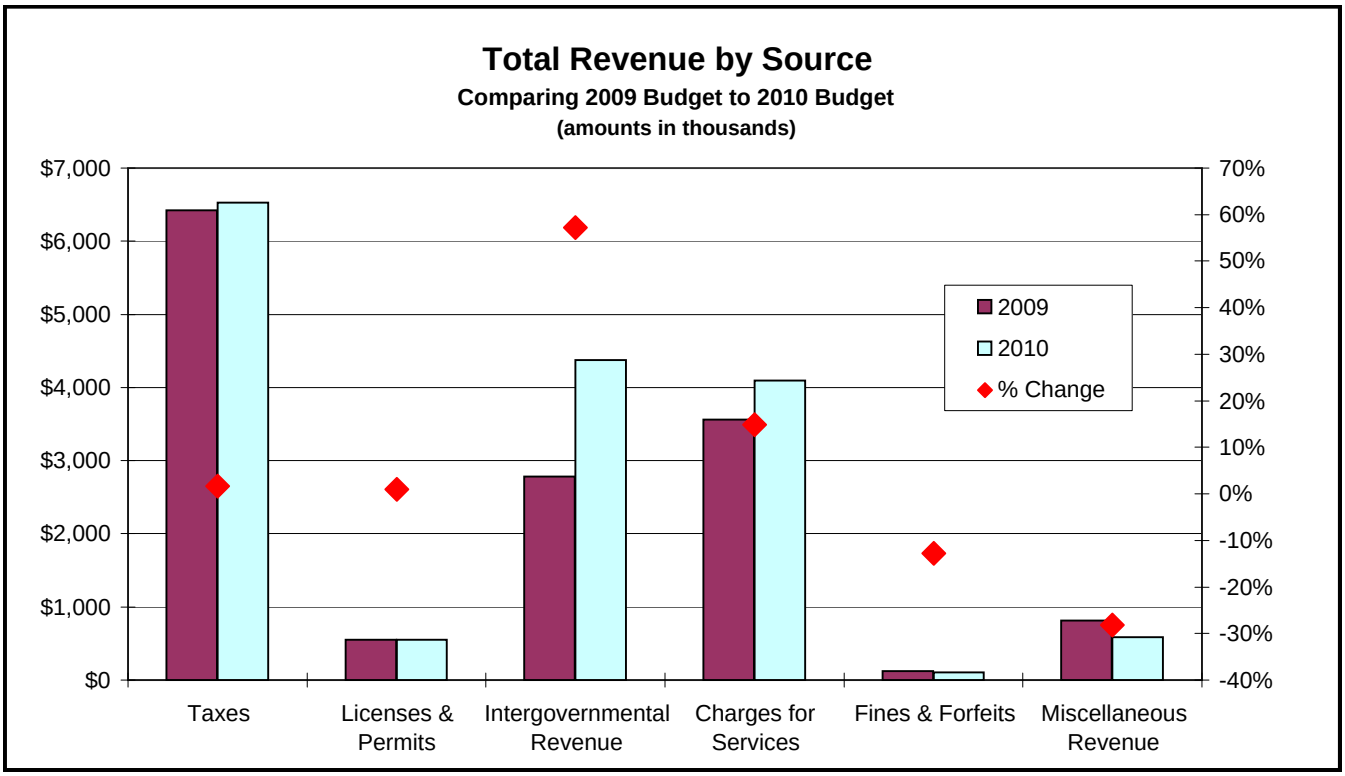
Combined Revenue and Expenditure Summary by Fund

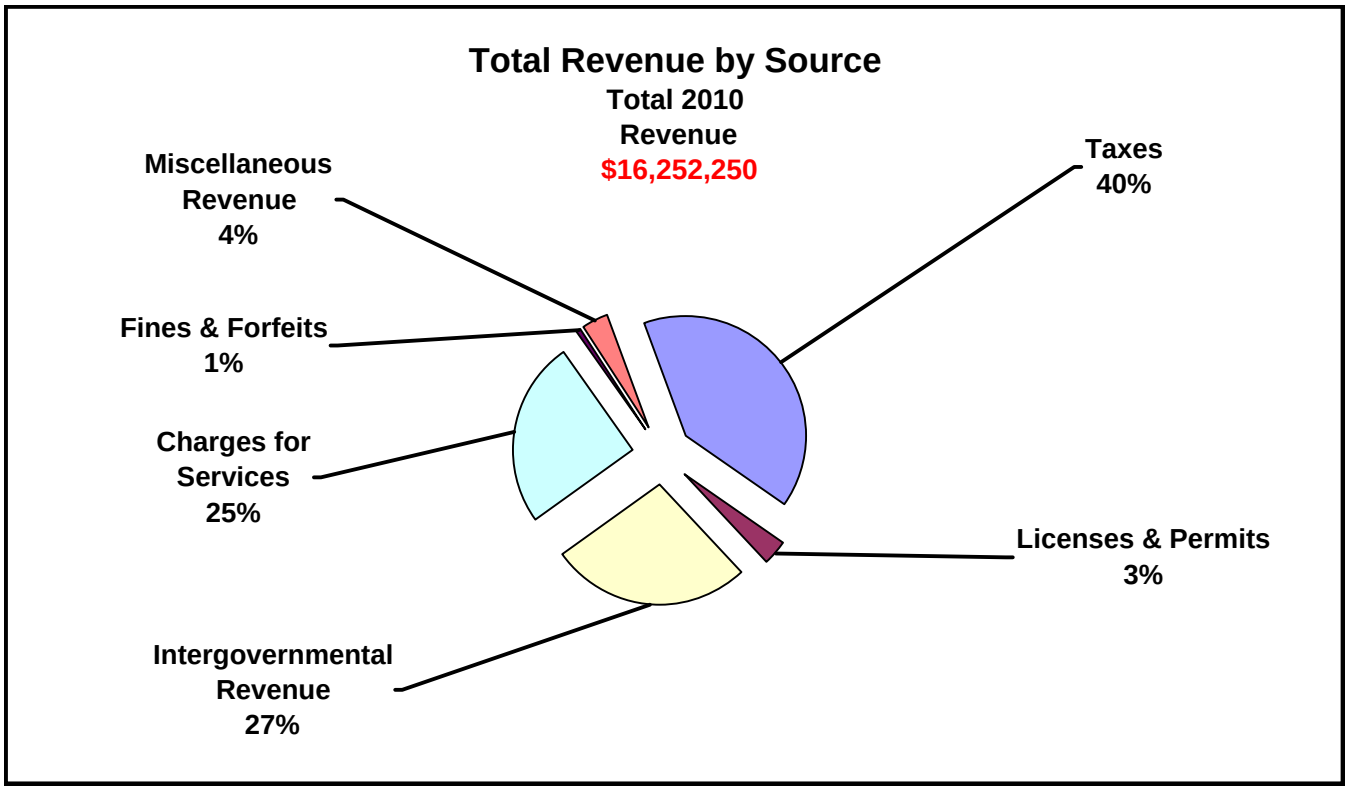
	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
CENTRAL SERVICES FUND						
REVENUE						
Charges for Services						
Charges for Services	527,273	614,243	711,786	684,154	815,721	14.6%
Charges for Services	**527,273**	**614,243**	**711,786**	**684,154**	**815,721**	**14.6%**
Miscellaneous Revenue						
Investment Earnings	16,687	11,016	11,066	3,594	4,411	-60.1%
Miscellaneous Revenue	**16,687**	**11,016**	**11,066**	**3,594**	**4,411**	**-60.1%**
Total Operating Revenue	**543,960**	**625,260**	**722,852**	**687,748**	**820,132**	**13.5%**
EXPENDITURES						
General Government						
Central Services	448,411	532,392	632,034	594,592	726,538	15.0%
Equipment Replacement	102,936	71,321	329,000	141,493	218,882	-33.5%
General Government	**551,348**	**603,713**	**961,034**	**736,085**	**945,420**	**-1.6%**
Total Operating Expenditures	**551,348**	**603,713**	**961,034**	**736,085**	**945,420**	**-1.6%**
Revenue over (under) Expenditures	**(7,388)**	**21,547**	**(238,181)**	**(48,337)**	**(125,288)**	**-47.4%**
Beginning Fund Balance (Jan 1)	**301,846**	**294,458**	**316,006**	**316,006**	**271,655**	**-14.0%**
Ending Fund Balance (Dec 31)	**294,458**	**316,006**	**77,824**	**267,669**	**146,367**	**88.1%**

Combined Revenue and Expenditure Summary by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
UNEMPLOYMENT TRUST FUND						
REVENUE						
Charges for Services						
Charges for Services	30,269	-	-	-	-	
Charges for Services	**30,269**	**-**	**-**	**-**	**-**	
Miscellaneous Revenue						
Investment Earnings	7,565	5,568	5,360	1,349	1,667	-68.9%
Miscellaneous Revenue	**7,565**	**5,568**	**5,360**	**1,349**	**1,667**	**-68.9%**
Total Operating Revenue	**37,833**	**5,568**	**5,360**	**1,349**	**1,667**	**-68.9%**
EXPENDITURES						
General Government						
Unemployment Claims	2,037	11,594	25,620	21,138	22,000	-14.1%
General Government	**2,037**	**11,594**	**25,620**	**21,138**	**22,000**	**-14.1%**
Total Operating Expenditures	**2,037**	**11,594**	**25,620**	**21,138**	**22,000**	**-14.1%**
Revenue over (under) Expenditures	**35,796**	**(6,026)**	**(20,260)**	**(19,789)**	**(20,333)**	**0.4%**
Other Sources and (Uses)						
Transfer Out to General Fund	-	-	(50,000)	(50,000)	-	
Other Sources and (Uses)	**-**	**-**	**(50,000)**	**(50,000)**	**-**	
Beginning Fund Balance (Jan 1)	**123,593**	**159,390**	**153,364**	**153,364**	**83,574**	**-45.5%**
Ending Fund Balance (Dec 31)	**159,390**	**153,364**	**83,103**	**83,574**	**63,242**	**-23.9%**

Revenue Summary by Source





Total Revenue by Source

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
TAXES						
Regular Property Taxes	2,547,157	2,678,139	2,770,583	2,768,113	3,059,594	10.4%
Diverted County Rd Taxes	-	-	-	203,011	-	0.0%
Sales Tax						
Locally Generated	1,843,192	1,643,358	1,612,734	1,446,497	1,492,308	-7.5%
.1% Criminal Justice	470,019	476,320	509,373	418,990	430,935	-15.4%
Utility Tax	573,486	597,819	653,113	608,851	870,547	33.3%
Real Estate Excise Tax	1,252,081	761,174	838,838	528,117	638,928	-23.8%
Gambling Tax	36,555	39,204	38,232	38,373	38,232	0.0%
Total Taxes	**6,722,490**	**6,196,013**	**6,422,873**	**6,011,952**	**6,530,543**	**1.7%**
% Change from Prior Year Actual	**-5%**	**-8%**	**4%**	**-3%**	**9%**	
LICENSES & PERMITS						
Special Licenses	960	960	960	1,060	960	0.0%
Franchise Fees	264,959	259,780	276,809	273,154	297,284	7.4%
Development Permits	389,557	291,001	272,288	236,264	257,200	-5.5%
Total Licenses & Permits	**655,476**	**551,741**	**550,057**	**510,479**	**555,444**	**1.0%**
% Change from Prior Year Actual	**-25%**	**-16%**	**0%**	**-7%**	**9%**	
INTERGOVERNMENTAL REVENUE						
Fed, State & County Grants	4,290,021	2,010,808	1,883,507	1,111,310	3,449,402	83.1%
State Shared						
I 695 Replacement Funds	105,553	69,606	76,464	74,975	87,205	14.0%
Motor Vehicle Fuel Tax	463,771	458,382	479,437	456,674	471,609	-1.6%
Criminal Justice Funding	48,377	51,415	53,182	58,839	55,582	4.5%
Liquor Excise & Profits	227,214	231,671	253,747	246,326	271,128	6.8%
KC Open Space & Regional Trails Levy	-	35,479	37,702	37,897	41,986	11.4%
Total Intergovernmental Revenue	**5,134,935**	**2,857,360**	**2,784,039**	**1,986,021**	**4,376,912**	**57.2%**
% Change from Prior Year Actual	**10%**	**-44%**	**-3%**	**-30%**	**120%**	
CHARGES FOR SERVICES						
Development Charges	910,304	778,065	381,406	412,276	850,891	123.1%
Transportation Impact Fee	884,895	587,251	545,182	542,846	517,904	-5.0%
Park Impact Fee	-	-	70,350	-	137,700	95.7%
Park Fee in Lieu	20,870	209,181	-	18,776	-	
Surface Water Mgt Fees	683,069	712,734	770,651	736,419	847,006	9.9%
Golf Course Charges	1,304,709	1,443,939	1,531,454	1,438,437	1,474,000	-3.8%
Miscellaneous Charges	236,991	270,008	264,863	270,047	267,226	0.9%
Total Charges for Services	**4,040,837**	**4,001,177**	**3,563,905**	**3,418,800**	**4,094,726**	**14.9%**
% Change from Prior Year Actual	**32%**	**-1%**	**-11%**	**-15%**	**20%**	
FINES & FORFIETS	**77,701**	**110,401**	**123,013**	**105,260**	**107,258**	**-12.8%**
% Change from Prior Year Actual	**-16%**	**42%**	**11%**	**-5%**	**2%**	
MISCELLANEOUS REVENUE						
Investment Earnings	777,351	552,327	511,971	166,548	272,229	-46.8%
Rents, Leases, & Concessions	273,750	277,075	275,319	228,450	295,903	7.5%
Other Miscellaneous	33,054	42,001	30,420	21,111	19,235	-36.8%
Total Miscellaneous Revenue	**1,084,154**	**871,403**	**817,711**	**416,108**	**587,367**	**-28.2%**
% Change from Prior Year Actual	**-2%**	**-20%**	**-6%**	**-52%**	**41%**	
TOTAL REVENUE	**17,715,594**	**14,588,096**	**14,261,599**	**12,448,621**	**16,252,250**	**14.0%**
% Change from Prior Year Actual	**5%**	**-18%**	**-2%**	**-15%**	**31%**	

Total Revenue by Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND						
Taxes	5,470,409	5,434,840	5,584,035	5,280,824	5,891,615	5.5%
Licenses & Permits	655,476	551,741	550,057	510,479	555,444	1.0%
Intergovernmental Revenue	439,991	415,198	441,183	455,446	473,870	7.4%
Charges for Service	674,034	618,628	639,269	661,362	591,835	-7.4%
Fines & Forfeits	77,701	110,401	123,013	105,260	107,258	-12.8%
Miscellaneous Revenue	449,871	390,778	375,420	253,297	350,610	-6.6%
Total General Fund	**7,767,482**	**7,521,586**	**7,712,977**	**7,266,668**	**7,970,632**	**3.3%**
% Change from Prior Year Actual	**2%**	**-3%**	**3%**	**-3%**	**10%**	
STREET FUNDS						
Taxes	-	-	-	203,011	-	
Intergovernmental Revenue	463,771	458,382	479,437	456,674	471,609	-1.6%
Charges for Services	884,895	978,004	545,182	556,917	1,037,662	90.3%
Miscellaneous Revenue	300,818	219,715	204,703	65,952	113,609	-44.5%
Total Street Funds	**1,649,484**	**1,656,100**	**1,229,321**	**1,282,554**	**1,622,880**	**32.0%**
% Change from Prior Year Actual	**-24%**	**0%**	**-26%**	**-23%**	**27%**	
PARK DEVELOPMENT FUND						
Intergovernmental Revenue	-	35,479	37,702	37,897	41,986	11.4%
Charges for Services	20,870	209,181	70,350	18,776	137,700	95.7%
Miscellaneous Revenue	6,578	9,695	13,624	4,338	7,637	-43.9%
Total Park Impact Fee Fund	**27,448**	**254,354**	**121,676**	**61,011**	**187,323**	**54.0%**
% Change from Prior Year Actual	**-84%**	**827%**	**-52%**	**-76%**	**207%**	
REAL ESTATE EXCISE TAX FUND						
Taxes	1,252,081	761,174	838,838	528,117	638,928	-23.8%
Miscellaneous Revenue	175,238	120,740	110,863	38,750	56,153	-49.3%
Total Real Estate Excise Tax Fund	**1,427,319**	**881,913**	**949,701**	**566,866**	**695,081**	**-26.8%**
% Change from Prior Year Actual	**-33%**	**-38%**	**8%**	**-36%**	**23%**	
CAPITAL PROJECTS FUND						
Intergovernmental Revenue	4,215,397	1,943,469	1,755,550	965,837	3,266,158	86.0%
Charges for Services	462,910	31,151	-	-	-	
Miscellaneous Revenue	2,500	22,500	-	15,000	-	
Total Bond, Grant, & Dev Cont Fd	**4,680,808**	**1,997,120**	**1,755,550**	**980,837**	**3,266,158**	**86.0%**
% Change from Prior Year Actual	**20%**	**-57%**	**-12%**	**-51%**	**233%**	
SURFACE WATER MANAGEMENT FUND						
Intergovernmental Revenue	15,776	4,833	70,167	70,167	123,289	75.7%
Charges for Service	693,419	720,274	777,651	743,309	853,530	9.8%
Miscellaneous Revenue	82,857	60,695	63,177	21,453	40,082	-36.6%
Total Surface Water Mgt Fund	**792,051**	**785,803**	**910,994**	**834,929**	**1,016,901**	**11.6%**
% Change from Prior Year Actual	**8%**	**-1%**	**16%**	**6%**	**22%**	
LAKE WILDERNESS GOLF COURSE						
Charges for Service	1,304,709	1,443,939	1,531,454	1,438,437	1,474,000	-3.8%
Miscellaneous Revenue	28,231	19,267	21,310	9,908	11,000	-48.4%
Total LW Golf Course Fund	**1,332,940**	**1,463,206**	**1,552,764**	**1,448,344**	**1,485,000**	**-4.4%**
% Change from Prior Year Actual	**2064%**	**10%**	**6%**	**-1%**	**3%**	
INTERNAL SERVICE FUNDS (External Revenue Only)						
Miscellaneous Revenue	38,062	28,014	28,614	7,411	8,275	-71.1%
Total Internal Service Funds	**38,062**	**28,014**	**28,614**	**7,411**	**8,275**	**-71.1%**
% Change from Prior Year Actual	**-10%**	**-26%**	**2%**	**-74%**	**12%**	
TOTAL REVENUE	**17,715,594**	**14,588,096**	**14,261,599**	**12,448,621**	**16,252,250**	**14.0%**
% Change from Prior Year Actual	**5%**	**-18%**	**-2%**	**-15%**	**31%**	

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND						
GENERAL GOVERNMENT REVENUES						
TAXES						
Regular Property Tax - Current	2,547,157	2,678,139	2,770,583	2,768,113	3,059,594	10.4%
Sales Tax	1,843,192	1,643,358	1,612,734	1,446,497	1,492,308	-7.5%
Criminal Justice Sales Tax	470,019	476,320	509,373	418,990	430,935	-15.4%
Electric Tax	191,335	210,197	238,159	218,997	338,412	42.1%
Natural Gas Tax	149,640	149,846	179,193	162,623	200,446	11.9%
Telephone Tax	232,512	237,776	235,761	227,232	331,688	40.7%
Gambling Tax	36,555	39,204	38,232	38,373	38,232	0.0%
TOTAL TAXES	**5,470,409**	**5,434,840**	**5,584,035**	**5,280,824**	**5,891,615**	**5.5%**
LICENSES AND PERMITS						
Special Licenses	960	960	960	1,060	960	0.0%
Franchise Fees - Cable TV	221,845	241,080	256,409	251,766	275,997	7.6%
TOTAL LICENSES AND PERMITS	**222,805**	**242,040**	**257,369**	**252,826**	**276,957**	**7.6%**
INTERGOVERNMENTAL REVENUE						
Local Government Assistance	105,553	69,606	76,464	74,975	87,205	14.0%
Liquor Excise Tax	87,200	96,361	103,219	102,558	99,615	-3.5%
Liquor Profits	140,014	135,309	150,528	143,768	171,513	13.9%
TOTAL INTERGOVERNMENTAL	**332,766**	**301,277**	**330,211**	**321,301**	**358,333**	**8.5%**
CHARGES FOR SERVICES						
Sale of Maps / Publications	514	296	187	351	452	141.3%
Passport Filing Fees	48,360	23,055	22,000	18,925	20,900	-5.0%
Pet License Sales Rebate	238	114	161	211	250	54.9%
TOTAL CHARGES FOR SERVICES	**49,112**	**23,465**	**22,349**	**19,488**	**21,602**	**-3.3%**
MISCELLANEOUS REVENUES						
Investment Interest	151,937	97,304	90,220	40,869	47,081	-47.8%
Unrealized Gain(Loss) on Investments	17,822	16,320	-	(11,137)	-	
Other Interest & Penalties	9,381	7,147	7,886	6,196	5,572	-29.3%
Cash Long and Short	(18)	4	-	545	-	
Refund - Prior Year	(3,054)	4,665	-	338	-	
TOTAL MISCELLANEOUS	**176,068**	**125,441**	**98,106**	**36,811**	**52,652**	**-46.3%**
TOTAL GENERAL GOV'T REVENUE	**6,251,161**	**6,127,062**	**6,292,071**	**5,911,250**	**6,601,160**	**4.9%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND, continued						
COMMUNITY DEVELOPMENT REVENUES						
PLANNING DIVISION						
CHARGES FOR SERVICES						
Sale of Maps / Publications	347	77	109	20	27	-75.6%
Counter Service Fee	1,950	1,000	1,027	925	667	-35.1%
Boundary Line Adjustment Fee	800	2,100	1,487	-	-	-100.0%
Preliminary Plat Review Fee	43,459	15,086	12,809	300	7,000	-45.4%
Final Plat Review	14,500	19,325	19,151	7,225	9,633	-49.7%
Appeal Fee	3,850	575	814	100	-	
Design Review Fee	30,651	30,150	33,984	54,875	42,167	24.1%
Conditional Use Permit Fee	3,800	6,675	5,275	700	800	-84.8%
SEPA Review - Offsite	9,150	5,250	6,868	3,025	2,633	-61.7%
School Impact Administrative Fee	-	6,370	7,639	5,720	3,969	-48.1%
TOTAL CHARGES FOR SERVICES	**108,507**	**86,608**	**89,163**	**72,890**	**66,895**	**-25.0%**
TOTAL PLANNING DIVISION	**108,507**	**86,608**	**89,163**	**72,890**	**66,895**	**-25.0%**
EXPENDITURES	**328,776**	**416,522**	**638,732**	**408,590**	**508,095**	**-20.5%**
Percent Coverage	**33%**	**21%**	**14%**	**18%**	**13%**	

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND, continued						
COMMUNITY DEVELOPMENT REVENUES, continued						
BUILDING DIVISION						
LICENSES AND PERMITS						
Building Permits	314,732	238,613	220,728	181,597	210,436	-4.7%
Plumbing Permits	29,859	23,810	23,033	22,957	20,998	-8.8%
Fill and Grade Permits	6,983	1,640	2,322	1,900	2,533	9.1%
Mechanical Permits	33,957	23,848	23,033	27,516	21,032	-8.7%
Miscellaneous Permits & Fees	491	465	517	300	400	-22.6%
TOTAL LICENSES AND PERMITS	**386,022**	**288,376**	**269,633**	**234,269**	**255,400**	**-5.3%**
CHARGES FOR SERVICES						
Counter Service Fee	8,175	8,800	9,565	7,650	7,761	-18.9%
Title Elimination Fee	150	100	71	25	33	-52.9%
Plan Check Fee	122,447	72,271	80,614	128,223	63,737	-20.9%
WSEC - Energy Code Fee	7,800	7,200	7,678	6,250	6,350	-17.3%
TOTAL CHARGES FOR SERVICES	**138,572**	**88,371**	**97,927**	**142,148**	**77,881**	**-20.5%**
FINES AND FORFEITS						
Code Enforcement Fines	375	125	177	275	-	-100.0%
TOTAL FINES AND FORFEITS	**375**	**125**	**177**	**275**	**-**	**-100.0%**
TOTAL BUILDING DIVISION	**524,970**	**376,872**	**367,737**	**376,693**	**333,280**	**-9.4%**
EXPENDITURES	**482,547**	**504,071**	**596,475**	**554,587**	**565,733**	**-5.2%**
Percent Coverage	**109%**	**75%**	**62%**	**68%**	**59%**	
FIRE MARSHAL						
CHARGES FOR SERVICES						
Annual Fire Inspections	10,060	10,560	10,620	9,605	10,320	-2.8%
Land Use Review Fee	7,150	2,900	3,151	1,150	833	-73.6%
Plan Review Fee	14,225	10,695	12,808	6,250	5,900	-53.9%
New Construction Inspection - Building	6,825	10,775	10,585	8,000	9,503	-10.2%
Other Inspections	1,775	800	850	800	500	-41.1%
TOTAL CHARGES FOR SERVICES	**40,035**	**35,730**	**38,013**	**25,805**	**27,056**	**-28.8%**
TOTAL FIRE MARSHAL	**40,035**	**35,730**	**38,013**	**25,805**	**27,056**	**-28.8%**
EXPENDITURES	**39,008**	**32,337**	**60,000**	**24,565**	**40,000**	**-33.3%**
Percent Coverage	**103%**	**110%**	**63%**	**105%**	**68%**	
TOTAL COMMUNITY DEVELOPMNT	**673,512**	**499,211**	**494,912**	**475,388**	**427,232**	**-13.7%**
EXPENDITURES	**850,330**	**952,929**	**1,295,207**	**987,742**	**1,113,828**	**-14.0%**
Percent Coverage	**79%**	**52%**	**38%**	**48%**	**38%**	

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND, continued						
PARKS & RECREATION REVENUE						
PARK MAINTENANCE REVENUE						
MISCELLANEOUS REVENUE						
Picnic Shelter Rental	6,960	9,370	9,951	10,513	10,513	5.7%
Beach & Field Rental	155	185	262	2,655	2,655	913.4%
Facility Rental	2,204	2,737	3,167	2,000	2,000	-36.9%
TOTAL MISCELLANEOUS	**9,319**	**12,292**	**13,380**	**15,168**	**15,168**	**13.4%**
TOTAL PARK DIVISION	**9,319**	**12,292**	**13,380**	**15,168**	**15,168**	**13.4%**
EXPENDITURES	**316,020**	**270,933**	**343,661**	**222,783**	**285,382**	**-17.0%**
Percent Coverage	**3%**	**5%**	**4%**	**7%**	**5%**	
LAKE WILDERNESS LODGE REVENUE						
MISCELLANEOUS REVENUE						
Facility Rental	238,712	219,606	235,000	172,677	255,000	8.5%
Facility Rental - Insurance	18,964	22,570	20,000	16,810	20,000	0.0%
TOTAL MISCELLANEOUS	**257,675**	**242,176**	**255,000**	**189,487**	**275,000**	**7.8%**
TOTAL LAKE WILDERNESS LODGE	**257,675**	**242,176**	**255,000**	**189,487**	**275,000**	**7.8%**
EXPENDITURES	**351,346**	**383,518**	**410,191**	**371,649**	**396,646**	**-3.3%**
Percent Coverage	**73%**	**63%**	**62%**	**51%**	**69%**	
RECREATION & EVENT REVENUE						
CHARGES FOR SERVICES						
Program Fees - Day Camp	63,725	62,879	61,600	60,428	60,428	-1.9%
Program Fees - Youth Sports & Classes	32,474	60,814	66,500	69,932	68,000	2.3%
Program Fees - Adult Sports & Classes	56,443	69,544	48,688	75,775	73,000	49.9%
TOTAL CHARGES FOR SERVICES	**152,642**	**193,237**	**176,788**	**206,135**	**201,428**	**13.9%**
MISCELLANEOUS REVENUE						
Boat Rentals & Concessions	220	418	27	2,690		
Donations - Day Camp	1,000		1,000	1,330	1,330	33.0%
Donations - Youth Sports & Classes	2,250	3,850	3,750	2,325	2,325	-38.0%
Donations - Events	700	3,300	2,120	2,430	2,080	-1.9%
Sale of Miscellaneous Items	86	40	42	20	-	
TOTAL MISCELLANEOUS	**4,256**	**7,608**	**6,939**	**8,795**	**5,735**	**-17.4%**
TOTAL RECREATION AND EVENTS	**156,897**	**200,845**	**183,727**	**214,930**	**207,163**	**12.8%**
EXPENDITURES	**461,241**	**513,538**	**525,747**	**605,031**	**611,473**	**16.3%**
Percent Coverage	**34%**	**39%**	**35%**	**36%**	**34%**	
TOTAL PARKS & RECREATION	**423,891**	**455,313**	**452,107**	**419,585**	**497,331**	**10.0%**
EXPENDITURES	**1,259,825**	**1,332,775**	**1,506,627**	**1,378,881**	**1,499,546**	**-0.5%**
Percent Coverage	**34%**	**34%**	**30%**	**30%**	**33%**	

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND, continued						
PUBLIC SAFETY REVENUE						
POLICE REVENUE						
INTERGOVERNMENTAL REVENUE						
Traffic Safety - Seat Belts	3,583		-	-	-	
Traffic Safety - Safety	-	3,486	-	3,000	3,000	
Traffic Safety - Overtime				13,161	-	
Bureau of Justice Grant			6,010	-	5,175	
DUI Patrol Grant	2,780		-	-	-	
CJ - Population	3,779	4,130	4,710	4,526	5,002	6.2%
CJ - Special Programs	14,748	15,926	15,974	17,275	16,880	5.7%
CJ - Contract Law Enforcement	25,442	27,742	28,674	30,247	30,000	4.6%
DUI - Cities	4,408	3,617	3,823	6,792	3,700	-3.2%
TOTAL INTERGOVERNMENTAL	**54,741**	**54,901**	**59,192**	**74,999**	**63,757**	**7.7%**
CHARGES FOR SERVICES						
Sale of Emergency Preparedness Kits			5,500	2,753	2,500	
TOTAL CHARGES FOR SERVICES	**-**	**-**	**5,500**	**2,753**	**2,500**	
FINES AND FORFEITS						
False Alarm Fines	2,125	1,650	1,770	1,550	1,600	-9.6%
TOTAL FINES AND FORFEITS	**2,125**	**1,650**	**1,770**	**1,550**	**1,600**	**-9.6%**
MISCELLANEOUS REVENUE						
Donations from Private Sources	508	1,942	1,000	2,000	1,000	
Asset Seizures	1,261		-	-	-	
TOTAL MISCELLANEOUS REVENUE	**1,768**	**1,942**	**1,000**	**2,000**	**1,000**	
TOTAL POLICE	**58,634**	**58,494**	**67,462**	**81,303**	**68,857**	**2.1%**
EXPENDITURES	**2,099,480**	**2,152,464**	**2,319,704**	**2,185,961**	**2,653,533**	**14.4%**
Percent Coverage	**3%**	**3%**	**3%**	**4%**	**3%**	

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND, continued						
PUBLIC SAFETY REVENUE, continued						
COURT REVENUE						
CHARGES FOR SERVICES						
Warrant Cost	3,782	4,815	5,296	3,514	3,467	-34.5%
Deferred Prosecution Administration	74	147	209	-	-	-100.0%
IT Time Pay Fee		406	395	407	402	
Adult Probation Services	410	100	142	-	-	-100.0%
Sentencing Compliance Fee	14,887	33,183	38,525	25,686	24,371	-36.7%
Housing / Monitoring Prisoners	5,810	3,945	4,890	2,290	2,987	-38.9%
Crime Conviction Fee	214	149	150	169	148	
TOTAL CHARGES FOR SERVICES	**25,177**	**42,746**	**49,606**	**32,065**	**31,375**	**-36.8%**
FINES AND FORFEITS						
Proof of Motor Vehicle Insurance	1,208	2,325	2,428	2,117	2,222	-8.5%
Traffic Infraction Penalities	26,775	51,621	57,853	46,363	48,043	-17.0%
Emergency Aid and Trauma	3,317	8,379	9,718	11,213	11,293	16.2%
School Zone Safety	567	1,356	1,757	1,149	1,118	-36.4%
Local / JIS Court	3,436	5,646	6,654	1,455	1,873	-71.9%
Non-Traffic Infractions	64	495	533	1,949	2,067	287.8%
Civil Parking Infraction Penalties	1,024	1,303	1,723	1,266	1,366	-20.8%
Parking Infraction - Handicapped	425	250	354	131	175	-50.7%
Driving Under Influence	9,634	10,036	10,953	12,100	12,294	12.2%
Criminal Traffic Misdemeanor	7,980	10,571	12,352	9,069	9,866	-20.1%
Investivgative Assessment	22	70	71	121	145	104.2%
Other Non-traffic Fines	10,654	7,233	7,222	7,051	6,370	-11.8%
Domestic Violence Penalty Assessment		2,497	2,767	1,129	1,243	-55.1%
Jury Demand Fees	-	69	-	-	-	
Witness Fee	-	-	-	17	23	
Public Defense Fees	5,690	6,291	6,071	7,127	6,187	1.9%
Law Enforcement Services	4,229	390	512	1,012	1,165	127.4%
Court Interpreter Fees	178	94	95	167	210	121.6%
TOTAL FINES AND FORFEITS	**75,201**	**108,626**	**121,066**	**103,435**	**105,658**	**-12.7%**
MISCELLANEOUS REVENUES						
Interest - Court	754	1,213	994	996	1,055	6.1%
NSF Revenues - Court	31	106	-	40	-	
TOTAL MISCELLANEOUS	**785**	**1,319**	**994**	**1,036**	**1,055**	
TOTAL COURT	**101,163**	**152,691**	**171,666**	**136,537**	**138,088**	**-19.6%**
EXPENDITURES	**120,313**	**111,972**	**135,000**	**116,239**	**132,000**	**-2.2%**
Percent Coverage	**84%**	**136%**	**127%**	**117%**	**105%**	
TOTAL PUBLIC SAFETY REVENUE	**159,797**	**211,185**	**239,128**	**217,840**	**206,945**	**-13.5%**
EXPENDITURES	**2,294,698**	**2,331,111**	**2,536,454**	**2,372,555**	**2,864,783**	**12.9%**
Percent Coverage	**7%**	**9%**	**9%**	**9%**	**7%**	

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
GENERAL FUND, continued						
PUBLIC WORKS REVENUE						
ADMINISTRATION DIVISION						
LICENSES AND PERMITS						
Right of Way Permit	3,535	2,625	2,655	1,995	1,800	-32.2%
TOTAL LICENSES AND PERMITS	**3,535**	**2,625**	**2,655**	**1,995**	**1,800**	**-32.2%**
CHARGES FOR SERVICES						
Sale of Maps / Publications	94	14	20	-	-	-100.0%
Inspection Fees	57,695	55,738	49,904	30,763	49,156	-1.5%
Administration Fees	300		-	-	-	
Plan Review Fees	54,004	95,181	50,000	55,754	83,942	67.9%
Final Plat Review Fees	1,600		-	-	-	
Miscellaneous Charges				1,000		
TOTAL CHARGES FOR SERVICES	**113,692**	**150,933**	**99,924**	**87,517**	**133,097**	**33.2%**
TOTAL ADMINISTRATION DIVISION	**117,227**	**153,558**	**102,579**	**89,512**	**134,897**	**31.5%**
EXPENDITURES	**184,477**	**289,106**	**421,788**	**106,710**	**245,478**	**-41.8%**
Percent Coverage	**64%**	**53%**	**24%**	**84%**	**55%**	
TRANSPORTATION DIVISION						
CHARGES FOR SERVICES						
Traffic Concurrency Fees	46,296	(2,461)	60,000	72,560	30,000	-50.0%
TOTAL CHARGES FOR SERVICES	**46,296**	**(2,461)**	**60,000**	**72,560**	**30,000**	**-50.0%**
TOTAL TRANSPORTATION DIVISION	**46,296**	**(2,461)**	**60,000**	**72,560**	**30,000**	**-50.0%**
EXPENDITURES	**125,512**	**21,981**	**107,731**	**116,870**	**69,353**	**-35.6%**
Percent Coverage	**37%**	**-11%**	**56%**	**62%**	**43%**	
WASTE REDUCTION AND RECYCLING DIVISION						
LICENSES AND PERMITS						
Franchise Fee - Solid Waste	43,114	18,700	20,400	21,388	21,287	4.3%
TOTAL LICENSES AND PERMITS	**43,114**	**18,700**	**20,400**	**21,388**	**21,287**	**4.3%**
INTERGOVERNMENTAL REVENUES						
Waste Reduction / Recycling Grant	52,484	59,020	51,780	59,146	51,780	0.0%
TOTAL INTERGOVERNMENTAL	**52,484**	**59,020**	**51,780**	**59,146**	**51,780**	**0.0%**
TOTAL WASTE/RECYCLING DIVISION	**95,598**	**77,720**	**72,180**	**80,534**	**73,067**	**1.2%**
EXPENDITURES	**137,821**	**97,756**	**91,792**	**84,648**	**82,861**	**-9.7%**
Percent Coverage	**69%**	**80%**	**79%**	**95%**	**88%**	
TOTAL PUBLIC WORKS REVENUE	**259,121**	**228,816**	**234,758**	**242,605**	**237,964**	**1.4%**
EXPENDITURES	**749,345**	**689,156**	**748,197**	**479,456**	**487,426**	**-34.9%**
Percent Coverage	**35%**	**33%**	**31%**	**51%**	**49%**	
TOTAL DEPARTMENT REVENUE	**1,516,321**	**1,394,524**	**1,420,906**	**1,355,418**	**1,369,472**	**-3.6%**
TOTAL GENERAL FUND REVENUE	**7,767,482**	**7,521,586**	**7,712,977**	**7,266,668**	**7,970,632**	**3.3%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
STREET FUND						
TAXES						
Diverted County Road Taxes	-		-	203,011	-	
TOTAL TAXES	**-**	**-**	**-**	**203,011**	**-**	
INTERGOVERNMENTAL REVENUES						
Motor Vehicle Fuel Tax - Unrestricted	463,771	458,382	479,437	456,674	471,609	-1.6%
TOTAL INTERGOVERNMENTAL	**463,771**	**458,382**	**479,437**	**456,674**	**471,609**	**-1.6%**
MISCELLANEOUS REVENUES						
Investment Interest	40,277	26,537	23,922	9,297	12,251	-48.8%
Unrealized Gain(Loss) on Investments	5,555	4,739	-	(2,821)	-	
Street Vacations	-		-	(100)	-	
TOTAL MISCELLANEOUS	**45,833**	**31,277**	**23,922**	**6,376**	**12,251**	**-48.8%**
TOTAL STREET FUND	**509,604**	**489,659**	**503,358**	**666,062**	**483,860**	**-3.9%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
TRANSPORTATION IMPACT FEE FUND						
CHARGES FOR SERVICES						
Transportation Contributions	-	390,753	-	14,071	519,758	
Transportation Impact Fees	884,895	587,251	545,182	542,846	517,904	-5.0%
TOTAL CHARGES FOR SERVICES	**884,895**	**978,004**	**545,182**	**556,917**	**1,037,662**	**90.3%**
MISCELLANEOUS REVENUES						
Investment Interest	225,059	159,327	180,781	84,571	101,359	-43.9%
Unrealized Gain(Loss) on Investments	29,926	29,110	-	(24,995)	-	
TOTAL MISCELLANEOUS	**254,985**	**188,438**	**180,781**	**59,576**	**101,359**	**-43.9%**
TOTAL TRANS IMPACT FEE FUND	**1,139,880**	**1,166,441**	**725,963**	**616,492**	**1,139,021**	**56.9%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
PARK DEVELOPMENT FUND						
INTERGOVERNMENTAL REVENUES						
KC Open Space & Regional Trails Levy		35,479	37,702	37,897	41,986	
TOTAL INTERGOVERNMENTAL	**-**	**35,479**	**37,702**	**37,897**	**41,986**	
CHARGES FOR SERVICES						
Fee in lieu of Park Dedication	20,870	209,181	-	18,776	-	
Park Impact Fees			70,350		137,700	95.7%
TOTAL CHARGES FOR SERVICES	**20,870**	**209,181**	**70,350**	**18,776**	**137,700**	**95.7%**
MISCELLANEOUS REVENUES						
Investment Interest	5,807	8,237	13,624	6,140	7,637	-43.9%
Unrealized Gain(Loss) on Investments	771	1,458	-	(1,802)	-	
TOTAL MISCELLANEOUS	**6,578**	**9,695**	**13,624**	**4,338**	**7,637**	**-43.9%**
TOTAL PARK IMPACT FEE FUND	**27,448**	**254,354**	**121,676**	**61,011**	**187,323**	**54.0%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
REAL ESTATE EXCISE TAX FUND						
TAXES						
Real Estate Excise Tax - 1st 1/4%	626,040	380,587	419,419	264,391	319,464	-23.8%
Real Estate Excise Tax - 2nd 1/4%	626,040	380,587	419,419	263,726	319,464	-23.8%
TOTAL TAXES	**1,252,081**	**761,174**	**838,838**	**528,117**	**638,928**	**-23.8%**
MISCELLANEOUS REVENUES						
Investment Interest	154,735	100,498	110,633	54,745	56,050	-49.3%
Unrealized Gain(Loss) on Investments	20,438	19,969	-	(16,180)	-	
Other Interest	65	273	230	185	103	
TOTAL MISCELLANEOUS	**175,238**	**120,740**	**110,863**	**38,750**	**56,153**	**-49.3%**
TOTAL R.E.E.T. FUND	**1,427,319**	**881,913**	**949,701**	**566,866**	**695,081**	**-26.8%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
BOND PROCEEDS FUND						
MISCELLANEOUS REVENUES						
Investment Interest	-		-	-	-	
Unrealized Gain(Loss) on Investments	-		-	-	-	
TOTAL MISCELLANEOUS	**-**	**-**	**-**	**-**	**-**	
OTHER FINANCIAL SOURCES						
Bond Proceeds	-		-	-	4,200,000	
TOTAL OTHER FINANCIAL SOURCES	**-**	**-**	**-**	**-**	**4,200,000**	
TOTAL BOND PROCEEDS FUND	**-**	**-**	**-**	**-**	**4,200,000**	

Revenue Budget: Detail by Fund and Source

	Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
	CAPITAL PROJECTS FUND						
	INTERGOVERNMENTAL REVENUE						
	Federal Grants						
^	Community Center	90,000	-		-		
^	SR 169 - SR 516 to SE 264th Street	422,156	147,922	-	-		
$	Lake Wilderness Trail	15,338	-	143,762	16,631	127,131	
	State Grants						
^	Community Center		45,000	-	-		
^	Lake Wilderness Lodge	-	1,212,861	279,640	268,389	-	
^	SR 169 - SR 516 to SE 264th Street	3,562,903	159,835	-	149,843	-	
$	SR 169 - SE 264th to 258th Street	-	377,851	1,032,148	530,973	1,889,027	
*	SR 516 - 213th to 218th Ave SE			300,000	-	-	
$	Witte Rd & SE 248th St Intersection				-	1,250,000	
	County Grants						
^	Community Center	125,000			-		
	TOTAL INTERGOVERNMENTAL	**4,215,397**	**1,943,469**	**1,755,550**	**965,837**	**3,266,158**	**86.0%**
	CHARGES FOR SERVICES						
	Developer Contributions						
	SR 169 - SR 516 to SE 264th Street	439,010			-		
	SR 516 - 228th Ave to Witte Road	23,900			-		
	SE 276th St & 240th Ave SE		31,151		-		
	TOTAL CHARGES FOR SERVICES	**462,910**	**31,151**	**-**	**-**	**-**	
	MISCELLANEOUS REVENUE						
	Rents, Leases & Concessions	2,500	15,000	-	15,000	-	
	Private Contribution - Lake Wilderness Lodge		7,500		-		
	TOTAL MISCELLANEOUS	**2,500**	**22,500**	**-**	**15,000**	**-**	
	OTHER FINANCIAL SOURCES						
	Infrastructure Loan Proceeds						
	SR 169 - SR 516 to SE 264th Street	1,396,500	-		-		
	SR 516 & 228th Ave Intersection	-	479,250		-		
	TOTAL OTHER FINANCIAL SOURCES	**1,396,500**	**479,250**	**-**	**-**	**-**	
	TOTAL CAPITAL PROJECTS FUND	**6,077,308**	**2,476,370**	**1,755,550**	**980,837**	**3,266,158**	**86.0%**

		2011	2012	2013	2014	2015	Total 2011-15
	State Grants						
*	SR 169 & Witte Road to 240th Street	2,000,000					2,000,000
*	SR 169 - SE 264th to 258th Street	-	-	7,200,000	-	-	7,200,000
*	Lake Wilderness Park	-	-	-	300,000	-	300,000
*	SR 516 - 213th to 218th Ave SE	-			3,026,400		3,026,400
*	Summit Ballfields	1,500,000					1,500,000
*	Youth, Community & Senior Facility		-	-	-	3,000,000	3,000,000
		3,500,000	**-**	**7,200,000**	**3,326,400**	**3,000,000**	**17,026,400**

^ 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	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
SURFACE WATER MANAGEMENT FUND						
INTERGOVERNMENTAL REVENUES						
State Grant - NPDES	-	4,833	70,167	70,167	50,000	-28.7%
KC - Lake Stewardship Grant	15,776		-	-	-	
KC - Flood Control Zone District Grant				-	73,289	
TOTAL INTERGOVERNMENTAL	**15,776**	**4,833**	**70,167**	**70,167**	**123,289**	**75.7%**
CHARGES FOR SEVICES						
Inspection Fees	10,350	7,540	7,000	6,890	6,524	-6.8%
Surface Water Mgt Fee - Current	683,069	712,346	770,651	736,419	847,006	9.9%
Developer Contribution		389	-	-	-	
TOTAL CHARGES FOR SERVICES	**693,419**	**720,274**	**777,651**	**743,309**	**853,530**	**9.8%**
MISCELLANEOUS REVENUES						
Investment Interest	72,273	49,965	63,177	27,976	38,577	-38.9%
Unrealized Gain(Loss) on Investments	9,140	9,411	-	(8,028)	-	
Other Interest	1,444	1,320	-	1,505	1,505	
TOTAL MISCELLANEOUS	**82,857**	**60,695**	**63,177**	**21,453**	**40,082**	**-36.6%**
TOTAL SURFACE WTR MGT FUND	**792,051**	**785,803**	**910,994**	**834,929**	**1,016,901**	**11.6%**

(1) Enterprise Funds do not recogonize 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	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
LAKE WILDERNESS GOLF COURSE						
ADMINISTRATION						
MISCELLANEOUS REVENUE						
Investment Earnings	5,248	1,220	1,000	716	1,000	0.0%
Unrealized Gain(Loss) on Investments	300	218	-	(215)	-	
Cash Long and Short	(890)	186	-	584	-	
TOTAL MISCELLANEOUS	**4,659**	**1,624**	**1,000**	**1,085**	**1,000**	**0.0%**
TOTAL ADMINISTRATION	**4,659**	**1,624**	**1,000**	**1,085**	**1,000**	**0.0%**
COURSE OPERATIONS						
CHARGES FOR SERVICES						
Green Fees	487,859	497,260	520,000	521,148	529,000	1.7%
Cart Rentals	126,921	137,968	145,000	141,539	144,000	-0.7%
Pro Shop Sales	55,518	60,810	62,788	63,686	66,000	5.1%
TOTAL CHARGES FOR SERVICES	**670,298**	**696,037**	**727,788**	**726,373**	**739,000**	**1.5%**
MISCELLANEOUS REVENUE						
Sale of Surplus Assets	3,000		-	-	-	
TOTAL MISCELLANEOUS	**3,000**	**-**	**-**	**-**	**-**	
TOTAL COURSE OPERATIONS	**673,298**	**696,037**	**727,788**	**726,373**	**739,000**	**1.5%**
EXPENDITURES	**556,370**	**663,691**	**695,626**	**623,838**	**657,508**	**-5.5%**
Percent Coverage	**121%**	**105%**	**105%**	**116%**	**112%**	
FOOD & BEVERAGE						
CHARGES FOR SERVICES						
Food Sales	342,824	398,011	436,110	366,843	380,000	-12.9%
Beverage Sales	291,586	349,890	367,556	345,221	355,000	-3.4%
TOTAL CHARGES FOR SERVICES	**634,411**	**747,901**	**803,666**	**712,064**	**735,000**	**-8.5%**
MISCELLANEOUS REVENUE						
Facility Rentals	18,197	17,644	20,310	8,822	10,000	-50.8%
Other Miscellaneous	2,375		-	-	-	
TOTAL MISCELLANEOUS	**20,572**	**17,644**	**20,310**	**8,822**	**10,000**	**-50.8%**
TOTAL FOOD & BEVERAGE	**654,983**	**765,545**	**823,976**	**720,886**	**745,000**	**-9.6%**
EXPENDITURES	**883,049**	**897,262**	**990,709**	**863,329**	**896,154**	**-9.5%**
Percent Coverage	**74%**	**85%**	**83%**	**84%**	**83%**	
TOTAL LAKE WILDERNESS GOLF CRSE	**1,332,940**	**1,463,206**	**1,552,764**	**1,448,344**	**1,485,000**	**-4.4%**
EXPENDITURES	**1,439,419**	**1,560,953**	**1,686,335**	**1,487,167**	**1,553,662**	**-7.9%**
Percent Coverage	**93%**	**94%**	**92%**	**97%**	**96%**	

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
VEHICLE RENTAL FUND						
VEHICLE SERVICES						
Vehicle Services	30,285	34,039	38,244	36,782	28,505	-25.5%
TOTAL VEHICLE SERVICES	**30,285**	**34,039**	**38,244**	**36,782**	**28,505**	**-25.5%**
VEHICLE REPLACEMENT						
Investment Interest	12,199	9,636	12,188	3,450	2,196	-82.0%
Unrealized Gain(Loss) on Investments	1,610	1,793	-	(981)	-	
Vehicle Replacement Revenue	72,581	78,133	81,933	87,307	86,285	5.3%
TOTAL VEHICLE REPLACEMENT	**86,391**	**89,562**	**94,121**	**89,776**	**88,481**	**-6.0%**
TOTAL VEHICLE RENTAL FUND	**116,676**	**123,601**	**132,365**	**126,558**	**116,985**	**-11.6%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
CENTRAL SERVICES FUND						
RISK MANAGEMENT						
Insurance Revenue	136,541	140,263	148,087	146,625	141,173	-4.7%
TOTAL RISK MANAGEMENT	**136,541**	**140,263**	**148,087**	**146,625**	**141,173**	**-4.7%**
BUILDING SERVICES						
Building Rental Revenue	172,656	196,687	218,678	222,712	328,408	50.2%
TOTAL BUILDING SERVICES	**172,656**	**196,687**	**218,678**	**222,712**	**328,408**	**50.2%**
OFFICE SERVICES						
Office Supply Revenue	16,423	20,833	23,382	18,495	20,917	-10.5%
Telephone Revenue	12,111	13,178	14,549	11,829	12,289	-15.5%
Postage Revenue	7,266	6,865	8,231	6,519	4,676	-43.2%
Office Equipment Rental Revenue	14,761	14,215	16,507	21,264	24,436	48.0%
TOTAL OFFICE SERVICES	**50,560**	**55,090**	**62,669**	**58,108**	**62,318**	**-0.6%**
INFORMATION TECHNOLOGY						
Information Service Revenue	88,654	140,200	196,642	167,147	194,639	-1.0%
TOTAL INFORMATION TECHNOLOGY	**88,654**	**140,200**	**196,642**	**167,147**	**194,639**	**-1.0%**
EQUIPMENT REPLACEMENT						
Investment Interest	14,761	9,247	11,066	4,936	4,411	-60.1%
Unrealized Gain(Loss) on Investments	1,926	1,770	-	(1,343)	-	
Equipment Replacement Reserve	78,861	82,003	85,710	89,562	89,183	4.1%
TOTAL EQUIPMENT REPLACEMENT	**95,549**	**93,019**	**96,777**	**93,156**	**93,594**	**-3.3%**
TOTAL CENTRAL SERVICE FUND	**543,960**	**625,260**	**722,852**	**687,748**	**820,132**	**13.5%**

Revenue Budget: Detail by Fund and Source

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	% Change 10 Budget Over 09 Budget
UNEMPLOYMENT TRUST FUND						
CHARGES FOR SERVICES						
Unemployment Revenue	30,269		-	-	-	
TOTAL CHARGES FOR SERVICES	**30,269**	**-**	**-**	**-**	**-**	
MISCELLANEOUS						
Investment Interest	6,681	4,703	5,360	1,870	1,667	-68.9%
Unrealized Gain(Loss) on Investments	883	865	-	(521)	-	
TOTAL MISCELLANEOUS	**7,565**	**5,568**	**5,360**	**1,349**	**1,667**	**-68.9%**
TOTAL UNEMPLOYMENT FUND	**37,833**	**5,568**	**5,360**	**1,349**	**1,667**	**-68.9%**

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 cites. "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 2010 increase.

Historical and Projected Collections

	2006	2007	2008	2009	2010
Levy Rate (per $1,000 of assessed valu	**$ 1.31**	**$ 1.26**	**$ 1.17**	**$ 1.08**	**$ 1.25**
Property Tax Levy	2,351,510	2,547,157	2,678,139	2,768,113	3,059,594
Diverted County Road Tax	-	-	-	203,011	-
Total	**2,351,510**	**2,547,157**	**2,678,139**	**2,971,124**	**3,059,594**
% Change from the prior year	9.0%	8.3%	5.1%	10.9%	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

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

	2006	2007	2008	2009	2010
Locally Generated	1,853,431	1,843,192	1,643,358	1,446,497	1,492,308
Criminal Justice Distribution	404,985	470,019	476,320	418,990	430,935
Total	**2,258,415**	**2,313,211**	**2,119,677**	**1,865,487**	**1,923,243**
% Change from the prior year	11.0%	2.4%	-8.4%	-12.0%	3.1%

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%

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 rate for each utility tax is 6.0 percent. For 2010 the City raised it's rate from 2.25 percent to 3.25 percent for electricity, natural gas, and telephone services only. The City ordinance defines "telephone services" to include cellular phones, pagers, and cable modem services.

Historical and Projected Collections

	2006	2007	2008	2009	2010
Utility Tax Rate	**2.25%**	**2.25%**	**2.25%**	**2.25%**	**3.00%**
Electric	168,244	191,335	210,197	218,997	338,412
Natural Gas	133,844	149,640	149,846	162,623	200,446
Telephone	218,185	232,512	237,776	227,232	331,688
Total	**520,273**	**573,486**	**597,819**	**608,851**	**870,547**
% Change from the prior year	14.4%	10.2%	4.2%	1.8%	43.0%

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

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

	2006	2007	2008	2009	2010
REET -- First 0.25 percent	940,660	626,040	380,587	264,391	319,464
REET -- Second 0.25 percent	940,074	626,040	380,587	263,726	319,464
Total	**1,880,733**	**1,252,081**	**761,174**	**528,117**	**638,928**
% Change from the prior year	-2.6%	-33.4%	-39.2%	-30.6%	21.0%

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

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

Authority and Rates

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

TAXES, continued

Gambling Tax

Definition

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

Historical and Projected Collections

	2006	2007	2008	2009	2010
Gambling Taxes	**30,446**	**36,555**	**39,204**	**38,373**	**38,232**
% Change from the prior year	10.0%	20.1%	7.2%	-2.1%	-0.4%

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

Assumptions Forecast at approximately prior year amounts.

Authority and Rates

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

Revenue Narrative Descriptions

LICENSES & PERMITS

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

	2006	2007	2008	2009	2010
Special Licenses	**960**	**960**	**960**	**1,060**	**960**
% Change from the prior year	-11.1%	0.0%	0.0%	10.4%	-9.4%

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

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

	2006	2007	2008	2009	2010
General Government					
Cable TV	191,178	221,845	241,080	251,766	275,997
Public Works					
Waste Reduction and Recycling Division					
Solid Waste	-	43,114	18,700	21,388	21,287
Total	**191,178**	**264,959**	**259,780**	**273,154**	**297,284**
% Change from the prior year	15.8%	38.6%	-2.0%	5.1%	8.8%

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

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

	2006	2007	2008	2009	2010
Community Development					
Building Division					
Building Permits	557,603	314,732	238,613	181,597	210,436
Plumbing Permits	52,191	29,859	23,810	22,957	20,998
Fill and Grade Permits	4,155	6,983	1,640	1,900	2,533
Mechanical Permits	58,772	33,957	23,848	27,516	21,032
Miscellaneous Permits & Fees	1,990	491	465	300	400
Public Works					
Right of Way Permit	4,165	3,535	2,625	1,995	1,800
Total	**678,876**	**389,557**	**291,001**	**236,264**	**257,200**
% Change from the prior year	-28.6%	-42.6%	-25.3%	-18.8%	8.9%

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

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

Authority and Rates

City	MVMC 16.10
State	RCW 19.27.031; 19.27.100
Rates	Various

Revenue Narrative Descriptions

INTERGOVERNMENTAL REVENUE

Federal, State and County Grants

Definition

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

Historical and Projected Collections

	2006	2007	2008	2009	2010
Community Development					
Parks & Recreation					
Fed - Community Center	-	90,000	-	-	-
WA - Community Center	-	-	45,000	-	-
KC - Community Center	-	125,000	-	-	-
WA - Lake Wilderness Lodge	-	-	1,212,861	268,389	-
Public Safety					
WA Traffic Safety - Seat Belts	-	3,583	-	-	-
WA Traffic Safety - Safety	2,120	-	3,486	3,000	3,000
WA Traffic Safety - Overtime	-	-	-	13,161	-
Bureau of Justice Grant	-	-	-	-	5,175
DUI Patrol Grant	2,691	2,780	-	-	-
Public Works					
Fed - SR 169 & SR 516	-	422,156	147,922	-	-
Fed - Lake Wilderness Trail Bridge	-	15,338	-	16,631	127,131
WA - SR 169 & SR 516	3,848,794	3,562,903	159,835	149,843	-
WA - SR 169 - 264th to 258th Street	-	-	377,851	530,973	1,889,027
WA - Witte Road & 248th Street Intersectn	-	-	-	-	1,250,000
WA - Surface Water Management NPDES	-	-	4,833	70,167	50,000
KC - Waste Reduction & Recycling	49,965	52,484	59,020	59,146	51,780
KC - Lake Stewardship Grant	-	15,776	-	-	-
KC - Flood Control Zone District Grant	-	-	-	-	73,289
Total	**3,903,570**	**4,290,021**	**2,010,808**	**1,111,310**	**3,449,402**
% Change from the prior year	726.5%	9.9%	-53.1%	-44.7%	210.4%

Application Funds are restricted for the purposes identified

Assumptions Forecast based on approved grant applications.

Authority and Rates: N/A

INTERGOVERNMENTAL REVENUE, continued

State & County Shared Revenue

Definition

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

Historical and Projected Collections

	2006	2007	2008	2009	2010
General Government					
I-695 Replacement Funding	98,410	105,553	69,606	74,975	87,205
Liquor Excise Tax	76,635	87,200	96,361	102,558	99,615
Liquor Profits	115,942	140,014	135,309	143,768	171,513
Public Safety					
CJ - Population	3,405	3,779	4,130	4,526	5,002
CJ - Contract Law Enforcement	23,234	25,442	27,742	30,247	30,000
CJ - Special Programs	13,444	14,748	15,926	17,275	16,880
DUI / Other Criminal Justice	2,970	4,408	3,617	6,792	3,700
Parks & Recreation					
KC Open Space & Regional Trails Levy	-	-	35,479	37,897	41,986
Public Works					
Motor Vehicle Fuel: Unrestricted	415,338	463,771	458,382	456,674	471,609
Total	**749,378**	**844,915**	**846,552**	**874,711**	**927,510**
% Change from the prior year	29.7%	12.7%	0.2%	3.3%	6.0%

Application General Government revenues are unresticted 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 is 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

	2006	2007	2008	2009	2010
Community Development					
Planning Division					
Sale of Maps / Publications	406	347	77	20	27
Counter Service Fees	1,875	1,950	1,000	925	667
Boundary Line Adjustment Fee	200	800	2,100	-	-
Preliminary Plat Review Fees	49,000	43,459	15,086	300	7,000
Final Plat Review Fees	18,075	14,500	19,325	7,225	9,633
Appeal Fees	75	3,850	575	100	-
Design Review Fees	28,201	30,651	30,150	54,875	42,167
Conditional Use Permits	950	3,800	6,675	700	800
SEPA Review Fees	4,525	9,150	5,250	3,025	2,633
School Impact Admin. Fees	130	-	6,370	5,720	3,969
Building Division					
Sale of Maps / Publications	1	-	-	-	-
Counter Service Fees	12,600	8,175	8,800	7,650	7,761
Title Elimination Fees	625	150	100	25	33
Plan Check Fees	118,129	122,447	72,271	128,223	63,737
WSEC - Energy Code Fee	15,590	7,800	7,200	6,250	6,350
Fire Marshal					
Land Use Review Fee	-	7,150	2,900	1,150	833
Plan Review Fee	34,900	14,225	10,695	6,250	5,900
New Construction Insp - Building	11,575	6,825	10,775	8,000	9,503
Other Inspections	750	1,775	800	800	500
Public Works					
Sale of Maps / Publications	96	94	14	-	-
Construction Inspection Fees	83,883	57,695	55,738	30,763	49,156
Administration Fees	1,250	300	-	-	-
Surface Water Mgt Inspection Fees	18,655	10,350	7,540	6,890	6,524
Traffic Concurrency Fees	42,265	46,296	(2,461)	72,560	30,000
Plan Review Fees	58,626	54,004	95,181	55,754	83,942
Final Plat Review Fees	-	1,600	-	-	-
Miscellaneous Charges	-	-	-	1,000	-
Total	**502,382**	**447,393**	**356,160**	**398,205**	**331,133**
% Change from the prior year	-4.7%	-10.9%	-20.4%	11.8%	-16.8%

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

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

	2006	2007	2008	2009	2010
Trans impact fee / pm peak hr trip	**$ 3,922**	**$ 4,906**	**$ 6,272**	**$ 6,039**	**$ 2,859**
Park impact fee / residential pm peak hr trip					**$ 2,754**
Transportation Impact Fees	1,509,499	884,895	587,251	542,846	517,904
Transportation Contributions	57,782	462,910	421,904	14,071	519,758
Park Fee in Lieu	154,689	20,870	209,181	18,776	-
Park Impact Fees	-	-	-	-	137,700
Surface Water Management Contributions	-	-	389	-	-
Total	**1,721,970**	**1,368,676**	**1,218,725**	**575,693**	**1,175,362**
% Change from the prior year	-17.9%	-20.5%	-11.0%	-52.8%	104.2%

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

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

	2006	2007	2008	2009	2010
Single Family Residential Annual Rate	**$ 85.02**	**$ 85.02**	**$ 85.02**	**$ 85.02**	**$ 91.02**
Current SWM Collections	656,379	683,069	712,346	736,419	847,006
Total	**656,379**	**683,069**	**712,346**	**736,419**	**847,006**
% Change from the prior year	5.9%	4.1%	4.3%	3.4%	15.0%

Application Funds are restricted for surface water management purposes.

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

Authority and Rates

City Ordinance O-97-22
State RCW 85.06.230
Rates Single family: $85.02 per parcel
Commercial: Sliding scale

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

	2006	2007	2008	2009	2010
Pro Shop Sales	4,329	55,518	60,810	63,686	66,000
Food Sales	23,720	342,824	398,011	366,843	380,000
Beverage Sales	20,923	291,586	349,890	345,221	355,000
Green Fees	7,474	487,859	497,260	521,148	529,000
Cart Rentals	1,799	126,921	137,968	141,539	144,000
Total	**58,245**	**1,304,709**	**1,443,939**	**1,438,437**	**1,474,000**
% Change from the prior year			10.7%	-0.4%	2.5%

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

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

	2006	2007	2008	2009	2010
General Government					
Sale of Maps / Publications	463	514	296	351	452
Passport Filing Fees	26,910	48,360	23,055	18,925	20,900
Pet License Rebate	144	238	114	211	250
Community Development					
Fire Marshal					
Annual Fire Inspections	9,780	10,060	10,560	9,605	10,320
Police					
Sale of Emergency Preparedness Kits	-	-	-	2,753	2,500
Court					
Warrant Cost	153	3,782	4,815	3,514	3,467
Deferred Prosecution Admin.	3	74	147	-	-
IT Time Pay Fee	-	-	406	407	402
Adult Probation Services	462	410	100	-	-
Sentencing Compliance Fee	17,221	14,887	33,183	25,686	24,371
Home Detention Mntrng Fees	3,501	5,810	3,945	2,290	2,987
Crime Conviction Fee	-	214	149	169	148
Parks					
Program Fees - Day Camp	36,746	63,725	62,879	60,428	60,428
Program Fees - Youth Sports & Classes	7,699	32,474	60,814	69,932	68,000
Program Fees - Adult Sports & Classes	22,070	56,443	69,544	75,775	73,000
Total	**125,151**	**236,991**	**270,008**	**270,047**	**267,226**
% Change from the prior year	41.7%	89.4%	13.9%	0.0%	-1.0%

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 forfiet amounts are prescribed in State law. The Maple Valley Police Department issues fines for various infractions and violations. The fines and forfiets are paid at the Maple Valley Municiapl 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

	2006	2007	2008	2009	2010
Code Enforcement Fine	1,800	375	125	275	-
False Alarm Fines	1,975	2,125	1,650	1,550	1,600
Proof of Motor Vehicle Insurance	1,105	1,208	2,325	2,117	2,222
Traffic Infractions	38,985	26,775	51,621	46,363	48,043
Emergency and Trauma	7,159	3,317	8,379	11,213	11,293
School Zone Safety	307	567	1,356	1,149	1,118
Local JIS- Court	1,818	3,436	5,646	1,455	1,873
Non-Traffic Infractions	302	64	495	1,949	2,067
Civil Parking Infraction Penalities	2,645	1,024	1,303	1,266	1,366
Handicapped Parking Infractions	2,700	425	250	131	175
Drving Under the Influence	4,442	9,634	10,036	12,100	12,294
Criminal Traffic Misdemeanor	9,548	7,980	10,571	9,069	9,866
Investigative Assessment	110	22	70	121	145
Other Non-Traffic Fines	9,359	10,654	7,233	7,051	6,370
Domestic Violence Penalty Assessment	-	-	2,497	1,129	1,243
Jury Demand Fee	-	-	69	-	-
Public Defense Fees	5,311	5,690	6,291	7,127	6,187
Law Enforcement Services	5,120	4,229	390	1,012	1,165
Court Interpretor	124	178	94	167	210
Total	**92,810**	**77,701**	**110,401**	**105,260**	**107,258**
% Change from the prior year	68.4%	-16.3%	42.1%	-4.7%	1.9%

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

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

Authority and Rates

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

Revenue Narrative Descriptions

MISCELLANEOUS REVENUE

Investment Earnings

Definition

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

Historical and Projected Collections

	2006	2007	2008	2009	2010
General Fund	230,767	169,758	113,624	29,732	47,081
Street Fund	42,065	45,833	31,277	6,476	12,251
Transportation Impact Fee Fund	193,509	254,985	188,438	59,576	101,359
Park Development Fund	12,760	6,578	9,695	4,338	7,637
Real Estate Excise Tax Fund	239,266	175,173	120,467	38,565	56,050
Surface Water Management Fund	60,468	81,413	59,375	19,948	38,577
Lake Wilderness Golf Course	21	5,549	1,438	501	1,000
Equipment Rental Fund	9,578	13,810	11,429	2,469	2,196
Central Service Fund	14,190	16,687	11,016	3,594	4,411
Unemployment Fund	5,256	7,565	5,568	1,349	1,667
Total	**807,880**	**777,351**	**552,327**	**166,548**	**272,229**
% Change from the prior year	120.3%	-3.8%	-28.9%	-69.8%	63.5%
Investment Interest	782,244	688,978	466,674	234,571	272,229
Unrealized Gain(Loss) on Investments	25,636	88,373	85,653	(68,023)	-
	807,880	**777,351**	**552,327**	**166,548**	**272,229**

Cumulative Unrealized Gain(Loss) on Investments Inception to Date 44,931

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

MISCELLANEOUS REVENUE, continued

Other Miscellaneous

Definition

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

Historical and Projected Collections

	2006	2007	2008	2009	2010
Rents, Leases & Concessions	271,072	287,691	287,111	228,477	300,168
Miscellaneous Revenue - Park	4,237	4,256	7,608	8,795	5,735
Miscellaneous Revenue - Golf	1,631	1,485	186	584	-
Private Donations	1,000	508	9,442	2,000	1,000
Asset Seizures	-	1,261	-	-	-
Small Overpayment - Courts	(21)	-	-	-	-
NSF Revenues - Court	253	31	106	40	-
Street Vacations	-	-	-	(100)	-
Cash Long or Short	2	(18)	4	545	-
Refunds - Prior Year	-	(3,054)	4,665	338	-
Other Interest & Penalities	8,606	11,644	9,953	8,881	8,235
Sale of Surplus Assets	13,079	3,000	-	-	-
Total	**299,859**	**306,804**	**319,076**	**249,560**	**315,138**
% Change from the prior year	35.8%	2.3%	4.0%	-21.8%	26.3%

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

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

Authority and Rates

City Various
State Various

Revenue Narrative Descriptions

OTHER FINANCIAL SOURCES

Proceeds from Issuance of Debt

Definition

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

Historical and Projected Collections

	2006	2007	2008	2009	2010
Proceeds of Sale of Bonds	-	-	-	-	4,200,000
Proceeds of State Infrastructure Loan	-	1,396,500	479,250	-	-
Debt Retirement Contra	68,750	-	-	-	-
Total	**68,750**	**1,396,500**	**479,250**	**-**	**4,200,000**

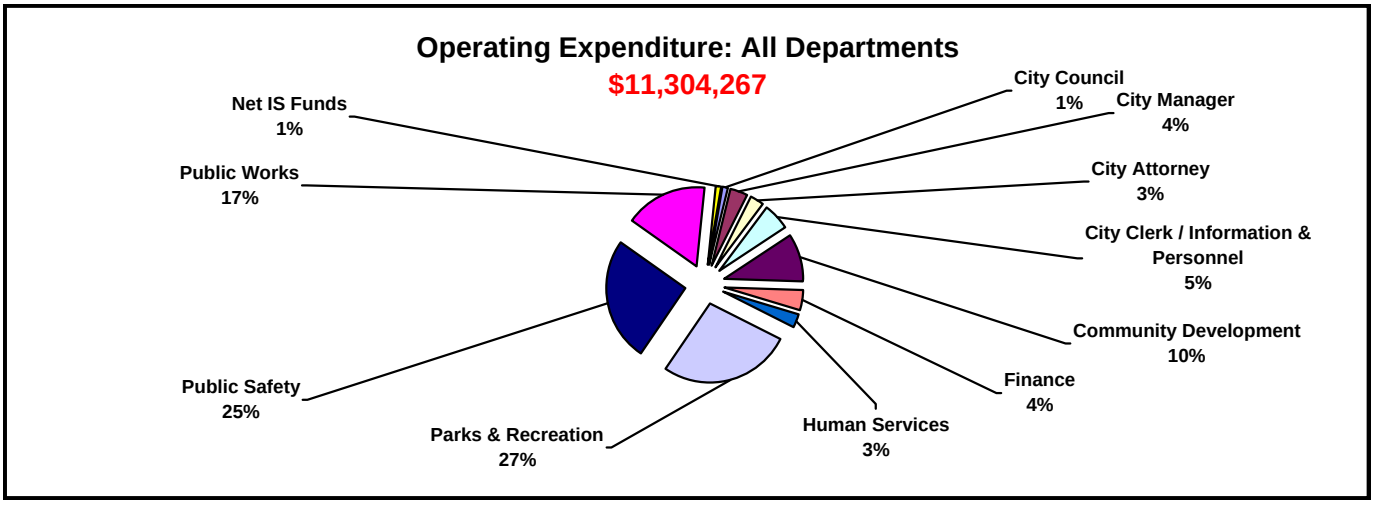
Application These revenues are restricted as specific at time of receipt.

Authority and Rates

City	Various
State	Various

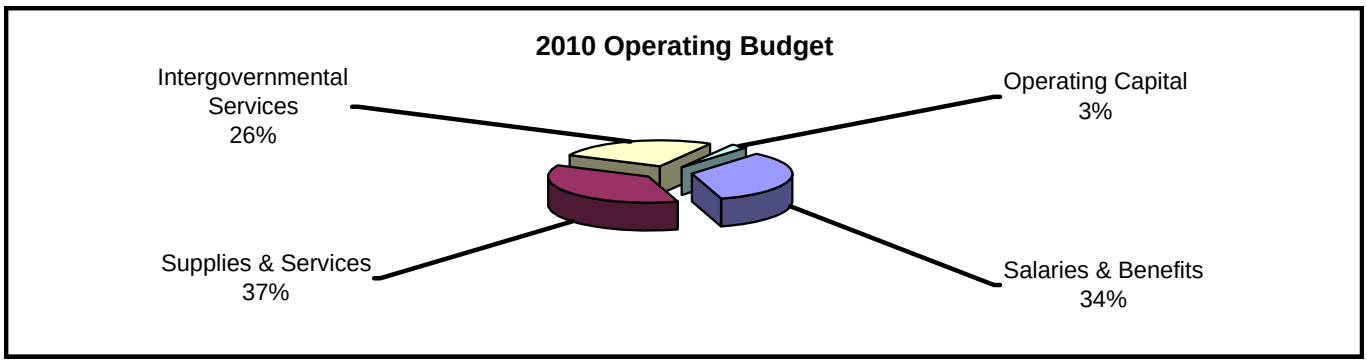
Operating Expenditures: All Departments

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Department Totals							
City Council	89,006	111,970	117,904	100,262	117,149	(756)	-0.6%
City Manager	426,670	558,037	630,965	414,172	427,676	(203,289)	-32.2%
City Attorney	269,093	384,710	375,560	307,433	313,975	(61,585)	-16.4%
City Clerk / Information & Personnel	458,506	502,925	588,682	555,026	602,969	14,288	2.4%
Community Development	850,330	952,929	1,295,207	987,742	1,113,828	(181,379)	-14.0%
Finance	398,594	407,897	467,576	430,488	479,464	11,889	2.5%
Human Services	212,019	200,799	279,705	220,294	301,267	21,562	7.7%
Parks & Recreation							
General Fund	1,259,825	1,332,775	1,506,627	1,378,881	1,499,546	(7,081)	-0.5%
Lake Wilderness Golf Course Fund	1,439,419	1,560,953	1,686,335	1,487,167	1,553,662	(132,673)	-7.9%
Total Parks & Recreation	2,699,244	2,893,728	3,192,962	2,866,048	3,053,209	(139,754)	-4.4%
Public Safety	2,294,698	2,331,111	2,536,454	2,372,555	2,864,783	328,329	12.9%
Public Works							
General Fund	985,691	1,074,889	1,278,370	1,003,014	1,192,729	(85,640)	-6.7%
Surface Water Management Fund	236,346	385,732	530,173	523,558	705,303	175,130	33.0%
Total Public Works	1,222,037	1,460,621	1,808,543	1,526,573	1,898,032	89,490	4.9%
Internal Service Funds	(75,993)	(68,047)	230,935	16,860	131,915	(99,020)	-42.9%
Department Total	**8,844,206**	**9,736,680**	**11,524,494**	**9,797,450**	**11,304,267**	**(220,227)**	**-1.9%**
Fund Totals							
General Fund	7,244,434	7,858,042	9,077,051	7,769,865	8,913,387	(163,663)	-1.8%
Surface Water Management Fund	236,346	385,732	530,173	523,558	705,303	175,130	33.0%
Lake Wilderness Golf Course Fund	1,439,419	1,560,953	1,686,335	1,487,167	1,553,662	(132,673)	-7.9%
Internal Service Funds	(75,993)	(68,047)	230,935	16,860	131,915	(99,020)	-42.9%
Fund Total	**8,844,206**	**9,736,680**	**11,524,494**	**9,797,450**	**11,304,267**	**(220,227)**	**-1.9%**



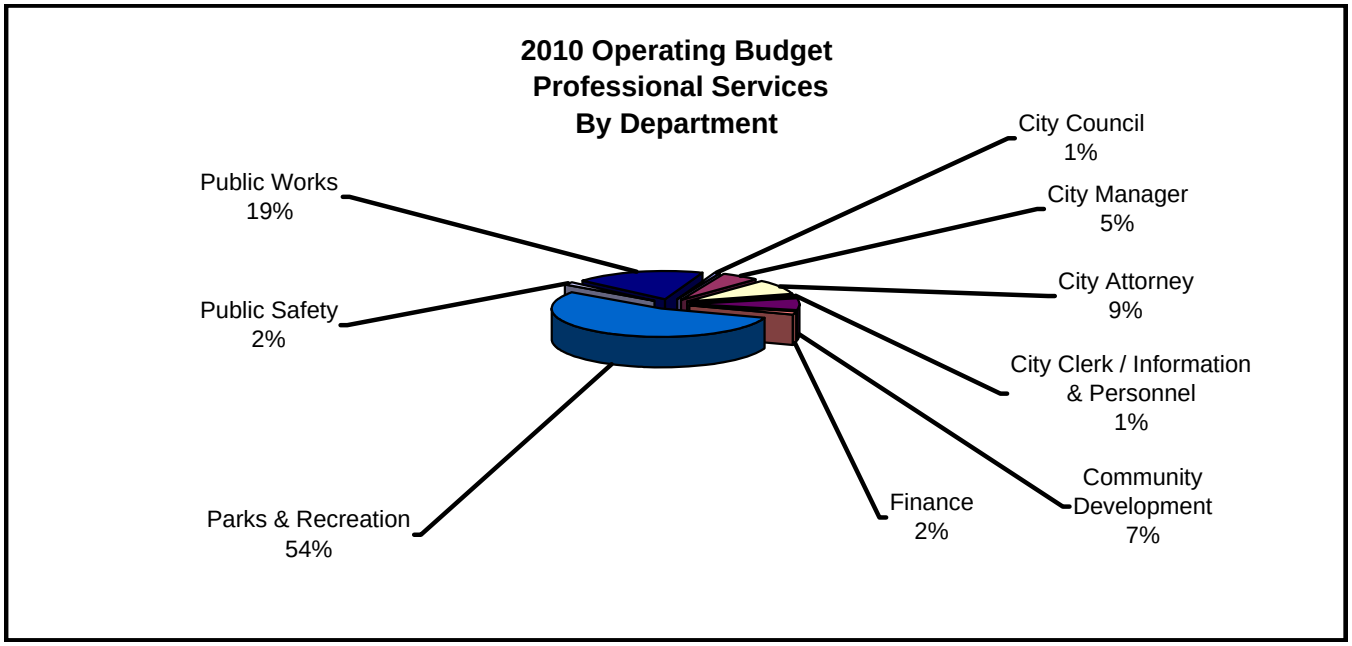
Budget Summary: Operating Expenditures by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
10 SALARIES	**2,472,279**	**2,542,442**	**2,981,314**	**2,732,946**	**2,968,620**	**(12,694)**	**-0.4%**
20 BENEFITS	**752,730**	**799,469**	**1,122,453**	**817,439**	**1,108,355**	**(14,098)**	**-1.3%**
30 SUPPLIES							
OFFICE AND OPERATING SUPPLIES	263,618	276,450	297,754	250,813	259,520	(38,234)	-12.8%
COST OF SALES	304,490	333,628	384,263	317,356	324,000	(60,263)	-15.7%
BOOKS AND SOFTWARE	10,038	5,195	9,674	1,716	6,971	(2,703)	-27.9%
SMALL TOOLS & MINOR EQUIPMENT	36,316	14,642	35,944	17,603	33,468	(2,475)	-6.9%
Total Supplies	**614,462**	**629,916**	**727,634**	**587,489**	**623,959**	**(103,675)**	**-14.2%**
40 OTHER SERVICES AND CHARGES							
PROFESSIONAL SERVICES	1,414,229	1,799,733	2,017,830	1,549,906	1,592,648	(425,182)	-21.1%
INFORMATION SERVICES	88,654	140,472	215,493	167,110	186,610	(28,883)	-13.4%
TELEPHONE	30,038	33,665	36,709	35,164	33,779	(2,930)	-8.0%
POSTAGE	8,912	8,274	9,698	7,112	8,068	(1,630)	-16.8%
TRAVEL	7,219	10,407	14,331	10,881	14,017	(314)	-2.2%
MEALS AND LODGING	6,109	8,949	16,527	7,824	15,650	(877)	-5.3%
TRAINING	17,131	12,420	35,520	10,920	30,617	(4,904)	-13.8%
ADVERTISING	57,576	48,161	44,408	40,258	52,137	7,729	17.4%
RENTAL AND LEASES	78,595	111,321	139,044	112,868	112,261	(26,783)	-19.3%
BUILDING RENTAL	172,079	196,052	215,800	221,546	331,512	115,712	53.6%
VEHICLE RENTAL & EQUIP REPLACEMN	181,472	192,787	205,738	218,918	215,359	9,622	4.7%
INSURANCE	165,902	177,348	188,685	175,648	174,629	(14,057)	-7.4%
UTILITIES	208,704	211,022	236,515	235,617	257,100	20,585	8.7%
REPAIRS AND MAINTENANCE	65,707	78,993	64,142	61,385	77,731	13,590	21.2%
MISCELLANEOUS	172,474	174,443	208,343	185,572	204,321	(4,022)	-1.9%
COMMUNITY SERVICE GRANTS	268,623	258,249	352,885	289,826	382,538	29,653	8.4%
Total Other Services & Charges	**2,943,424**	**3,462,298**	**4,001,669**	**3,330,555**	**3,688,977**	**(312,692)**	**-7.8%**
50 INTERGOVERNMENTAL SERVICES							
INTERGOVERNMENTAL SERVICES	2,362,676	2,423,548	2,594,505	2,436,678	2,933,761	339,256	13.1%
TAXES AND ASSESSMENTS	21,612	37,125	28,103	27,114	29,548	1,445	5.1%
Total Intergovernmental Services	**2,384,288**	**2,460,673**	**2,622,608**	**2,463,792**	**2,963,309**	**340,701**	**13.0%**
60 OPERATING CAPITAL	**122,033**	**101,772**	**398,010**	**219,576**	**305,382**	**(92,628)**	**-23.3%**
00 COST ALLOCATION	**(265,337)**	**(111,500)**	**(193,129)**	**(198,615)**	**(200,867)**	**(7,738)**	**4.0%**
TOTAL OPERATING EXPENDITURES	**9,023,880**	**9,885,070**	**11,660,559**	**9,953,181**	**11,457,735**	**(202,824)**	**-1.7%**
Net Internal Service Funds	**(179,674)**	**(148,390)**	**(136,065)**	**(155,731)**	**(153,468)**	**(17,403)**	**12.8%**
NET OPERATING EXPENDITURES	**8,844,206**	**9,736,680**	**11,524,494**	**9,797,450**	**11,304,267**	**(220,227)**	**-1.9%**



Budget Summary: Professional Services by Department

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
City Council							
Council Retreat	6,729	16,800	13,000	5,381	13,000	-	
	6,729	**16,800**	**13,000**	**5,381**	**13,000**	**-**	**0.0%**
City Manager							
City Attorney Review	4,900	-	-	-	-	-	
Economic Development	12,532	3,119	20,000	-	40,000	20,000	
King County Lobbyist - Donut Hole	-	43,804	15,000	-	-	(15,000)	
General Lobbyist	-	11,820	30,000	23,755	30,000	-	
City Staffing Analysis	-	-	30,000	29,500	-	(30,000)	
Executive Search Services	-	18,037	14,000	43,116	-	(14,000)	
Chamber of Commerce Directory	2,000	2,500	2,500	2,375	2,500	-	
Miscellaneous Consulting	14,279	11,550	20,000	-	15,000	(5,000)	
	33,712	**90,829**	**131,500**	**98,746**	**87,500**	**(44,000)**	**-33.5%**
City Attorney							
Outside Legal Counsel/Litigation	54,177	3,488	40,000	10,605	40,000	-	
Interim City Attorney	-	84,000	-	59,100	-	-	
Litigation Provision	7,446	3,233	20,000	-	-	(20,000)	
Donut Hole Counsel / Litigation	50,224	44,618	90,000	75,450	50,000	(40,000)	
Comcast Franchise - City Attorney	-	3,539	-	-	-	-	
Donut Hole Feasibility Study	-	111,333	-	-	-	-	
Prosecution	58,827	46,285	50,000	46,448	50,000	-	
	170,674	**296,496**	**200,000**	**191,603**	**140,000**	**(60,000)**	**-30.0%**
City Clerk							
Human Resource Consultant	-	15,680	3,000	-	3,000	-	
Municipal Code Update	3,956	4,880	5,000	2,167	5,000	-	
Document Imaging / Records Dispos	78	245	1,800	3,467	3,000	1,200	
Health Savings Account Admin	-	1,191	3,000	1,053	1,500	(1,500)	
Temporary Help	454	1,830	2,000	803	2,000	-	
	4,488	**23,826**	**14,800**	**7,490**	**14,500**	**(300)**	**-2.0%**



Budget Summary: Professional Services by Department

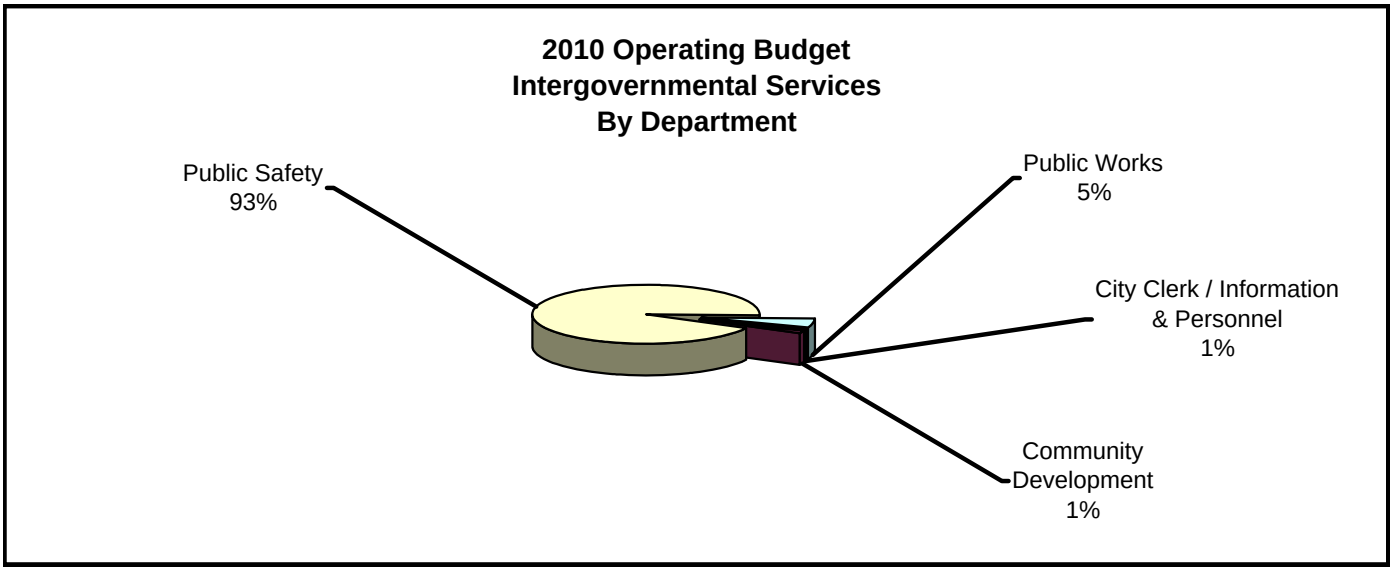
Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Community Development							
Administration							
Permit System Software Support	7,500	8,000	8,500	8,000	8,000	(500)	
Planning							
Hearing Examiner	23,889	6,286	25,000	588	20,000	(5,000)	
Sub Area Planning	17,480	35,418	74,582	6,321	68,260	(6,321)	
Sign Code Update	-	-	5,000	-	5,000	-	
Shoreline Master Plan	-	-	9,000	-	-	(9,000)	
Expert Witness	2,281	-	3,000	-	3,000	-	
Parks Comp Plan & Impact Fee Stud	-	36,207	6,233	4,447	-	(6,233)	
Maple Ridge Annexation	-	-	-	11,395	-	-	
Building							
Contract Plan Review	-	-	5,000	-	5,000	-	
	51,149	**85,912**	**136,315**	**30,751**	**109,260**	**(27,054)**	**-19.8%**
Finance							
Revenue Auditing	2,052	1,114	1,500	1,359	1,500	-	
Software Support	1,676	1,710	1,816	1,255	1,400	(416)	
Fiscal Agent Fees	2,105	2,409	2,613	2,409	2,800	187	
Annual State Audit	21,534	24,005	28,000	22,060	25,000	(3,000)	
	27,367	**29,237**	**33,928**	**27,082**	**30,700**	**(3,228)**	**-9.5%**
Parks & Recreation							
Parks Administration							
Software Support	1,760	2,510	1,250	750	2,000	750	
Organizational Consultant	14,925	2,100	-	-	-	-	
Temporary Help	-	2,106	-	-	-	-	
Parks Maintenance							
Grounds Maintenance	15,194	-	2,500	-	-	(2,500)	
Tree Removal	-	-	-	5,140	-	-	
Lake Wilderness Lodge							
Janitorial Services	16,033	6,893	7,320	-	500	(6,820)	
Cleaning Services	-	10,239	12,744	4,672	11,500	(1,244)	
Damage Deposits Used	(434)	(950)	(1,239)	-	-	1,239	
Net Vandalism - 2007	(955)	2,495	-	-	-	-	
Security Services	2,393	-	-	-	-	-	
Recreation							
Contract Instructors / Referees	34,503	68,572	65,296	61,683	62,675	(2,621)	
Event Enterainment	33,941	24,483	26,710	26,016	28,129	1,418	
Other Event Services	2,040	240	1,317	480	1,542	225	
Day Camp Services	9,964	6,669	8,000	8,073	8,500	500	
Lake Wilderness Golf Course							
Contract - Management Fee	94,750	91,800	93,636	93,636	95,509	1,873	
Contract - Salaries & Benefits	638,777	641,724	677,764	607,137	626,000	(51,764)	
Entertainment	11,294	28,400	28,816	32,800	31,000	2,184	
	874,183	**887,279**	**924,114**	**840,387**	**867,354**	**(56,760)**	**-6.1%**
Public Safety							
Police							
Emergency Operations Planning	4,000	608	2,000	306	-	(2,000)	
Police Security Remodel	-	-	20,000	-	-	(20,000)	
Domestic Violence Advocate	5,583	4,335	6,000	5,238	6,000	-	
Expert Witness	-	729	1,000	-	1,000	-	
Court							
Judicial Services	13,825	13,440	15,000	13,423	17,000	2,000	-
	23,408	**19,112**	**44,000**	**18,966**	**24,000**	**(20,000)**	**-45.5%**

Budget Summary: Professional Services by Department

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Public Works							
Administration							
Interim Public Works Staffing Contrac	-	81,842	-	88,275	-	-	
Computer Software Support	500	1,000	1,200	1,000	1,000	(200)	
Executive Search Services	-	16,044	9,000	8,323	-	(9,000)	
Plan Review & Inspection	26,466	44,643	30,000	843	10,000	(20,000)	
Aerial Mapping	6,170	-	6,000	-	6,000	-	
Appraisal Service	-	-	5,000	-	5,000	-	
Comcast Franchise - Public Works	-	3,494	12,000	11,474	-	(12,000)	
Telecommunication Franchise	-	-	-	-	12,500	12,500	
Miscellaneous Consulting	-	578	-	820	-	-	
Transportation Planning							
Transportation Comp Plan	1,749	-	15,000	-	-	(15,000)	
Traffic Counts	6,000	1,150	7,000	-	7,000	-	
TIF Update	-	-	10,000	-	-	(10,000)	
Concurrency Assistance	5,310	17,071	60,000	86,984	30,000	(30,000)	
Pavement Management Survey	-	-	10,000	-	-	(10,000)	
Maintenance							
Janitorial Services	1,737	1,740	1,658	1,962	1,796	137	
Joint Maintenance Facility Study	-	-	10,000	3,500	-	(10,000)	
Street Maintenance							
Street Sweeping	24,800	27,108	35,000	27,672	35,000	-	
Snow & Ice Removal	-	-	-	-	30,000	30,000	
Tree Removal	23,189	14,259	25,000	-	15,000	(10,000)	
Tree Planting & Maintenance	-	-	5,000	-	-	(5,000)	
Surface Water Management							
Vactoring	35,654	38,952	50,000	13,178	65,000	15,000	
Pond Maintenance - Mosquito Contro	24,339	24,600	25,000	-	5,000	(20,000)	
NPDES Consultant	-	-	124,015	-	-	(124,015)	
Fencing Repair Contracts	-	-	-	21,685	20,687	20,687	
Waste Recycling Program							
Waste Reduction & Recycling Events	50,277	56,491	55,851	56,792	55,851	-	
Solid Waste Franchise Consultant	10,029	-	-	-	-	-	
Lake Management							
Surveys & Treatment	6,298	21,271	23,449	6,991	6,500	(16,949)	
	222,519	**350,242**	**520,174**	**329,499**	**306,334**	**(213,840)**	**-41.1%**
Total Professional Services	**1,414,229**	**1,799,733**	**2,017,830**	**1,549,906**	**1,592,648**	**(425,182)**	**-21.1%**

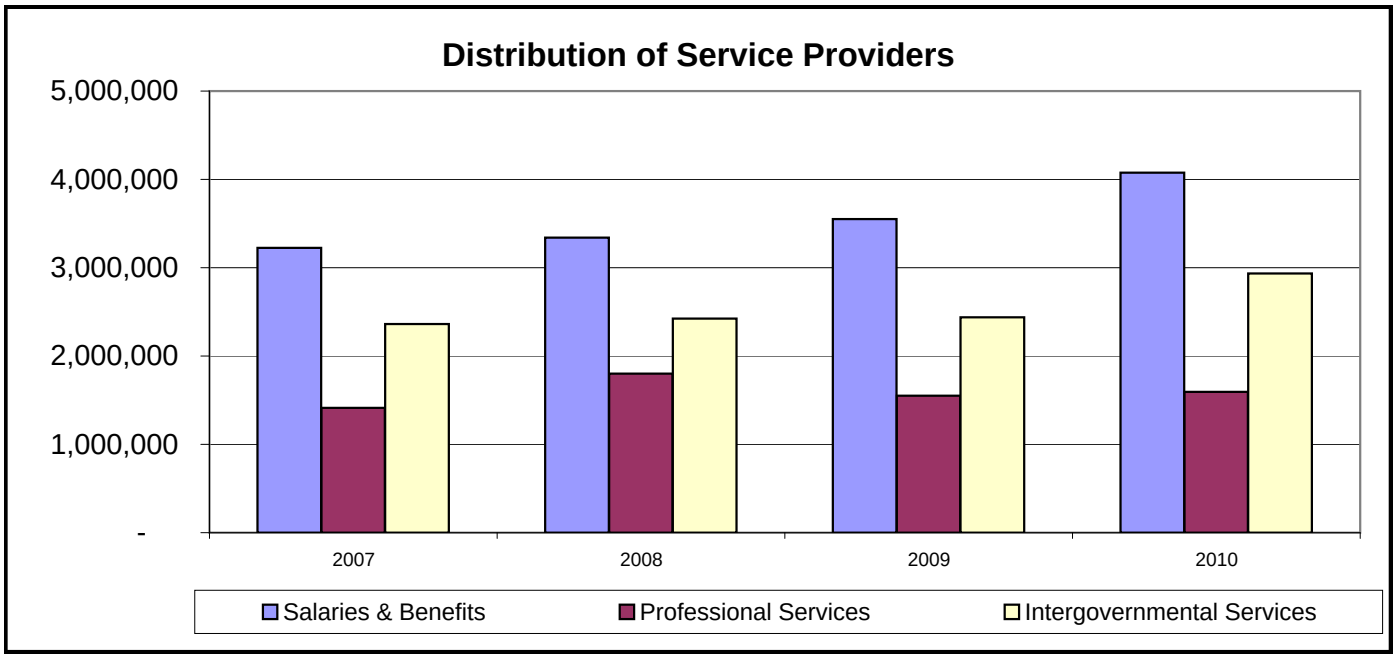
Budget Summary: Intergovernmental Services by Department

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
City Clerk							
Election Costs	7,757	-	8,000	26,178	-	(8,000)	
Voter Registration Costs	19,707	26,691	22,000	23,961	22,000	-	
	27,464	**26,691**	**30,000**	**50,139**	**22,000**	**(8,000)**	**-26.7%**
Community Development							
Fire Marshal	39,008	32,337	60,000	24,565	40,000	(20,000)	
	39,008	**32,337**	**60,000**	**24,565**	**40,000**	**(20,000)**	**-33.3%**
Parks & Recreation							
Parks Maintenance							
Facility Use Fees	-	-	-	342	456	456	
Maple Valley Days							
Police Contracting	1,752	1,872	2,000	-	2,000	-	
MVD - Signage and Barricades	2,565	2,798	3,421	3,440	3,440	19	
Independence Day Event							
Police Contracting	1,095	-	1,593	-	1,500	(93)	
	5,412	**4,670**	**7,014**	**3,782**	**7,396**	**475**	**6.8%**
Public Safety							
Police							
Police Contract (Base)	1,933,553	2,022,880	2,101,356	2,097,103	2,419,938	318,582	
Police Contract (PY Reconciliation)	26,628	(513)	-	(75,125)	-	-	
KC Special Services	17,540	1,224	10,000	3,590	10,000	-	
Arson Investigation Services	4,818	7,592	12,416	11,737	22,888	10,472	
Animal Control Services	-	-	-	-	35,000	35,000	
	1,982,539	**2,031,183**	**2,123,772**	**2,037,305**	**2,487,826**	**364,054**	**17.1%**
Jail							
Enumclaw	51,003	43,024	50,000	45,045	48,000	(2,000)	
Issaquah	4,021	6,084	10,000	5,713	8,000	(2,000)	
King County	12,750	16,658	11,500	17,682	18,000	6,500	
Okanogan	7,131	658	10,000	1,666	5,000	(5,000)	
Tukwila (Interlocal Agreement)	-	250	250	250	250	-	
	74,906	**66,675**	**81,750**	**70,355**	**79,250**	**(2,500)**	**-3.1%**
Court							
Court Services - Enumclaw	106,488	98,532	120,000	102,816	115,000	(5,000)	
	106,488	**98,532**	**120,000**	**102,816**	**115,000**	**(5,000)**	**-4.2%**
	2,163,933	**2,196,390**	**2,325,522**	**2,210,476**	**2,682,076**	**356,554**	**15.3%**



Budget Summary: Intergovernmental Services by Department

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Public Works							
Streets							
Roadways	5,332	8,105	6,275	1,780	6,000	(275)	
Pedestrian Improvements	447	5,452	5,787	1,015	6,000	213	
Traffic Signs	25,608	30,341	28,000	36,925	34,000	6,000	
Traffic Pavement Markings	16,633	17,010	18,064	17,152	18,000	(64)	
Traffic Investigations	9	-	-	(77)	-	-	
Snow & Ice Removal	-	69	-	-	-	-	
Shoulder Maintenance	3,488	16,760	10,000	3,558	10,000	-	
King County Management	60	80	113	82	-	(113)	
	51,578	**77,817**	**68,239**	**60,437**	**74,000**	**5,761**	**8.4%**
Surface Water Management							
KC Maintenance	2,632	8,001	5,000	6,092	8,000	3,000	
KC Billing & Collection	16,172	16,277	17,417	16,269	17,417	-	
KC Debt Service	28,478	28,478	28,478	28,478	28,478	-	
Storm Water Pollution Technical Servic	-	-	4,709	-	5,000	291	
Green/Duwamish ERS	-	-	1,423	-	1,423	-	
WRIA 8 Agreement	1,078	1,192	1,266	1,192	1,025	(241)	
WRIA 9 Agreement	6,478	6,640	5,850	5,948	5,841	(9)	
Brown Plat Monitoring	-	389	-	-	-	-	
	54,837	**60,976**	**64,143**	**57,979**	**67,184**	**3,041**	**4.7%**
Lake Management							
Pipe/Lucerne Hydrillia	3,479	2,776	5,438	2,740	2,604	(2,834)	
Pipe/Lucerne Lake Stewardship	10,286	10,348	12,488	11,290	12,488	-	
Lake Wilderness Stewardship	6,679	7,163	8,110	7,331	8,110	-	
Beach Monitoring	-	4,380	8,552	6,040	8,552	-	
KC Lake Wilderness Technical Service	-	-	5,000	1,899	9,352	4,352	
	20,444	**24,668**	**39,588**	**29,300**	**41,106**	**1,518**	**3.8%**
	126,859	**163,461**	**171,969**	**147,716**	**182,289**	**10,320**	**6.0%**
Total Intergovernmental Services	**2,362,676**	**2,423,548**	**2,594,505**	**2,436,678**	**2,933,761**	**339,349**	**13.1%**



City Council

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

2009 Major Accomplishments

■Economic Development

- o Approved the increase in square footage amount for certain business

■Traffic

- o Approved the acquisition of right of way for Witte Road & SE 248th Street Roundabout (Project T-12)

■Parks, Recreation, Cultural and Human Services

- o Oversaw completion of Lake Wilderness Lodge Remodel

■Community Facilities

- o Reviewed options for relocation of City Hall and approved move to DCS Windermere Building

■Annexation

- o Approved Maple Ridge Highlands annexation
- o Provided direction on the process to exercise more control over Donut Hole (Summit Place) Development

■Quality City Services

- o Maintained policies to preserve long-term fiscal stability

2010 Goals and Objectives to meet Council Priorities

■Economic Development

- o Complete the Four Corners Sub-area Plan. Carry-over funding to finish by 2nd Quarter 2010.
- o Start the North Area Sub-area Plan. To be determined after Four Corners Sub-area Plan is completed.
- o Restart the Legacy Site Planning Process. Included in 2010 budget to start in later part of 2010.

■Traffic

- o Oversee the Completion of the Witte Rd.—SE 248th St. Roundabout.
- o Make Conducting a Corridor Study on Hwy. 516 from the Four Corners Area West to Jenkins Creek part of 2010 Legislative Outreach
- o Continue Strong Involvement in the Process Involving the DMU Transportation Alternative with Our Neighboring Communities.

■Parks, Recreation, Cultural and Human Services

- o Establish a Park Impact Fee. Part of 2010 budget process.
- o Look at the Feasibility of Starting a Parks Commission. To be determined.
- o Strongly Encourage Public Participation in the Summit Pit Park Master Planning Process.

■Community Facilities

- o Restart the Legacy Site Planning Process.
- o Conclude Process Dealing with the Lake Wilderness Golf Club Improvement District Issues.
- o Review options for Golf Course contract that expires 12/31/10.

■**Annexation**

- o Continue Strong Participation with Process to Annex and Redevelop Summit Place/Donut Hole. On-going until resolved.

■**Quality City Services**

- o Enhance City-wide Community Outreach Efforts and Communication. On-going.
- o Maintain Long-term Fiscal Stability. On-going.
- o Encourage Strong Community Participation in the 2010 US Census. To be determined.
- o Review housing diversity issues. To be determined.
- o Reactivate Council Code Committee.

  Review Sign Code

  Plan Commission Recommendation on how lot size changes would be handled.

  Both of these to be determined.

Expenditure Budget: Department Summary

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
City Council							
Positions	7	7	7	7	7		
Expenditures by Object							
Salaries & Benefits	48,556	53,409	53,481	53,373	53,592	111	0.2%
Supplies & Services	40,451	58,561	64,424	46,888	63,557	(867)	-1.3%
Total City Council	**89,006**	**111,970**	**117,904**	**100,262**	**117,149**	**(756)**	**-0.6%**

Changes from 2009 Budget

Benefits (Worker's compensation insurance rates increasing about 15%)	111
Supplies (Amount based on actual usage)	(456)
Other Services & Charges (Based on actual usage)	(240)
Miscellaneous (Suburban Cities Association and Puget Sound Regional Council providing no change. Decrease of $312 for AWC based allocation of a hold the line budget allocated on porportion of City population and assessed value. Other miscellaneous increase of $142 for SKCATBd and Chamber dues. Chamber of Commerce Service grants moved to City Manager's budget.	(170)
	(756)

Workload Indicators			***2008 Benchmark @***		
Expenditure Oversight	18,133,184	13,231,194	37,181,092	13,409,427	26,860,557
Council Meetings Held	50	63		54	
Ordinances & Resolutions Enacted	68	70		110	

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	
City Council						
SALARIES	45,000	49,500	49,500	49,500		49,500
Mayor					9,900	
Councilors (6)					39,600	
BENEFITS	3,556	3,909	3,981	3,873		4,092
OFFICE AND OPERATING SUPPLIES	138	643	671	445		215
PROFESSIONAL SERVICES						-
Council Retreat	6,729	16,800	13,000	5,381		13,000
TRAVEL	428	839	2,100	1,320		2,100
MEALS AND LODGING	1,157	3,110	7,000	1,454		7,000
TRAINING	1,290	1,839	3,500	860		3,500
ADVERTISING	779	645	685	120		685
INSURANCE						
Liability	3,659	3,680	3,810	3,741		3,570
REPAIRS AND MAINTENANCE				272		
MISCELLANEOUS						-
Suburban Cities	9,298	10,611	12,266	12,265		12,266
AWC	10,742	12,990	14,166	13,854		13,854
Puget Sound Regional Council	6,181	6,529	6,934	6,715		6,934
Miscellaneous	-	601	-	136		-
Dues & Memberships	50	275	292	325		433
TOTAL CITY COUNCIL	**89,006**	**111,970**	**117,904**	**100,262**		**117,149**

City Manager

The City Manager is the head of the Executive branch of the City. He or she is appointed by the City Council to receive and implement policy direction from the Council as established at Council meetings. The City Manager is responsible for the entire operation of the City's administration. 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.

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.

2009 Major Accomplishments

- **Traffic**
  - Continued Strong Involvement in the Process Involving the DMU Transportation Alternative with Our Neighboring Communities. On-going MOU & ILA before all city councils in October/November 2009.

- **Parks, Recreation, Cultural and Human Services**
  - Oversaw the completion of the Lodge renovation project.
  - Strongly Encouraged Public Participation in the Summit Pit Park Master Planning Process. Process started in August 2009; finish ~April 2010.

■**Annexation**
- Oversaw the annexation of Maple Ridge Highlands.

■**Quality City Services**
- Negotiated an agreement for City Hall Office space at the DCS Windermere Building.
- Produced a balanced recommended City budget during difficult economic times.

2010 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.
- Promote working relationships with development partners.
- Continue to monitor and facilitate the sub area planning process and implementation of large user regulations.
- Continue the work of the economic development consultants and provide staff to the Economic Development Committee.
- Continue the partnership with neighboring cities to advance the diesel multiple unit commuter rail concept.

■**Traffic**
- Make Conducting a Corridor Study on Hwy. 516 from the Four Corners Area West to Jenkins Creek part of the 2010 Legislative Outreach
- 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 2010 budget with dock project.
- Work to Establish a Park Impact Fee. Part of 2010 budget process.
- Work with a Community Services Group to Host a Social Services Expo. Part of grant application from Team Tahoma.
- Look at the Feasibility of Starting 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. Part of the 2010 budget.
- Continue to include projects in the “Non-motorized” portion of the TIP. Federal funds programmed in 2010 budget to extend Lake Wilderness Trail on south side of City.
- Conclude Process Dealing with the Lake Wilderness Golf Club Improvement District Issues.
- Review Golf Course contract that expires 12/31/2010. to be finished by June/July 2010.

■**Annexation**
- Continue Strong Participation with Process to Annex and Redevelop Summit Place/Donut Hole.

■**Quality City Services**

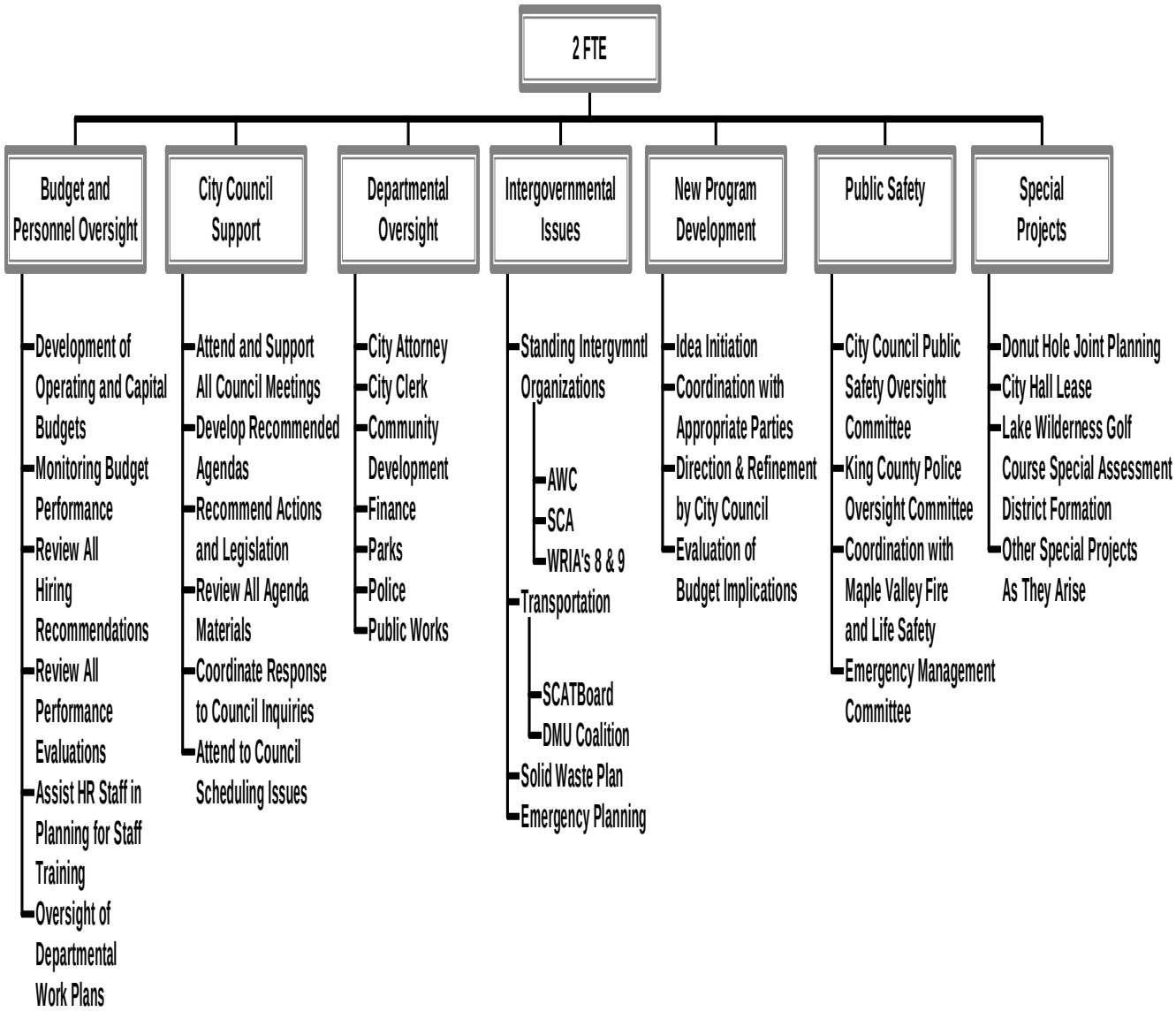
- Continue to Implement the City Information Technology Plan. Part of the 2010 budget.
- Enhance City-wide Community Outreach Efforts and Communication.
- Aggressively Pursue Good Grant Opportunities.
- Maintain Long-term Fiscal Stability.
- Encourage Strong Community Participation in the 2010 US Census.
- Undertake a Community-wide Survey to Help Assess the Quality of City Services.
- Review housing diversity issues.
- Reactivate Council Code Committee.

  Review Sign Code

  Plan Commission Recommendation on how lot size changes would be handled.

  Both of these to be determined.

City Manager



Expenditure Budget: Department Summary

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
City Manager							
Positions	3.00	3.00	3.00	3.00	2.00		
Expenditures by Object							
Salaries & Benefits	343,378	406,732	418,658	248,853	258,959	(159,699)	-38.1%
Supplies & Services	83,292	151,305	212,307	165,318	168,717	(43,590)	-20.5%
Total City Manager	**426,670**	**558,037**	**630,965**	**414,172**	**427,676**	**(203,289)**	**-32.2%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase. Decrease reflects elimination of vacant Assistant City Manager position.)	(120,599)
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%. Overall decrease reflects elimination of vacant position.)	(39,100)
Supplies (Based on actual usage)	(2,523)
Professional Services 2009 (Economic development, $20,000; King County lobbyist - Donut Hole, $15,000; general lobbyist, $30,000; City staffing analysis carry forward from 2008, $30,000; City Manager executive search residual from 2008, $14,000; Chamber of Commerce directory, $2,500; and miscellaneous consulting, $20,000.	(131,500)
Professional Services 2010 (Economic development, $40,000; general lobbyist, $30,000; Chamber of Commerce directory, $2,500; and miscellaneous consulting, $15,000.	87,500
Information Services, Telephone and Postage (Based on actual usage)	(7,961)
Travel, Meals & Lodging, and Training (Amount based on actual usage plus additional $8,000 for emergency prepared training for City staff)	(8,277)
Other Services & Charges (Copier rental, equipment replacement, & insurance based on actual usage. Building rental costs with the move to city hall's new location make up most of the increase.)	15,671
Community Service grant (Increase reflects amount provided to the Chamber of Commerce for assistance with economic development, $7,000, offset by prior year rent subsidy of $3,500.)	3,500
	(203,289)

Workload Indicators

City Expenditures Managed	18,133,184	13,231,194	13,409,427	26,860,557
City Employees Managed (FTE)	38.2	37.1	38.0	39.0

City Manager, continued

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Performance Measures			***2008 Benchmark @***				
Expenditures / City FTE	$ 474,691	$ 356,636	$ 680,837	$ 352,880	$ 688,732		(1)
General Fund Expenditures / Capita	$ 369	$ 415	$ 638	$ 436	$ 386		(2)
Total Expenditures / Capita	$ 906	$ 646	$ 1,536	$ 643	$ 1,164		(2)

(1) Expenditures per employees is a way of showing the productivity. Decreasing expenditures indicates that the City has been able to maintain staff during an economic downturn and with experienced staff will be better prepared to handle an upturn.

(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 for less operating expenditures based on its population. Total expenditures per capita are also less than the benchmark reflecting a lower ability of City resources for funding of expenditures.

@ Where available, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
City Manager						
SALARIES		269,352	322,313	315,484	201,102	189,485
City Manager	1.00				130,000	
Executive Assistant	1.00				59,485	
Car Allowance						5,400
Telephone Allowance				1,200	-	1,200
Temporary Help			4,174		-	-
BENEFITS		74,026	80,245	101,974	47,751	62,874
OFFICE AND OPERATING SUPPLIES		3,865	5,843	6,905	4,234	4,362
BOOKS AND SOFTWARE		353	413	481	-	500
SMALL TOOLS & MINOR EQUIPMENT		-	700	-	-	-
PROFESSIONAL SERVICES						
City Attorney Review		4,900		-	-	-
Economic Development		12,532	3,119	20,000	-	40,000
King County Lobbyist - Donut Hole			43,804	15,000	-	-
General Lobbyist			11,820	30,000	23,755	30,000
City Staffing Analysis				30,000	29,500	-
Executive Search Services			18,037	14,000	43,116	-
Chamber of Commerce Directory		2,000	2,500	2,500	2,375	2,500
Miscellaneous Consulting		14,279	11,550	20,000	-	15,000
INFORMATION SERVICES		10,574	13,042	19,998	11,396	12,723
TELEPHONE		1,090	1,428	1,517	1,253	1,166
POSTAGE		422	544	723	323	387
TRAVEL		56	856	1,338	816	1,001
MEALS AND LODGING		2,201	3,052	3,625	2,856	3,286
TRAINING		867	710	920	1,558	1,319
Emergency Preparedness Training				8,000	-	-
ADVERTISING		86	1,251	-	88	118
OFFICE EQUIPMENT RENTAL		1,786	1,640	2,571	2,454	1,751
BUILDING RENTAL		13,807	15,760	17,187	21,189	30,410
EQUIPMENT REPLACEMENT		1,536	1,715	1,952	1,937	1,797
INSURANCE						
Liability		7,841	7,885	8,164	11,208	10,696
REPAIR AND MAINTENANCE		-	117	166	-	-

City Manager, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
MISCELLANEOUS					
Dues & Subscriptions	922	712	1,062	1,982	2,000
Community Service Grant					
Chamber of Commerce					
Office Space	2,975	3,364	3,500	3,985	
Lodge Rental Subsidy @ 50%	1,200	1,444	2,700	1,293	2,700
Economic Development					7,000
TOTAL CITY MANAGER	**426,670**	**558,037**	**630,965**	**414,172**	**427,676**

City Attorney

In 2007, the City changed its model for City Attorney services. Since incorporation in 1997, the City had contracted for City Attorney services. Beginning in the second quarter of 2007, the City established an in-house City Attorney Department.

Primary Services

General Legal Counsel
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.

Prosecution Services
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.

Specialized Legal Services
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.

2009 Major Accomplishments

- **Traffic**
  - Managed a consultant to lobby for State funding for SE King County Commuter Rail Feasibility Study (DMU) resulting in a State grant of $460,000 and worked successfully with other cities to seek federal funding for this project resulting in a Congressional request for $360,000 in funding.

■**Annexation**

- Successfully 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**

- Effectively provided in-house City Attorney services to the City Council, City Manager, and staff.
- Successfully managed the services of outside counsel and paralegal services to address prosecution, litigation, formation of a special assessment district, and other legal needs.

2010 Goals and Objectives to meet Council Priorities

■**Traffic**

- Continue to assist the City Manager and other involved stakeholders in achieving the City's goals relating to the SE King County Commuter Rail Feasibility Study (DMU) by seeking state and federal funding opportunities; attending staff and elected's working group meetings; providing legal counsel as necessary.

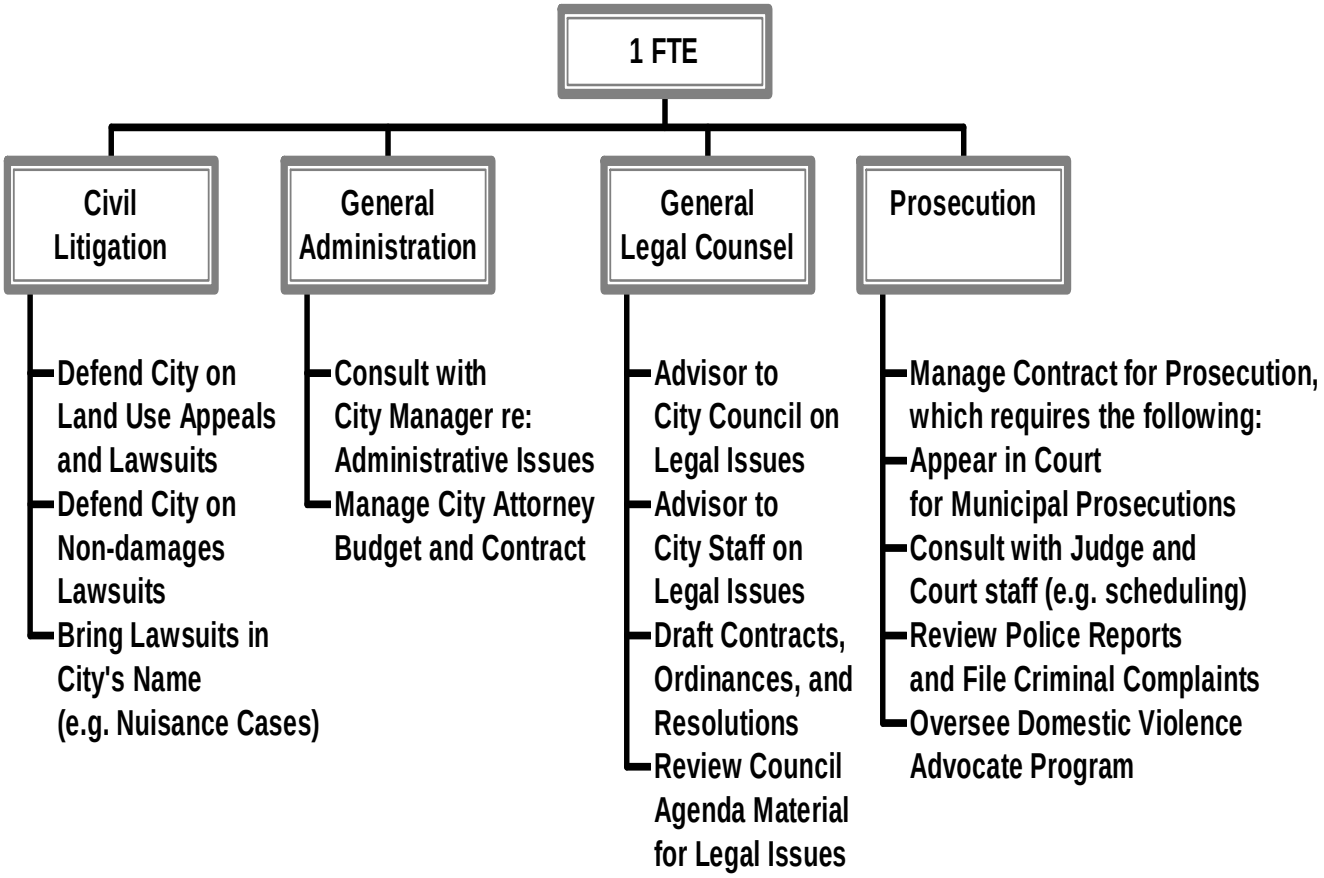
■**Annexation**

- 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**

- 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.
- Provide legal counsel to the staff's contract committee to update the City's contracting policies and procedures.
- Effectively employ methods to implement appropriate risk management strategies.

City Attorney



Expenditure Budget: Department Summary

City Attorney

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Positions	1.00	1.00	1.00	1.00	1.00		
Expenditures by Object							
Salaries & Benefits	88,797	66,686	149,907	92,545	148,030	(1,878)	-1.3%
Supplies & Services	180,296	318,024	225,653	214,888	165,945	(59,708)	-26.5%
Total City Attorney	**269,093**	**384,710**	**375,560**	**307,433**	**313,975**	**(61,585)**	**-16.4%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase. With position vacant in 2008, 2009 amount calculated at mid point of the range. 2010 amount assumes projection for existing position)	(332)
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%. Overall decrease reflects adjustment noted above.)	(1,546)
Supplies (Based on actual usage including funds for Westlaw legal reference)	(4,013)
Professional Services 2009 (General legal counsel, $40,000; general litigation reserve $20,000; counsel/litigation specifically related to the Donut hole, $90,000: and prosecution services, $50,000)	(200,000)
Professional Services 2010 (General legal counsel, $40,000; counsel/litigation specifically related to the Donut hole, $50,000: and prosecution services, $50,000)	140,000
Information Services, Telephone and Postage (Based on actual usage)	(581)
Travel, Meals & Lodging, and Training (Adjustment based on actual usage)	137
Other Services & Charges (Copier rental, equipment replacement, & insurance based on actual usage. Building rental costs with the move to city hall's new location make up most of the increase.)	4,750
	(61,585)

City Attorney, continued

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Performance Measures			***2008 Benchmark @***				
Legal Expenditures per Capita	$ 13.44	$ 18.78	$ 19.48	$ 14.75	$ 13.61		(1)
Legal as % of Total City Expenditure	1.5%	2.9%	1.3%	2.3%	1.2%		(2)

(1) Legal expenditures per capita historically substantially 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 pushed the costs above the benchmark.

(2) Legal expenditures as a % of total City expenditures increased above the benchmark with special land use consulting and legal services beginning in 2008.

@ Where available, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	
City Attorney							
SALARIES		71,298	54,068	114,760	77,462		114,427
City Attorney	1.00					114,427	
BENEFITS		17,499	12,618	35,148	15,083		33,602
OFFICE AND OPERATING SUPPLIES		1,283	1,864	2,312	912		985
BOOKS AND SOFTWARE		-	3,017	3,186	1,202		500
SMALL TOOLS & MINOR EQUIPMENT		-		-	471		
PROFESSIONAL SERVICES							
Outside Legal Counsel/Litigation		54,177	3,488	40,000	10,605		40,000
Interim City Attorney			84,000		59,100		-
Litigation Provision		7,446	3,233	20,000	-		
Donut Hole Counsel / Litigation		50,224	44,618	90,000	75,450		50,000
Comcast Franchise - City Attorney			3,539	-	-		-
Donut Hole Feasibility Study			111,333		-		-
Prosecution		58,827	46,285	50,000	46,448		50,000
INFORMATION SERVICES		1,948	3,260	4,999	3,799		4,241
TELEPHONE		229	338	373	739		630
POSTAGE		175	15	100	8		20
TRAVEL		39	397	563	943		700
MEALS AND LODGING		16	169	1,500	1,246		1,500
TRAINING		-	1,106	1,500	561		1,500
ADVERTISING		1,032	1,278		-		-
OFFICE EQUIPMENT RENTAL		425	547	857	818		584
BUILDING RENTAL		3,967	5,943	6,543	7,223		10,628
EQUIPMENT REPLACEMENT		259	423	381	536		537
INSURANCE							
Liability			2,538	2,628	1,333		1,272
REPAIR AND MAINTENANCE			130	-	137		182
MISCELLANEOUS							
Dues & Subscriptions		250	160	226	3,306		2,600
Miscellaneous		-	342	484	50		67
TOTAL CITY ATTORNEY		**269,093**	**384,710**	**375,560**	**307,433**		**313,975**

City Clerk / Information and Personnel Services

The City Clerk/Information and Personnel Services Department maintains the City's official records, provides statutorily-required City Clerk functions in support of the City Council and administration, and addresses public disclosure inquiries. Additionally, the department administers the City's information systems (computers and software, telephone, network, etc.) and supports staff needs and inquiries in those areas. The department maintains personnel records, supports the organization's recruiting and personnel development efforts, and disseminates information about changes in personnel laws or programs.

Primary Services

Legislative and Administrative Support
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.

Records Management
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.

Public Information
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*.

Election Support
The City Clerk provides support for all City elections.

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.

Personnel Administration
The City Clerk serves as the personnel administrator and coordinates human resources activities.

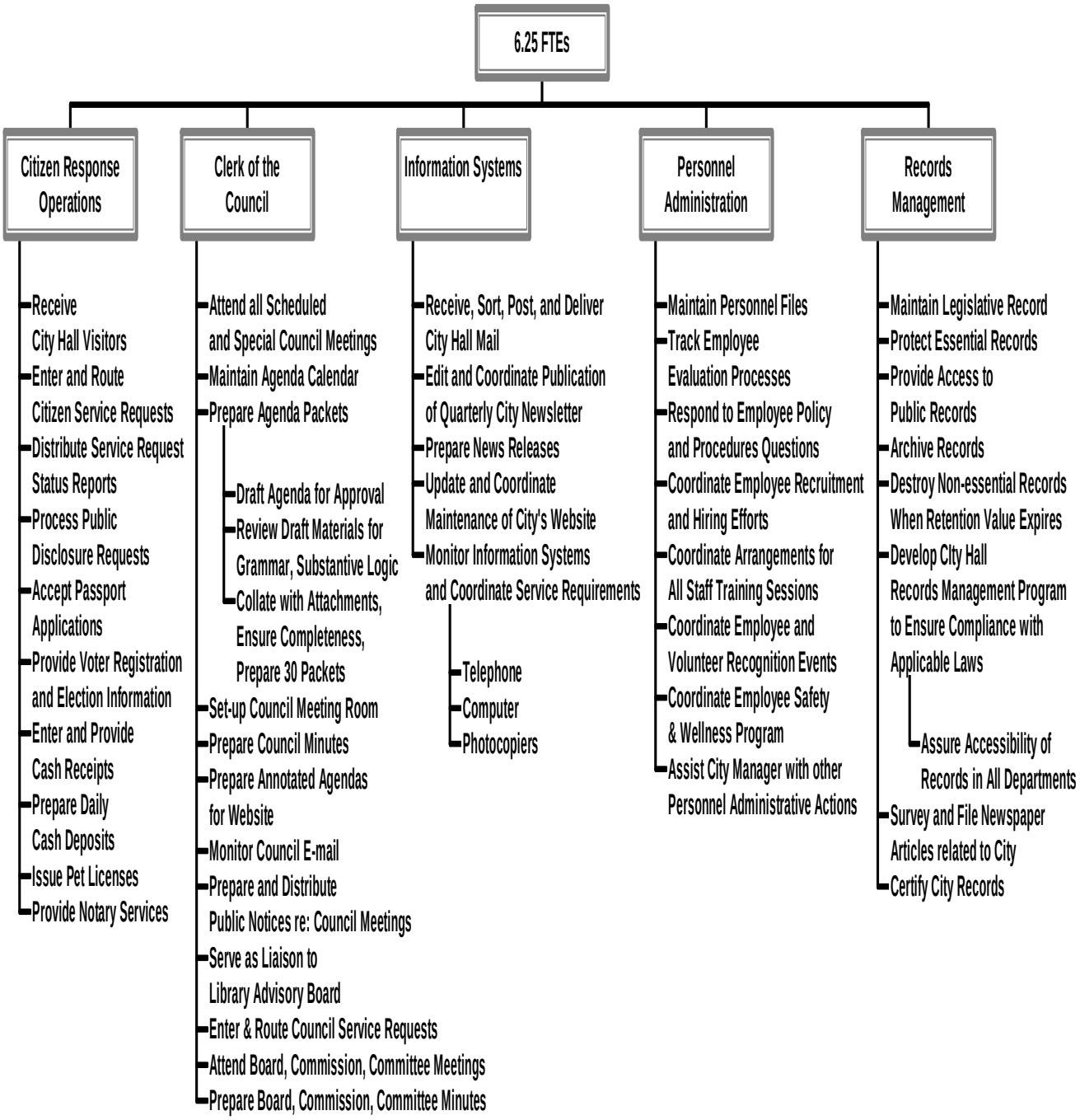
2009 Major Accomplishments

- **Quality City Services**
  - Provided quality services to internal and external customers.
  - Completed Website revision.
  - Continued implementation of Information Technology Strategic Plan.
  - Completed employee handbook update.

2010 Goals and Objectives to meet Council Priorities

- **Quality City Services**
  - Provide quality services to internal and external customers.
  - Continue to enhance support systems.
  - Continue implementation of Information Technology Strategic Plan.
  - Reconcile Community Development building records for archiving.
  - Complete non-salary compensation review / develop options and recommendations regarding medical benefit plans pending provider plan changes.
  - Implement any adopted revisions to non-salary compensation plans.

City Clerk / Information & Personnel Services



Expenditure Budget: Department Summary

City Clerk / Information and Personnel Services

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Positions	4.50	4.50	4.50	4.50	6.00		
General Fund					4.50		
Central Services Fund					1.50		
Expenditures by Object							
Salaries & Benefits	321,995	341,760	403,892	373,543	414,876	10,984	2.7%
Supplies & Services	109,047	134,474	154,789	131,344	166,093	11,304	7.3%
Intergovernmental Services	27,464	26,691	30,000	50,139	22,000	(8,000)	-26.7%
Total City Clerk	**458,506**	**502,925**	**588,682**	**555,026**	**602,969**	**14,288**	**2.4%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase.)	10,004
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%. Overall increase reflects additional 0.5 FTE.)	980
Supplies (Adjustment based on actual usage)	(1,935)
Professional Services 2009 (Human resource consultant, $3,000; municipal code update, $5,000; document imaging / records disposal, $1,800; health savings account administration, $3,000; and temporary help, $2,000)	(14,800)
Professional Services 2010 (Human resource consultant, $3,000; municipal code update, $5,000; document imaging / records disposal, $3,00; health savings account administration, $1,500; and temporary help, $2,000)	14,500
Information Services, Telephone and Postage (Based on actual usage)	(6,140)
Travel, Meals & Lodging, and Training (Adjustment based on actual usage)	2,438
Other Services & Charges (Copier rental, equipment replacement, & insurance based on actual usage. Building rental costs with the move to city hall's new location make up most of the increase.)	17,715
Miscellaneous (Based on actual usage)	(474)
Intergovernmental Services (Decrease of $8,000 for with local elections in odd number years.)	(8,000)
	14,288

Program Enhancements

		Other Funds	Above
Network Administrator	Included in Central Services Fund	99,678	
Computer Support Specialist	Included in Central Services Fund	42,383	
2010 IT Plan Implementation	Included in Central Services Fund	40,000	
		182,061	**-**

City Clerk / Information and Personnel Services, continued

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Workload Indicators							
Council Meetings Supported	50	63		54			
Other Meetings Supported	30	33		30			
Passports Processed	1,613	894		777			
Pet Licenses Issued	200	183		195			
Public Disclosure Requests	45	44		60			
Personnel Actions Processed	150	218		220			
Contracts/Amendments Processed	174	172		160			
Notarizations	540	406		359			
Website Postings	1,120	1,479		1750			
Staff Training Expenditures	15,841	10,581		10,060	27,117		
Computer Services Expenditures	98,330	151,181		177,365	197,010		
Performance Measures			***2008 Benchmark @***				
Staff Training Costs / FTE	722	701		684	1,223		(1)
Computer Services as % of Total Expenditures	1.1%	1.6%	1.0%	2.3%	1.5%		(2)
Staff Turnover Rate	18%	22%		8%			(3)

(1) 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.

(2) 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. Implementation continues through 2010.

(3) Staff turnover rate is a percentage calculated by dividing the number of terminated regular emloyees by the number of regular employees. While many cities were reducing staff positions in 2009, the City was able to keep a stable workforce.

@ Where available, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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

City Clerk / Information and Personnel Services

Description		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
SALARIES		246,392	259,022	281,729	285,853	291,933
City Clerk	1.00				112,031	
Deputy City Clerk	1.00				59,344	
Personnel Services Coordinator	0.50				31,932	
Administrative Assistant II	1.00				48,571	
Administrative Assistant I	1.00				40,055	
Overtime		-	13	200	-	
BENEFITS		75,603	82,725	121,964	87,690	122,943
OFFICE AND OPERATING SUPPLIES		4,202	5,222	5,921	4,119	4,609
BOOKS AND SOFTWARE		685	583	599	-	599
SMALL TOOLS & MINOR EQUIPMENT		-	1,147	1,624	-	1,000
PROFESSIONAL SERVICES						
Human Resource Consultant		-	15,680	3,000	-	3,000
Municipal Code Update		3,956	4,880	5,000	2,167	5,000
Document Imaging / Records Disposl		78	245	1,800	3,467	3,000
Health Savings Account Admin			1,191	3,000	1,053	1,500
Temporary Help		454	1,830	2,000	803	2,000
INFORMATION SERVICES		14,804	23,095	35,512	26,592	29,688
TELEPHONE		1,969	2,087	2,303	2,034	1,896
POSTAGE		2,101	1,577	1,636	1,770	1,728
TRAVEL		190	230	225	374	1,000
MEALS AND LODGING		-	358	337	45	500
TRAINING		757	490	1,500	659	3,000
ADVERTISING		570	110	200	2,228	1,591
OFFICE EQUIPMENT RENTAL		2,679	2,460	3,856	3,680	2,626
BUILDING RENTAL		21,243	24,021	26,445	30,256	44,150
EQUIPMENT REPLACEMENT		6,041	5,979	6,313	5,675	5,767
INSURANCE						
Liability		10,967	11,029	11,419	12,379	11,814

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
City Clerk / Information and Personnel Services, continued					
MISCELLANEOUS					
Dues and Subscriptions	890	1,367	1,500	1,473	1,400
Recording Fees	-		300	-	-
Newsletter	27,764	22,926	30,000	26,640	30,000
MV Library Advisory Board	-	20	200	-	200
Town Hall Meeting	214		1,000	515	1,000
Public Relations Items	23	605	1,000	-	1,000
Employee/Volunteer Recognition	7,586	6,577	5,000	4,545	7,000
Wellness Program	1,014	757	600	860	1,016
City Wide Training	51		2,000	-	-
Printing	807		500	-	-
Miscellaneous	-	10		10	10
INTERGOVERNMENTAL SERVICES					
Election Costs	7,757		8,000	26,178	-
Voter Registration Costs	19,707	26,691	22,000	23,961	22,000
TOTAL CITY CLERK	**458,506**	**502,925**	**588,682**	**555,026**	**602,969**

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.

2009 Major Accomplishments

■Economic Development

- Supported the City's economic development objectives through timely processing of land use, development and building related permit applications.
- Processed code amendments related to commercial development regulations. These included amendments affecting large commercial user regulations, drive-through uses in the NB zone, regulations affecting the MU zone.

■Quality City Services

- Progress on Four Corners Subarea Planning
- Developed, coordinated and processed proposals and recommendations on a Joint Plan for the Summit Place (aka Donut hole) site
- Developed and processed Comprehensive Plan amendments for a sub-area plan associated with Summit Place
- Began review and coordination of consideration for privately initiated Comprehensive Plan amendments changing the land use designation of properties in north commercial Business Park and Office zones
- Substantial progress on processing code amendments associated with design review exemptions and amendments to the MU zone Master Permit requirements.
- Processed and issued over 70 new single-family residential building permits and hundreds of other mechanical, plumbing, remodel, tenant improvements, sign, additions and temporary use permits.
- Provided staff support to Council meetings, Planning Commission, committees and other departments.
- Assisted public works with the inventory and documentation of surface water facilities.
- Completed the processing of the Maple Ridge / Maple Woods annexation.

2010 Goals and Objectives to meet Council Priorities

■Economic Development

- Progress and Resolution of Four corners sub area planning project
- Continue to work towards Economic Development element of the Comprehensive Plan.

■Parks, Recreation, Cultural and Human Services

- Assist Parks Department with Master Planning the Summit Park ball fields

■Annexations

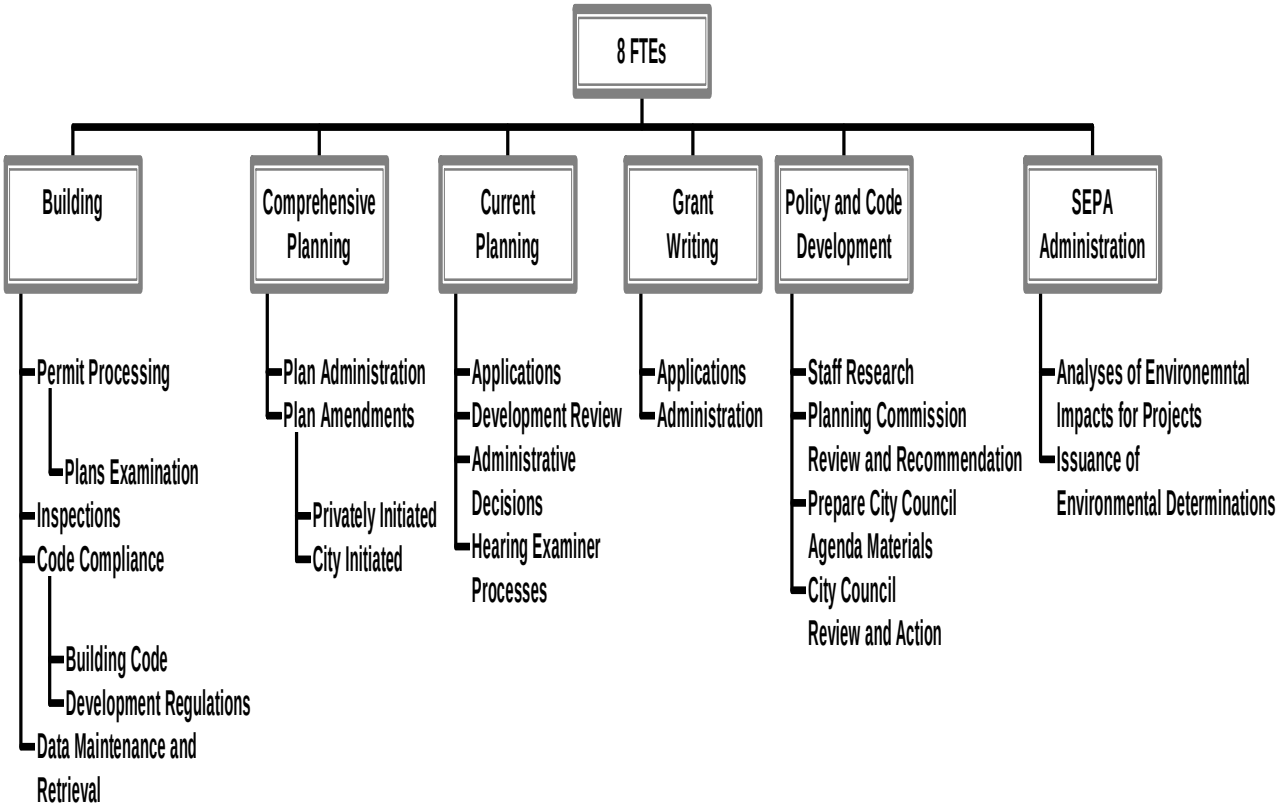
- Summit Place (aka. Donut Hole) annexation.

■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.
- Process consideration of a consolidated code amendment procedure
- Improve efficiency through use of technology from information technology plan.
- Complete the updates to the City's sign ordinance.
- Reactivation of Council code review committee.

- Complete the required Shoreline Master Program update.
- Begin the required review and update of the City Comprehensive plan
- Update the City Comprehensive Plan Transportation Element

Community Development



Expenditure Budget: Department Summary

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Community Development							
Positions	8.00	8.00	9.00	8.00	8.00		
Expenditures by Object							
Salaries & Benefits	609,248	676,376	897,421	761,153	746,798	(150,624)	-16.8%
Supplies & Services	202,075	244,217	337,786	202,024	327,031	(10,756)	-3.2%
Intergovernmental Services	39,008	32,337	60,000	24,565	40,000	(20,000)	-33.3%
Total Community Develpment	**850,330**	**952,929**	**1,295,207**	**987,742**	**1,113,828**	**(181,379)**	**-14.0%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase. Decrease reflects the transfer of the Engineering Technician / GIS Specialist to Public Works.)	(108,080)
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%. Overall decrease reflects position transfer to Public Works.)	(42,544)
Supplies (Based on actual usage)	3,735
Professional Services 2009 (Permit system software support, $8,500; Hearing examiner, $25,000; Sub area planning, $74,582 (unspent 2008 funds); Park comp plan and impact fee study, $6,233 (unspent 2008 funds); Sign code update, $5,000; Shoreline master plan, $9,000; Contract plan review, $5,000; and Expert witness, $3,000)	(136,315)
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); Contract plan review, $5,000; and Expert witness, $3,000)	109,260
Information Services, Telephone and Postage (Based on actual usage)	(6,680)
Travel, Meals & Lodging, and Training (Includes training provided in the Building Division to improve City standards and City-wide property insurance rating)	(8,500)
Other Services & Charges (Copier rental, equipment replacement, & insurance based on actual usage. Building rental costs with the move to city hall's new location make up most of the increase.)	32,352
Miscellaneous (Based on actual usage)	(4,608)
Intergovernmental Services (Reduced payment to Maple Valley Fire & Life Safety for Fire Marshal services based on reduced development activity.)	(20,000)
	(181,379)

Community Development, continued

Workload Indicators

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	Increase(Decrease) from 2009 Budget %
Planning Commission Meetings	18	25		25			
Preliminary Plats							
Applications Processed	5	3		-			
Lots Approved (#)	283	16		-	50		
Other Land Use Reviews	87	47					
Permit Applications Processed							
Residential	154	98		93	50		
Commercial	40	27		3			
Inspections	4,595	3,712		2,616			

Lots approved include multi family entitlements

Performance Measures

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2008 Benchmark @	
Building Division Cost / $1,000 of New Construction	$ 5.72	$ 9.74		$ 12.31	$ 16.11	$ 9.92	(1)
Building Division Costs / Inspection	$ 105.02	$ 135.79					(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, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Community Development						
ADMINISTRATION						
SALARIES		144,167	150,840	162,011	186,607	167,489
Community Development Direct	1.00				111,372	
Permit Technician	1.00				56,117	
Overtime					58	77
Temporary Help		-		1,500	-	
BENEFITS		40,264	44,111	60,027	55,422	59,426
OFFICE AND OPERATING SUPPLIES		2,829	3,120	3,796	3,302	3,745
BOOKS & SOFTWARE		-		-	108	143
SMALL TOOLS & MINOR EQUIPMENT		-	66	100	-	-
PROFESSIONAL SERVICES						
Permit System Software Support		7,500	8,000	8,500	8,000	8,000
INFORMATION SERVICES		19,033	6,521	9,999	11,396	12,723
TELEPHONE		2,032	1,351	1,372	1,825	1,765
POSTAGE		1,125	1,042	1,262	1,278	1,545
TRAVEL		-	468	600	329	600
MEALS AND LODGING		16	11	100	23	100
TRAINING		47	660	800	414	800
OFFICE EQUIPMENT RENTAL		1,777	1,093	1,714	2,454	1,751
BUILDING RENTAL		45,271	51,190	56,355	57,595	86,340
EQUIPMENT REPLACEMENT		7,678	7,326	7,771	7,186	7,191
INSURANCE						
Liability		5,180	5,209	5,393	5,502	5,251
REPAIR AND MAINTENANCE		434		-	-	-
MISCELLANEOUS						
Dues & Subscriptions		50	50	100	515	600
COST ALLOCATION		(277,402)	(281,058)	(321,400)	(342,014)	(357,545)
TOTAL COM DEV ADMINISTRATION		**-**	**-**	**-**	**-**	**-**

Community Development, continued

PLANNING DIVISION

Description		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	
SALARIES		135,351	162,775	265,174	195,202		192,983
Senior Planner	1.00					72,100	
Associate Planner	2.00					120,883	
Overtime			12		-		
Temporary Help		5,515	5,599	6,000	4,901		
BENEFITS		48,667	59,930	112,793	59,146		81,754
OFFICE AND OPERATING SUPPLIES		1,564	3,436	4,071	3,486		3,417
BOOKS & SOFTWARE		784	606	500	173		500
PROFESSIONAL SERVICES							
Hearing Examiner		23,889	6,286	25,000	588		20,000
Contract Planner		-		-	-		-
Sub Area Planning		17,480	35,418	74,582	6,321		68,260
Sign Code Update		-		5,000	-		5,000
Shoreline Master Plan		-		9,000	-		-
Expert Witness		2,281		3,000	-		3,000
Parks Comp Plan & Impact Fee Study			36,207	6,233	4,447		-
Maple Ridge Annexation					11,395		
INFORMATION SERVICES			13,042	19,998	11,396		12,723
TELEPHONE		405	1,014	1,119	887		922
POSTAGE		636	109		24		100
TRAVEL		262	21	200	60		200
MEALS AND LODGING		185	18	400	-		200
TRAINING		200	60	300	300		1,000
ADVERTISING		8,496	5,795	5,703	5,115		5,305
OFFICE EQUIPMENT RENTAL		800	1,093	1,714	1,636		1,167
EQUIPMENT REPLACEMENT		423	2,395	1,507	9,304		12,040
INSURANCE							
Liability		5,069	7,636	7,906	7,502		7,160
REPAIR AND MAINTENANCE			3,214	3,505	434		1,000
MISCELLANEOUS							
Dues & Subscriptions		691	1,394	1,974	692		900
Printing		6,730		2,500	-		1,000
Miscellaneous		-	198	204	77		77
COST ALLOCATION		69,351	70,265	80,350	85,504		89,386
TOTAL PLANNING DIVISION		**328,776**	**416,522**	**638,732**	**408,590**		**508,095**
Associated Revenue		108,507	86,608	89,163	72,890		66,895
Percent Coverage		33%	21%	14%	18%		13%

Operating Expenditure Budget: Detail by Object Code

Community Development, continued

BUILDING DIVISION

Description		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
SALARIES		174,959	186,707	201,886	194,938	167,943
Building Official	1.00			-	86,707	
Inspector / Code Enforcement (	2.00			-	121,236	
Staff Allocation to Surface Water Management					(40,000)	
BENEFITS		60,326	66,403	88,030	64,880	77,126
OFFICE AND OPERATING SUPPLIES		1,522	1,185	1,201	1,569	1,905
BOOKS AND SOFTWARE		6,491	218	308	60	4,000
SMALL TOOLS & MINOR EQUIPMENT		-		-	-	-
PROFESSIONAL SERVICES						
Contract Plan Review		-		5,000	-	5,000
INFORMATION SERVICES			9,781	14,999	11,396	12,723
TELEPHONE		2,025	2,205	2,434	2,007	2,000
POSTAGE		5		-	-	-
TRAVEL		44	127	1,000	35	1,000
MEALS AND LODGING		739	880	1,000	797	1,000
TRAINING		2,195	1,595	13,000	1,520	4,000
ADVERTISING		64		-	-	-
OFFICE EQUIPMENT RENTAL		400	547	857	818	584
VEHICLE RENTAL		14,634	14,869	16,514	10,587	10,963
EQUIPMENT REPLACEMENT		790	852	905	852	853
INSURANCE						
Liability		10,005	7,523	7,789	8,253	7,876
MISCELLANEOUS						
Dues & Subscriptions		275	385	503	365	600
Printing		22		-	-	-
COST ALLOCATION						
From Community Development Admin		208,052	210,793	241,050	256,511	268,159
TOTAL BUILDING DIVISION		**482,547**	**504,071**	**596,475**	**554,587**	**565,733**
Associated Revenue		524,970	376,872	367,737	376,693	333,280
Percent Coverage		109%	75%	62%	68%	59%

Community Development, continued

FIRE MARSHAL

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
INTERGOVERNMENTAL SERVICES					
Fire Marshal	39,008	32,337	60,000	24,565	40,000
TOTAL FIRE MARSHAL	**39,008**	**32,337**	**60,000**	**24,565**	**40,000**
Associated Revenue	40,035	35,730	38,013	25,805	27,056
Percent Coverage	103%	110%	63%	105%	68%
TOTAL COMMUNITY DEVELOPMENT	**850,330**	**952,929**	**1,295,207**	**987,742**	**1,113,828**
Associated Revenue	673,512	499,211	494,912	475,388	427,232
Percent Coverage	79%	52%	38%	48%	38%

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.

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.

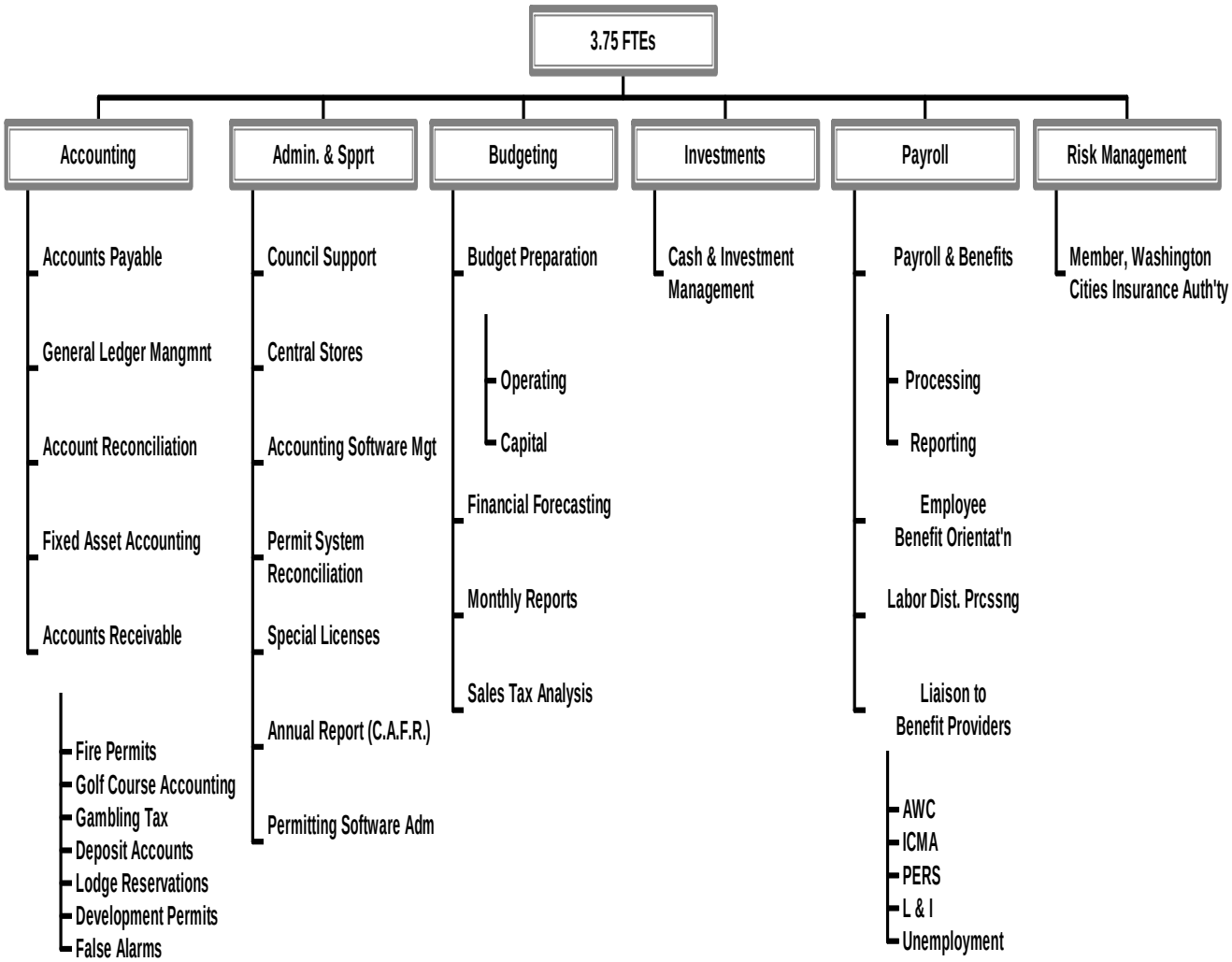
2009 Major Accomplishments

- **Parks, Recreation, Cultural and Human Services**
  - Continued to monitor and report on Lake Wilderness Golf Course financial operations.
- **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 2009 Final Budget (8th Consecutive).

2010 Goals and Objectives to meet Council Priorities

- **Parks, Recreation, Cultural and Human Services**
  - Assist with process to recoup capital funds used to purchase Lake Wilderness Golf Course.
- **Quality City Services**
  - Continue to make financial reporting improvements.
  - Review City's financial policies and tax structure in light of economic times.
  - Complete comprehensive review of City fees.
  - Implement a new financial software package as identified in the 2006 Information Technology Plan.
  - Continue to enhance the performance measurement system.
  - Maintain level of service with increasing workloads.
  - Begin the development of a transition with the retirement of two key employees.

Finance


3.75 FTEs
Accounting
Accounts Payable
General Ledger Mangmnt
Account Reconciliation
Fixed Asset Accounting
Accounts Receivable
Fire Permits
Golf Course Accounting
Gambling Tax
Deposit Accounts
Lodge Reservations
Development Permits
False Alarms
Admin. & Spprt
Council Support
Central Stores
Accounting Software Mgt
Permit System Reconciliation
Special Licenses
Annual Report (C.A.F.R.)
Permitting Software Adm
Budgeting
Budget Preparation
Operating
Capital
Financial Forecasting
Monthly Reports
Sales Tax Analysis
Investments
Cash & Investment Management
Payroll
Payroll & Benefits
Processing
Reporting
Employee Benefit Orientat'n
Labor Dist. Prcssng
Liaison to Benefit Providers
AWC
ICMA
PERS
L & I
Unemployment
Risk Management
Member, Washington Cities Insurance Auth'ty

Expenditure Budget: Department Summary

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Finance							
Positions	3.70	3.50	3.50	3.50	3.50		
Expenditures by Object							
Salaries & Benefits	301,613	319,327	368,403	332,407	366,469	(1,934)	-0.5%
Supplies & Services	96,981	106,174	124,172	110,003	127,995	3,823	3.1%
Cost Allocation	-	(17,604)	(25,000)	(11,923)	(15,000)	10,000	-40.0%
Total Finance	**398,594**	**407,897**	**467,576**	**430,488**	**479,464**	**11,889**	**2.5%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase.)	(500)
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%. Overall increase reflects additional 0.5 FTE.)	(1,434)
Supplies (Based on actual usage)	(191)
Professional Services 2009 (Revenue auditing, $1,500; financial system software support, $1,816; fiscal agent fees, $2,613; and annual state audit, $28,000.	(33,928)
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
Information Services, Telephone and Postage (Based on actual usage)	(3,490)
Travel, Meals & Lodging, and Training (Adjustment based on actual usage)	304
Other Services & Charges (Copier & building rental, equipment replacement, & insurance)	10,429
Cost Allocation (Charge to Lake Wilderness Golf Course, decreased from first year estimate)	10,000
	11,889

Expenditure Budget: Department Summary

Finance, continued

Workload Indicators

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Receipts Processed	5,846	6,095		7,800			
Payable Checks Issued	2,018	2,020		2,000			
Payroll Checks Issued	1,658	1,723		1,800			
Receivable Accounts Managed	400	221		200			
Fixed Assets Managed	1,513	1,638		1,800			

Performance Measures

	2007 Actual	2008 Actual	2008 Benchmark @	2009 Actual	2010 Budget		
Total Expenditures / Finance FTE	4,900,861	3,780,341	8,247,192	3,831,265	7,674,445		(1)
Receipts & Checks / Finance FTE	2,574	2,811		3,314			(2)
Insurance Losses / Worker Hour	0.11	0.01	0.65	-			(3)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	9	10					(4)
Distinguished Budget Presentation Award (Consecutive years)	6	7		8			(5)

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

(5) A City's budget is the primary vehicle with which it communicates to its stakeholders the way it intends to manage the city. GFOA sets standards for the production of budgets so that they have the maximum utility in helping citizens and others understand the city 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, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Finance						
SALARIES		228,562	240,174	262,468	251,860	263,968
Finance Director	1.00				119,605	
Accountant	1.00				68,903	
Accounting Clerk	1.50				75,459	
Overtime		3,600	1,216	4,000	841	2,000
BENEFITS		69,451	77,937	101,935	79,706	100,501
OFFICE AND OPERATING SUPPLIES		5,611	5,602	6,316	4,547	3,325
BOOKS AND SOFTWARE		-	58	100	-	100
SMALL TOOLS & MINOR EQUIPMENT		1,189		200	263	3,000
PROFESSIONAL SERVICES						
Revenue Auditing		2,052	1,114	1,500	1,359	1,500
Software Support		1,676	1,710	1,816	1,255	1,400
Fiscal Agent Fees		2,105	2,409	2,613	2,409	2,800
Annual State Audit		21,534	24,005	28,000	22,060	25,000
INFORMATION SERVICES		8,459	13,042	19,998	15,195	16,965
TELEPHONE		1,251	1,352	1,492	1,365	1,229
POSTAGE		1,856	1,795	2,121	1,813	1,928
TRAVEL		138	219	300	199	400
MEALS & LODGING		13	25	100	59	200
TRAINING		337	381	500	604	604
ADVERTISING		1,011	1,500	1,100	885	1,500
OFFICE EQUIPMENT RENTAL		2,123	1,914	2,999	2,863	2,042
BUILDING RENTAL		17,048	19,277	21,222	23,407	34,448
EQUIPMENT REPLACEMENT		12,335	12,816	13,622	12,917	12,830
INSURANCE						
Liability		9,246	9,298	9,627	9,662	9,221
REPAIR AND MAINTENANCE		54	174	247	205	164
MISCELLANEOUS						
Dues and Subscriptions		610	625	885	290	625
Printing		7,669	8,318	8,708	7,932	8,000
Budget & CAFR Award Programs		665	665	706	715	715
Miscellaneous			(123)		-	-
COST ALLOCATION						
To Lake Wilderness Golf Course		-	(17,604)	(25,000)	(11,923)	(15,000)
TOTAL FINANCE		**398,594**	**407,897**	**467,576**	**430,488**	**479,464**

Human Services

This budgetary department, which is staffed by the Finance Department, accounts for grants provided to human service agencies. Once per year, funding requests are solicited from community non-profit organizations. 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 on-going 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

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%

Human Services

Expenditures by Object

Supplies & Services	212,019	200,799	279,705	220,294	301,267	21,562	7.7%
Total Human Services	**212,019**	**200,799**	**279,705**	**220,294**	**301,267**	**21,562**	**7.7%**

Changes from 2009 Budget

Funded in 2009

Greater Maple Valley Community Center	(232,705)
Maple Valley Food Bank	(22,000)
Vine Maple Place Project	(15,000)
Emergencies and Special Opportunities	(10,000)
	(279,705)

Funded in 2010

Greater Maple Valley Community Center ($192,500 to continue funding for operating costs; $39,400 to assist with funding to complete the courtyard, remodel the kitchen, replace the hall flooring, restroom stalls and vanity, (carryforward of 2009 funding net of amount provided by other grantors); $5,000 as pass through of the alcohol tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and $3,367 for property insurance and surface water management fees for the "Den".)	240,267
Maple Valley Food Bank to provide food and financial assistance to individuals, to assist with the holiday program, and to help with operational costs.	15,000
Vine Maple Place to assist with housing and support services to families.	15,000
Team Tahoma to fund a Social Services/Volunteer Fair at the Lake Wilderness Lodge and establish a voluntary registry.	6,000
Emergencies and Special Opportunities	25,000
	301,267
Budget change from 2009	**21,562**

Performance Measures

			2008 Benchmark @				
Human Service Expenditures / Capita	$ 10.59	$ 9.80	$ 10.01	$ 10.57	$ 13.06		(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, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Human Services					
DEDICATED FUNDING					
Maple Valley Community Center					
Community Service Grant					
Operational Grant	150,000	150,000	175,000	175,000	192,500
Capital Grant	13,975	14,620	51,405	-	39,400
Substance Abuse - 2% liquor tax	4,544	4,633	5,000	4,927	5,000
City Expenses	-		-	-	-
Insurance					
Property	-	1,183	1,300	1,279	1,279
Taxes & Assessments				2,088	2,088
TOTAL MV COMMUNITY CENTER	**168,519**	**170,436**	**232,705**	**183,294**	**- 240,267**
MV Food Bank and Emergency Services					
Community Service Grant	13,500	13,500	22,000	22,000	15,000
TOTAL MV FOOD BANK	**13,500**	**13,500**	**22,000**	**22,000**	**15,000**
TOTAL DEDICATED FUNDING	**182,019**	**183,936**	**254,705**	**205,294**	**255,267**
DISCRETIONARY FUNDING					
Team Tahoma					
Community Service Grant				-	6,000
TOTAL TEAM TAHOMA	**-**	**-**	**-**	**-**	**6,000**
Vine Maple Place Project					
Community Service Grant	30,000	16,863	15,000	15,000	15,000
TOTAL VINE MAPLE PLACE	**30,000**	**16,863**	**15,000**	**15,000**	**15,000**
Emergencies & Special Opportunitie	-		10,000	-	25,000
TOTAL DISCRETIONARY FUNDING	**30,000**	**16,863**	**25,000**	**15,000**	**- 46,000**
TOTAL HUMAN SERVICES	**212,019**	**200,799**	**279,705**	**220,294**	**301,267**

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 lodge 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.

2009 Major Accomplishments

■Parks, Recreation, Cultural and Human Services

- Began design work on first phase of Lake Wilderness Park master plan improvements.
- Continued enhancing Lodge marketing plan for conferences, retreats, and seminars.
- Continued quarterly program meetings with area recreation service providers.
- Implemented on-line program registration
- Completed Lodge interior repairs
- Began Master plan of Summit Pit park site
- Completed Lake Wilderness Golf Course capital improvements
- Adopted park impact fee ordinance
- Added park element to City Comprehensive Plan
- Adopted Lake Wilderness Park & Lodge Master Plan

■Quality City Services

- Maintained current level of recreation programming.
- Enhanced relationship with Lake Wilderness Golf course.
- Continued implementation of new Parks & Recreation organizational structure.

2010 Goals and Objectives to meet Council Priorities

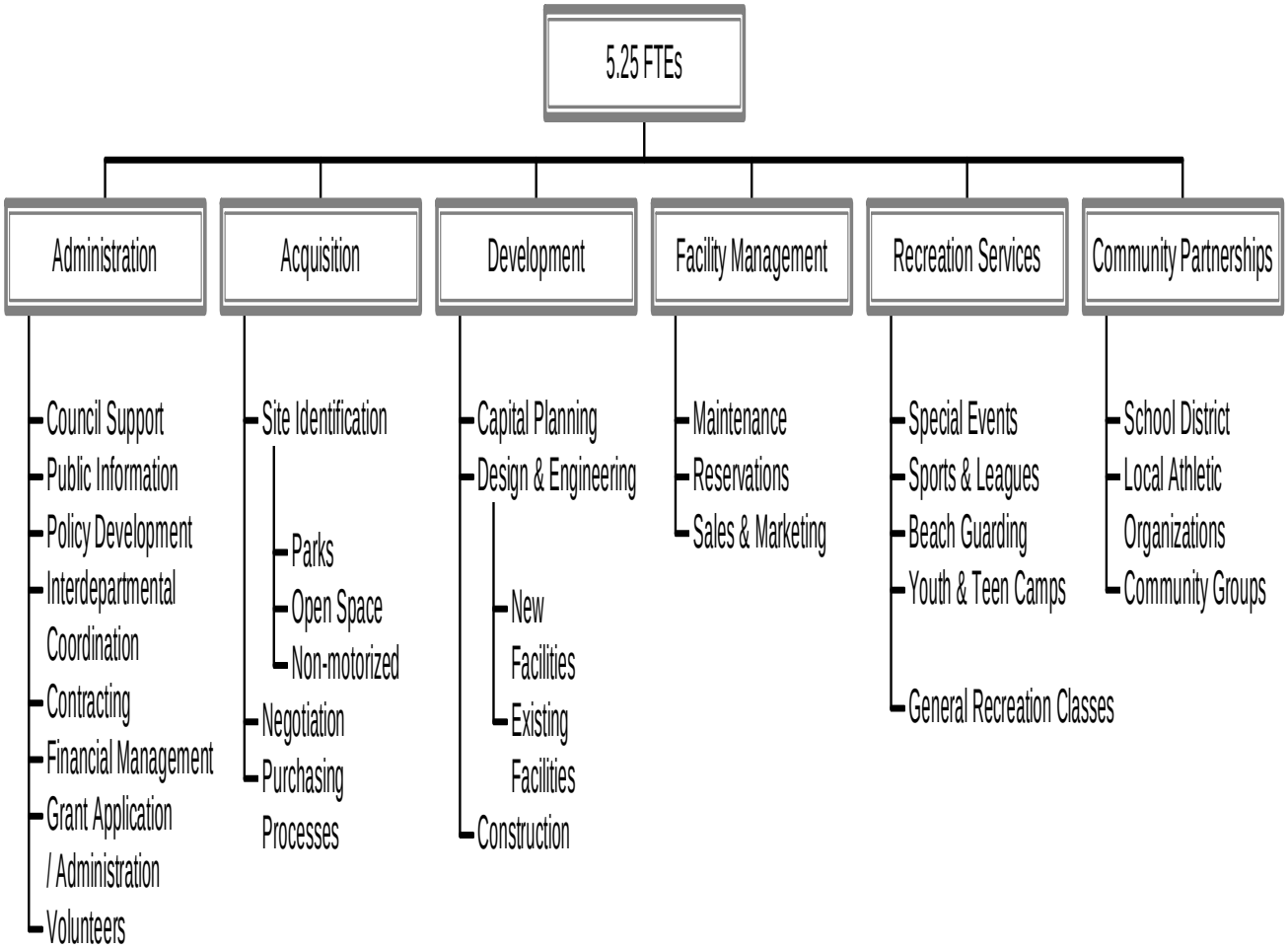
■Parks, Recreation, Cultural and Human Services

- Complete Summit Park master plan
- Complete work on first phase of Lake Wilderness Park master plan improvements
- Begin design work on first phase of Summit Park master plan improvements
- Complete golf course capital improvements
- Assess performance and confirm future direction of golf course

■Quality City Services

- Enhance park rental options with addition of pilot program for summer boat rentals and concessions
- Continue quarterly program meetings with area recreation service providers
- Continue enhancing Lake Wilderness Lodge and Park marketing plan
- Update Park Code to reflect changing conditions of park use
- Adopt new rental policies and procedures to provide better service to the public

Parks & Recreation



Expenditure Budget: Department Summary

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Parks & Recreation							
Positions	5.50	4.60	5.00	5.00	5.00		
Expenditures by Object							
Salaries & Benefits	517,640	562,210	619,316	642,772	670,075	50,759	8.2%
Supplies & Services	489,412	486,799	580,640	511,161	560,454	(20,186)	-3.5%
Intergovernmental Services	5,950	21,086	11,229	7,230	11,032	(196)	-1.7%
Operating Capital	4,356	6,963	10,000	8,302	-	(10,000)	-100.0%
Cost Allocation	242,468	255,717	285,442	209,415	257,985	(27,457)	-9.6%
Total Parks & Recreation	**1,259,825**	**1,332,775**	**1,506,627**	**1,378,881**	**1,499,546**	**(7,081)**	**-0.5%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase.)	39,104
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%. Overall increase reflects additional staffing.)	11,655
Supplies (Based on actual usage)	(4,069)
Professional Services for 2009 (Registration system software support, $1,250; parks maintenance contracts, $2,500; Lodge janitorial and building services, $18,825, including carpet and windowing cleaning; contracted recreation officials and day camp instructors, $73,296, based on expanded programs in 2008; and event entertainment and other event services, $28,027)	(123,898)
Professional Services for 2010 (Registration system software support, $2,000; Lodge janitorial and building services, $12,000, including carpet and windowing cleaning; contracted recreation officials and day camp instructors, $71,175; and event entertainment and other event services, $29,671)	114,845
Community Service Agency grants for 2009 ($5,500 for Maple Valley Days: $11,766 for Maple Valley Historical Society, $5,000 for Make-a-Difference Day, $46,000 for South King County Arboretum, and $10,000 for Maple Valley Farmer's Market.	(78,266)
Community Service Agency grants for 2010 ($5,000 for Maple Valley Days: $13,237 for Maple Valley Historical Society, $5,000 for Make-a-Difference Day, $52,202 for South King County Arboretum, $4,500 for Maple Valley Farmer's Market, and $5,000 for the Maple Valley Youth Symnphony Orchestra.)	85,596
Information Services, Telephone and Postage (Based on actual usage)	(4,344)
Travel, Meals & Lodging, and Training (Based on actual usage)	(636)
Other Services & Charges (Based on actual usage)	(9,415)
Intergovernmental Services (Majority for B & O taxes at Lodge. Amount based on actual usage)	(196)
Operating Capital budgeted in 2009 ($10,000 for additional stage pieces, pop-up tents, and trailer for stage and tents)	(10,000)

Parks & Recreation, continued

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Cost Allocation (Based on actual usage amount reflects a reduction in Public Works Maintenance allocation						(27,457)	
						(7,081)	

Workload Indicators

Building Square Feet Operated	20,500	20,500		20,500	20,500
Park Acres	288	288		288	288

Performance Measures

			2008 Benchmark @			
Parks & Recreation Expenditures / Capita	$ 62.93	$ 65.08	$ 63.62	$ 66.17	$ 65.00	(1)
Park Maintenance Expenditures / Acre	$ 1,097	$ 941	$ 7,445	$ 774	$ 991	(2)
Recreation & Events Expenditures / Capita	$ 23.04	$ 25.08	$ 26.52	$ 29.03	$ 26.51	(3)
Lodge revenues as % of Lodge Expenditures	73%	63%		51%	69%	(4)
Recreation program revenue as a % of program costs	46%	51%	62%	45%	44%	(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 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 2009 and 2009 with the remodel project and with the downturn in the economy. Hopefully there will be some rebound in 2010.

(5) Recreation program showing increased cost with revenues not keeping pace at this time.

@ Where available, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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

Parks & Recreation

PARKS ADMINISTRATION

Description		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
SALARIES		153,759	158,536	175,040	171,658	178,895
Park Director	1.00				111,372	
Administrative Assistant II	1.00				47,807	
Administrative Assistant I	0.50				19,717	
Limited Part Time			950	1,346	2,984	2,042
Temporary Help		3,409		3,000	-	-
Overtime		832		1,000	-	1,000
BENEFITS		56,729	61,022	71,240	66,467	70,724
OFFICE AND OPERATING SUPPLIES		4,627	4,206	4,000	3,177	3,113
BOOKS AND SOFTWARE		1,171		-	-	-
SMALL TOOLS & MINOR EQUIPMENT		745	132	187	-	2,200
PROFESSIONAL SERVICES						
Software Support		1,760	2,510	1,250	750	2,000
Organizational Consultant		14,925	2,100	-	-	-
Temporary Help		-	2,106	-	-	-
INFORMATION SERVICES		12,689	16,302	24,997	15,195	16,965
TELEPHONE		2,724	1,847	2,024	2,071	2,027
POSTAGE		1,346	1,782	2,229	1,220	1,330
TRAVEL		616	485	475	900	824
MEALS AND LODGING		291	381	540	95	400
TRAINING		144	478	571	410	500
ADVERTISING		-	60	500	100	-
OFFICE EQUIPMENT RENTAL		10,183	10,905	12,319	7,740	6,210
EQUIPMENT REPLACEMENT		10,500	10,417	10,594	12,223	12,386
INSURANCE						
Liability		5,393	5,423	5,615	6,877	6,563
REPAIR AND MAINTENANCE		626		-	242	322
MISCELLANEOUS						
Dues and Subscriptions		315	406	431	375	431
Miscellaneous		-	150	28	-	-
TOTAL PARKS ADMINISTRATION		**282,784**	**280,199**	**317,386**	**292,484**	**307,934**
COST ALLOCATION		(210,483)	(173,835)	(163,124)	(184,525)	(183,546)
NET PARKS ADMINISTRATION		**72,300**	**106,364**	**154,262**	**107,959**	**124,387**

Operating Expenditure Budget: Detail by Object Code

Parks & Recreation, continued

PARKS MAINTENANCE

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
BENEFITS	27	56		12	60
OFFICE AND OPERATING SUPPLIES	17,251	14,950	20,368	14,907	20,000
SMALL TOOLS & MINOR EQUIPMENT	14,620		8,000	-	5,000
PROFESSIONAL SERVICES					
Grounds Maintenance	15,194		2,500	-	-
Tree Removal				5,140	-
TRAINING	220		-	-	-
ADVERTISING	-		-	68	-
RENTALS AND LEASES	4,182	2,985	3,401	2,172	2,257
VEHICLE RENTAL	-	773	1,094	32	43
INSURANCE					
Property	4,027	3,872	4,452	4,187	4,187
UTILITIES	19,585	14,381	23,364	22,535	24,000
REPAIR AND MAINTENANCE	845	1,991	2,820	1,480	1,973
MISCELLANEOUS					
Miscellaneous	-	38	100	88	118
INTERGOVERNMENTAL SERVICES					
TAXES AND ASSESSMENTS	537	649	690	637	637
COST ALLOCATION					
From Parks Administration	9,362	7,179	5,312	9,156	9,062
From Police Department				-	5,000
From Public Works Administration	2,486	7,701	8,286	19,553	26,070
From Public Works Maintenance	227,684	216,358	263,275	142,817	186,975
TOTAL PARKS MAINTENANCE	**316,020**	**270,933**	**343,661**	**222,783**	**285,382**
Associated Revenue	9,319	12,292	13,380	15,168	15,168
Percent Coverage	3%	5%	4%	7%	5%

Parks & Recreation, continued

LAKE WILDERNESS LODGE

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	
SALARIES	59,579	62,280	71,914	72,538		75,273
Park Facilities & Lodge Manage 1.00					75,273	
Lodge Attendants (Limited Part-time)	31,128	52,598	56,036	46,301		55,000
Lodge Attendants (Temporary)	7,798	5,327	8,000	15,339		10,000
BENEFITS	24,279	32,969	35,350	35,522		35,139
OFFICE AND OPERATING SUPPLIES	14,910	16,391	19,979	20,772		18,000
BOOKS AND SOFTWARE	136		-	-		-
SMALL TOOLS & MINOR EQUIPMENT	5,315	3,652	13,829	2,482		4,000
PROFESSIONAL SERVICES						
Janitorial Services	16,033	6,893	7,320	-		500
Cleaning Services		10,239	12,744	4,672		11,500
Damage Deposits Used	(434)	(950)	(1,239)	-		-
Net Vandalism - 2007	(955)	2,495	-	-		-
Security Services	2,393		-	-		-
INFORMATION SERVICES		3,260	4,999	7,560		8,482
TELEPHONE	1,117	1,800	1,928	1,633		1,719
POSTAGE	48	49	100	-		50
TRAVEL	165	321	454	438		338
MEALS AND LODGING	58	18	100	341		341
TRAINING	204	30	100	334		319
ADVERTISING	14,834	7,218	8,000	8,524		15,000
RENTALS AND LEASES	347	5,624	5,057	4,509		3,175
EQUIPMENT REPLACEMENT	3,582	4,094	4,305	4,564		4,576
INSURANCE						
Special Events	18,461	21,944	23,364	16,889		22,000
Property	12,610	12,050	13,858	13,036		13,036
Liability	7,411	7,453	7,717	8,598		8,205
UTILITIES	31,038	29,569	37,170	32,336		32,000
REPAIRS AND MAINTENANCE	10,772	12,343	11,336	11,097		16,500
MISCELLANEOUS						
Printing	729		-	-		-
Dues & Subscriptions	265	1,145	1,622	297		1,622
Miscellaneous	36	126	2,000	23		13

Parks & Recreation, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
TAXES AND ASSESSMENTS		15,766	3,525	2,812	3,000
OPERATING CAPITAL					
Furniture	-		-	1,689	-
Maintenance Equipment	-	1,919	-	-	-
COST ALLOCATION					
From Parks Administration	89,488	66,895	60,624	59,345	56,858
TOTAL LAKE WILDERNESS LODGE	**351,346**	**383,518**	**410,191**	**371,649**	**396,646**
Associated Revenue	257,675	242,176	255,000	189,487	275,000
Percent Coverage	73%	63%	62%	51%	69%

Operating Expenditure Budget: Detail by Object Code

Parks & Recreation, continued

RECREATION

Description		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
SALARIES		61,785	64,724	72,379	94,384	97,798
Recreation Manager	1.00				76,812	
Recreation Specialist	0.50				20,986	
Limited Part Time		5,983	11,216		3,480	
Temporary Help		10,511	7,928	11,000	8,193	11,000
BENEFITS		22,733	26,024	30,724	34,039	42,143
OFFICE AND OPERATING SUPPLIES		1,689	2,131	2,133	3,926	4,000
BOOKS AND SOFTWARE		-		-	31	42
SMALL TOOLS & MINOR EQUIPMENT		1,596	66	100	4,658	2,000
INFORMATION SERVICES			13,042	19,998	18,994	21,206
TELEPHONE		799	1,252	1,437	1,610	1,563
TRAVEL		486	986	1,000	1,102	500
MEALS AND LODGING		66	350	496	488	300
TRAINING		453	615	923	622	700
ADVERTISING		-	717	1,015	53	70
VEHICLE RENTAL		290	871	925	871	871
EQUIPMENT REPLACEMENT		1,509	3,030	3,117	3,699	3,546
INSURANCE						
Liability		3,496	3,516	3,641	4,556	4,348
MISCELLANEOUS						
Dues and Subscriptions		291	847	1,391	975	970
Printing - Recreation Brochure		-		12,000	2,932	8,000
Miscellaneous		451	475	602	971	1,207
OPERATING CAPITAL						
Other Equipment		4,356	1,919	10,000	6,613	-
COST ALLOCATION						
From Parks Administration		73,547	59,843	59,469	69,097	70,519
To Recreation and Events		(100,270)	(84,298)	(90,974)	(108,080)	(113,331)
		89,770	**115,253**	**141,374**	**153,215**	**157,451**

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Parks & Recreation, continued					
Beach Guarding					
SALARIES					
Temporary Help	31,641	34,259	36,342	38,944	40,000
BENEFITS	4,205	4,781	5,066	5,435	5,433
OFFICE AND OPERATING SUPPLIES	2,400	6,015	4,500	5,101	5,036
SMALL TOOLS & MINOR EQUIPMENT	1,065	429	500	1,540	300
TELEPHONE	165	208	221	220	240
TRAVEL	-	59	100	37	-
ADVERTISING	897	465	494	509	509
INSURANCE					
Liability	3,538	3,557	3,683	3,874	3,697
REPAIRS AND MAINTENANCE	20	282	300	-	500
MISCELLANEOUS	30		-	10	
COST ALLOCATION					
From Recreation	9,353	9,392	9,716	8,739	8,416
	53,315	**59,446**	**60,921**	**64,408**	**64,131**
Day Camp					
SALARIES					
Temporary Help	27,226	25,762	27,000	27,476	27,476
BENEFITS	3,911	3,592	3,900	3,862	3,861
OFFICE AND OPERATING SUPPLIES	7,419	9,652	10,251	7,752	7,772
SMALL TOOLS & MINOR EQUIPMENT	797	1,140	1,211	1,885	321
PROFESSIONAL SERVICES					
Transportation Services	2,384	2,693	3,000	4,236	4,000
Event Services	7,580	3,976	5,000	3,837	4,500
Contract Instructors		1,220	1,296	1,400	1,400
TELEPHONE	335	232	246	254	254
TRAVEL	-	14	50	34	50
MEALS AND LODGING	106	82	100	-	-
ADVERTISING	218	176	187	140	140
INSURANCE					
Liability	2,313	2,325	2,408	2,909	2,776
MISCELLANEOUS					
Signs & Promotion	230		-	20	
COST ALLOCATION					
From Recreation	18,179	20,945	16,003	20,259	15,353
	70,697	**71,809**	**70,651**	**74,063**	**67,903**
Associated Revenue	64,725	62,879	62,600	61,758	61,758
Percent Coverage	92%	88%	89%	83%	91%

Parks & Recreation, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Youth Sports & Classes					
SALARIES					
Temporary Help	1,634	1,686	1,580	3,295	4,050
BENEFITS	219	218	201	519	554
OFFICE AND OPERATING SUPPLIES	9,792	7,500	6,000	8,396	8,374
PROFESSIONAL SERVICES					
Contract Instructors / Referees	7,440	27,741	36,000	29,591	28,000
ADVERTISING		19		-	-
INSURANCE					
Liability	84	84	87	150	143
Special Events	85		-	-	-
MISCELLANEOUS					
Signs & Promotion	119	646	524	484	
Miscellaneous				190	
COST ALLOCATION					
From Recreation	12,796	15,030	16,070	28,772	31,743
	32,169	**52,923**	**60,463**	**71,398**	**72,863**
Associated Revenue	34,724	64,664	70,250	72,257	70,325
Percent Coverage	108%	122%	116%	101%	97%
Adult Sports & Classes					
SALARIES					
Temporary Help	9,116	7,376	7,300	10,816	8,506
BENEFITS	1,136	907	898	1,510	1,120
OFFICE AND OPERATING SUPPLIES	3,118	3,163	3,000	4,669	5,207
SMALL TOOLS & MINOR EQUIPMENT	1,259		500	1,123	1,498
PROFESSIONAL SERVICES					
Contract Instructors / Referees	27,063	39,611	28,000	30,693	33,275
TELEPHONE	51		-	-	-
TRAVEL	-		-	4	-
ADVERTISING	42	308	374	250	374
INSURANCE					
Liability	409	412	426	638	609
MISCELLANEOUS					
Dues & Subscriptions	-		-	140	187
Signs	768	254		291	

Parks & Recreation, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
INTERGOVERNMENTAL SERVICES					
Facility Use Fees	-		-	342	456
COST ALLOCATION					
From Recreation	39,680	30,474	30,188	41,827	40,602
	82,642	**82,505**	**70,686**	**92,302**	**91,833**
Associated Revenue	56,443	69,544	48,688	75,775	73,000
Percent Coverage	68%	84%	69%	82%	79%
TOTAL RECREATION	**328,594**	**381,936**	**404,094**	**455,387**	**- 454,182**
Associated Revenue	152,642	193,237	176,788	206,135	201,428
Percent Coverage	46%	51%	44%	45%	44%

Parks & Recreation, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
COMMUNITY EVENTS					
Fishing Derby					
OFFICE AND OPERATING SUPPLIES	176		-	-	-
RENTALS AND LEASES	-	163	173	163	163
MISCELLANEOUS					
Signs & Promotion	75		-	-	-
INTERGOVERNMENTAL SERVICES					
Police Contracting	1,752	1,872	2,000	-	2,000
COST ALLOCATION					
From Recreation	2,911	608	646	534	534
From Public Works Maintenance	1,015	3,147	3,342	2,607	3,037
From Police Department	3,471	3,584	3,806	4,921	4,921
	9,399	**9,374**	**9,967**	**8,225**	**10,655**
Maple Valley Days					
Community Service Grant					
Insurance					
Special Events	869	1,483	1,500	1,500	1,500
Advertising	600	750	750	750	750
Rentals & Leases	1,000	1,267	1,250	1,250	1,250
Other Event Services	2,474	2,200	2,000	-	-
Electrical Contractor				2,000	1,500
City Expenses					
OFFICE AND OPERATING SUPPLIES	1,305	75		90	90
MISCELLANEOUS					
Miscellaneous				400	400
INTERGOVERNMENTAL SERVICES					
MVD - Signage and Barricades	2,565	2,798	3,421	3,440	3,440
COST ALLOCATION					
From Recreation	4,073	2,878	3,056	2,483	2,483
From Public Works	1,887	3,109	3,302	12,800	12,800
From Police Department	12,173	12,449	13,221	17,250	17,250
	26,948	**27,009**	**28,500**	**41,963**	**41,463**

Operating Expenditure Budget: Detail by Object Code

Parks & Recreation, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Independence Day Event					
OFFICE AND OPERATING SUPPLIES	750	1,189	1,262	2,031	2,172
PROFESSIONAL SERVICES					
Event Entertainment	13,796	14,618	15,524	14,401	15,500
Other Event Services	775	240	255	480	480
RENTALS AND LEASES	230	245	260	301	301
MISCELLANEOUS					
Signs & Promotion	-		750	141	
Miscellaneous	125	125	133	25	25
INTERGOVERNMENTAL SERVICES					
Police Contracting	1,095		1,593		1,500
COST ALLOCATION					
From Recreation	8,085	7,901	8,391	8,983	8,391
From Police Department	1,262	2,812	1,329	3,567	3,567
	26,118	**27,129**	**29,497**	**29,929**	**31,936**
Music In the Park (Summer Events)					
OFFICE AND OPERATING SUPPLIES	311	103	200	106	634
SMALL TOOLS & MINOR EQUIPMENT	738		1,300	-	1,300
PROFESSIONAL SERVICES					
Event Entertainment	7,695	7,550	8,000	9,486	9,486
ADVERTISING	-		-	174	174
RENTALS AND LEASES	-	295	300	-	300
MISCELLANEOUS					
Signs & Promotion	388	4,260	600	434	
OPERATING CAPITAL					
Other Equipment		3,125		-	-
COST ALLOCATION					
From Recreation	7,878	10,827	11,395	15,139	15,029
	17,010	**26,160**	**21,795**	**25,339**	**26,922**

Parks & Recreation, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Kid's Festival					
OFFICE AND OPERATING SUPPLIES	119	39	100	753	1,733
PROFESSIONAL SERVICES					
Event Entertainment	1,613	1,500	1,593	1,550	1,550
RENTALS AND LEASES	898	1,208	1,283	964	1,283
MISCELLANEOUS					
Signs & Promotion	87	2,071	250	2,447	
COST ALLOCATION					
From Recreation	4,943	6,893	7,321	7,687	7,622
From Police Department	1,129	754	801	583	583
	8,789	**12,465**	**11,347**	**13,984**	**12,771**
Wilderness Games					
COST ALLOCATION					
From Recreation	1,135		-	-	-
	1,135	**-**	**-**	**-**	**-**
Anniversary Celebration					
OFFICE AND OPERATING SUPPLIES	3,923		-	-	-
SMALL TOOLS & MINOR EQUIPMENT	2,044		-	-	-
PROFESSIONAL SERVICES					
Event Entertainment	10,173		-	-	-
MISCELLANEOUS					
Miscellaneous	278		-	-	-
COST ALLOCATION					
From Recreation	5,666		-	-	-
From Police Department	996		-	-	-
	23,080	**-**	**-**	**-**	**-**

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Parks & Recreation, continued					
Holiday Lights					
OFFICE AND OPERATING SUPPLIES	4,331	3,195	2,230	4,045	2,788
PROFESSIONAL SERVICES					
Event Entertainment	664	815	1,593	580	1,593
Other Event Services	1,265		1,062	-	1,062
RENTALS AND LEASES	929	1,450	1,115	1,540	1,115
MISCELLANEOUS					
Signs & Promotion	-	137	558	38	
COST ALLOCATION					
From Recreation	12,978	13,517	3,701	12,940	15,000
From Public Works Maintenance	-	10,350	10,287	11,062	11,986
	20,167	**29,463**	**20,546**	**30,205**	**33,543**
TOTAL COMMUNITY EVENTS	**132,647**	**131,601**	**121,652**	**149,645**	**157,291**

Parks & Recreation, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
COMMUNITY SERVICE AGENCIES					
Maple Valley Historical Society					
Community Service Grant					
Utilities	3,343	2,968	3,500	3,500	4,000
Repair & Maintenance					
Landscape Maintenance	-	2,292	2,280	2,280	2,280
Store & Plaza Projects	10,074	2,846	5,500	5,500	6,500
City Expenses					
Insurance					
Property	1,025	422	486	457	457
	14,443	**8,528**	**11,766**	**11,737**	**13,237**
Maple Valley Make A Difference Day					
Community Service Grant					
Office and Operating Supplies	2,625	1,027	2,788	-	2,788
Advertising	25		27	-	27
Rentals and Leases	-		-	161	-
Miscellaneous	664	653	705	163	705
Make a Difference Day Project	1,500	2,340	1,480	4,018	2,138
City Expenses					
Cost Allocation - Parks Admin	1,041	1,073		430	1,000
	5,856	**5,093**	**5,000**	**4,772**	**6,658**
Lake Wilderness Arboretum Foundation					
Community Service Grant					
Arboretum Improvements	29,253	36,000	36,500	36,500	42,000
City Expenses					
Office and Operating Supplies	-		-	-	788
Rentals and Leases	1,900	2,000	2,000	2,000	2,000
Insurance					
Property	72	69	400	313	313
Utilities	7,395	6,600	7,100	3,878	7,100
Miscellaneous					
Signs	-		-	788	
Cost Allocation - Parks Admin	-	132		99	62
	38,620	**44,801**	**46,000**	**43,578**	**52,264**

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	
Parks & Recreation, continued						
Maple Valley Farmer's Market						
Community Service Grant			10,000	10,000		4,500
Cost Allocation - Police				1,372		
	-	**-**	**10,000**	**11,372**	**-**	**4,500**
Maple Valley Youth Symphony Orchestra						
Community Service Grant				-		5,000
	-	**-**	**-**	**-**	**-**	**5,000**
TOTAL COMMUNITY SERVICE AGENC	**58,918**	**58,422**	**72,766**	**71,458**	**-**	**81,658**
TOTAL PARKS & RECREATION	**1,259,825**	**1,332,775**	**1,506,627**	**1,378,881**		**1,499,546**
Associated Revenue	423,891	455,313	452,107	419,585		497,331
Percent Coverage	34%	34%	30%	30%		33%

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 Medial 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.

2009 Major Accomplishments

■Traffic

- Significantly increased DUI arrests
- Partnered with Tahoma School District (TSD) in school zone speed enforcement and school bus traffic control
- Two officers successfully completed training for commercial vehicle grant writing
- Significantly increased traffic grant amounts for traffic enforcement (DUI, speed, Click-it or Ticket, etc.)
- Developed multi-jurisdictional patrol activities with Covington & Black Diamond

■Quality City Services

- Organized and managed the 2009 Maple Valley, Covington, and King County Sheriff Citizens' Academy
- Participated in monthly child safety seat inspections
- Increased volunteer participation by 50%
- Participated in the Greater Maple Valley Emergency Preparedness Fair
- Organized and managed Party Patrol emphasis and sent contact letters to parents
- Increased and enhanced the youth Explorer program
- Organized and managed the annual Bike Rodeo
- Participated in the annual Bike Challenge and Kids Festival
- Organized and participated in the annual National Night Out
- Participated in the annual Read Across America with local elementary schools
- Participated in the annual Maple Valley Days celebration and parade
- Participated in the Family Health Night
- Participated in the Villapalooza
- Participated in the Truck r Treats
- Developed and implemented a citizen survey study

2010 Goals and Objectives to meet Council Priorities

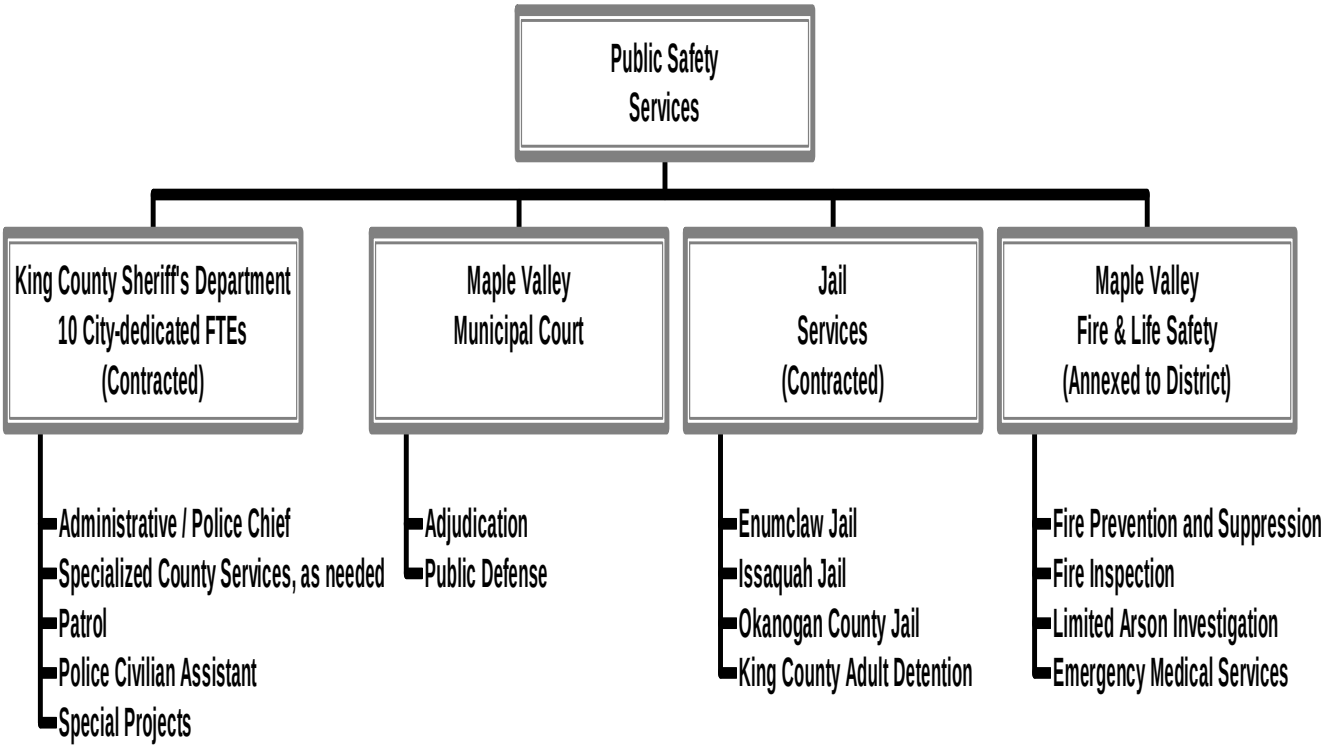
■Traffic

- Conduct emphasis of commercial vehicle enforcement
- Increase traffic safety grant participation

■Quality City Services

- Conduct another Citizen's Academy
- Increase volunteer participation and activities
- Increase preparedness and educate public for critical incidents

Public Safety



Expenditure Budget: Department Summary

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Public Safety							
City Staff	1.00	1.00	1.00	1.00	1.00		
Contract Officers (1)	10.00	10.00	10.00	10.00	11.00		
Other Sworn Staff	1.71	1.71		1.28	1.91		
Expenditures by Object							
Salaries & Benefits	57,042	61,616	72,114	66,916	75,131	3,017	
Supplies & Services	99,531	94,728	139,114	105,878	138,897	(217)	-0.2%
Intergovernmental Services	2,163,933	2,196,390	2,325,522	2,210,476	2,682,076	356,554	15.3%
Operating Capital	-	-	21,010	19,412	-	(21,010)	
Cost Allocation	(25,808)	(21,623)	(21,306)	(30,128)	(31,321)	(10,015)	
Total Public Safety	**2,294,698**	**2,331,111**	**2,536,454**	**2,372,555**	**2,864,783**	**328,329**	**12.9%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase.)	2,327
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%.)	690
Supplies (Based on actual usage)	(1,073)
Professional Services for 2009 ($2,000 emergency operations planning; $20,000 for police security remodel carried forward from 2008, $6,000 for domestic violence advocate; $1,000 for expert witness services for police radar accuracy; and $15,000 for judicial services.)	(44,000)
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
Information Services, Telephone and Postage (Based on actual usage)	2,368
Travel, Meals & Lodging, and Training (Based on actual usage)	4,917
Other Services & Charges (Copier rental, equipment replacement, & insurance based on actual usage. Building rental costs with the move to city hall's new location make up most of the increase.)	13,572
Intergovernmental Services	
Basic Police Contract (Amount based on 2010 contract costs provided to the City including cost increase of $141,783 or 6.7% plus $176,799 for fully costed patrol sargeant position.)	318,582
Arson Investigation (Based on actual allocation)	10,472
Jail Services (Based on actual usage)	(2,500)
Court Services (based on actual usage)	(5,000)
Animal Control (Provision with King County eliminating service County wide in 2010)	35,000
Operating Capital budgeted in 2009 (urban rifles)	(21,010)
Cost Allocation (increased charges to Park and Recreation for community events based on actual usage plus $5,000 for additional parks patrol.)	(10,015)
	328,329

Expenditure Budget: Department Summary

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%

Public Safety, continued

Program Enhancements

Patrol Sergeant	176,799
Park Patrol	5,000
	181,799

Workload Indicators

Police Department Sworn Staff*	11.8	11.8		12.3	
Dispatched Calls for Service	3,300	2,878		3,100	
Crimes (Part 1 & 2)	943	914		1,200	
Cases Closed	78	94		150	
Traffic Enforcement Activity	783	943			
Court Cases Filed	920	1,420			
Court Charges Disposed	1,021	1,463			
Jury Trial Hours	15	25		20	

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

Performance Measures

			2008 Benchmark @			
Police Sworn Staff /1000 Population	0.58	0.57	1.15	0.54	0.56	(1)
Dispatched Calls / Police Sworn Stf	282	246	171	275	-	(2)
Police Expenditures / Capita	$ 115	$ 114	$ 165	$ 114	$ 124	(3)
Crime Rate / 1000 Population	47	45	73	58	-	(4)
Traffic Activity / 1000 Population	39	46	45	-	-	(5)
Clearance Rate	8.3%	10.3%	6.3%			(6)
Court Costs per Case Filed	$ 131	$ 79				(7)

(1) Police sworn staff per 1,000 population below the benchmark. Additional officer added in 2010, but effect not significant with additional population from Maple Ridge annexation.
(2) Dispatched calls per sworn staff above the benchmark.
(3) Police expenditures per capita below the benchmark but with crime rate also below the benchmark and clearance rates better than the benchmark.
(4) Crimes per 1,000 population below the benchmark. More commercialized cities seem to have a higher crime per population amoun with increased property value and no offsetting residential population.
(5) Traffic activity per 1,000 population increasing and for 2008 above the benchmark.
(6) The clearance rate above the benchmark. In a small city this rate could have a lot of flucuation and should be monitored closely.
(7) Court cases filed increased without a substantial increase in court costs.

@ Where available, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	
Public Safety							
POLICE							
SALARIES		39,156	41,785	46,414	46,673		49,241
Police Civilian Assistant II	1.00					49,241	
Overtime		695	767	1,000	25		500
BENEFITS		17,192	19,064	24,700	20,218		25,389
OFFICE AND OPERATING SUPPLIES		5,839	8,669	11,205	8,029		10,000
BOOKS AND SOFTWARE		-		-	-		-
SMALL TOOLS & MINOR EQUIPMENT		799	791	1,120	939		1,253
PROFESSIONAL SERVICES							
Emergency Operations Planning		4,000	608	2,000	306		-
Police Security Remodel		-		20,000	-		-
Domestic Violence Advocate		5,583	4,335	6,000	5,238		6,000
Expert Witness		-	729	1,000	-		1,000
INFORMATION SERVICES		6,344	3,260	4,999	7,598		8,482
TELEPHONE		6,491	7,082	7,852	6,539		6,276
POSTAGE		114	148	111	315		572
TRAVEL		607	603	720	278		600
MEALS AND LODGING		868	234	331	-		200
TRAINING		1,369	741	1,007	439		6,175
ADVERTISING		-	90	-	458		60
OFFICE EQUIPMENT RENTAL		1,191	1,093	1,714	1,636		1,167
BUILDING RENTAL		29,252	33,077	36,415	36,558		55,049
EQUIPMENT REPLACEMENT		9,102	8,856	9,413	9,782		9,614
INSURANCE							
Liability		2,552	2,112	2,187	2,789		2,662
REPAIRS AND MAINTENANCE		1,486	3,028	4,288	1,483		1,846
MISCELLANEOUS							
Dues & Subscriptions		370	120	170	280		373
Explorer Program		5,907	1,003	1,067	1,609		1,000
Citizen's Academy		3,529	4,341	4,601	4,389		4,389
Bicycle Rodeo / Kid's Safety Fair				1,000	294		1,000
Volunteer Program		-		1,000	403		538
Emergency Preparedness Kits				5,500	2,753		3,000
National Night Out			297	315	342		342
Miscellaneous		302	69	98	-		300

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Public Safety, continued					
INTERGOVERNMENTAL SERVICES					
Police Contract (Base)	1,933,553	2,022,880	2,101,356	2,097,103	2,419,938
Police Contract (PY Reconciliation)	26,628	(513)	-	(75,125)	-
KC Special Services	17,540	1,224	10,000	3,590	10,000
Arson Investigation Services	4,818	7,592	12,416	11,737	22,888
Animal Control Services				-	35,000
OPERATING CAPITAL					
Radar Units	-		-	3,940	-
Urban Rifles with Attachments & Software			21,010	15,472	-
COST ALLOCATION					
To Parks Community Events	(25,808)	(21,623)	(21,306)	(30,128)	(31,321)
TOTAL POLICE	**2,099,480**	**2,152,464**	**2,319,704**	**2,185,961**	**2,653,533**
Associated Revenue	58,634	58,494	67,462	81,303	68,857
Percent Coverage	3%	3%	3%	4%	3%

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Public Safety, continued					
JAIL					
INTERGOVERNMENTAL SERVICES					
Enumclaw	51,003	43,024	50,000	45,045	48,000
Issaquah	4,021	6,084	10,000	5,713	8,000
King County	12,750	16,658	11,500	17,682	18,000
Okanogan	7,131	658	10,000	1,666	5,000
Tukwila (Interlocal Agreement)	-	250	250	250	250
TOTAL JAIL	**74,906**	**66,675**	**81,750**	**70,355**	**79,250**
COURT					
PROFESSIONAL SERVICES					
Judicial Services	13,825	13,440	15,000	13,423	17,000
INTERGOVERNMENTAL SERVICES					
Court Services - Enumclaw	106,488	98,532	120,000	102,816	115,000
TOTAL COURT	**120,313**	**111,972**	**135,000**	**116,239**	**132,000**
Associated Revenue	101,163	152,691	171,666	136,537	138,088
Percent Coverage	84%	136%	127%	117%	105%
TOTAL PUBLIC SAFETY	**2,294,698**	**2,331,111**	**2,536,454**	**2,372,555**	**2,864,783**
Associated Revenue	159,797	211,185	239,128	217,840	206,945
Percent Coverage	7%	9%	9%	9%	7%

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.

2009 Major Accomplishments

■Traffic

- Revised and updated the Six-year Transportation Improvement Program for 2010 – 2015.
- Completed the design and right-of-way acquisition phase for the Witte Road and SE 248th Street Intersection Project (T12). Obtained a $1.25 million federal STP grant for construction.
- Completed the design phase and initiated the right-of-way acquisition phase of the SR 169 Witte Road to SE 240th Street Project (T7). Applied for a $2.0 million federal grant for construction.
- Initiated the design phase for the SR 169 SE 258th St. to SE 264th St. Project (T31)
- Paved portions of Lake Wilderness Country Club Drive and SE 248th St. (Annual Overlay Program T23)
- Closed out the SR 169 – SR516 to SE 264th St Project (T6)
- Updated the traffic model to Vissum

■Community Facilities

- Updated the Surface Water Management Plan
- Submitted the 2008 NPDES Phase 2 Report to the Washington State Department of Ecology
- Updated the Surface Water Management fees for 2010, 2011 and 2012
- Continued inventory and mapping the surface water management system
- Completed the design and construction of Golf Course Pond Discharge Repair project (S13)
- Initiated and completed a study investigating water quality and drainage improvements needed in the Cedar Downs/Maple Downs neighborhood, Lake Wilderness Drive and Lake Lucerne outfall.
- Completed staff training on illicit discharge detection and elimination.
- Completed first year winter and summer monitoring for Brown Plat
- Monitored water quality of Lucerne, Pipe, Wilderness lakes
- Monitored Lake Wilderness beaches
- Completed aquatic plant surveys for invasives in all lakes
- In partnership with the Cities of Covington and Black Diamond and the Washington State Department of Transportation initiated the DMU feasibility study.

■Quality City Services

- Hosted residential and business special collection recycling events
- Obtained IS 100 and 700 certification from FEMA Emergency Management
- InstituteBase station set up for 800 MHz emergency radios
- Obtained CPR and/or EMS training
- Hosted SWM and watershed stewardship education tables at ACES speaking engagements
- Attended master recycling composting training
- Attended Lake Wilderness Citizen Advisory Committee meetings
- Coordinated volunteer programs and Eagle Scout volunteer projects

2010 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 phase for the SR 169 SE 258th St. to SE 264th St. Project (T31)

- Apply for State and Federal grants necessary to implement the Transportation Capital Improvement Program
- Update the Comprehensive Plan Transportation Element and 20-year Capital Facilities Plan
- Update the Pavement Management System, including survey the pavement condition of the City's streets

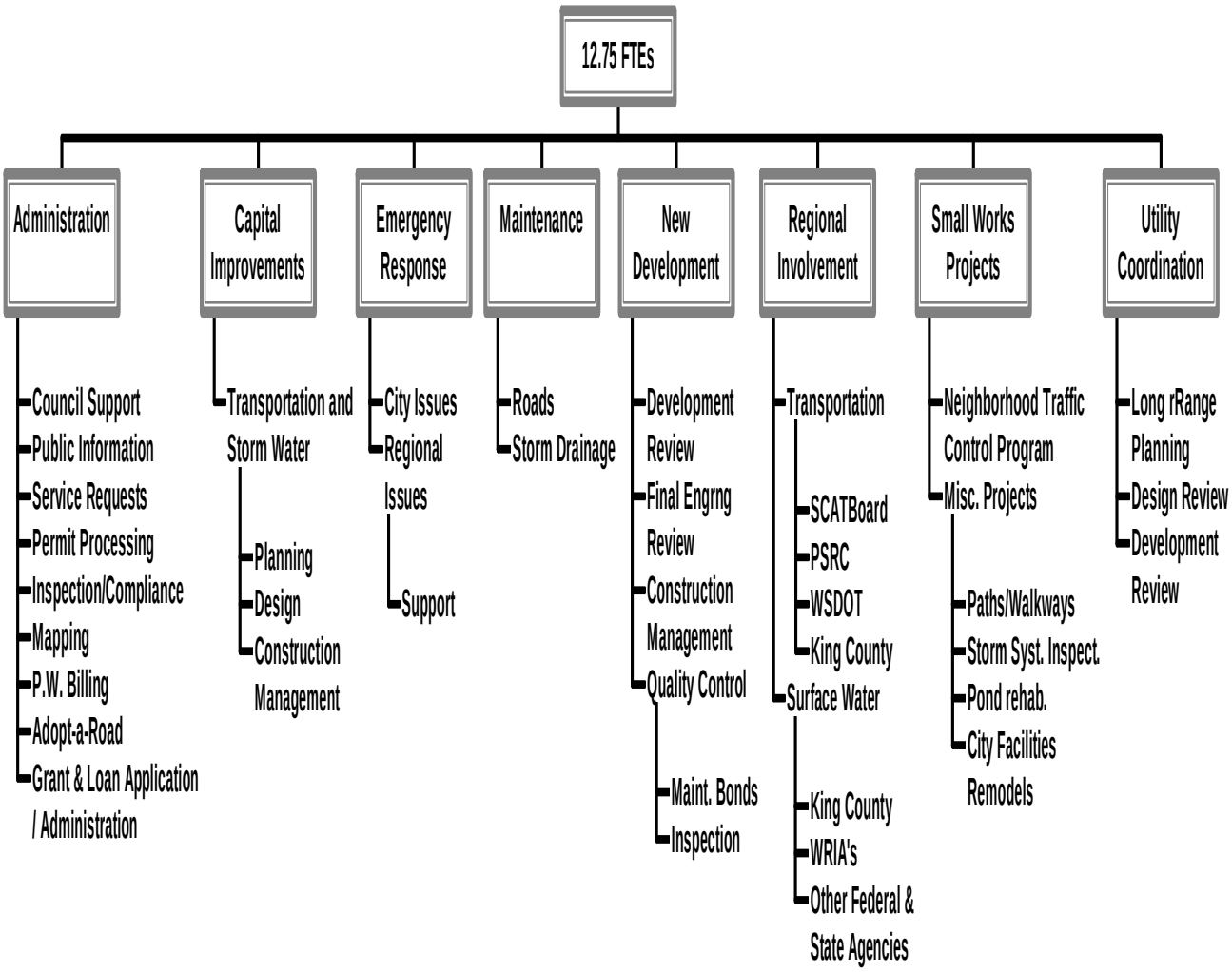
■Community Facilities

- Continue implementation of the NPDES Phase 2 Permit requirements, including:
- Annual reporting to the Washington State Department of Ecology\
- Complete the DMU feasibility study.
- Develop a Public Works Maintenance Facility

■Quality City Services

- Have maintenance staff obtain public applicators license
- Host residential and business special collection recycling events
- Complete 2nd (final) year of Brown winter and summer monitoring
- Conduct Lake Wilderness Citizen Advisory Committee meetings
- Coordinate volunteer programs, adopt-a-road, storm stenciling and Eagle Scout projects

Public Works



Expenditure Budget: Department Summary

Public Works

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Positions	12.50	12.50	11.50	12.00	12.50		
Expenditures by Object							
Salaries & Benefits	936,740	853,795	1,120,573	967,486	1,232,133	111,560	10.0%
Supplies & Services	535,176	683,865	748,818	683,033	642,221	(106,597)	-14.2%
Intergovernmental Services	72,198	102,643	108,049	89,894	115,263	7,214	6.7%
Operating Capital	13,997	9,088	-	11,626	20,000	20,000	
Cost Allocation	(572,419)	(574,501)	(699,070)	(749,025)	(816,887)	(117,817)	16.9%
Total Public Works	**985,691**	**1,074,889**	**1,278,370**	**1,003,014**	**1,192,729**	**(85,640)**	**-6.7%**

Changes from 2009 Budget

Salaries (No cost of living adjustment provided. Employees eligible for 3% merit increase. Increase reflects the transfer of the Engineering Technician / GIS Specialist from Community Development.)	82,382
Benefits (Health insurance increasing 9.4%, PERS decreasing 22% from 6.81% to 5.31% of salaries, and worker's compensation rates increasing 15%. Overall decrease reflects position transfer from Community Development.)	29,178
Supplies (Based on actual usage)	(10,531)
Professional Services 2009 (Computer software support for enhanced mapping software, $1,200; Executive search service carry forward from 2008, $9,000; Outside plan review and inspection services, $30,000; Aerial maps and appraisials, $11,000; Renewal of comcast franchise agreement carry forward from 2008, $12,000; Transportation comprehensive plan update, traffic counts, transportation impact fee update, and concurrency assitance, $92,000; Pavement management survey, $10,000; Janitorial services for Public Works annex, $1,658; City share of joint maintenance facility study, $10,000; Street maintenance contracts, $65,000; Waste reduction and & recycling, $55,851; and lake management consulting, $23,449)	(321,159)
Professional Services 2010 (Computer software support for enhanced mapping software, $1,000; Plan review and inspection services, $10,000; Aerial maps and appraisials, $11,000; Traffic counts and concurrency assitance, $37,000; Janitorial services for Public Works annex, $1,756; Street maintenance contracts, $80,000; Waste reduction and & recycling, $55,851; and Lake management consulting, $23,449)	215,647
Information Services, Telephone and Postage (Based on actual usage)	(6,667)
Travel, Meals & Lodging, and Training (Adjustment based on actual usage)	1,063
Other Services & Charges (Copier rental, equipment replacement, & insurance based on actual usage. Building rental costs with the move to city hall's new location make up most of the increase.)	15,050
Intergovernmental Services	
King County Maintenance Contract (Based on actual usage increased from $68,239 to $74,000.)	5,761
Other Intergovernmental (Increases in King County technical assistance for Pipe Lake and Lake Lucerne hydrilla, WRIAs, Lake Wilderness beach monitoring, and Lake Wilderness milfoil.)	1,518

Public Works, continued

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget	Increase(Decrease) from 2009 Budget $	%
Taxes and Assessments (KC Soil Conservation District & SWM B & O Taxes)						(65)	
Operating Capital 2010 (Work order software)						20,000	
Cost Allocation (Based on actual usage mostly for increased charges to Surface Water Manangement Fund)						(117,817)	
						(85,640)	

Program Enhancements

		Other Funds	Above
Work Order Software	Funded by General Fund, allocated		20,000
SWM Eng (1.0 FTE 7/1/10)	Funded by Surface Water Managemnt Fund	61,922	-
Replacement Slope Mower	Funded by Vehicle Rental Fund, one time only costs	35,000	-
Replacement Pickup (Used)	Funded by Vehicle Rental Fund, one time only costs	28,000	-
Replacement Utility Trailer	Funded by Vehicle Rental Fund, one time only costs	3,500	-
			20,000

Workload Indicators

Lane Miles - City Owned Streets	115			120	120	
Storm Water Ponds	125			125	125	

Performance Measures

			2008 Benchmark @			
Street Maintenance Exp / Mile	$ 4,344	$ 4,830	$ 5,290	$ 5,310	$ 6,051	(1)
Surface Water Expenditures/Pond	$ 1,891	$ 3,086	$ 1,488	$ 4,188	$ 5,642	(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 streets 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, "Benchmark" represents the average of the 7 Puget Sound cities that the City 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		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Public Works						
ADMINISTRATION & SUPPORT						
SALARIES		385,810	292,861	418,843	380,135	490,295
Public Works Director	1.00					121,025
City Engineer	1.00					85,128
Capital Project Manager	1.00					86,767
Engineering Tech / GIS Special	1.00					61,720
PW Programs Coordinator	1.00					62,677
Construction Inspector	1.00					72,978
Temporary Help		65	3,075	5,000		4,000
Overtime		1,788	172	2,000	1,950	2,000
BENEFITS		120,552	95,718	155,818	113,853	180,984
OFFICE AND OPERATING SUPPLIES		9,841	8,378	10,256	6,772	7,516
BOOKS AND SOFTWARE		75	302	500	78	500
SMALL TOOLS & MINOR EQUIPMENT		1,056	806	1,142	-	1,000
PROFESSIONAL SERVICES						
Interim Public Works Staffing Contract		-	81,842		88,275	-
Computer Software Support		500	1,000	1,200	1,000	1,000
Executive Search Services			16,044	9,000	8,323	-
Plan Review & Inspection		26,466	44,643	30,000	843	10,000
Aerial Mapping		6,170		6,000	-	6,000
Appraisal Service		-		5,000	-	5,000
Comcast Franchise - Public Works			3,494	12,000	11,474	-
Telecommunication Franchise					-	12,500
Miscellaneous Consulting		-	578		820	-
INFORMATION SERVICES		12,934	19,563	29,997	18,994	21,206
TELEPHONE		3,359	3,039	3,355	3,489	2,820
POSTAGE		1,008	604	787	325	273
TRAVEL		2,033	1,020	1,352	729	1,000
MEALS AND LODGING		169	41	500	103	200
TRAINING		3,629	3,132	2,400	153	3,000
ADVERTISING		7,193	10,839	8,000	178	5,000
OFFICE EQUIPMENT RENTAL		3,181	3,280	5,141	4,089	2,917
BUILDING RENTAL		41,491	46,784	51,633	45,319	70,486
VEHICLE RENTAL		11,217	11,312	12,549	11,727	11,708
EQUIPMENT REPLACEMENT		22,604	20,047	21,700	16,086	13,362
INSURANCE						
Liability		16,434	16,526	17,111	10,190	9,725
REPAIRS AND MAINTENANCE		2,136	255	361	1,760	2,543

Public Works, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
MISCELLANEOUS					
Dues & Subscriptions	351	2,731	3,726	708	2,000
Miscellaneous	36		-	56	-
OPERATING CAPITAL					
Computer Enhancements	-	6,637	-	-	-
TOTAL PUBLIC WORKS ADMIN	**680,098**	**694,723**	**815,370**	**727,430**	**867,035**
COST ALLOCATION	(495,621)	(405,617)	(393,582)	(620,720)	(621,557)
NET PUBLIC WORKS ADMIN	**184,477**	**289,106**	**421,788**	**106,710**	**245,478**
Associated Revenue	117,227	153,558	102,579	89,512	134,897
Percent Coverage	64%	53%	24%	84%	55%

TRANSPORTATION PLANNING

OFFICE AND OPERATING SUPPLIES	6	105	200	27	
BOOKS AND SOFTWARE	-		3,500	-	-
PROFESSIONAL SERVICES					
Transportation Comp Plan	1,749		15,000	-	-
Traffic Counts	6,000	1,150	7,000	-	7,000
TIF Update	-		10,000	-	-
Concurrency Assistance	5,310	17,071	60,000	86,984	30,000
Pavement Management Survey	-		10,000	-	-
TRAVEL	-		-	-	-
MEALS AND LODGING	-		-	-	-
TRAINING	-		-	-	-
ADVERTISING	382	428	200	128	400
REPAIRS AND MAINTENANCE	-	1,650		-	-
MISCELLANEOUS					
Dues & Subscriptions	257	340	400	-	400
COST ALLOCATION				-	-
From Public Works Administration	111,808	1,238	1,431	29,732	31,553
TOTAL TRANS PLANNING	**125,512**	**21,981**	**107,731**	**116,870**	**69,353**
Associated Revenue	46,296	(2,461)	60,000	72,560	30,000
Percent Coverage	37%	-11%	56%	62%	43%

Operating Expenditure Budget: Detail by Object Code

Public Works, continued

MAINTENANCE

Description		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
SALARIES		282,414	300,871	330,207	310,323	335,138
Infrastructure Manager	1.00				83,270	
Maintenance Worker II	4.00				212,790	
Maintenance Worker I	1.00				39,077	
Temporary Help		21,673	7,446	25,000	30,836	32,000
Overtime		12,082	26,412	15,000	11,421	15,000
BENEFITS		112,356	127,240	168,705	118,968	172,716
OFFICE AND OPERATING SUPPLIES		14,224	13,136	13,978	11,367	14,000
SMALL TOOLS & MINOR EQUIPMENT		1,730	1,887	2,672	977	2,000
PROFESSIONAL SERVICES						
Janitorial Services		1,737	1,740	1,658	1,962	1,796
Joint Maintenance Facility Study				10,000	3,500	-
INFORMATION SERVICES		1,870	3,260	4,999	7,598	8,482
TELEPHONE		3,318	2,719	2,991	2,748	2,681
TRAVEL		201		100	-	-
MEALS & LODGING		40		300	11	15
TRAINING		5,260	581	500	160	2,000
ADVERTISING		446	79	111	348	464
RENTALS & LEASES		600	463	656	7	9
OFFICE EQUIPMENT RENTAL		400	547	635	818	583
VEHICLE RENTAL		48,801	50,491	52,098	62,529	55,057
EQUIPMENT REPLACEMENT		2,827	3,906	4,130	4,800	4,686
INSURANCE						
Liability		19,004	19,110	19,787	19,229	18,351
Property		513	493	567	533	533
UTILITIES		11,049	8,194	12,744	7,657	9,000
REPAIRS AND MAINTENANCE		398	3,014	500	621	500
MISCELLANEOUS						
Dues & Subscriptions		552	452	545	385	385
OPERATING CAPITAL						
Other Equipment		13,997	2,450		-	-
Work Order Software					-	20,000
COST ALLOCATION						
From Public Works Administration		2,762	51,519	64,537	84,905	45,288
To Parks, Street, & Surface Water Mgt		(558,251)	(626,011)	(766,168)	(681,701)	(740,683)
TOTAL MAINTENANCE		**-**	**-**	**(33,748)**	**-**	**-**

Public Works, continued

STREET

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
OFFICE AND OPERATING SUPPLIES	16,160	17,063	15,000	18,123	12,000
SMALL TOOLS & MINOR EQUIPMENT	1,053	1,772	2,000	-	2,000
PROFESSIONAL SERVICES					
Street Sweeping	24,800	27,108	35,000	27,672	35,000
Snow & Ice Removal				-	30,000
Tree Removal	23,189	14,259	25,000	-	15,000
Tree Planting & Maintenance			5,000	-	-
MEALS & LODGING		151	-	-	-
ADVERTISING	-		-	90	120
RENTALS AND LEASES	4,144	1,721	1,000	-	2,000
VEHICLE RENTAL					
Traffic Control Devices - Speed Trailer	1,945	1,945	2,200	1,945	1,945
Shoulder Maintenance	-		-	18,386	18,636
Roadways - Mowers & Water Trailer	17,103	19,072	22,647	5,634	7,512
INSURANCE					
Property	244	235	270	254	254
UTILITIES					
Street Lights	50,237	65,742	70,000	75,991	82,000
Other Utilities	12,480	8,992	7,000	14,443	10,000
REPAIR AND MAINTENANCE	267	1,452	2,500	2,661	2,661
MISCELLANEOUS					
Street Banners	9,571	10,199	2,000	338	2,000
INTERGOVERNMENTAL SERVICES					
Roadways	5,332	8,105	6,275	1,780	6,000
Pedestrian Improvements	447	5,452	5,787	1,015	6,000
Traffic Signs	25,608	30,341	28,000	36,925	34,000
Traffic Pavement Markings	16,633	17,010	18,064	17,152	18,000
Traffic Investigations	9			(77)	-
Snow & Ice Removal	-	69	-	-	-
Shoulder Maintenance	3,488	16,760	10,000	3,558	10,000
King County Management	60	80	113	82	-
TAXES AND ASSESSMENTS	176	157	223	157	157
COST ALLOCATION					
From Public Works Administration	32,810	68,157	62,375	109,853	133,542
From Public Works Maintenance	253,789	263,762	264,900	289,625	297,279
TOTAL STREET MAINTENANCE	**499,546**	**579,605**	**585,354**	**637,235**	**726,107**

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual		2010 Budget
Public Works, continued						
WASTE REDUCTION & RECYCLING						
PROFESSIONAL SERVICES						
Waste Reduction & Recycling Events	50,277	56,491	55,851	56,792		55,851
Solid Waste Franchise Consultant	10,029		-	-		-
ADVERTISING	137		-	-		-
MISCELLANEOUS						
Puget Sound Clean Air Agency	7,636	8,765	9,715	9,715		10,024
Miscellaneous	653	50		-		-
COST ALLOCATION						
From Public Works Admin - Recycling	21,970	19,068	15,675	14,837		14,356
From Public Works Admin - Solid Was	47,119	13,381	10,551	3,304		2,630
TOTAL WASTE REDUCTION & RECYC	**137,821**	**97,756**	**91,792**	**84,648**		**82,861**
Associated Revenue	95,598	77,720	72,180	80,534		73,067
Percent Coverage	69%	80%	79%	95%		88%
LAKE MANAGEMENT						
OFFICE AND OPERATING SUPPLIES	-	5	300	-		-
PROFESSIONAL SERVICES						
Surveys & Treatment	6,298	21,271	23,449	6,991		6,500
POSTAGE	-		-	-		-
ADVERTISING	60	139	400	120		120
MISCELLANEOUS						
Miscellaneous	338	357	506	-		500
INTERGOVERNMENTAL SERVICES						
Pipe/Lucerne Hydrillia	3,479	2,776	5,438	2,740		2,604
Pipe/Lucerne Lake Stewardship	10,286	10,348	12,488	11,290		12,488
Lake Wilderness Stewardship	6,679	7,163	8,110	7,331		8,110
Beach Monitoring	-	4,380	8,552	6,040		8,552
KC Lake Wilderness Technical Service	-		5,000	1,899		9,352
COST ALLOCATION						
From Public Works Administration	11,195	40,001	41,211	21,140		20,705
TOTAL LAKE MANAGEMENT	**38,335**	**86,440**	**105,453**	**57,552**		**68,930**
TOTAL PUBLIC WORKS	**985,691**	**1,074,889**	**1,278,370**	**1,003,014**	**-**	**1,192,729**
Associated Revenue	259,121	228,816	234,758	242,605	-	237,964
Percent Coverage	26%	21%	18%	24%		20%

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	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Surface Water Management Fund					
SURFACE WATER MANAGEMENT OPERATIONS					
SALARIES				7,851	83,001
Surface Water Mgt Eng (starts 7 0.50				43,001	
Staff Allocation from Building Division				40,000	
BENEFITS				3,485	27,912
OFFICE AND OPERATING SUPPLIES	3,632	4,085	5,000	4,251	3,274
BOOKS AND SOFTWARE	342		500	65	87
SMALL TOOLS & MINOR EQUIPMENT	-		-	1,629	5,172
PROFESSIONAL SERVICES					
Vactoring	35,654	38,952	50,000	13,178	65,000
Pond Maintenance - Mosquito Control	24,339	24,600	25,000	-	5,000
NPDES Consultant	-		124,015	-	-
Fencing Repair Contracts				21,685	20,687
POSTAGE	8		-	-	-
TRAVEL				39	
MEALS & LODGING				131	175
TRAINING	-		-	2,200	2,200
ADVERTISING	42		-	428	570
RENTALS AND LEASES	846	1,281	1,000	165	1,000
VEHICLE RENTAL	8,296	7,871	6,000	7,004	7,958
INSURANCE					
Property	16	15	18	17	17
REPAIRS AND MAINTENANCE	-		1,000	561	748
MISCELLANEOUS					
State Department of Ecology Permit	6,212	7,269	7,720	8,154	8,154
Dues & Subscriptions	-		-	3,521	3,521
INTERGOVERNMENTAL SERVICES					
KC Maintenance	2,632	8,001	5,000	6,092	8,000
KC Billing & Collection	16,172	16,277	17,417	16,269	17,417
KC Debt Service	28,478	28,478	28,478	28,478	28,478
Storm Water Pollution Technical Servi	-		4,709	-	5,000
Green/Duwamish ERS	-		1,423	-	1,423
WRIA 8 Agreement	1,078	1,192	1,266	1,192	1,025
WRIA 9 Agreement	6,478	6,640	5,850	5,948	5,841
Brown Plat Monitoring		389		-	-

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Surface Water Management Fund, continued					
TAXES AND ASSESSMENTS	11,699	11,777	14,287	12,448	14,287
OPERATING CAPITAL					
Equipment	-		-	7,644	-
COST ALLOCATION					
From Public Works Administration	15,437	100,963	104,868	156,449	172,863
From Public Works Maintenance	74,986	127,944	126,622	214,674	216,493
TOTAL SURFACE WATER MANAGEM	**236,346**	**385,732**	**530,173**	**523,558**	**705,303**
Associated Revenue	693,419	720,274	777,651	743,309	853,530
Percent Coverage	293%	187%	147%	142%	121%

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Lake Wilderness Golf Course Fund					
ADMINISTRATION					
OFFICE AND OPERATING SUPPLIES	16,656	8,964	9,320	7,266	6,388
SMALL TOOLS & MINOR EQUIPMENT	445		-	293	390
PROFESSIONAL SERVICES					
Contract - Management Fee	94,750	91,800	93,636	93,636	95,509
Contract - Salaries & Benefits	60,830	92,524	97,912	23,880	24,000
TELEPHONE	2,679	5,712	6,045	6,489	6,591
POSTAGE	68	590	603	(15)	100
TRAVEL	1,955	2,150	2,390	1,702	1,961
MEALS AND LODGING	104		-	36	48
ADVERTISING	20,674	17,047	17,440	18,147	19,938
RENTALS & LEASES	440		-	-	-
INSURANCE					
Property	4,469	5,679	9,580	6,155	6,155
Liability	11,780	15,500	14,993	13,138	12,459
UTILITIES	56,378	57,106	58,147	53,446	64,000
REPAIRS AND MAINTENANCE	7,252	24,349	10,000	10,786	12,057
MISCELLANEOUS					
Dues & Subscriptions		451	638	689	689
Banking Fees	16,487	29,450	32,141	26,576	26,000
Miscellaneous	16,600	17,297	17,718	25,218	28,000
TAXES AND ASSESSMENTS	9,200	8,775	9,379	8,972	9,379
COST ALLOCATION					
From Finance Department		17,604	25,000	11,923	15,000
To Course Operations & Food & Bever	(320,768)	(394,999)	(404,942)	(308,335)	(328,663)
TOTAL ADMINISTRATION	**-**	**-**	**-**	**-**	**-**
COURSE OPERATIONS					
OFFICE AND OPERATING SUPPLIES	51,631	84,287	84,960	66,460	72,071
SMALL TOOLS & MINOR EQUIPMENT	1,517	1,718	1,460	890	581
COST OF SALES - PRO SHOP	38,245	41,568	51,831	41,744	46,000
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	242,696	256,722	249,570	273,758	278,000
POSTAGE			-	51	35

Lake Wilderness Golf Course Fund, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
TRAVEL		1,308	1,046	641	733
MEALS AND LODGING	81	69	98	95	127
TRAINING	160		-	-	-
RENTALS & LEASES	21,935	45,594	63,706	47,610	52,000
VEHICLE RENTAL		3,730	6,000	10,641	11,483
INSURANCE					
Property		569		-	-
UTILITIES	11,029	10,105	10,326	13,697	15,000
REPAIRS AND MAINTENANCE	23,996	18,903	17,803	12,230	15,000
MISCELLANEOUS					
Dues & Subscriptions		2,815	1,198	1,854	2,146
Miscellaneous	4,695	(1,195)	-	-	-
COST ALLOCATION	160,384	197,499	207,628	154,168	164,331
TOTAL COURSE OPERATIONS	**556,370**	**663,691**	**695,626**	**623,838**	**657,508**
Associated Revenue	670,298	696,037	727,788	726,373	739,000
Percent Coverage	120%	105%	105%	116%	112%

FOOD AND BEVERAGE

OFFICE AND OPERATING SUPPLIES	52,494	36,236	42,321	30,175	32,000
SMALL TOOLS & MINOR EQUIPMENT	348	337	-	453	453
COST OF SALES - FOOD	169,194	172,660	202,038	150,709	151,000
COST OF SALES - BEVERAGES	97,050	119,401	130,393	124,903	127,000
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	335,250	292,478	330,282	309,500	324,000
Entertainment	11,294	28,400	28,816	32,800	31,000
POSTAGE		18	25	-	-
TRAVEL		304	319	901	1,009
MEALS AND LODGING				44	59
TRAINING				125	
ADVERTISING	613		-	2,109	-
RENTALS & LEASES	17,200	23,173	24,720	24,433	25,277
UTILITIES	9,515	10,333	10,664	11,634	14,000
REPAIRS AND MAINTENANCE	17,422	8,090	9,317	17,417	21,735

Lake Wilderness Golf Course Fund, continued

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
MISCELLANEOUS					
Licenses	3,511	2,957	4,187	2,957	2,957
Miscellaneous	8,774		-	1,000	1,333
OPERATING CAPITAL					
Other Equipment		5,378		-	-
COST ALLOCATION	160,384	197,499	207,628	154,168	164,331
TOTAL FOOD AND BEVERAGE	**883,049**	**897,262**	**990,709**	**863,329**	**- 896,154**
Associated Revenue	634,411	747,901	803,666	712,064	735,000
Percent Coverage	72%	83%	81%	82%	82%
TOTAL LAKE WILDERNESS GOLF C	**1,439,419**	**1,560,953**	**1,686,335**	**1,487,167**	**1,553,662**
Associated Revenue	1,332,940	1,463,206	1,552,764	1,448,344	1,485,000
Percent Coverage	93%	94%	92%	97%	96%

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Vehicle Rental Fund					
VEHICLE RENTAL SERVICES					
OFFICE AND OPERATING SUPPLIES	5,293	5,889	4,797	6,916	4,130
FUEL	14,204	19,730	22,435	14,632	13,755
SMALL TOOLS & MINOR EQUIPMENT	484		-	425	-
INSURANCE					
Property	2,620	2,620	3,013	2,620	2,620
REPAIRS AND MAINTENANCE	7,683	5,799	8,000	12,189	8,000
TOTAL VEHICLE RENTAL SERVICES	**30,285**	**34,039**	**38,244**	**36,782**	**28,505**
EQUIPMENT REPLACEMENT					
SMALL TOOLS & MINOR EQUIPMENT		1,000		-	-
VEHICLES					
Replace Construction Inspector Truck	745		-	-	-
Replace Head for Boom Mower		8,022		-	-
Used Mini Excavator			38,000	31,099	-
Replace Slope Mower				-	35,000
Replacement Pickup (Used)				-	28,000
Replace Utility Trailer				-	3,500
TOTAL EQUIP REPLACEMENT	**745**	**9,022**	**38,000**	**31,099**	**- 66,500**
TOTAL VEHICLE RENTAL FUND	**31,029**	**43,061**	**76,244**	**67,881**	**95,005**
Associated Revenue	116,676	123,601	132,365	126,558	116,985
Percent Coverage	376%	287%	174%	186%	123%

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Central Services Fund					
INSURANCE					
Liability Insurance	112,398	115,099	119,167	119,167	113,704
Crime / Fidelity Bond	203	217	230	224	235
Property Insurance	23,940	24,947	28,689	27,234	27,234
TOTAL INSURANCE	**136,541**	**140,263**	**148,087**	**146,625**	**141,173**
BUILDING SERVICES					
OFFICE AND OPERATING SUPPLIES	378	490	366	191	-
SMALL TOOLS & MINOR EQUIPMENT	5,040		-	847	-
PROFESSIONAL SERVICES					
Janitorial Services	10,871	11,266	11,470	10,615	-
Building Security System	426	438	465	1,836	-
Space Planning		4,949		3,875	-
BUILDING RENTAL	140,885	160,599	184,663	186,440	327,404
INSURANCE					
Property	965	928	1,068	1,004	1,004
UTILITIES	12,881	13,658	14,868	15,465	-
REPAIRS AND MAINTENANCE	434	501	2,000	1,411	-
COST ALLOCATION					
From Public Works Maintenance	776	3,856	3,779	1,028	-
TOTAL BUILDING SERVICES	**172,656**	**196,687**	**218,678**	**222,712**	**328,408**
OFFICE SERVICES					
OFFICE AND OPERATING SUPPLIES	16,577	20,150	22,415	16,785	17,961
BOOKS & SOFTWARE	322	179	254	1,107	1,476
SMALL TOOLS & MINOR EQUIPMENT	-	815	1,154	1,110	1,480
TELEPHONE	12,111	13,178	14,549	11,829	12,289
POSTAGE	5,419	5,693	6,571	4,789	4,676
OFFICE EQUIPMENT RENTAL	15,138	14,593	23,000	18,533	20,000
REPAIR AND MAINTENANCE	1,133	634	684	1,743	2,324
MISCELLANEOUS					
Dues & Subscriptions				2,212	2,112
TOTAL OFFICE SERVICES	**50,701**	**55,241**	**68,628**	**58,108**	**62,318**

Central Services Fund, continued

INFORMATION SERVICES

Description		2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
SALARIES						97,993
Network Administrator	1.00				71,515	
Computer Support Specialist	0.50				26,478	
Temporary Help			3,084	3,276	-	3,000
BENEFITS			235	249	-	41,368
OFFICE AND OPERATING SUPPLIES		3,900	1,996	2,692	1,658	1,009
BOOKS AND SOFTWARE		1,002		1,000	-	-
SMALL TOOLS & MINOR EQUIPMENT		-	1,992	2,821	-	5,000
INFORMATION TECHNOLOGY						
Web Hosting and ISP		5,008	5,657	6,948	5,457	7,000
Help Desk Consulting		67,867	104,662	155,000	144,848	15,639
TELEPHONE		6,861	6,248	5,992	5,925	5,959
POSTAGE			68		-	-
TRAINING		950	1,500	2,124	-	-
ADVERTISING		186	165	234	-	-
UTILITIES		60	165	233	-	-
REPAIRS AND MAINTENANCE		1,805	2,724	3,857	6,500	8,667
MISCELLANEOUS						
Dues & Subscriptions		865	8,737	9,003	2,759	9,003
Miscellaneous		10	169	239	-	-
OPERATING CAPITAL						
Computer Hardware		-	2,799	2,973	-	-
TOTAL INFORMATION TECHNOLOGY		**88,513**	**140,200**	**196,642**	**167,147**	**194,639**

EQUIPMENT REPLACEMENT

OFFICE AND OPERATING SUPPLIES			851		2,451	-
BOOKS AND SOFTWARE		2,241			-	-
SMALL TOOLS & MINOR EQUIPMENT		1,164	2,319		3,556	4,139
PROFESSIONAL SERVICES						
Information Technology Plan		21,626	25,938	90,000	1,040	40,000
Website Improvements		3,902		60,000	53,956	-
Telephone System Replacement				24,000	43,030	18,950
Financial Software Package				105,000	-	105,000
ADVERTISING		-	1,017		315	-

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget

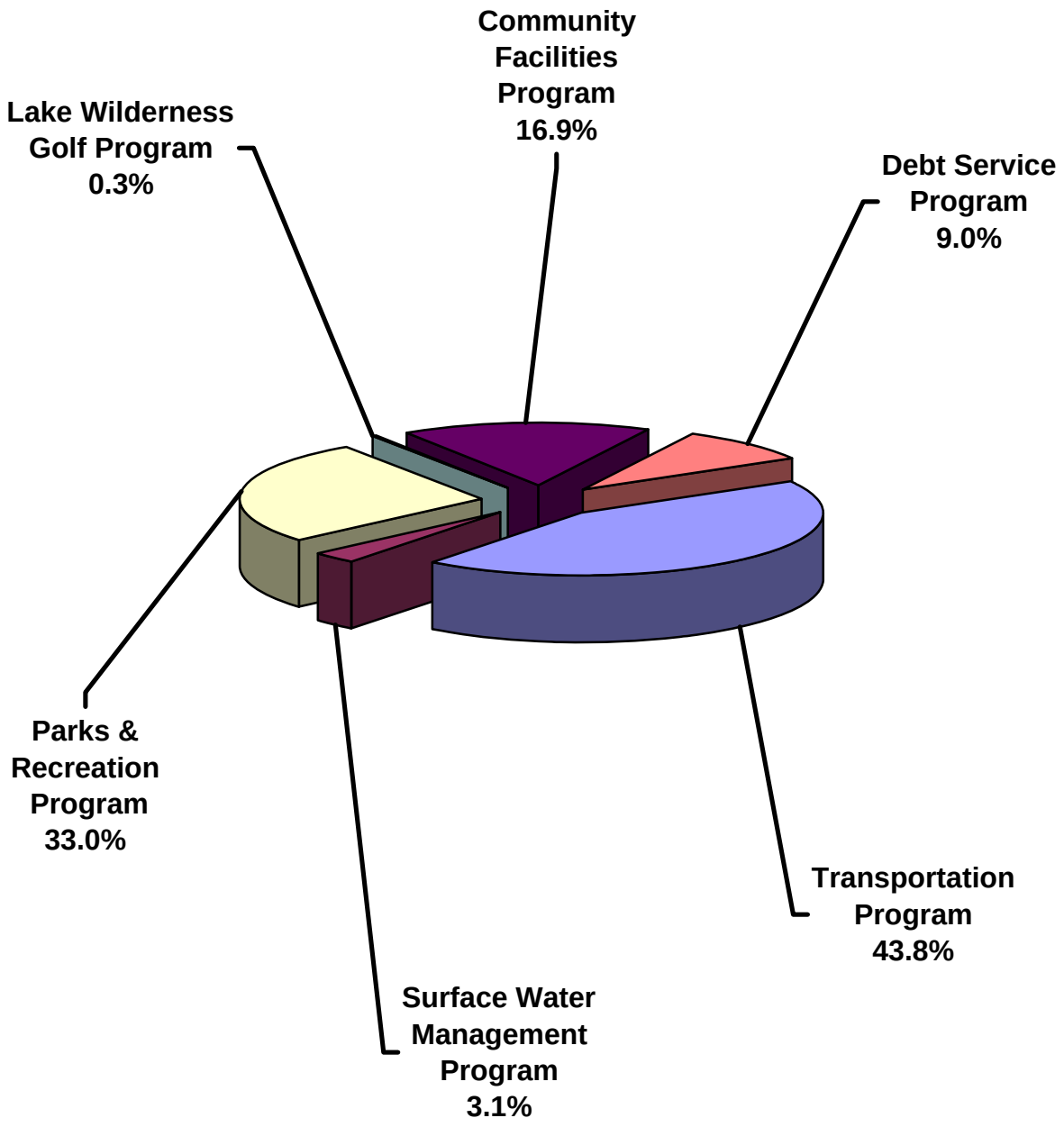
Central Services Fund, continued

UTILITIES		50		-	-
REPAIRS AND MAINTENANCE	-			2,080	794
MISCELLANEOUS					
Dues & Subscriptions	830			-	-
OPERATING CAPITAL					
Furniture & Equipment	73,173	41,146	50,000	35,064	50,000
TOTAL EQUIP REPLACEMENT	**102,936**	**71,321**	**329,000**	**141,493**	**218,882**
TOTAL CENTRAL SERVICES FUND	**551,348**	**603,713**	**961,034**	**736,085**	**945,420**
Associated Revenue	543,960	625,260	722,852	687,748	820,132
Percent Coverage	99%	104%	75%	93%	87%

Operating Expenditure Budget: Detail by Object Code

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Unemployment Trust Fund					
UNEMPLOYMENT SERVICES					
UNEMPLOYMENT CLAIMS	2,037	11,594	25,620	21,138	22,000
TOTAL UNEMPLOYMENT SERVICES	**2,037**	**11,594**	**25,620**	**21,138**	**22,000**
TOTAL UNEMPLOYMENT TRUST FUN	**2,037**	**11,594**	**25,620**	**21,138**	**22,000**
Associated Revenue	37,833	5,568	5,360	1,349	1,667
Percent Coverage	1857%	48%	21%	6%	8%

City of Maple Valley
Capital Improvement Plan
Expenditure Summary
2010 - 2015
$66,846,848



Capital Improvement Plan 2010 -2015

(Amounts in thousands)

Project Summary

Transportation Program

#	Project Name	Last 10 Years	Total 2010-15	2010	2011	2012	2013	2014	2015	Grants, Voted, & Loans	Net City
Maple Valley Highway Corridor					**Percent of Transportation Program**				**49%**		
T1	SR 169 - SE 231st Street to Wax Rd	201	-								-
T2	SR 169 - North Gateway	459	-								-
T3	SR 169 & SE 240th Street Intersection	379	-								-
T4	SR 169 - Wax Road to Witte Road	2,063	-								-
T5	SR 169 Corridor Concept Study	50	-								-
T6	SR 169 - SR 516 to SE 264th Street	12,759	13	13						-	13
T7	SR 169 - Witte Road to 228th Ave SE	513	2,964	964	2,000					2,000	964
T30	SR 169 & SE 280th Street Intersection	500	-								-
T31	SR 169 - SE 264th to SE 258th Street	911	10,889	1,889			9,000			9,089	1,800
T34	SR 169 & SE 244th Intersection	-	625		75	550					625
	Subtotal: Maple Valley Highway	**17,835**	**14,491**	**2,866**	**2,075**	**550**	**9,000**	**-**	**-**	**11,089**	**3,402**
Witte Road Corridor					**Percent of Transportation Program**				**24%**		
T8	Witte Road Design Project	281	-								-
T9	Witte Road - SE 240th St to SE 244th St	2,957	-								-
T12	Witte Road & SE 248th St Intersection	807	5,406	5,406						1,250	4,156
T28	Witte Road & SE 254th St Intersection	-	1,500					500	1,000		1,500
	Subtotal: Witte Road Corridor	**4,045**	**6,906**	**5,406**	**-**	**-**	**-**	**500**	**1,000**	**1,250**	**5,656**
Kent Kangley Road Corridor					**Percent of Transportation Program**				**16%**		
T15	SR 516 - 213th to 218th Ave SE	347	4,813				1,030	3,783		3,026	1,787
T16	SR 516 - 228th Ave to Witte Road	3,647	-							-	-
T17	SR 516 & Witte Road Intersection	159	-								-
	Subtotal: Kent Kangley Road	**4,154**	**4,813**	**-**	**-**	**-**	**1,030**	**3,783**	**-**	**3,026**	**1,787**
Other Corridors and Non Corridors					**Percent of Transportation Program**				**11%**		
T18	SE 263rd Street Trail Crossing	1,352	-								-
T23	Annual Asphalt Overlay Program	1,559	1,250	225	200	200	200	225	200		1,250
T24	Miscellaneous Street Improvements	325	550	50	100	100	100	100	100		550
T25	2001 FEMA Partnership	47	-								-
T27	Non Motorized Plan	40	300				100	100	100		300
T29	SE 271st St - SR 169 to SR 516	77	-							-	-
T32	Lake Wilderness Trail	17	208	208						127	81
T33	SE 276th St & 240th Ave SE	145	644					76	568		644
T35	Transportation Plan Update	-	150	150							150
	Subtotal: Other Street Projects	**3,562**	**3,102**	**633**	**300**	**300**	**400**	**501**	**968**	**127**	**2,975**
	Total Transportation Program	**29,596**	**29,312**	**8,905**	**2,375**	**850**	**10,430**	**4,784**	**1,968**	**15,493**	**13,820**

Surface Water Management Program

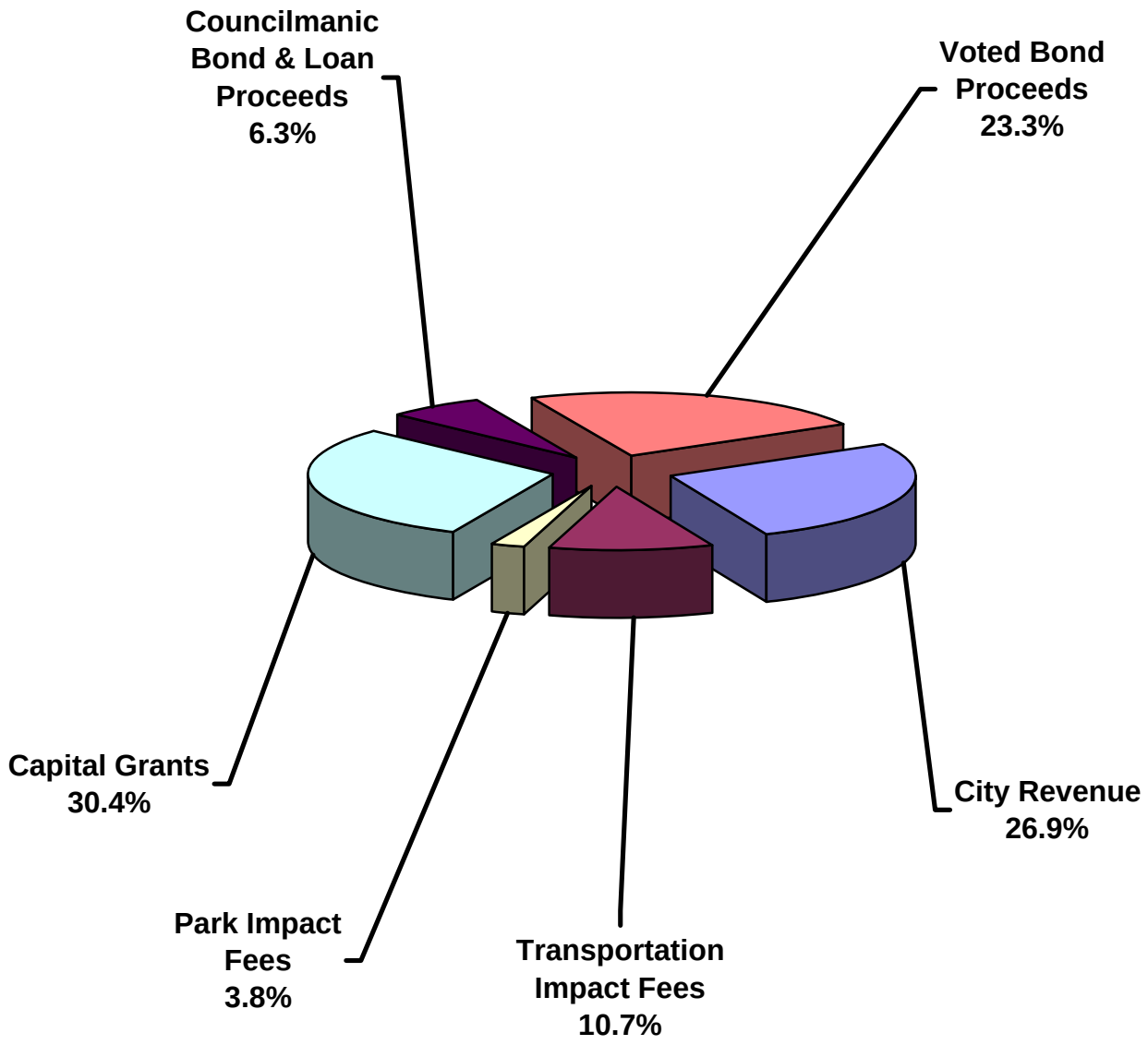
S1	Surface Water Mgt Plan	336	-								-
S2	Take a Break Park & Drainage Prjct	954	-								-
S4	Highlands @ Lake Wilderness	257	-								-
S7	Witte & SE 253rd Stream Channel Clvrt	-	250				50	200			250
S9	Annual Small Works Provision	159	-								-
S10	Water Quality Retrofits	2	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	131	-								-
S12	Miscellaneous Drainage Improvements	61	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-								-
	Total Surface Water Managemnt Prgm	**2,012**	**2,050**	**300**	**300**	**300**	**350**	**500**	**300**	**-**	**2,050**

Capital Improvement Plan 2010 -2015

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2010-15	2010	2011	2012	2013	2014	2015	Grants, Voted, & Loans	Net City
Project Summary, continued											
Parks & Recreation Program											
P1	Parks & Open Space Acquisition	9	4,200	4,200						4,200	-
P2	Henry's Switch Parcel	400	-								-
P3	Summit Ballfields	860	11,650	450	2,800	500	7,900			10,700	950
P4	216th Ave SE / SE 276th Street Site	719	-								-
P5	Lake Wilderness Lodge	2,899	14	14						-	14
P6	Lake Wilderness Park	204	2,100	400			200	1,200	300	300	1,800
P8	Lake Wilderness Elementary Ballfields	52	-								-
	Total Parks Program	**5,143**	**17,965**	**5,065**	**2,800**	**500**	**8,100**	**1,200**	**300**	**15,200**	**2,765**
Lake Wilderness Golf Program											
G1	LWGC Acquisition	4,460	-								-
G2	LWGC Startup	19	-								-
G3	Restaurant Improvements	114	43	14	14	15					43
G4	LWGC Special Assessment	93	15	15.194							15
G5	Course Improvements	65	126	24.623	56	19	8	19			126
	Total Lake Wilderness Golf Program	**4,751**	**184**	**54**	**70**	**34**	**8**	**19**	**-**	**-**	**184**
Community Facilities Program											
A1	Public Art Program	31	40	15	5	5	5	5	5		40
C1	Youth, Community & Senior Facilit	1,012	10,230	30			300	2,300	7,600	9,400	830
C2	Historical Society Utilities	90	-								-
F1	City Hall Office Space	298	128	128							128
F3	Maple Valley Place Legacy Project	6,943	525	25	100	100	100	100	100	-	525
F4	Maintenance Facility	-	250	250							250
N1	Neighborhood Reinvestment Program	272	124	24	20	20	20	20	20		124
	Total Community Facilities Prgm	**8,646**	**11,296**	**471**	**125**	**125**	**425**	**2,425**	**7,725**	**9,400**	**1,896**
Debt Service Program											
D2	2000 Bond Issue Debt Service	4,130	337	337							337
D3	Meadows Loan Repayment	279	-								-
D4	Infrastructure Loan DS - Transportation	690	1,177	198	198	197	196	195	194		1,177
D5	2005 Bond Refunding Debt Service	1,132	3,032	226	560	565	559	563	561		3,032
D6	2010 Park & Open Space Debt Service	-	1,494		299	299	299	299	299		1,494
	Total Debt Service Program	**6,231**	**6,039**	**761**	**1,056**	**1,060**	**1,053**	**1,056**	**1,053**	**-**	**6,039**
Total Capital Improvement Plan		**56,380**	**66,847**	**15,556**	**6,726**	**2,869**	**20,366**	**9,984**	**11,346**	**40,093**	**26,754**

City of Maple Valley
Capital Improvement Program
Funding Summary
2010 - 2015
$66,846,848



Capital Improvement Plan 2010 -2015

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2010-15	2010	2011	2012	2013	2014	2015	Grants, Voted, & Loans	Net City
Funding Summary											
General Fund											
A1	Public Art Program	31	40	15	5	5	5	5	5	-	40
C1	Youth, Community & Senior Facility	516	318	30					288		318
C2	Historical Society Utilities	90	-								-
D2	2000 Bond Debt Service - Trans	206	68	68							68
D2	2000 Bond Issue Debt Serv - Non Trans	2,285	202	202							202
D5	2005 Bond Refunding DS - Trans	135	410	38	122	130	99	15	6		410
D5	2005 Bond Refunding DS - Non Trans	767	1,819	135	335	338	335	337	338		1,819
F1	City Hall Office Space	176	20	20							20
F3	Maple Valley Place Legacy Project	6	-	-	-	-	-	-			-
N1	Neighborhood Reinvestment Program	272	124	24	20	20	20	20	20		124
P3	Summit Ballfields	-	311	54	45	80	132				311
P5	Lake Wilderness Lodge	539	-	-	-	-	-	-			-
P6	Lake Wilderness Park	139	262				10	252			262
G1	LWGC Acquisition	1,210	-								-
G2	LWGC Startup	19	-								-
G3	Restaurant Improvements	103	-								-
G4	LWGC Special Assessment	93	15	15							15
T27	Non Motorized Plan	12	-								-
		6,599	**3,588**	**601**	**527**	**573**	**601**	**629**	**657**	**-**	**3,588**
Street Fund											
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	1,470	600	100	100	100	100	100	100		600
T24	Miscellaneous Street Improvements	235	-								-
T27	Non Motorized Plan	16	-								-
T30	SR 169 & SE 280th Street Intersection	340	-								-
T35	Transportation Plan Update	-	150	150	-	-	-	-	-		150
		2,947	**750**	**250**	**100**	**100**	**100**	**100**	**100**	**-**	**750**
Transportation Impact Fee Fund											
D2	2000 Bond Issue Debt Service - Trans	333	68	68	-	-					68
D4	Infrastructure Loan DS - Transportation	345	588	99	99	98	98	97	97		588
D5	2005 Bond Refunding DS - Trans	227	607	45	112	113	112	113	112		607
T3	SR 169 & SE 240th Street Intersection	379	-								-
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	675	6	6							6
T6	SR 169 - SR 516 to SE 264th Street	-	-								-
T7	SR 169 - Witte Road to 228th Ave SE	270	482	482	-	-	-	-			482
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	349	2,090	2,090							2,090
T15	SR 516 & 216th Ave Intersection	174	893	-	-	-	515	378			893
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	-	150	-	-	-	50	50	50		150
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	1	900	-	-	-	900	-			900
T32	Lake Wilderness Trail	(8)	8	8	-	-	-	-			8
T33	SE 276th St & 240th Ave SE	86	322	-	-	-	-	38	284		322
T33	SE 276th St & 240th Ave SE	1	-								-
T34	SR 169 & SE 244th Intersection	-	313	-	38	275					313
		5,645	**7,178**	**2,798**	**248**	**486**	**1,675**	**926**	**1,043**	**-**	**7,178**

Capital Improvement Plan 2010 -2015

(Amounts in thousands)

Funding Summary, continued

#	Project Name	Last 10 Years	Total 2010-15	2010	2011	2012	2013	2014	2015	Grants, Voted, & Loans	Net City
Witte Road Fund											
T8	Witte Road Design Project	281	-								-
T9	Witte Road - SE 240th St to SE 244th St	527	-								-
		809	**-**	**-**	**-**	**-**	**-**			**-**	**-**
Park Development Fund											
C1	Youth, Community & Senior Facility	-	159			-	60	20	80		159
F3	Maple Valley Place Legacy Project	10	-								-
P3	Summit Ballfields	-	330	164	432	(166)	(100)	-	-		330
P6	Lake Wilderness Park	-	1,018	226	-	-	113	509	170		1,018
T32	Lake Wilderness Trail	-	66	66							66
G1	LWGC Acquisition	280	-								-
		290	**1,573**	**456**	**432**	**(166)**	**73**	**529**	**249**	**-**	**1,573**
Real Estate Excise Tax Fund											
C1	Youth, Community & Senior Facility	236	353			-	240	80	32		353
D2	2000 Bond Debt Service - Trans	1,156	(0)	(0)							(0)
D2	2000 Bond Issue Debt Serv - Non Trans	-	(0)	(0)							(0)
D4	Infrastructure Loan DS - Transportation	345	588	99	99	98	98	97	97		588
D5	2005 Bond Refunding DS - Trans	-	197	7	(10)	(17)	13	98	106		197
D5	2005 Bond Refunding DS - Non Trans	-	(2)	0	(0)	0	0	(0)	(2)		(2)
D6	2010 Park & Open Space Debt Service	-	1,494		299	299	299	299	299		1,494
F1	City Hall Office Space	122	108	108	-	-	-	-			108
F3	Maple Valley Place Legacy Project	3,455	525	25	100	100	100	100	100		525
F4	Maintenance Facility	-	200	200							200
P1	Parks & Open Space Acquisition	9	-	-	-	-					-
P3	Summit Ballfields	828	309	233	823	(414)	(332)	-	-		309
P4	216th Ave SE / SE 276th Street Site	513	-								-
P5	Lake Wilderness Lodge	871	14	14							14
P6	Lake Wilderness Park	65	520	174	-	-	77	139	130		520
P8	Lake Wilderness Elementary Ballfields	52	-								-
G1	LWGC Acquisition	2,970	-								-
G3	Restaurant Improvements	11	43	14	14	15	-	-	-		43
G5	Course Improvements	33	126	25	56	19	8	19	-		126
S2	Take a Break Park & Drainage Prjct	280	-								-
T5	SR 169 Corridor Concept Study	25	-								-
T6	SR 169 - SR 516 to SE 264th Street	501	6	6							6
T7	SR 169 - Witte Road to 228th Ave SE	243	282	482	(200)	-	-	-			282
T9	Witte Road - SE 240th St to SE 244th St	479	-								-
T12	Witte Road & SE 248th St Intersection	339	1,865	1,865							1,865
T15	SR 516 & 216th Ave Intersection	174	693	-	-	-	515	178			693
T16	SR 516 - 228th Ave to Witte Road	298	-								-
T23	Annual Asphalt Overlay Program	89	650	125	100	100	100	125	100		650
T24	Miscellaneous Street Improvements	72	550	50	100	100	100	100	100		550
T27	Non Motorized Trail Access	12	150	-	-	-	50	50	50		150
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	1	700	-	-	-	700	-			700
T32	Lake Wilderness Trail	(8)	8	8	-	-	-	-			8
T33	SE 276th St & 240th Ave SE	27	122	-	-	-	-	38	84		122
T34	SR 169 & SE 244th Intersection	-	313	-	38	275					313
		13,317	**10,365**	**3,435**	**1,418**	**575**	**1,967**	**1,573**	**1,397**	**-**	**10,365**

Capital Improvement Plan 2010 -2015

(Amounts in thousands)

Funding Summary, continued

#	Project Name	Last 10 Years	Total 2010-15	2010	2011	2012	2013	2014	2015	Grants, Voted, & Loans	Net City
Bond Proceeds Fund											-
	Councilmanic Bonds										
C1	Youth, Community & Senior Facility	0	-								-
D2	2000 Bond Issue Debt Service	149	-							-	-
D5	2005 Bond Refunding Debt Service	5	-							-	-
F3	Maple Valley Place Legacy Project	3,472	-							-	-
P1	Parks & Open Space Acquisition	-	4,200	4,200						4,200	-
P2	Henry's Switch Parcel	400	-							-	-
P4	216th Ave SE / SE 276th Street Site	206	-							-	-
T1	SR 169 - SE 231st Street to Wax Rd	230	-							-	-
T2	SR 169 - North Gateway	364	-							-	-
T4	SR 169 - Wax Road to Witte Road	418	-							-	-
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	159	-							-	-
T18	SE 263rd Street Trail Crossing	1,050	-							-	-
		7,061	**4,200**	**4,200**	**-**	**-**	**-**	**-**	**-**	**4,200**	**-**
	Infrastructure Loans										
T6	SR 169 - SR 516 to SE 264th Street	1,955	-							-	-
T16	SR 516 - 228th Ave to Witte Road	1,342	-							-	-
		3,297	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Voted Bonds										
C1	Youth, Community & Senior Facility	-	6,400					2,200	4,200	6,400	-
P3	Summit Ballfields	-	9,200			1,000	8,200			9,200	-
		-	**15,600**	**-**	**-**	**1,000**	**8,200**	**2,200**	**4,200**	**15,600**	**-**
Capital Projects Fund											
	Grants										
C1	Youth, Community & Senior Facility	260	3,000						3,000	3,000	-
F3	Maple Valley Place Legacy Project	-	-							-	-
P3	Summit Ballfields	3	1,500		1,500					1,500	-
P5	Lake Wilderness Lodge	1,481	-							-	-
P6	Lake Wilderness Park	-	300					300		300	-
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	-	2,000		2,000					2,000	-
T9	Witte Road - SE 240th St to SE 244th St	150	-							-	-
T12	Witte Road & SE 248th St Intersection	-	1,250	1,250						1,250	-
T15	SR 516 - 213th to 218th Ave SE	-	3,026					3,026		3,026	-
T16	SR 516 - 228th Ave to Witte Road	24	-							-	-
T18	SE 263rd Street Trail Crossing	48	-							-	-
T25	2001 FEMA Partnership	47	-							-	-
T31	SR 169 - SE 264th to SE 258th Street	909	9,089	1,889			7,200			9,089	-
T32	Lake Wilderness Trail	32	127	127						127	-
	Developer Contributions										
T33	SE 276th St & 240th Ave SE	31	-							-	-
P3	Summit Ballfields	38	-							-	-
		14,095	**20,293**	**3,266**	**3,500**	**-**	**7,200**	**3,326**	**3,000**	**20,293**	**-**

Capital Improvement Plan 2010 -2015

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2010-15	2010	2011	2012	2013	2014	2015	Grants, Voted, & Loans	Net City
Funding Summary, continued											
Surface Water Management Fund											
D3	Meadows Loan Repayment	279	-								-
F4	Maintenance Facility	-	50	50							50
S1	Surface Water Mgt Plan	336	-								-
S2	Take a Break Park & Drainage Prjct	674	-								-
S4	Highlands @ Lake Wilderness	257	-								-
S7	Witte & SE 253rd Stream Channel Clvrt	-	250	-	-	-	50	200			250
S9	Annual Small Works Provision	159	-	-	-	-	-	-	-		-
S10	Water Quality Retrofits	2	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	131	-	-	-	-	-	-	-		-
S12	Miscellaneous Drainage Improvements	61	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-	-	-	-	-	-			-
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
		2,288	**3,300**	**550**	**500**	**300**	**550**	**700**	**700**	**-**	**3,300**
Vehicle Rental Fund											
G5	Course Improvements	32									
		32	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Funding Sources		**56,380**	**66,847**	**15,556**	**6,726**	**2,869**	**20,366**	**9,984**	**11,346**	**40,093**	**26,754**

Capital Expenditure Budget

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Transportation Program					
Maple Valley Highway Corridor					
T6 SR 169 - SR 516 to SE 264th Street	6,453,873	367,638	197,322	108,247	12,754
T7 SR 169 - Witte Road to 228th Ave SE	109,030	114,182	1,080,819	116,501	964,499
T31 SR 169 - SE 264th to SE 258th Street	-	380,190	1,129,810	530,973	1,889,027
	6,562,903	**862,010**	**2,407,951**	**755,722**	**2,866,280**
Witte Road Corridor					
T12 Witte Road & SE 248th St Intersection	242,224	120,809	5,156,850	251,313	5,405,687
T28 Witte Road & SE 254th St Intersection	-	-	205,820	-	-
	242,224	**120,809**	**5,362,670**	**251,313**	**5,405,687**
Kent Kangley Corridor					
T15 SR 516 - 213th to 218th Ave SE	173,492	10,281	474,718	122,646	-
T16 SR 516 - 228th Ave to Witte Road	623,690	216,397	-	-	-
	797,182	**226,677**	**474,718**	**122,646**	**-**
Other Corridors and Non Corridors					
T23 Annual Asphalt Overlay Program	-	196,933	300,000	288,641	225,000
T24 Miscellaneous Street Improvements	3,282	19,788	100,000	62,445	50,000
T29 SE 271st St - SR 169 to SR 516	6,987	912	132,580	544	-
T32 Lake Wilderness Trail	15,338	-	128,000	1,631	208,369
T33 SE 276th St & 240th Ave SE	36,143	79,478	773,311	29,794	-
T35 Transportation Plan Update					150,000
	61,751	**297,111**	**1,433,891**	**383,055**	**633,369**
Total Transportation Program	**7,664,060**	**1,506,608**	**9,679,230**	**1,512,736**	**8,905,336**
Surface Water Management Program					
S1 Surface Water Mgt Plan	58,300	6,989	23,011	22,382	-
S9 Annual Small Works Provision	-	-	40,000	23,408	-
S10 Water Quality Retrofits	260	-	-	-	50,000
S12 Miscellaneous Drainage Improvements	-	-	45,945	61,126	250,000
S13 Golf Course Pond Discharge Repair	-	-	104,055	112,032	-
Total SWM Program	**58,560**	**6,989**	**213,011**	**218,948**	**300,000**
Parks and Recreation Program					
P1 Parks & Open Space Acquisition	-	-	-	-	4,200,000
P3 Summit Ballfields	3,201	10,392	200,000	49,511	450,489
P5 Lake Wilderness Lodge	127,887	1,172,543	869,457	808,975	14,025
P6 Lake Wilderness Park	137,768	-	400,000	-	400,000
P8 Lake Wilderness Elementary Ballfields	-	(7,342)	-	-	-
Total Parks and Recreation Program	**268,855**	**1,175,593**	**1,469,457**	**858,486**	**5,064,514**

Capital Expenditure Budget

Description	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
Lake Wilderness Golf Program					
G2 LWGC Startup	19,121	-	-	-	-
G3 Restaurant Improvements	103,205	-	42,000	10,676	14,000
G4 LWGC Special Assessment	14,850	20,255	72,775	57,581	15,194
G5 Course Improvements	-	31,968	38,547	33,417	24,623
Total Lake Wilderness Golf Program	**137,175**	**52,222**	**153,322**	**101,674**	**53,817**
Community Facilities Program					
A1 Public Art Program	-	-	10,000	-	15,000
C1 Youth, Community & Senior Facility	431,444	(37,178)	40,000	9,836	30,164
F1 City Hall Office Space	-	-	200,000	92,248	127,752
F3 Maple Valley Place Legacy Project	-	-	-	-	25,000
F4 Maintenance Facility	-	-	-	-	250,000
N1 Neighborhood Reinvestment Program	28,088	30,442	20,000	16,472	23,528
Total Community Facilities Program	**459,533**	**(6,736)**	**270,000**	**118,556**	**471,444**
Debt Service Program					
D2 2000 Bond Issue Debt Service	332,380	332,530	332,710	332,710	336,960
D4 Infrastructure Loan DS - Transportation	144,364	204,307	242,824	241,916	198,468
D5 2005 Bond Refunding Debt Service	224,051	223,001	226,951	226,951	225,751
Total Debt Service Program	**700,795**	**759,838**	**802,485**	**801,577**	**761,179**
Total Capital Improvement Program	**9,288,978**	**3,494,514**	**12,587,505**	**3,611,977**	**15,556,290**

City of Maple Valley
1997 - 2010

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

2010 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T6**

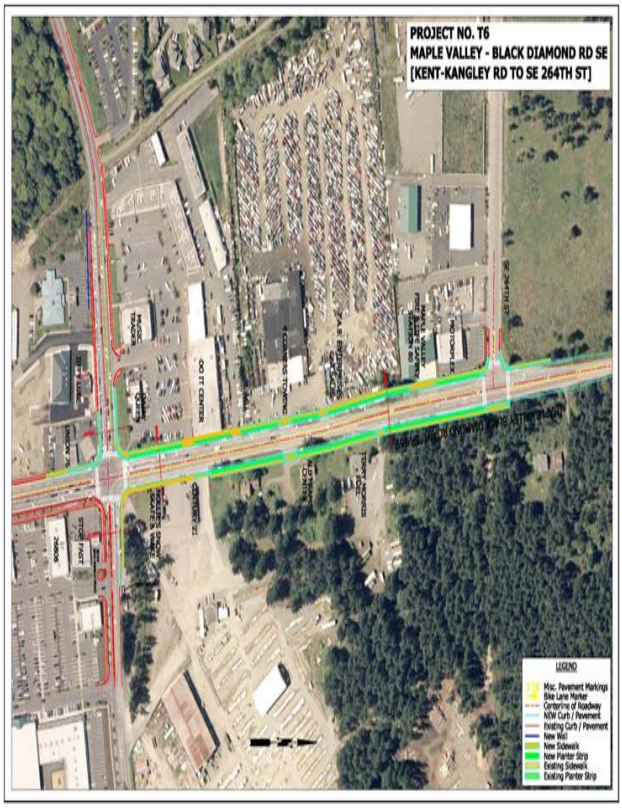
Project Name: **SR 169 - SR 516 to SE 264th Street**

Lead Department: **Public Works**

Total Project Cost: 12,772

Non City Revenue: 8,931 70%

Net City Cost: **3,841** **30%**



Project Description and Justification:

This project includes approximately 2960 feet of roadway widening and frontage improvements on Maple Valley between SE 264th Street and Four Corners. On Maple Valley Highway, the improvements will extend 1250' north of the Four Corners intersection and includes four travel lanes, left-turn lanes with north-south u-turns at Four Corners and SE 264th St., raised channelization, bike lanes, curb, gutter, planter, and sidewalk will be constructed. On Kent-Kangley Road, one travel lane, left turn lanes and right turn lanes, with bike lanes, curb, gutter, planter, and sidewalk will be constructed. Additional improvements include a new or modified storm drainage system, roadway lighting, signing and striping, landscape enhancement, and two new signals (Four Corners and SE 264th SE). Retaining walls and handrails will be provided as necessary.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	2,138	-						
Acquisition	1,331	-						
Construction	9,289	13	13					
Debt Service	-	-						
Total	**12,759**	**13**	**13**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	720	-						
State Grants	8,161	-						
County Grants	50	-						
Developer Contribution	-							
General Fund	-	-						
Surface Water Mgt Fund	200	-						
Street Fund	-	-						
Transportation Impact Fee Fund	1,172	6	6					
Park Development Fund	-	-						
Real Estate Excise Tax Funds	501	6	6					
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	1,955	-						
Total	**12,759**	**13**	**13**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2010 Budget

Dollars in Thousands

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

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

Lead Department: **Public Works**

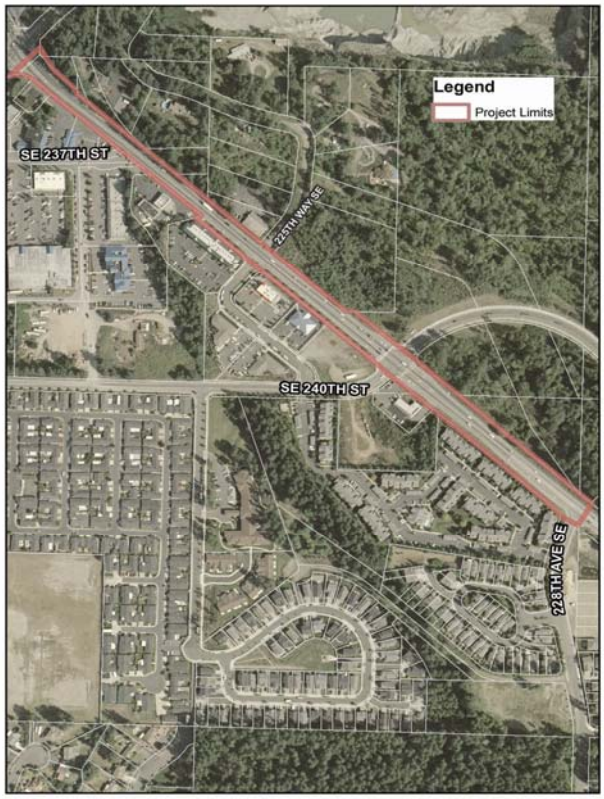
Total Project Cost: 3,478

Non City Revenue: 2,000 58%

Net City Cost: **1,478** **42%**

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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	513	156	156					
Acquisition	-	808	808					
Construction	-	2,000		2,000				
Debt Service	-	-						
Total	**513**	**2,964**	**964**	**2,000**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	2,000		2,000				
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200		200				
Street Fund	-	-						
Transportation Impact Fee Fund	270	482	482	-	-			
Park Development Fund	-	-						
Real Estate Excise Tax Funds	243	282	482	(200)	-			
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**513**	**2,964**	**964**	**2,000**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:					**14**	**15**	**16**	**17**

CIP Project Form

2010 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T12**

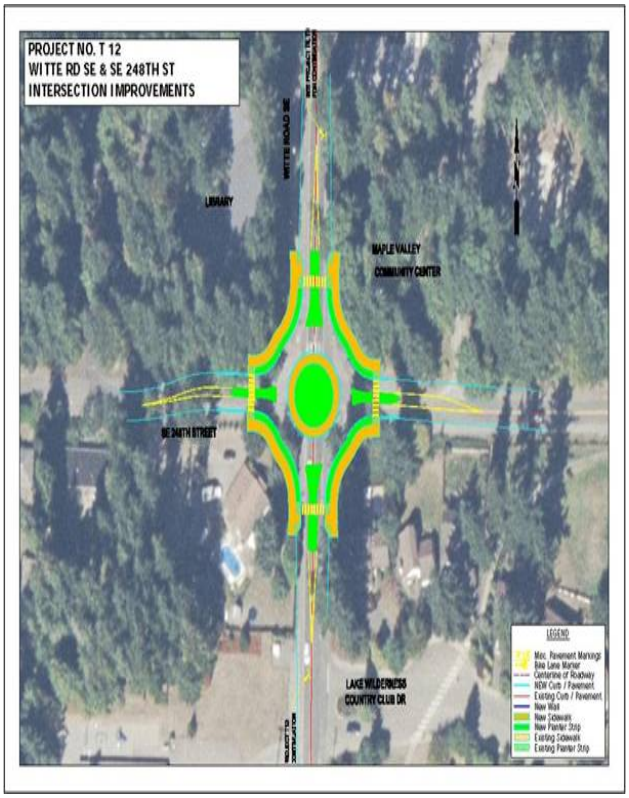
Project Name: **Witte Rd & SE 248th St Intersection**

Lead Department: **Public Works**

Total Project Cost:	6,213	
Non City Revenue:	1,250	20%
Net City Cost:	**4,963**	**80%**

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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	556	-						
Acquisition	156	-						
Construction	96	**5,406**	5,406					
Debt Service	-	-						
Total	**807**	**5,406**	**5,406**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	**1,250**	1,250					
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	**200**	200					
Street Fund	120	-						
Transportation Impact Fee Fund	349	**2,090**	2,090	-				
Park Development Fund	-	-						
Real Estate Excise Tax Funds	339	**1,865**	1,865	-				
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**807**	**5,406**	**5,406**	**-**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:				**7**	**8**	**9**	**10**	**11**

CIP Project Form

2010 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T15**

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

Lead Department: **Public Works**

Total Project Cost:	5,160	
Non City Revenue:	3,026	59%
Net City Cost:	**2,134**	**41%**

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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	61	475				475		
Acquisition	-	555				555		
Construction	286	3,783					3,783	
Debt Service	-	-						
Total	**347**	**4,813**	**-**	**-**	**-**	**1,030**	**3,783**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	3,026					3,026	
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200					200	
Street Fund	-	-						
Transportation Impact Fee Fund	174	893				515	378	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	174	693				515	178	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**347**	**4,813**	**-**	**-**	**-**	**1,030**	**3,783**	**-**
Maintenance & Operation Costs:								**17**

CIP Project Form

2010 Budget

Dollars in Thousands

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

Project Name: **Annual Asphalt Overlay Program**

Lead Department: **Public Works**

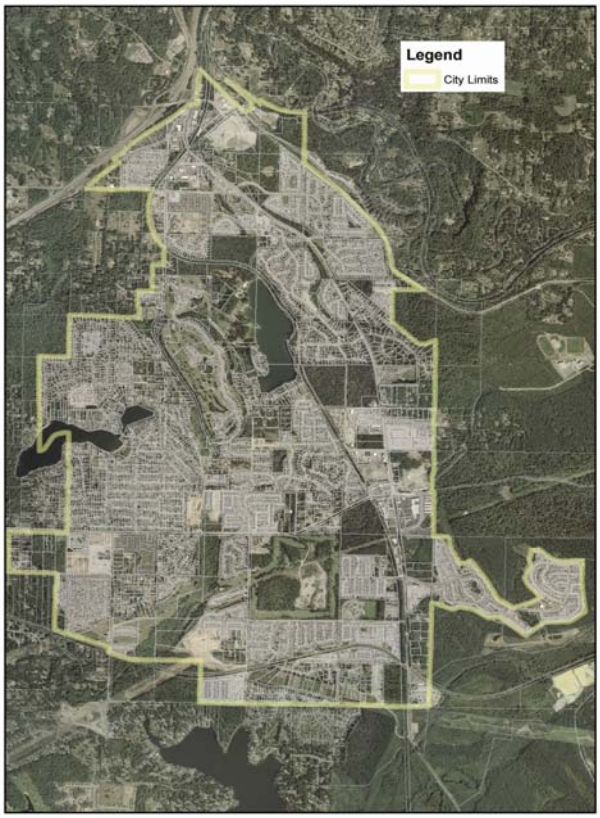
Total Project Cost: 2,809

Non City Revenue: - 0%

Net City Cost: **2,809** **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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	103	50	25				25	
Acquisition	-	-						
Construction	1,455	1,200	200	200	200	200	200	200
Debt Service	-	-						
Total	**1,559**	**1,250**	**225**	**200**	**200**	**200**	**225**	**200**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	1,470	600	100	100	100	100	100	100
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	89	650	125	100	100	100	125	100
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**1,559**	**1,250**	**225**	**200**	**200**	**200**	**225**	**200**

Maintenance & Operation Costs:

CIP Project Form

2010 Budget

Dollars in Thousands

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

Project Name: **Miscellaneous Street Improvements**

Lead Department: **Public Works**

Total Project Cost: 875

Non City Revenue: - 0%

Net City Cost: **875** **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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	72	-						
Acquisition	4	-						
Construction	249	550	50	100	100	100	100	100
Debt Service	-	-						
Total	**325**	**550**	**50**	**100**	**100**	**100**	**100**	**100**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	235	-						
Transportation Impact Fee Fund	8	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	82	550	50	100	100	100	100	100
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**325**	**550**	**50**	**100**	**100**	**100**	**100**	**100**

Maintenance & Operation Costs:

CIP Project Form

2010 Budget

Dollars in Thousands

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

Project Name: **Non Motorized Plan Implementation**

Lead Department: **Public Works**

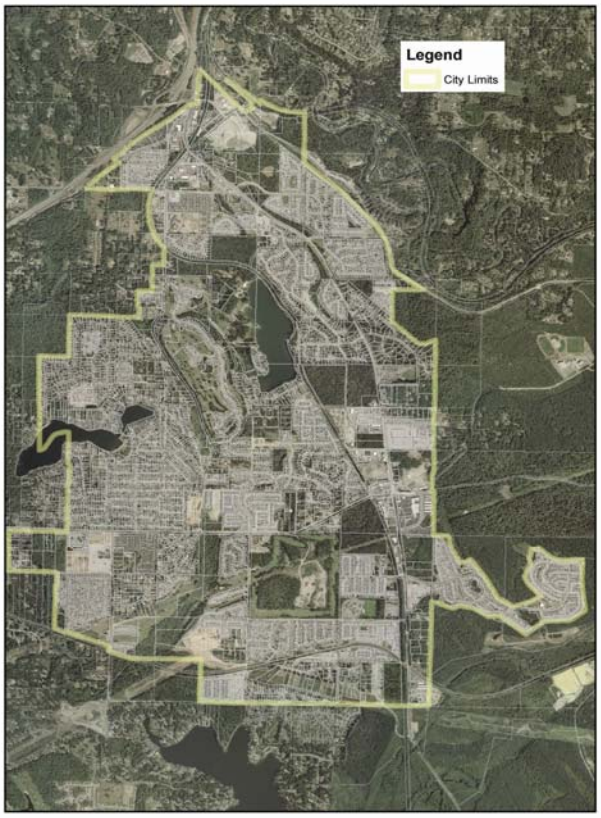
Total Project Cost: 340

Non City Revenue: - 0%

Net City Cost: **340** **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 idenfied 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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	40	90				30	30	30
Acquisition	-	-						
Construction	-	210				70	70	70
Debt Service	-	-						
Total	**40**	**300**	**-**	**-**	**-**	**100**	**100**	**100**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	12	-						
Surface Water Mgt Fund	-	-						
Street Fund	16	-						
Transportation Impact Fee Fund	-	150	-	-	-	50	50	50
Park Development Fund	-	-						
Real Estate Excise Tax Funds	12	150	-	-	-	50	50	50
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**40**	**300**	**-**	**-**	**-**	**100**	**100**	**100**

Maintenance & Operation Costs:

CIP Project Form

2010 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 constrct 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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	**400**					400	
Acquisition	-	**100**					100	
Construction	-	**1,000**						1,000
Debt Service	-	**-**						
Total	**-**	**1,500**	**-**	**-**	**-**	**-**	**500**	**1,000**
Project Funding Sources:								
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	-	**-**						
Total	**-**	**1,500**	**-**	**-**	**-**	**-**	**500**	**1,000**

Maintenance & Operation Costs:

CIP Project Form

2010 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:	11,800	
Non City Revenue:	9,998	85%
Net City Cost:	**1,802**	**15%**

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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	911	889	889					
Acquisition	-	1,000	1,000					
Construction	-	9,000				9,000		
Debt Service	-	-						
Total	**911**	**10,889**	**1,889**	**-**	**-**	**9,000**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	909	9,089	1,889			7,200		
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200				200		
Street Fund	-	-						
Transportation Impact Fee Fund	1	900	-	-	-	900	-	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	1	700	-	-	-	700	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**911**	**10,889**	**1,889**	**-**	**-**	**9,000**	**-**	**-**
Maintenance & Operation Costs:							**16**	**17**

CIP Project Form

2010 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T32**

Project Name: **Lake Wilderness Trail**

Lead Department: **Public Works**

Total Project Cost:	225	
Non City Revenue:	152	68%
Net City Cost:	**73**	**32%**

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. Subsequaent 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 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	17	-						
Acquisition	-	-						
Construction	-	208	208					
Debt Service	-	-						
Total	**17**	**208**	**208**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	32	120	120					
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	(8)	8	8					
Park Development Fund	-	73	73					
Real Estate Excise Tax Funds	(8)	8	8					
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**17**	**208**	**208**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2010 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 MVRS 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 Elemetary School.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	143	**-**						
Acquisition	-	**76**					76	
Construction	2	**568**						568
Debt Service	-	**-**						
Total	**145**	**644**	**-**	**-**	**-**	**-**	**76**	**568**
Project Funding Sources:								
Federal Grants	-	**-**						
State Grants	-	**-**						
County Grants	-	**-**						
Developer Contribution	31	**-**						
General Fund	-	**-**						
Surface Water Mgt Fund	-	**200**						200
Street Fund	-	**-**						
Transportation Impact Fee Fund	87	**322**	-	-	-	-	38	284
Park Development Fund	-	**-**						
Real Estate Excise Tax Funds	27	**122**	-	-	-	-	38	84
Bond Proceeds	-	**-**						
State Infrastructure Loan Proceeds	-	**-**						
Total	**145**	**644**	**-**	**-**	**-**	**-**	**76**	**568**

Maintenance & Operation Costs:

CIP Project Form

2010 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 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	75		75				
Acquisition	-	-						
Construction	-	550			550			
Debt Service	-	-						
Total	**-**	**625**	**-**	**75**	**550**	**-**	**-**	**-**
Project Funding Sources:								
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	-	-						
Total	**-**	**625**	**-**	**75**	**550**	**-**	**-**	**-**
Maintenance & Operation Costs:						**3**	**4**	**5**

CIP Project Form

2010 Budget

Dollars in Thousands

CIP Program: **Transportation** **Project Number:** **T35**

Project Name: **Transportation Plan Update**

Lead Department: Public Works

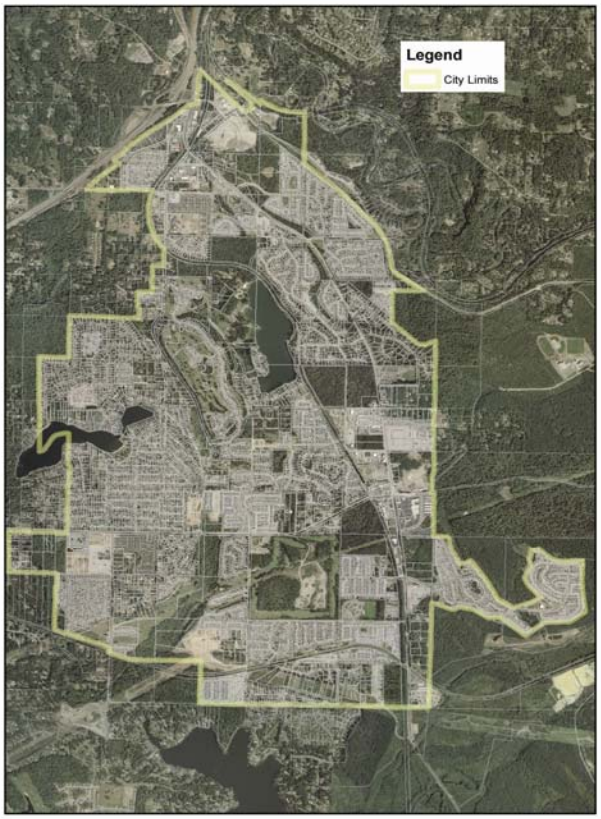
Total Project Cost: 150

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.



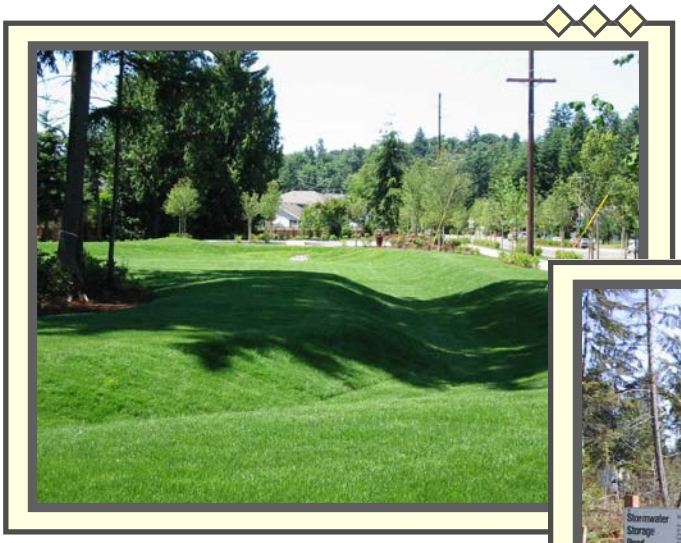
Project Financial Summary

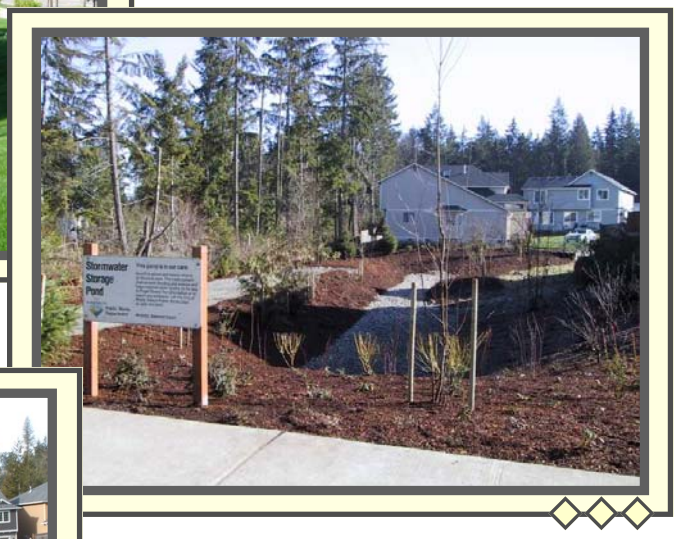
	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	**150**	150					
Acquisition	-	**-**						
Construction	-	**-**						
Debt Service	-	**-**						
Total	**-**	**150**	**150**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	**-**						
State Grants	-	**-**						
County Grants	-	**-**						
Developer Contribution	-	**-**						
General Fund	-	**-**						
Surface Water Mgt Fund	-	**-**						
Street Fund	-	**150**	150					
Transportation Impact Fee Fund	-	**-**						
Park Development Fund	-	**-**						
Real Estate Excise Tax Funds	-	**-**						
Bond Proceeds	-	**-**						
State Infrastructure Loan Proceeds	-	**-**						
Total	**-**	**150**	**150**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

City of Maple Valley
1997 - 2010

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

2010 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 264th. 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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	50				50		
Acquisition	-	-						
Construction	-	200					200	
Debt Service	-	-						
Total	**-**	**250**	**-**	**-**	**-**	**50**	**200**	**-**
Project Funding Sources:								
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	-	-						
Total	**-**	**250**	**-**	**-**	**-**	**50**	**200**	**-**

Maintenance & Operation Costs:

CIP Project Form
2010 Budget
Dollars in Thousands

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

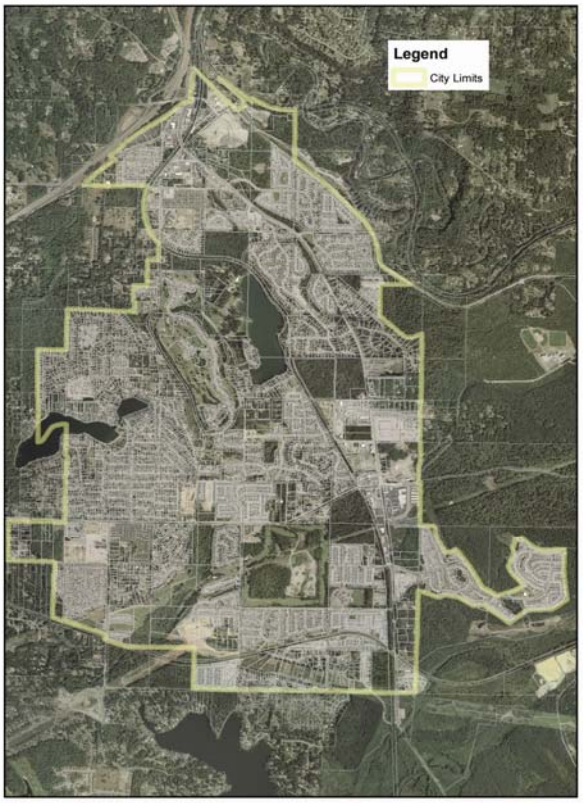
Project Name: **Water Quality Retrofits**

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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	2	30	5	5	5	5	5	5
Acquisition	-	-						
Construction	-	270	45	45	45	45	45	45
Debt Service	-	-						
Total	**2**	**300**	**50**	**50**	**50**	**50**	**50**	**50**
Project Funding Sources:								
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	-	-						
Total	**2**	**300**	**50**	**50**	**50**	**50**	**50**	**50**

Maintenance & Operation Costs:

CIP Project Form
2010 Budget
Dollars in Thousands

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

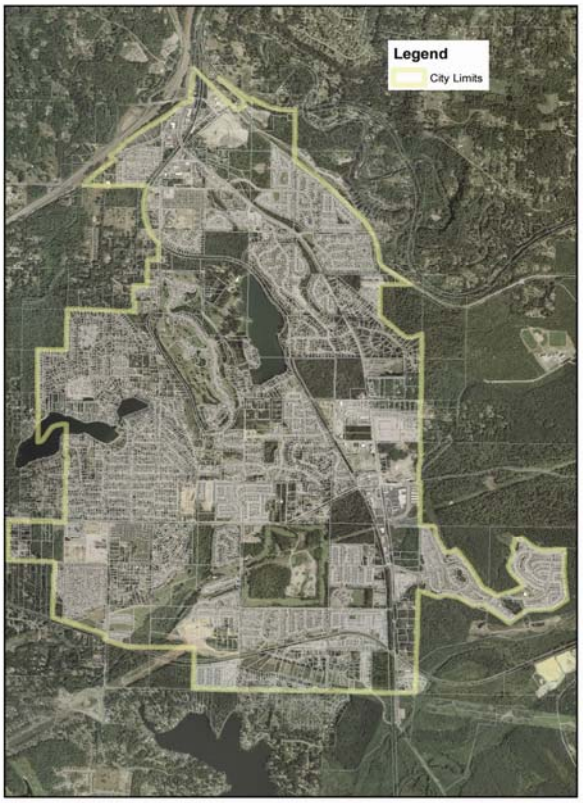
Project Name: **Miscellaneous Drainage Improvements**

Lead Department: **Public Works**

Total Project Cost: 1,561

Non City Revenue: - 0%

Net City Cost: **1,561** **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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	61	270	45	45	45	45	45	45
Acquisition	-	-						
Construction	-	1,230	205	205	205	205	205	205
Debt Service	-	-						
Total	**61**	**1,500**	**250**	**250**	**250**	**250**	**250**	**250**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	61	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	-	-						
Total	**61**	**1,500**	**250**	**250**	**250**	**250**	**250**	**250**

Maintenance & Operation Costs:

City of Maple Valley
1997 - 2010

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

2010 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation** **Project Number:** **P1**

Project Name: **Park & Open Space Acquisition**

Lead Department: **Parks**

Total Project Cost: 4,209

Non City Revenue: - 0%

Net City Cost: **4,209** **100%**

Project Description and Justification:

This project provides resources the City could use over time to purchase land for new parks, trails, and sites for future park and other community facilities. Specific sites have not been identified, and all potential acquisitions would be reviewed by City Council. This project is intended to facilitate the implementation of the Parks, Recreation, Cultural and Humans Services Plan. The City is reviewing the use of park impact fees, which could be collected in new developments in lieu of providing pocket parks as a funding source for this project. Initially the park land could be purchased with Councilmanic bonds repaid by park impact fees and real estate excise taxes. One other financing source may be voter approved bonds.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	9	4,200	4,200					
Construction	-	-						
Debt Service	-	-						
Total	**9**	**4,200**	**4,200**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	9	-						
Bond Proceeds (Councilmanic)	-	4,200	4,200					
State Infrastructure Loan Proceeds	-	-						
Total	**9**	**4,200**	**4,200**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2010 Budget

Dollars in Thousands

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

Project Name: **Summit Ballfields**

Lead Department: **Parks**

Total Project Cost:	12,511	
Non City Revenue:	1,500	12%
Net City Cost:	**11,011**	**88%**

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 inssue 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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:									
Mgt & Eng		90	1,250	450	300	500			
Acquisition		760	-						
Construction		10	10,400		2,500		7,900		
Debt Service		-	-						
Total		**860**	**11,650**	**450**	**2,800**	**500**	**7,900**	**-**	**-**
Project Funding Sources:									
Federal Grants		-	-						
State Grants		-	1,500		1,500				
County Grants		-	-						
Developer Contribution		30	-						
General Fund		-	311	54	45	80	132		
Surface Water Mgt Fund		-	-						
Street Fund		-	-						
Transportation Impact Fee Fund		-	-						
Park Development Fund	33.24%	3	330	164	432	(166)	(100)		
Real Estate Excise Tax Funds		828	309	233	823	(414)	(332)		
Bond Proceeds (Voted)		-	9,200			1,000	8,200		-
State Infrastructure Loan Proceeds		-	-						
Total		**860**	**11,650**	**450**	**2,800**	**500**	**7,900**	**-**	**-**
Maintenance & Operation Costs:						**100**	**100**	**200**	**200**

CIP Project Form
2010 Budget
Dollars in Thousands

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

Project Name: **Lake Wilderness Lodge**

Lead Department: **Parks**

Total Project Cost:	2,913	
Non City Revenue:	1,481	51%
Net City Cost:	**1,431**	**49%**

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 2004, the City completed a renovation of the conference room wing begun by the County. In 2005 the City completed construction of the north wing access improvements. In 2007 the lodge master plan was completed and several priortized work items were identified as needing repair. With $2,200,000 ($1,500,000 from a State earmark) set aside for window upgrades, exterior restoration, and interior HVAC, electrical, and aesthetic upgrades. The anticipated project schedule calls for the work to be completed by the Fall of 2008.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	594	-						
Acquisition	-	-						
Construction	2,304	14	14					
Debt Service	-	-						
Total	**2,899**	**14**	**14**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	1,481	-						
County Grants	-	-						
Developer Contribution	8	-						
General Fund	539	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	871	14	14					
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**2,899**	**14**	**14**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2010 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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:									
Mgt & Eng		151	375	75			200	100	
Acquisition		-	-						
Construction		53	1,725	325				1,100	300
Debt Service		-	-						
Total		**204**	**2,100**	**400**	**-**	**-**	**200**	**1,200**	**300**
Project Funding Sources:									
Federal Grants		-	-						
State Grants		-	300					300	
County Grants		-	-						
Developer Contribution		-	-						
General Fund		139	262				10	252	
Surface Water Mgt Fund		-	-						
Street Fund		-	-						
Transportation Impact Fee Fund		-	-						
Park Development Fund	56.56%	-	1,018	226	-	-	113	509	170
Real Estate Excise Tax Funds		65	520	174	-	-	77	139	130
Bond Proceeds		-	-						
State Infrastructure Loan Proceeds		-	-						
Total		**204**	**2,100**	**400**	**-**	**-**	**200**	**1,200**	**300**

Maintenance & Operation Costs:

CIP Project Form

2010 Budget

Dollars in Thousands

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

Project Name: **Restaurant Improvements**

Lead Department: **Parks**

Total Project Cost: 157

Non City Revenue: - 0%

Net City Cost: **157** **100%**

Project Description and Justification:

A Replace toilets	Commercial grade toilets are needed. Only half of the fixtures work properly and they are all mismatched.	$2,000	2010
A HVAC	Inspect and repair / replace any malfunctioning equipment to ensure effective temperature control and efficient energy management. Currently 3 of our 6 units are functioning up to capability.	$8,000	2010
A Signage	Improved signage that meets City code to be installed at entrance as requested by Council.	$2,000	2010
B Lounge/Dining (Deck)	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 Walk-in Coolers	New compresser 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 New Televisions	Upgrade to 42" plasma screens to position the lounge to compete with other area sports viewing venues. Our televisions are old,blurry and have poor color.	$4,400	2011
C Downstairs Catering Kitchen	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
C Restaurant "Vision" Upgrades	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, riverock 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
C Catering Equipment	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	2011
C Parking Lot	Build an enclosure for the trash/dumpster area. The current trash/dumpster area is not enclosed and creates a bad first impression.	$2,000	2010
		$543,400	

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	114	43	14	14	15			
Debt Service	-	-						
Total	**114**	**43**	**14**	**14**	**15**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Lake Wilderness Golf Course Fund	103	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	11	43	14	14	15	-	-	-
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**114**	**43**	**14**	**14**	**15**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form

2010 Budget

Dollars in Thousands

CIP Program: **Lake Wilderness Golf** **Project Number:** **G4**

Project Name: **Special Assessment**

Lead Department: **Parks**

Total Project Cost: 108

Non City Revenue: - 0%

Net City Cost: **108** **100%**

Project Description and Justification:

In 2006 funding was provided for the acquisition of the Lake Wilderness Golf Course. In 2007 funds are provided for certain immediate capital improvement needs. The size and nature of these improvements are currently being assessed.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	78	15	15					
Construction	15	-						
Debt Service	-	-						
Total	**93**	**15**	**15**	**-**	**-**	**-**	**-**	
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	78	15	15					
Lake Wilderness Golf Course Fund	15	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**93**	**15**	**15**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form
2010 Budget
Dollars in Thousands

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

Project Name: **Course Improvements**

Lead Department: **Parks**

Total Project Cost: 191

Non City Revenue: - 0%

Net City Cost: **191** **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	$ 55,869	2010,12,14
A Workman 4300 model#07364	Utility vehicle. This is a three in one piece of equipment; top dresses the greens, sprays	$ 28,796	2011
A Turf Tender 410 model#	Course top dresser	$ 15,000	2011
A TW160/TW225 model#	Course Sprayer	$ 8,000	2013
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	$ 12,000	2011
C Net for #17 Fairway	To try to keep balls from flying over fence and not hitting cars driving along the fairway	$ 6,000	2010
C Cart Paths	To convert the one half of current gravel paths to pavement	$ 115,000	Master Pln
		$ 265,665	

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	65	126	25	56	19	8	19	
Debt Service	-	-						
Total	**65**	**126**	**25**	**56**	**19**	**8**	**19**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Lake Wilderness Golf Course Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	33	126	25	56	19	8	19	-
Bond Proceeds (Voted)	-	-						
Vehicle Rental Fund	32	-						
Total	**33**	**126**	**25**	**56**	**19**	**8**	**19**	**-**

Maintenance & Operation Costs:

City of Maple Valley
1997 - 2010

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

2010 Budget

Dollars in Thousands

CIP Program: **Public Art Program** **Project Number:** **A1**

Project Name: **Public Art Program**

Lead Department: **Unidentified**

Total Project Cost: 71

Non City Revenue: - 0%

NOT MAPPED

Net City Cost: **71** **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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	1	-						
Acquisition	-	-						
Construction	30	40	15	5	5	5	5	5
Debt Service	-	-						
Total	**31**	**40**	**15**	**5**	**5**	**5**	**5**	**5**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	31	40	15	5	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	-	-						
Total	**31**	**40**	**15**	**5**	**5**	**5**	**5**	**5**

Maintenance & Operation Costs:

CIP Project Form

2010 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 facilility 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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:									
Mgt & Eng		324	1,200				300	300	600
Acquisition		-	-						
Construction		687	9,030	30				2,000	7,000
Debt Service		-	-						
Total		**1,012**	**10,230**	**30**	**-**	**-**	**300**	**2,300**	**7,600**
Project Funding Sources:									
Federal Grants		90	-						
State Grants		45	3,000						3,000
County Grants		125	-						
Developer Contribution		-	-						
General Fund		516	318	30					288
Surface Water Mgt Fund		-	-						
Street Fund		-	-						
Transportation Impact Fee Fund		-	-						
Park Development Fund	19.88%	-	159				60	20	80
Real Estate Excise Tax Funds		236	353			-	240	80	32
Bond Proceeds (Voted)		0	6,400					2,200	4,200
State Infrastructure Loan		-	-						
Total		**1,012**	**10,230**	**30**	**-**	**-**	**300**	**2,300**	**7,600**

Maintenance & Operation Costs (City cost net of add'l revenue)

CIP Project Form
2010 Budget
Dollars in Thousands

CIP Program: **City Facilities** **Project Number:** **F1**

Project Name: **City Hall Office Space**

Lead Department: **City Manager**

Total Project Cost: 425

Non City Revenue: - 0%

Net City Cost: **425** **100%**

Project Description and Justification:

City Hall facilities are currently located in a 35-year old building that is not designed for governmental use. Over the eleven years of its existence, the City has been able to expand the amount of space it is leasing as previous tenants have vacated space, and the City has allocated capital funds to various remodeling projects. The current City Hall facilities are not sprinklered, have no real security and access measures that are common features in government buildings, and the public use spaces are tiny and inadequate to handle public traffic. The City must decide in 2009 whether to extend its existing lease for another 5 year period, or whether to move to new commercial space. Funds in this project are a placeholder for decisions on capital expenditures related to either remodeling the existing facilities or for tenant improvements at a new location.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	19	-						
Acquisition	-	-						
Construction	279	128	128					
Debt Service	-	-						
Total	**298**	**128**	**128**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	176	20	20					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	122	108	108					
Bond Proceeds	-	-						
Infrastructure Loan Proceeds	-	-						
Total	**298**	**128**	**128**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form
2010 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: 7,468

Non City Revenue: - 0%

Net City Cost: **7,468** **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. MOTIC

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	434	525	25	100	100	100	100	100
Acquisition	6,509	-						
Construction	-	-						
Debt Service	-	-						
Total	**6,943**	**525**	**25**	**100**	**100**	**100**	**100**	**100**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	6	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	3,460	525	25	100	100	100	100	100
Bond Proceeds	3,477	-						
Infrastructure Loan Proceeds	-	-						
Total	**6,943**	**525**	**25**	**100**	**100**	**100**	**100**	**100**

Maintenance & Operation Costs:

CIP Project Form
2010 Budget
Dollars in Thousands

CIP Program: **City Facilities** **Project Number:** **F4**

Project Name: **Maintenance Facility**

Lead Department: **Public Works**

Total Project Cost: 250

Non City Revenue: - 0%

Net City Cost: **250** **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 requirments 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 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	**-**						
Acquisition	-	**-**						
Construction	-	**250**	250					
Debt Service	-	**-**						
Total	**-**	**250**	**250**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	**-**						
State Grants	-	**-**						
County Grants	-	**-**						
Developer Contribution	-	**-**						
General Fund	-	**-**						
Surface Water Mgt Fund	-	**50**	50					
Street Fund	-	**-**						
Transportation Impact Fee Fund	-	**-**						
Park Development Fund	-	**-**						
Real Estate Excise Tax Funds	-	**200**	200					
Debt Proceeds (Voted)	-	**-**		-	-			
Infrastructure Loan Proceeds	-							
Total	**-**	**250**	**250**	**-**	**-**	**-**	**-**	**-**
Maintenance & Operation Costs:								

CIP Project Form

2010 Budget

Dollars in Thousands

CIP Program: **Neighborhood Reinvestment**

Project Number: **N1**

Project Name: **Neighborhood Reinvestment Program**

Lead Department: **City Clerk**

Total Project Cost: 396

Non City Revenue: - 0%

Net City Cost: **396** **100%**

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.

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 - Playground/Park Imp

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	17	-						
Acquisition	-	-						
Construction	255	124	24	20	20	20	20	20
Debt Service	-	-						
Total	**272**	**124**	**24**	**20**	**20**	**20**	**20**	**20**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	272	124	24	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	-	-						
Total	**272**	**124**	**24**	**20**	**20**	**20**	**20**	**20**

Maintenance & Operation Costs:

City of Maple Valley
1997 - 2010

Debt Service Program

- 1999 - Received first Certificate of Achievement for Excellence in Financial Reporting; eight subsequent awards received (2000-2008)
- 2002 - Received first Distinguished Budget Presentation Award; six subsequent awards received (2003-2009)

CIP Project Form
2010 Budget
Dollars in Thousands

CIP Program: **Debt Service Program** **Project Number:** **D2**

Project Name: **2000 Bond Issue Debt Service**

Lead Department: **Finance**

Total Project Cost: 4,467

Non City Revenue: - 0%

NOT MAPPED

Net City Cost: **4,467** **100%**

Project Description and Justification:

This project records the cost of principal and interest payments on the City's 20 year 2000 General Obligation Bond. Total bond proceeds were $6.71 million issued at a total interest cost of 5.83%. The proceeds were used to purchase approximately 1/2 of the 54 acre Maple Valley Place / Legacy Site with the other half of the funding used to acquire other land parcels and make street improvements. The purchase of the Maple Valley Place / Legacy Site with only 50% of bond funding requires that only 50% of the site needs to be eventually used for "public purpose" without effecting the bond covenents. The callable portion of these bonds were refunded in 2005, but debt service remains through 2010 for the non callable portion.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	4,130	337	337					
Total	**4,130**	**337**	**337**	**-**	**-**	**-**	**-**	**-**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	2,491	270	270					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	334	68	68				-	
Park Development Fund	-	-						
Real Estate Excise Tax Funds	1,156	(1)	(1)					
Bond Proceeds	149	-						
State Infrastructure Loan Proceeds	-	-						
Total	**4,130**	**337**	**337**	**-**	**-**	**-**	**-**	**-**

Maintenance & Operation Costs:

CIP Project Form
2010 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: 1,867

Non City Revenue: - 0%

NOT MAPPED

Net City Cost: **1,867** **100%**

Project Description and Justification:

In determining the finanacial plan for improving the roadways within Maple Valley, the City applied for and received loans from the Public Works Trust Fund. These loans are received as reimbursements for work completed on specific portions of the capital project. This repayment with interest at 2% occurs over a twenty year time horizon. Obtaining these loans enabled the City to accelerate the construction of roadway capital projects. This project records the cost of principal and interest on the borrowing between 2004 and 2008 of approximately $6,000,000 in infrastructure loan funds. Through 2005, the City will have borrowed approximately $1.4 million.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	690	1,177	198	198	197	196	195	194
Total	**690**	**1,177**	**198**	**198**	**197**	**196**	**195**	**194**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	345	588	99	99	98	98	97	97
Park Development Fund	-	-						
Real Estate Excise Tax Funds	345	588	99	99	98	98	97	97
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	**690**	**1,177**	**198**	**198**	**197**	**196**	**195**	**194**

Maintenance & Operation Costs:

CIP Project Form
2010 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: 4,164

Non City Revenue: - 0%

NOT MAPPED

Net City Cost: **4,164** **100%**

Project Description and Justification:

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 paymnets will begin in 2011 after the non callable portion of the 2000 bond issue is paid off in 2010.

Project Financial Summary

	Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,132	3,032	226	560	565	559	563	561
Total	**1,132**	**3,032**	**226**	**560**	**565**	**559**	**563**	**561**
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	903	2,229	173	457	468	434	352	344
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	225	607	45	112	113	112	113	112
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	195	7	(10)	(17)	13	98	104
Bond Proceeds	5	-						
State Infrastructure Loan Proceeds	-	-						
Total	**1,132**	**3,032**	**226**	**560**	**565**	**559**	**563**	**561**

Maintenance & Operation Costs:

CIP Project Form
2010 Budget
Dollars in Thousands

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

Project Name: **2010 Park & Open Space Debt Service**

Lead Department: **Finance**

Total Project Cost: 1,494

Non City Revenue: - 0%

NOT MAPPED

Net City Cost: **1,494** **100%**

Project Description and Justification:

Project Financial Summary

		Last 10 Years	Total 2010-15	2010 Budget	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Project Costs:									
Mgt & Eng		-	-						
Acquisition		-	-						
Construction		-	-						
Debt Service		-	1,494		299	299	299	299	299
Total		**-**	**1,494**	**-**	**299**	**299**	**299**	**299**	**299**
Project Funding Sources:									
Federal Grants		-	-						
State Grants		-	-						
County Grants		-	-						
Developer Contribution		-	-						
General Fund		-	-						
Surface Water Mgt Fund		-	-						
Street Fund		-	-						
Transportation Impact Fee Fund		-	-						
Park Development Fund	0.00%	-	-		-	-	-	-	-
Real Estate Excise Tax Funds		-	1,494		299	299	299	299	299
Bond Proceeds		-	-						
State Infrastructure Loan Proceeds		-	-						
Total		**-**	**1,494**	**-**	**299**	**299**	**299**	**299**	**299**

Maintenance & Operation Costs:

Appendices

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These schedules contain information to help the reader understand how the city's financial performance and well-being have changed over time.	
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Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 Budget
REVENUES										
Taxes										
Regular Property Tax	$ 1,422,891	$ 1,659,356	$ 1,840,959	$ 1,996,286	$ 2,157,260	$ 2,351,509	$ 2,547,157	$ 2,678,139	$ 2,971,124	$ 3,059,594
Sales Tax	1,493,347	1,641,536	1,777,238	2,034,736	2,035,201	2,258,415	2,313,211	2,119,677	1,865,487	1,923,243
Utility Tax	359,134	360,332	355,142	393,283	454,941	520,273	573,486	597,819	608,851	870,547
Real Estate Excise Tax	728,973	819,360	1,258,505	1,389,636	1,931,398	1,880,733	1,252,081	761,174	528,117	638,928
Gambling Tax	25,866	21,472	28,489	26,476	27,688	30,446	36,555	39,204	38,373	38,232
Total Taxes	**4,030,211**	**4,502,056**	**5,260,333**	**5,840,417**	**6,606,488**	**7,041,376**	**6,722,490**	**6,196,013**	**6,011,952**	**6,530,543**
Licenses & Permits	453,302	680,919	868,544	892,631	1,117,595	871,014	655,476	551,741	510,479	555,444
Intergovernmental Revenue	992,843	1,309,211	1,085,988	1,941,261	1,050,231	4,652,946	5,103,822	2,852,527	1,915,854	4,253,623
Charges for Service	1,207,807	1,176,512	2,007,711	1,925,314	2,665,117	2,273,067	2,042,708	1,836,964	1,237,054	1,767,197
Fines & Forfeitures	76,077	85,104	62,888	70,007	55,112	92,810	77,701	110,401	105,260	107,258
Miscellaneous Revenue	515,949	495,139	405,610	311,930	573,808	1,059,597	935,003	763,427	377,337	528,010
TOTAL REVENUES	**7,276,189**	**8,248,941**	**9,691,074**	**10,981,560**	**12,068,351**	**15,990,810**	**15,537,200**	**12,311,074**	**10,157,936**	**13,742,075**
Percent Growth	17%	13%	17%	13%	10%	33%	-3%	-21%	-17%	35%
EXPENDITURES										
Current										
General Government	744,989	909,540	1,018,873	1,180,666	1,312,478	1,399,934	1,641,869	1,965,540	1,807,379	1,941,233
Community Development	529,842	609,101	626,581	805,102	725,670	819,959	850,330	952,929	987,742	1,113,828
Human Services	32,973	73,138	147,011	121,475	136,619	171,770	212,019	200,799	220,294	301,267
Parks & Recreation	16,979	103,624	698,268	853,933	926,017	1,109,681	1,424,527	1,332,775	1,378,881	1,499,546
Public Safety	1,658,086	1,824,167	1,798,950	1,843,032	2,022,313	2,132,254	2,294,699	2,331,111	2,372,555	2,864,783
Public Works	719,204	976,147	796,228	1,033,301	1,126,804	890,639	974,976	1,074,889	1,003,014	1,192,729
Capital Outlay	1,525,386	2,164,789	3,629,924	4,777,283	2,603,108	7,017,380	8,223,123	2,675,465	2,489,778	14,441,294
Debt Service										
Principal	50,000	210,000	229,725	244,725	369,725	369,803	418,595	474,668	524,621	521,179
Interest on Long-term Debt	528,705	367,080	357,006	345,785	211,646	288,814	282,200	285,170	276,956	240,000
TOTAL EXPENDITURES	**5,806,164**	**7,237,586**	**9,302,566**	**11,205,302**	**9,434,380**	**14,200,234**	**16,322,338**	**11,293,345**	**11,061,220**	**24,115,860**
Percent Growth	-47%	25%	29%	20%	-16%	51%	15%	-31%	-2%	118%
REVENUES OVER (UNDER) EXPENDITURES	**1,470,025**	**1,011,355**	**388,508**	**(223,742)**	**2,633,971**	**1,790,576**	**(785,138)**	**1,017,729**	**(903,283)**	**(10,373,785)**
OTHER FINANCING SOURCES (USES)										
General Obligation Debt Proceeds		29,175			1,421,250		1,396,500	479,250	-	4,200,000
Transfer In from (Out to) Enterprise Funds	(141,986)	(138,014)			8,279	(4,491,689)	99,170	(31,561)	267,055	196,451
TOTAL OTHER FINANCING SOURCES (USES)	**(141,986)**	**(108,839)**	**-**	**-**	**1,429,529**	**(4,491,689)**	**1,495,670**	**447,689**	**267,055**	**4,396,451**
REVENUE AND OTHER SOURCES OVER (UNDER)	**1,328,039**	**902,516**	**388,508**	**(223,742)**	**4,063,500**	**(2,701,113)**	**710,532**	**1,465,418**	**(636,229)**	**(5,977,334)**
FUND BALANCE, January 1	**7,816,089**	**9,144,128**	**10,046,644**	**10,435,152**	**10,211,410**	**14,274,910**	**11,573,797**	**12,284,329**	**13,749,747**	**13,113,519**
FUND BALANCE, December 31										
Special Revenue Funds - Restricted	7,771,790	7,137,097	7,607,717	6,803,969	10,076,599	9,043,827	8,994,595	10,904,550	10,454,970	5,549,372
General Fund - Reserved	5,375	5,375	7,129	10,876	11,871	11,871	12,267	15,815	37,517	37,517
General Fund - Unreserved	1,366,963	2,904,172	2,820,306	3,396,565	4,186,440	2,518,099	3,277,467	2,829,382	2,621,032	1,549,296
TOTAL	**$ 9,144,128**	**$ 10,046,644**	**$ 10,435,152**	**$ 10,211,410**	**$ 14,274,910**	**$ 11,573,797**	**$ 12,284,329**	**$ 13,749,747**	**$ 13,113,519**	**$ 7,136,185**
Debt Service as % on non Capital Expenditures	14%	11%	10%	9%	9%	9%	9%	9%	9%	8%
Unreserved Fund Balance as % of Current Expenditures	37%	65%	55%	58%	67%	39%	44%	36%	34%	17%
Total Fund Balance as % of Total Expenditures	157%	139%	112%	91%	151%	82%	75%	122%	119%	30%

Appendix B: Property Tax Data

Last Ten Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 Non Voted	2010 Voted	2010 Total
ASSESSED VALUE												
Assessed Value (2)	$ 1,138,923,995	$ 1,271,293,437	$ 1,406,494,280	$ 1,576,123,000	$ 1,794,055,783	$ 2,015,609,742	$ 2,293,057,004	$ 2,579,005,968	$ 2,446,394,927			
Increase in Assessed Valuation	11%	12%	11%	12%	14%	12%	14%	12%	-5%			
Includes Local New Contruction of	45,791,154	77,204,588	87,971,762	102,016,810	124,302,118	128,460,703	84,356,197	51,762,393	45,038,436			
Includes Increased Public Utility Value	441,795	688,929	433,429	218,001	-	-	2,261,297	-	-			
Total New Construction	46,232,949	77,893,517	88,405,191	102,234,811	124,302,118	128,460,703	86,617,494	51,762,393	45,038,436			
PROPERTY TAX RATES (1)												
Direct Regular and Special												
City of Maple Valley	**1.40**	**1.46**	**1.45**	**1.42**	**1.37**	**1.31**	**1.26**	**1.17**	**1.08**	**1.25**		**1.25**
Overlapping Regular and Special												
State School Fund	3.15	2.99	2.90	2.76	2.69	2.50	2.33	2.13	1.96	2.22		2.22
King County General	1.55	1.45	1.35	1.43	1.38	1.33	1.29	1.21	1.10	0.96	0.32	1.28
King County Road	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			N/A
Port of Seattle	0.19	0.19	0.26	0.25	0.25	0.23	0.23	0.22	0.20	0.22		0.22
Emergency Medical Services (EMS)	0.25	0.25	0.24	0.24	0.23	0.22	0.21	0.30	0.27		0.30	0.30
Ferry District								0.06	0.05		0.00	0.00
King County Flood Zone								0.10	0.09		0.11	0.11
Rural Library District	0.56	0.53	0.55	0.54	0.53	0.53	0.50	0.45	0.42	0.42	0.06	0.49
Tahoma School District Special Levy	2.98	2.85	2.72	2.65	2.54	2.47	2.46	2.32	2.22		2.74	2.74
Tahoma School District Bond & Bldg	2.10	1.86	1.86	1.85	1.26	1.21	1.71	1.55	1.44		1.70	1.70
Fire District # 43	1.65	1.66	1.59	1.64	1.68	1.61	1.67	1.57	1.45	1.50	0.22	1.72
Sub Total Overlapping	**12.42**	**11.78**	**11.46**	**11.37**	**10.56**	**10.09**	**10.40**	**9.91**	**9.20**	**5.32**	**5.46**	**10.78**
Total Property Tax Levy	**13.82**	**13.24**	**12.91**	**12.79**	**11.94**	**11.41**	**11.66**	**11.08**	**10.27**	**6.57**	**5.46**	**12.03**
PROPERTY TAXES LEVIED AND COLLECTED (1)												
Property Taxes Levied												
Original Levy (2)	1,434,064	1,662,647	1,848,227	1,995,604	2,161,149	2,353,676	2,547,157	2,680,754	2,768,113			
Adjustments	(1,473)	(2,368)	(5,419)	1,163	(2,200)	(1,139)	881	(773)	4,359			
Revised Levy	1,432,591	1,660,279	1,842,808	1,996,767	2,158,949	2,352,537	2,548,038	2,679,980	2,772,472			
Percent of Levy Change from Prior Year	12.1%	15.9%	11.0%	8.4%	8.1%	9.0%	8.3%	5.2%	3.5%			
Property Taxes Collected												
Collections as of the End of the Levy Year	1,399,809	1,622,764	1,803,855	1,956,389	2,119,819	2,313,515	2,493,940	2,610,891	2,711,425			
Percent Collected as of the End of the Levy Year	97.7%	97.7%	97.9%	98.0%	98.2%	98.3%	97.9%	97.4%	97.8%			
Collections in Subsequent Years	32,782	37,515	38,953	40,378	39,130	38,469	50,536	47,469				
Total Collections to Date	1,432,591	1,660,279	1,842,808	1,996,767	2,158,949	2,351,984	2,544,476	2,658,360	2,711,425			
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	99.2%	97.8%			
Current Amount Outstanding	-	-	-	-	-	553	3,561	21,621	61,048			
Percent of Current Amount Outstanding by Year	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	4.1%	24.9%	70.3%			
Single Family Residential (SFR) Property Taxes												
Average Value of SFR	218,643	227,015	237,194	255,842	285,080	357,241	364,409	346,837	300,261			
City Share of Property Taxes per SFR on PY Value	-	319	329	336	351	374	452	426	373			376
Total Property Taxes per SFR on PY Value		2,894	2,931	3,033	3,054	3,252	4,166	4,038	3,563			3,613
Percent Change from Prior Year (PY)			1.3%	3.5%	0.7%	6.5%	28.1%	-3.1%	-11.8%			1.4%

(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.

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

Appendix C: Sales Tax Data

Last Ten Years

	SIC Group	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	% of 2009	
Sales Tax Revenue (Locally generated) (1)													
Retail Trade	441-454	$ 346,966	$ 360,489	$ 400,307	$ 418,633	$ 450,406	$ 496,540	$ 566,306	$ 591,788	$ 575,516	$ 559,551	39%	
Construction	236-238	256,715	348,913	443,631	497,249	647,361	554,219	576,577	503,399	376,299	235,090	16%	
Food Services, Drinking Places	722	100,752	106,397	113,214	125,845	144,271	156,558	175,413	176,899	176,353	165,598	11%	
Wholesale Trade	423-425	84,957	89,260	86,822	103,816	110,161	108,060	110,603	119,020	100,462	88,004	6%	TRM
Telecommunication	517	57,046	58,460	53,775	63,298	67,923	80,797	74,846	80,193	80,524	78,691	5%	
Repair & Maintenance	811	33,668	36,818	33,215	38,284	44,475	38,204	41,362	52,180	51,633	56,436	4%	Auto Services
Public Administration	922-926									12,486	45,587	3%	Vehicle Leasing
Rental & Leasing	532	35,488	45,448	46,451	50,504	37,333	46,610	55,800	73,537	69,803	42,512	3%	Equip Leasing, Videos
Administrative and Support Services	561	37,231	31,079	39,625	44,082	57,302	48,407	56,009	82,943	53,296	37,830	3%	Landscaping
Professional, Scientific & Technical Services	541						13,068	15,982	23,772	20,446	27,336	2%	
Manufacturing	311-339	13,241	9,042	9,097	12,070	12,979	16,134	25,006	13,898	21,651	26,429	2%	Construction Accessories
Arts Entertainment & Recreation	711-713	32,999	33,453	32,402	29,261	26,639	27,481	26,016	18,443	32,936	21,480	1%	Golf Courses, Fitness
Finance and Insurance	521-525	16,075	30,577	36,738	37,239	30,786	32,682	30,294	27,820	18,814	15,395	1%	
All Other		104,004	62,424	67,841	70,616	96,250	73,188	99,217	79,300	53,139	46,558	3%	
		$ 1,119,142	**$ 1,212,360**	**$ 1,363,118**	**$ 1,490,897**	**$ 1,725,886**	**$ 1,691,948**	**$ 1,853,431**	**$ 1,843,192**	**$ 1,643,358**	**$ 1,446,497**	**100%**	
Overall Annual Percent Growth		15%	8%	12%	9%	16%	-2%	10%	-1%	-11%	-12%		
Construction Percent Growth		2%	36%	27%	12%	30%	-14%	4%	-13%	-25%	-38%		
Non Construction Percent Growth		19%	0%	6%	8%	9%	5%	12%	5%	-5%	-4%		
												Average Change Last Ten Years	
Sales Tax Revenue (2)													
Maple Valley Storefront Businesses													
Businesses		136	137	140	149	164	161	168	163	152	148	1%	
Sales Tax		517,833	569,794	612,201	656,572	668,774	691,398	741,513	760,774	714,708	655,892	3%	
Maple Valley Home Occupancies													
Businesses		82	72	70	83	92	95	110	130	138	126	5%	
Sales Tax		22,846	21,440	21,446	29,154	23,650	22,755	31,925	39,021	26,660	13,609	-4%	
Maple Valley Construction Contractors													
Businesses		83	93	115	121	113	106	102	109	110	100	2%	
Sales Tax		68,745	62,040	62,137	53,410	66,733	90,614	45,760	57,542	44,955	22,847	-7%	
Other Construction Contractors													
Businesses		1,061	1,080	1,192	1,305	1,440	1,413	1,384	1,521	1,435	1,401	3%	
Sales Tax		187,970	286,873	381,494	443,839	580,628	463,605	530,817	498,841	342,598	231,106	2%	
Non Maple Valley Businesses													
Businesses		1,554	1,637	1,720	1,895	2,053	2,170	2,300	2,570	3,508	3,887	15%	Vehicle sales, Leasing,
Sales Tax		321,748	272,213	285,840	307,922	386,101	423,576	503,416	487,014	514,437	523,043	6%	Telephone, Internet
Total													
Businesses		**2,916**	**3,019**	**3,237**	**3,553**	**3,862**	**3,945**	**4,064**	**4,493**	**5,343**	**5,662**	**9%**	
Sales Tax		**$ 1,119,142**	**$ 1,212,360**	**$ 1,363,118**	**$ 1,490,897**	**$ 1,725,886**	**$ 1,691,948**	**$ 1,853,431**	**$ 1,843,192**	**$ 1,643,358**	**$ 1,446,497**	**3%**	

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

(2) Maple Valley categorization by where business is located

Appendix D: Private Development Activity

Last Ten Years

	Type	Lots	Sq Ft	Preliminary Plat Approved	Project Completed	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	FR Preliminary Plat Lots	
									Housing Units								
Projects Completed in 2009																	**Projects Completed in 2009**
Pebble Creek	SF	134		Sep-00	Jun-09				38	36	16		2	41	1	-	Pebble Creek
Total Projects Completed in 2009	**-**	**134**	**-**			**-**	**-**	**-**	**38**	**36**	**16**	**-**	**2**	**41**	**1**	**-**	**Total Projects Completed in 2009**
City Approved Projects In Progress																	**City Approved Projects In Progress**
Iddings	SF	16		Mar-00				10								6	Iddings
Highlands @ Cedar Downs	SF	65		Mar-03								15	16	5		29	Highlands @ Cedar Downs
Meadows @ Rock Creek	SF	241		May-03						2	186	50			2	1	Meadows @ Rock Creek
Glacier Point	SF	29		Dec-04								1	15	1	4	8	Glacier Point
Woodridge	SF	168		Dec-04								23	10	29	23	83	Woodridge
Arbutus	SF	61		Jan-05								1	36	12	6	6	Arbutus
Wilderness Point	SF	34		Feb-05								18	2		11	3	Wilderness Point
Greenbrier Crest	SF	50		Feb-05									7			43	Greenbrier Crest
Ridge @ Lake Wilderness	SF	11		Feb-05									4			7	Ridge @ Lake Wilderness
Whispering Meadows	SF	22		Apr-05												22	Whispering Meadows
Wilderness Hills Division 2	SF	22		Apr-05	Foreclosed											22	Wilderness Hills Division 2
Sun Ridge @ Elk Run Meadows 3	SF	75		May-05										2	9	64	Sun Ridge @ Elk Run Meadows 3
Chinquapin Junction	SF	30		May-05								4	12	5	5	4	Chinquapin Junction
Haley's Terrace	SF	49		May-05										1	4	44	Haley's Terrace
Rogneby	SF	42		May-05												42	Rogneby
Hathaway Glen	SF	46		Jul-05												46	Hathaway Glen
Logbrook	SF	60		Sep-05												60	Logbrook
Maple Valley Gardens	SF	9		May-06												9	Maple Valley Gardens
Jakyla Place	SF	5		Jun-06											4	1	Jakyla Place
Meadows @ Rock Creek Division 3	SF	34		Aug-06												34	Meadows @ Rock Creek Division 3
Mystic Meadows	SF	25		Sep-06												25	Mystic Meadows
Green Valley	SF	17		Sep-06											3	14	Green Valley
Greenbrier Crest 2	SF	29		Oct-06											4	25	Greenbrier Crest 2
Glacier Trails	SF	17		Dec-06											12	5	Glacier Trails
Wylderness Heights	SF	6		Dec-06									1		1	4	Wylderness Heights
Arbors @ Rock Creek	SF	184		Jul-07												184	Arbors @ Rock Creek
Jordan's Crossing	SF	18		Jul-07	Foreclosed											18	Jordan's Crossing
South Fork Maple Plat	SF	10		Jul-07	Foreclosed											10	South Fork Maple Plat
Malloy	SF	44		Oct-07												44	Malloy
Wilderness Hills 3	SF	22		Dec-07												22	Wilderness Hills 3
Four Corners Square	NC		152,403	May-08												-	Four Corners Square
Wilderness Hills 4	SF	16		Sep-08												16	Wilderness Hills 4
Hayes Modular Office	NC		17,150	Mar-09												-	Hayes Modular Office
Key Bank	NC		4,318	Dec-09												-	Key Bank
Maple Valley Town Square	NC		258,116													-	Maple Valley Town Square
TRM Wood Products	NC		23,620													-	TRM Wood Products
JR Hayes Office Building	NC		46,800													-	JR Hayes Office Building
Other Previously Approved Plats	SF	221		Pre-Incorporation		7	14	16	18	13	12	6	8	2	4	-	Other Previously Approved Plats
Total Projects In Progress	41	1,766	502,407			7	14	26	18	15	198	118	111	57	92	901	Total Projects In Progress
Projects Completed in Prior Years	74	1,986	631,590			139	153	319	359	327	238	151	41	-	-	-	
Total Projects Completed and in Progress	**115**	**3,886**	**1,133,997**			**146**	**167**	**345**	**415**	**378**	**452**	**269**	**154**	**98**	**93**	**901**	**Total Projects Completed and in Progress**
Last Ten Years						**146**	**313**	**658**	**1,073**	**1,451**	**1,903**	**2,172**	**2,326**	**2,424**	**2,517**		**Last Ten Years**

FR Single (SF) & Multi (MF) Family Residential
NC New Commercial

Appendix E: Computation of Legal Debt Margin

December 31, 2009

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin
ASSESSED VALUE	$ 2,446,394,927				
GENERAL PURPOSES					
Non-Voted Only					
Maximum Debt as a percent of Assessed Value		1.5%			
Non-Voted General Obligation Debt Capacity			36,695,924		
Less: Outstanding Non-Voted Debt				7,644,314	
Plus: Amount Available in Special Revenue for Debt Retirement					
Remaining Non-Voted Debt Capacity					**29,051,610**
Total Voted and Non Voted					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			61,159,873		
Less: Outstanding Voted Debt					
Less: Outstanding Non-Voted Debt				7,644,314	
Plus: Amount Available in Special Revenue for Debt Retirement				-	
Remaining Voted Debt Capacity					**53,515,559**
TOTAL GENERAL PURPOSES			61,159,873	7,644,314	**53,515,559**
UTILITY PURPOSES					
Voted					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			61,159,873		
Less: Outstanding Voted Debt					
Remaining Voted Debt Capacity					**61,159,873**
TOTAL UTILITY PURPOSES			61,159,873	-	**61,159,873**
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT PURPOSES					
Voted					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			61,159,873		
Less: Outstanding Voted Debt					
Remaining Voted Debt Capacity					**61,159,873**
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT PURPOSES			61,159,873	-	**61,159,873**
TOTAL CAPACITY			183,479,620		
CAPACITY UTILIZED				7,644,314	
LEGAL DEBT MARGIN					**$ 175,835,305**

Appendix F: Sample Debt Service Schedule

Assumed Size of Bond Issue			$ 1,000,000
Assessed Valuation of the City			2,446,394,927
Assumed Assessed Valuation of Individual Property			300,261
Interest Rate on the Bonds		01/25/10	3.65%
Years Bonds Outstanding			20
Annual Debt Service on the Bonds			**71,319**
1st Year Levy Rate (per $1,000 of assessed valuation)			$ 0.03
1st Year Payment for Single Family Residence valued at	$	300,261	$ 8.75
Average Annual Payment for Single Family Residence at	$	300,261	5.74
Annual Growth in City Assessed Valuation			10%
Annual Growth in Individual Property Value			5%

	City Assessed Valuation Prior Year	**Individual Property Value**	**Individual Property Debt Service**
2008	2,446,394,927	$ 300,261	$ 8.75
2009	2,696,553,128	315,319	8.34
2010	2,972,291,469	331,132	7.95
2011	3,276,225,669	347,738	7.57
2012	3,611,238,920	365,176	7.21
2013	3,980,509,237	383,489	6.87
2014	4,387,539,606	402,721	6.55
2015	4,836,191,212	422,917	6.24
2016	5,330,720,071	444,126	5.94
2017	5,875,817,401	466,398	5.66
2018	6,476,654,123	489,788	5.39
2019	7,138,929,916	514,350	5.14
2020	7,868,927,286	540,144	4.90
2021	8,673,571,160	567,232	4.66
2022	9,560,494,580	595,678	4.44
2023	10,538,111,111	625,551	4.23
2024	11,615,694,655	656,921	4.03
2025	12,803,467,423	689,865	3.84
2026	14,112,696,910	724,461	3.66
2027	15,555,802,774	760,792	3.49
Total Property Owner Expense			114.87
Average Annual Payment for Single Family Residence			$ 5.74

Appendix G: Statistics and Ratios

Last Ten Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Population (April 1)	14,209	14,590	15,040	15,934	16,280	17,870	19,140	20,020	20,480	20,840
Personal Income (Estimate)										
Median Household Income Estimate (King County) (1)	56,677	57,495	58,673	59,400	64,445	64,095	66,936	65,981	64,714	62,810
Persons per Household	2.98	2.98	2.98	2.98	2.95	2.95	2.95	2.96	2.96	2.96
Per Capita Personal Income	19,019	19,294	19,689	19,933	21,846	21,727	22,690	22,291	21,863	21,220
Assessed Valuation	$ 1,023,765,917	$ 1,138,923,995	$ 1,271,293,437	$ 1,406,494,280	$ 1,576,123,000	$ 1,794,055,783	$ 2,015,609,742	$ 2,293,057,004	$ 2,579,005,968	$ 2,446,394,927
Net Direct Bonded Debt	$ 6,709,137	$ 6,660,000	$ 6,450,000	$ 6,455,700	$ 6,148,800	$ 7,627,896	$ 7,186,447	$ 8,164,447	$ 8,168,935	$ 7,644,314
Net Overlapping Debt	29,634,086	30,387,468	30,712,801	30,315,704	32,689,103	32,768,001	32,768,001	32,550,412	33,469,125	32,266,926
Total Net Direct & Overlapping Debt	$ 36,343,223	$ 37,047,468	$ 37,162,801	$ 36,771,404	$ 38,837,903	$ 40,395,897	$ 39,954,448	$ 40,714,859	$ 41,638,060	$ 39,911,241
City Employees	19.25	21.50	26.25	32.50	35.50	38.20	39.20	38.10	38.00	39.00
City and Contract Employees	28.46	31.96	34.34	39.32	45.53	47.61	50.35	50.79	49.59	49.75
Ratios										
Assessed value per capita	$ 72,051	$ 78,062	$ 84,527	$ 88,270	$ 96,813	$ 100,395	$ 105,309	$ 114,538	$ 125,928	$ 117,389
Net direct bonded debt per capita	$ 472	$ 456	$ 429	$ 405	$ 378	$ 427	$ 375	$ 408	$ 399	$ 367
Net direct and overlapping debt per capita	$ 2,558	$ 2,539	$ 2,471	$ 2,308	$ 2,386	$ 2,261	$ 2,087	$ 2,034	$ 2,033	$ 1,915
Ratio of net direct debt per capita to per capita personal income	2.5%	2.4%	2.2%	2.0%	1.7%	2.0%	1.7%	1.8%	1.8%	1.7%
Ratio of net total debt per capita to per capita personal income	13.4%	13.2%	12.5%	11.6%	10.9%	10.4%	9.2%	9.1%	9.3%	9.0%
Ratio of net direct bonded debt to assessed value	0.7%	0.6%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%
Ratio of net direct & overlapping debt to assessed value	3.5%	3.3%	2.9%	2.6%	2.5%	2.3%	2.0%	1.8%	1.6%	1.6%
City employees per 1000 population	1.4	1.5	1.7	2.0	2.2	2.1	2.0	1.9	1.9	1.9
City and Contract Employees 1000 population	2.0	2.2	2.3	2.5	2.8	2.7	2.6	2.5	2.4	2.4

(1) State of Washington Office of Financial Management

Appendix H: Principal Taxpayers

Ten Years Ago Compared to 2009
Latest Available Information

		1999 (1)			2009		
Taxpayer	**Type**	**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		**2008 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

Source: King County Assessor's Office

Appendix I: Full Time Equivalent Employee History

Last Ten Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Employee Data										
City Employees										
City Manager	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00
City Attorney							1.00	1.00	1.00	1.00
City Clerk	3.50	3.50	3.75	4.25	4.50	4.50	4.50	4.50	4.50	4.50
Information Services										1.50
Community Development	6.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	9.00	8.00
Finance	2.75	3.00	3.50	3.50	4.00	3.70	3.70	3.50	3.50	3.50
Parks & Recreation			2.00	5.75	6.00	4.50	5.50	4.60	5.00	5.00
Public Safety					1.00	1.00	1.00	1.00	1.00	1.00
Public Works	5.00	7.00	9.00	9.00	9.00	13.50	12.50	12.50	11.00	12.50
Total City Employees	**19.25**	**21.50**	**26.25**	**32.50**	**35.50**	**38.20**	**39.20**	**38.10**	**38.00**	**39.00**
Contractees										
City Attorney	0.75	0.80	0.87	0.84	0.91	0.96				
Municipal Court Judge	0.08	0.09	0.10	0.09	0.10	0.09	0.09	0.09	0.10	0.10
Court Clerks	0.68	0.75	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Police Officers (1)	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	11.00
Information Services Consultant	0.20	0.20	0.20	0.20	0.20	0.20	0.60	0.50	0.75	
Total Full Time Equivalent Employee	**31.96**	**34.34**	**39.32**	**45.53**	**47.61**	**50.35**	**50.79**	**49.59**	**49.75**	**51.00**

(1) 2004 and prior included one School Resource Officer now funded by King County

Appendix J: Salary Schedule

Department Position	FTE's	2010 Evaluation	Annual @ 10/15/2009	2010 Range with COLA (1) Low	 High	2010 Budget (2)
Elected Officials						
Mayor @ $825 per month		1/1/2010	9,900			9,900
Councilmembers @ $550		1/1/2010	39,600			39,600
			49,500			**49,500**
City Manager						
City Manager	1.00	4/14/2010	125,000			130,000
Executive Assistant	1.00	3/14/2010	57,753	56,070	68,832	59,485
	2.00		**182,753**			**189,485**
City Attorney						
City Attorney	1.00	12/3/2010	107,859	98,789	124,045	114,427
	1.00		**107,859**			**114,427**
City Clerk						
City Clerk	1.00	9/1/2010	105,600	98,789	124,045	112,031
Deputy City Clerk	1.00	2/28/2010	57,616	50,381	62,974	59,344
Personnel Services Coordinator	0.50	7/27/2010	31,002	27,799	34,602	31,932
Administrative Assistant II	1.00	3/1/2010	47,156	45,063	56,019	48,571
Administrative Assistant I	1.00	9/11/2010	38,888	37,175	46,506	40,055
Network Administrator	1.00	New		61,284	77,580	71,515
Computer Support Specialist	0.50	New		23,022	28,392	26,478
	6.00		**280,262**			**389,926**
Community Development						
Community Development Director	1.00	5/1/2010	108,128	98,789	124,045	111,372
Senior Planner	1.00	1/26/2010	70,000	66,663	84,888	72,100
Associate Planner	2.00	Various	117,362	55,969	69,915	120,883
Building Official	1.00	1/3/2010	84,182	68,675	86,112	86,707
Inspector / Code Enforcement Officer	2.00	Various	114,276	53,765	66,859	121,236
Permit Technician	1.00	2/1/2010	54,482	44,642	55,692	56,117
	8.00		**548,430**			**568,415**
Finance						
Finance Director	1.00	11/17/2010	112,739	98,789	124,045	119,605
Accountant	1.00	11/14/2010	64,948	54,603	68,175	68,903
Accounting Clerk	1.50	Various	73,262	44,274	55,566	75,459
	3.50		**250,949**			**263,968**
Parks & Recreation						
Park Director	1.00	9/13/2010	104,979	98,789	124,045	111,372
Recreation Manager	1.00	9/15/2010	72,402	61,771	78,528	76,812
Recreation Specialist	0.50	3/2/2010	21,008	20,375	25,968	20,986
Park Facilities & Lodge Manager	1.00	9/15/2010	70,952	61,771	78,528	75,273
Administrative Assistant II	1.00	1/8/2010	46,415	45,063	56,019	47,807
Administrative Assistant I	0.50	11/3/2010	18,585	18,587	23,253	19,717
	5.00		**334,341**			**351,967**
Public Safety						
Police Civilian Assistant II	1.00	10/24/2010	46,415	45,063	56,019	49,241
	1.00		**46,415**			**49,241**
Public Works						
Public Works Director	1.00	4/1/2010	117,500	98,789	124,045	121,025
City Engineer	1.00	11/24/2010	80,241	74,060	92,935	85,128
Capital Project Manager	1.00	4/6/2010	84,240	64,775	85,358	86,767
Engineering Tech / GIS Specialist	1.00	10/12/2010	59,922	59,922	73,274	61,720
PW Programs Coordinator	1.00	1/1/2010	60,851	55,805	71,129	62,677
Construction Inspector	1.00	9/1/2010	70,853	57,617	70,853	72,978
Surface Water Mgt Eng (starts 7/1/10)	0.50	New		37,030	46,467	43,001
Infrastructure Manager	1.00	6/10/2010	80,845	67,486	84,656	83,270
Maintenance Worker II	4.00	Various	205,088	50,158	61,027	212,790
Maintenance Worker I	1.00	5/18/2010	37,939	37,937	47,485	39,077
	12.50		**797,479**			**868,433**
Total Salaries	**39.00**		**2,597,988**			**2,845,363**

(1) City provides cost of living adjustment (COLA) based on 90% of the August Seattle CPI-W of -0.6% assumed to be: **0.00%**

Provides City COLA of **0.00%**

(2) Employees at the top of the range may receive a lump sum annual merit up to 3% of their salary

Appendix K: Benefit Schedule

Department / Position	Federal Medicare	ICMA 401a	DRS PRS 1&2	AWC Health	AWC Life	AWC Disability	Indus Ins	Benefit Totals
Elected Officials								
Mayor	144	515			19		115	792
Councilmembers	574	2,059			115		551	3,299
								4,092
City Manager								
City Manager	1,885	6,760	6,903	18,638	250	682	459	35,576
Executive Assistant	863	3,093	3,159	18,638	114	312	459	26,638
								62,214
City Attorney								
City Attorney	1,659	5,950	6,076	18,638	220	600	459	33,602
								33,602
City Clerk								
City Clerk	1,624	5,826	5,949	18,638	215	587	459	33,299
Deputy City Clerk	860	3,086	3,151	18,638	114	311	459	26,620
Personnel Services Coordinator	463	1,660	1,696	9,319	61	167	230	13,596
Administrative Assistant II	704	2,526	2,579	18,638	93	255	459	25,254
Administrative Assistant I	581	2,083	2,127	18,638	77	210	459	24,175
Network Administrator	1,037	3,719	3,797	18,638	137	375	459	28,163
Computer Support Specialist	384	1,377	1,406	9,319	51	139	230	12,905
								164,011
Community Development								
Community Development Director	1,615	5,791	5,914	18,638	214	584	459	33,215
Senior Planner	1,045	3,749	3,829	18,638	138	378	459	28,237
Associate Planner	1,753	6,286	6,419	37,276	232	634	918	53,518
Building Official	1,257	4,509	4,604	18,638	166	455	2,284	31,913
Inspector / Code Enforcement Officer	1,758	6,304	6,438	37,276	233	636	4,568	57,213
Permit Technician	814	2,918	2,980	18,638	108	294	459	26,211
								230,306
Finance								
Finance Director	1,734	6,219	6,351	18,638	230	627	459	34,259
Accountant	999	3,583	3,659	18,638	132	361	459	27,832
Accounting Clerk	1,094	3,924	4,007	27,957	145	396	689	38,211
								100,301
Parks & Recreation								
Park Director	1,615	5,791	5,914	18,638	214	584	459	33,215
Recreation Manager	1,114	3,994	4,079	18,638	147	403	459	28,834
Recreation Specialist	304	1,091	1,114	9,319	40	110	230	12,209
Park Facilities & Lodge Manager	1,091	3,914	3,997	18,638	145	395	459	28,639
Administrative Assistant II	693	2,486	2,539	18,638	92	251	459	25,157
Administrative Assistant I	286	1,025	1,047	9,319	38	103	230	12,048
								140,102
Public Safety								
Police Civilian Assistant II	714	2,561	2,615	18,638	95	258	459	25,339
								25,339
Public Works								
Public Works Director	1,755	6,293	6,426	18,638	232	635	459	34,439
City Engineer	1,234	4,427	4,520	18,638	163	446	459	29,888
Capital Project Manager	1,258	4,512	4,607	18,638	167	455	459	30,096
Engineering Tech / GIS Specialist	895	3,209	3,277	18,638	119	324	2,284	28,746
PW Programs Coordinator	909	3,259	3,328	18,638	120	329	459	27,042
Construction Inspector	1,058	3,795	3,875	18,638	140	383	2,284	30,173
Surface Water Mgt Eng (starts 7/1/10)	624	2,236	2,283	9,319	83	225	1,142	15,912
Infrastructure Manager	1,207	4,330	4,422	18,638	160	437	2,284	31,478
Maintenance Worker II	3,085	11,065	11,299	74,552	409	1,116	9,136	110,663
Maintenance Worker I	567	2,032	2,075	18,638	75	205	2,284	25,876
								364,312
Total Benefits	**41,258**	**147,959**	**148,460**	**726,884**	**5,502**	**14,662**	**39,555**	**1,124,280**
2010 Rates	**1.45%**	**5.20%**	**5.31%**	**1,553**	**0.016%**	**0.524%**		
2009 Rates	**1.45%**	**5.20%**	**6.81%**	**1,421**	**0.016%**	**0.437%**		
2010 Rate Changes	**0.0%**	**0.0%**	**-22.0%**	**9.3%**	**0.0%**	**20.0%**		
Inside Rate per Hour	**Includes increase of**						**0.2207**	
Outside Rate per Hour	**Includes increase of**						**1.0981**	

Appendix L: Glossary

Accrual Basis of Accounting A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is "used up", and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.

Assessed Valuation The taxable portion of fair market value of both real and personal property as determined by the King County Assessor's Office.

BARS The State of Washington Budget, Accounting, and Reporting System required for all governmental entities in the state of Washington.

Benefits City paid benefits provided for employees such as social security, retirement, worker's compensation, life insurance, and medical insurance.

Budget The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).

Budget Amendment An appropriation approved by the Council after the initial budget appropriation. Budget amendments are approved by Council or a quarterly basis if needed.

Capital Expenditures Funds spent for the acquisition of a long-term asset.

Capital Improvement Budget The capital projects approved and funded in the first year of the adopted Capital Improvement Program.

Capital Improvement Program The six-year plan of expenditures for capital improvements.
CIP

Capital Asset Lives

Capital Asset Types		Lives in Years
Buildings		40
Improvements Other Than Buildings		
	Leasehold Improvements	7
	Infrastructure Improvements	30
Machinery and Equipment		
	Computers & Equipment	5
	Vehicles	7
	Furniture	15
	Heavy Duty Equipment	20

Capital Outlay 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.

Capital Project The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be $25,000 or more in order to be considered a capital project; amounts under $25,000 are considered in the operating budget.

Charges for Services A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and other miscellaneous fees.

Comprehensive Budget The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.

Cost Allocation Assignment of cost from one department that reimburse another department for services received. Some examples are Public Works Administration Department charges to operation divisions or capital projects.

Councilmanic Bonds Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation. The total of Councilmanic and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.

Consumer Price Index (CPI) A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

Debt Service The annual payment of principal and interest on the city's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, and storm sewer improvements.

Depreciation The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

Enterprise Fund A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as for the City's surface water management function. Costs are recovered through user charges.

Estimated Actual (Est Act) An estimate of the year end balance of a revenue or expenditure account.

Expenditure The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.

Fees A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include development fees and recreation fees.

Fines and Forfeitures A revenue category which primarily includes court, police, traffic and parking fines' and forfeitures of property.

Fund	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	Working capital, or the net current assets less short term liabilities.
GAAFR	"Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principals for governments.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Fund	The General Fund is used to account for all of the City's resources except for those resources which are accounted for in other funds.
General Obligation Bonds	Bonds for which the full faith and credit of the insuring government are pledged for payment.
Intergovernmental Revenue	Revenue from other governments, including, Federal, State and County grants. State shared revenue from liquor profits and tax are also forms of intergovernmental revenue.
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permits.
Miscellaneous Revenue	A revenue category that basically includes leases and rentals of the various city facilities.
Net Budget	The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.
Object of Expenditure	Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services, and capital outlay.
Operating Budget	An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.
Operating Expense	Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization. For example, telephone charges, printing and office supplies are operating expenses.
PERS	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.

Reserved Fund Balance	Those portions of fund balance which are not appropriable for expenditure or that are legally segregated for a specific future use.
Restricted Fund Balance	The portion of working capital that is not available for general expenditure. The balance is maintained for a specific designated use.
Revenue	Income received by the city in support of its program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and other miscellaneous revenue.
Revenue Bonds	Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover debt payments in addition to operating costs.
RFP	Request for Proposal
Salaries and Wages	A majority of City employees are paid a bi-monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
Standard Work Year	2,080 hours or 260 days is the equivalent of one work year.
Unreserved Fund Balance	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
User Charges	The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
WCIA	Washington Cities Insurance Authority
Working Capital	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds.