

*The City of*  
**MAPLE VALLEY**



# **Maple Valley, Washington**

## **2012 Final Budget**

January 1, 2012 through December 31, 2012

# 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-5<sup>th</sup>)  
23700 SE 280<sup>th</sup> Street
- Lake Wilderness Elementary (K-5<sup>th</sup>)  
24216 Witte Road SE
- Rock Creek Elementary (K-5<sup>th</sup>)  
25700 Maple Valley – Black Diamond Rd

The upper grade facilities located outside the City limits are:

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

**The City of  
Maple Valley  
Washington**



**2012  
Final Budget**

**January 1, 2012 through December 31, 2012**

Prepared by:

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

## **Vision Statement**

*Maple Valley will be a well-planned City with a safe, healthy and aesthetically pleasing environment. A strong sense of community will develop through effective partnerships with community organizations, maintaining historic connections with the area's rural past, and embracing the positive aspects of modern technology. The community will be economically vital with quality education and recreation opportunities.*

# Introduction



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Maple Valley  
Washington**

For the Fiscal Year Beginning

**January 1, 2011**

*Linda C. Danson Jeffrey R. Emen*

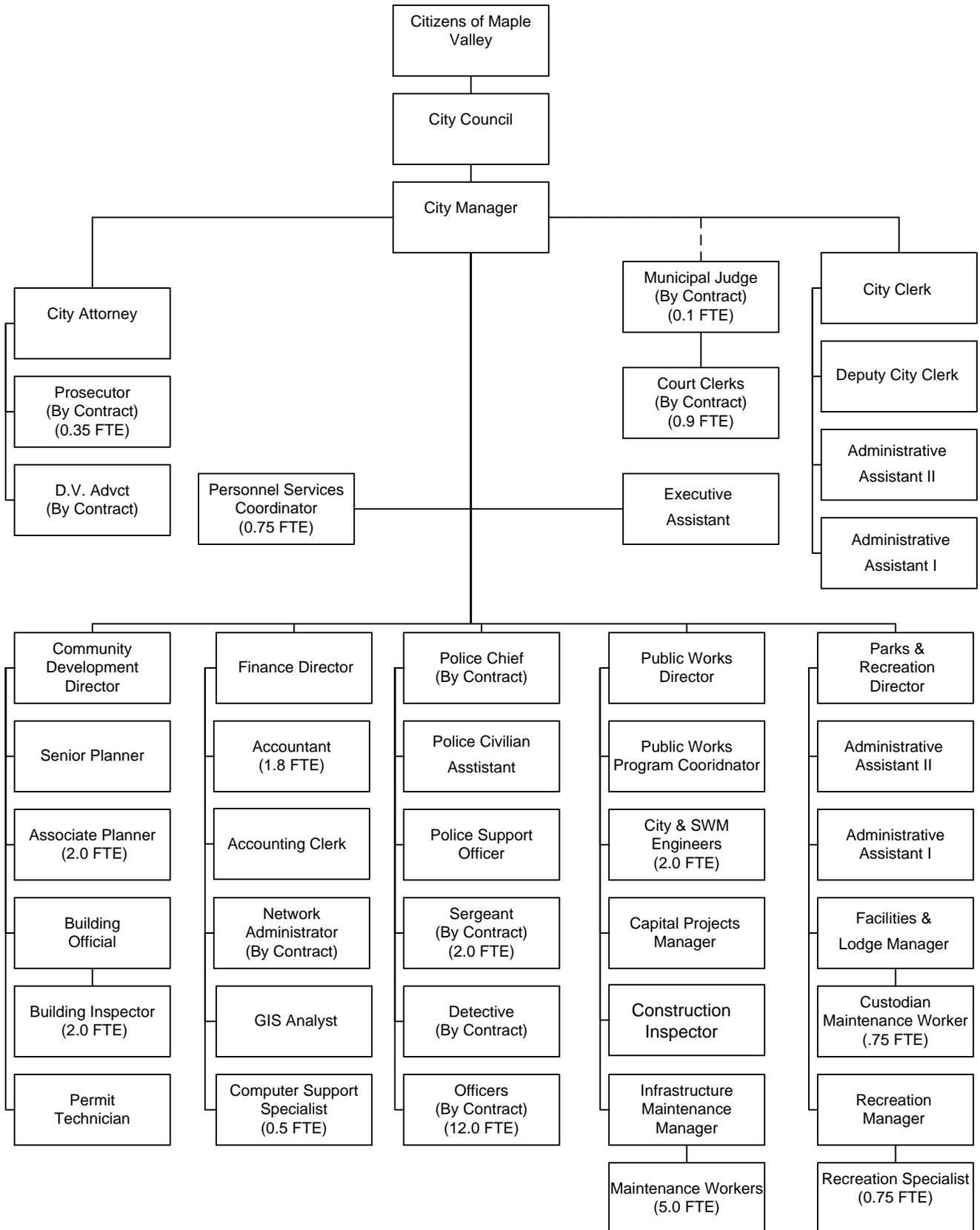
President

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 2011 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

41.05 Direct City FTEs, 18.35 Contracted FTEs, 59.4 FTEs



## Principal Officials

### CITY COUNCIL

	<b>Position Number</b>	<b>Term Expires</b>
Bill Allison, Mayor	2	12/2013
Victoria Laise Jonas, Deputy Mayor	6	12/2013
Sean P. Kelly	1	12/2015
Layne Barnes	3	12/2015
Erin Weaver	4	12/2013
Noel T. Gerken	5	12/2015
Linda Johnson	7	12/2015

#### **CITY MANAGER**

David W. Johnston

#### **CITY ATTORNEY**

Christy A. Todd

#### **COMMUNITY DEVELOPMENT DIRECTOR**

Ty Peterson

#### **FINANCE DIRECTOR**

L.A. (Tony) McCarthy

#### **PARKS DIRECTOR**

Greg Brown

#### **POLICE CHIEF**

Michelle Bennett, King County Sheriff's Office

#### **PUBLIC WORKS DIRECTOR**

Steve Clark

## **2012 Goals and Objectives**

### ***Economic Development***

- Review appropriateness of MU zoning for Brandt property in light of the new Service Commercial zoning designation for the adjacent North Area property.
- Restart Legacy Site planning process.
- Finalize the Four Corners sub-area plan.
- Support the work of the Economic Development Committee in its efforts of developing a strategic marketing strategy to attract investment and jobs to Maple Valley.

### ***Traffic***

- Support Public Works efforts to gain grant funding for SR 169 improvements—Projects T-7 (SB lane extension from Witte to 228th) and T-31 (expansion between 258th and 264th).
- Continue participation in the SEATS Coalition (see DMU Study).
- Continue to monitor the progress of the WSDOT SR 516 Corridor Study.
- Support the Maple Valley Police Department's speed enforcement warning program and alternative diversion education program.
- Advocate and participate in the update of the Maple Valley Non-motorized Transportation Plan.

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

- Support the Parks & Recreation Commission and the Parks & Recreation Department on continued implementation of the 2007 PRCHS Plan.
- Put in place new contract(s) for services of the Lake Wilderness Golf Course.
- Continue to work with the City Councils from Covington and Black Diamond and King County Parks Department on developing the Tri-City trail concept.
- Facilitate process to develop a community recreation center with appropriate partners to meet the recreation demands of Maple Valley families.

### ***Community Facilities***

- Support Public Works efforts in meeting NPDES federal compliance regarding stormwater management.
- Support the creation of the new emergency operations center due to the closing of King County Sheriff Precinct 3.

### ***Annexation***

- Finalize the annexation of the Summit Place property (aka Donut Hole).

### ***Quality City Services***

- Enhance community outreach efforts to include Facebook and continued use of the City's web site.
- Continue to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.
- Maintain long-term fiscal stability.



March 7, 2012

To the Honorable Mayor Bill Allison and City Council:

As always, it is my privilege to submit the City's 2012 Final Budget to the Mayor, Council, and citizens of Maple Valley. In last year's submittal letter I mentioned that the 2011 budget was the toughest budget that I had worked on in all of my years as a public servant. Our country (and our city, by extension) were dealing with the impact of the deep economic recession and were struggling to provide necessary services to the citizens. All of the economic prognosticators were saying that 2011 would be the year for broad economic recovery for our country, but despite these predictions, you--the Council, the City staff, and I had to work diligently to close a \$1 million financial hole to balance the City's 2011 budget, while at the same time not reducing the level of service provided our citizens.

While I will say that the 2012 budget is not the most difficult that I have faced in my public management career, I will say that the forecasts are the most unclear. The national and state unemployment rates have remained over 9% for months. The same economic prognosticators who a year earlier had said that a broad recovery would begin in 2011 are now saying that meaningful economic recovery may not occur until 2015. The chaos of the federal and state budgets further muddies the waters for us who are in the trenches of local government. Regardless of this cloudy environment, the staff members and I are still very committed to the best public service our resources will allow us to provide.

To this goal we were able to do a lot in 2011 and hope to continue that in 2012 even amidst the economic uncertainty. Some of the more significant 2011 accomplishments were the:

- addition of 4 police officers and a police support position with an increase in utility taxes from one of the lowest in the State to the State average. This was the first meaningful increase in police staffing since incorporation during a time when population more than doubled;
- implementation of a new financial software package converting the City from batch processing to an on line real time system;
- completion of the Witte Road - 248<sup>th</sup> Street Roundabout that is the center point of the City's signature street and had been in the planning stages for over 10 years;

- meeting the challenge of the demands of increased enrollment in our recreation programs and community events as more families stayed home during these difficult economic times;
- receipt of *Family Circle* magazine recognition as one of the “10 Best Towns for Families”. Maple Valley was chosen from an initially assembled list of 2,500 cities and towns with populations between 15,000 and 150,000;
- implementation of a joint public works staffing and contracting effort with our neighboring City of Covington, that allowed for the completion of the first ever significant asphalt patching and crack sealing program;
- extension of the Lake Wilderness Trail where new direction completed a meaningful project rather than spend the funds on the design of an unaffordable project;
- acquisition of a distressed property with two buildings from funds on hand. One of buildings will be the City’s Maintenance Facility, the other will be the City’s Emergency Operations Center;
- affirmation from Standard & Poor’s Rating Services of the City’s AA+ rating on its existing general obligation bonds, and
- significant increase in number and in volume of public records requests.

By and large, our dedicated, yet lean, staff is doing a yeoman’s job in meeting the needs of our citizens under the policy direction from the City Council.

Over the last few years the budget focus has been on managing the pressures dealing with the City’s General Fund. I believe that the General Fund has stabilized somewhat for the 2012 budget, due in large part to taking conservative budget actions in the 2010 and 2011 budget processes and the start of the Fred Meyer/TRM development in 2011 with completion scheduled for May 2012. The City has further benefitted from stronger than predicted home building within the City. At year end the City had issued 156 new single-family home building permits; when only 50 new home permits were assumed in the 2011 budget. We will continue to closely monitor the General Fund, but the anxiety expressed over the last few years has ebbed a bit. We are now watching for indications of inflation and other major influencers on our City’s revenue and expenditures.

While the General Fund has stabilized, our ability to fund our capital budget needs remains a concern. Capital funding for City projects is three pronged.

- The availability of federal or state grants to help fund our needed capital improvements are not as a reliable revenue source as they have been in the past.
- Developer impact fees are about a third of what they were in the construction boom years of 2003 through 2006.
- City funding required to match other funding comes primarily from real estate excise taxes which are about 35% of what they were at their peak 2005, 2006 period.

As we have presented to you over the last number of months, the lack of housing sales and the falling market value of property within the City has reduced or slowed the collection of our real estate excise tax (REET) revenue significantly. While we

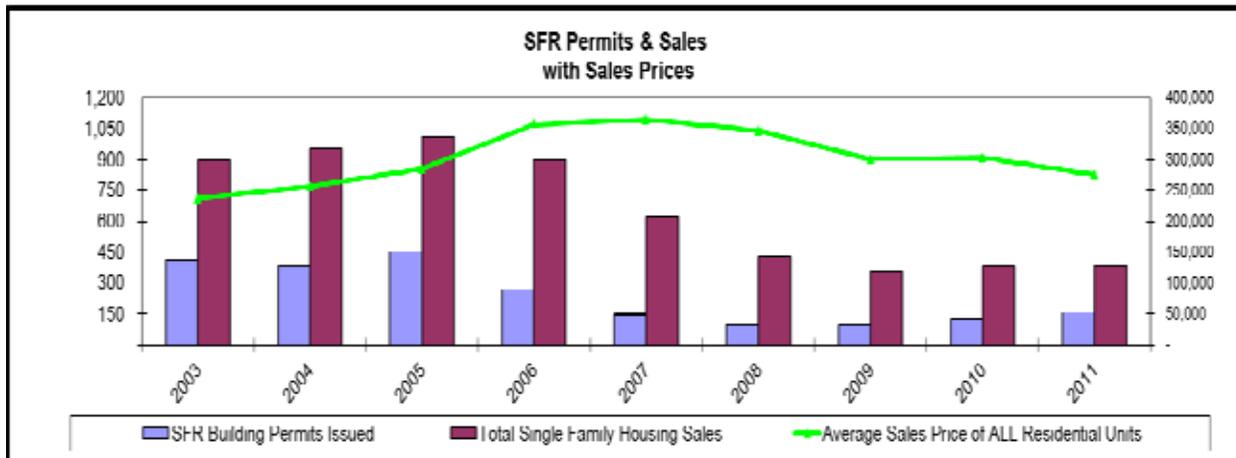
articulate our concerns regarding capital funding, I am comfortable in our conservative and more realistic approach now applied to our capital budget. To that end our department heads have created a new working replacement / depreciation schedule of our vehicles and major equipment to use in planning capital expenditures in our budget processes and our current capital facilities plan is now more closely aligned with financial realities with the direction presented in our comprehensive land use plan.

### Overall Financial Condition

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

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

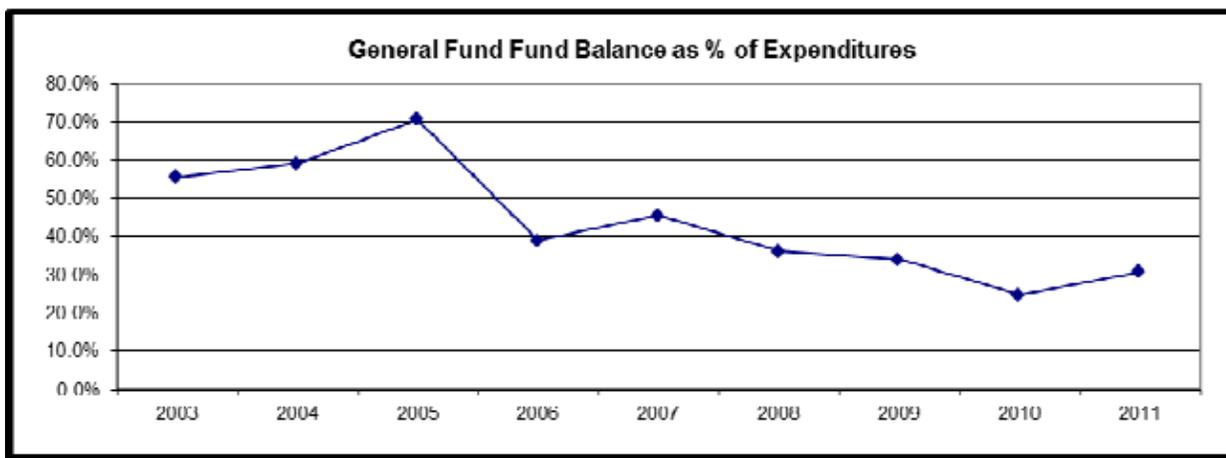
This level of residential development and its effect on both the General Fund and the Capital Improvement Program is shown in the chart below.



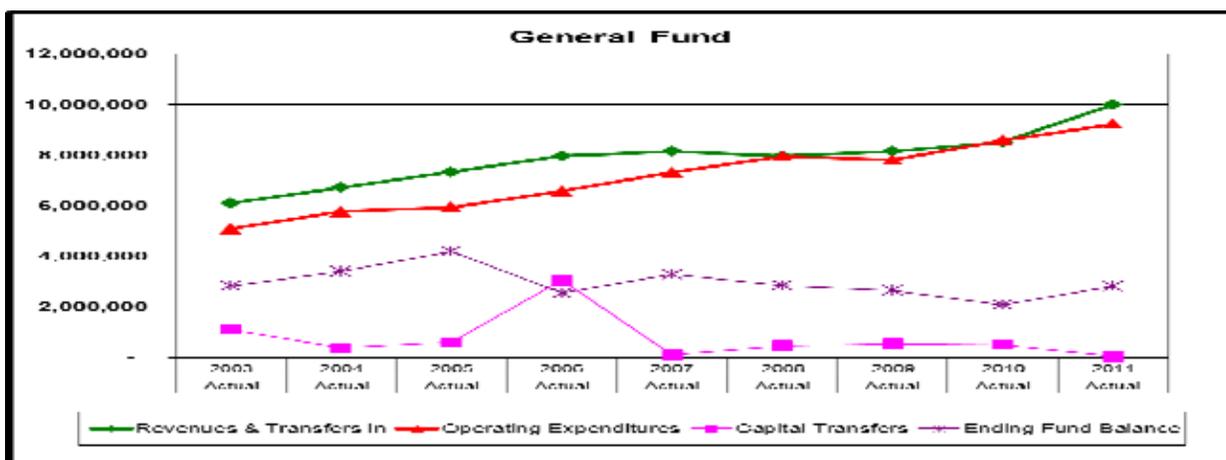
The chart shows that an average of 415 single family residential permits were issued from 2003 through 2005 with a decrease in 2006 and a large decline beginning in late 2007. The low permitting levels are continuing today even though the City had a relatively good 2011. With single family residential permit related revenue affecting the General Fund in all significant categories: permit revenue, construction sales taxes, property taxes, utility taxes, franchise fees, and state shared revenue; General Fund budget balancing has been difficult the last number of years.

The other thing the chart shows is the impact of the depressed economy on the City prime capital funding source, real estate excise taxes. This revenue source provides the City match for impact fees provided by development. In 2005 1,013 single family residential homes were sold in Maple Valley. 452 of these were new home sales, but 561 were for sales of existing homes. These homes were selling at an average sales price of \$285,000 and that sales price average would rise over the next few years, but today is below that 2005 level at about \$276,000. In 2011, a total of 384 homes sold, 38% of the peak years and at below peak sales prices. The lower number of sales and lower sales prices are producing a significantly lower amount of real estate excise tax revenue, reducing the City's ability to fund it desired capital program.

Though the General Fund balancing over the last number of years had been difficult, the City did not resort to any staff layoffs. In 2011 elimination of employee cost of living adjustments, increased employee contributions to medical plans, elimination of the City's 25% of sales tax transfer to capital, reduced subsidies to the Lake Wilderness Golf Course, along with planned reduction in the General Fund fund balance as represented by the chart below provided the funds needed for the 2011 budget balancing.



The following chart provides the General Fund picture. This chart notes that except for the utility tax increase in 2010 from 2.25% to 3.00% and in 2011 from 3.00% to 6.00%, the General Fund revenues have remained essentially unchanged since 2007!



The fund balance amount was first reduced in 2006 when the General Fund contributed \$1.3 million for the purchase of the Lake Wilderness Golf Course to save it from development. Additional small depletions have occurred since while the City has maintained a “bare bones” staff that has increased from 39.2 authorized positions in 2007 to 39.8 authorized positions in 2011. This staffing level has remained essentially the same during a time when the population has increased by 2,910 or 15% from 20,020 in 2007 to 22,930 in 2011.

The fund balance depletions have reduced the ending fund balance as a percent of General Fund expenditures from a high at the end of 2005 of 71% to a December 31, 2011 level of 31%. In the long term, the City needs to diversify its revenue sources beyond that created by residential development. The Fred Meyers project is the first step in achieving a diverse revenue stream. Therefore, focused and assertive economic development is vital as the City’s top priority. For the time being short term budgetary actions need to be taken to balance the budget.

## **2011 Results**

Any budget is built on the results of the preceding budgetary period. For the City, 2011 was a very good year compared to the budget. This was primarily the result of conservative budgeting that was required considering the unpredictable economy. In total the General Fund ended 2011 with a fund balance of \$2,818,316, \$1,324,388 better than budgeted.

General Fund revenues ended the year ahead of budget by \$780,516 or 9%. The 2011 budget included a single family residential unit forecast of 50 sfr units. The City ended the year with 156 sfr units. To these sfr permits, the Fred Meyer development was permitted and construction began in late summer. The project had been anticipated for a number of years but happened later in 2011 than anticipated, so while permit revenue was received in 2011 much of the other associated revenue is deferred to 2012, with the opening currently scheduled for May 2012.

The sfr units and commercial projects provided development revenue in the form of permits and charges for services. These revenue sources provided \$308,771 of the increase above the budget. The other large revenue increase above budget was in sales taxes which provided \$198,251 of the increase above budget. This increase was primarily related to the construction of sfr units and some commercial, with most commercial development construction sales taxes deferred to 2012. The City also benefited from additional streamlined sales taxes which since July 2008 have provided revenue to the City based on a destination point of sale that applies to internet purchases and other products that are delivered to City residents and businesses from outside the City.

Other revenue sources that contributed to a good 2011 were utility taxes, park and recreation fees, and fines and forfeitures. The utility taxes were raised in 2011 from 3% to 6% but the revenue increase was 3% above the anticipated doubling of the rate. The park and recreation revenue reflects that the larger number of participants that stayed close to home in a bad economy. The fines and forfeitures revenue recognized

the result of newly acquired police staff that could provide needed increased school zone enforcement emphasis and a focus on traffic safety in general.

General Fund expenditures ended the year below budget by 525,706 or 5%. Savings are across the board but primarily related to conservative budgeting where all positions are budgeted for as if they are employed for the entire calendar year and received the City's full benefit plan. With vacancies early in the year that are currently all filled and some staff members not requiring full family benefits a savings of \$292,035 accrued. Another significant savings was in the police contract with King County which provided a savings of \$87,805 from the budgeted amount of \$3,115,745 to the actual 2011 amount of \$3,027,940. These two items provide about 70% of the total savings with other savings spread through the department budgets.

## **2012 General Fund**

With additional General Fund fund balance heading into 2012, the 2012 process became a little bit easier, but with the possibility of continued economic gloom, the revenue forecast for 2012 had to remain conservative. Overall, the 2012 General Fund revenue budget is less than the 2011 actuals. For 2012 the City is forecasting 70 sfr permits, less than 50% of the 2011 permit number. The associated anticipated reductions are almost evenly offset by increased sales tax revenue associated with the opening of the Fred Meyer and other developments on the site. The Fred Meyer should generate substantial revenue for the City, but 2012 will not be a full year of revenue with the planned opening in May 2012. Also other local stores are anticipated to have reduced revenue as some of the purchases that would be made at these stores are now shifted to purchases at Fred Meyer. In general, though, it is hoped that there will be great long term economic benefits. Without a large nonfood chain store in Maple Valley, a lot of sales have been "leaking", particularly to our neighboring city of Covington.

With respect to 2012 General Fund expenditures, the 2012 budget adds \$507,871 to the 2011 budgeted amount. Of this amount \$363,520 is for the cost of carrying the 2011 program into 2012 and \$144,351 is the cost of 2012 program enhancements after subtracting \$180,000 for one time only costs included in the 2011 budget for a police services option study, \$30,000, an Emergency Operations Plan, \$30,000, and an Emergency Operations Center, \$120,000. The 2011 budget intended that funds for these onetime only uses would be reprogramed in 2012 for a Police Officer position.

The following summarizes General Fund budget increases:

- \$ 70,279 is for employee cost of living adjustments at 2.5%. This percent is 78% of the consumer price index. The City's policy has been to pay 90%, but none has been paid in the last two years as the consumer price index has been close to zero.
- \$ 118,866 is for employee benefits, primarily for health care and retirement. The City's health care provider is passing on an 11% medical rate increase offset by a 2% reduction for receiving the distinction of being a Well City. The City retirement contribution as recommended by the State actuary is projected to increase on average from 6.28% of payroll to 8.28% of payroll.

- \$ 75,000 is for increased Court costs. Shortly after incorporation in 1998, the City signed an interlocal agreement with the City of Enumclaw for court services. A rate of \$612 per court hour was included in that agreement and the rate has remained the same through 2011. For the City to continue to use the Enumclaw facilities the rate has been renegotiated to cover actual Maple Valley costs which are currently estimated to be \$654 per court hour exclusive of the public defender, court interrupter, and witness/jury fees which under the new agreement will be paid separately by Maple Valley. The rate will be reconciled to actual costs twice a year. The combination of court per hour rate and the costs paid separately provide the increase.
- \$ 99,375 is for other increased costs primarily related to inflationary costs in the non-salary and benefit line items.
- (\$180,000) is for the one only 2011 costs noted above for use in 2012 for a Police officer positions shown as a program enhancement below.
- \$324,351 for net program enhancements as discussed below.

With respect to the program enhancements included in the 2012 Final Budget, the following provides a summary. A one page description of each enhancement is shown in the Budget Summary section of this document.

Departments Program Enhancements	Pos	Total Request	Revenue/ Cost Reductions	Proprietary Fund Revenue	Net General Fund		
					Time	One Only	Recurring
<b>City Manager</b>							
Human Resource Manager	0.25	21,319	-	-	-	21,319	21,319
	<b>0.25</b>	<b>21,319</b>	-	-	-	<b>21,319</b>	<b>21,319</b>
<b>Finance</b>							
IT Technology Improvements		131,244	-	131,244	-	-	-
	-	<b>131,244</b>	-	<b>131,244</b>	-	-	-
<b>Parks &amp; Recreation</b>							
Custodian/Maintenance Worker	0.75	48,959	15,400	-	-	33,559	33,559
Recreation Speciallist to .75 FTE	0.25	11,977	-	-	-	11,977	11,977
	<b>1.00</b>	<b>60,936</b>	<b>15,400</b>	-	-	<b>45,536</b>	<b>45,536</b>
<b>Public Safety</b>							
Power Shift Police Officer		174,246	-	-	-	174,246	174,246
Police Party Patrol		5,000	-	-	-	5,000	5,000
Police PSET Equipment		16,750	-	-	16,750	-	16,750
Police Reserve Pool Car		9,000	-	-	9,000	-	9,000
		<b>204,996</b>	-	-	<b>25,750</b>	<b>179,246</b>	<b>204,996</b>
<b>Public Works</b>							
On Call Program	-	15,000	-	-	-	15,000	15,000
Additional Speed Trailer	-	13,449	-	13,449	-	-	-
Backhoe Replacement	-	56,038	5,000	51,038	-	-	-
Equipment Replacement	-	37,500	-	-	37,500	-	37,500
	-	<b>121,987</b>	<b>5,000</b>	<b>64,487</b>	<b>37,500</b>	<b>15,000</b>	<b>52,500</b>
	<b>1.25</b>	<b>540,482</b>	<b>20,400</b>	<b>195,731</b>	<b>63,250</b>	<b>261,101</b>	<b>324,351</b>

To fund the expenditure program defined above over the six year forecast, I am proposing that the transfer of 25% of General Fund sales tax revenue to help fund the capital program be reduced. This practice was suspended for the 2011 budget. It has been reinstated in the 2012 budget at at least 25%, but for the six year forecast period the transfer is being proposed to be phased down to 20% for 2013 and 2014 and 10% for 2015 through 2017. Based on the current long term forecast for the General Fund, it is not possible to continue to make this transfer while maintaining the City's fund balance levels.

## **2012 Capital Funds**

The capital funds impact of the policy change related to the transfer of General Fund sales tax to fund capital projects is that projects will need to be deferred until federal and state grants, development impact fees, and real estate excise tax funds (reduced with depressed housing values) can be generated to fund the capital program.

With the reduced housing market, real estate excise tax funds are currently providing an annual revenue stream of less than \$600,000. With annual debt service payments of about \$760,000 and with only \$211,000 being allowable funding from transportation impact fee funds, \$549,000 is left for funding from real estate excise taxes or other City funding. The General Fund 25% of sales tax transfer will fund the majority of the debt service in 2012, but with that being phased out, the real estate excise tax will have to pick up the funding and with other projects being deferred.

Though there is a lack of current revenue generation with lower real estate excise tax revenue and transportation and park impact fees, the City ended 2011 with \$8.7 million dollars of capital funds to apply to capital projects. Part of the problem is that the majority of these funds are impact fee funds for which a City match is needed. Of the \$8.7 million, \$7.3 is from impact fees. In addition to the funds in the bank, the City is anticipating the receipt of over \$2.6 million dollars of capital grant funds in 2012. These funds will be used for two SR 169 projects: SR 169 - Witte to 228<sup>th</sup> Avenue SE and SR 169 - SE 264<sup>th</sup> Street to SE 258<sup>th</sup> Street. It is anticipated that \$6.9 million dollars will be spend on all capital projects in 2012. This amount includes \$761,173 in debt service expenditures. The individual capital projects are listed in the Capital Section of this budget document. Also provided is associated summary information. The major capital expenditures for 2012 are the two SR 169 projects.

## **2012 Proprietary Funds**

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

For the Surface Water Management Fund, in 2009 the Council approved three year annual rate increase for 2010 through 2012. The 2012 portion is an annual increase of \$12 from \$103.02 to \$115.02. Prior to the 2010 rate increase, the City had not had a surface water management rate change since incorporation in 1997. The rate increase is helping to implement the NPDES requirements mandated by the Federal government.

For the Lake Wilderness Golf Course Fund, an assumption is being made that the operation will break even in 2012. In 2010 a \$227,045 City subsidy was required. Through a 2010 recommendation by the Lake Wilderness Golf Course Task Force and implemented by the City as of April 2011, green fees and cart fees were increased and the restaurant operation was cut back to predominantly serve the golfer. The operation improved but required a 2011 General Fund subsidy of \$101,836. A full year under the

new plan and a better weather year will hopefully make the course self-sufficient in 2012.

For the Internal Service Funds, no internal rate increases are proposed as the fund balances are adequate for these economic times. A replacement schedule has been established for the Vehicle Rental Fund as shown in the Appendix L.

### **Outlook for 2012 and Beyond**

As the City starts 2012 we must remain cautious as neither short term nor long term budgetary issues are resolved. In the short term on the good side, as noted above the City has ended 2011 better than budgeted and better than expected when the Preliminary Budget was presented in late October 2011. The City has also started 2012 better than budgeted as it has permitted 24 single family residential units through February 29, 2012 which forecast to 150 units for the year versus a budget of 70. In the short term on the bad side, the City had an unbudgeted January 2012 storm event with expected out of pocket costs of \$60,000. In addition it is anticipated that the City could lose about \$200,000 in State shared revenue as the State tries to balance its budget. Currently the exact amount and timing of these revenue losses are not known.

In the long term, economic development is needed in the City. Since incorporation the City has depended on residential development and it has served us well, but can no longer. The Fred Meyer development is scheduled to be open in May of this year. In addition to that site which has other development to be added later this year and in 2013, the City has a number of other large parcels ripe for development and has a new and vibrant economic development committee that is ready to do what it can to encourage additional economic development.

### **Conclusion**

In conclusion I hope the periodic review you have had on the City's financial situation and the steps I have used to balance the budget have helped you understand the rationale behind this budget recommendation. As the staff and I were crafting this budget, I tried to listen to your concerns, your stated Council priorities, and include my concerns about the near term future of our local and national economy. To that end, I have left unchanged the 10% fund balance policy and have stayed with the General Fund sales tax transfer to fund capital, though have proposed to reduce it over the six year forecast period. If needed, I will ask that you and I review these policies to a greater degree in the future.

In conclusion, I wish to acknowledge the tremendous amount of work involved in putting together the budget document. Maple Valley's Finance Department, under the steady leadership of Finance Director Tony McCarthy, and the exceptional support work by Sandy Nesper, Ashley Van Dam, and Natalie Oosterhof, are significant reasons why the City is in strong financial shape today. Maple Valley is not in a situation where it must cut staff, services, and programs, as we have seen other Washington communities face, but we are at that "bare bones" level. Mr. McCarthy deserves recognition for development of a financial model that has set the City on a

steady financial course that avoids crisis management. I relied heavily on Mr. McCarthy's advice, experience, and historic knowledge in compiling this 2012 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 Process



## Budget Calendar

<u>Dates</u>	<u>Council</u>	
4/2/2011	Retreat	Council Retreat on 2011-12 Major Activities
8/1/2011	Study	Initial Review of Six Year Transportation Improvement Program
8/10/2011		Funding Notification Letters to Community Service Agencies
8/12/2011		Distribution of Budget Worksheets to Departments
8/22/2011	Special	Request Setting of Public Hearing on Community Service Agency Funding (9/12/2011)
9/7/2011		Receipt of Funding Requests from Community Service Agencies
9/9/2011		Return of Budget Worksheets from Departments
9/12/2011	Regular	Public Hearing on Community Service Agency Requests
9/12-23/2011		Finance Department Presents Preliminary Budget to City Manager Department Budget Presentations to City Manager
9/19/2011	Study	Presentation of 2011 2nd Quarter Financial Report Presentation of 2012 Revenue Projections and Budget Drivers
9/26/2011	Regular	Review of Community Service Funding Requests
10/10/2011	Study	Discussion of Six-Year Capital Improvement Program
10/24/2011	Regular	Request Council Set Public Hearing on Revenue Sources & Budget (11/14/11)
10/31/2011		Delivery of 2012 Preliminary Budget to Council
11/7/2011	Study	Presentation of 2011 3rd Quarter Financial Report Review of the 2012 Preliminary Budget Review of 2012 Preliminary Property Tax Levy
11/14/2011	Regular	Public Hearing on 2012 Revenue Sources & Budget Continued Review of 2012 Preliminary Budget Request Council Set Date to Fix Final 2012 Budget (12/12/11)
11/21/2011	Study	Continued Review of 2012 Preliminary Budget
11/28/2011	Regular	Adoption of 2012 Property Tax Levy
12/5/2011	Study	Finalization of Changes to 2012 Preliminary Budget
12/12/2011	Regular	Adoption of 2012 Budget
2/27/2012	Regular	Presentation of 2011 Year-End Financial Report Adoption of 2012 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, Community Development, Finance, Human Services, Parks and Recreation, Public Safety, and Public Works. The Proprietary Funds also are part of the Operating Budget section. The Proprietary Funds include expenditures for two Enterprise Funds: the Surface Water Management Fund and the Lake Wilderness Golf Course Fund and three Internal Service Funds: the Vehicle Rental Fund, the Central Service Fund, and the Unemployment Trust.

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

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

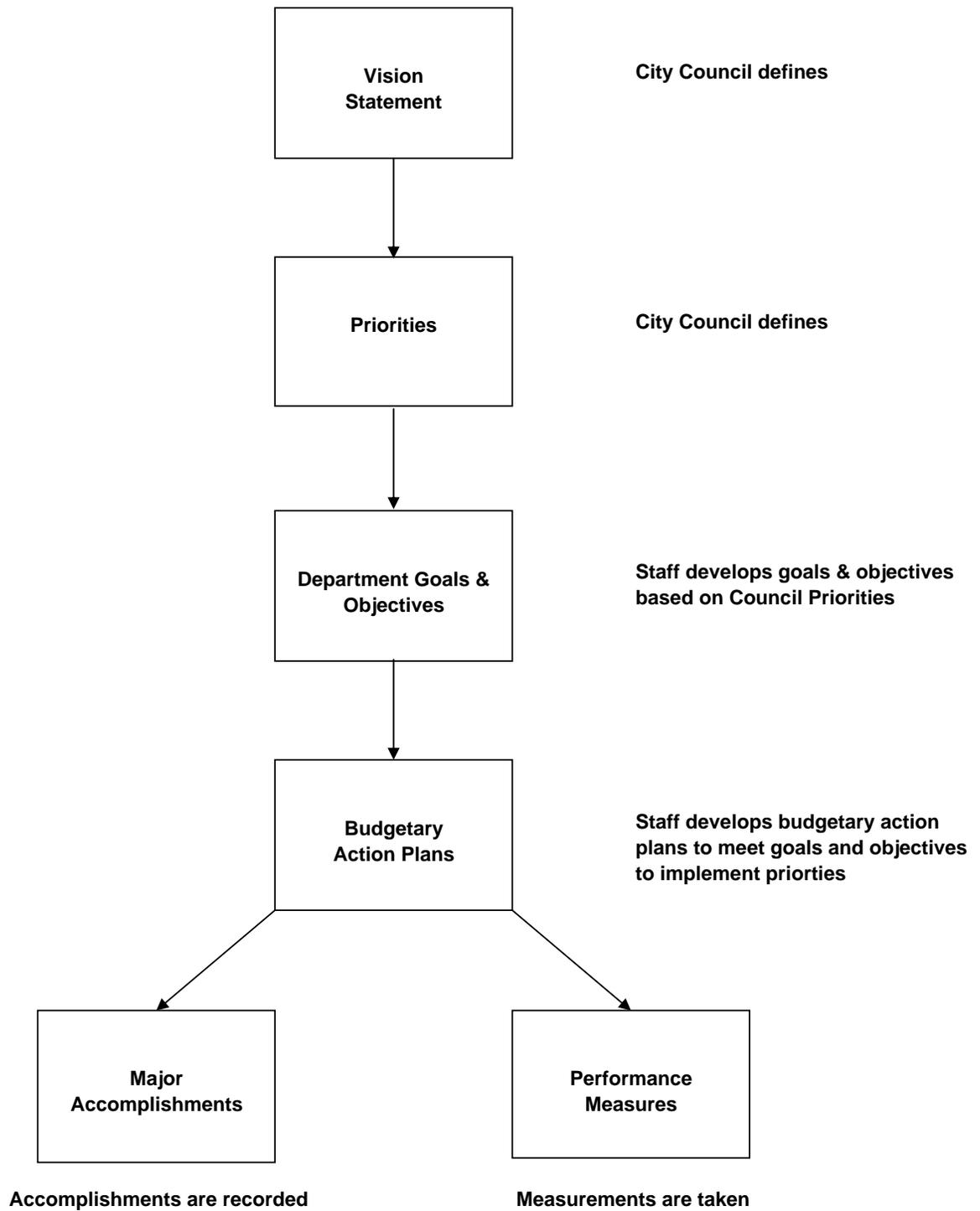
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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

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

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

# Budgetary Planning Process



## **How the Budget is Developed**

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

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

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

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

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

### **FUTURE YEAR PRIORITIES**

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

### **LONG-TERM PLANNING**

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

### **REVENUE FORECAST UPDATE**

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

### **INITIAL PUBLIC HEARING**

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

## How the Budget is Developed, continued

### REVIEW OF PROGRAM CHANGES WITH CITY MANAGER

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

### REVIEW OF INITIAL RECOMMENDATIONS

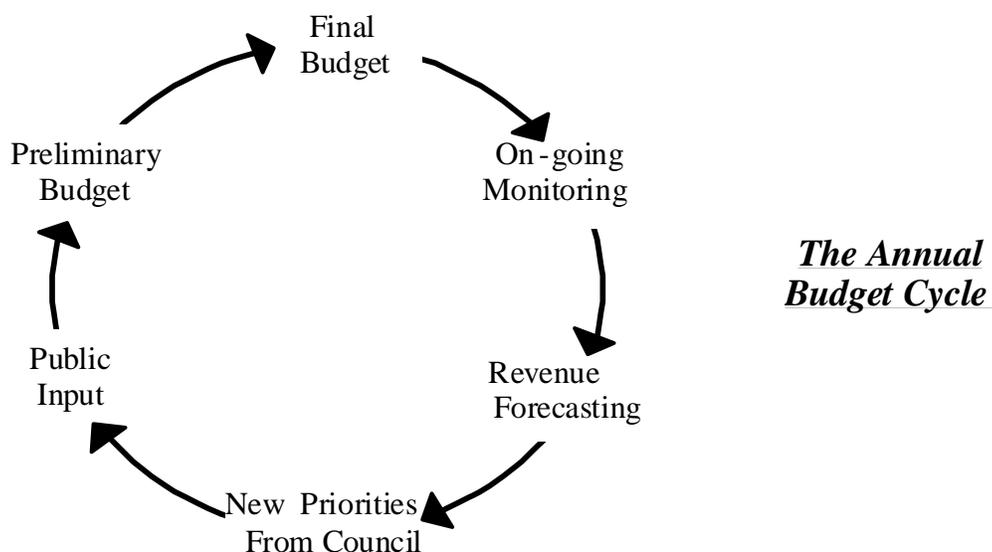
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by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

### PRESENTATION OF PRELIMINARY BUDGET

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

### COUNCIL ACTION

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



# Financial Policies

## 1.0 Financial Stability Policies

### 1.1 *Operating Fund Reserves (Balanced Budget)*

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

### 1.2 *Equipment Replacement Funds*

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

### 1.3 *Insurance Programs*

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

## 2.0 Operating Budget Policies

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

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

### 2.2 *Conservative Budgeting*

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

### 2.3 *Employee Compensation*

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

### 2.4 *Self Supporting Proprietary Funds*

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

## **Financial Policies, continued**

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

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

## **3.0 Capital Budgeting Policies**

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

In addition to committing its real estate excise tax revenue, the City will commit at least 10% of its sales tax revenue to the funding of its capital improvement plan. **For a number of years the City committed 25%. None was provided in 2011. For 2012 the percent has been reinstated to 25%, but will be reduced in the 2013 to 2017 forecast period to 10%.**

### **3.2 Capital Improvement Plan**

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

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

### **4.1 Bond Rating**

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

### **4.2 Debt Capacity**

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

### **4.3 Interfund Borrowing**

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

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

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

## **Financial Policies, continued**

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

### **5.0 Revenue Policies**

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

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

#### **5.2 User Charges**

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

#### **5.3 Impact Fees**

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

### **6.0 Financial Reporting Policies**

#### **6.1 Reporting Improvement**

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

#### **6.2 Performance Measurement**

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

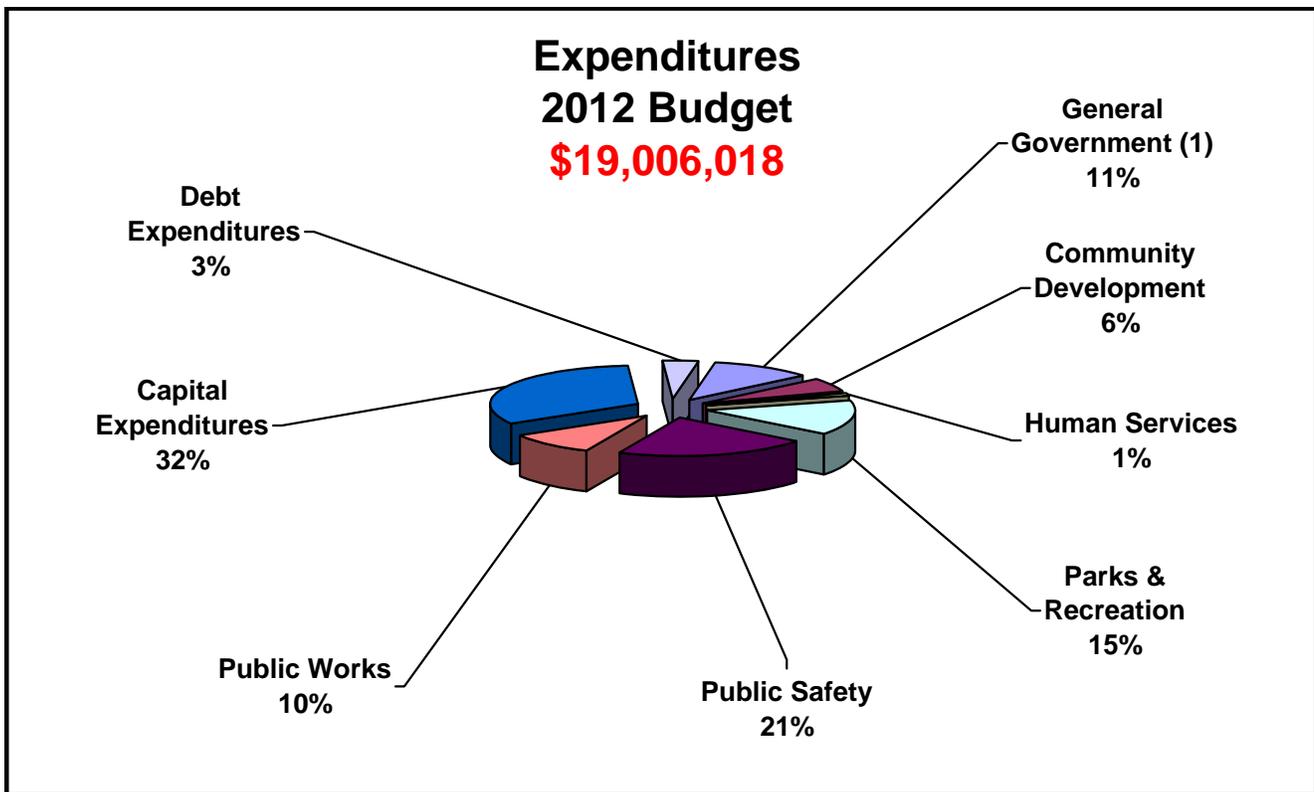
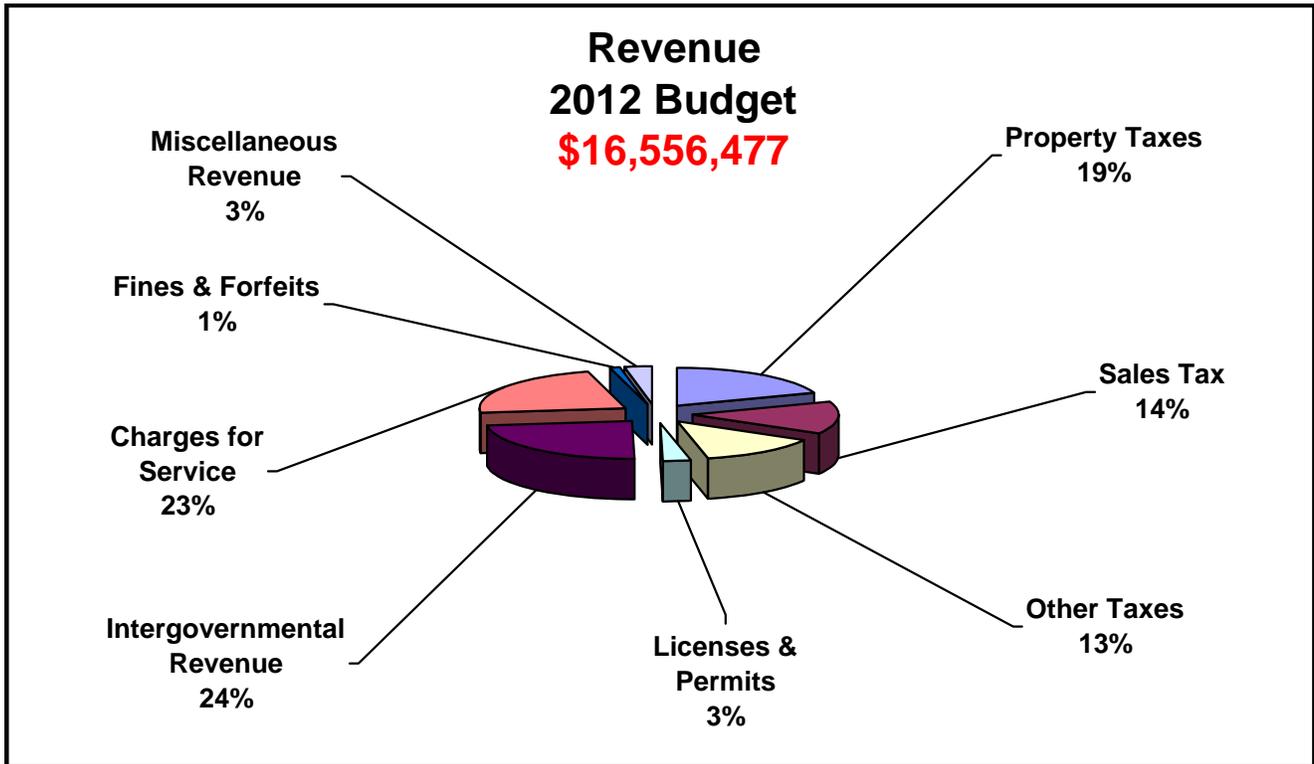
#### **6.3 Annual Audits**

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

# Budget Summary



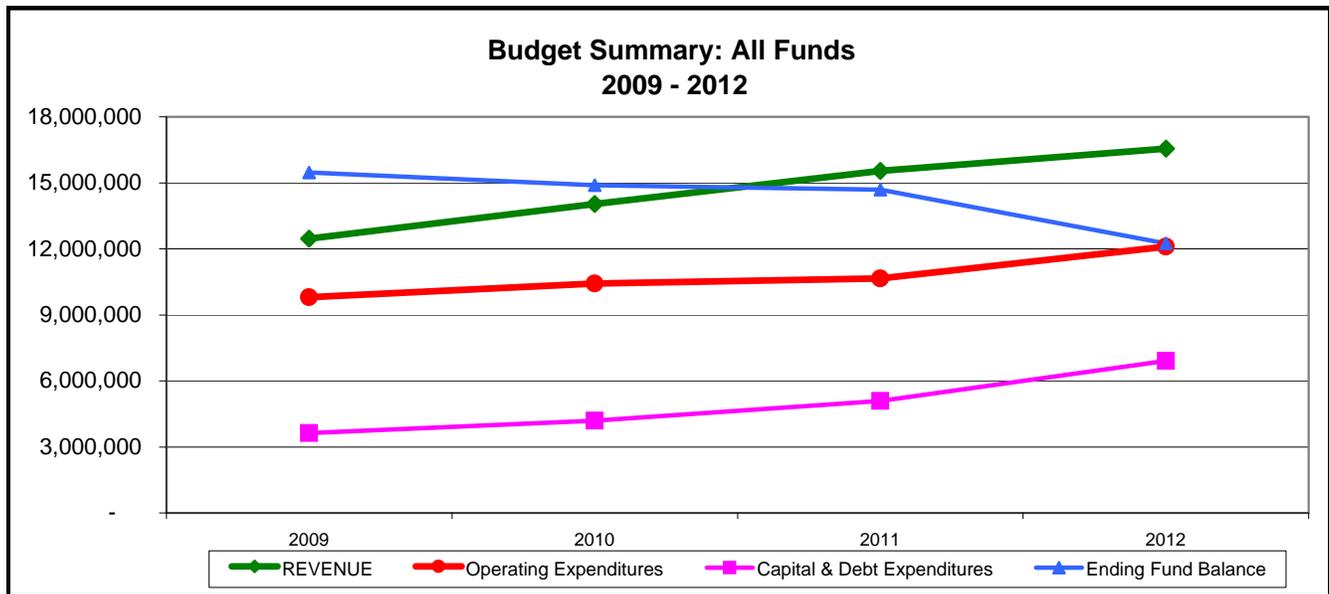
# Budget Summary: All Funds



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

# Budget Summary: All Funds

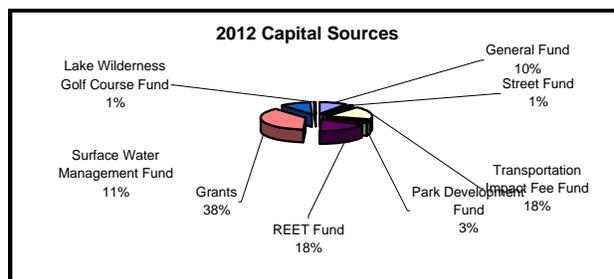
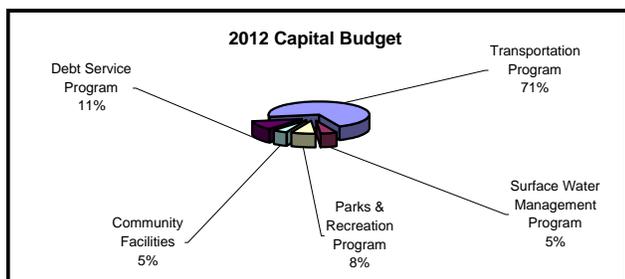
	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>REVENUE</b>							
Property Taxes	2,768,113	3,050,057	3,142,481	3,139,117	3,205,605	2.0%	2.1%
Sales Tax	1,865,487	1,942,926	1,874,999	2,100,009	2,312,303	23.3%	10.1%
Other Taxes	1,378,352	1,475,185	2,205,409	2,221,590	2,211,567	0.3%	-0.5%
Licenses & Permits	510,479	637,548	584,721	782,423	493,388	-15.6%	-36.9%
Intergovernmental Revenue	1,986,021	2,536,696	3,234,346	1,541,608	3,877,178	19.9%	151.5%
Charges for Service	3,444,675	3,715,525	3,274,150	5,045,703	3,782,035	15.5%	-25.0%
Fines & Forfeits	105,260	106,404	106,976	176,373	181,558	69.7%	2.9%
Miscellaneous Revenue	407,286	567,298	491,299	540,507	492,843	0.3%	-8.8%
<b>Total Revenue</b>	<b>12,465,673</b>	<b>14,031,639</b>	<b>14,914,382</b>	<b>15,547,329</b>	<b>16,556,477</b>	<b>11.0%</b>	<b>6.5%</b>
% Change from Prior Year Actual	-15%	13%	6%	11%	6%		
<b>EXPENDITURES</b>							
<b>Operating Expenditures</b>							
General Government (1)	1,829,477	1,859,765	2,057,032	1,762,616	2,123,696	3.2%	20.5%
Community Development	987,742	910,052	1,015,188	956,631	1,072,415	5.6%	12.1%
Human Services	220,294	273,033	234,341	217,842	249,357	6.4%	14.5%
Parks & Recreation	2,866,048	3,056,938	3,125,563	2,605,508	2,762,237	-11.6%	6.0%
Public Safety	2,390,717	2,714,624	3,818,104	3,677,432	4,016,298	5.2%	9.2%
Public Works	1,511,573	1,606,864	1,804,910	1,433,551	1,871,491	3.7%	30.5%
<b>Total Operating Expenditures</b>	<b>9,805,850</b>	<b>10,421,275</b>	<b>12,055,139</b>	<b>10,653,581</b>	<b>12,095,493</b>	<b>0.3%</b>	<b>13.5%</b>
<b>Capital Expenditures</b>	<b>2,825,400</b>	<b>3,438,659</b>	<b>8,739,754</b>	<b>4,333,213</b>	<b>6,149,352</b>	<b>-29.6%</b>	<b>41.9%</b>
<b>Debt Expenditures</b>	<b>801,577</b>	<b>761,179</b>	<b>757,096</b>	<b>757,096</b>	<b>761,173</b>	<b>0.5%</b>	<b>0.5%</b>
<b>Total Capital &amp; Debt Expenditures</b>	<b>3,626,977</b>	<b>4,199,838</b>	<b>9,496,850</b>	<b>5,090,309</b>	<b>6,910,525</b>	<b>-27.2%</b>	<b>35.8%</b>
<b>Total Expenditures</b>	<b>13,432,827</b>	<b>14,621,112</b>	<b>21,551,989</b>	<b>15,743,890</b>	<b>19,006,018</b>	<b>-11.8%</b>	<b>20.7%</b>
% Change from Prior Year Actual	2%	9%	47%	8%	21%		
Revenue over (under) Expenditures	(967,154)	(589,473)	(6,637,607)	(196,561)	(2,449,541)	-63.1%	
Beginning Fund Balance	16,444,180	15,477,026	14,887,553	14,887,553	14,690,992	-1.3%	-1.3%
Ending Fund Balance	<b>15,477,026</b>	<b>14,887,553</b>	<b>8,249,945</b>	<b>14,690,992</b>	<b>12,241,451</b>	<b>48.4%</b>	<b>-16.7%</b>



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

# Capital Budget Summary

Description	2009	2010	2011		2012
	Actual	Actual	Budget	Actual	Budget
<b>Transportation Program</b>					
T6 SR 169 - SR 516 to SE 264th Street	108,247	3,473	-	8,917	-
T7 SR 169 - Witte Road to 228th Ave SE	116,501	324,332	1,705,167	404,989	1,985,091
T12 Witte Road & SE 248th St Intersection	251,313	2,204,301	2,037,699	1,631,532	10,000
T15 SR 516 - 213th to 218th Ave SE	122,646	-	-	-	-
T23 Annual Asphalt Overlay Program	288,641	205,819	290,000	287,629	400,000
T24 Miscellaneous Street Improvements	62,445	10,078	100,000	67,586	100,000
T27 Non Motorized Plan	-	-	-	-	100,000
T29 SE 271st St - SR 169 to SR 516	544	-	-	-	-
T31 SR 169 - SE 264th to SE 258th Street	530,973	143,549	1,925,289	415,106	2,314,894
T34 SR 169 & SE 244th Intersection	-	-	75,000	-	-
T32 Lake Wilderness Trail	16,631	28,348	171,652	160,010	11,642
T33 SE 276th St & 240th Ave SE	29,794	-	-	-	-
T35 Transportation Plan Update	-	57,108	92,892	56,687	-
	<b>1,527,736</b>	<b>2,977,009</b>	<b>6,397,698</b>	<b>3,032,456</b>	<b>4,921,627</b>
<b>Surface Water Management Program</b>					
S1 Surface Water Mgt Plan	22,382	-	-	-	-
S9 Annual Small Works Provision	23,408	-	-	-	-
S10 Water Quality Retrofits	-	-	50,000	-	50,000
S12 Miscellaneous Drainage Improvements	61,126	3,452	250,000	-	250,000
S13 Golf Course Pond Discharge Repair	112,032	-	-	-	-
S14 Lake Lucerne Outlet Restoration Project	-	28,159	156,651	34,503	62,338
	<b>218,948</b>	<b>31,611</b>	<b>456,651</b>	<b>34,503</b>	<b>362,338</b>
<b>Parks &amp; Recreation Program</b>					
P3 Summit Ballfields	49,511	107,252	-	-	-
P5 Lake Wilderness Lodge	808,975	13,932	-	-	-
P6 Lake Wilderness Park	-	-	400,000	16,438	498,562
G3 Restaurant Improvements	10,676	37,607	2,000	10,513	10,000
G4 LWGC Special Assessment	57,581	12,104	-	-	-
G5 Course Improvements	33,417	11,195	55,796	21,566	28,623
	<b>960,160</b>	<b>182,089</b>	<b>457,796</b>	<b>48,517</b>	<b>537,185</b>
<b>Community Facilities</b>					
F1 City Hall Office Space	92,248	121,505	-	-	-
F3 Maple Valley Place Legacy Project	-	-	50,000	-	25,000
F4 Maintenance Facility	-	103,847	1,350,000	1,211,798	258,202
C1 Youth, Community & Senior Facility	9,836	2,555	27,609	5,940	-
N1 Neighborhood Reinvestment Program	16,472	20,043	-	-	20,000
A1 Public Art Program	-	-	-	-	25,000
	<b>118,556</b>	<b>247,950</b>	<b>1,427,609</b>	<b>1,217,737</b>	<b>328,202</b>
<b>Debt Service Program</b>					
D2 2000 Bond Issue Debt Service	332,710	336,960	-	-	-
D4 Infrastructure Loan DS - Transportation	241,916	198,468	197,544	197,544	196,621
D5 2005 Bond Refunding Debt Service	226,951	225,751	559,551	559,551	564,551
	<b>801,577</b>	<b>761,179</b>	<b>757,096</b>	<b>757,096</b>	<b>761,173</b>
<b>Total Capital Improvements</b>	<b>3,626,977</b>	<b>4,199,838</b>	<b>9,496,850</b>	<b>5,090,309</b>	<b>6,910,525</b>



## Changes from 2012 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
<b>2012 Preliminary Budget</b>	<b>13,467,324</b>	<b>16,345,559</b>	<b>18,090,693</b>		<b>11,722,190</b>
<b>Changes discussed with Council</b>					
1 Decrease in the 2011 property tax levy limit factor as identified on the 2012 "Levy Limit Worksheet" as provided by the King County Assessor's Office. Amounts from taxpayers change as the Assessor makes corrections during the year.	(6,471)				(6,471)
2 Decrease in the 2012 property tax calculation based on the amount of new construction identified on "Levy Limit Worksheet" as provided by the King County Assessor's Office. Preliminary Budget estimate was too high.		(31,617)			(31,617)
3 Reclassification of 2011 recreation fees in the Parks and Recreation budget. Changes also affect 2012	(100)	(100)			(200)
4 Reduction in the amount to be received for State grant for SR 169 - Witte Rd to 228th Ave SE from \$1,231,859 to \$1,083,018.		(148,841)	(25,087)		(123,754)
5 Removed \$10 from City Manager Miscellaneous account in 2011 and 2012. Amount should have been charged to the Maintenance Facility acquisition budget. Funds in that budget will absorb the 2011 amount.	10		(10)		20
6 Amount reflects additional appropriation for the Lake Wilderness Park Dock project based on receipt on consultant estimates in late November.			115,000		(115,000)
7 Amount reflects the change from originally recommended 2nd Patrol Sergeant to a Police Patrol Officer to provide additional coverage in peak hours between 6:00 pm and 2:00 am.			(22,807)		22,807
8 Amount reflects the correction of the salary and benefit amounts for the recently hired Surface Water Management Program Manager. The 2012 Preliminary Budget included a Surface Water Management Engineer position at a higher salary level.			(24,666)		24,666
9 Amount reflects an additional adjustment for the reclassification of the Personnel Services Coordinator to Human Resources Manager. Per City policy reclassification required a minimum 5% increase. A lower percent increase has been included in the 2012 Preliminary Budget.			762		(762)
<b>Subtotal Changes</b>	<b>(6,561)</b>	<b>(180,558)</b>	<b>43,191</b>	<b>-</b>	<b>(230,310)</b>
<b>2012 Final Budget Summary</b>	<b>13,460,764</b>	<b>16,165,001</b>	<b>18,133,884</b>	<b>-</b>	<b>11,491,880</b>
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(18,156)	(18,156)	-
<b>2012 Budget Ordinance</b>	<b>13,460,764</b>	<b>16,165,001</b>	<b>18,115,729</b>	<b>(18,156)</b>	<b>11,491,880</b>
Carryforward Budget Ordinance (to be determined after year end closing)	1,230,229	391,476	842,501	(29,633)	749,571
<b>2012 Final Budget Ordinance</b>	<b>14,690,992</b>	<b>16,556,477</b>	<b>18,958,230</b>	<b>(47,789)</b>	<b>12,241,451</b>
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			47,789	47,789	-
<b>2012 Final Budget Summary</b>	<b>14,690,992</b>	<b>16,556,477</b>	<b>19,006,018</b>	<b>-</b>	<b>12,241,451</b>

**CITY OF MAPLE VALLEY, WASHINGTON**

**ORDINANCE NO. O-12-495**

**AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, AMENDING THE 2012 BUDGET TO ADJUST BEGINNING FUND BALANCES AND TO PROVIDE FOR CARRY-FORWARD AMOUNTS FOR THE VARIOUS OPERATING AND CAPITAL BUDGETS**

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

WHEREAS, the Maple Valley City Council received the 2012 Preliminary Budget from the City Manager on November 2, 2011 and has reviewed it in its entirety prior to adopting the 2012 Budget on December 12, 2011; and

WHEREAS, the City followed all steps prescribed in State law including holding a public hearing on the proposed 2012 budget on November 14, 2011;

WHEREAS, the City Council desires to amend the 2012 Budget to adjust beginning fund balances and to provide for carry-forward amounts for various operating and capital budgets;

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

Section 1. Budget Amendment. The City Council hereby identifies the following carry-forward funds for the 2012 budget as follows: Fire District Impact Fee Study, \$8,834 reduction; Police Services Option Study, \$4,171; Emergency Operations Plan, \$16,514; SR169 – Witte Road to 228<sup>th</sup> Ave SE, \$115,011; SR 169 – SE 264<sup>th</sup> to 258<sup>th</sup> Street, \$314,894; Witte Road – SE 248<sup>th</sup> Street Intersection, \$10,000; Lake Wilderness Trail, \$11,642; Lake Wilderness Park, \$58,562; Maintenance Facility & Emergency Operations Center, \$258,202; and Lake Lucerne Outlet Restoration, \$62,338.

	<b>Approved Budget</b>	<b>Budget Amendment</b>	<b>Amended Budget</b>
<b>General Fund</b>	10,184,326	11,851	10,196,177
<b>Capital Projects Funds</b>	5,741,253	768,311	6,509,564
<b>Surface Water Management Fund</b>	1,125,261	62,338	1,187,599
<b>Lake Wilderness Golf Course Fund</b>	1,064,890		1,064,890
	<b>18,115,731</b>	<b>842,500</b>	<b>18,958,231</b>

[Signatures to follow on next page]

Section 2. Amended 2012 Budget. Having identified the carry-forward funds and reductions in Section 1, herein, the Council hereby amends the 2012 Budget to read as follows:

	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Sources (Uses)</b>	<b>Ending Fund Balance</b>
<b>General Fund</b>	2,818,316	9,268,134	10,196,177	(134,366)	1,755,907
<b>Special Revenue Funds</b>					
Street Fund	387,624	489,675		(584,970)	292,329
Transportation Impact Fee Fund	5,965,648	822,398		(1,237,238)	5,550,809
Park Development Fund	1,306,529	249,490		(217,423)	1,338,595
Real Estate Excise Tax Fund	1,480,781	548,547		(1,252,750)	776,578
<b>Capital Projects Funds</b>		2,604,843	6,509,564	3,904,721	
<b>Enterprise Fund</b>					
Surface Water Management Fund	2,147,901	1,500,989	1,187,599	(477,974)	1,983,317
Lake Wilderness Golf Course	0	1,066,100	1,064,890		1,210
<b>Subtotal</b>	<b>14,106,799</b>	<b>16,550,177</b>	<b>18,958,231</b>		<b>11,698,745</b>
<b>Internal Service Funds (External Revenue Only)</b>					
Vehicle Rental Fund	211,043	2,187		10,125	223,356
Central Services Fund	301,176	3,295		(47,914)	256,557
Unemployment Trust	71,974	820		(10,000)	62,794
	<b>14,690,992</b>	<b>16,556,479</b>	<b>18,958,231</b>	<b>(47,789)</b>	<b>12,241,452</b>

Section 3. Severability. Should any section, paragraph, sentence, clause, or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by State or federal law or regulation, such decision or preemption shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 4. Effective Date. A summary of this ordinance shall be published in the official newspaper of the City. The ordinance shall take effect and be in full force five days after adoption and publication.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON ON THIS 27<sup>TH</sup> DAY OF FEBRUARY, 2012.

\_\_\_\_\_  
William T. Allison, Mayor

ATTEST:

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

**APPROVED AS TO FORM:**

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Christy A. Todd, City Attorney

Date of Publication: March 6, 2012  
Effective Date: March 11, 2012

## 2012 Program Enhancements

Department Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund		
						One Time Only	Recurring	Total
<b>City Manager</b>								
Human Resource Manager	0.25	21,319		21,319			21,319	21,319
	<b>0.25</b>	<b>21,319</b>	<b>-</b>	<b>21,319</b>	<b>-</b>	<b>-</b>	<b>21,319</b>	<b>21,319</b>
<b>Finance</b>								
IT Technology Improvements		131,244		131,244	131,244		-	-
	<b>-</b>	<b>131,244</b>	<b>-</b>	<b>131,244</b>	<b>131,244</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks &amp; Recreation</b>								
Custodian/Maintenance Worker	0.75	48,959	15,400	33,559			33,559	33,559
Recreation Specialist to .75 FTE	0.25	11,977		11,977			11,977	11,977
	<b>1.00</b>	<b>60,936</b>	<b>15,400</b>	<b>45,536</b>	<b>-</b>	<b>-</b>	<b>45,536</b>	<b>45,536</b>
<b>Public Safety</b>								
Power Shift Police Officer		174,246		174,246			174,246	174,246
Police Party Patrol		5,000		5,000			5,000	5,000
Police PSET Equipment		16,750		16,750		16,750	-	16,750
Police Reserve Pool Car		9,000		9,000		9,000	-	9,000
	<b>-</b>	<b>204,996</b>	<b>-</b>	<b>204,996</b>	<b>-</b>	<b>25,750</b>	<b>179,246</b>	<b>204,996</b>
<b>Public Works</b>								
On Call Program		15,000		15,000			15,000	15,000
Additional Speed Trailer		13,449		13,449	13,449		-	-
Backhoe Replacement		56,038	5,000	51,038	51,038		-	-
Equipment Replacement		37,500		37,500		37,500	-	37,500
	<b>-</b>	<b>121,987</b>	<b>5,000</b>	<b>116,987</b>	<b>64,487</b>	<b>37,500</b>	<b>15,000</b>	<b>52,500</b>
<b>Total Program Enhancements</b>	<b>1.25</b>	<b>540,482</b>	<b>20,400</b>	<b>520,082</b>	<b>195,731</b>	<b>63,250</b>	<b>261,101</b>	<b>324,351</b>



**Program Enhancement Form**

**2012**

**Program Enhancement Title:**

Information Technology Improvements

**Department Name:** Finance

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

**Total Cost:** \$ 131,244

**Description of Request:**

**• Furniture & Equipment - \$60,000**

- o Emergency Management, Disaster Recovery
- o New Maintenance Facility & Emergency Operations Center
- o Server/Network Room reorganization & earthquake retrofitting.
- o Data backups to WAN for comprehensive Disaster Recovery
- o Upgrade Telecom between City Hall & Lodge
- o Retrofitting new multimedia & network access in Large Conference Room.

**• Software - \$71,244**

- o Upgrade, Reimplementation & Training of Trakit
- o Purchase, Implementation & Training of New Work order & Fixed Asset system
- o Purchase , Implementation & Training of AR Module to Financial Software

**Justification of Request:**

City of Maple Valley's Emergency Management Plan has not been updated with our current technologies since 2005, nor has a comprehensive Disaster Recovery plan been established. Documentation for disasters ranging from deleting a file, to accidental sprinkler heads going off, to earthquakes need to be established. Our Server/Network room needs to be reconfigured due to additional technologies that have been added along with retrofitting for earthquakes. In 10 Years Trakit has changed drastically, the City has not yet upgraded to the newer version, nor have they done training and with staff turnover throughout the years, the need for training is paramount along with reimplementation using the newer features. A Work Order & Fixed Asset system is a must for a city of this size, not only to assist in tracking general maintenance, unplanned work orders and fixed assets, but to meet federally mandated permit requirements for NPDS Phase II tracking storm water assets & maintenance activities.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 131,244
Salaries	_____	Less Revenues:	_____
Benefits @ 40%	_____ -	Less Cost Allocations:	_____
Furniture & Equipment	60,000		_____
Software	71,244		_____
	_____		_____
	_____	Net Project Costs:	\$ 131,244
	_____		_____
<b>Cost Reductions:</b>	_____	<b>Expected Recurring Annual Costs</b>	
	_____	Description	Cost
	_____		_____
	_____		_____
	_____		_____
<b>Total Project Cost</b>	<b>\$ 131,244</b>	<b>Total</b>	<b>\$ -</b>

**Program Enhancement Form**

**2012**

**Program Enhancement Title:**

Custodian/Maintenance Worker (0.75 FTE)

**Department Name:** Parks & Recreation

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

**Total Cost:** \$ 33,559

**Description of Request:**

Maintenance Custodian (.75) - Salary Range - \$28,453 - \$35,614

**Justification of Request:**

Currently the Parks & Recreation Department has a limited part time custodian with a maximum of 70 hours available in a month. With the current level of events, classes and programs in the Lodge our custodian is running out of available hours to complete all the cleaning as well as room setup and breakdown services required by our department. (Currently the needs are met through a FT temp custodian in the high season and a LPT custodian in the off -season. With this new position not only would our seasonal needs be met but we could also take care of deferred cleaning projects and grounds maintenance in the off-season). The Lodge grounds have been identified as an area needing a higher level of service to maintain the venue for paid rentals, programs and events that serve as a center stage for our community to gather.

This new position would be able serve the growing needs of our department, which has experienced a increase in uses for City sponsored events, rentals and recreation classes; from 130 in 2004 to 964 in 2010. With this increase in uses and the fees we charge for our services and programs; this position would help to provide a higher level of service and expertise dedicated to the detail oriented work needed to effectively market the Lodge.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 33,559
Salaries	29,164	<b>Less Revenues:</b>	_____
Benefits @	19,795	<b>Less Cost Allocations:</b>	_____
			_____
		<b>Net Project Costs:</b>	<u>\$ 33,559</u>
			_____
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
Lodge Attendant Labor (Limited PT)	(15,400)	<b>Description</b>	<b>Cost</b>
Public Works			
<b>Total Project Cost</b>	<u>\$ 33,559</u>	<b>Total</b>	<u>\$ 48,959</u>

**Program Enhancement Form**

**2012**

**Program Enhancement Title:**

Recreation Specialist (0.5 to .75 FTE)

**Department Name:** Parks & Recreation

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

**Total Cost:** \$ 11,977

**Description of Request:**

Request to increase the Recreation Specialist position from .5 to .75 FTE.

**Justification of Request:**

The .5 FTE Recreation Specialist position was created in 2009 to address the growing demand for recreation programs and services. Since that time, the position has been instrumental in developing and expanding key programs to increase visibility and creating a substantial growth in participation and revenue in the following programs:

Expanded pee wee soccer participation from 180 to 242 in 2009, from 242 to 347 in 2010 and from 347 to 406 in 2011 resulting in \$22,736 in gross revenue for this program in 2011. Expanded the middle school flag football partnership with Police Activities League from less than 10 kids to more than 60 in 2011. Increased T-ball participation from 181 to 202 in 2009, from 202 to 298 in 2010 and from 298 to 322 in 2011 resulting in \$17,388 gross revenue for this program in 2011. Introduced and coordinated the adult kickball program with 12 teams resulting in \$5,100 in gross revenue for this program in 2011. Procured youth sports and corporate sponsorships for several special events resulting in \$10,800 in gross revenue in 2010. An increase in hours will allow the Recreation Specialist to maintain pace with the rapidly growing youth sports programs, have time to work on expanding corporate sponsorships, have time to provide more prompt follow up to customer requests, introduce new programming to increase rental of classrooms at the Lodge.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 11,977
Salaries	10,821	<b>Less Revenues:</b>	_____
Benefits increase	1,156	<b>Less Cost Allocations:</b>	_____
			_____
		<b>Net Project Costs:</b>	<u>\$ 11,977</u>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
		_____	_____
		_____	_____
		_____	_____
<b>Total Project Cost</b>	<u>\$ 11,977</u>	<b>Total</b>	<u>\$ 11,977</u>

**Program Enhancement Form**

**2012**

<b>Program Enhancement Title:</b>		Power Shift Police Officer	
<b>Department Name:</b>	Police Department	<b>Dept Rank:</b>	_____
		<b>Total Cost:</b>	<u>\$ 174,246</u>

**Description of Request:**  
 The Maple Valley Police Department would like to add a full time patrol power shift officer in order to better service the community and enhance police staffing levels. The power shift officer would be responsible for working a 1800-0200 hours shift that would supplement swing and graveyard patrol. The power shift officer will assist these shifts by providing lapover coverage.

**Justification of Request:**  
 Adding a power shift officer is one step forward toward addressing low staff-level concerns in the policed department. With sick time, comp time, vacation, disability leave, and training classes many times only 1 officer is patrolling in the City of Maple Valley. This lack of staffing has the potential to create an officer safety hazard.  
 The City pays one of the lowest rates for police services in King County. The City also has one of the lowest officers to citizen ratios in King County ([http://sheriff.metrokc.gov/contracts/2008citycomp\\_final.xls#2008 Budget Comps!A1](http://sheriff.metrokc.gov/contracts/2008citycomp_final.xls#2008 Budget Comps!A1)). The call loads will most likely continue to increase due to the growth that occurs in the City of Maple Valley. With the recent addition of the Maple Woods annexation, and the pending development of the Donut Hole, the City can expect to continue to see continued growth in the future. Some analysts place the population of Maple Valley at approximately 26,000 people within the next 5 years.  
 In addition to growing population concerns, Maple Valley is currently a through-fare for cities such as Auburn, Kent, Renton, Black Diamond, Enumclaw, and the Ravensdale areas. Reliable information is telling officers within the Sheriff's Office that some of the folks living in these areas are committing some of the high profile crimes in Maple Valley. Adding staffing will assist officers in patrolling against crime from within our city and from outside the city limits.  
 The City of Maple Valley Police Department enjoyed cross-dispatching protocols with the King County Sheriff's Office Precinct 3 which was situated in the City of Maple Valley. The King County Sheriff closed Precinct 3 and is moving many east operations to a substation located in Sammamish. When this plan comes to fruition, the cross-dispatching availability may be hampered with the closure of the precinct located in Maple Valley. It is important that the City begins to address adding patrol officers to the City now in order to prepare for future growth of the city along with the potential lessening of KCSO patrol officer cross-dispatch availability. The City has the option of funding one additional FTE patrol position for the year 2012. The cost of adding one FTE would be approximately \$174,246 per year (final cost data still pending).

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 174,246
Salaries	_____	<b>Less Revenues:</b>	_____
Benefits @ 30%	_____	<b>Less Cost Allocations:</b>	_____
Police Officer	174,246	<b>Net Project Costs:</b>	<u>\$ 174,246</u>
	_____	<b>Expected Recurring Annual Costs</b>	
<b>Cost Reductions:</b>	_____	<b>Description</b>	<b>Cost</b>
	_____		_____
	_____		_____
	_____		_____
<b>Total Project Cost</b>	<u>\$ 174,246</u>	<b>Total</b>	<u>\$ 174,246</u>

**Program Enhancement Form**

**2012**

**Program Enhancement Title:**

Police Party Patrol

**Department Name:** Police Department

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

**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 Party Patrol emphasis, focusing addressing drug and alcohol prevention and intervention for youth in our community and schools. The party patrols would coincide with major school events such as football games, dances, homecoming, prom and graduation, when youth parties are frequent in our community. The party patrols would consist of 2-4 officers who would specifically respond to party houses or areas received from confidential or anonymous tipsters or from 911 dispatched calls. Officers would also spend their time during these patrols seeking out any youth parties that may be occurring in the Maple Valley community. The patrols would last a total of 4 hours. The average cost of an overtime officer is approximately \$50 and hour, which would allow for approximately 100 total hours of party patrol for the year. Broken down into a 2 person unit, approximately 12 separate dates of party patrol could occur. If a 4-person unit was assigned, approximately 6 dates of party patrol could occur. Party patrol can also be scheduled during busy summer Saturdays and/or Sundays nights. In the recent past, party's that go bad have resulted in serious assaults in our community. Of greater concern are youth that may make poor decisions or may choose to drive after drinking at a party. Party patrols can help stem, curtail, or intervene in such activities.

**Justification of Request:**

A number of security issues have been occurring 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 occurring in the park.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 5,000
Salaries	_____	<b>Less Revenues:</b>	_____
Benefits @ 30%	_____	<b>Less Cost Allocations:</b>	_____
Party Patrol	5,000		_____
	_____		_____
	_____	<b>Net Project Costs:</b>	\$ 5,000
	_____		_____
<b>Cost Reductions:</b>	_____	<b>Expected Recurring Annual Costs</b>	
	_____	<b>Description</b>	<b>Cost</b>
	_____		_____
	_____		_____
	_____		_____
<b>Total Project Cost</b>	<b>\$ 5,000</b>	<b>Total</b>	<b>\$ 5,000</b>

**Program Enhancement Form  
2012**

**Program Enhancement Title:**

Problem Solving Emphasis Team (PSET) Equipment

Department Name: Police

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

Total Cost: \$ 16,750

**Description of Request:**

**Trail Cameras:** \$649 ea, we would like two for a total cost of about \$1300. These cameras can be hidden indoors or outdoors, and have a motion sensor that makes the camera take still photos. With a 4gb memory card, the camera will take about 10,000 pictures.

**GPS Tracker:** \$950 ea, and \$600 per year for service. This will allow us to attach GPS devices to vehicles (with consent or a court order) and track their movements on any internet connection.

**IP "Pole" Camera:** \$2100 for equipment and \$1200 per year in costs. The \$1200 per year assumes that the PD will pay \$50 a month for high-speed internet to the office, as well as \$50 per month for 3G access at the camera. This camera will allow us to covertly emplace a full-motion video camera capable of being monitored and controlled from any internet connection.

**ADS Raven concealed audio/video recorder:** \$7,500 ea, \$3100 for TACCOM repeater. This device is a concealed audio/video recording device that can be hidden in almost anything. The device will also transmit audio via a ¼ watt transmitter so that surveillance officers can hear what is going on inside a targeted building or vehicle. The TACCOM repeater boosts the very low powered transmitter signal so that surveillance officers can be located a longer distance away.

**Justification of Request:**

The biggest complaint that we have had over the last several months has been the difficulties in conducting successful surveillance with a two man unit. As previously mentioned, since almost all of our investigations include some sort of surveillance, we desperately need to add a technological force multiplier if we are going to continue to be successful with two detectives. The list above will provide us with all of the tools we have used since the inception of the MVPSET – but have had to beg and borrow to procure. Having these tools at our disposal will be an invaluable asset to our team and our police department.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 16,750
Salaries			
Benefits @ 40%	-		
Trail Cameras	1,300		
GPS Tracker (Purchase)	950		
IP "Pole" Camera (Purchase)	2,100		
Audio Video Recorder	10,600		
GPS Tracker (On-Going)	600		
IP "Pole" Camera (On-Going)	1,200		
		<b>Net Project Costs:</b>	<b>\$ 16,750</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
		GPS Tracker (On-Going)	\$ 600
		IP "Pole" Camera (On-Going)	\$ 1,200
<b>Total Project Cost</b>	<b>\$ 16,750</b>	<b>Total</b>	<b>\$ 1,800</b>

**Program Enhancement Form**

**2012**

**Program Enhancement Title:**

Police Reserve Pool Car

**Department Name:** Police Department

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

**Total Cost:** \$ 9,000

**Description of Request:**

The purpose of this program enhancement form is to request the purchase of a used pool Maple Valley Police Department Patrol vehicle. This vehicle would be used as a patrol vehicle for Maple Valley Reserve Officers. A one time cost of \$9,000 is requested to purchase a used patrol vehicle, provide insurance and mark the vehicle if necessary with city markings. Having already spoken with members of King County Property Management Unit, it is possible to purchase a vehicle that has been turned in to them at a low cost. If necessary, the vehicle would be outfitted for patrol functions.

**Justification of Request:**

The City is currently hiring three to five Maple Valley Reserve Officer candidates. The Reserve Officers would provide extra patrol in the City and would most likely attend city related police events including the the Citizen's Academy, Fishing Derby, Maple Valley Days, 4th of July event, National Night Out, the Bike Rodeo, the Bike Challenge, Parks Patrol, etc. The City currently has one existing Maple Valley Reserve Officer. That Reserve Officer sometimes has trouble finding a King County Sheriff's Officer pool car available which in the past had been more readily available for use at the Precinct. The shortage is due to KCSO returning 12-14 pool cars to fleet for auction as a budget saving exercise. There are 2 additional issues necessitating this request, 1) The Precinct is closing this year and it is unknown if or where any pool cars (if there are any) would be held; 2) It would be in the best interests of the City to have Maple Valley Reserve Officer drive a patrol car marked with Maple Valley Police markings (versus KCSO markings). As all Maple Valley Officers are assigned their cars as take home cars, there is a possibility that we would hire three to five Maple Valley Reserve officers and they would not have any vehicles

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	<b>\$ 9,000</b>
Salaries	_____	<b>Less Revenues:</b>	_____
Benefits @ 30%	_____		_____
Vehicle purchase	9,000	<b>Less Cost Allocations:</b>	_____
Limited-Commission Status:	_____		_____
	_____		_____
	_____	<b>Net Project Costs:</b>	<b>\$ 9,000</b>
<b>Cost Reductions:</b>	_____	<b>Expected Recurring Annual Costs</b>	
	_____	<b>Description</b>	<b>Cost</b>
	_____		_____
	_____		_____
	_____		_____
	_____		_____
<b>Total Project Cost</b>	<b>\$ 9,000</b>	<b>Total</b>	<b>\$ 9,000</b>





**Program Enhancement Form  
2012**

**Program Enhancement Title:**

Backhoe Replacement

**Department Name:** Public Works

**Dept Rank:** 3

**Total Cost:** \$ 51,038

**Description of Request:**

Purchase quality used backhoe

**Justification of Request:**

The existing backhoe is a 1993 model with 7,056 hours. Transmission and hydraulics are failing.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
<b>Description of Cost</b>	<b>Amount Required</b>	<b>Total Cost:</b>	<b>\$ 51,038</b>
Salaries		<b>Less Revenues:</b>	
Benefits @	40%		
	-	<b>Less Cost Allocations:</b>	
Used Backhoe	56,038		
		<b>Net Project Costs:</b>	<b>\$ 51,038</b>
		<b>Expected Recurring Annual Costs</b>	
<b>Cost Reductions:</b>		<b>Description</b>	<b>Cost</b>
Trade in Value	(5,000)	Maintenance	\$ 500
<b>Total Project Cost</b>	<b>\$ 51,038</b>	<b>Total</b>	<b>\$ 500</b>

<b>Program Enhancement Form 2012</b>			
<b>Program Enhancement Title:</b>		Equipment Replacement	
<b>Department Name:</b> <u>Public Works</u>		<b>Dept Rank:</b> <u>5</u>	
		<b>Total Cost:</b> <u>\$ 37,500</u>	
<b>Description of Request:</b>			
Purchase miscellaneous tools and equipment, including: Asphalt concrete saw; traffic control barricades, cones and signs; trailer mounted compressor and jackhammer; vehicle mounter arrow boards; 12,000 lb equipment trailer; lift gate for pick-up truck; park mower; a tractor mounter blower for parks; and miscellaneous hand tools.			
<b>Justification of Request:</b>			
Replacement of dated equipment, new equipment require to perform required park and street maintenance activities, and public and staff safety.			
<b>Summary of Project Costs</b>			
<b>Line Item Cost Detail</b>		<b>Analysis of Net Project Costs</b>	
<b>Description of Cost</b>	<b>Amount Required</b>	<b>Total Cost:</b>	<b>\$ 37,500</b>
Salaries		<b>Less Revenues:</b>	
Benefits @ 40%	-		
Parks Mower	12,000	<b>Less Cost Allocations:</b>	
Lift Gate	2,500		
Equipment Trailer	4,500		
Tractor Mount Blower	5,000		
Vehicle Arrow Boards	5,000	<b>Net Project Costs:</b>	<b>\$ 37,500</b>
Barricades, signs & cones	2,000		
Misc. Tools	1,500		
Compressor & Jackhammer	5,000		
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
<b>Total Project Cost</b>	<b>\$ 37,500</b>	<b>Total</b>	<b>\$ -</b>

# Community Service Agency Funding

Request Summary	2011 Budget	2012 Request	Recommendation		Budget Location
			Not Funded	2012 Funding	
<b>POOR AND INFIRM GRANTS</b>					
<b>MV Food Bank and Emergency Services</b>					Human Services
Request funds to provide food and financial assistance to individuals, \$6,000; to assist with the holiday program \$4,000; to help with operational costs, \$5,000. <b>Recommendation: Grant funds to provide services to poor and infirm.</b>	15,000	15,000		15,000	
	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	
		0%		0%	
<b>Vine Maple Place</b>					Human Services
Requests funds in order to help offset the cost of providing homes and services for single-parent families while they work towards building lives of hope, stability, and greater self-sufficiency. <b>Recommendation: Grant funds to provide services to poor and infirm.</b>	-	15,000		15,000	
	-	<b>15,000</b>	-	<b>15,000</b>	
<b>Total Poor and Infirm Grants</b>	<b>15,000</b>	<b>30,000</b>	-	<b>30,000</b>	
		100%		100%	
<b>CITY CONTRACTS FOR SERVICES</b>					
<b>Greater Maple Valley Community Center</b>					Human Services
Part 1 requests funds to enrich our community through quality human services and social activities. <b>Recommendation: Contract for providing services to elderly and youth.</b>	192,500	192,500	-	192,500	
Part 2 requests pass through of 2% allocation of State shared liquor profits and taxes to fund alcohol and drug pre-assessments in the Tahoma School District.	5,699	5,136		5,136	
	<b>198,199</b>	<b>197,636</b>	-	<b>197,636</b>	
		0%		0%	
<b>Lake Wilderness Arboretum Foundation</b>					Parks & Recreation
Requests funds to maintain and renovate the Arboretum grounds includin, but not limited to mowing, tree trimming, dangerous tree removal, irrigation expansion, repair and winterization, pest control, repair of structures and application of materials. Funds will also be used to provide education programs, promote tourism, and provide community outreach. In addition the City pays directly for utilities, insurance, and staff support. <b>Recommendation: Contract for management of City asset and providing tourism.</b>	30,000	34,000		34,000	
	<b>30,000</b>	<b>34,000</b>	-	<b>34,000</b>	
		13%		13%	
<b>Make A Difference Day</b>					Parks & Recreation
Request funds to financially support community public projects within the City's boundaries. <b>Recommendation: Contract for providing City maintenance services for City assets.</b>	5,000	5,000		5,000	
	<b>5,000</b>	<b>5,000</b>	-	<b>5,000</b>	
		0%		0%	
<b>Maple Valley Days</b>					Parks & Recreation
Request funds to cover the following expenses: advertising in the Voice of the Valley, insurance, and portable toilets. In addition the City contributes staff time for Parks & Recreation, Public Works, and Police and pays King County for assistance with the parade. <b>Recomendation: Contract to provide tourism.</b>	5,000	5,000		5,000	
	<b>5,000</b>	<b>5,000</b>	-	<b>5,000</b>	
		0%		0%	

# Community Service Agency Funding

Request Summary	2011 Budget	2012 Request	Recommendation		Budget Location
			Not Funded	2012 Funding	
<b>Maple Valley Farmer's Market</b>					Parks & Recreation
Request for funds advertising, signage, sign permits, insurance, and operational expenses. <b>Recommendation: Contract to provide tourism.</b>	4,500	4,500		4,500	
	<b>4,500</b>	<b>4,500</b>	-	<b>4,500</b>	
		0%		0%	
<b>Maple Valley Historical Society</b>					Parks & Recreation
Requests funds for utilities and landscaping and insurance which is paid directly by the City. <b>Recommendation: Contract for management of City asset and providing tourism.</b>	7,060	6,690		6,690	
No capital funds requested in 2012.	4,000				
	<b>11,060</b>	<b>6,690</b>	-	<b>6,690</b>	
		-40%		-40%	
<b>Maple Valley Youth Symphony Orchestra</b>					Parks & Recreation
Request funds to purchase a set of tympani drums because of a growing percussion section. <b>Recommendation: Contract to perform at two City concerts and two other concerts in the City.</b>	2,200	4,700	(300)	5,000	
	<b>2,200</b>	<b>4,700</b>	<b>(300)</b>	<b>5,000</b>	
		114%		127%	
<b>Total Other City Contracts</b>	<b>255,959</b>	<b>257,526</b>	<b>(300)</b>	<b>257,826</b>	
<b>Subtotal</b>	<b>270,959</b>	<b>287,526</b>		<b>287,826</b>	
		6.1%		6.2%	
<b>Emergencies and Special Opportunities</b>	15,000	15,000		15,000	Human Services
<b>Grand Total</b>	<b>285,959</b>	<b>302,526</b>	<b>(300)</b>	<b>302,826</b>	
		5.8%		5.9%	

# Performance Measures

It is not about measuring, it is about improving

	2009 Actual	2010 Actual	2011 Actual	2012 Budget
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The City's performance measurement system is not about measuring, it's about **improving**. To do that, the City established some measurement criteria both City wide and for individual departments. The City wide measurements are shown below. The department measures are shown in the individual department budget.

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

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

City-wide Performance Measures			2010 Benchmark				Note
	AA+	AA+	AA+	AA+	AA+	AA+	
Bond Ratings							(1)
Assessed Value / Capita	\$ 117,389	\$ 107,468	\$ 148,425	\$ 100,135	\$ 103,587		(2)
General Fund Expenditures / Capita	\$ 373	\$ 371	\$ 521	\$ 400	\$ 436		(3)
Total Expenditures / Capita	\$ 645	\$ 645	\$ 1,097	\$ 687	\$ 813		(4)
General Fund (GF) Fund Balance as % of GF Expenditures	34%	25%	49%	31%	17%		(5)
Outstanding Debt / Capita	\$ 367	\$ 313	\$ 597	\$ 285	\$ 255		(6)
% General Fund Actual Revenues over (under) Budget	-6%	0%	-2%	9%			(7)
% General Fund Actual Expenses under Budget	14%	9%	3%	5%			(8)
City Employees / 1000 Population	1.8	1.7	2.0	1.7	1.8		(9)

- (1) The City's Standard & Poor's bond rating was increased in 2008 from A+ to AA+ and was affirmed as a AA+ in February 2012. The City is always striving for a higher bond rating, but being a newer smaller City, much is outside the City's control.
- (2) The change assessed valuation per capita is primarily related to real property inflation/deflation. The city's economic development program, focusing on new commercial activity, will try to increase the amount toward the benchmark level.
- (3) General Fund expenditures per capita have been fairly constant and below the benchmark. Staffing increases in 2011 and 2012 mainly for police officers for which none had been added in over 10 years increased the expenditures per capita.
- (4) Total Expenditures per capita had in the past recognized the City's emphasis on capital improvements, but with less capital funding available, amounts haven't been what they have been in previous years.
- (5) City policy requires a General Fund Fund Balance be at least 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 bring the percentage closer to the limit.
- (6) Outstanding debt per capita has been decreasing with additional residents from new construction and annexation and no new debt issuance as funding to retire debt has decreased in economic downturn.
- (7) The City has a long history conservative budgeting. On the revenue side, revenue is not anticipated until it is pretty much guaranteed. Until 2007 new single family residential construction exceeded estimates and only minimal commercial construction was included in the forecast. Since 2007 lower than anticipated 2008 and 2009 single family residential permits reduced revenue below the budget, but 2010 saw a stabilization of the revenue forecast.
- (8) The City has a long history of conservative budgeting. On the expenditure side, the City fully funds its budgeted positions and has no vacancy factor. For 2009 - 2011 management decisions including larger employee contributions for dependent health care, but excluding layoffs or pay reductions, and voluntary employee efforts kept expenditures below budget.
- (9) Though slight increase to the City have occurred in 2011 and 2012, the FTE's per 1000 population has remained about the same. Police positions added in 2011 and 2012 did not effect this number since they are King County contract positions and are not considered City employees.



# Six Year Forecast



## Forecast Model Description

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

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

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

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

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

With these components of the forecast complete, tests are made to ensure that it complies with applicable financial policies. The two pertinent policies that apply are that: "the fund balance of operating funds will be budgeted at least at 10% of anticipated operating expenditures for the year" and that "the City will commit at least 10% of its sales tax revenue to the funding of its capital improvement plan." This 10% of its sales tax revenue to the funding of its capital improvement plan" policy was increased from 0% in 2011, but had been 25% for a number of years. These and other City financial policies are included earlier in this budget document.

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

# Forecast Assumptions

	Actual 2010	Actual 2011	Budget 2012	Forecast 2013
<b>Development Assumptions</b>				
<b>Single / Multi Family Residential</b>				
Theoretical Lots from Unplatted Sites, Start of Yr	621	621	621	571
Preliminary Plat Lots Approved Start of Year	904	779	623	603
Preliminary Plat Lots Approved During the Yr			50	50
<b>Building Permits Issued During the Year</b>	<b>125</b>	<b>156</b>	<b>70</b>	<b>70</b>
Preliminary Plat Lots Approved End of Year	779	623	603	583
Theoretical Lots from Unplatted Sites, End of Yr	621	621	571	521
Average Sales Price of NEW Residential Unit	\$ 315,744	\$ 286,863	\$ 286,863	\$ 297,219
Estimated Residential New Construction	\$ 39,468,000	\$ 44,750,628	\$ 20,080,410	\$ 20,805,344
<b>Non Single / Multi Family Residential</b>				
<b>Square Footage Completed</b>	<b>54,814</b>	<b>24,820</b>	<b>240,000</b>	<b>67,773</b>
Estimated Commercial New Construction	\$ 6,577,680	\$ 2,978,400	\$ 24,000,000	\$ 7,048,407
<b>Total Permitted New Construction</b>	<b>\$ 46,045,680</b>	<b>\$ 47,729,028</b>	<b>\$ 44,080,410</b>	<b>\$ 27,853,751</b>
<b>Property Tax Calculations</b>				
Forecasted New Construction for Property Tax	\$ 36,938,405	\$ 44,494,580	\$ 43,261,253	\$ 33,136,618
Actual New Construction for Property Tax	\$ 34,004,314	\$ 26,605,677	\$ 43,261,253	\$ 33,136,618
Increase in Utility Value	\$ 3,740,931		\$ 736,624	\$ 736,624
Total New Construction for Property Tax	\$ 37,745,245	\$ 26,605,677	\$ 43,997,877	\$ 33,873,241
Assessed Valuation	\$ 2,437,805,896	\$ 2,296,106,212	\$ 2,422,997,063	\$ 2,544,344,235
Real Property Inflation	-1.89%	-6.90%	3.61%	3.61%
Implicit Price Deflator (IPD) for Property Taxes	1.02%	2.76%	3.08%	2.86%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Relevy of Prior Year Refunds	\$ 5,857	\$ 3,289		
Adjusted Levy Amount	\$ 3,050,057	\$ 3,139,117	\$ 3,208,122	\$ 3,301,102
Levy Rate per \$1000 of AV based on PY AV	\$ 1.25	\$ 1.29	\$ 1.38	\$ 1.36
<b>Sales Tax Calculations</b>				
Construction Sales Tax	\$ 263,506	\$ 330,561	\$ 259,212	\$ 203,475
Non Construction Sales Tax	\$ 1,242,648	\$ 1,312,281	\$ 1,542,200	\$ 1,698,477
Total Calculated Sales Taxes	\$ 1,506,154	\$ 1,642,842	\$ 1,801,412	\$ 1,901,952
Total Actual Sales Taxes	\$ 1,506,140	\$ 1,642,842	\$ 1,801,412	\$ 1,901,952
<b>Population Calculations</b>				
Persons per Household Unit	2.96	2.95	2.95	2.95
Population (April 1)	22,684	22,930	23,391	23,598
State Per Capita Distributions	\$ 35.42	\$ 34.12	\$ 33.45	\$ 33.74
<b>Inflation Assumptions</b>				
State Pool Investment Rate @ 12/31	0.26%	0.20%	0.20%	1.00%
Self Directed Investment Rate @ 12/31	2.34%	2.10%	2.10%	2.50%
Overall Investment Rate @ 12/31	1.14%	1.20%	1.20%	2.00%
30 Year Fixed Mortgage Rate @ 12/31 (1)	5.50%	5.50%	6.44%	6.44%
Seattle CPI W for August (Inflation)	0.70%	3.20%	4.00%	4.00%
Electric Rates	5.50%	0.00%	0.00%	8.00%
Natural Gas Rates	-15.00%	0.00%	0.00%	3.00%
<b>Other Tax and Fee Assumptions</b>				
Utility Taxes	3.00%	6.00%	6.00%	6.00%
School Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 2,859	\$ 3,031	\$ 3,881	\$ 4,036
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 91.02	\$ 103.02	\$ 115.02	\$ 115.02
Residential (SFR) Trips	126	158	71	71
Non SFR Trip Equivalents	21	579	124	103
Total SFR Equivalent Trips	147	736	195	174
Single Family Housing Sales	380	384	384	484
Average Sales Price of ALL Residential Units	302,814	275,667	\$ 275,667	\$ 285,619
<b>Fund Balance Assumptions</b>				
General Fund Revenue above Budget	0.3%	9.0%	0.0%	0.0%
General Fund Operating Expenditures below Budget	8.7%	5.4%	5.0%	5.0%

(1) HSH Associate Financial Publishers

# Forecast Assumptions

	Forecast			
	2014	2015	2016	2017
<b>Development Assumptions</b>				
<b>Single / Multi Family Residential</b>				
Theoretical Lots from Unplatted Sites, Start of Yr	521	421	321	221
Preliminary Plat Lots Approved Start of Year	583	533	483	433
Preliminary Plat Lots Approved During the Yr	100	100	100	100
<b>Building Permits Issued During the Year</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
Preliminary Plat Lots Approved End of Year	533	483	433	383
Theoretical Lots from Unplatted Sites, End of Yr	421	321	221	121
Average Sales Price of NEW Residential Unit	\$ 307,949	\$ 319,067	\$ 330,586	\$ 342,520
Estimated Residential New Construction	\$ 46,192,390	\$ 47,860,007	\$ 49,587,827	\$ 51,378,024
<b>Non Single / Multi Family Residential</b>				
<b>Square Footage Completed</b>	<b>67,773</b>	<b>67,773</b>	<b>67,773</b>	<b>67,773</b>
Estimated Commercial New Construction	\$ 7,330,343	\$ 7,623,557	\$ 7,928,499	\$ 8,245,639
<b>Total Permitted New Construction</b>	<b>\$ 53,522,733</b>	<b>\$ 55,483,564</b>	<b>\$ 57,516,326</b>	<b>\$ 59,623,663</b>
<b>Property Tax Calculations</b>				
Forecasted New Construction for Property Tax	\$ 39,986,790	\$ 51,721,953	\$ 53,616,862	\$ 55,581,287
Actual New Construction for Property Tax	\$ 39,986,790	\$ 51,721,953	\$ 53,616,862	\$ 55,581,287
Increase in Utility Value	\$ 736,624	\$ 736,624	\$ 736,624	\$ 736,624
Total New Construction for Property Tax	\$ 40,723,414	\$ 52,458,577	\$ 54,353,486	\$ 56,317,911
Assessed Valuation	\$ 2,676,922,399	\$ 2,826,022,003	\$ 2,982,399,241	\$ 3,146,386,363
Real Property Inflation	3.61%	3.61%	3.61%	3.61%
Implicit Price Deflator (IPD) for Property Taxes	2.67%	2.70%	2.70%	2.69%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Relevy of Prior Year Refunds				
Adjusted Levy Amount	\$ 3,380,262	\$ 3,468,167	\$ 3,570,813	\$ 3,675,200
Levy Rate per \$1000 of AV based on PY AV	\$ 1.33	\$ 1.30	\$ 1.26	\$ 1.23
<b>Sales Tax Calculations</b>				
Construction Sales Tax	\$ 232,039	\$ 307,061	\$ 318,031	\$ 329,397
Non Construction Sales Tax	\$ 1,781,895	\$ 1,887,667	\$ 1,999,049	\$ 2,116,321
Total Calculated Sales Taxes	\$ 2,013,934	\$ 2,194,727	\$ 2,317,079	\$ 2,445,718
Total Actual Sales Taxes	\$ 2,013,934	\$ 2,194,727	\$ 2,317,079	\$ 2,445,718
<b>Population Calculations</b>				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	23,804	24,247	24,691	25,134
State Per Capita Distributions	\$ 34.48	\$ 33.99	\$ 33.40	\$ 32.93
<b>Inflation Assumptions</b>				
State Pool Investment Rate @ 12/31	2.00%	2.57%	2.57%	2.57%
Self Directed Investment Rate @ 12/31	3.00%	3.47%	3.47%	3.47%
Overall Investment Rate @ 12/31	2.50%	2.57%	2.57%	2.57%
30 Year Fixed Mortgage Rate @ 12/31 (1)	6.44%	6.44%	6.44%	6.44%
Seattle CPI W for August (Inflation)	4.00%	4.00%	4.00%	4.00%
Electric Rates	5.58%	5.58%	5.58%	5.58%
Natural Gas Rates	3.86%	3.86%	3.86%	3.86%
<b>Other Tax and Fee Assumptions</b>				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 4,198	\$ 4,366	\$ 4,540	\$ 4,722
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	103	103	103	103
Total SFR Equivalent Trips	255	255	255	255
Single Family Housing Sales	584	684	784	884
Average Sales Price of ALL Residential Units	\$ 295,930	\$ 306,614	\$ 317,683	\$ 329,152
<b>Fund Balance Assumptions</b>				
General Fund Revenue above Budget	0.0%	0.0%	0.0%	0.0%
General Fund Operating Expenditures below Budget	5.0%	5.0%	5.0%	5.0%

(1) HSH Associate Financial Publishers

# General Fund Forecast

	2010	2011		2012	2013	2014	2015	2016	2017
	Actual	Budget	Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>REVENUES</b>									
<b>Taxes</b>									
Regular Property Tax	3,050,057	3,142,481	3,139,117	3,205,605	3,301,102	3,380,262	3,468,167	3,570,813	3,675,200
Sales Tax									
Locally Generated	1,506,140	1,444,590	1,642,842	1,799,112	1,901,952	2,013,934	2,194,727	2,317,079	2,445,718
.1% Criminal Justice	436,787	430,409	457,167	513,192	524,665	545,833	567,001	588,169	609,338
Utility Tax	745,107	1,588,128	1,632,226	1,637,326	1,751,527	1,863,564	1,989,776	2,123,779	2,266,029
Gambling Tax	43,419	41,000	37,521	38,000	39,520	41,101	42,745	44,455	46,233
<b>Total Taxes</b>	<b>5,781,509</b>	<b>6,646,608</b>	<b>6,908,872</b>	<b>7,193,234</b>	<b>7,518,766</b>	<b>7,844,694</b>	<b>8,262,417</b>	<b>8,644,296</b>	<b>9,042,517</b>
<b>Licenses &amp; Permits</b>									
Special Licenses	1,060	1,060	960	960	960	960	960	960	960
Franchise Fees	304,548	308,024	304,079	317,674	333,301	349,671	370,427	392,284	415,297
Development Permits	331,940	275,637	477,384	174,754	181,240	346,664	359,370	372,543	386,200
<b>Total Licenses &amp; Permits</b>	<b>637,548</b>	<b>584,721</b>	<b>782,423</b>	<b>493,388</b>	<b>515,502</b>	<b>697,294</b>	<b>730,757</b>	<b>765,787</b>	<b>802,457</b>
<b>Intergovernmental Revenue</b>									
State and County Grants	64,525	56,462	88,382	80,345	80,345	80,345	80,345	80,345	80,345
Sales/Use Equalization	77,433	50,000	52,630	50,000	64,448	80,572	97,775	116,115	135,653
Criminal Justice Funding	61,852	62,150	62,065	64,601	65,172	65,743	66,967	68,190	69,414
Liquor Taxes and Profits	295,279	284,962	269,934	256,816	268,293	281,944	285,427	291,153	292,929
<b>Total Intergovernmental</b>	<b>499,088</b>	<b>453,574</b>	<b>473,010</b>	<b>451,761</b>	<b>478,258</b>	<b>508,603</b>	<b>530,514</b>	<b>555,803</b>	<b>578,341</b>
<b>Charges for Service</b>									
Development Charges	348,318	269,435	376,458	194,862	202,095	386,552	400,721	415,410	430,637
Miscellaneous Charges	294,129	322,077	386,807	394,420	383,393	411,978	440,563	469,147	497,732
<b>Total Charges for Service</b>	<b>642,448</b>	<b>591,512</b>	<b>763,265</b>	<b>589,283</b>	<b>585,488</b>	<b>798,530</b>	<b>841,284</b>	<b>884,557</b>	<b>928,369</b>
<b>Miscellaneous Revenue</b>									
Fines & Forfeits	106,404	106,976	176,373	181,558	183,163	184,768	188,207	191,647	195,086
Investment Earnings	42,094	26,601	35,669	31,410	45,314	47,198	46,794	47,937	48,766
Rents, Leases & Concessions	271,676	277,569	293,267	324,300	337,272	350,762	364,793	379,385	394,560
Other Miscellaneous Revenue	12,081	5,381	40,578	3,200	3,200	3,200	3,200	3,200	3,200
<b>Total Miscellaneous Revenue</b>	<b>432,255</b>	<b>416,527</b>	<b>545,887</b>	<b>540,468</b>	<b>568,949</b>	<b>585,929</b>	<b>602,995</b>	<b>622,169</b>	<b>641,613</b>
<b>TOTAL REVENUES</b>	<b>7,992,848</b>	<b>8,692,942</b>	<b>9,473,458</b>	<b>9,268,134</b>	<b>9,666,962</b>	<b>10,435,051</b>	<b>10,967,966</b>	<b>11,472,612</b>	<b>11,993,296</b>
% Change from Prior Year	10%	9%	19%	-2%	4%	8%	5%	5%	5%
<b>EXPENDITURES</b>									
General Government	1,898,380	1,995,647	1,819,336	2,075,907	2,158,943	2,245,301	2,335,113	2,428,518	2,525,658
Community Development	910,052	1,015,188	956,631	1,072,415	1,115,312	1,159,924	1,206,321	1,254,574	1,304,757
Human Services	273,033	234,341	217,842	249,357	259,332	269,705	280,493	291,713	303,381
Parks & Recreation	1,567,479	1,642,326	1,593,209	1,735,970	1,805,409	1,877,625	1,952,730	2,030,840	2,112,073
Public Safety	2,714,624	3,818,104	3,677,432	4,016,298	4,176,950	4,344,028	4,517,789	4,698,501	4,886,441
Public Works	1,052,798	982,699	898,150	1,046,230	1,088,079	1,131,602	1,176,866	1,223,941	1,272,898
<b>Maintenance &amp; Operation Cost of Capital Improvement Plan</b>					<b>30,000</b>	<b>37,000</b>	<b>240,000</b>	<b>263,000</b>	<b>271,000</b>
Potential Program Expansion									
2013					35,000	36,400	37,856	39,370	40,945
2014						36,400	37,856	39,370	40,945
2015							37,856	39,370	40,945
2016								39,370	40,945
2017									40,945
<b>TOTAL EXPENDITURES</b>	<b>8,416,365</b>	<b>9,688,306</b>	<b>9,162,600</b>	<b>10,196,177</b>	<b>10,669,024</b>	<b>11,137,985</b>	<b>11,822,881</b>	<b>12,348,566</b>	<b>12,880,934</b>
% Change from Prior Year	8%	15%	9%	11%	5%	4%	6%	4%	4%
<b>REVENUES &gt;(&lt;) EXPENDITURES</b>	<b>(423,517)</b>	<b>(995,364)</b>	<b>310,858</b>	<b>(928,043)</b>	<b>(1,002,062)</b>	<b>(702,934)</b>	<b>(854,914)</b>	<b>(875,954)</b>	<b>(887,638)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfer in from Street Fund	471,609	495,907	477,368	484,970	494,716	504,218	495,503	489,525	489,959
Transfer in from SWM Fund	49,262	57,188	54,061	77,974	81,093	84,337	87,710	91,218	94,867
Transfer (out to) Capital Projts Fund	(485,454)	(27,609)	(5,940)	(697,311)	(485,000)	(511,000)	(275,000)	(290,000)	(305,000)
Transfer (out to) LWGC Fund	(178,243)	(120,000)	(101,836)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING S/(U)</b>	<b>(142,826)</b>	<b>405,486</b>	<b>423,653</b>	<b>(134,367)</b>	<b>90,809</b>	<b>77,555</b>	<b>308,213</b>	<b>290,744</b>	<b>279,827</b>
<b>REVENUE &amp; SOURCES &gt;(&lt;) EXPENDITURES &amp; USES</b>	<b>(566,343)</b>	<b>(589,877)</b>	<b>734,511</b>	<b>(1,062,410)</b>	<b>(911,253)</b>	<b>(625,380)</b>	<b>(546,701)</b>	<b>(585,210)</b>	<b>(607,811)</b>
<b>FUND BALANCE, January 1</b>	<b>2,650,149</b>	<b>2,083,806</b>	<b>2,083,806</b>	<b>2,818,316</b>	<b>2,265,715</b>	<b>1,887,913</b>	<b>1,819,433</b>	<b>1,863,875</b>	<b>1,896,093</b>
<b>FUND BALANCE, December 31</b>	<b>2,083,806</b>	<b>1,493,928</b>	<b>2,818,316</b>	<b>1,755,906</b>	<b>1,354,462</b>	<b>1,262,533</b>	<b>1,272,731</b>	<b>1,278,665</b>	<b>1,288,282</b>

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

Policy 1.1 - Fund Balance expenditure % > 10%	15.4%	30.8%	17.2%	12.7%	11.3%	10.8%	10.4%	10.0%
Policy 3.1 - Sales Tax for Capital > 10%	1.5%	0.3%	30.2%	20.0%	20.0%	10.0%	10.0%	10.0%

## Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

Project Name	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
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The following are the estimated maintenance and operation cost of the Capital Improvement Plan identified later in this budget document. The amounts are needed to complete the General Fund Forecast shown on the preceding page below departmental expenditures. The maintenance and operation costs are estimated from the year following completion of the project.

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

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

### Transportation Program

#### Maple Valley Highway Corridor

T7 SR 169 - Witte Rd to SE 228th St	15	16	17	18	19
T31 SR 169 - SE 264th to 258th Street	15	16	17	18	19
<b>Subtotal Maple Valley Hwy</b>	<b>-</b>	<b>30</b>	<b>32</b>	<b>34</b>	<b>38</b>

#### Other Corridors and Non Corridors

T33 SE 276th Street & 240th Ave SE	-	5	6	7	8
T38 216th Ave SE - SR 516 to So City Limits	-	-	-	20	25
<b>Subtotal Other Corridors and Non Corridors</b>	<b>-</b>	<b>5</b>	<b>6</b>	<b>27</b>	<b>33</b>

#### Total Transportation Program

<b>30</b>	<b>37</b>	<b>40</b>	<b>63</b>	<b>71</b>
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### Parks Program

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

#### Total Maintenance & Operation Cost

<b>30</b>	<b>37</b>	<b>240</b>	<b>263</b>	<b>271</b>
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# City Wide Forecast - All Funds

(Amounts in thousands)

	2010 Actual	2011		Total (1) 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
		Budget	Actual							
<b>General Fund</b>										
Beginning Fund Balance	2,650	2,084	2,084	2,818	2,818	2,266	1,888	1,819	1,864	1,896
Revenue	7,993	8,693	9,473	63,804	9,268	9,667	10,435	10,968	11,473	11,993
Operating Expenditures	(8,416)	(9,688)	(9,163)	(69,056)	(10,196)	(10,669)	(11,138)	(11,823)	(12,349)	(12,881)
Transfer In from Street Fund	472	496	477	2,959	485	495	504	496	490	490
Transfer In from SWM Enterprise	49	57	54	517	78	81	84	88	91	95
Transfer Out to Capital Projects	(485)	(28)	(6)	(2,563)	(697)	(485)	(511)	(275)	(290)	(305)
Transfer Out to LWGC Enterprise	(178)	(120)	(102)	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>2,084</b>	<b>1,494</b>	<b>2,818</b>	<b>1,288</b>	<b>1,756</b>	<b>1,354</b>	<b>1,263</b>	<b>1,273</b>	<b>1,279</b>	<b>1,288</b>
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Beginning Fund Balance	740	625	625	388	388	292	198	103	56	7
Revenue										
Fuel Taxes	494	496	477	2,959	485	495	504	496	490	490
Investment Earnings	11	9	7	20	5	6	5	3	1	0
Transfer Out to General Fund	(472)	(496)	(477)	(2,959)	(485)	(495)	(504)	(496)	(490)	(490)
Transfer Out to Capital Projects	(148)	(283)	(244)	(450)	(100)	(100)	(100)	(50)	(50)	(50)
<b>Ending Fund Balance</b>	<b>625</b>	<b>351</b>	<b>388</b>	<b>(43)</b>	<b>292</b>	<b>198</b>	<b>103</b>	<b>56</b>	<b>7</b>	<b>(43)</b>
<b>Transportation Impact Fee Fund</b>										
Beginning Fund Balance	5,731	5,372	5,372	5,966	5,966	5,551	5,727	6,619	7,126	8,211
Revenue										
Developer Contributions	0	(455)	(391)	-	-	-	-	-	-	-
Transportation Impact Fees	421	497	2,232	5,996	756	702	1,069	1,112	1,156	1,202
Investment Earnings	102	75	62	886	67	111	143	170	183	211
Transfer Out to Capital Projects	(882)	(2,084)	(1,310)	(3,264)	(1,237)	(637)	(320)	(774)	(255)	(41)
<b>Ending Fund Balance</b>	<b>5,372</b>	<b>3,404</b>	<b>5,966</b>	<b>9,584</b>	<b>5,551</b>	<b>5,727</b>	<b>6,619</b>	<b>7,126</b>	<b>8,211</b>	<b>9,584</b>
<b>Park Development Fund</b>										
Beginning Fund Balance	453	837	837	1,307	1,307	1,339	1,600	2,096	2,171	2,356
Revenue										
KC Open Space & Regional Trails	39	40	43	125	40	42	43			
Park Impact Fees	342	138	427	2,040	195	193	413	413	413	413
Developer Contributions	49	-	33	-	-	-	-	-	-	-
Investment Earnings	11	11	16	252	15	27	40	54	56	61
Transfer Out to Capital Projects	(57)	(217)	(50)	(958)	(217)	-	-	(392)	(283)	(65)
<b>Ending Fund Balance</b>	<b>837</b>	<b>809</b>	<b>1,307</b>	<b>2,765</b>	<b>1,339</b>	<b>1,600</b>	<b>2,096</b>	<b>2,171</b>	<b>2,356</b>	<b>2,765</b>
<b>Real Estate Excise Tax Fund</b>										
Beginning Fund Balance	3,516	3,066	3,066	1,446	1,446	742	686	971	377	141
Revenue										
Real Estate Excise Taxes	687	576	552	5,840	536	691	864	1,049	1,245	1,455
Investment Earnings	57	40	35	83	12	15	17	25	10	4
Other Interest	0	0	0	0	0	0	0	0	0	0
Transfer Out to Capital Projects	(1,145)	(3,432)	(2,207)	(6,576)	(1,253)	(762)	(596)	(1,668)	(1,491)	(806)
Transfer Out to LWGC Enterprise	(49)	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>3,066</b>	<b>251</b>	<b>1,446</b>	<b>794</b>	<b>742</b>	<b>686</b>	<b>971</b>	<b>377</b>	<b>141</b>	<b>794</b>
<b>Total Special Revenue Fund Balance</b>	<b>9,900</b>	<b>4,815</b>	<b>9,106</b>	<b>13,099</b>	<b>7,924</b>	<b>8,211</b>	<b>9,789</b>	<b>9,730</b>	<b>10,716</b>	<b>13,099</b>

# City Wide Forecast - All Funds

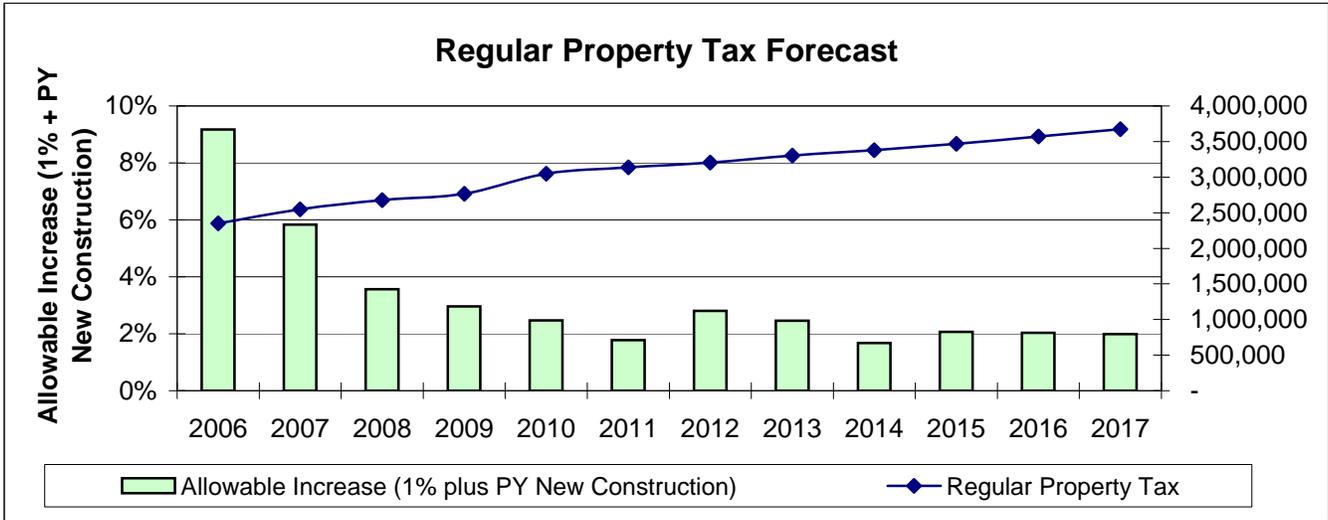
(Amounts in thousands)

	2010 Actual	2011		Total (1) 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
		Budget	Actual							
<b>Capital Projects Fund</b>										
Beginning Fund Balance	0	0	0	0	0	0	0	0	0	0
Revenue										
Intergovernmental Revenue	1,394	2,054	522	8,871	2,605	-	147	1,053	62	5,004
Charges for Services	(8)	-	-	-	-					
Miscellaneous Revenue	4	-	1	-	-					
Voted Bond Proceeds				25,400	-	10,000	9,000	-	2,200	4,200
Capital Expenditures	(3,346)	(8,225)	(4,267)	(44,552)	(5,748)	(11,429)	(9,917)	(3,658)	(3,880)	(9,920)
Debt Expenditures	(761)	(757)	(757)	(4,530)	(761)	(754)	(757)	(754)	(751)	(752)
Transfer In from General Fund	485	28	6	2,563	697	485	511	275	290	305
Transfer In from Special Revenue	2,232	6,016	3,811	11,248	2,807	1,498	1,017	2,884	2,079	962
Transfer In from SWM Enterprise	-	885	685	1,000	400	200	-	200	-	200
<b>Ending Fund Balance</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surface Water Management Fund</b>										
Beginning Fund Balance	1,926	2,388	2,388	2,183	2,183	2,059	1,851	1,678	1,483	1,466
Revenue										
Intergovernmental Revenue	110	191	26	296	296					
Charges for Services	948	1,083	1,038	7,348	1,176	1,197	1,213	1,231	1,254	1,276
Investment Earnings	38	38	39	235	29	41	46	43	38	38
Operating Expenditures	(554)	(822)	(535)	(5,474)	(825)	(858)	(893)	(928)	(965)	(1,004)
Capital Expenditures	(32)	(457)	(35)	(2,112)	(362)	(350)	(500)	(300)	(300)	(300)
Transfer Out to General Fund	(49)	(57)	(54)	(517)	(78)	(81)	(84)	(88)	(91)	(95)
Transfer Out to Capital Projects	-	(885)	(685)	(1,000)	(400)	(200)	-	(200)	-	(200)
<b>Ending Fund Balance</b>	<b>2,388</b>	<b>1,479</b>	<b>2,183</b>	<b>1,181</b>	<b>2,018</b>	<b>1,808</b>	<b>1,634</b>	<b>1,437</b>	<b>1,418</b>	<b>1,181</b>
<b>Lake Wilderness Golf Course Fund</b>										
Beginning Fund Balance	0	0	0	0	0	1	27	109	204	309
Revenue										
Charges for Services	1,321	1,421	943	7,347	1,066	1,167	1,210	1,254	1,301	1,349
Investment Earnings	0	0	0	17	0	0	1	3	5	8
Miscellaneous Revenue	2	-	0	-	-	0	0	0	0	0
Operating Expenditures	(1,489)	(1,483)	(1,012)	(6,807)	(1,026)	(1,067)	(1,110)	(1,154)	(1,201)	(1,249)
Capital Expenditures	(61)	(58)	(32)	(140)	(39)	(74)	(19)	(8)	0	0
Transfer In from General Fund	178	120	102	-	-					
Transfer In from Special Revenue	49	0	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>417</b>	<b>1</b>	<b>27</b>	<b>109</b>	<b>204</b>	<b>309</b>	<b>417</b>
<b>Internal Service Funds</b>										
Beginning Fund Balance	461	516	516	584	584	543	554	567	582	597
Operating Income	39	(61)	57	(48)	(48)					
Miscellaneous Revenue	16	8	12	76	6	11	14	15	15	15
<b>Ending Fund Balance</b>	<b>516</b>	<b>462</b>	<b>584</b>	<b>612</b>	<b>543</b>	<b>554</b>	<b>567</b>	<b>582</b>	<b>597</b>	<b>612</b>
<b>Total All Funds</b>										
Beginning Fund Balance	15,477	14,888	14,888	14,691	14,691	12,793	12,531	13,963	13,863	14,984
Revenue	14,032	14,914	15,547	106,194	16,556	14,364	16,165	17,888	17,702	23,519
Bond & Loan Proceeds	-	-	-	25,400	-	10,000	9,000	-	2,200	4,200
Operating Expenditures	61%	(10,421)	(12,055)	(10,654)	(81,384)	(12,095)	(12,595)	(13,141)	(13,906)	(14,515)
Capital Expenditures	35%	(3,439)	(8,740)	(4,333)	(46,804)	(6,149)	(11,853)	(10,436)	(3,966)	(4,180)
Debt Expenditures	3%	(761)	(757)	(757)	(4,530)	(761)	(754)	(757)	(754)	(752)
Total Expenditures		(14,621)	(21,552)	(15,744)	(132,719)	(19,006)	(25,202)	(24,334)	(18,626)	(19,445)
<b>Ending Fund Balance</b>	<b>14,888</b>	<b>8,250</b>	<b>14,691</b>	<b>16,598</b>	<b>12,241</b>	<b>11,954</b>	<b>13,362</b>	<b>13,225</b>	<b>14,319</b>	<b>16,598</b>

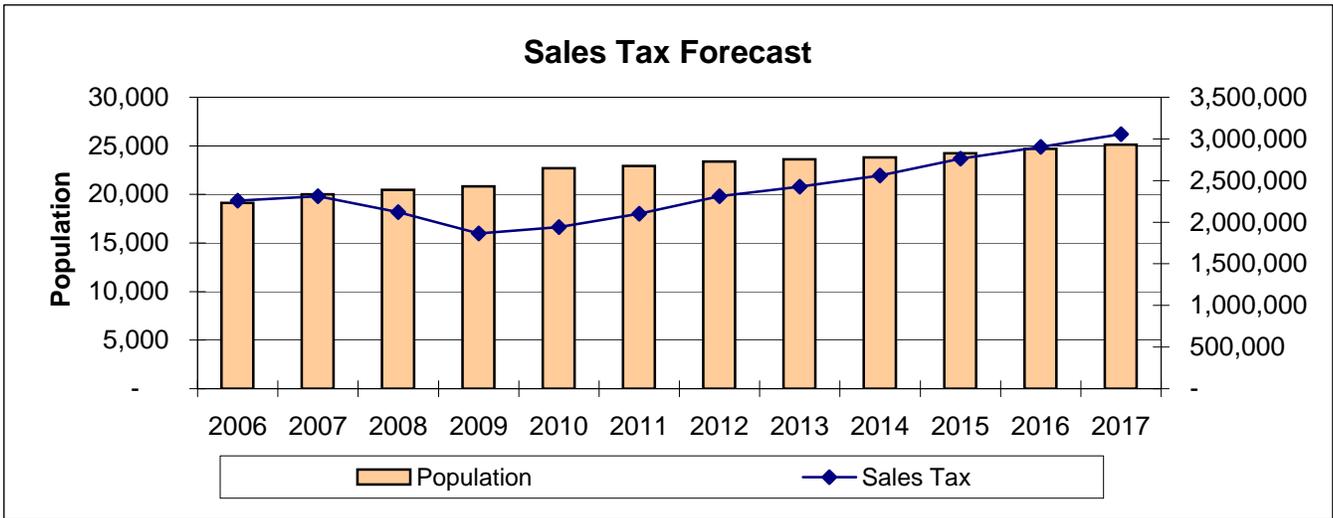
(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by the forecasted overcollection of revenue and underexpenditure of budget.

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

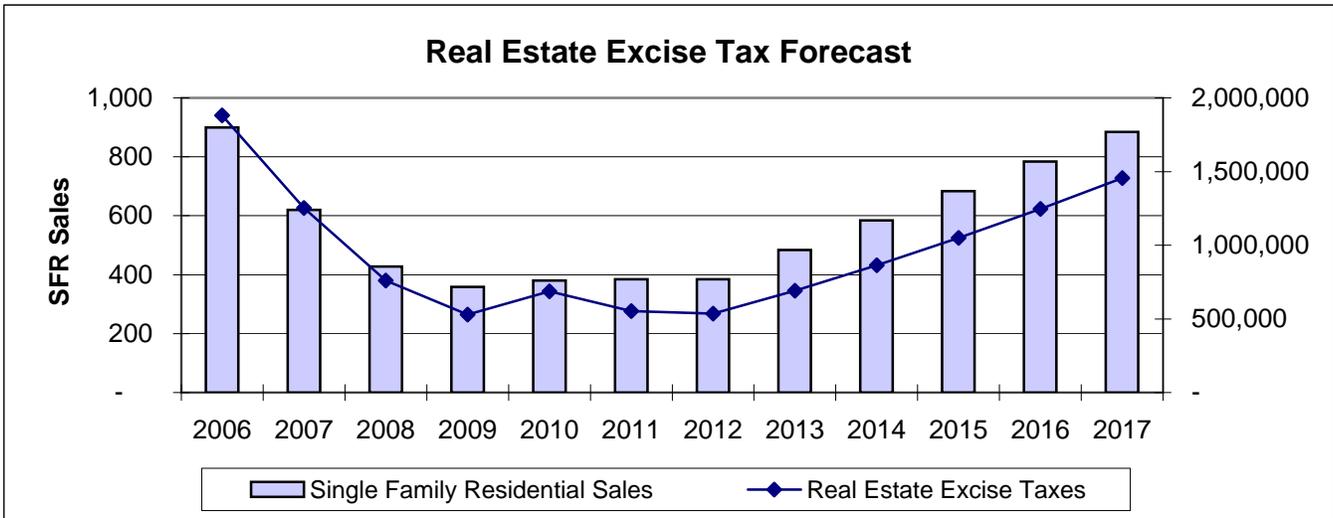
# Revenue Forecast Charts



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

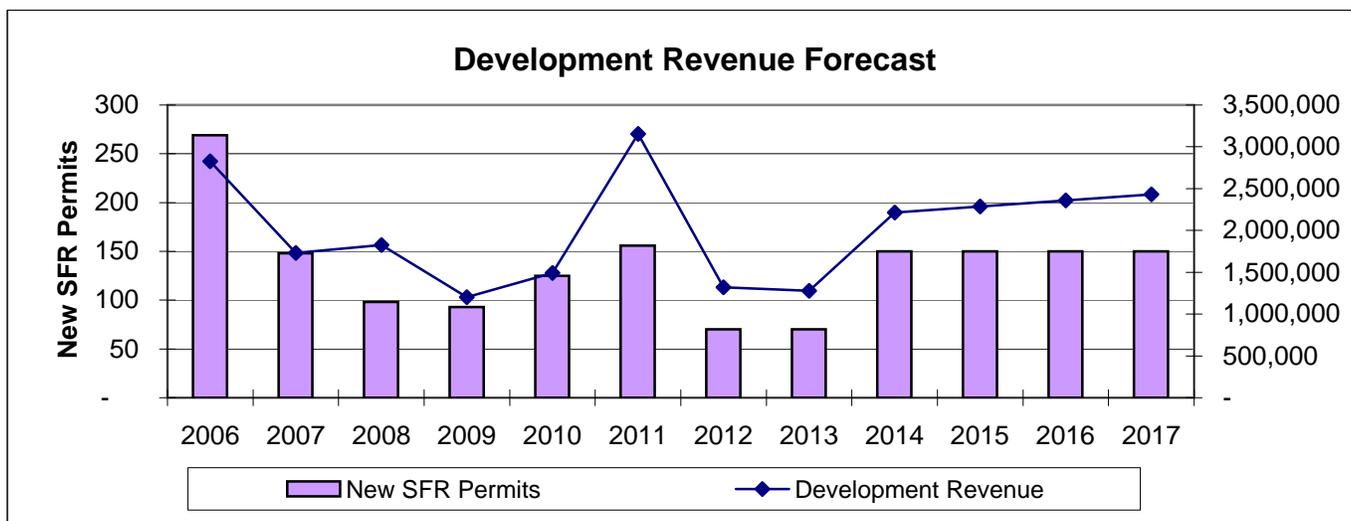


Revenue forecast below population trend reflects reduced construction sales tax in economic downturn.

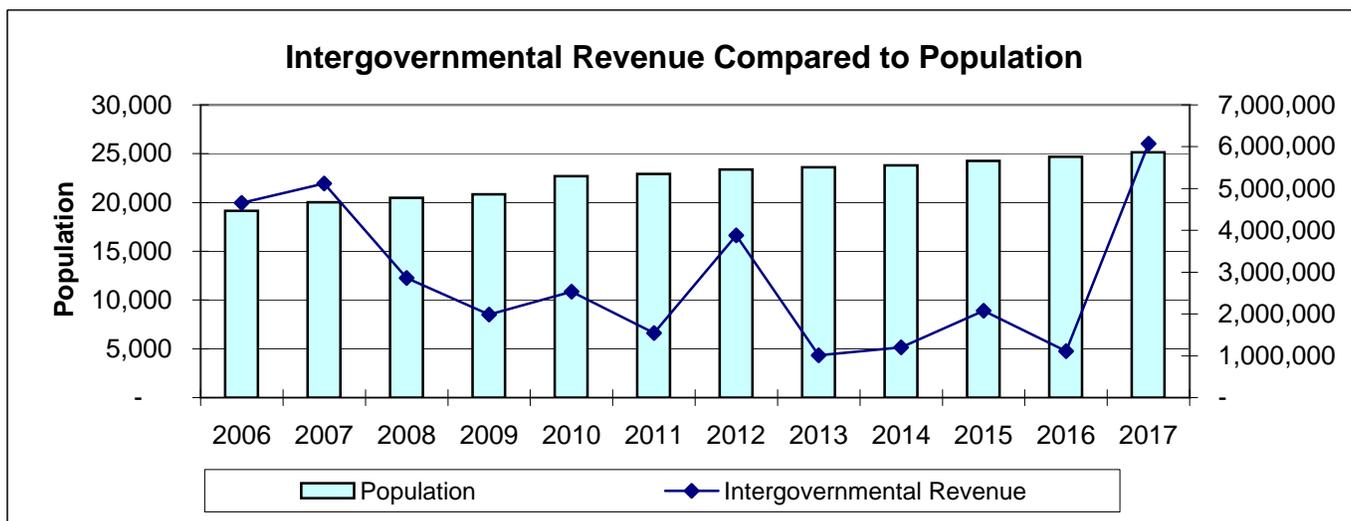


Sales family residential sales need to improve so that REET can be generated to fund capital improvements.

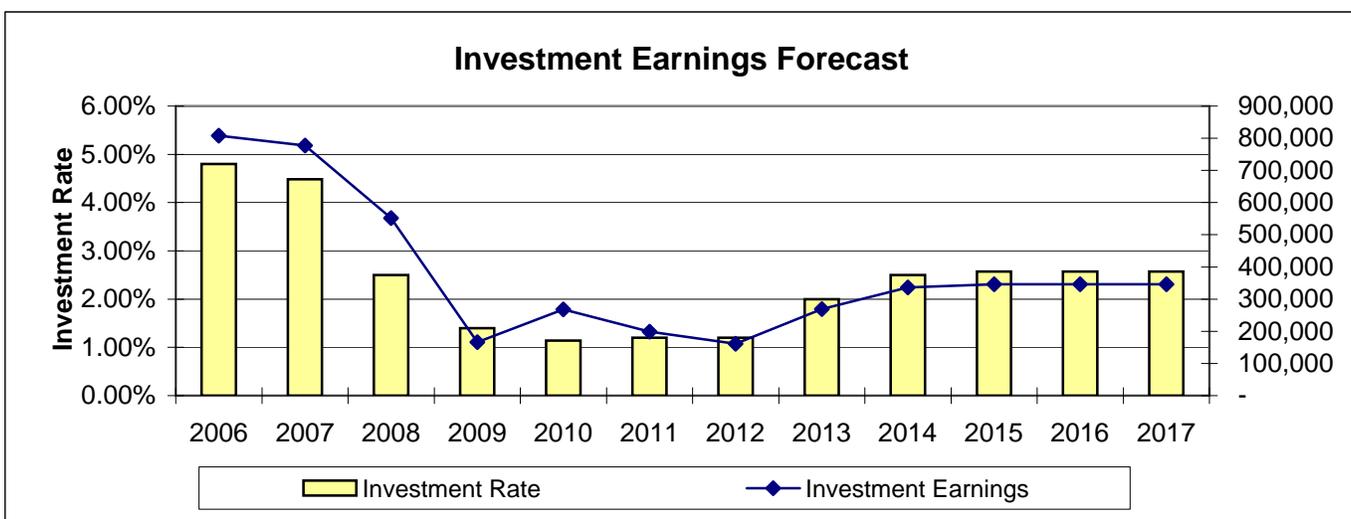
# Revenue Forecast Charts, continued



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

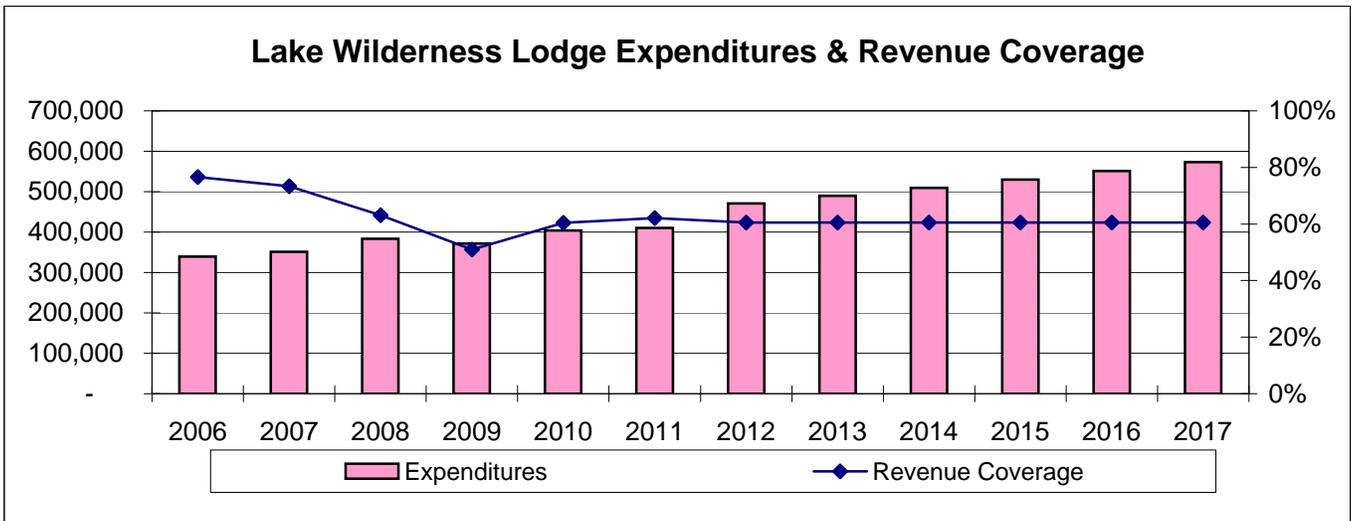


Based on national and state economy, the future may not provide grant revenue. 2017 is placeholder for capital grants.

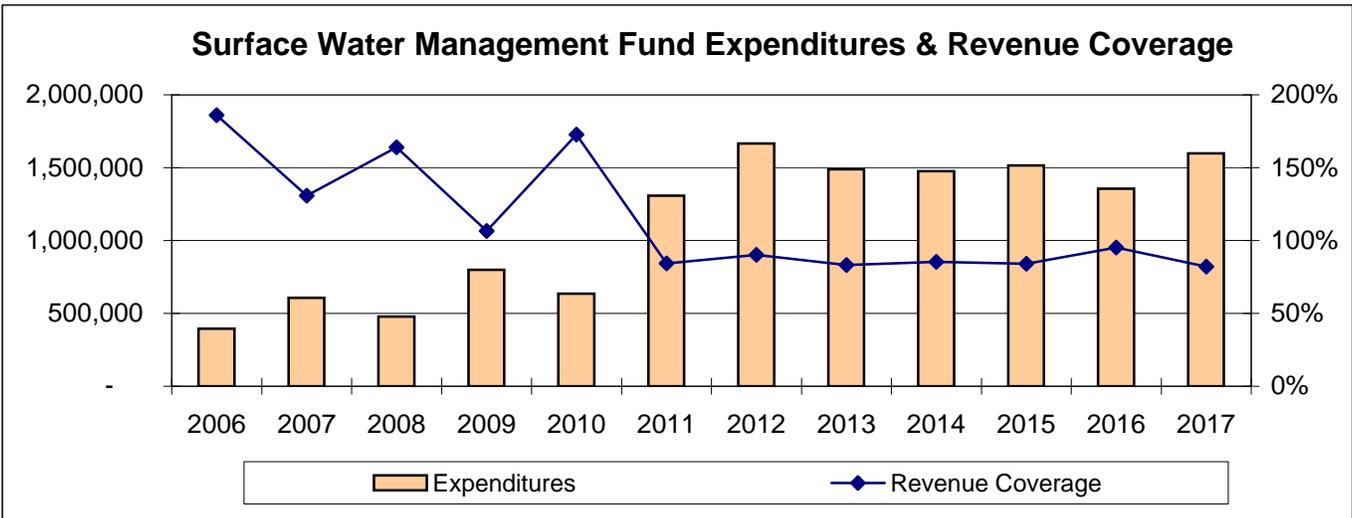


Falling investment rates reduce funds available for all City programs and projects.

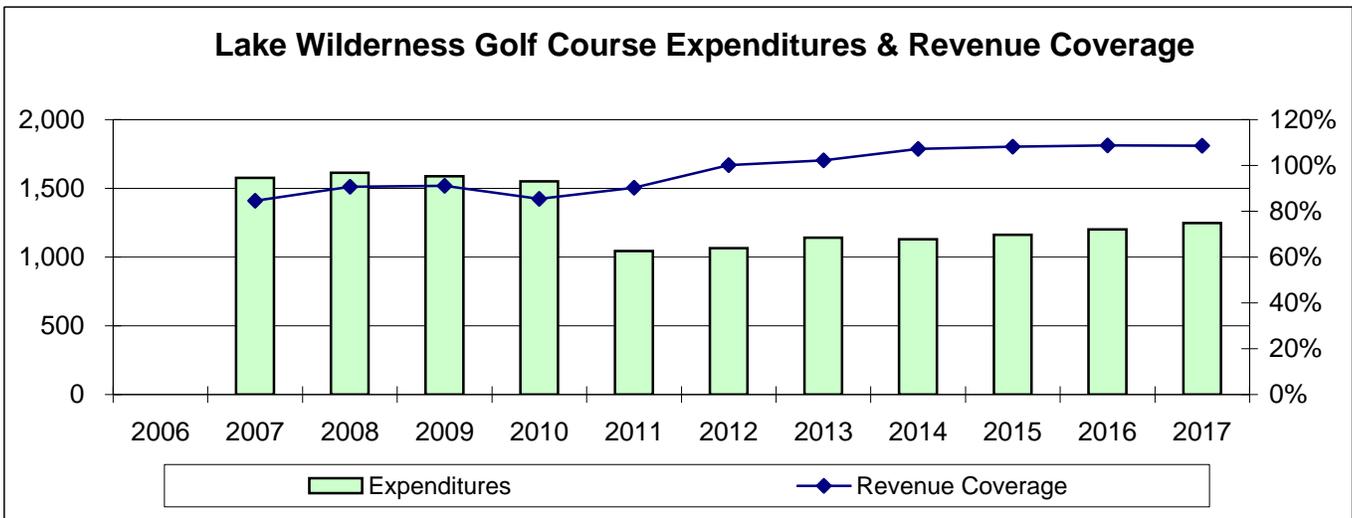
# Revenue Forecast Charts, continued



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



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



2011 budget cut restaurant operations to breakeven, CIP identifies capital projects, but not likely unless breakeven.

# Debt Forecast

## Councilmanic Debt

	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Outstanding Beginning of Year (1)	Rdmpn	New Issues (2)	Outstanding Year End	Available Capacity		Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue
								Margin		
<b>Councilmanic Debt Capacity Analysis</b>							<b>Benchmark (3)</b>	<b>5.0%</b>		
2011	2,422,997,063	36,567,088	7,099,693	559,621	-	6,540,072	30,027,016	18%	0.3%	6.0%
2012	2,544,344,235	36,344,956	6,540,072	579,621	-	5,960,451	30,384,505	16%	0.2%	6.0%
2013	2,676,922,399	38,165,164	5,960,451	589,621	-	5,370,830	32,794,333	14%	0.2%	5.7%
2014	2,826,022,003	40,153,836	5,370,830	609,621	-	4,761,209	35,392,627	12%	0.2%	5.6%
2015	2,982,399,241	42,390,330	4,761,209	624,621	-	4,136,588	38,253,742	10%	0.1%	5.4%
2016	3,146,386,363	44,735,989	4,136,588	639,621	-	3,496,967	41,239,021	8%	0.1%	5.3%
2017	3,318,330,167	47,195,795	3,496,967	659,621	-	2,837,346	44,358,449	6%	0.1%	5.3%
2018	3,498,551,391	49,774,953	2,837,346	679,621	-	2,157,725	47,617,227	4%	0.1%	5.2%
2019	3,687,391,002	52,478,271	2,157,725	699,621	-	1,458,104	51,020,166	3%	0.0%	5.2%
2020	3,865,141,505	55,310,865	1,458,104	719,621	-	738,483	54,572,382	1%	0.0%	5.3%
2021	4,023,348,614	57,977,123	738,483	184,621	-	553,863	57,423,260	1%	0.0%	1.4%
2022	4,178,665,909	60,350,229	553,863	184,621	-	369,242	59,980,988	1%	0.0%	1.3%
2023	4,339,879,053	62,679,989	369,242	184,621	-	184,621	62,495,368	0%	0.0%	1.3%
2024	4,507,209,825	65,098,186	184,621	184,621	-	(0)	65,098,186	0%	0.0%	1.3%
2025	4,680,888,285	67,608,147	(0)	-	-	(0)	67,608,148	0%	0.0%	0.0%
2026	4,861,153,085	70,213,324	(0)	-	-	(0)	70,213,325	0%	0.0%	0.0%
2027	5,048,251,785	72,917,296	(0)	-	-	(0)	72,917,297	0%	0.0%	0.0%
2028	5,242,441,186	75,723,777	(0)	-	-	(0)	75,723,777	0%	0.0%	0.0%
2029	5,443,987,671	78,636,618	(0)	-	-	(0)	78,636,618	0%	0.0%	0.0%
2030	5,653,167,562	81,659,815	(0)	-	-	(0)	81,659,815	0%	0.0%	0.0%
2031	5,870,267,488	84,797,513	(0)	-	-	(0)	84,797,514	0%	0.0%	0.0%

**(1) Outstanding Debt at December 31, 2011:**

2005 State Infrastructure Loan SR 169 & SR 516 Projects	2,400,072
2005 Councilmanic Refunding Bonds	4,140,000
<b>Total Outstanding Debt at December 31, 2011</b>	<b><u>6,540,072</u></b>

**(2) New Issues**

<b>Councilmanic Debt (debt service paid with existing City revenue)</b>	<b>None</b>
<b>Voted Debt (debt service paid with voter approved property tax levy)</b>	
2013 - 2017 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.	25,400,000
<b>Total New Issues</b>	<b><u>25,400,000</u></b>

(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

	2011 Actual	2012 Budget	Potential Additional Revenue
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### Maximizing Property Taxes

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

Regular Property Tax Levy	3,139,117	3,205,605	<b>468,165</b>
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### Maximizing Utility Taxes

The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone and cellular, it can be applied to garbage, surface water management fees, and cable TV (this is in addition to the cable TV franchise fee). The application to these revenues at 6% could generate the following.

Garbage	142,801
Surface Water Management Fees	70,305
Cable TV - Calculated from franchise fee revenue	354,921
	<b>568,027</b>

### 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.

**427,596**

### 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	377	\$ 35	13,195
Other businesses with Maple Valley presence paying > \$100 of annual sales taxes	460	\$ 35	16,100
	<u>837</u>		<u>29,295</u>

### 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	316,731
		<b>381,731</b>

### Total Potential Additional Revenue

**1,874,814**

# Fund Summaries



## Fund Structure

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

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

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

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

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

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

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

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

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

## General Fund

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

## Special Revenue Funds

Special revenue funds are used to account for revenue sources that are set-aside for a specific purpose. Special revenue funds are not required, but are established in the City of Maple Valley to provide distinct accountability. The City of Maple Valley uses the following special revenue funds:

- **Street Fund** – to account for motor vehicle fuel taxes restricted for street purposes,
- **Transportation Impact Fee Fund** – to account for transportation impact fees and contributions from developers restricted for street capital improvements,
- **Park Development Fund** – to account for special property tax levies, park impact fees, and contributions from developers restricted for park capital improvements,
- **Real Estate Excise Tax Fund** – to account for real estate excise taxes restricted for capital improvements.

## Capital Projects Funds

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

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

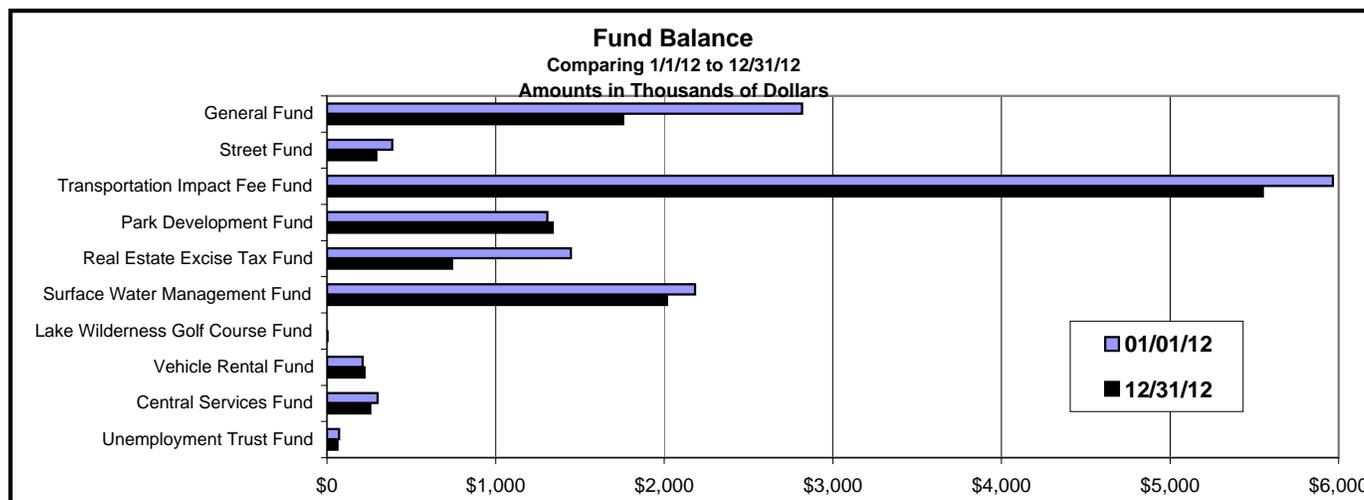
## Enterprise Funds

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

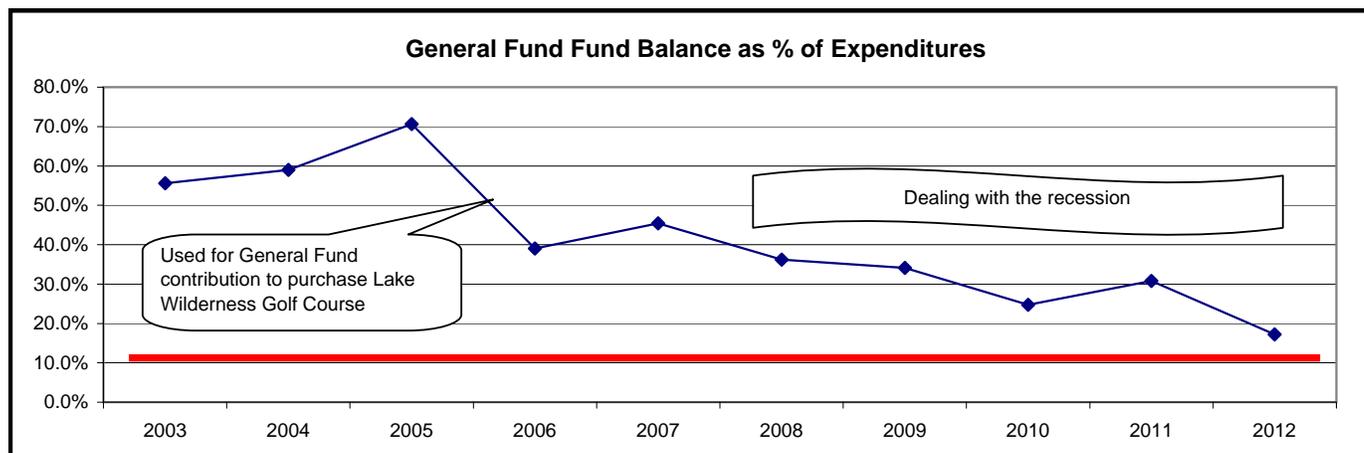
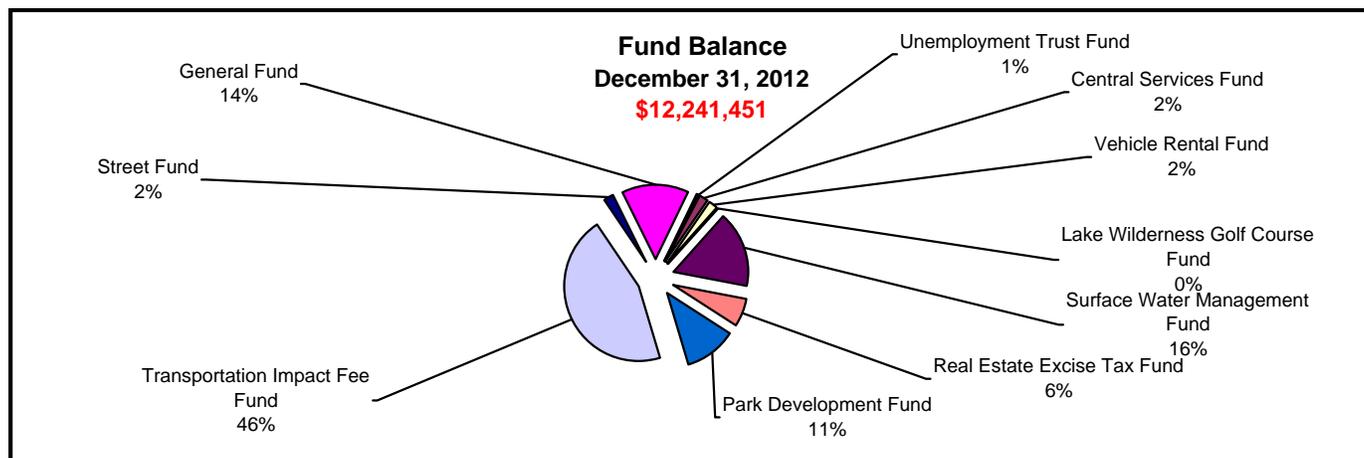
## Internal Service Funds

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

# Fund Balance Summary



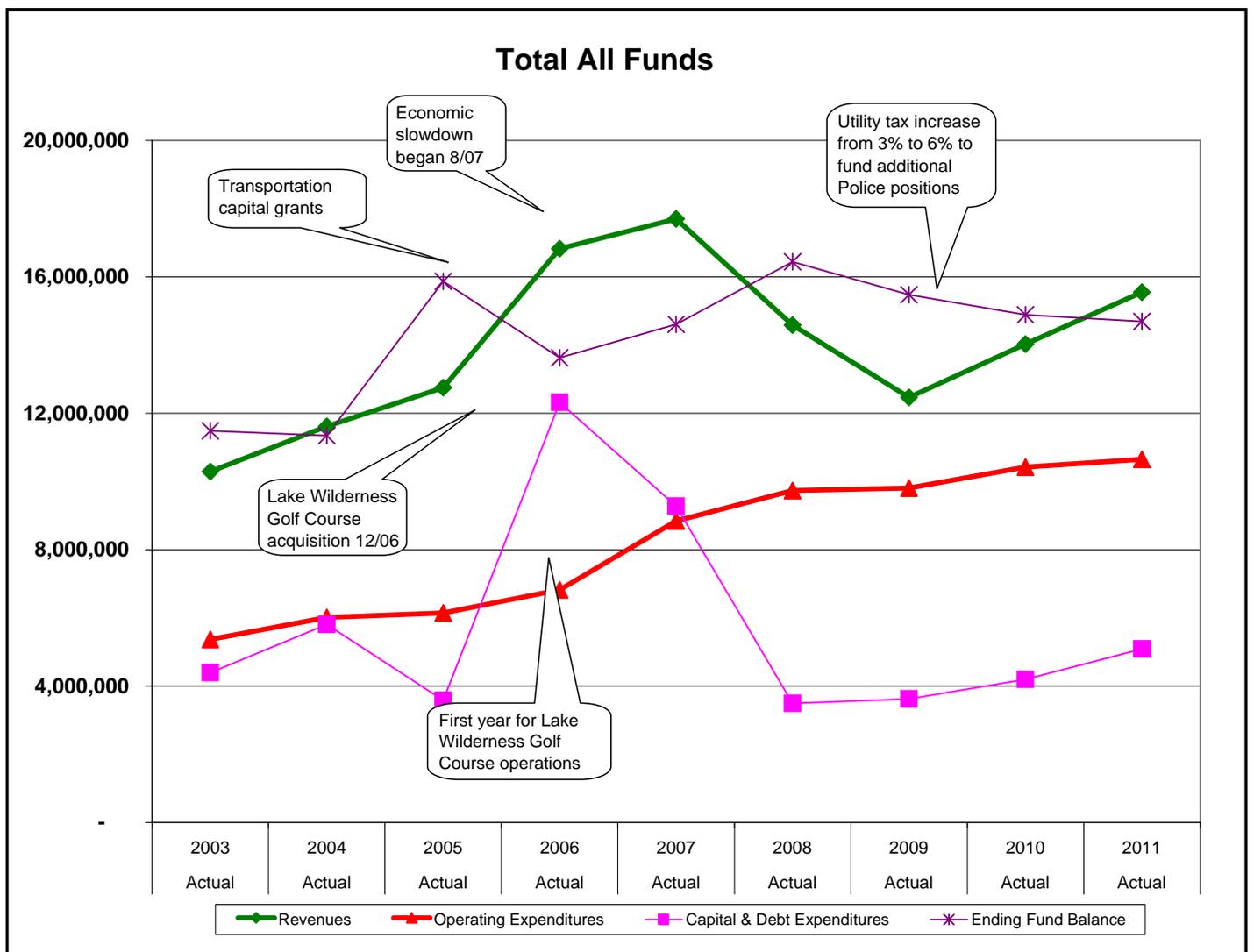
Fund balance increases and decreases reflect planned changes primarily associated with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.



City financial policy 1.1 says that operating fund "balances" will be budgeted at least at 10% of anticipated operating expenditures. Since the City does a 6 year forecast the policy applies to all years of the forecast. Historically, though the percent is decreasing in tough economic times, the actual percent has never been below 24% because with conservative budgeting. The City usually over collects revenue and always under expends the budget.

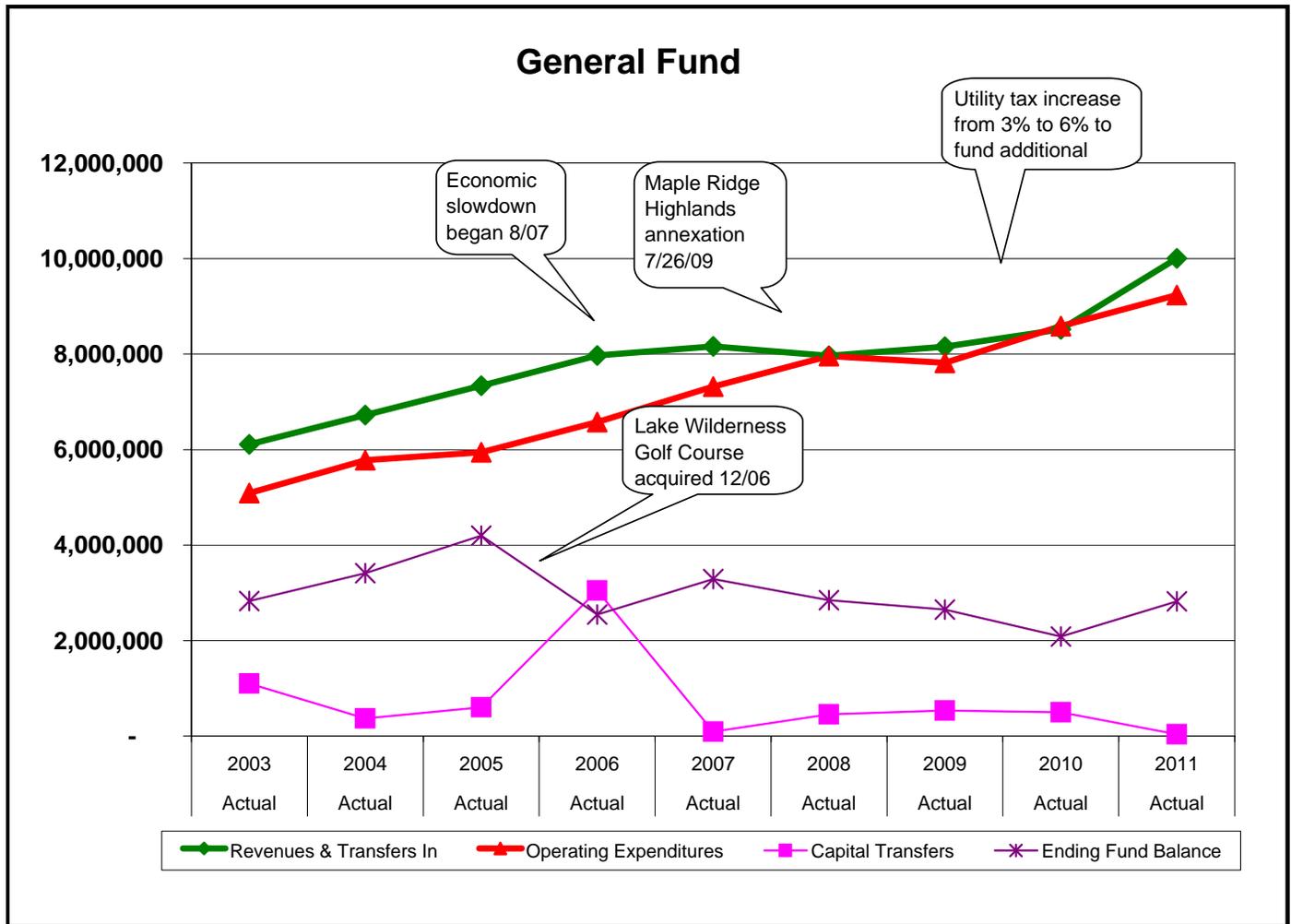
# Budget Summary: All Funds

	2009	2010	2011		2012	Increase (Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%
<b>Revenues</b>	<b>12,465,673</b>	<b>14,031,639</b>	<b>14,914,382</b>	<b>15,547,329</b>	<b>16,556,477</b>	<b>1,642,095</b>	<b>11.0%</b>
<b>Expenditures</b>							
Operating Expenditures	9,805,850	10,421,275	12,055,139	10,653,581	12,095,493	40,355	0.3%
Capital Expenditures	2,825,400	3,438,659	8,739,754	4,333,213	6,149,352	(2,590,402)	-29.6%
Debt Expenditures	801,577	761,179	757,096	757,096	761,173	4,077	0.5%
<b>Total Expenditures</b>	<b>13,432,827</b>	<b>14,621,112</b>	<b>21,551,989</b>	<b>15,743,890</b>	<b>19,006,018</b>	<b>(2,545,971)</b>	<b>-11.8%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(967,154)</b>	<b>(589,473)</b>	<b>(6,637,607)</b>	<b>(196,561)</b>	<b>(2,449,541)</b>	<b>4,188,066</b>	<b>-63.1%</b>
<b>Beginning Fund Balance</b>	<b>16,444,180</b>	<b>15,477,026</b>	<b>14,887,553</b>	<b>14,887,553</b>	<b>14,690,992</b>	<b>(196,561)</b>	
<b>Ending Fund Balance</b>	<b>15,477,026</b>	<b>14,887,553</b>	<b>8,249,945</b>	<b>14,690,992</b>	<b>12,241,451</b>	<b>3,991,506</b>	<b>48.4%</b>



# Budget Summary: General Fund

	2009 Actual	2010 Actual	2011		2012 Budget	Increase (Decrease) from 2011 Budget	
			Budget	Actual		\$	%
Revenues	7,266,668	7,992,848	8,692,942	9,473,458	9,268,134	575,192	6.6%
Expenditures	7,778,265	8,416,365	9,688,306	9,162,600	10,196,177	507,872	5.2%
Revenue over Expenditures	(511,597)	(423,517)	(995,364)	310,858	(928,043)	67,320	
<b>Other Sources (Uses)</b>							
Transfers In (Revenue)	886,989	520,871	553,095	531,429	562,943	9,848	1.8%
Transfers Out (Operating Expenditures)	(38,823)	(166,139)	(120,000)	(69,757)	-		
Transfers Out (Capital Expenditures)	(531,618)	(497,557)	(27,609)	(38,019)	(697,311)	669,702	2425.7%
<b>Revenue &amp; Other Sources over Expenditures &amp; Other Uses</b>	(195,049)	(566,343)	(589,877)	734,511	(1,062,410)	(472,533)	
Beginning Fund Balance	2,845,197	2,650,149	2,083,806	2,083,806	2,818,316	734,511	35.2%
Ending Fund Balance	<b>2,650,149</b>	<b>2,083,806</b>	<b>1,493,928</b>	<b>2,818,316</b>	<b>1,755,906</b>	<b>261,978</b>	<b>17.5%</b>



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

# Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND</b>							
<b>REVENUE</b>							
<b>Taxes</b>							
Property Taxes - Current	2,768,113	3,050,057	3,142,481	3,139,117	3,205,605	2.0%	2.1%
Sales Tax							
Locally Generated	1,446,497	1,506,140	1,444,590	1,642,842	1,799,112	24.5%	9.5%
.1% Criminal Justice	418,990	436,787	430,409	457,167	513,192	19.2%	12.3%
Utility Tax	608,851	745,107	1,588,128	1,632,226	1,637,326	3.1%	0.3%
Gambling Tax	38,373	43,419	41,000	37,521	38,000	-7.3%	1.3%
<b>Taxes</b>	<b>5,280,824</b>	<b>5,781,509</b>	<b>6,646,608</b>	<b>6,908,872</b>	<b>7,193,234</b>	<b>8.2%</b>	<b>4.1%</b>
<b>Licenses &amp; Permits</b>							
Special Licenses	1,060	1,060	1,060	960	960	-9.4%	0.0%
Franchise Fees	273,154	304,548	308,024	304,079	317,674	3.1%	4.5%
Development Permits	236,264	331,940	275,637	477,384	174,754	-36.6%	-63.4%
<b>Licenses &amp; Permits</b>	<b>510,479</b>	<b>637,548</b>	<b>584,721</b>	<b>782,423</b>	<b>493,388</b>	<b>-15.6%</b>	<b>-36.9%</b>
<b>Intergovernmental Revenue</b>							
State and County Grants	75,306	64,525	56,462	88,382	80,345	42.3%	-9.1%
State Entitlements							
I 695 Replacement Funding	74,975	77,433	50,000	52,630	50,000	0.0%	-5.0%
Criminal Justice Funding	58,839	61,852	62,150	62,065	64,601	3.9%	4.1%
Liquor Excise and Profits	246,326	295,279	284,962	269,934	256,816	-9.9%	-4.9%
<b>Intergovernmental Revenue</b>	<b>455,446</b>	<b>499,088</b>	<b>453,574</b>	<b>473,010</b>	<b>451,761</b>	<b>-0.4%</b>	<b>-4.5%</b>
<b>Charges for Service</b>							
Development Charges	391,315	348,318	269,435	376,458	194,862	-27.7%	-48.2%
Miscellaneous Charges	270,047	294,129	322,077	386,807	394,420	22.5%	2.0%
<b>Charges for Service</b>	<b>661,362</b>	<b>642,448</b>	<b>591,512</b>	<b>763,265</b>	<b>589,283</b>	<b>-0.4%</b>	<b>-22.8%</b>
<b>Fines &amp; Forfeits</b>							
	<b>105,260</b>	<b>106,404</b>	<b>106,976</b>	<b>176,373</b>	<b>181,558</b>	<b>69.7%</b>	<b>2.9%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	29,732	42,094	26,601	35,669	31,410	18.1%	-11.9%
Rents, Leases & Concessions	213,450	271,676	277,569	293,267	324,300	16.8%	10.6%
Other Miscellaneous	10,115	12,081	5,381	40,578	3,200	-40.5%	-92.1%
<b>Miscellaneous Revenue</b>	<b>253,297</b>	<b>325,851</b>	<b>309,550</b>	<b>369,515</b>	<b>358,910</b>	<b>15.9%</b>	<b>-2.9%</b>
<b>Total General Fund Revenue</b>	<b>7,266,668</b>	<b>7,992,848</b>	<b>8,692,942</b>	<b>9,473,458</b>	<b>9,268,134</b>	<b>6.6%</b>	<b>-2.2%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND, continued</b>							
<b>EXPENDITURES</b>							
<b>General Government</b>							
City Council	100,776	108,450	120,239	105,532	119,965	-0.2%	13.7%
City Manager	414,172	384,934	430,851	356,958	458,213	6.4%	28.4%
Personnel Services	5,635	10,959	75,919	77,826	107,631	41.8%	38.3%
City Clerk	548,877	527,435	501,161	486,453	521,724	4.1%	7.3%
City Attorney	312,670	434,480	326,443	314,152	324,943	-0.5%	3.4%
Finance	430,488	432,122	541,036	478,415	543,432	0.4%	13.6%
<b>General Government</b>	<b>1,812,617</b>	<b>1,898,380</b>	<b>1,995,647</b>	<b>1,819,336</b>	<b>2,075,907</b>	<b>4.0%</b>	<b>14.1%</b>
<b>Community Development</b>							
Planning	408,590	362,487	430,122	367,573	425,952	-1.0%	15.9%
Building	554,587	520,938	550,066	553,008	610,463	11.0%	10.4%
Fire Marshal	24,565	26,627	35,000	36,050	36,000	2.9%	-0.1%
<b>Community Development</b>	<b>987,742</b>	<b>910,052</b>	<b>1,015,188</b>	<b>956,631</b>	<b>1,072,415</b>	<b>5.6%</b>	<b>12.1%</b>
<b>Human Services</b>							
Human Services	220,294	273,033	234,341	217,842	249,357	6.4%	14.5%
<b>Human Services</b>	<b>220,294</b>	<b>273,033</b>	<b>234,341</b>	<b>217,842</b>	<b>249,357</b>	<b>6.4%</b>	<b>14.5%</b>
<b>Parks &amp; Recreation</b>							
Parks Administration	107,959	113,454	135,151	111,643	135,486	0.2%	21.4%
Parks Maintenance	222,783	351,542	397,513	355,711	373,168	-6.1%	4.9%
Lake Wilderness Lodge	371,649	403,688	406,760	410,004	471,107	15.8%	14.9%
Recreation	455,387	458,964	464,168	502,372	531,988	14.6%	5.9%
Community Events	149,645	168,641	180,151	155,636	159,853	-11.3%	2.7%
Community Service Agencies	71,458	71,191	58,582	57,843	64,369	9.9%	11.3%
<b>Parks &amp; Recreation</b>	<b>1,378,881</b>	<b>1,567,479</b>	<b>1,642,326</b>	<b>1,593,209</b>	<b>1,735,970</b>	<b>5.7%</b>	<b>9.0%</b>
<b>Public Safety</b>							
Police	2,204,123	2,550,532	3,616,442	3,448,738	3,721,048	2.9%	7.9%
Jail	70,355	64,957	79,662	93,077	98,250	23.3%	5.6%
Courts	116,239	99,134	122,000	135,618	197,000	61.5%	45.3%
<b>Public Safety</b>	<b>2,390,717</b>	<b>2,714,624</b>	<b>3,818,104</b>	<b>3,677,432</b>	<b>4,016,298</b>	<b>5.2%</b>	<b>9.2%</b>
<b>Public Works</b>							
Administration & Support	91,710	162,453	149,407	118,551	125,172	-16.2%	5.6%
Transportation Planning	116,870	170,332	72,019	37,509	42,563	-40.9%	13.5%
Street Maintenance	637,235	596,891	627,094	603,468	718,870	14.6%	19.1%
Waste Reduction and Recycling	84,648	73,343	76,990	83,307	81,651	6.1%	-2.0%
Lake Management District	57,552	49,778	57,188	55,315	77,974	36.3%	41.0%
<b>Public Works</b>	<b>988,014</b>	<b>1,052,798</b>	<b>982,699</b>	<b>898,150</b>	<b>1,046,230</b>	<b>6.5%</b>	<b>16.5%</b>
<b>Total General Fund Expenditures</b>	<b>7,778,265</b>	<b>8,416,365</b>	<b>9,688,306</b>	<b>9,162,600</b>	<b>10,196,177</b>	<b>5.2%</b>	<b>11.3%</b>
<b>Revenue over (under) Expenditure</b>	<b>(511,597)</b>	<b>(423,517)</b>	<b>(995,364)</b>	<b>310,858</b>	<b>(928,043)</b>	<b>-6.8%</b>	
<b>Other Sources and (Uses)</b>							
Transfer In from Street Fund	479,437	471,609	495,907	477,368	484,970	-2.2%	1.6%
Transfer In from SWM Fund	57,552	49,262	57,188	54,061	77,974	36.3%	44.2%
Transfer In from Vehicle Rental Fun	300,000	-	-	-	-		
Transfer In from Unemployment Tru	50,000	-	-	-	-		
Transfer Out to LWGC Operating	(38,823)	(166,139)	(120,000)	(69,757)	-		
Transfer Out for Capital Projects Fu	(474,037)	(485,454)	(27,609)	(5,940)	(697,311)		
Transfer Out to LWGC - Capital	(57,581)	(12,104)	-	(32,079)	-		
<b>Other Sources and (Uses)</b>	<b>316,548</b>	<b>(142,826)</b>	<b>405,486</b>	<b>423,653</b>	<b>(134,367)</b>	<b>-133.1%</b>	<b>-131.7%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>2,845,197</b>	<b>2,650,149</b>	<b>2,083,806</b>	<b>2,083,806</b>	<b>2,818,316</b>	<b>35.2%</b>	<b>35.2%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>2,650,149</b>	<b>2,083,806</b>	<b>1,493,928</b>	<b>2,818,316</b>	<b>1,755,906</b>	<b>17.5%</b>	<b>-37.7%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>STREET FUND</b>							
<b>REVENUE</b>							
<b>Taxes</b>							
Diverted County Road Tax	203,011	-	-	-	-		
<b>Taxes</b>	<b>203,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Intergovernmental Revenue</b>							
MVFT - Unrestricted	456,674	493,713	495,907	477,368	484,970	-2.2%	1.6%
<b>Intergovernmental Revenue</b>	<b>456,674</b>	<b>493,713</b>	<b>495,907</b>	<b>477,368</b>	<b>484,970</b>	<b>-2.2%</b>	<b>1.6%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	6,476	10,872	8,696	6,935	4,705	-45.9%	-32.2%
Street Vacations	(100)	-	-	-	-		
<b>Miscellaneous Revenue</b>	<b>6,376</b>	<b>10,872</b>	<b>8,696</b>	<b>6,935</b>	<b>4,705</b>	<b>-45.9%</b>	<b>-32.2%</b>
<b>Total Operating Revenue</b>	<b>666,062</b>	<b>504,584</b>	<b>504,603</b>	<b>484,303</b>	<b>489,675</b>	<b>-3.0%</b>	<b>1.1%</b>
<b>Revenue over (under) Expenditure</b>	<b>666,062</b>	<b>504,584</b>	<b>504,603</b>	<b>484,303</b>	<b>489,675</b>	<b>-3.0%</b>	<b>1.1%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	(479,437)	(471,609)	(495,907)	(477,368)	(484,970)	-2.2%	1.6%
Transfer Out to Capital Projects Fund	(233,791)	(147,668)	(282,892)	(244,317)	(100,000)	-64.7%	-59.1%
<b>Total Other Sources and (Uses)</b>	<b>(713,228)</b>	<b>(619,277)</b>	<b>(778,799)</b>	<b>(721,685)</b>	<b>(584,970)</b>	<b>-24.9%</b>	<b>-18.9%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>786,864</b>	<b>739,698</b>	<b>625,005</b>	<b>625,005</b>	<b>387,624</b>	<b>-38.0%</b>	<b>-38.0%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>739,698</b>	<b>625,005</b>	<b>350,809</b>	<b>387,624</b>	<b>292,329</b>	<b>-16.7%</b>	<b>-24.6%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>TRANSPORTATION IMPACT FEE FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Developer Contributions	14,071	-	(455,283)	(390,753)	-	-100.0%	
Transportation Impact Fees	542,846	420,591	496,593	2,232,136	755,631	52.2%	-66.1%
<b>Charges for Services</b>	<b>556,917</b>	<b>420,591</b>	<b>41,310</b>	<b>1,841,383</b>	<b>755,631</b>	<b>1729.2%</b>	<b>-59.0%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	59,576	101,677	75,192	62,396	66,768	-11.2%	7.0%
<b>Miscellaneous Revenue</b>	<b>59,576</b>	<b>101,677</b>	<b>75,192</b>	<b>62,396</b>	<b>66,768</b>	<b>-11.2%</b>	<b>7.0%</b>
<b>Total Operating Revenue</b>	<b>616,492</b>	<b>522,268</b>	<b>116,502</b>	<b>1,903,779</b>	<b>822,398</b>	<b>605.9%</b>	<b>-56.8%</b>
<b>Revenue over (under) Expenditure</b>	<b>616,492</b>	<b>522,268</b>	<b>116,502</b>	<b>1,903,779</b>	<b>822,398</b>	<b>605.9%</b>	<b>-56.8%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	(464,713)	(881,598)	(2,084,107)	(1,309,880)	(1,237,238)	-40.6%	-5.5%
<b>Total Other Sources and (Uses)</b>	<b>(464,713)</b>	<b>(881,598)</b>	<b>(2,084,107)</b>	<b>(1,309,880)</b>	<b>(1,237,238)</b>	<b>-40.6%</b>	<b>-5.5%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>5,579,300</b>	<b>5,731,079</b>	<b>5,371,749</b>	<b>5,371,749</b>	<b>5,965,648</b>	<b>11.1%</b>	<b>11.1%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>5,731,079</b>	<b>5,371,749</b>	<b>3,404,144</b>	<b>5,965,648</b>	<b>5,550,809</b>	<b>63.1%</b>	<b>-7.0%</b>

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

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

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

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

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011 Budget Actual	
			Budget	Actual			
<b>PARK DEVELOPMENT FUND</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
KC Open Space & Regional Trail Le	37,897	39,284	40,000	43,338	40,000	0.0%	-7.7%
<b>Intergovernmental Revenue</b>	<b>37,897</b>	<b>39,284</b>	<b>40,000</b>	<b>43,338</b>	<b>40,000</b>	<b>0.0%</b>	<b>-7.7%</b>
<b>Charges for Services</b>							
Park Impact Fees	-	342,183	137,700	426,870	194,708	41.4%	-54.4%
Park Fee in Lieu	18,776	48,681	-	33,432	-		-100.0%
<b>Charges for Services</b>	<b>18,776</b>	<b>390,864</b>	<b>137,700</b>	<b>460,302</b>	<b>194,708</b>	<b>41.4%</b>	<b>-57.7%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	4,338	11,199	11,357	15,712	14,782	30.2%	-5.9%
<b>Miscellaneous Revenue</b>	<b>4,338</b>	<b>11,199</b>	<b>11,357</b>	<b>15,712</b>	<b>14,782</b>	<b>30.2%</b>	<b>-5.9%</b>
<b>Total Operating Revenue</b>	<b>61,011</b>	<b>441,348</b>	<b>189,057</b>	<b>519,352</b>	<b>249,490</b>	<b>32.0%</b>	<b>-52.0%</b>
<b>Revenue over (under) Expenditure</b>	<b>61,011</b>	<b>441,348</b>	<b>189,057</b>	<b>519,352</b>	<b>249,490</b>	<b>32.0%</b>	<b>-52.0%</b>
<b>Other Sources and (Uses)</b>							
Transfer out to Capital Projects Fun	-	(57,416)	(217,329)	(50,058)	(217,423)	0.0%	
<b>Total Other Sources and (Uses)</b>	<b>-</b>	<b>(57,416)</b>	<b>(217,329)</b>	<b>(50,058)</b>	<b>(217,423)</b>	<b>0.0%</b>	
<b>Beginning Fund Balance (Jan 1)</b>	<b>392,291</b>	<b>453,302</b>	<b>837,234</b>	<b>837,234</b>	<b>1,306,529</b>	<b>56.1%</b>	<b>56.1%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>453,302</b>	<b>837,234</b>	<b>808,961</b>	<b>1,306,529</b>	<b>1,338,595</b>	<b>65.5%</b>	<b>2.5%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### REAL ESTATE EXCISE TAX FUND

#### REVENUE

<b>Taxes</b>							
Real Estate Excise Tax	528,117	686,659	576,281	551,843	536,241	-6.9%	-2.8%
<b>Taxes</b>	<b>528,117</b>	<b>686,659</b>	<b>576,281</b>	<b>551,843</b>	<b>536,241</b>	<b>-6.9%</b>	<b>-2.8%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	38,565	57,321	40,358	34,902	12,271	-69.6%	-64.8%
Other Interest	185	215	198	65	35		
<b>Miscellaneous Revenue</b>	<b>38,750</b>	<b>57,536</b>	<b>40,556</b>	<b>34,967</b>	<b>12,306</b>	<b>-69.7%</b>	<b>-64.8%</b>
<b>Total Operating Revenue</b>	<b>566,866</b>	<b>744,195</b>	<b>616,838</b>	<b>586,810</b>	<b>548,547</b>	<b>-11.1%</b>	<b>-6.5%</b>
<b>Revenue over (under) Expenditure</b>	<b>566,866</b>	<b>744,195</b>	<b>616,838</b>	<b>586,810</b>	<b>548,547</b>	<b>-11.1%</b>	<b>-6.5%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	(1,152,977)	(1,145,052)	(3,431,798)	(2,206,877)	(1,252,750)	-63.5%	-43.2%
Transfer Out to LW Golf Course Fund	(44,093)	(48,802)	-	-	-		
<b>Total Other Sources and (Uses)</b>	<b>(1,197,070)</b>	<b>(1,193,854)</b>	<b>(3,431,798)</b>	<b>(2,206,877)</b>	<b>(1,252,750)</b>	<b>-63.5%</b>	<b>-43.2%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>4,146,095</b>	<b>3,515,891</b>	<b>3,066,232</b>	<b>3,066,232</b>	<b>1,446,165</b>	<b>-52.8%</b>	<b>-52.8%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>3,515,891</b>	<b>3,066,232</b>	<b>251,271</b>	<b>1,446,165</b>	<b>741,963</b>	<b>195.3%</b>	<b>-48.7%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>CAPITAL PROJECTS FUND</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
<b>FEDERAL GRANTS</b>							
Lake Wilderness Trail	16,631	(1,631)	128,762	117,121	11,642		
<b>STATE GRANTS</b>							
Lake Wilderness Lodge	268,389	-	-	-	-		
SR 169 - SR 516 to SE 264th Stre	149,843	-	-	-	-		
SR 169 - SE 264th to 258th Street	530,973	145,888	1,925,289	415,106	1,510,183		
SR 169 - Witte Road to 228th Stre	-	-	-	-	1,083,018		
Witte Rd & SE 248th St Intersectio	-	1,250,000	-	(10,687)	-		
<b>Intergovernmental Revenue</b>	<b>965,837</b>	<b>1,394,256</b>	<b>2,054,051</b>	<b>521,540</b>	<b>2,604,843</b>	<b>26.8%</b>	<b>399.5%</b>
<b>Charges for Services</b>							
Developer Contributions	-	(7,872)	-	-	-		
<b>Charges for Services</b>	<b>-</b>	<b>(7,872)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>#DIV/0!</b>
<b>Miscellaneous Revenue</b>							
Rents, Leases & Concessions	15,000	3,750	-	500	-		
<b>Miscellaneous Revenue</b>	<b>15,000</b>	<b>3,750</b>	<b>-</b>	<b>500</b>	<b>-</b>		<b>-100.0%</b>
<b>Total Operating Revenue</b>	<b>980,837</b>	<b>1,390,134</b>	<b>2,054,051</b>	<b>522,040</b>	<b>2,604,843</b>	<b>26.8%</b>	<b>399.0%</b>
<b>EXPENDITURES</b>							
Transportation Program	1,527,736	2,977,009	6,397,698	3,032,456	4,921,627	-23.1%	62.3%
Parks and Recreation Program	858,486	121,184	400,000	16,438	498,562	24.6%	
Community Facilities Program	118,556	247,950	1,427,609	1,217,737	328,202	-77.0%	-73.0%
<b>Total Capital Expenditures</b>	<b>2,504,778</b>	<b>3,346,142</b>	<b>8,225,307</b>	<b>4,266,631</b>	<b>5,748,391</b>	<b>-30.1%</b>	<b>34.7%</b>
Debt Service Program	801,577	761,179	757,096	757,096	761,173	0.5%	0.5%
<b>Total Expenditures</b>	<b>3,306,355</b>	<b>4,107,321</b>	<b>8,982,403</b>	<b>5,023,727</b>	<b>6,509,564</b>	<b>-27.5%</b>	<b>29.6%</b>
<b>Revenue over (under) Expenditures</b>	<b>(2,325,518)</b>	<b>(2,717,187)</b>	<b>(6,928,352)</b>	<b>(4,501,687)</b>	<b>(3,904,721)</b>	<b>-43.6%</b>	<b>-13.3%</b>
<b>Other Sources and (Uses)</b>							
Transfer In from General Fund	474,037	485,454	27,609	5,940	697,311		
Transfer In from Street Fund	233,791	147,668	282,892	244,317	100,000	-64.7%	-59.1%
Transfer In from TIF Fund	464,713	881,598	2,084,107	1,309,880	1,237,238	-40.6%	-5.5%
Transfer In from PIF Fund	-	57,416	217,329	50,058	217,423	0.0%	334.3%
Transfer In from REET Fund	1,152,977	1,145,052	3,431,798	2,206,877	1,252,750	-63.5%	-43.2%
Transfer In from SWM Fund	-	-	884,616	684,616	400,000	-54.8%	
<b>Total Other Sources and (Uses)</b>	<b>2,325,518</b>	<b>2,717,187</b>	<b>6,928,352</b>	<b>4,501,687</b>	<b>3,904,721</b>	<b>-43.6%</b>	<b>-13.3%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Ending Fund Balance (Dec 31)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>SURFACE WATER MANAGEMENT FUND</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
WA - NPDES	70,167	23,648	157,493	26,352	262,284	66.5%	895.3%
KC - Flood Control Zone District Gr:	-	-	23,687	-	23,687	0.0%	
KCD - Lake Lucerne Outlet Restora	-	86,706	9,634	-	9,634	0.0%	
<b>Intergovernmental Revenue</b>	<b>70,167</b>	<b>110,354</b>	<b>190,814</b>	<b>26,352</b>	<b>295,605</b>	<b>54.9%</b>	<b>1021.8%</b>
<b>Charges for Service</b>							
Inspection Fees	6,890	9,330	7,584	11,810	4,667	-38.5%	-60.5%
Surface Water Management Fees	753,472	938,700	1,075,211	1,026,437	1,171,747	9.0%	14.2%
<b>Charges for Service</b>	<b>760,362</b>	<b>948,030</b>	<b>1,082,795</b>	<b>1,038,247</b>	<b>1,176,414</b>	<b>8.6%</b>	<b>13.3%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	19,948	36,229	36,206	34,927	25,291	-30.1%	-27.6%
Other Miscellaneous	1,505	1,946	1,946	3,703	3,679	89.1%	-0.7%
<b>Miscellaneous Revenue</b>	<b>21,453</b>	<b>38,175</b>	<b>38,152</b>	<b>38,631</b>	<b>28,970</b>	<b>-24.1%</b>	<b>-25.0%</b>
<b>Total Operating Revenue</b>	<b>851,981</b>	<b>1,096,560</b>	<b>1,311,761</b>	<b>1,103,229</b>	<b>1,500,989</b>	<b>14.4%</b>	<b>36.1%</b>
<b>EXPENSES</b>							
<b>Public Works</b>							
Operating Expenditures	523,558	428,009	716,870	472,954	750,406	4.7%	58.7%
NPDES	-	126,057	105,341	62,447	74,855		19.9%
<b>Total Operating Expenditures</b>	<b>523,558</b>	<b>554,066</b>	<b>822,211</b>	<b>535,401</b>	<b>825,261</b>	<b>0.4%</b>	<b>54.1%</b>
Capital Expenditures	218,948	31,611	456,651	34,503	362,338	-20.7%	950.2%
<b>Total SWM Expenditures</b>	<b>742,506</b>	<b>585,677</b>	<b>1,278,863</b>	<b>569,904</b>	<b>1,187,599</b>	<b>-7.1%</b>	<b>108.4%</b>
<b>Revenue over (under) Expenditure</b>	<b>109,475</b>	<b>510,883</b>	<b>32,898</b>	<b>533,325</b>	<b>313,389</b>	<b>852.6%</b>	<b>-41.2%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	(57,552)	(49,262)	(57,188)	(54,061)	(77,974)	36.3%	44.2%
Transfer Out to Capital Projects Fur	-	-	(884,616)	(684,616)	(400,000)	-54.8%	
<b>Other Sources and (Uses)</b>	<b>(57,552)</b>	<b>(49,262)</b>	<b>(941,804)</b>	<b>(738,677)</b>	<b>(477,974)</b>	<b>-49.2%</b>	<b>-35.3%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>1,874,324</b>	<b>1,926,248</b>	<b>2,387,869</b>	<b>2,387,869</b>	<b>2,182,517</b>	<b>-8.6%</b>	<b>-8.6%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>1,926,248</b>	<b>2,387,869</b>	<b>1,478,963</b>	<b>2,182,517</b>	<b>2,017,932</b>	<b>36.4%</b>	<b>-7.5%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>LAKE WILDERNESS GOLF COURSE FUND</b>							
<b>REVENUE</b>							
<b>Charges for Service</b>							
<b>Course Operations</b>							
Merchandise Sales	63,686	55,090	53,000	51,574	54,000	1.9%	4.7%
Green Fees	521,148	497,758	669,037	498,367	565,000	-15.6%	13.4%
Cart Rentals	141,539	137,302	155,000	112,383	147,000	-5.2%	30.8%
<b>Food &amp; Beverage</b>							
Food Sales	366,843	321,002	279,398	122,094	135,000	-51.7%	10.6%
Beverage Sales	345,221	309,822	264,398	156,589	165,000	-37.6%	5.4%
Facility Rentals	8,822	493	-	1,500	-		-100.0%
<b>Charges for Service</b>	<b>1,447,259</b>	<b>1,321,465</b>	<b>1,420,833</b>	<b>942,506</b>	<b>1,066,000</b>	<b>-25.0%</b>	<b>13.1%</b>
<b>Cost of Goods Sold</b>							
Cost of Sales - Merchandise	41,744	40,227	37,000	35,049	41,000	10.8%	17.0%
Cost of Sales - Food	150,709	148,131	140,000	60,147	48,000	-65.7%	-20.2%
Cost of Sales - Beverages	124,903	128,197	136,699	48,739	57,000	-58.3%	16.9%
<b>Cost of Goods Sold</b>	<b>317,356</b>	<b>316,556</b>	<b>313,699</b>	<b>143,936</b>	<b>146,000</b>	<b>-53.5%</b>	<b>1.4%</b>
	41%	46%	53%	44%	41%		
<b>Gross Profit</b>	<b>1,129,902</b>	<b>1,004,909</b>	<b>1,107,134</b>	<b>798,571</b>	<b>920,000</b>	<b>-16.9%</b>	<b>15.2%</b>
<b>EXPENSES</b>							
<b>Parks &amp; Recreation</b>							
Administration	308,335	288,181	307,327	258,007	268,549	-12.6%	4.1%
Course Operations	427,926	447,195	448,990	442,981	448,382	-0.1%	1.2%
Food & Beverage	433,548	437,526	413,221	167,376	163,336	-60.5%	-2.4%
<b>Total Operating Expenditures</b>	<b>1,169,810</b>	<b>1,172,903</b>	<b>1,169,538</b>	<b>868,364</b>	<b>880,267</b>	<b>-24.7%</b>	<b>1.4%</b>
<b>Net Ordinary Income</b>	<b>(39,908)</b>	<b>(167,993)</b>	<b>(62,404)</b>	<b>(69,793)</b>	<b>39,733</b>	<b>-163.7%</b>	<b>-156.9%</b>
<b>Other Sources and (Uses)</b>							
<b>Miscellaneous Revenue</b>							
Investment Earnings	501	40	200	30	100	-50.0%	238.6%
Other Miscellaneous	584	1,814	-	6	-		-100.0%
<b>Miscellaneous Revenue</b>	<b>1,085</b>	<b>1,854</b>	<b>200</b>	<b>36</b>	<b>100</b>	<b>-50.0%</b>	<b>177.8%</b>
<b>Net Income</b>							
Course Operations	103,078	59,563	237,483	55,308	142,393	-40.0%	157.5%
Food & Beverage	(141,900)	(225,702)	(299,687)	(125,065)	(102,560)	-65.8%	-18.0%
<b>Total Net Income (Loss)</b>	<b>(38,823)</b>	<b>(166,139)</b>	<b>(62,204)</b>	<b>(69,757)</b>	<b>39,833</b>	<b>-164.0%</b>	<b>-157.1%</b>
<b>Capital Expenditures &amp; Transfers</b>							
Capital Expenditures	(101,674)	(60,906)	(57,796)	(32,079)	(38,623)	-33.2%	20.4%
Transfer In from Gen'l Fnd - Operat	38,823	166,139	120,000	69,757	-		
Transfer In from Gen'l Fnd - Capital	57,581	12,104	-	32,079	-		
Transfer In from REET Fund	44,093	48,802	-	-	-		
<b>Capital Expenditures &amp; Transfers</b>	<b>38,823</b>	<b>166,139</b>	<b>62,204</b>	<b>69,757</b>	<b>(38,623)</b>	<b>-162.1%</b>	<b>-155.4%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Ending Fund Balance (Dec 31)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>1,210</b>		

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>VEHICLE RENTAL FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Charges for Services	124,089	143,483	142,849	152,792	166,977	16.9%	9.3%
<b>Charges for Services</b>	<b>124,089</b>	<b>143,483</b>	<b>142,849</b>	<b>152,792</b>	<b>166,977</b>	<b>16.9%</b>	<b>9.3%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	2,469	2,109	2,283	2,877	2,187	-4.2%	-24.0%
Other Miscellaneous	-	6,485	-	3,185	-		
<b>Miscellaneous Revenue</b>	<b>2,469</b>	<b>8,593</b>	<b>2,283</b>	<b>6,062</b>	<b>2,187</b>	<b>-4.2%</b>	<b>-63.9%</b>
<b>Total Operating Revenue</b>	<b>126,558</b>	<b>152,076</b>	<b>145,132</b>	<b>158,854</b>	<b>169,163</b>	<b>16.6%</b>	<b>6.5%</b>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Vehicle Services	36,782	47,937	48,093	52,874	57,732	20.0%	9.2%
Vehicle Replacement	31,099	63,125	75,000	45,367	99,120	32.2%	118.5%
<b>General Government</b>	<b>67,881</b>	<b>111,062</b>	<b>123,093</b>	<b>98,241</b>	<b>156,852</b>	<b>27.4%</b>	<b>59.7%</b>
<b>Total Operating Expenditures</b>	<b>67,881</b>	<b>111,062</b>	<b>123,093</b>	<b>98,241</b>	<b>156,852</b>	<b>27.4%</b>	<b>59.7%</b>
<b>Revenue over (under) Expenditures</b>	<b>58,677</b>	<b>41,014</b>	<b>22,039</b>	<b>60,613</b>	<b>12,312</b>	<b>-44.1%</b>	<b>-79.7%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	(300,000)	-	-	-	-		
<b>Other Sources and (Uses)</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Beginning Fund Balance (Jan 1)</b>	<b>350,739</b>	<b>109,416</b>	<b>150,431</b>	<b>150,431</b>	<b>211,043</b>	<b>40.3%</b>	<b>40.3%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>109,416</b>	<b>150,431</b>	<b>172,470</b>	<b>211,043</b>	<b>223,355</b>	<b>29.5%</b>	<b>5.8%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>CENTRAL SERVICES FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Charges for Services	684,154	777,335	919,261	925,784	958,665	4.3%	3.6%
<b>Charges for Services</b>	<b>684,154</b>	<b>777,335</b>	<b>919,261</b>	<b>925,784</b>	<b>958,665</b>	<b>4.3%</b>	<b>3.6%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	3,594	4,968	4,220	4,664	3,295	-21.9%	-29.4%
<b>Miscellaneous Revenue</b>	<b>3,594</b>	<b>6,374</b>	<b>4,220</b>	<b>4,664</b>	<b>3,295</b>	<b>-21.9%</b>	<b>-29.4%</b>
<b>Total Operating Revenue</b>	<b>687,748</b>	<b>783,708</b>	<b>923,481</b>	<b>930,448</b>	<b>961,960</b>	<b>4.2%</b>	<b>3.4%</b>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Central Services	594,592	681,882	824,501	813,423	856,623	3.9%	5.3%
Equipment Replacement	141,493	81,474	153,900	103,870	149,955	-2.6%	44.4%
<b>General Government</b>	<b>736,085</b>	<b>763,356</b>	<b>978,402</b>	<b>917,294</b>	<b>1,006,578</b>	<b>2.9%</b>	<b>9.7%</b>
<b>Total Operating Expenditures</b>	<b>736,085</b>	<b>763,356</b>	<b>978,402</b>	<b>917,294</b>	<b>1,006,578</b>	<b>2.9%</b>	<b>9.7%</b>
<b>Revenue over (under) Expenditures</b>	<b>(48,337)</b>	<b>20,352</b>	<b>(54,921)</b>	<b>13,155</b>	<b>(44,618)</b>		
<b>Beginning Fund Balance (Jan 1)</b>	<b>316,006</b>	<b>267,669</b>	<b>288,021</b>	<b>288,021</b>	<b>301,176</b>	<b>4.6%</b>	<b>4.6%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>267,669</b>	<b>288,021</b>	<b>233,100</b>	<b>301,176</b>	<b>256,557</b>	<b>10.1%</b>	<b>-14.8%</b>

## Combined Revenue and Expenditure Summary by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### UNEMPLOYMENT TRUST FUND

#### REVENUE

<b>Miscellaneous Revenue</b>							
Investment Earnings	1,349	1,417	1,092	1,090	820	-24.9%	-24.7%
Miscellaneous Revenue	<b>1,349</b>	<b>1,417</b>	<b>1,092</b>	<b>1,090</b>	<b>820</b>	<b>-24.9%</b>	<b>-24.7%</b>
<b>Total Operating Revenue</b>	<b>1,349</b>	<b>1,417</b>	<b>1,092</b>	<b>1,090</b>	<b>820</b>	<b>-24.9%</b>	<b>-24.7%</b>

#### EXPENDITURES

<b>General Government</b>							
Unemployment Claims	21,138	7,785	22,000	6,322	10,000	-54.5%	58.2%
<b>General Government</b>	<b>21,138</b>	<b>7,785</b>	<b>22,000</b>	<b>6,322</b>	<b>10,000</b>	<b>-54.5%</b>	<b>58.2%</b>
<b>Total Operating Expenditures</b>	<b>21,138</b>	<b>7,785</b>	<b>22,000</b>	<b>6,322</b>	<b>10,000</b>	<b>-54.5%</b>	<b>58.2%</b>

<b>Revenue over (under) Expenditure</b>	<b>(19,789)</b>	<b>(6,368)</b>	<b>(20,908)</b>	<b>(5,232)</b>	<b>(9,180)</b>	<b>-56.1%</b>	<b>75.4%</b>
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#### Other Sources and (Uses)

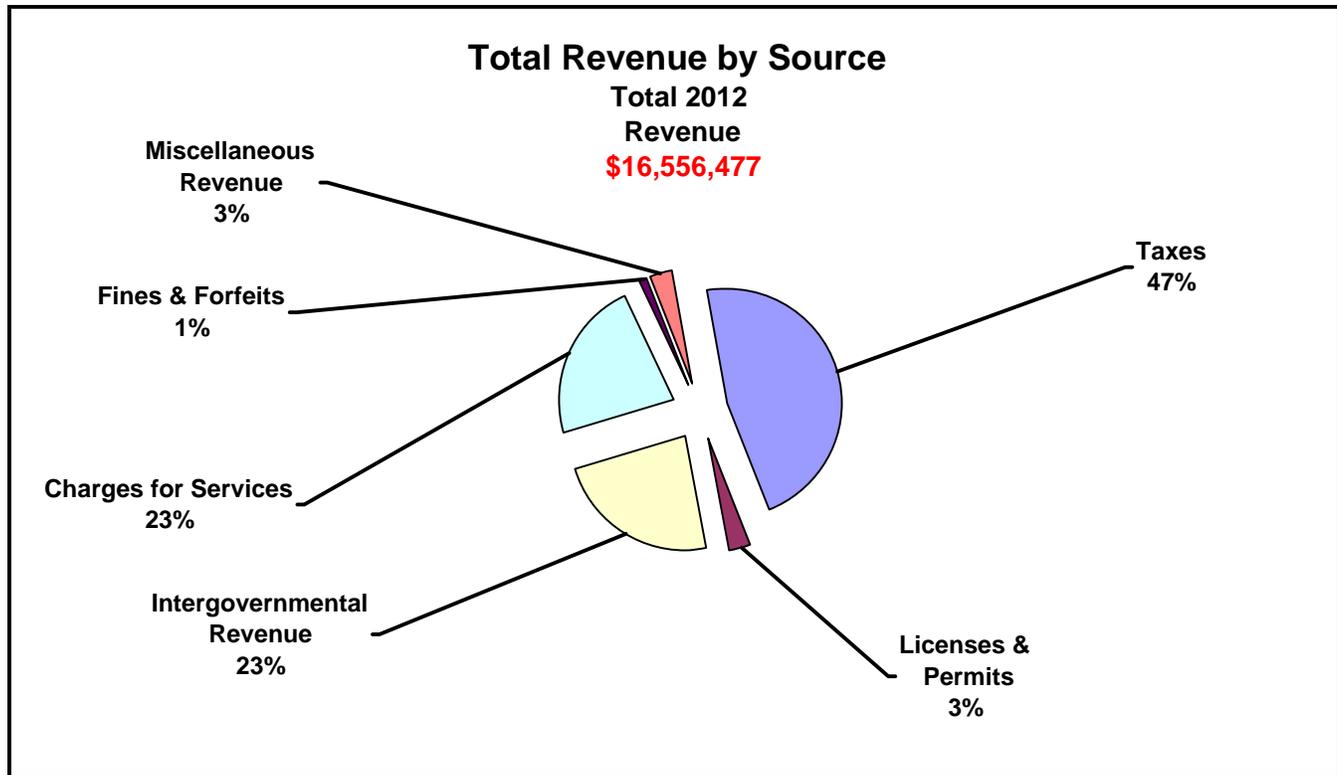
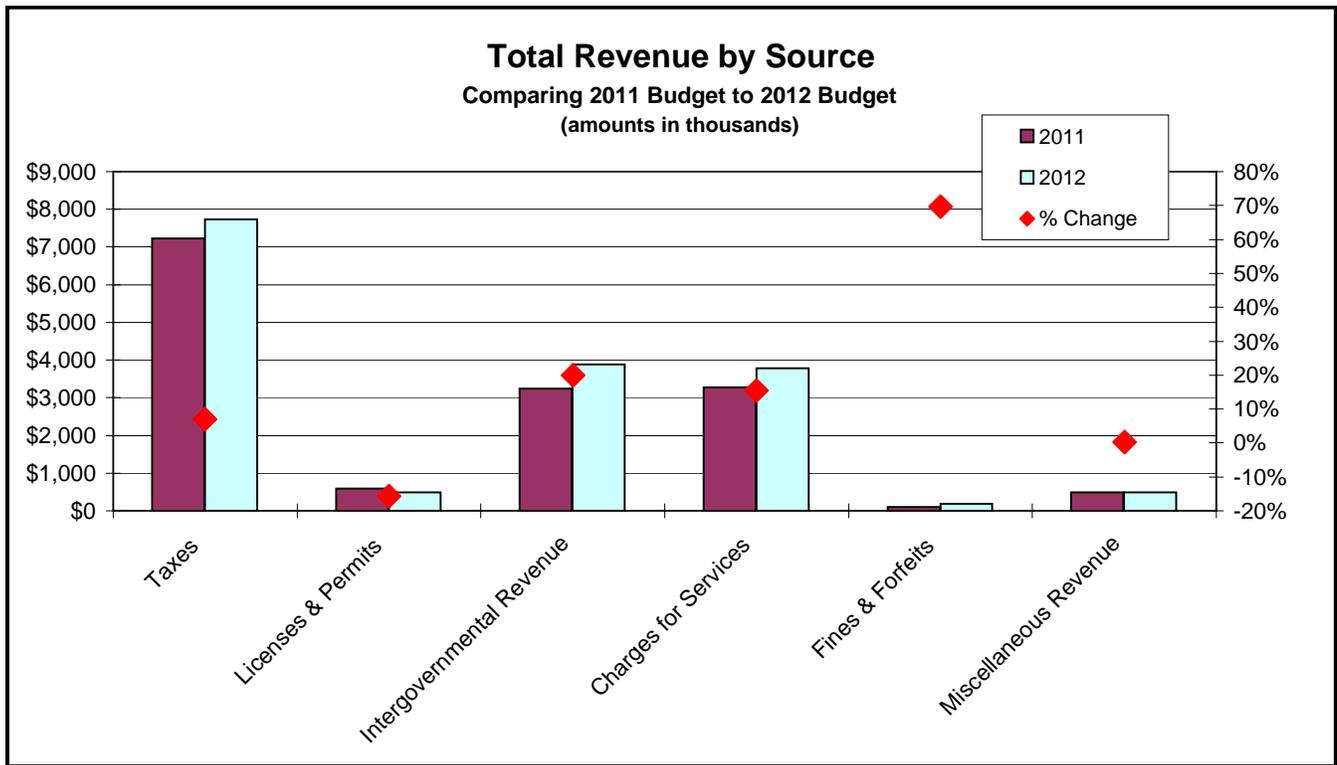
Transfer Out to General Fund	(50,000)	-	-	-	-		
<b>Other Sources and (Uses)</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

<b>Beginning Fund Balance (Jan 1)</b>	<b>153,364</b>	<b>83,574</b>	<b>77,206</b>	<b>77,206</b>	<b>71,974</b>	<b>-6.8%</b>	<b>-6.8%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>83,574</b>	<b>77,206</b>	<b>56,298</b>	<b>71,974</b>	<b>62,794</b>	<b>11.5%</b>	<b>-12.8%</b>

# REVENUE BUDGET



# Revenue Summary by Source



# Total Revenue by Source

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>TAXES</b>							
Regular Property Taxes	2,768,113	3,050,057	3,142,481	3,139,117	3,205,605	2.0%	2.1%
Diverted County Rd Taxes	203,011	-	-	-	-	0.0%	0.0%
Sales Tax							
Locally Generated	1,446,497	1,506,140	1,444,590	1,642,842	1,799,112	24.5%	9.5%
.1% Criminal Justice	418,990	436,787	430,409	457,167	513,192	19.2%	12.3%
Utility Tax	608,851	745,107	1,588,128	1,632,226	1,637,326	3.1%	0.3%
Real Estate Excise Tax	528,117	686,659	576,281	551,843	536,241	-6.9%	-2.8%
Gambling Tax	38,373	43,419	41,000	37,521	38,000	-7.3%	1.3%
<b>Total Taxes</b>	<b>6,011,952</b>	<b>6,468,168</b>	<b>7,222,890</b>	<b>7,460,715</b>	<b>7,729,475</b>	<b>7.0%</b>	<b>3.6%</b>
<b>% Change from Prior Year Actual</b>	<b>-3%</b>	<b>8%</b>	<b>12%</b>	<b>15%</b>	<b>4%</b>		
<b>LICENSES &amp; PERMITS</b>							
Special Licenses	1,060	1,060	1,060	960	960	-9.4%	0.0%
Franchise Fees	273,154	304,548	308,024	304,079	317,674	3.1%	4.5%
Development Permits	236,264	331,940	275,637	477,384	174,754	-36.6%	-63.4%
<b>Total Licenses &amp; Permits</b>	<b>510,479</b>	<b>637,548</b>	<b>584,721</b>	<b>782,423</b>	<b>493,388</b>	<b>-15.6%</b>	<b>-36.9%</b>
<b>% Change from Prior Year Actual</b>	<b>-7%</b>	<b>25%</b>	<b>-8%</b>	<b>23%</b>	<b>-37%</b>		
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal, State & County Grants	1,111,310	1,569,136	2,301,327	636,273	2,980,792	29.5%	368.5%
State Shared							
I 695 Replacement Funds	74,975	77,433	50,000	52,630	50,000	0.0%	-5.0%
Motor Vehicle Fuel Tax	456,674	493,713	495,907	477,368	484,970	-2.2%	1.6%
Criminal Justice Funding	58,839	61,852	62,150	62,065	64,601	3.9%	4.1%
Liquor Excise & Profits	246,326	295,279	284,962	269,934	256,816	-9.9%	-4.9%
KC Open Space & Regional Trails L	37,897	39,284	40,000	43,338	40,000	0.0%	-7.7%
<b>Total Intergovernmental Revenue</b>	<b>1,986,021</b>	<b>2,536,696</b>	<b>3,234,346</b>	<b>1,541,608</b>	<b>3,877,178</b>	<b>19.9%</b>	<b>151.5%</b>
<b>% Change from Prior Year Actual</b>	<b>-30%</b>	<b>28%</b>	<b>28%</b>	<b>-39%</b>	<b>152%</b>		
<b>CHARGES FOR SERVICES</b>							
Development Charges	412,276	349,776	(178,265)	(2,485)	199,529	-211.9%	
Transportation Impact Fee	542,846	420,591	496,593	2,232,136	755,631	52.2%	-66.1%
Park Impact Fee	-	342,183	137,700	426,870	194,708	41.4%	-54.4%
Park Fee in Lieu	18,776	48,681	-	33,432	-		-100.0%
Surface Water Mgt Fees	753,472	938,700	1,075,211	1,026,437	1,171,747	9.0%	14.2%
Golf Course Charges	1,447,259	1,321,465	1,420,833	942,506	1,066,000	-25.0%	13.1%
Miscellaneous Charges	270,047	294,129	322,077	386,807	394,420	22.5%	2.0%
<b>Total Charges for Services</b>	<b>3,444,675</b>	<b>3,715,525</b>	<b>3,274,150</b>	<b>5,045,703</b>	<b>3,782,035</b>	<b>15.5%</b>	<b>-25.0%</b>
<b>% Change from Prior Year Actual</b>	<b>-14%</b>	<b>8%</b>	<b>-12%</b>	<b>36%</b>	<b>-25%</b>		
<b>FINES &amp; FORFIETS</b>							
	<b>105,260</b>	<b>106,404</b>	<b>106,976</b>	<b>176,373</b>	<b>181,558</b>	<b>69.7%</b>	<b>2.9%</b>
<b>% Change from Prior Year Actual</b>	<b>-5%</b>	<b>1%</b>	<b>1%</b>	<b>66%</b>	<b>3%</b>		
<b>MISCELLANEOUS REVENUE</b>							
Investment Earnings	166,548	267,925	206,205	199,202	161,629	-21.6%	-18.9%
Rents, Leases, & Concessions	228,450	275,426	277,569	293,767	324,300	16.8%	10.4%
Other Miscellaneous	12,288	23,947	7,525	47,538	6,914	-8.1%	-85.5%
<b>Total Miscellaneous Revenue</b>	<b>407,286</b>	<b>567,298</b>	<b>491,299</b>	<b>540,507</b>	<b>492,843</b>	<b>0.3%</b>	<b>-8.8%</b>
<b>% Change from Prior Year Actual</b>	<b>-52%</b>	<b>39%</b>	<b>-13%</b>	<b>-5%</b>	<b>-9%</b>		
<b>TOTAL REVENUE</b>							
	<b>12,465,673</b>	<b>14,031,639</b>	<b>14,914,382</b>	<b>15,547,329</b>	<b>16,556,477</b>	<b>11.0%</b>	<b>6.5%</b>
<b>% Change from Prior Year Actual</b>	<b>-15%</b>	<b>13%</b>	<b>6%</b>	<b>11%</b>	<b>6%</b>		

# Total Revenue by Fund

	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND</b>							
Taxes	5,280,824	5,781,509	6,646,608	6,908,872	7,193,234	8.2%	4.1%
Licenses & Permits	510,479	637,548	584,721	782,423	493,388	-15.6%	-36.9%
Intergovernmental Revenue	455,446	499,088	453,574	473,010	451,761	-0.4%	-4.5%
Charges for Service	661,362	642,448	591,512	763,265	589,283	-0.4%	-22.8%
Fines & Forfeits	105,260	106,404	106,976	176,373	181,558	69.7%	2.9%
Miscellaneous Revenue	253,297	325,851	309,550	369,515	358,910	15.9%	-2.9%
<b>Total General Fund</b>	<b>7,266,668</b>	<b>7,992,848</b>	<b>8,692,942</b>	<b>9,473,458</b>	<b>9,268,134</b>	<b>6.6%</b>	<b>-2.2%</b>
% Change from Prior Year Actual	-3%	10%	9%	19%	-2%		
<b>STREET FUNDS</b>							
Taxes	203,011	-	-	-	-		
Intergovernmental Revenue	456,674	493,713	495,907	477,368	484,970	-2.2%	1.6%
Charges for Services	556,917	420,591	41,310	1,841,383	755,631		-59.0%
Miscellaneous Revenue	65,952	112,549	83,889	69,332	71,473	-14.8%	3.1%
<b>Total Street Funds</b>	<b>1,282,554</b>	<b>1,026,853</b>	<b>621,106</b>	<b>2,388,082</b>	<b>1,312,073</b>	<b>111.2%</b>	<b>-45.1%</b>
% Change from Prior Year Actual	-23%	-20%	-40%	133%	-45%		
<b>PARK DEVELOPMENT FUND</b>							
Intergovernmental Revenue	37,897	39,284	40,000	43,338	40,000	0.0%	-7.7%
Charges for Services	18,776	390,864	137,700	460,302	194,708	41.4%	-57.7%
Miscellaneous Revenue	4,338	11,199	11,357	15,712	14,782	30.2%	-5.9%
<b>Total Park Impact Fee Fund</b>	<b>61,011</b>	<b>441,348</b>	<b>189,057</b>	<b>519,352</b>	<b>249,490</b>	<b>32.0%</b>	<b>-52.0%</b>
% Change from Prior Year Actual	-76%	623%	-57%	18%	-52%		
<b>REAL ESTATE EXCISE TAX FUND</b>							
Taxes	528,117	686,659	576,281	551,843	536,241	-6.9%	-2.8%
Miscellaneous Revenue	38,750	57,536	40,556	34,967	12,306	-69.7%	-64.8%
<b>Total Real Estate Excise Tax Fund</b>	<b>566,866</b>	<b>744,195</b>	<b>616,838</b>	<b>586,810</b>	<b>548,547</b>	<b>-11.1%</b>	<b>-6.5%</b>
% Change from Prior Year Actual	-36%	31%	-17%	-21%	-7%		
<b>CAPITAL PROJECTS FUND</b>							
Intergovernmental Revenue	965,837	1,394,256	2,054,051	521,540	2,604,843	26.8%	399.5%
Charges for Services	-	(7,872)	-	-	-		
Miscellaneous Revenue	15,000	3,750	-	500	-		
<b>Total Bond, Grant, &amp; Dev Cont Fd</b>	<b>980,837</b>	<b>1,390,134</b>	<b>2,054,051</b>	<b>522,040</b>	<b>2,604,843</b>	<b>26.8%</b>	<b>399.0%</b>
% Change from Prior Year Actual	-51%	42%	48%	-62%	399%		
<b>SURFACE WATER MANAGEMENT FUND</b>							
Intergovernmental Revenue	70,167	110,354	190,814	26,352	295,605	54.9%	
Charges for Service	760,362	948,030	1,082,795	1,038,247	1,176,414	8.6%	13.3%
Miscellaneous Revenue	21,453	38,175	38,152	38,631	28,970	-24.1%	-25.0%
<b>Total Surface Water Mgt Fund</b>	<b>851,981</b>	<b>1,096,560</b>	<b>1,311,761</b>	<b>1,103,229</b>	<b>1,500,989</b>	<b>14.4%</b>	<b>36.1%</b>
% Change from Prior Year Actual	8%	29%	20%	1%	36%		
<b>LAKE WILDERNESS GOLF COURSE</b>							
Charges for Service	1,447,259	1,321,465	1,420,833	942,506	1,066,000	-25.0%	13.1%
Miscellaneous Revenue	1,085	1,854	200	36	100		
<b>Total LW Golf Course Fund</b>	<b>1,448,344</b>	<b>1,323,319</b>	<b>1,421,033</b>	<b>942,542</b>	<b>1,066,100</b>	<b>-25.0%</b>	<b>13.1%</b>
% Change from Prior Year Actual	-1%	-9%	7%	-29%	13%		
<b>INTERNAL SERVICE FUNDS (External Revenue Only)</b>							
Miscellaneous Revenue	7,411	16,384	7,595	11,815	6,302	-17.0%	-46.7%
<b>Total Internal Service Funds</b>	<b>7,411</b>	<b>16,384</b>	<b>7,595</b>	<b>11,815</b>	<b>6,302</b>	<b>-17.0%</b>	<b>-46.7%</b>
% Change from Prior Year Actual	-74%	121%	-54%	-28%	-47%		
<b>TOTAL REVENUE</b>							
	<b>12,465,673</b>	<b>14,031,639</b>	<b>14,914,382</b>	<b>15,547,329</b>	<b>16,556,477</b>	<b>11.0%</b>	<b>6.5%</b>
% Change from Prior Year Actual	-15%	13%	6%	11%	6%		



# Revenue Detail by Fund and Source



# Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

## GENERAL FUND

### GENERAL GOVERNMENT REVENUES

#### TAXES

Regular Property Tax - Current	2,768,113	3,050,057	3,142,481	3,139,117	3,205,605	2.0%	2.1%
Sales Tax	1,446,497	1,506,140	1,444,590	1,642,842	1,799,112	24.5%	9.5%
Criminal Justice Sales Tax	418,990	436,787	430,409	457,167	513,192	19.2%	12.3%
Electric Tax	218,997	304,587	637,620	658,130	669,019	4.9%	1.7%
Natural Gas Tax	162,623	188,040	394,322	448,750	463,360	17.5%	3.3%
Telephone Tax	227,232	252,480	556,186	525,346	504,946	-9.2%	-3.9%
Gambling Tax	38,373	43,419	41,000	37,521	38,000	-7.3%	1.3%
<b>TOTAL TAXES</b>	<b>5,280,824</b>	<b>5,781,509</b>	<b>6,646,608</b>	<b>6,908,872</b>	<b>7,193,234</b>	<b>8.2%</b>	<b>4.1%</b>

#### LICENSES AND PERMITS

Special Licenses	1,060	1,060	1,060	960	960	-9.4%	0.0%
Franchise Fees - Cable TV	251,766	283,261	286,588	284,567	295,767	3.2%	3.9%
<b>TOTAL LICENSES AND PERMITS</b>	<b>252,826</b>	<b>284,321</b>	<b>287,648</b>	<b>285,527</b>	<b>296,727</b>	<b>3.2%</b>	<b>3.9%</b>

#### INTERGOVERNMENTAL REVENUE

Local Government Assistance	74,975	77,433	50,000	52,630	50,000	0.0%	-5.0%
Liquor Excise Tax	102,558	112,947	115,187	111,823	114,879	-0.3%	2.7%
Liquor Profits	143,768	182,331	169,774	158,111	141,937	-16.4%	-10.2%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>321,301</b>	<b>372,711</b>	<b>334,962</b>	<b>322,564</b>	<b>306,816</b>	<b>-8.4%</b>	<b>-4.9%</b>

#### CHARGES FOR SERVICES

Sale of Maps / Publications	351	345	429	713	788	83.7%	10.5%
Passport Filing Fees	18,925	10,675	11,467	9,800	10,400	-9.3%	
Pet License Sales Rebate	211	146	200	51	150	-25.0%	194.1%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>19,488</b>	<b>11,166</b>	<b>12,096</b>	<b>10,564</b>	<b>11,338</b>	<b>-6.3%</b>	<b>7.3%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	40,869	24,097	26,601	24,718	31,410	18.1%	27.1%
Unrealized Gain(Loss) on Investments	(11,137)	17,997	-	10,951	-		
Other Interest & Penalties	6,196	3,397	3,808	1,328	1,231	-67.7%	-7.3%
Judgements & Settlements	-	-	-	11,280	-		
Cash Long and Short	545	(0)	-	(92)	-		
Refund - Prior Year	338	6,345	-	179	-		
<b>TOTAL MISCELLANEOUS</b>	<b>36,811</b>	<b>51,836</b>	<b>30,409</b>	<b>48,364</b>	<b>32,641</b>	<b>7.3%</b>	<b>-32.5%</b>

#### TOTAL GENERAL GOV'T REVENUE

<b>TOTAL GENERAL GOV'T REVENUE</b>	<b>5,911,250</b>	<b>6,501,543</b>	<b>7,311,723</b>	<b>7,575,891</b>	<b>7,840,756</b>	<b>7.2%</b>	<b>3.5%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### GENERAL FUND, continued

#### COMMUNITY DEVELOPMENT REVENUES

##### PLANNING DIVISION

##### CHARGES FOR SERVICES

Sale of Maps / Publications	20	2	3	-	-	-100.0%	
Counter Service Fee	925	1,025	900	825	733	-18.5%	-11.1%
Boundary Line Adjustment Fee	-	-	-	1,375	1,200		
Preliminary Plat Review Fee	300	2,000	2,667	1,175	933	-65.0%	-20.6%
Final Plat Review	7,225	4,450	4,000	10,500	10,500	162.5%	0.0%
Appeal Fee	100	-	-	-	-		
Design Review Fee	54,875	41,734	32,000	42,455	30,000	-6.3%	-29.3%
Conditional Use Permit Fee	700	-	-	-	-		
SEPA Review - Offsite	3,025	10,275	6,925	8,075	6,925	0.0%	-14.2%
School Impact Administrative Fee	5,720	8,060	3,000	10,140	4,514	50.5%	-55.5%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>72,890</b>	<b>67,546</b>	<b>49,494</b>	<b>74,545</b>	<b>54,805</b>	<b>10.7%</b>	<b>-26.5%</b>
<b>TOTAL PLANNING DIVISION</b>	<b>72,890</b>	<b>67,546</b>	<b>49,494</b>	<b>74,545</b>	<b>54,805</b>	<b>10.7%</b>	<b>-26.5%</b>
<b>EXPENDITURES</b>	<b>408,590</b>	<b>362,487</b>	<b>430,122</b>	<b>367,573</b>	<b>425,952</b>	<b>-1.0%</b>	<b>15.9%</b>
Percent Coverage	18%	19%	12%	20%	13%		

# Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### COMMUNITY DEVELOPMENT REVENUES, continued

#### BUILDING DIVISION

##### LICENSES AND PERMITS

Building Permits	181,597	268,185	225,194	402,149	143,772	-36.2%	-64.2%
Plumbing Permits	22,957	25,370	21,496	33,484	12,434	-42.2%	-62.9%
Fill and Grade Permits	1,900	1,800	1,400	3,667	4,000	185.7%	9.1%
Mechanical Permits	27,516	33,790	24,567	35,825	12,434	-49.4%	-65.3%
Miscellaneous Permits & Fees	300	100	133	300	200	50.0%	-33.3%
<b>TOTAL LICENSES AND PERMITS</b>	<b>234,269</b>	<b>329,245</b>	<b>272,790</b>	<b>475,424</b>	<b>172,841</b>	<b>-36.6%</b>	<b>-63.6%</b>

##### CHARGES FOR SERVICES

Counter Service Fee	7,650	10,475	8,189	8,400	8,319	1.6%	-1.0%
Title Elimination Fee	25	100	75	325	325	333.3%	0.0%
Plan Check Fee	128,223	120,597	87,007	129,728	42,743	-50.9%	-67.1%
WSEC - Energy Code Fee	6,250	8,050	6,142	9,450	3,497	-43.1%	-63.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>142,148</b>	<b>139,222</b>	<b>101,412</b>	<b>147,903</b>	<b>54,885</b>	<b>-45.9%</b>	<b>-62.9%</b>

##### FINES AND FORFEITS

Code Enforcement Fines	275	175	175	300	300		0.0%
<b>TOTAL FINES AND FORFEITS</b>	<b>275</b>	<b>175</b>	<b>175</b>	<b>300</b>	<b>300</b>		<b>0.0%</b>

##### TOTAL BUILDING DIVISION

<b>EXPENDITURES</b>	<b>376,693</b>	<b>468,642</b>	<b>374,378</b>	<b>623,627</b>	<b>228,026</b>	<b>-39.1%</b>	<b>-63.4%</b>
Percent Coverage	68%	90%	68%	113%	37%		

#### FIRE MARSHAL

##### CHARGES FOR SERVICES

Annual Fire Inspections	9,605	9,700	9,000	9,040	9,000	0.0%	-0.4%
Land Use Review Fee	1,150	1,450	975	1,400	1,433	47.0%	2.4%
Plan Review Fee	6,250	5,700	6,142	8,625	8,993	46.4%	4.3%
Inspections - New Construction	8,000	7,000	3,000	16,150	4,667	55.6%	-71.1%
Inspections - Fireworks Stands	800	700	500	800	600	20.0%	-25.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>25,805</b>	<b>24,550</b>	<b>19,617</b>	<b>36,015</b>	<b>24,693</b>	<b>25.9%</b>	<b>-31.4%</b>

##### TOTAL FIRE MARSHAL

<b>EXPENDITURES</b>	<b>25,805</b>	<b>24,550</b>	<b>19,617</b>	<b>36,015</b>	<b>24,693</b>	<b>25.9%</b>	<b>-31.4%</b>
Percent Coverage	105%	92%	56%	100%	69%		

##### TOTAL COMMUNITY DEVELOPMNT

<b>EXPENDITURES</b>	<b>475,388</b>	<b>560,737</b>	<b>443,489</b>	<b>734,187</b>	<b>307,524</b>	<b>-30.7%</b>	<b>-58.1%</b>
Percent Coverage	48%	62%	44%	77%	29%		

# Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### PARKS & RECREATION REVENUE

#### PARK MAINTENANCE REVENUE

#### MISCELLANEOUS REVENUE

Picnic Shelter Rental	10,513	12,866	12,956	15,946	16,584	28.0%	4.0%
Beach & Field Rental	2,655	750	755	1,290	1,342	77.6%	4.0%
Facility Rental	2,000	2,000	2,014	2,014	2,095	4.0%	4.0%
Donations	-	5	-	-	-		
<b>TOTAL MISCELLANEOUS</b>	<b>15,168</b>	<b>15,621</b>	<b>15,725</b>	<b>19,250</b>	<b>20,020</b>	<b>27.3%</b>	<b>4.0%</b>
<b>TOTAL PARK DIVISION</b>	<b>15,168</b>	<b>15,621</b>	<b>15,725</b>	<b>19,250</b>	<b>20,020</b>	<b>27.3%</b>	<b>4.0%</b>
<b>EXPENDITURES</b>	<b>222,783</b>	<b>351,542</b>	<b>397,513</b>	<b>355,711</b>	<b>373,168</b>	<b>-6.1%</b>	<b>4.9%</b>
Percent Coverage	7%	4%	4%	5%	5%		

#### LAKE WILDERNESS LODGE REVENUE

#### MISCELLANEOUS REVENUE

Facility Rental	172,677	223,336	230,000	233,405	262,000	13.9%	12.3%
Facility Rental - Insurance	16,810	20,360	20,000	21,286	23,000	15.0%	8.1%
<b>TOTAL MISCELLANEOUS</b>	<b>189,487</b>	<b>243,696</b>	<b>250,000</b>	<b>254,691</b>	<b>285,000</b>	<b>14.0%</b>	<b>11.9%</b>
<b>TOTAL LAKE WILDERNESS LODGE</b>	<b>189,487</b>	<b>243,696</b>	<b>250,000</b>	<b>254,691</b>	<b>285,000</b>	<b>14.0%</b>	<b>11.9%</b>
<b>EXPENDITURES</b>	<b>371,649</b>	<b>403,688</b>	<b>406,760</b>	<b>410,004</b>	<b>471,107</b>	<b>15.8%</b>	<b>14.9%</b>
Percent Coverage	51%	60%	61%	62%	60%		

#### RECREATION & EVENT REVENUE

#### CHARGES FOR SERVICES

Program Fees - Day Camp	60,428	65,853	68,000	63,841	63,841	-6.1%	0.0%
Program Fees - Youth Sports & Classes	69,932	91,459	100,000	108,913	110,000	10.0%	1.0%
Program Fees - Adult Sports & Classes	75,775	75,127	93,000	88,878	93,000	0.0%	4.6%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>206,135</b>	<b>232,440</b>	<b>261,000</b>	<b>261,632</b>	<b>266,841</b>	<b>2.2%</b>	<b>2.0%</b>

#### MISCELLANEOUS REVENUE

Rentals & Concessions	2,690	166		4,620	4,620		0.0%
Donations - Day Camp	1,330	1,340	1,340	1,351	1,351	0.8%	0.0%
Donations - Youth Sports & Classes	2,325	7,075	7,075	6,552	6,300	-11.0%	-3.8%
Donations - Events	2,430	3,750	3,400	5,075	5,075	49.3%	0.0%
Recreation Advertising Fee				850	850		0.0%
Recreation Convenience Fee				870	1,084		24.6%
Sale of Miscellaneous Items	20	29	29	9	-		-100.0%
<b>TOTAL MISCELLANEOUS</b>	<b>8,795</b>	<b>12,360</b>	<b>11,844</b>	<b>19,326</b>	<b>19,280</b>	<b>62.8%</b>	<b>-0.2%</b>

#### TOTAL RECREATION AND EVENTS

<b>EXPENDITURES</b>	<b>605,031</b>	<b>627,605</b>	<b>644,320</b>	<b>658,008</b>	<b>691,841</b>	<b>7.4%</b>	<b>5.1%</b>
Percent Coverage	36%	39%	42%	43%	41%		-3.1%
<b>TOTAL PARKS &amp; RECREATION</b>	<b>419,585</b>	<b>504,116</b>	<b>538,569</b>	<b>554,899</b>	<b>591,141</b>	<b>9.8%</b>	<b>6.5%</b>
<b>EXPENDITURES</b>	<b>1,378,881</b>	<b>1,567,479</b>	<b>1,642,326</b>	<b>1,593,209</b>	<b>1,735,970</b>	<b>5.7%</b>	<b>9.0%</b>
Percent Coverage	30%	32%	33%	35%	34%		

## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### GENERAL FUND, continued

#### PUBLIC SAFETY REVENUE

##### POLICE REVENUE

##### INTERGOVERNMENTAL REVENUE

Traffic Safety - Equipment	3,000	3,000	3,000	18,350	3,000	0.0%	-83.7%
Traffic Safety - DUI Patrol	-	-	-	357	-	-	-100.0%
Traffic Safety - Overtime	13,161	5,614	3,462	9,938	6,000	-	-39.6%
Homeland Security Grant	-	-	-	-	11,292	-	-
Bureau of Justice Grant	-	2,396	-	5,912	-	-	-
CJ - Population	4,526	5,072	5,551	5,060	5,733	3.3%	13.3%
CJ - Special Programs	17,275	19,213	18,735	19,102	19,491	4.0%	2.0%
CJ - Contract Law Enforcement	30,247	33,341	33,634	33,097	34,979	4.0%	5.7%
DUI - Cities	6,792	4,226	4,229	4,806	4,399	4.0%	-8.5%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>74,999</b>	<b>72,861</b>	<b>68,612</b>	<b>96,621</b>	<b>84,893</b>	<b>23.7%</b>	<b>-12.1%</b>

##### CHARGES FOR SERVICES

Sale of Emergency Preparedness Kits	2,753	1,540	2,023	1,725	2,023	0.0%	17.3%
Impound Fees	-	4,300	4,267	7,100	6,933	-	-2.3%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,753</b>	<b>5,840</b>	<b>6,290</b>	<b>8,825</b>	<b>8,956</b>	<b>42.4%</b>	<b>1.5%</b>

##### FINES AND FORFEITS

False Alarm Fines	1,550	900	867	1,350	1,467	69.2%	8.6%
<b>TOTAL FINES AND FORFEITS</b>	<b>1,550</b>	<b>900</b>	<b>867</b>	<b>1,350</b>	<b>1,467</b>	<b>69.2%</b>	<b>8.6%</b>

##### MISCELLANEOUS REVENUE

Donations from Private Sources	2,000	1,000	250	26,263	225	-10.0%	-99.1%
Asset Seizures	-	52	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,000</b>	<b>1,052</b>	<b>250</b>	<b>26,263</b>	<b>225</b>	<b>-10.0%</b>	<b>-99.1%</b>

##### TOTAL POLICE

<b>EXPENDITURES</b>	<b>2,204,123</b>	<b>2,550,532</b>	<b>3,616,442</b>	<b>3,448,738</b>	<b>3,721,048</b>	<b>2.9%</b>	<b>7.9%</b>
Percent Coverage	4%	3%	2%	4%	3%	-	-

# Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### PUBLIC SAFETY REVENUE, continued

#### COURT REVENUE

##### CHARGES FOR SERVICES

Warrant Cost	3,514	5,953	5,510	5,612	6,031	9.5%	7.5%
IT Time Pay Fee	407	392	411	506	506	22.9%	-0.1%
Copies and Tape Fees	-	20	-	7	9		33.3%
Adult Probation Services	-	2	-	138	172		
Sentencing Compliance Fee	25,686	28,262	27,466	88,139	88,999	224.0%	1.0%
Housing and Monitoring of Prisoners	2,290	120	67	1,763	2,036		15.4%
Crime Conviction Fee	169	235	238	581	532	123.0%	-8.5%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>32,065</b>	<b>34,984</b>	<b>33,692</b>	<b>96,746</b>	<b>98,285</b>	<b>191.7%</b>	<b>1.6%</b>

##### FINES AND FORFEITS

Proof of Motor Vehicle Insurance	2,117	2,142	2,158	3,832	4,392	103.5%	14.6%
Local Infraction Refund	-	-	-	6,710	8,946		33.3%
Traffic Infraction Penalties	46,363	53,881	54,039	89,599	90,128	66.8%	0.6%
Emergency Aid and Trauma	11,213	13,025	12,428	15,249	18,803	51.3%	23.3%
School Zone Safety	1,149	660	576	24,491	24,277		-0.9%
Local / JIS Court	1,455	1,581	2,011	2,396	277	-86.2%	-88.5%
Non-Traffic Infractions	1,949	1,351	1,065	686	915	-14.1%	33.3%
Civil Parking Infraction Penalties	1,266	983	1,231	760	907	-26.3%	19.3%
Parking Infraction - Handicapped	131	713	951	805	1,073	12.9%	33.3%
Driving Under Influence	12,100	9,620	9,383	9,648	9,208	-1.9%	-4.6%
Criminal Traffic Misdemeanor	9,069	7,283	8,161	7,029	7,168	-12.2%	2.0%
Investigative Assessment	121	156	175	6	8	-95.7%	33.3%
Other Non-traffic Fines	7,051	6,016	5,624	5,505	5,260	-6.5%	-4.5%
Domestic Violence Penalty Assessment	1,129	1,406	438	554	576	31.5%	3.9%
Witness Fee	17	-	-	-	-		
Public Defense Fees	7,127	6,111	7,233	7,007	7,299	0.9%	4.2%
Law Enforcement Services	1,012	365	413	236	276	-33.1%	16.9%
Court Interpreter Fees	167	37	49	210	280	466.4%	33.3%
<b>TOTAL FINES AND FORFEITS</b>	<b>103,435</b>	<b>105,329</b>	<b>105,935</b>	<b>174,723</b>	<b>179,791</b>	<b>69.7%</b>	<b>2.9%</b>

##### MISCELLANEOUS REVENUES

Interest - Court	996	1,236	1,256	1,501	1,611	28.3%	7.4%
Small Overpayment - Court	-	-	-	20	-		-100.0%
NSF Revenues - Court	40	50	67	100	133		33.3%
<b>TOTAL MISCELLANEOUS</b>	<b>1,036</b>	<b>1,286</b>	<b>1,322</b>	<b>1,621</b>	<b>1,745</b>	<b>32.0%</b>	<b>7.7%</b>

##### TOTAL COURT

	<b>136,537</b>	<b>141,599</b>	<b>140,949</b>	<b>273,089</b>	<b>279,821</b>	<b>98.5%</b>	<b>2.5%</b>
<b>EXPENDITURES</b>	<b>116,239</b>	<b>99,134</b>	<b>122,000</b>	<b>135,618</b>	<b>197,000</b>	<b>61.5%</b>	<b>45.3%</b>
<b>Percent Coverage</b>	<b>117%</b>	<b>143%</b>	<b>116%</b>	<b>201%</b>	<b>142%</b>		<b>-29.5%</b>

##### TOTAL PUBLIC SAFETY REVENUE

	<b>217,840</b>	<b>222,253</b>	<b>216,967</b>	<b>406,148</b>	<b>375,361</b>	<b>73.0%</b>	<b>-7.6%</b>
<b>EXPENDITURES</b>	<b>2,390,717</b>	<b>2,714,624</b>	<b>3,818,104</b>	<b>3,677,432</b>	<b>4,016,298</b>	<b>5.2%</b>	<b>9.2%</b>
<b>Percent Coverage</b>	<b>9%</b>	<b>8%</b>	<b>6%</b>	<b>11%</b>	<b>9%</b>		

# Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### PUBLIC WORKS REVENUE

#### ADMINISTRATION DIVISION

##### LICENSES AND PERMITS

Right of Way Permit	1,995	2,695	2,847	1,960	1,913	-32.8%	-2.4%
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,995</b>	<b>2,695</b>	<b>2,847</b>	<b>1,960</b>	<b>1,913</b>	<b>-32.8%</b>	<b>-2.4%</b>

##### CHARGES FOR SERVICES

Inspection Fees	30,763	63,524	57,322	44,080	41,597	-27.4%	-5.6%
Plan Review Fees	55,754	58,650	46,062	80,330	25,257	-45.2%	-68.6%
Final Plat Review Fees	-	-	-	2,625	2,625		0.0%
Miscellaneous Charges	1,000	-	-	-	-		
<b>TOTAL CHARGES FOR SERVICES</b>	<b>87,517</b>	<b>122,174</b>	<b>103,385</b>	<b>127,035</b>	<b>69,480</b>	<b>-32.8%</b>	<b>-45.3%</b>

##### TOTAL ADMINISTRATION DIVISION

<b>EXPENDITURES</b>	<b>89,512</b>	<b>124,869</b>	<b>106,231</b>	<b>128,995</b>	<b>71,393</b>	<b>-32.8%</b>	<b>-44.7%</b>
Percent Coverage	98%	77%	71%	109%	57%		

#### TRANSPORTATION PLANNING

##### CHARGES FOR SERVICES

Traffic Concurrency Fees	72,560	4,527	4,527	-	-	-100.0%	
<b>TOTAL CHARGES FOR SERVICES</b>	<b>72,560</b>	<b>4,527</b>	<b>4,527</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	

##### TOTAL TRANSPORTATION DIVISION

<b>EXPENDITURES</b>	<b>72,560</b>	<b>4,527</b>	<b>4,527</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	
Percent Coverage	62%	3%	6%	0%	0%		

#### WASTE REDUCTION AND RECYCLING DIVISION

##### LICENSES AND PERMITS

Franchise Fee - Solid Waste	21,388	21,287	21,436	19,512	21,906	2.2%	12.3%
<b>TOTAL LICENSES AND PERMITS</b>	<b>21,388</b>	<b>21,287</b>	<b>21,436</b>	<b>19,512</b>	<b>21,906</b>	<b>2.2%</b>	<b>12.3%</b>

##### INTERGOVERNMENTAL REVENUES

Waste Reduction / Recycling Grant	59,146	53,515	50,000	53,825	60,053	20.1%	11.6%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>59,146</b>	<b>53,515</b>	<b>50,000</b>	<b>53,825</b>	<b>60,053</b>	<b>20.1%</b>	<b>11.6%</b>

##### TOTAL WASTE/RECYCLING DIVISION

<b>EXPENDITURES</b>	<b>80,534</b>	<b>74,802</b>	<b>71,436</b>	<b>73,338</b>	<b>81,959</b>	<b>14.7%</b>	<b>11.8%</b>
Percent Coverage	95%	102%	93%	88%	100%		

##### TOTAL PUBLIC WORKS REVENUE

<b>EXPENDITURES</b>	<b>242,605</b>	<b>204,198</b>	<b>182,194</b>	<b>202,333</b>	<b>153,352</b>	<b>-15.8%</b>	<b>-24.2%</b>
Percent Coverage	52%	33%	69%	48%	52%		

##### TOTAL DEPARTMENT REVENUE

	<b>1,355,418</b>	<b>1,491,305</b>	<b>1,381,219</b>	<b>1,897,567</b>	<b>1,427,378</b>	<b>3.3%</b>	<b>-24.8%</b>
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##### TOTAL GENERAL FUND REVENUE

	<b>7,266,668</b>	<b>7,992,848</b>	<b>8,692,942</b>	<b>9,473,458</b>	<b>9,268,134</b>	<b>6.6%</b>	<b>-2.2%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### STREET FUND

#### TAXES

Diverted County Road Taxes	203,011		-	-	-		
<b>TOTAL TAXES</b>	<b>203,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

#### INTERGOVERNMENTAL REVENUES

Motor Vehicle Fuel Tax - Unrestricted	456,674	493,713	495,907	477,368	484,970	-2.2%	1.6%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>456,674</b>	<b>493,713</b>	<b>495,907</b>	<b>477,368</b>	<b>484,970</b>	<b>-2.2%</b>	<b>1.6%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	9,297	6,353	8,696	4,951	4,705	-45.9%	-5.0%
Unrealized Gain(Loss) on Investments	(2,821)	4,518	-	1,984	-		
Street Vacations	(100)		-	-	-		
<b>TOTAL MISCELLANEOUS</b>	<b>6,376</b>	<b>10,872</b>	<b>8,696</b>	<b>6,935</b>	<b>4,705</b>	<b>-45.9%</b>	<b>-32.2%</b>

<b>TOTAL STREET FUND</b>	<b>666,062</b>	<b>504,584</b>	<b>504,603</b>	<b>484,303</b>	<b>489,675</b>	<b>-3.0%</b>	<b>1.1%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### TRANSPORTATION IMPACT FEE FUND

#### CHARGES FOR SERVICES

Transportation Contributions	14,071		(455,283)	(390,753)	-	-100.0%	
Transportation Impact Fees	542,846	420,591	496,593	2,232,136	755,631	52.2%	-66.1%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>556,917</b>	<b>420,591</b>	<b>41,310</b>	<b>1,841,383</b>	<b>755,631</b>		<b>-59.0%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	84,571	56,953	75,192	36,452	66,768	-11.2%	83.2%
Unrealized Gain(Loss) on Investments	(24,995)	44,725	-	25,944	-		
<b>TOTAL MISCELLANEOUS</b>	<b>59,576</b>	<b>101,677</b>	<b>75,192</b>	<b>62,396</b>	<b>66,768</b>	<b>-11.2%</b>	<b>7.0%</b>

<b>TOTAL TRANS IMPACT FEE FUND</b>	<b>616,492</b>	<b>522,268</b>	<b>116,502</b>	<b>1,903,779</b>	<b>822,398</b>	<b>605.9%</b>	<b>-56.8%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### **PARK DEVELOPMENT FUND**

#### **INTERGOVERNMENTAL REVENUES**

KC Open Space & Regional Trails Levy	37,897	39,284	40,000	43,338	40,000	0.0%	-7.7%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>37,897</b>	<b>39,284</b>	<b>40,000</b>	<b>43,338</b>	<b>40,000</b>	<b>0.0%</b>	<b>-7.7%</b>

#### **CHARGES FOR SERVICES**

Fee in lieu of Park Dedication	18,776	48,681	-	33,432	-		
Park Impact Fees		342,183	137,700	426,870	194,708	41.4%	-54.4%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>18,776</b>	<b>390,864</b>	<b>137,700</b>	<b>460,302</b>	<b>194,708</b>	<b>41.4%</b>	<b>-57.7%</b>

#### **MISCELLANEOUS REVENUES**

Investment Interest	6,140	6,180	11,357	11,934	14,782	30.2%	23.9%
Unrealized Gain(Loss) on Investments	(1,802)	5,020	-	3,778	-		
<b>TOTAL MISCELLANEOUS</b>	<b>4,338</b>	<b>11,199</b>	<b>11,357</b>	<b>15,712</b>	<b>14,782</b>	<b>30.2%</b>	<b>-5.9%</b>

#### **TOTAL PARK IMPACT FEE FUND**

	<b>61,011</b>	<b>441,348</b>	<b>189,057</b>	<b>519,352</b>	<b>249,490</b>	<b>32.0%</b>	<b>-52.0%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### REAL ESTATE EXCISE TAX FUND

#### TAXES

Real Estate Excise Tax - 1st 1/4%	264,391	343,329	288,141	276,799	268,121	-6.9%	-3.1%
Real Estate Excise Tax - 2nd 1/4%	263,726	343,329	288,141	275,044	268,121	-6.9%	-2.5%
<b>TOTAL TAXES</b>	<b>528,117</b>	<b>686,659</b>	<b>576,281</b>	<b>551,843</b>	<b>536,241</b>	<b>-6.9%</b>	<b>-2.8%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	54,745	32,148	40,358	24,480	12,271	-69.6%	-49.9%
Unrealized Gain(Loss) on Investments	(16,180)	25,173	-	10,422	-		
Other Interest	185	215	198	65	35	-82.5%	-46.9%
<b>TOTAL MISCELLANEOUS</b>	<b>38,750</b>	<b>57,536</b>	<b>40,556</b>	<b>34,967</b>	<b>12,306</b>	<b>-69.7%</b>	<b>-64.8%</b>

<b>TOTAL REAL ESTATE EXCISE TAX FU</b>	<b>566,866</b>	<b>744,195</b>	<b>616,838</b>	<b>586,810</b>	<b>548,547</b>	<b>-11.1%</b>	<b>-6.5%</b>
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# Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual
<b>CAPITAL PROJECTS FUND</b>							
<b>INTERGOVERNMENTAL REVENUE</b>							
<b>Federal Grants</b>							
\$ Lake Wilderness Trail	16,631	(1,631)	128,762	117,121	11,642		
<b>State Grants</b>							
^ Lake Wilderness Lodge	268,389	-					
^ SR 169 - SR 516 to SE 264th Street	149,843	-					
\$ SR 169 - SE 264th to 258th Street	530,973	145,888	1,925,289	415,106	1,510,183		
\$ SR 169 - Witte Road to 228th Street	-	-	-		1,083,018		
\$ Witte Rd & SE 248th St Intersection	-	1,250,000	-	(10,687)	-		
<b>TOTAL INTERGOVERNMENTAL</b>	<b>965,837</b>	<b>1,394,256</b>	<b>2,054,051</b>	<b>521,540</b>	<b>2,604,843</b>	<b>26.8%</b>	<b>399.5%</b>
<b>CHARGES FOR SERVICES</b>							
Developer Contributions							
SE 276th St & 240th Ave SE	-	(7,872)					
<b>TOTAL CHARGES FOR SERVICES</b>	<b>-</b>	<b>(7,872)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>MISCELLANEOUS REVENUE</b>							
Rents, Leases & Concessions							
	15,000	3,750	-	500			
<b>TOTAL MISCELLANEOUS</b>	<b>15,000</b>	<b>3,750</b>	<b>-</b>	<b>500</b>	<b>-</b>		
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>980,837</b>	<b>1,390,134</b>	<b>2,054,051</b>	<b>522,040</b>	<b>2,604,843</b>	<b>26.8%</b>	<b>399.0%</b>

	2013	2014	2015	2016	2017	Total 2013-17
<b>State Grants</b>						
* 216th Ave SE - SR 516 to So City Limits		146,800	753,200			900,000
* SR 169 - SE 271st Pl to SE 276th St				62,000	410,000	472,000
* Lake Wilderness Park	-	-	300,000	-	-	300,000
* Youth, Community & Senior Facility	-	-	-	-	3,000,000	3,000,000
	<b>-</b>	<b>146,800</b>	<b>1,053,200</b>	<b>62,000</b>	<b>3,410,000</b>	<b>4,672,000</b>

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

## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### SURFACE WATER MANAGEMENT FUND

#### INTERGOVERNMENTAL REVENUES

State Grant - NPDES	70,167	23,648	157,493	26,352	262,284	66.5%	895.3%
KC - Flood Control Zone District Grant	-		23,687		23,687	0.0%	
KCD - Lake Lucerne Outlet Restoration		86,706	9,634		9,634	0.0%	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>70,167</b>	<b>110,354</b>	<b>190,814</b>	<b>26,352</b>	<b>295,605</b>	<b>54.9%</b>	

#### CHARGES FOR SERVICES

Inspection Fees	6,890	9,330	7,584	11,810	4,667	-38.5%	-60.5%
Surface Water Mgt Fee - Current	753,472	938,700	1,075,211	1,026,437	1,171,747	9.0%	14.2%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>760,362</b>	<b>948,030</b>	<b>1,082,795</b>	<b>1,038,247</b>	<b>1,176,414</b>	<b>8.6%</b>	<b>13.3%</b>

#### MISCELLANEOUS REVENUES

Investment Interest	27,976	19,599	36,206	26,217	25,291	-30.1%	-3.5%
Unrealized Gain(Loss) on Investments	(8,028)	16,631	-	8,711	-		
Other Interest	1,505	1,946	1,946	3,703	3,679	89.1%	-0.7%
<b>TOTAL MISCELLANEOUS</b>	<b>21,453</b>	<b>38,175</b>	<b>38,152</b>	<b>38,631</b>	<b>28,970</b>	<b>-24.1%</b>	<b>-25.0%</b>

#### TOTAL SURFACE WTR MGT FUND

	<b>851,981</b>	<b>1,096,560</b>	<b>1,311,761</b>	<b>1,103,229</b>	<b>1,500,989</b>	<b>14.4%</b>	<b>36.1%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### LAKE WILDERNESS GOLF COURSE

#### ADMINISTRATION

##### MISCELLANEOUS REVENUE

Investment Earnings	716	198	200	30	100	-50.0%	238.6%
Unrealized Gain(Loss) on Investments	(215)	(159)	-	-	-		
Cash Long and Short	584	1,814	-	6	-		
<b>TOTAL MISCELLANEOUS</b>	<b>1,085</b>	<b>1,854</b>	<b>200</b>	<b>36</b>	<b>100</b>	<b>-50.0%</b>	<b>177.8%</b>

<b>TOTAL ADMINISTRATION</b>	<b>1,085</b>	<b>1,854</b>	<b>200</b>	<b>36</b>	<b>100</b>	<b>-50.0%</b>	<b>177.8%</b>
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#### COURSE OPERATIONS

##### CHARGES FOR SERVICES

Green Fees	521,148	497,758	570,037	498,367	565,000	-0.9%	13.4%
Green Fees for Capital			99,000		-		
Cart Rentals	141,539	137,302	155,000	112,383	147,000	-5.2%	30.8%
Merchandise Sales	63,686	55,090	53,000	51,574	54,000	1.9%	4.7%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>726,373</b>	<b>690,149</b>	<b>877,037</b>	<b>662,324</b>	<b>766,000</b>	<b>-12.7%</b>	<b>15.7%</b>

<b>TOTAL COURSE OPERATIONS</b>	<b>726,373</b>	<b>690,149</b>	<b>877,037</b>	<b>662,324</b>	<b>766,000</b>	<b>-12.7%</b>	<b>15.7%</b>
<b>EXPENDITURES</b>	<b>623,838</b>	<b>631,513</b>	<b>639,654</b>	<b>607,033</b>	<b>623,657</b>	<b>-2.5%</b>	<b>2.7%</b>
Percent Coverage	116%	109%	137%	109%	123%		

#### FOOD & BEVERAGE

##### CHARGES FOR SERVICES

Food Sales	366,843	321,002	279,398	122,094	135,000	-51.7%	10.6%
Beverage Sales	345,221	309,822	264,398	156,589	165,000	-37.6%	5.4%
Facility Rentals	8,822	493	-	1,500	-		
<b>TOTAL CHARGES FOR SERVICES</b>	<b>720,886</b>	<b>631,316</b>	<b>543,796</b>	<b>280,183</b>	<b>300,000</b>	<b>-44.8%</b>	<b>7.1%</b>

<b>TOTAL FOOD &amp; BEVERAGE</b>	<b>720,886</b>	<b>631,316</b>	<b>543,796</b>	<b>280,183</b>	<b>300,000</b>	<b>-44.8%</b>	<b>7.1%</b>
<b>EXPENDITURES</b>	<b>863,329</b>	<b>857,945</b>	<b>843,583</b>	<b>405,266</b>	<b>402,610</b>	<b>-52.3%</b>	<b>-0.7%</b>
Percent Coverage	84%	74%	64%	69%	75%		

<b>TOTAL LAKE WILDERNESS GOLF COURSE</b>	<b>1,448,344</b>	<b>1,323,319</b>	<b>1,421,033</b>	<b>942,542</b>	<b>1,066,100</b>	<b>-25.0%</b>	<b>13.1%</b>
<b>EXPENDITURES</b>	<b>1,487,167</b>	<b>1,489,458</b>	<b>1,483,237</b>	<b>1,012,299</b>	<b>1,026,267</b>	<b>-30.8%</b>	<b>1.4%</b>
Percent Coverage	97%	89%	96%	93%	104%		

## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### VEHICLE RENTAL FUND

#### VEHICLE SERVICES

Vehicle Services	36,782	47,919	48,093	52,874	57,732	20.0%	9.2%
<b>TOTAL VEHICLE SERVICES</b>	<b>36,782</b>	<b>47,919</b>	<b>48,093</b>	<b>52,874</b>	<b>57,732</b>	<b>20.0%</b>	<b>9.2%</b>

#### VEHICLE REPLACEMENT

Investment Interest	3,450	1,098	2,283	2,193	2,187	-4.2%	-0.3%
Unrealized Gain(Loss) on Investments	(981)	1,011	-	684	-		
Vehicle Replacement Revenue	87,307	95,563	94,756	99,918	109,245	15.3%	9.3%
Sale of Equipment	-	6,485		3,185	-		
<b>TOTAL VEHICLE REPLACEMENT</b>	<b>89,776</b>	<b>104,157</b>	<b>97,039</b>	<b>105,980</b>	<b>111,432</b>	<b>14.8%</b>	<b>5.1%</b>

<b>TOTAL VEHICLE RENTAL FUND</b>	<b>126,558</b>	<b>152,076</b>	<b>145,132</b>	<b>158,854</b>	<b>169,163</b>	<b>16.6%</b>	<b>6.5%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### CENTRAL SERVICES FUND

#### RISK MANAGEMENT

Insurance Revenue	146,625	141,163	135,838	135,620	127,888	-5.9%	-5.7%
<b>TOTAL RISK MANAGEMENT</b>	<b>146,625</b>	<b>141,163</b>	<b>135,838</b>	<b>135,620</b>	<b>127,888</b>	<b>-5.9%</b>	<b>-5.7%</b>

#### BUILDING SERVICES

Building Rental Revenue	222,712	321,612	323,391	359,603	328,556	1.6%	-8.6%
<b>TOTAL BUILDING SERVICES</b>	<b>222,712</b>	<b>321,612</b>	<b>323,391</b>	<b>359,603</b>	<b>328,556</b>	<b>1.6%</b>	<b>-8.6%</b>

#### OFFICE SERVICES

Office Supply Revenue	18,495	9,239	11,469	10,726	9,908	-13.6%	-7.6%
Telephone Revenue	11,829	17,331	19,234	15,129	15,820	-17.7%	4.6%
Postage Revenue	6,519	6,066	4,561	5,757	4,936	8.2%	-14.3%
Office Equipment Rental Revenue	21,264	17,719	19,631	15,283	17,538	-10.7%	14.8%
<b>TOTAL OFFICE SERVICES</b>	<b>58,108</b>	<b>50,355</b>	<b>54,895</b>	<b>46,895</b>	<b>48,202</b>	<b>-12.2%</b>	<b>2.8%</b>

#### INFORMATION TECHNOLOGY

Information Service Revenue	167,147	167,211	310,378	271,306	345,067	11.2%	27.2%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>167,147</b>	<b>167,211</b>	<b>310,378</b>	<b>271,306</b>	<b>345,067</b>	<b>11.2%</b>	<b>27.2%</b>

#### EQUIPMENT REPLACEMENT

Investment Interest	4,936	2,645	4,220	3,257	3,295	-21.9%	1.2%
Unrealized Gain(Loss) on Investments	(1,343)	2,323	-	1,407	-		
Equipment Replacement Reserve	89,562	96,994	94,759	112,361	108,953	15.0%	-3.0%
Refunds	-	1,406	-	-	-		
<b>TOTAL EQUIPMENT REPLACEMENT</b>	<b>93,156</b>	<b>103,368</b>	<b>98,980</b>	<b>117,025</b>	<b>112,248</b>	<b>13.4%</b>	<b>-4.1%</b>

#### TOTAL CENTRAL SERVICE FUND

	<b>687,748</b>	<b>783,708</b>	<b>923,481</b>	<b>930,448</b>	<b>961,960</b>	<b>4.2%</b>	<b>3.4%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2009 Actual	2010 Actual	2011		2012 Budget	% Change 2012 Budget Over (Under) 2011	
			Budget	Actual		Budget	Actual

### UNEMPLOYMENT TRUST FUND

#### MISCELLANEOUS

Investment Interest	1,870	759	1,092	740	820	-24.9%	10.8%
Unrealized Gain(Loss) on Investments	(521)	658	-	349	-		
<b>TOTAL MISCELLANEOUS</b>	<b>1,349</b>	<b>1,417</b>	<b>1,092</b>	<b>1,090</b>	<b>820</b>	<b>-24.9%</b>	<b>-24.7%</b>

<b>TOTAL UNEMPLOYMENT FUND</b>	<b>1,349</b>	<b>1,417</b>	<b>1,092</b>	<b>1,090</b>	<b>820</b>	<b>-24.9%</b>	<b>-24.7%</b>
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# Revenue Narrative Descriptions



# Revenue Narrative Descriptions

## TAXES

### Property Taxes

#### Definition

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

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

By November 15th each year, the City Council (by simple majority) must establish the levy for the following calendar year. The deadline is delayed in most years as the County assessor's must wait for the public utility new construction allocation from the State. Generally, State law limits the growth in regular property tax levies to lower of 1% or the rate of inflation (the "implicit price deflator") multiplied by the City's highest levy over the last three years plus the impact of new construction and annexation. The voters can also be asked to increase the levy rate to the statutory maximum. Annual increases as identified below represent the 1% increase plus the increase associated with new construction and annexation. The Maple Ridge annexation completed in 2009 accounts for 7.7% of the 2009 increase.

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>Levy Rate (per \$1,000 of assessed value)</b>	<b>\$ 1.17</b>	<b>\$ 1.08</b>	<b>\$ 1.25</b>	<b>\$ 1.29</b>	<b>\$ 1.38</b>
Property Tax Levy	2,678,139	2,768,113	3,050,057	3,139,117	3,205,605
Diverted County Road Tax	-	203,011	-	-	-
<b>Total</b>	<b>2,678,139</b>	<b>2,971,124</b>	<b>3,050,057</b>	<b>3,139,117</b>	<b>3,205,605</b>
% Change from the prior year	5.1%	10.9%	2.7%	2.9%	2.1%

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

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

#### Authority and Rate

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

# Revenue Narrative Descriptions

## TAXES, continued

### Retail Sales and Use Tax

#### Definition

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

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

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

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
Locally Generated	1,643,358	1,446,497	1,506,140	1,642,842	1,799,112
Criminal Justice Distribution	476,320	418,990	436,787	457,167	513,192
<b>Total</b>	<b>2,119,677</b>	<b>1,865,487</b>	<b>1,942,926</b>	<b>2,100,009</b>	<b>2,312,303</b>
% Change from the prior year	-8.4%	-12.0%	4.2%	8.1%	10.1%

**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%

# Revenue Narrative Descriptions

## TAXES, continued

### Utility Taxes

#### Definition

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

With some exceptions, the maximum utility tax rate allowed is 6.0 percent. For 2010 the City raised it's rate from 2.25 percent to 3.00 percent for electricity, natural gas, and telephone services only. The City ordinance defines "telephone services" to include cellular phones, pagers, and cable modem services. The Maple Ridge annexation in 2009 also contributed to the increase revenue in 2010 and beyond. For 2011 the City increased it's utility tax from 3% to 6% to fund public safety improvements including 3 police officers, a detective, and an emergency management plan and equipment. The one time capital costs will be used to fund an additional police officer in

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>Utility Tax Rate</b>	<b>2.25%</b>	<b>2.25%</b>	<b>3.00%</b>	<b>6.00%</b>	<b>6.00%</b>
Electric	210,197	218,997	304,587	658,130	669,019
Natural Gas	149,846	162,623	188,040	448,750	463,360
Telephone	237,776	227,232	252,480	525,346	504,946
<b>Total</b>	<b>597,819</b>	<b>608,851</b>	<b>745,107</b>	<b>1,632,226</b>	<b>1,637,326</b>
% Change from the prior year	4.2%	1.8%	22.4%	119.1%	0.3%

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

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

#### Authority and Rate

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

# Revenue Narrative Descriptions

## TAXES, continued

### Real Estate Excise Tax

#### Definition

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

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
REET -- First 0.25 percent	380,587	264,391	343,329	276,799	268,121
REET -- Second 0.25 percent	380,587	263,726	343,329	275,044	268,121
<b>Total</b>	<b>761,174</b>	<b>528,117</b>	<b>686,659</b>	<b>551,843</b>	<b>536,241</b>
% Change from the prior year	-39.2%	-30.6%	30.0%	-19.6%	-2.8%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## TAXES, continued

### Gambling Tax

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>Gambling Taxes</b>	<b>39,204</b>	<b>38,373</b>	<b>43,419</b>	<b>37,521</b>	<b>38,000</b>
% Change from the prior year	7.2%	-2.1%	13.2%	-13.6%	1.3%

**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

	2008	2009	2010	2011	2012
<b>Special Licenses</b>	<b>960</b>	<b>1,060</b>	<b>1,060</b>	<b>960</b>	<b>960</b>
% Change from the prior year	0.0%	10.4%	0.0%	-9.4%	0.0%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## LICENSES & PERMITS, continued

### Franchise Fees

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>General Government</b>					
Cable TV	241,080	251,766	283,261	284,567	295,767
<b>Public Works</b>					
Waste Reduction and Recycling Division					
Solid Waste	18,700	21,388	21,287	19,512	21,906
<b>Total</b>	<b>259,780</b>	<b>273,154</b>	<b>304,548</b>	<b>304,079</b>	<b>317,674</b>
% Change from the prior year	-2.0%	5.1%	11.5%	-0.2%	4.5%

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

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

#### Authority and Rate

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

# Revenue Narrative Descriptions

## LICENSES & PERMITS, continued

### Development Permits

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>Community Development</b>					
<b>Building Division</b>					
Building Permits	238,613	181,597	268,185	402,149	143,772
Plumbing Permits	23,810	22,957	25,370	33,484	12,434
Fill and Grade Permits	1,640	1,900	1,800	3,667	4,000
Mechanical Permits	23,848	27,516	33,790	35,825	12,434
Miscellaneous Permits & Fees	465	300	100	300	200
<b>Public Works</b>					
Right of Way Permit	2,625	1,995	2,695	1,960	1,913
<b>Total</b>	<b>291,001</b>	<b>236,264</b>	<b>331,940</b>	<b>477,384</b>	<b>174,754</b>
% Change from the prior year	-25.3%	-18.8%	40.5%	43.8%	-63.4%

**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

	2008	2009	2010	2011	2012
<b>Parks &amp; Recreation</b>					
WA - Community Center	45,000	-	-	-	-
WA - Lake Wilderness Lodge	1,212,861	268,389	-	-	-
<b>Public Safety</b>					
WA Traffic Safety - Safety	3,486	3,000	3,000	18,350	3,000
WA Traffic Safety - DUI Patrol	-	-	-	357	-
WA Traffic Safety - Overtime	-	13,161	5,614	9,938	6,000
Homeland Security Grant	-	-	-	-	11,292
Bureau of Justice Grant	-	-	2,396	5,912	-
<b>Public Works</b>					
Fed - SR 169 & SR 516	147,922	-	-	-	-
Fed - Lake Wilderness Trail Bridge	-	16,631	(1,631)	117,121	11,642
WA - SR 169 - Witte Road to 228th Ave SE	-	-	-	-	1,083,018
WA - SR 169 & SR 516	159,835	149,843	-	-	-
WA - SR 169 - 264th to 258th Street	377,851	530,973	145,888	415,106	1,510,183
WA - Witte Road & 248th Street Intersectn	-	-	1,250,000	(10,687)	-
WA - Surface Water Management NPDES	4,833	70,167	23,648	26,352	262,284
KC - Waste Reduction & Recycling	59,020	59,146	53,515	53,825	60,053
KC - Flood Control Zone District Grant	-	-	-	-	23,687
KCD - Lake Lucerne Outlet Restoration	-	-	86,706	-	9,634
<b>Total</b>	<b>2,010,808</b>	<b>1,111,310</b>	<b>1,569,136</b>	<b>636,273</b>	<b>2,980,792</b>
% Change from the prior year	-53.0%	-44.7%	41.2%	-59.5%	368.5%

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

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

**Authority and Rates:** N/A

# Revenue Narrative Descriptions

## INTERGOVERNMENTAL REVENUE, continued

### State & County Shared Revenue

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>General Government</b>					
Local Government Assistance	69,606	74,975	77,433	52,630	50,000
Liquor Excise Tax	96,361	102,558	112,947	111,823	114,879
Liquor Profits	135,309	143,768	182,331	158,111	141,937
<b>Public Safety</b>					
CJ - Population	4,130	4,526	5,072	5,060	5,733
CJ - Contract Law Enforcement	27,742	30,247	33,341	33,097	34,979
CJ - Special Programs	15,926	17,275	19,213	19,102	19,491
DUI / Other Criminal Justice	3,617	6,792	4,226	4,806	4,399
<b>Parks &amp; Recreation</b>					
KC Open Space & Regional Trails Levy	35,479	37,897	39,284	43,338	40,000
<b>Public Works</b>					
Motor Vehicle Fuel: Unrestricted	458,382	456,674	493,713	477,368	484,970
<b>Total</b>	<b>846,552</b>	<b>874,711</b>	<b>967,560</b>	<b>905,335</b>	<b>896,386</b>
% Change from the prior year	0.2%	3.3%	10.6%	-6.4%	-1.0%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES

### Development Charges

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>Community Development</b>					
<b>Planning Division</b>					
Sale of Maps / Publications	77	20	2	-	-
Counter Service Fees	1,000	925	1,025	825	733
Boundary Line Adjustment Fee	2,100	-	-	1,375	1,200
Preliminary Plat Review Fees	15,086	300	2,000	1,175	933
Final Plat Review Fees	19,325	7,225	4,450	10,500	10,500
Appeal Fees	575	100	-	-	-
Design Review Fees	30,150	54,875	41,734	42,455	30,000
Conditional Use Permits	6,675	700	-	-	-
SEPA Review Fees	5,250	3,025	10,275	8,075	6,925
School Impact Admin. Fees	6,370	5,720	8,060	10,140	4,514
<b>Building Division</b>					
Counter Service Fees	8,800	7,650	10,475	8,400	8,319
Title Elimination Fees	100	25	100	325	325
Plan Check Fees	72,271	128,223	120,597	129,728	42,743
WSEC - Energy Code Fee	7,200	6,250	8,050	9,450	3,497
<b>Fire Marshal</b>					
Land Use Review Fee	2,900	1,150	1,450	1,400	1,433
Plan Review Fee	10,695	6,250	5,700	8,625	8,993
New Construction Insp - Building	10,775	8,000	7,000	16,150	4,667
Inspections - Fireworks Stands	800	800	700	800	600
<b>Public Works</b>					
Sale of Maps / Publications	14	-	-	-	-
Construction Inspection Fees	55,738	30,763	63,524	44,080	41,597
Surface Water Mgt Inspection Fees	7,540	6,890	9,330	11,810	4,667
Traffic Concurrency Fees	(2,461)	72,560	4,527	-	-
Plan Review Fees	95,181	55,754	58,650	80,330	25,257
Final Plat Review Fees	-	-	-	2,625	2,625
Miscellaneous Charges	-	1,000	-	-	-
<b>Total</b>	<b>356,160</b>	<b>398,205</b>	<b>357,648</b>	<b>388,268</b>	<b>199,529</b>
% Change from the prior year	-20.4%	11.8%	-10.2%	8.6%	-48.6%

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Development Charges, continued

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

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

#### Authority and Rates

City	MVMC 16.10
State	RCW 19.27.100

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Developer Contributions

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>Trans impact fee / pm peak hr trip</b>	<b>\$ 6,272</b>	<b>\$ 6,039</b>	<b>\$ 2,859</b>	<b>\$ 3,031</b>	<b>\$ 3,881</b>
<b>Park impact fee / residential pm peak hr trip</b>			<b>\$ 2,754</b>	<b>\$ 2,754</b>	<b>\$ 2,754</b>
Transportation Impact Fees	587,251	542,846	420,591	2,232,136	755,631
Transportation Contributions	421,904	14,071	(7,872)	(390,753)	-
Park Fee in Lieu	209,181	18,776	48,681	33,432	-
Park Impact Fees	-	-	342,183	426,870	194,708
Surface Water Management Contributions	389	-	-	-	-
<b>Total</b>	<b>1,218,725</b>	<b>575,693</b>	<b>803,582</b>	<b>2,301,685</b>	<b>950,339</b>
% Change from the prior year	-11.0%	-52.8%	39.6%	186.4%	-58.7%

**Application** Funds are restricted for the capital purposes identified  
Transportation contribution special assessments collected in 2008 and 2009 were refunded in 2011

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

#### Authority and Rates

City	Transportation Impact Fees
	Transportation Contributions
	Park Fee in Lieu
State	RCW 82.02.020
Rates	Transportation impact fees as noted above
	Park fee in lieu: Various according to site/project specifics

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Surface Water Management Fees

#### Definition

Surface water management fees provide revenue to fund operations and capital improvements for the City's surface water management utility. The cost of the service is allocated by parcel or acre based on the percentage of impervious surface for that parcel or acre. Fees were increased for 2010 through 2012 by about 7% from the original City of Maple Valley fee structure established in 1997. The current fees range from \$115.02 per developed single family parcel per year to \$1,782.99 per acre per year for a heavily developed commercial site. 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

	2008	2009	2010	2011	2012
<b>Single Family Residential Annual Rate</b>	<b>\$ 85.02</b>	<b>\$ 85.02</b>	<b>\$ 91.02</b>	<b>\$ 103.02</b>	<b>\$ 115.02</b>
Current SWM Collections	712,346	753,472	938,700	1,026,437	1,171,747
<b>Total</b>	<b>712,346</b>	<b>753,472</b>	<b>938,700</b>	<b>1,026,437</b>	<b>1,171,747</b>
% Change from the prior year	4.3%	5.8%	24.6%	9.3%	14.2%

**Application** Funds are restricted for surface water management purposes.

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Golf Course Charges

#### Definition

The City acquired the Lake Wilderness Golf Course in December 2006. The operation included and 18 hole golf course and full service restaurant. From acquisition the City has chosen to have the operation managed by a golf contractor. The operation has always required a City subsidy. In 2010 in an effort to eliminate the subsidy, the City established a citizen advisory committee. The recommendation of the committee was to raise rates and reduced the restaurant scope to serve the golfer. This was recommendation was fully implemented in April 2011. In 2011 the subsidy decreased, but with a very bad weather year and the economy, the subsidy was not totally eliminated.

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
Merchandise Sales	60,810	63,686	55,090	51,574	54,000
Green Fees	497,260	521,148	497,758	498,367	565,000
Cart Rentals	137,968	141,539	137,302	112,383	147,000
Food Sales	398,011	366,843	321,002	122,094	135,000
Beverage Sales	349,890	345,221	309,822	156,589	165,000
Facility Rentals	17,644	8,822	493	1,500	-
<b>Total</b>	<b>1,461,582</b>	<b>1,447,259</b>	<b>1,321,465</b>	<b>942,506</b>	<b>1,066,000</b>
% Change from the prior year	10.5%	-1.0%	-8.7%	-28.7%	13.1%

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

**Assumptions** Projections established based on prior year actuals. 2009 and subsequent year reductions based on the economy and in 2011 and forward the downsizing of the restaurant operations in an effort to break even.

#### Authority and Rates

City  
State  
Rates

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Miscellaneous Charges and Services

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
<b>General Government</b>					
Sale of Maps / Publications	296	351	345	713	788
Passport Filing Fees	23,055	18,925	10,675	9,800	10,400
Pet License Rebate	114	211	146	51	150
<b>Community Development</b>					
<b>Fire Marshal</b>					
Annual Fire Inspections	10,560	9,605	9,700	9,040	9,000
<b>Police</b>					
Sale of Emergency Preparedness Kits	-	2,753	1,540	1,725	2,023
Impound fees	-	-	4,300	7,100	6,933
<b>Court</b>					
Warrant Cost	4,815	3,514	5,953	5,612	6,031
Deferred Prosecution Admin.	147	-	-	-	-
IT Time Pay Fee	406	407	392	506	506
Copies and Tape Fees	-	-	20	7	9
Adult Probation Services	100	-	2	138	172
Sentencing Compliance Fee	33,183	25,686	28,262	88,139	88,999
Housing and Monitoring of Prisoners	3,945	2,290	120	1,763	2,036
Crime Conviction Fee	149	169	235	581	532
<b>Parks</b>					
Program Fees - Day Camp	62,879	60,428	65,853	63,841	63,841
Program Fees - Youth Sports & Classes	60,814	69,932	91,459	108,913	110,000
Program Fees - Adult Sports & Classes	69,544	75,775	75,127	88,878	93,000
<b>Total</b>	<b>270,008</b>	<b>270,047</b>	<b>294,129</b>	<b>386,807</b>	<b>394,420</b>
% Change from the prior year	13.9%	0.0%	8.9%	31.5%	2.0%

**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 forfeit amounts are prescribed in State law. The Maple Valley Police Department issues fines for various infractions and violations. The fines and forfeits are paid at the Maple Valley Municipal Court located in Enumclaw. The City retains about sixty percent of the total amount paid in fines and forfeits. The balance accrues to the State of Washington and King County.

### Historical and Projected Collections

	2008	2009	2010	2011	2012
Code Enforcement Fine	125	275	175	300	300
False Alarm Fines	1,650	1,550	900	1,350	1,467
Proof of Motor Vehicle Insurance	2,325	2,117	2,142	3,832	4,392
Local Infraction Refund	-	-	-	6,710	8,946
Traffic Infractions	51,621	46,363	53,881	89,599	90,128
Emergency and Trauma	8,379	11,213	13,025	15,249	18,803
School Zone Safety	1,356	1,149	660	24,491	24,277
Local JIS- Court	5,646	1,455	1,581	2,396	277
Non-Traffic Infractions	495	1,949	1,351	686	915
Civil Parking Infraction Penalties	1,303	1,266	983	760	907
Handicapped Parking Infractions	250	131	713	805	1,073
Driving Under the Influence	10,036	12,100	9,620	9,648	9,208
Criminal Traffic Misdemeanor	10,571	9,069	7,283	7,029	7,168
Investigative Assessment	70	121	156	6	8
Other Non-Traffic Fines	7,233	7,051	6,016	5,505	5,260
Domestic Violence Penalty Assessment	2,497	1,129	1,406	554	576
Jury Demand Fee	69	-	-	-	-
Witness Fee	-	17	-	-	-
Public Defense Fees	6,291	7,127	6,111	7,007	7,299
Law Enforcement Services	390	1,012	365	236	276
Court Interpreter	94	167	37	210	280
<b>Total</b>	<b>110,401</b>	<b>105,260</b>	<b>106,404</b>	<b>176,373</b>	<b>181,558</b>
% Change from the prior year	42.1%	-4.7%	1.1%	65.8%	2.9%

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

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

### Authority and Rates

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

# Revenue Narrative Descriptions

## MISCELLANEOUS REVENUE

### Investment Earnings

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
General Fund	113,624	29,732	42,094	35,669	31,410
Street Fund	31,277	6,476	10,872	6,935	4,705
Transportation Impact Fee Fund	188,438	59,576	101,677	62,396	66,768
Park Development Fund	9,695	4,338	11,199	15,712	14,782
Real Estate Excise Tax Fund	120,467	38,565	57,321	34,902	12,271
Surface Water Management Fund	59,375	19,948	36,229	34,927	25,291
Lake Wilderness Golf Course	1,438	501	40	30	100
Equipment Rental Fund	11,429	2,469	2,109	2,877	2,187
Central Service Fund	11,016	3,594	4,968	4,664	3,295
Unemployment Fund	5,568	1,349	1,417	1,090	820
<b>Total</b>	<b>552,327</b>	<b>166,548</b>	<b>267,925</b>	<b>199,202</b>	<b>161,629</b>
% Change from the prior year	-28.9%	-69.8%	60.9%	-25.7%	-18.9%
Investment Interest	466,674	234,571	150,030	134,972	161,629
Unrealized Gain(Loss) on Investments	85,653	(68,023)	117,896	64,230	-
	<b>552,327</b>	<b>166,548</b>	<b>267,925</b>	<b>199,202</b>	<b>161,629</b>

Cumulative Unrealized Gain(Loss) on Investments Inception to Date 109,161

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## MISCELLANEOUS REVENUE, continued

### Other Miscellaneous

#### Definition

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

#### Historical and Projected Collections

	2008	2009	2010	2011	2012
Rents, Leases & Concessions	269,467	219,655	263,062	274,441	305,020
Miscellaneous Revenue - Park	7,608	8,795	12,365	19,326	19,280
Miscellaneous Revenue - Golf	186	584	1,814	6	-
Private Donations	9,442	2,000	1,000	26,263	225
Asset Seizures	-	-	52	-	-
Small Overpayment - Courts	-	-	-	20	-
NSF Revenues - Court	106	40	50	100	133
Street Vacations	-	(100)	-	-	-
Judgements & Settlements	-	-	-	11,280	-
Cash Long or Short	4	545	(0)	(92)	-
Refunds - Prior Year	4,665	338	6,345	179	-
Other Interest & Penalties	9,953	8,881	6,795	6,597	6,556
Sale of Surplus Assets	-	-	7,890	3,185	-
<b>Total</b>	<b>301,433</b>	<b>240,738</b>	<b>299,373</b>	<b>341,306</b>	<b>331,214</b>
% Change from the prior year	4.4%	-20.1%	24.4%	14.0%	-3.0%

**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

	2008	2009	2010	2011	2012
Proceeds of State Infrastructure Loan	479,250	-	-	-	-
<b>Total</b>	<b>479,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

#### Authority and Rates

City	Various
State	Various

# **OPERATING BUDGET**

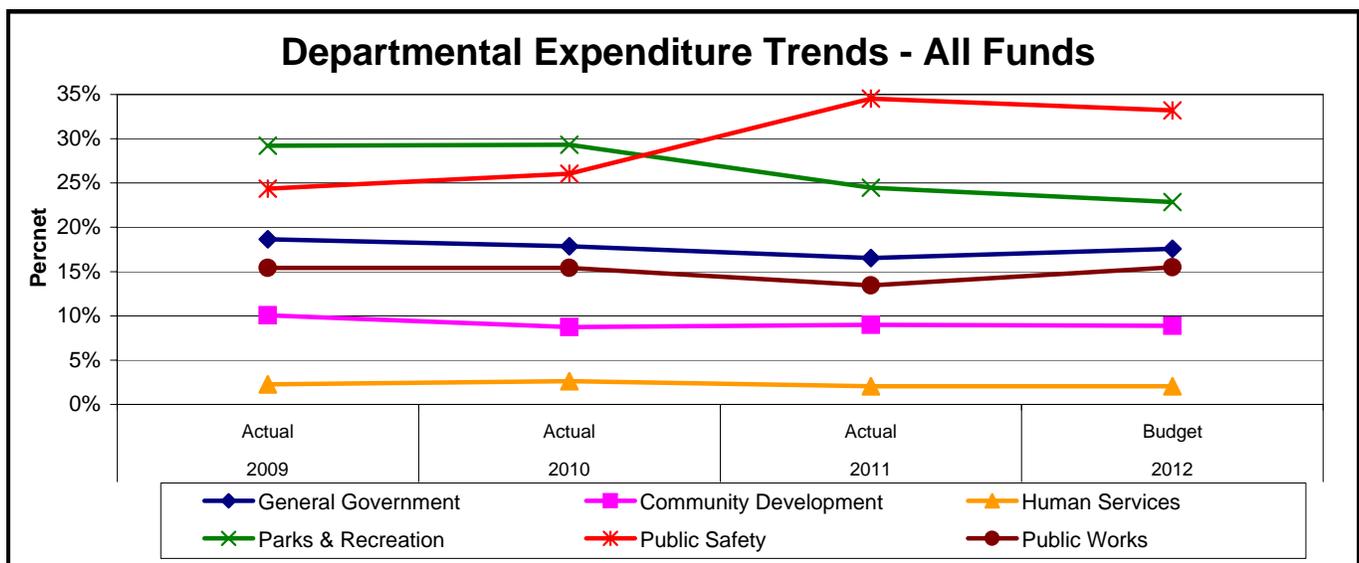


# Operating Expenditures: All Departments

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%
<b>Department Totals</b>							
City Council	100,776	108,450	120,239	105,532	119,965	(274)	-0.2%
City Manager	1,281,353	1,357,808	1,334,373	1,235,388	1,412,510	78,137	5.9%
Community Development	987,742	910,052	1,015,188	956,631	1,072,415	57,227	5.6%
Finance	430,488	432,122	541,036	478,415	543,432	2,396	0.4%
Human Services	220,294	273,033	234,341	217,842	249,357	15,016	6.4%
Parks & Recreation							
General Fund	1,378,881	1,567,479	1,642,326	1,593,209	1,735,970	93,644	5.7%
Lake Wilderness Golf Course Fund	1,487,167	1,489,458	1,483,237	1,012,299	1,026,267	(456,970)	-30.8%
Total Parks & Recreation	2,866,048	3,056,938	3,125,563	2,605,508	2,762,237	(363,326)	-11.6%
Public Safety	2,390,717	2,714,624	3,818,104	3,677,432	4,016,298	198,194	5.2%
Public Works							
General Fund	988,014	1,052,798	982,699	898,150	1,046,230	63,531	6.5%
Surface Water Management Fund	523,558	554,066	822,211	535,401	825,261	3,050	0.4%
Total Public Works	1,511,573	1,606,864	1,804,910	1,433,551	1,871,491	66,581	3.7%
Internal Service Funds	16,860	(38,615)	61,385	(56,720)	47,789	(13,596)	-22.1%
<b>Department Total</b>	<b>9,805,850</b>	<b>10,421,275</b>	<b>12,055,139</b>	<b>10,653,581</b>	<b>12,095,493</b>	<b>40,355</b>	<b>0.3%</b>

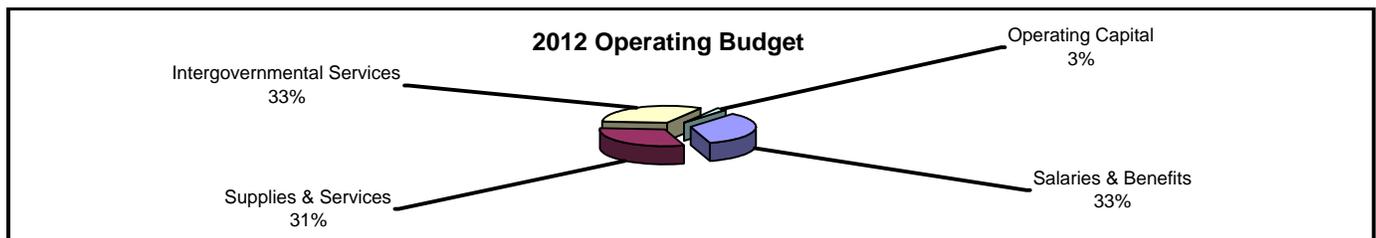
## Fund Totals

General Fund	7,778,265	8,416,365	9,688,306	9,162,600	10,196,177	507,872	5.2%
Surface Water Management Fund	523,558	554,066	822,211	535,401	825,261	3,050	0.4%
Lake Wilderness Golf Course Fund	1,487,167	1,489,458	1,483,237	1,012,299	1,026,267	(456,970)	-30.8%
Internal Service Funds	16,860	(38,615)	61,385	(56,720)	47,789	(13,596)	-22.1%
<b>Fund Total</b>	<b>9,805,850</b>	<b>10,421,275</b>	<b>12,055,139</b>	<b>10,653,581</b>	<b>12,095,493</b>	<b>40,355</b>	<b>0.3%</b>



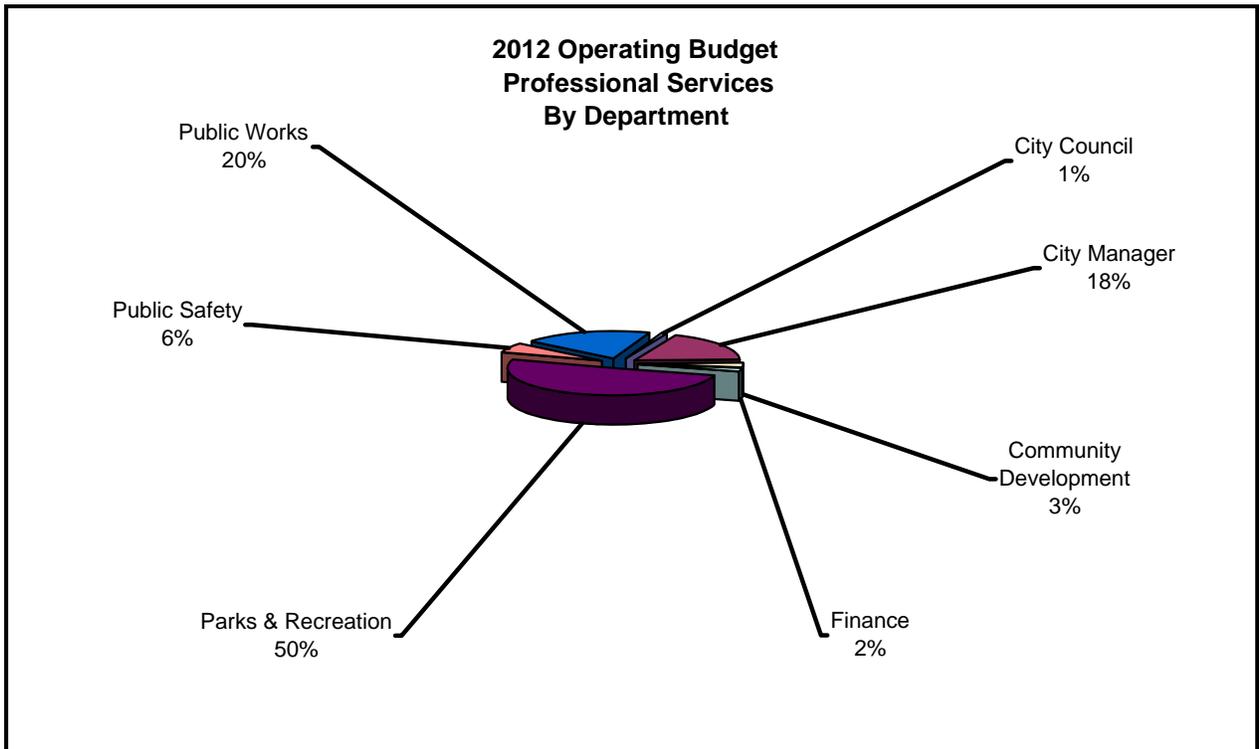
## Budget Summary: Operating Expenditures by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%
<b>10 SALARIES</b>	<b>2,732,946</b>	<b>2,873,122</b>	<b>2,994,776</b>	<b>2,891,802</b>	<b>3,141,980</b>	<b>147,205</b>	<b>4.9%</b>
<b>20 BENEFITS</b>	<b>817,439</b>	<b>842,195</b>	<b>1,167,548</b>	<b>831,425</b>	<b>1,296,197</b>	<b>128,649</b>	<b>11.0%</b>
<b>30 SUPPLIES</b>							
OFFICE AND OPERATING SUPPLIES	250,813	275,016	273,488	278,328	270,183	(3,304)	-1.2%
COST OF SALES	317,356	316,556	313,699	143,936	146,000	(167,699)	-53.5%
BOOKS AND SOFTWARE	1,716	8,441	5,232	1,191	2,471	(2,761)	-52.8%
SMALL TOOLS & MINOR EQUIPMENT	17,603	15,868	30,020	19,297	32,030	2,009	6.7%
<b>Total Supplies</b>	<b>587,489</b>	<b>615,880</b>	<b>622,439</b>	<b>442,751</b>	<b>450,684</b>	<b>(171,756)</b>	<b>-27.6%</b>
<b>40 OTHER SERVICES AND CHARGES</b>							
PROFESSIONAL SERVICES	1,549,906	1,649,533	1,576,898	1,129,519	1,351,591	(225,307)	-14.3%
INFORMATION SERVICES	167,110	171,338	289,543	271,668	289,686	143	0.0%
TELEPHONE	35,164	48,137	49,494	45,859	48,756	(738)	-1.5%
POSTAGE	7,112	8,092	12,052	11,556	7,132	(4,920)	-40.8%
TRAVEL	10,881	8,629	12,136	10,428	11,403	(733)	-6.0%
MEALS AND LODGING	7,824	6,797	14,599	9,790	17,390	2,791	19.1%
TRAINING	10,920	12,485	26,794	17,143	27,074	280	1.0%
ADVERTISING	40,258	32,920	43,530	31,937	39,166	(4,364)	-10.0%
RENTAL AND LEASES	112,868	106,779	114,262	88,292	96,844	(17,418)	-15.2%
BUILDING RENTAL	221,546	312,255	316,033	349,192	329,641	13,608	4.3%
VEHICLE RENTAL & EQUIP REPLACE	218,918	237,030	235,988	269,670	266,905	30,917	13.1%
INSURANCE	175,648	173,060	171,989	169,276	165,045	(6,944)	-4.0%
UTILITIES	235,617	219,770	263,047	227,404	248,550	(14,497)	-5.5%
REPAIRS AND MAINTENANCE	61,385	84,978	90,302	78,090	76,897	(13,405)	-14.8%
MISCELLANEOUS	185,572	184,955	173,005	172,304	181,797	8,792	5.1%
COMMUNITY SERVICE GRANTS	289,826	342,749	294,139	278,577	307,676	13,537	4.6%
<b>Total Other Services &amp; Charges</b>	<b>3,330,555</b>	<b>3,599,507</b>	<b>3,683,811</b>	<b>3,160,703</b>	<b>3,465,554</b>	<b>(218,258)</b>	<b>-5.9%</b>
<b>50 INTERGOVERNMENTAL SERVICES</b>							
INTERGOVERNMENTAL SERVICES	2,460,078	2,758,948	3,649,597	3,543,127	3,904,284	254,687	7.0%
TAXES AND ASSESSMENTS	27,114	31,391	29,696	34,882	32,216	2,520	8.5%
<b>Total Intergovernmental Services</b>	<b>2,487,192</b>	<b>2,790,339</b>	<b>3,679,293</b>	<b>3,578,009</b>	<b>3,936,499</b>	<b>257,206</b>	<b>7.0%</b>
<b>60 OPERATING CAPITAL</b>	<b>219,576</b>	<b>169,437</b>	<b>358,900</b>	<b>245,686</b>	<b>312,325</b>	<b>(46,575)</b>	<b>-13.0%</b>
<b>00 COST ALLOCATION</b>	<b>(213,615)</b>	<b>(285,992)</b>	<b>(284,113)</b>	<b>(290,838)</b>	<b>(306,459)</b>	<b>(22,346)</b>	<b>7.9%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,961,581</b>	<b>10,604,488</b>	<b>12,222,654</b>	<b>10,859,538</b>	<b>12,296,780</b>	<b>74,126</b>	<b>0.6%</b>
Net Internal Service Funds	(155,731)	(183,213)	(167,516)	(205,957)	(201,287)	(33,771)	20.2%
<b>NET OPERATING EXPENDITURES</b>	<b>9,805,850</b>	<b>10,421,275</b>	<b>12,055,139</b>	<b>10,653,581</b>	<b>12,095,493</b>	<b>40,355</b>	<b>0.3%</b>



# Budget Summary: Professional Services by Department

Description	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%
<b>City Council</b>							
Council Retreat	5,381	11,250	13,000	5,388	12,000	(1,000)	
	<b>5,381</b>	<b>11,250</b>	<b>13,000</b>	<b>5,388</b>	<b>12,000</b>	<b>(1,000)</b>	<b>-7.7%</b>
<b>City Manager</b>							
Economic Development	-	5,189	30,000	19,855	40,000	10,000	
Chamber of Commerce Directory	2,375	-	2,500	2,375	2,375	(125)	
General Lobbyist	23,755	10,000	30,000	-	30,000	-	
City Staffing Analysis	29,500	-	-	-	-	-	
Operational Issues Consultant	-	-	-	5,085	-	-	
Executive Search Services	43,116	-	-	-	-	-	
Community Survey	-	35,977	-	-	15,000	15,000	
Miscellaneous Consulting	-	-	15,000	-	15,000	-	
<b>Personnel Services</b>							
Human Resource Consultant	-	-	1,500	-	1,500	-	
Health Savings Account Admin	1,053	1,134	1,200	1,047	1,200	-	
<b>City Clerk</b>							
Municipal Code Update	2,167	6,452	5,000	7,057	6,000	1,000	
Document Imaging / Records Disposal	3,467	1,747	8,000	8,326	6,000	(2,000)	
Temporary Help	803	4,593	2,000	-	-	(2,000)	
<b>City Attorney</b>							
Outside Legal Counsel/Litigation	10,605	2,965	90,000	10,059	70,000	(20,000)	
Interim City Attorney	59,100	-	-	-	-	-	
Donut Hole Counsel / Litigation	75,450	10,825	-	-	-	-	
Black Diamond EIS/MPD	-	212,200	-	9,811	-	-	
AT&T Wireless Tax Refund Claim	-	-	-	13,419	-	-	
Domestic Violence Advocate	5,238	3,300	6,000	3,493	6,000	-	
Prosecution Services	46,448	46,445	50,000	46,551	50,000	-	
	<b>303,076</b>	<b>340,827</b>	<b>241,200</b>	<b>176,297</b>	<b>243,075</b>	<b>1,875</b>	<b>0.8%</b>



## Budget Summary: Professional Services by Department

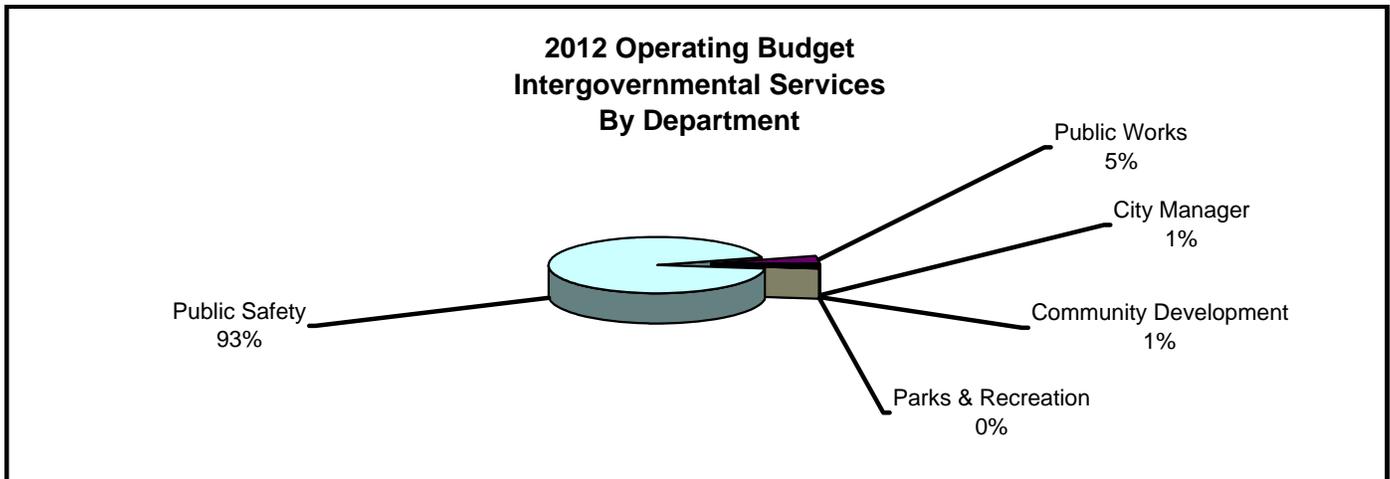
Description	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%
<b>Community Development</b>							
<b>Administration</b>							
Permit System Software Support	8,000	9,500	9,500	10,000	10,250	750	
<b>Planning</b>							
Hearing Examiner	588	2,256	15,000	4,313	15,000	-	
Sub Area Planning	6,321	-	-	-	-	-	
Sign Code Update	-	-	5,000	-	5,000	-	
Expert Witness	-	-	1,500	-	1,500	-	
Parks Comp Plan & Impact Fee Study	4,447	-	-	-	-	-	
Maple Ridge Annexation	11,395	-	-	-	-	-	
Mitigation Program for Fire District	-	5,572	6,928	5,004	1,925	(5,004)	
<b>Building</b>							
Contract Plan Review	-	-	2,500	-	2,500	-	
	<b>30,751</b>	<b>17,328</b>	<b>40,428</b>	<b>19,317</b>	<b>36,175</b>	<b>(4,254)</b>	<b>-10.5%</b>
<b>Finance</b>							
Revenue Auditing	1,359	1,564	1,511	1,310	1,538	27	
Software Support	1,255	1,380	3,300	3,600	3,690	390	
Fiscal Agent Fees	2,409	2,259	2,518	2,102	2,580	63	
Annual State Audit	22,060	21,545	25,000	31,015	25,000	-	
	<b>27,082</b>	<b>26,749</b>	<b>32,328</b>	<b>38,026</b>	<b>32,808</b>	<b>480</b>	<b>1.5%</b>
<b>Parks &amp; Recreation</b>							
<b>Parks Administration</b>							
Software Support	750	375	3,000	-	-	(3,000)	
<b>Parks Maintenance</b>							
Tree Removal	5,140	30,393	15,000	-	20,000	5,000	
Cochran House Demolition	-	6,585	24,000	22,673	-	(24,000)	
<b>Lake Wilderness Lodge</b>							
Software Support	-	-	-	1,636	1,677	1,677	
Cleaning Services	4,672	-	-	-	-	-	
<b>Recreation</b>							
Software Support	-	-	-	1,450	1,486	1,486	
Contract Instructors / Referees	61,683	66,129	67,568	81,018	78,699	11,131	
Event Entertainment	26,016	27,430	27,584	26,592	27,975	390	
Other Event Services	480	-	1,069	-	1,096	27	
Day Camp Services	8,073	7,262	11,050	9,351	13,500	2,450	
<b>Lake Wilderness Golf Course</b>							
Contract - Management Fee	93,636	95,508	97,418	95,508	95,508	(1,910)	
Contract - Salaries & Benefits	607,137	602,683	574,969	426,160	426,000	(148,969)	
Contract - Payroll / Personnel Services	-	13,015	14,696	14,660	16,259	1,563	
Entertainment	32,800	46,495	50,612	(500)	-	(50,612)	
	<b>840,387</b>	<b>895,876</b>	<b>886,967</b>	<b>688,548</b>	<b>682,199</b>	<b>(204,767)</b>	<b>-23.1%</b>
<b>Public Safety</b>							
<b>Police</b>							
Police Services Option Study	-	-	20,000	25,829	4,171	(15,829)	
Emergency Operations Plan	306	-	30,000	13,486	16,514	(13,486)	
Expert Witness	-	280	1,000	-	1,000	-	
<b>Court</b>							
Judicial Services	13,423	13,760	17,000	19,338	21,000	4,000	
Public Defender	-	-	-	-	32,000	32,000	
Interpreter	-	-	-	-	3,000	3,000	
Witness / Jury Fees	-	-	-	-	1,000	1,000	
	<b>13,729</b>	<b>14,040</b>	<b>68,000</b>	<b>58,652</b>	<b>78,686</b>	<b>10,686</b>	<b>15.7%</b>

## Budget Summary: Professional Services by Department

Description	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%
<b>Public Works</b>							
<b>Administration</b>							
Interim Public Works Staffing Contract	88,275	-	-	-	-	-	-
Computer Software Support	1,000	500	1,000	-	-	(1,000)	
Executive Search Services	8,323	-	-	-	-	-	
Plan Review & Inspection	843	-	10,000	18,805	10,000	-	
Aerial Mapping	-	-	6,000	-	6,000	-	
Appraisal Service	-	-	5,000	-	5,000	-	
Comcast Franchise - Public Works	11,474	26,873	-	6,705	-	-	
Telecommunication Franchise	-	675	12,500	8,831	-	(12,500)	
Miscellaneous Consulting	820	-	-	-	-	-	
<b>Transportation Planning</b>							
Traffic Counts	-	7,918	7,000	1,230	7,000	-	
Concurrency Assistance	86,984	3,806	30,000	4,195	5,000	(25,000)	
Black Diamond Development Review	-	126,741	-	-	-	-	
<b>Maintenance</b>							
Janitorial Services	1,962	1,086	-	-	-	-	
Joint Maintenance Facility Study	3,500	-	-	-	-	-	
<b>Street Maintenance</b>							
Street Sweeping	27,672	32,864	-	-	-	-	
Snow & Ice Removal	-	-	20,000	-	-	(20,000)	
Tree Removal	-	5,307	15,000	-	15,000	-	
<b>Waste Recycling Program</b>							
Waste Reduction & Recycling Events	56,792	51,165	56,242	51,475	57,648	1,406	
<b>Lake Management</b>							
Surveys & Treatment	6,991	6,071	6,546	4,868	15,000	8,455	
Education Program	-	-	-	-	11,000	11,000	
<b>Surface Water Management</b>							
Street Sweeping	-	-	35,000	19,916	35,000	-	
Vactoring	13,178	54,331	55,000	7,130	70,000	15,000	
Pond Maintenance - Mosquito Control	-	-	15,000	-	20,000	5,000	
Fencing Repair Contracts	21,685	-	20,687	16,241	10,000	(10,687)	
NPDES Training	-	26,126	-	3,896	-	-	
	<b>329,499</b>	<b>343,464</b>	<b>294,975</b>	<b>143,291</b>	<b>266,648</b>	<b>(28,326)</b>	<b>-9.6%</b>
<b>Total Professional Services</b>	<b>1,549,906</b>	<b>1,649,533</b>	<b>1,576,898</b>	<b>1,129,519</b>	<b>1,351,591</b>	<b>(225,307)</b>	<b>-14.3%</b>

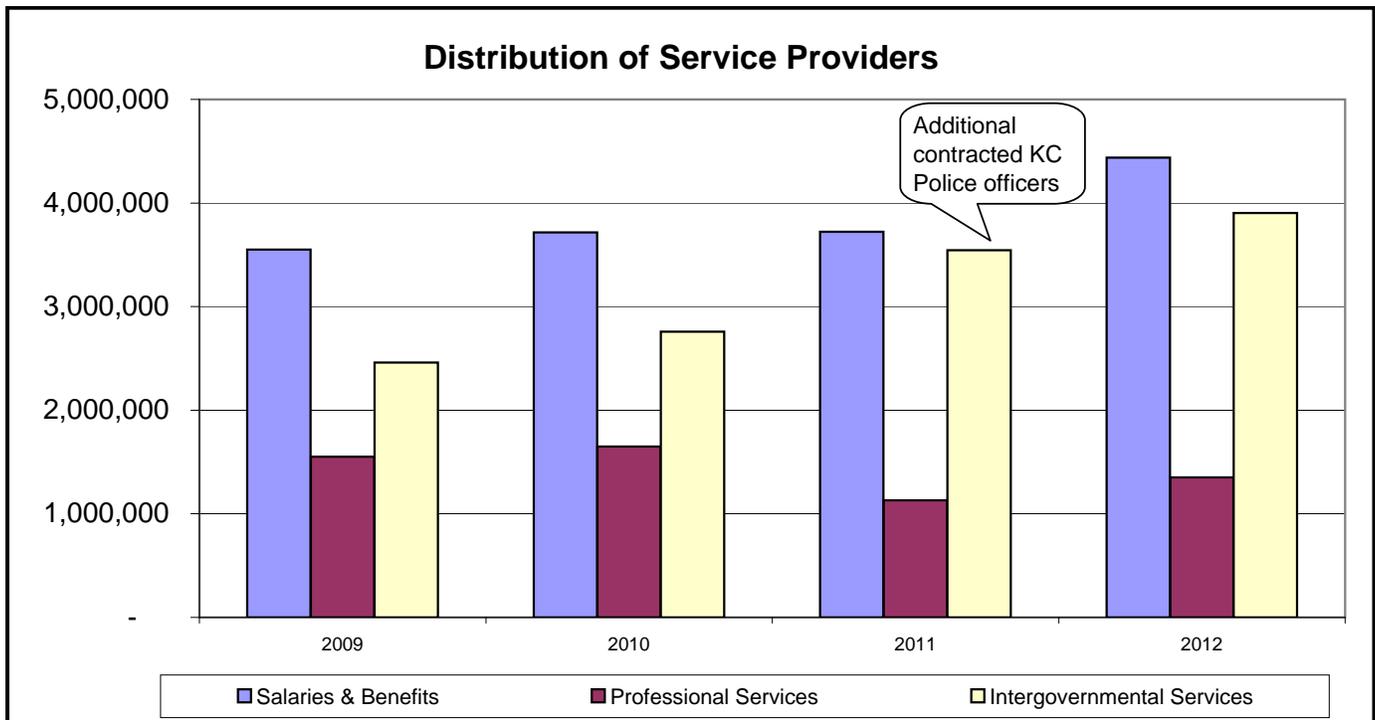
# Budget Summary: Intergovernmental Services by Department

Description	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%
<b>City Manager</b>							
<b>City Clerk</b>							
Election Costs	26,178	(3,670)	28,000	14,000	-	(28,000)	
Voter Registration Costs	23,961	33,200	26,000	34,319	34,000	8,000	
	<b>50,139</b>	<b>29,530</b>	<b>54,000</b>	<b>48,319</b>	<b>34,000</b>	<b>(20,000)</b>	<b>-37.0%</b>
<b>Community Development</b>							
Fire Marshal	24,565	26,627	35,000	36,050	36,000	1,000	
	<b>24,565</b>	<b>26,627</b>	<b>35,000</b>	<b>36,050</b>	<b>36,000</b>	<b>1,000</b>	<b>2.9%</b>
<b>Parks &amp; Recreation</b>							
<b>Adult Sports</b>							
Facility Use Fees	342	299	401	-	411	10	
<b>Fishing Derby</b>							
Police Contracting	-	-	2,000	-	2,000	-	
<b>Maple Valley Days</b>							
MVD - Signage and Barricades	3,440	4,134	4,163	3,990	4,090	(73)	
<b>Independence Day Event</b>							
Police Contracting	-	-	1,500	-	1,500	-	
	<b>3,782</b>	<b>4,432</b>	<b>8,064</b>	<b>3,990</b>	<b>8,001</b>	<b>(63)</b>	<b>-0.8%</b>
<b>Public Safety</b>							
<b>Police</b>							
Police Contract (Base)	2,097,103	2,399,510	3,115,745	3,027,940	3,315,104	199,359	
Police Contract (PY Reconciliation)	(51,725)	(30,000)	-	(3,028)	-	-	
Party Patrol	-	-	-	-	5,000	5,000	
KC Special Services	3,590	-	4,028	-	4,028	-	
Arson Investigation Services	11,737	17,794	17,919	29,719	31,502	13,583	
Animal Control Services	-	25,584	62,823	50,807	55,370	(7,453)	
	<b>2,060,705</b>	<b>2,412,888</b>	<b>3,200,515</b>	<b>3,105,438</b>	<b>3,411,004</b>	<b>210,489</b>	<b>6.6%</b>
<b>Jail</b>							
Enumclaw	45,045	43,230	47,000	50,745	51,000	4,000	
Issaquah	5,713	2,726	6,000	7,222	6,000	-	
King County	17,682	14,253	19,412	30,272	36,000	16,588	
Okanogan	1,666	4,748	7,000	4,587	5,000	(2,000)	
Jail Advisory Group (JAG)	250	-	250	250	250	-	
	<b>70,355</b>	<b>64,957</b>	<b>79,662</b>	<b>93,077</b>	<b>98,250</b>	<b>18,588</b>	<b>23.3%</b>
<b>Court</b>							
Court Services - Enumclaw	102,816	85,374	105,000	116,280	140,000	35,000	
	<b>102,816</b>	<b>85,374</b>	<b>105,000</b>	<b>116,280</b>	<b>140,000</b>	<b>35,000</b>	<b>33.3%</b>
	<b>2,233,876</b>	<b>2,563,219</b>	<b>3,385,177</b>	<b>3,314,795</b>	<b>3,649,254</b>	<b>264,077</b>	<b>7.8%</b>



# Budget Summary: Intergovernmental Services by Department

Description	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%
<b>Public Works</b>							
<b>Streets</b>							
Roadways	1,780	1,405	6,000	322	4,000	(2,000)	
Pedestrian Improvements	1,015	1,003	6,000	1,688	4,000	(2,000)	
Traffic Signs	36,925	29,313	30,327	34,289	35,187	4,860	
Traffic Pavement Markings	17,152	14,395	18,000	16,131	18,000	-	
Traffic Investigations	(77)	-	-	163	222	222	
Shoulder Maintenance	3,558	3,722	4,684	-	4,000	(684)	
King County Management	82	1,781	580	-	2,000	1,420	
	<b>60,437</b>	<b>48,049</b>	<b>66,378</b>	<b>52,592</b>	<b>67,409</b>	<b>1,031</b>	<b>1.6%</b>
<b>Lake Management</b>							
KC Lake Wilderness Technical Services	1,899	-	5,000	750	5,000	-	
Pipe/Lucerne Hydrillia	2,740	2,006	2,622	1,528	2,688	66	
Pipe/Lucerne Lake Stewardship	11,290	10,851	12,575	12,545	12,890	314	
Lake Wilderness Stewardship	7,331	7,457	8,166	6,272	8,371	204	
Beach Monitoring	6,040	7,144	7,250	5,141	7,432	181	
	<b>29,300</b>	<b>27,458</b>	<b>35,614</b>	<b>26,237</b>	<b>36,380</b>	<b>765</b>	<b>2.1%</b>
<b>Surface Water Management</b>							
KC Maintenance	6,092	-	6,000	309	6,000	-	
KC Billing & Collection	16,269	20,163	17,539	21,367	22,550	5,011	
KC Debt Service	28,478	32,603	28,478	32,602	32,603	4,125	
Storm Water Pollution Technical Service	-	-	5,000	-	5,000	-	
Green/Duwamish ERS	-	-	1,433	-	-	(1,433)	
WRIA 8 Agreement	1,192	1,025	1,032	1,025	1,058	26	
WRIA 9 Agreement	5,948	5,841	5,882	5,841	6,029	147	
	<b>57,979</b>	<b>59,632</b>	<b>65,363</b>	<b>61,144</b>	<b>73,240</b>	<b>7,876</b>	<b>12.1%</b>
	<b>147,716</b>	<b>135,139</b>	<b>167,356</b>	<b>139,973</b>	<b>177,029</b>	<b>9,672</b>	<b>5.8%</b>
<b>Total Intergovernmental Services</b>	<b>2,460,078</b>	<b>2,758,948</b>	<b>3,649,597</b>	<b>3,543,127</b>	<b>3,904,284</b>	<b>254,687</b>	<b>7.0%</b>





# City Council



## ***City Council***

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

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

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

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

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

## 2011 Major Accomplishments

### ■Economic Development

- Review and approval of the North Area Sub-area Plan completed in the 4<sup>th</sup> quarter 2011.
- Supported new Economic Development Committee.

### ■Traffic

- Completed the Witte Rd.—SE 248th St. Roundabout
- Monitored the WSDOT SR 516 Corridor Study.
- Redefined the DMU Transportation Assessment process to a more comprehensive SE King County transportation advocacy group involving our Neighboring Communities.

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

- Approved the creation of and appointed citizens to a new Parks and Recreation Commission.

### ■Community Facilities

- Completed construction of the Cedar River to Green River Trail project from SR 516 to Glacier Valley (T32) in partnership with King County
- Supported the Public Works Department efforts in meeting NPDES federal compliance regarding stormwater management and moving toward a compliant maintenance facility.
- Purchased property to serve as an NPDES compliant maintenance facility and as a new Emergency Operations Center.

### ■Annexation

- Completed pre-annexation zoning of Summit Place/Donut Hole property in 3rd Quarter 2011.
- Continued strong participation with King County Annex Summit Place/Donut Hole property.

### ■Quality City Services

- Enhanced City-wide Community Outreach Efforts and Communication.
- Maintained Long-term Fiscal Stability.

## 2012 Goals and Objectives to meet Council Priorities

### ■Economic Development

- Review appropriateness of MU zoning for Brandt property in light of the new Service Commercial zoning designation for the adjacent North Area property.
- Restart Legacy Site planning process.
- Finalize the Four Corners sub-area plan.
- Support the work of the Economic Development Committee in its efforts of developing a strategic marketing strategy to attract investment and jobs to Maple Valley.

### ■Traffic

- Support Public Works efforts to gain grant funding for SR 169 improvements— Projects T-7 (SB lane extension from Witte to 228th) and T-31 (expansion between 258th and 264th).
- Continue participation in the SEATS Coalition (see DMU Study).
- Continue to monitor the progress of the WSDOT SR 516 Corridor Study.

- Support the Maple Valley Police Department's speed enforcement warning program and alternative diversion education program.
- Advocate and participate in the update of the Maple Valley Non-motorized Transportation Plan.

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

- Support the Parks & Recreation Commission and the Parks & Recreation Department on continued implementation of the 2007 PRCHS Plan.
- Put in place new contract(s) for services of the Lake Wilderness Golf Course.
- Continue to work with the City Councils from Covington and Black Diamond and King County Parks Department on developing the Tri-City trail concept.
- Facilitate process to develop a community recreation center with appropriate partners to meet the recreation demands of Maple Valley families.

■ **Community Facilities**

- Support Public Works efforts in meeting NPDES federal compliance regarding stormwater management.
- Support the creation of the new emergency operations center due to the closing of King County Sheriff Precinct 3.

■ **Annexation**

- Finalize the annexation of the Summit Place property (aka Donut Hole).

■ **Quality City Services**

- Enhance community outreach efforts to include Facebook and continued use of the City's web site.
- Continue to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.
- Maintain long-term fiscal stability.

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### City Council

**Positions** 7 7 7 7 7

#### Expenditures by Object

Salaries & Benefits	53,373	52,543	53,592	53,478	53,592	-	0.0%
Supplies & Services	47,403	55,907	66,647	52,055	66,373	(274)	-0.4%
<b>Total City Council</b>	<b>100,776</b>	<b>108,450</b>	<b>120,239</b>	<b>105,532</b>	<b>119,965</b>	<b>(274)</b>	<b>-0.2%</b>

#### Changes from 2011 Budget

Supplies (Amount based on actual usage)	480
Professional Services (Decrease for Council retreat based on actual usage)	(1,000)
Postage (Amount based on actual usage)	7
Other Services & Charges (Based on actual usage)	(1,150)
Miscellaneous (Suburban Cities Association increasing from \$11,747 to \$13,272 after decreasing last year. AWC decreasing from \$15,647 to \$15,512 based on population and assessed valuation. Puget Sound Regional Council decreasing from \$7,500 to \$7,332. Town Hall meeting increasing from \$1,000 to \$1,200 based on actual costs.	1,388
	<u><b>(274)</b></u>

#### Workload Indicators

			2010		
			Benchmark @		
Expenditure Oversight	13,432,827	14,621,112	27,772,921	15,743,890	19,006,018
Council Meetings Held	54	52		46	
Ordinances & Resolutions Enacted	110	91		97	

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>City Council</b>					
SALARIES	49,500	48,675	49,500	49,500	49,500
Mayor					9,900
Councilors (6)					39,600
BENEFITS	3,873	3,868	4,092	3,978	4,092
OFFICE AND OPERATING SUPPLIES	445	2,006	500	1,398	1,000
BOOKS AND SOFTWARE	-	15	20	-	-
PROFESSIONAL SERVICES					
Council Retreat	5,381	11,250	13,000	5,388	12,000
POSTAGE	-	11	-	5	7
TRAVEL	1,320	743	2,100	1,312	2,100
MEALS AND LODGING	1,454	2,038	7,000	1,638	7,000
TRAINING	860	840	3,500	1,140	3,500
ADVERTISING	120		500	56	77
INSURANCE					
Liability	3,741	3,674	3,700	3,289	2,973
REPAIRS AND MAINTENANCE	272		-	-	-
MISCELLANEOUS					
Suburban Cities	12,265	11,666	11,747	12,948	13,272
AWC	13,854	13,854	15,647	15,647	15,512
Puget Sound Regional Council	6,715	7,224	7,500	7,332	7,332
Town Hall Meeting	515	1,009	1,000	1,825	1,200
Miscellaneous	136	1,253	-	-	-
Dues & Memberships	325	325	433	75	400
<b>TOTAL CITY COUNCIL</b>	<b>100,776</b>	<b>108,450</b>	<b>120,239</b>	<b>105,532</b>	<b>119,965</b>



# City Manager



## ***City Manager***

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

### **Primary Services**

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

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

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

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

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

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

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

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

## **2011 Major Accomplishments**

### **■ Economic Development**

- Initiated an assessment of the technology needs facing the community and held conversations with Integra Telecom regarding its fiber optic line that runs through the City. Also discussed with Century Link its plans to serve the City with its fiber optic network.
- Appointed new Economic Development Committee made up of regional and local business representatives.
- Initiated an environmental scan process with the new Economic Development Committee as a first step of designing an economic development strategic plan for the City.
- Worked with the local Chamber of Commerce to host a Small Business Expo.
- Started to work with local Chamber of Commerce on developing marketing material for the community.
- Developed stronger working relationships with development partners in the Puget Sound region.
- Attended the International Council of Shopping Centers' Recon Conference with the Executive Director of the local Chamber of Commerce and a key local property owner.

- Continued the partnership with neighboring cities to advance the transportation needs of southeast King County through the new SEATS coalition (built from the DMU process).

#### ■Traffic

- Monitored Public Works Department's participation in a WSDOT SR 516 Corridor Study (on-going)
- Completion of the Witte Rd./248th roundabout project.
- Began a new traffic enforcement/education effort initiated by Police Department.
- Encouraged Public Works staff to work with WSDOT on an assessment of the timing of traffic signals along SR 169.
- Worked with a couple of HOAs to discuss traffic speeding issues in their neighborhoods.
- Continued strong involvement in the process Involving the SEATS Coalition with our neighboring communities.
- Continued to pursue State & Federal funding to improve Hwy 169 and Hwy 516.

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

- Continued to use the Lake Wilderness Park Plan as the Guide to Program Capital Improvements to the Park. Dock assessment completed in 4<sup>th</sup> quarter 2011
- Worked with the City Council and Parks Director to create/appoint a Parks and Recreation Commission.
- Continued discussions with neighboring communities and King County Parks on possible opportunities to partner in providing certain programs and services.

#### ■Community Facilities

- Worked with Public Works Director in efforts to channel Federal funds programmed in 2010 budget to extend Lake Wilderness Trail on south side of City (Trail extension completed in October 2011).
- Worked with King County Sheriff's Office to house deputies within the City Police Department office to support the Sheriff's new enforcement model.

#### ■Annexation

- Approved pre-annexation zoning of the Summit Place/Donut Hole property in 3rd quarter 2011.
- Continued strong participation with King County on process to annex the Summit Place/Donut Hole property.

#### ■Quality City Services

- Continued to implement the City Information Technology Plan.
- Participated in process to assess City-wide community outreach efforts and communication, leading to establishing a framework for the City to use social media as a part of its communication to citizens.
- Continued to aggressively pursue good grant opportunities.
- Maintain long-term fiscal stability.
- 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, and other legal needs.
- Guided the study to assess the options of providing police services for the City.
- Guided the process with King County Office of Emergency Management and Sheriff's office to update the City's emergency management plan to NIMS compliance.
- Purchased property for an NPDES compliant maintenance facility.

- Guided the process to create new emergency operations center (EOC) for the City as the County closed Precinct 3, thus closing the current EOC.
- Continued to enhance support systems, such as responding to public records request, providing US passport services, and notary public services and maintaining the City's web page.
- Continued to prepare the City's public records for archiving.

## **2012 Goals and Objectives to meet Council Priorities**

### **■Economic Development**

- Continue to work with the Economic Development Committee in developing a strategic economic development profile and marketing plan.
- Continue to work with telecommunication companies to bring fiber optic lines to the City and to gain access to such lines.
- Continue to work with the local chamber of commerce on the annual small business expo and marketing material for the community.
- Develop a marketing strategy for the ICSC Recon Conferences.
- Continue to cultivate key working partnerships for economic development with the Puget Sound area.
- Restart the Legacy site planning process.
- Work with the Community Development Department to reassess the appropriateness of the MU zoning classification for the Brandt property and for the Legacy site.
- Work with owners of the Hayes and Brandt properties on a common marketing plan geared for investors.
- Continue participation on the Healthy Communities Committee.

### **■Traffic**

- Support Public Works efforts to complete projects T-7 and T-31 to improve traffic congestion issues on SR 169.
- Support the work of the Public Works, Parks and Recreation, and Community Development Departments on developing an update to the Non-motorized Transportation Plan.
- Continue to monitor the WSDOT SR 516 Corridor Study process.
- Continue participation on the SEATS Coalition (nee DMU process).

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

- Continue to work on developing new management contract(s) dealing with the Lake Wilderness Golf Course.
- Work with City Council and Parks & Recreation Commission on the feasibility of using public debt to develop the Summit Park and Ball Fields.
- Work with City Council and Park & Recreation Commission on the feasibility of building a new community recreation and activities center.
- Support the efforts of the Parks & Recreation Department and the Lake Wilderness Arboretum on marketing the facilities at the Seattle Garden Show.
- Work with City Attorney, Police Chief and other community stakeholders on a domestic violence awareness program within the City.

### **■Community Facilities**

- Complete work needed on the new emergency operations center and maintenance facility.
- Work with Parks & Recreation Department on reclamation plan of property used as the Public Works maintenance facility.
- Work with telecommunication service companies to improve telecommunication services to City facilities.
- Strongly support the work of the Public Works and Community

- Support efforts of the Community Development and Public Works Departments on developing the update of the Non-motorized transportation plan (including safe pedestrian assessment within neighborhoods).
- Complete assessment on finding a new place to serve as the City's municipal court to start in 2013.

■ **Annexation**

- Work aggressively with King County to annex the Summit Place/Donut Hole property to the City by end of 2<sup>nd</sup> quarter 2013.

■ **Quality City Services**

- Start a comprehensive review of all employee job descriptions.
- Continue to monitor trends that may influence non-salary compensation employee benefits regarding medical benefit plans and provider plan changes.
- Develop succession planning within all departments.
- Continue to aggressively promote the work of the employee wellness committee.
- Conduct the second citizen satisfaction survey.
- Conduct training on new City Emergency Management Plan and conduct a few tabletop training exercises within the community.
- Develop an HOA outreach program to introduce neighborhoods to city services and as a way to improve City communications to its citizens.
- Launch the City's participation on Facebook.

# City Manager

	<b>Employee FTE's</b>	<b>Contract FTE's</b>
<b>City Manager's Office</b>	<b>2.00</b>	
City Council Support		
Departmental Oversight		
Community Development		
Finance		
Parks & Recreation		
Police		
Public Works		
Intergovernmental Oversight		
King County Sheriff's Contract		
Special Projects		
<b>Human Resources</b>	<b>0.75</b>	
Coordinate Employee Recruitment		
Maintain Personnel Files		
Track Employee Evaluation Processes		
Coordinate Employee Wellness & Safety Programs		
Coordinate Employee & Volunteer Recognition Events		
<b>City Clerk</b>	<b>4.00</b>	
Clerk of the Council		
Maintain Agenda Calendar		
Prepare Agenda Packets		
Setup Council Meeting Room		
Take Minutes at All Council Meetings		
Prepare Council Minutes		
Monitor Council Email		
Citizen Response		
Receive City Hall Visitors		
Maintain Customer Service Request System		
Process Public Disclosure Requests		
Accept Passport Application		
Issue Pet Licenses		
Provide Notary Services		
Prepare Cash Receipts		
Manage City Website		
Records Management		
Maintain Legislative Record		
Maintain City Contracts		
Protect Essential Records		
<b>City Attorney</b>	<b>1.00</b>	
General Legal Counsel		
Advise City Council and Staff on Legal Issues		
Review Agenda Material for Legal Issues		
Draft Contracts, Ordinances, & Resolutions		
Civil Litigation		
Prosecution		
	<u><b>7.75</b></u>	<u><b>0.35</b></u>

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### City Manager

<b>Positions</b>	8.50	7.50	7.50	7.50	7.75
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#### **Expenditures by Object**

Salaries & Benefits	714,941	732,615	784,767	726,744	849,425	64,658	8.2%
Supplies & Services	516,274	595,663	495,606	460,326	529,086	33,479	6.8%
Intergovernmental Services	50,139	29,530	54,000	48,319	34,000	(20,000)	-37.0%
<b>Total City Manager</b>	<b>1,281,353</b>	<b>1,357,808</b>	<b>1,334,373</b>	<b>1,235,388</b>	<b>1,412,510</b>	<b>78,137</b>	<b>5.9%</b>

#### **Changes from 2011 Budget**

Salaries (Includes cost of living adjustment of 2.5% but no maximum allowable 3% merit increase is provided. Amount includes reclassification and additional hours for Human Resources Professional.)	36,501
Benefits (Health insurance increasing 7.0% after a 2.0% savings for being an AWC Well City. PERS increasing from an average 2011 rate of 6.28% to an average 2012 rate of 8.28% based on recommendations of the State actuary. Rate changes are effective July 1, 2012 if approved by the State legislature.)	28,157
Supplies (Based on actual usage)	(956)
Professional Services 2011 (Economic development, \$30,000; general lobbyist, \$30,000; miscellaneous consulting, \$15,000; human resources consultant, \$1,500; health savings account administrator, \$1,200; municipal code update, \$5,000; document imaging / records disposal, \$8,000; temporary help, \$2,000; outside legal counsel, \$90,000; domestic violence advocate, \$6,000; and prosecution services, \$50,000.)	(241,200)
Professional Services 2012 (Economic development, \$40,000; general lobbyist, \$30,000; community survey, \$15,000; miscellaneous consulting, \$15,000; human resources consultant, \$1,500; health savings account administrator, \$1,200; municipal code update, \$6,000; document imaging / records disposal, \$6,000; outside legal counsel, \$70,000; domestic violence advocate, \$6,000; and prosecution services, \$50,000.)	243,075
Information Services, Telephone and Postage (Based on actual usage particularly related to public disclosure requests)	11,305
Travel, Meals & Lodging, and Training (Amount based on actual usage)	5,444
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	19,112
Community Service Agency Funding (Amount reflects a increase to the Chamber of Commerce for use of Lake Wilderness Lodge and decrease for economic development which is reallocated to City Manager allocation for future decision.)	(3,300)
Intergovernmental Services (Decrease of \$28,000 reflects 2012 not being a Council election year, with increase of \$8,000 being for additional voter registration with 2012 being a presidential election year.)	(20,000)
	<b>78,137</b>

#### **Program Enhancements (amounts included above)**

Personnel Services Coordinator (Reclassification and increase from 0.50 FTE to 0.75 FTE)	21,319
	<b>21,319</b>

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### City Manager, continued

#### Workload Indicators

City Expenditures Managed	13,432,827	14,621,112		15,743,890	19,006,018
City Employees Managed (FTE)	38.0	39.3	39.8	39.8	41.1
Council Meetings Supported	54	52		46	
Passports Processed	777	428		392	
Pet Licenses Issued	195	192		186	
Public Disclosure Requests	60	88		143	
Contracts/Amendments Processed	160	107		131	
Website Postings	1,750	2,608		2,765	
Personnel Actions Processed	220	327		269	
Staff Training Expenditures	16,003	11,645	23,294	16,003	23,574

#### Performance Measures

			2010			
			Benchmark @			
Expenditures / City FTE	\$ 353,495	\$ 372,038	\$ 539,805	\$ 395,575	\$ 462,997	(1)
General Fund Expenditures / Capita	\$ 436	\$ 407	\$ 536	\$ 423	\$ 436	(2)
Total Expenditures / Capita	\$ 645	\$ 645	\$ 1,097	\$ 687	\$ 813	(2)
Staff Training Costs / FTE	\$ 684	\$ 618		\$ 836	\$ 1,054	(3)
Staff Turnover Rate	8%	0%		0%		(4)
Legal Expenditures per Capita	\$ 15.00	\$ 19.15		\$ 13.70	\$ 13.89	(5)
Legal as % of Total City Expenditure:	2.3%	3.0%		2.0%	1.7%	(5)

- (1) Expenditures per employees is a way of showing the productivity. Increasing expenditures per employee indicates improved efficiencies with existing staff assuming a greater level of expenditure management.
- (2) Expenditures per capita shows how much the City spends for each citizen. General Fund expenditures per capita are substantially less than the benchmark showing that the City with an expanded tax base could be providing expanded services. Total expenditures per capita are also less than the benchmark reflecting a lower ability of City resources available for funding of expenditures.
- (3) Staff training costs have been lower than the benchmark, but current benchmark data is not available. Much of the City's training is low or no-cost training opportunities through resources provided by the Washington Cities Insurance Authority (WCIA) and the Association of Washington Cities (AWC), but the training budget has been improved.
- (4) Staff turnover rate is a percentage calculated by dividing the number of terminated regular employees by the number of regular employees. While many cities were reducing staff positions from 2008 to 2012, the City was able to keep a stable workforce with no layoffs.
- (5) Legal expenditures per capita and as a percent of total expenditures historically below the benchmark led to the hiring a full time in house City Attorney in late 2007.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### City Manager

#### CITY MANAGER'S OFFICE

SALARIES	201,102	197,195	188,235	195,635	197,941
City Manager	1.00				136,969
Executive Assistant	1.00				60,972
Car Allowance			5,400		5,400
BENEFITS	47,751	47,113	65,436	50,022	72,128
OFFICE AND OPERATING SUPPLIES	4,234	3,496	3,472	3,212	3,204
BOOKS AND SOFTWARE	-	285	200	51	200
PROFESSIONAL SERVICES					
Economic Development	-	5,189	30,000	19,855	40,000
Chamber of Commerce Directory	2,375		2,500	2,375	2,375
General Lobbyist	23,755	10,000	30,000	-	30,000
City Staffing Analysis	29,500		-	-	-
Operational Issues Consultant				5,085	
Executive Search Services	43,116		-	-	-
Community Survey		35,977		-	15,000
Miscellaneous Consulting	-		15,000	-	15,000
INFORMATION SERVICES	11,396	11,401	15,859	10,549	10,789
TELEPHONE	1,253	1,716	1,609	1,439	1,516
POSTAGE	323	600	353	714	877
TRAVEL	816	778	886	790	1,045
MEALS AND LODGING	2,856	2,516	2,169	3,287	3,842
TRAINING	1,558	1,104	1,482	2,225	2,426
ADVERTISING	88		-	-	-
OFFICE EQUIPMENT RENTAL	2,454	1,266	1,278	1,156	1,153
BUILDING RENTAL	21,189	49,054	49,670	42,832	40,071
EQUIPMENT REPLACEMENT	1,937	1,748	1,738	1,796	1,833
INSURANCE					
Liability	11,208	4,976	4,740	4,733	4,279
REPAIR AND MAINTENANCE	-	82	110	292	399
MISCELLANEOUS					
Dues & Subscriptions	1,982	1,784	2,014	3,254	3,335
<b>Community Service Grant</b>					
Chamber of Commerce					
Office Space	3,985		-	-	-
Lodge Rental Subsidy @ 100%	1,293	1,656	2,700	1,656	5,400
Economic Development		7,000	6,000	6,000	
	<b>5,278</b>	<b>8,656</b>	<b>8,700</b>	<b>7,656</b>	<b>5,400</b>
<b>TOTAL CITY MANAGER'S OFFICE</b>	<b>414,172</b>	<b>384,934</b>	<b>430,851</b>	<b>356,958</b>	<b>458,213</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### *City Manager, continued*

#### HUMAN RESOURCES

SALARIES			31,932	41,613	51,544
Human Resource Manager	0.75				51,544
BENEFITS			14,063	9,576	23,296
OFFICE AND OPERATING SUPPLIES			250	254	282
BOOKS AND SOFTWARE			250	-	-
PROFESSIONAL SERVICES					
Human Resource Consultant		-	1,500	-	1,500
Health Savings Account Admin	1,053	1,134	1,200	1,047	1,200
INFORMATION SERVICES			8,000	5,577	6,021
TELEPHONE			1,100	966	977
POSTAGE			100	449	611
TRAVEL			200	136	200
MEALS AND LODGING			100		100
TRAINING			200	1,325	1,358
OFFICE EQUIPMENT RENTAL			400	289	288
BUILDING RENTAL			11,400	12,073	11,862
EQUIPMENT REPLACEMENT			300	334	340
INSURANCE					
Liability			1,600	1,495	1,351
REPAIRS AND MAINTENANCE			100	-	-
MISCELLANEOUS					
Dues and Subscriptions			200	9	200
Wellness Program	860	1,199	1,023	891	1,500
Employee Recognition	3,722	8,626	2,000	1,793	5,000
<b>TOTAL HUMAN RESOURCES</b>	<b>5,635</b>	<b>10,959</b>	<b>75,919</b>	<b>77,826</b>	<b>107,631</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### City Manager, continued

#### CITY CLERK'S OFFICE

SALARIES	285,853	272,405	222,171	220,970	226,494
City Clerk	1.00				74,825
Deputy City Clerk	1.00				60,828
Administrative Assistant II	1.00				49,785
Administrative Assistant I	1.00				41,056
BENEFITS	87,690	82,726	107,753	71,016	116,674
OFFICE AND OPERATING SUPPLIES	4,119	3,979	4,329	3,611	3,758
BOOKS AND SOFTWARE	-	732	500	-	-
SMALL TOOLS & MINOR EQUIPMENT	-		-	1,106	-
PROFESSIONAL SERVICES					
Municipal Code Update	2,167	6,452	5,000	7,057	6,000
Document Imaging / Records Disposal	3,467	1,747	8,000	8,326	6,000
Temporary Help	803	4,593	2,000	-	-
INFORMATION SERVICES	26,592	26,602	37,004	41,298	43,435
TELEPHONE	2,034	3,159	2,161	2,470	2,557
POSTAGE	1,770	1,599	1,691	1,376	1,349
TRAVEL	374	962	771	591	808
MEALS AND LODGING	45	33	100	1,018	2,000
TRAINING	659	1,512	1,776	850	2,500
ADVERTISING	2,228	1,834	2,130	1,949	1,800
OFFICE EQUIPMENT RENTAL	3,680	2,848	2,476	2,311	2,305
BUILDING RENTAL	30,256	42,182	31,311	47,212	46,390
EQUIPMENT REPLACEMENT	5,675	6,323	5,987	6,164	6,291
INSURANCE					
Liability	12,379	11,701	9,547	9,330	8,434
REPAIRS AND MAINTENANCE	-	109	146	-	-
MISCELLANEOUS					
Dues and Subscriptions	1,473	1,326	1,200	1,065	1,230
Recording Fees	-	70	94	211	200
Newsletter	26,640	25,002		10,183	9,000
Volunteer Recognition	823		1,000	20	500
Miscellaneous	10	10	13	-	-
INTERGOVERNMENTAL SERVICES					
Election Costs	26,178	(3,670)	28,000	14,000	-
Voter Registration Costs	23,961	33,200	26,000	34,319	34,000
<b>TOTAL CITY CLERK</b>	<b>548,877</b>	<b>527,435</b>	<b>501,161</b>	<b>486,453</b>	<b>521,724</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### City Manager, continued

#### CITY ATTORNEY

SALARIES	77,462	111,338	114,427	114,427	117,288
City Attorney	1.00				117,288
BENEFITS	15,083	21,838	35,349	23,486	38,660
OFFICE AND OPERATING SUPPLIES	912	723	903	1,420	822
BOOKS AND SOFTWARE	1,202		-	498	681
SMALL TOOLS & MINOR EQUIPMENT	471		-	-	-
PROFESSIONAL SERVICES					
Outside Legal Counsel/Litigation	10,605	2,965	90,000	10,059	70,000
Interim City Attorney	59,100		-	-	-
Kenyon Disend	-		-	49,221	-
Donut Hole Counsel / Litigation	75,450	10,825	-	-	-
Black Diamond EIS/MPD		212,200		9,811	-
AT&T Wireless Tax Refund Claim				13,419	
Domestic Violence Advocate	5,238	3,300	6,000	3,493	6,000
Prosecution Services	46,448	46,445	50,000	46,551	50,000
INFORMATION SERVICES	3,799	3,800	5,286	14,642	16,350
TELEPHONE	739	1,080	1,103	1,022	1,054
POSTAGE	8	13	10	49	45
TRAVEL	943	441	700	662	700
MEALS AND LODGING	1,246	667	1,500	773	1,000
TRAINING	561	304	1,500	695	850
ADVERTISING	-		-	2,210	1,093
OFFICE EQUIPMENT RENTAL	818	633	639	578	576
BUILDING RENTAL	7,223	11,313	11,455	12,662	11,846
EQUIPMENT REPLACEMENT	536	779	720	962	981
INSURANCE					
Liability	1,333	1,944	1,851	2,366	2,139
REPAIR AND MAINTENANCE	137		-	-	-
MISCELLANEOUS					
Dues & Subscriptions	3,306	3,873	5,000	4,950	4,586
Miscellaneous	50		-	198	271

<b>TOTAL CITY ATTORNEY</b>	<b>312,670</b>	<b>434,480</b>	<b>326,443</b>	<b>314,152</b>	<b>324,943</b>
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<b>TOTAL CITY MANAGER</b>	<b>1,281,353</b>	<b>1,357,808</b>	<b>1,334,373</b>	<b>1,235,388</b>	<b>1,412,510</b>
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# Community Development



## ***Community Development***

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

### **Primary Services**

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

The City adopted its first comprehensive land use plan in November 1999 and its first major amendment was completed in 2005. Additional amendments were completed in 2008 and 2011 adopting a Parks & Recreation Element, updates to the Transportation and Land Use Elements and sub-area Plan for the Summit Place. By State law, the City must periodically review and, if necessary, amend its comprehensive land use plan. Some amendments are initiated by the City in response to State law changes or City Council action, while others are proposed by private individuals. The Department works with the Planning Commission to form recommendations that then are transmitted to the City Council for action. The Department also bears the primary responsibility for implementing the goals and policies in the adopted plan. Currently the Department is 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 and State requirements, and code interpretation. In some cases, the City contracts for special plan review services.

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

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

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

## **2011 Major Accomplishments**

### **■Economic Development**

- Completed the north area zoning study processed of amendments to the Comprehensive Plan to change commercial land use designations in the north Office and Business Park areas to a new "Service Commercial" designation.
- Performed reviews and issued decisions regarding the development and building of the Maple Valley Town Square / Fred Meyer development.

### **■Traffic**

- Worked with the Public Works Department a new City Comprehensive Plan Transportation Element
- Worked with the Public Works Department on updating and improving the Transportation Impact Fee program, methods and Ordinances.
- Worked with the Public Works Department on updating the City's Transportation Concurrency program.

### **■Annexation**

- Completed adoption of Pre-annexation zoning and a Transfer of Development Rights program for the Summit Place/Donut Hole site. This was a requirement of the Interlocal Agreement for adoption of the Joint Plan and annexation.

### **■Quality City Services**

- Provided staff support to the City Planning Commission.
- Processed 2011 Comprehensive Plan Updates regarding Transportation, Land Use and Capital Facilities and Public Services Elements.
- Processed 2011 Zoning Code updates, and updates to the City's land use / development review procedures.
- Established internal committee and began work toward a new 'code enforcement' process and code update.
- Worked with School District and updating and amending the interlocal agreement and ordinances
- Continued work toward addressing the Four Corners area and Interim Commercial Development Regulations affecting the NW Quadrant.
- Assisted with establishing a moratorium on medical marijuana collective gardens / dispensaries

## **2012 Goals and Objectives to meet Council Priorities**

### **■Economic Development**

- Amend zoning regulations to reflect and implement new 2011 Comprehensive Plan land use designations (Service Commercial Zoning)
- Update and amend Comprehensive Plan / Development Regulations addressing the Four Corners area and Interim Commercial Development Regulations affecting the NW Quadrant.
- Continue to provide, and find new ways to improve, timely development review.
- Process commercial development applications for Maple Valley Town Square and Four Corners Square.
- Process zoning / land use amendment or changes to North MU Zoning.

■ **Traffic**

- Continue work with Public Works Department updating the City Transportation Concurrency Program and regulations.

■ **Annexation**

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

■ **Quality City Services**

- Complete the updates to the City's sign ordinance.
- Complete the required Shoreline Master Program update.
- Work with Maple Valley Fire and Life Safety toward an interlocal agreement for the adoption of Fire Impact Fees
- Update Comprehensive plan / Regulations addressing the Four Corners area and Interim Commercial Development Regulations affecting the NW Quadrant
- Complete work on Code Enforcement procedures and regulations
- Process 2012 Comprehensive Plan updates according to docketing process and Council direction.

# Community Development

	<u>Employee</u> FTE's	<u>Contract</u> FTE's
<b>Administration</b>		<b>2.00</b>
Planning Commission Review & Recommendations		
City Council Review & Actions		
SEPA Administration		
Permit Technician		
<b>Planning</b>		<b>3.00</b>
Comprehensive Planning		
Plan Administration		
Plan Amendments		
Code Amendments		
Current Planning		
Applications		
Development Review		
Administrative Decisions		
Hearing Examiner Process		
<b>Building</b>		<b>3.00</b>
Permit Processing		
Plans Examination		
Inspections		
Code Compliance		
<b>Fire Marshal</b>		
Contract with Maple Valley Fire & Life Safety		
Development Review		
Annual Inspections		
		<u><b>8.00</b></u>

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### Community Development

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

Salaries & Benefits	761,153	702,005	753,814	736,744	840,379	86,565	11.5%
Supplies & Services	202,024	183,270	226,374	183,803	196,035	(30,338)	-13.4%
Intergovernmental Services	24,565	26,627	35,000	36,050	36,000	1,000	2.9%
<b>Total Community Development</b>	<b>987,742</b>	<b>910,052</b>	<b>1,015,188</b>	<b>956,631</b>	<b>1,072,415</b>	<b>57,227</b>	<b>5.6%</b>

#### Changes from 2011 Budget

Salaries (Includes cost of living adjustment of 2.5% but no maximum allowable 3% merit increase is provided.)	54,182
Benefits (Health insurance increasing 7.0% after a 2.0% savings for being an AWC Well City. PERS increasing from an average 2011 rate of 6.28% to an average 2012 rate of 8.28% based on recommendations of the State actuary. Rate changes are effective July 1, 2012 if approved by the State legislature.)	32,383
Supplies (Based on actual usage)	(1,342)
Professional Services 2011 (Permit system software support, \$9,500; Hearing examiner, \$15,000; sign code update, \$5,000 (unspent 2010 funds); expert witness, \$1,500; mitigation program for Fire Department, \$6,928 (unspent 2010 funds); and contract plan review, \$2,500.)	(40,428)
Professional Services 2012 (Permit system software support, \$10,250; Hearing examiner, \$15,000; sign code update, \$5,000 (unspent 2010 funds); expert witness, \$1,500; mitigation program for Fire Department, \$1,925 (unspent 2010 funds); and contract plan review, \$2,500.)	36,175
Information Services, Telephone and Postage (Based on actual usage)	(20,802)
Travel, Meals & Lodging, and Training (Based on actual usage. Includes training provided in the Building Division to improve City standards and City-wide property insurance rating)	(1,382)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(973)
Miscellaneous (Based on actual usage)	(1,585)
Intergovernmental Services (Increased payment to Maple Valley Fire & Life Safety for Fire Marshal based on 29% rate increase. Amount offset by reduced development activity.)	1,000
	<b>57,227</b>

## Expenditure Budget: Department Summary

	2009	2010	2011		2012	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2011 Budget	
						\$	%

## Community Development, continued

### Workload Indicators

Planning Commission Meetings	25	21		20
Preliminary Plats				
Lots Approved (#)	-	-		-
Other Land Use Reviews				19
Permit Applications Processed				
SFR Permits Issued	93	125		156
Other Residential Permits Processed				131
Commercial	3	146		143
Inspections	2,616	3,234		4,529

# Lots approved include multi family entitlements

### Performance Measures

		2010		Benchmark @		
Building Division Cost / \$1,000 of New Construction	\$ 12.31	\$ 15.32	\$ 17.53	\$ 20.79		(1)
Building Division Costs / Inspection	\$ 212.00	\$ 161.08		\$ 122.10		(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. Beginning in 2008 costs per unit began increasing with the reduction in permitting activity, but the City has been able to maintain staff for projected commercial growth.

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

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

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Community Development

#### ADMINISTRATION

SALARIES	186,607	165,772	166,944	166,944	171,117
Community Development Director 1.00					114,156
Permit Technician 1.00					56,961
Overtime	58		-	-	-
BENEFITS	55,422	44,832	61,855	45,463	67,391
OFFICE AND OPERATING SUPPLIES	3,302	1,551	1,841	1,090	1,106
BOOKS & SOFTWARE	108		-	-	-
PROFESSIONAL SERVICES					
Permit System Software Support	8,000	9,500	9,500	10,000	10,250
INFORMATION SERVICES	11,396	11,401	15,859	12,129	9,718
TELEPHONE	1,825	1,957	2,036	1,718	1,789
POSTAGE	1,278	583	722	623	790
TRAVEL	329	255	604	300	300
MEALS AND LODGING	23	25	101	30	30
TRAINING	414	275	806	300	500
OFFICE EQUIPMENT RENTAL	2,454	1,266	1,278	1,156	1,153
BUILDING RENTAL	57,595	62,972	63,762	70,482	65,939
EQUIPMENT REPLACEMENT	7,186	7,358	7,316	7,562	7,717
INSURANCE					
Liability	5,502	6,663	6,347	4,733	4,279
MISCELLANEOUS					
Dues & Subscriptions	515	490	604	535	548
COST ALLOCATION	(342,014)	(314,900)	(339,575)	(323,063)	(342,627)
<b>TOTAL COM DEV ADMINISTRATION</b>	-	-	-	-	-

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Community Development, continued

#### PLANNING DIVISION

SALARIES	195,202	192,127	192,983	192,948	197,807
Senior Planner	1.00				73,903
Associate Planner	2.00				123,905
Temporary Help	4,901		-	-	-
BENEFITS	59,146	54,976	84,579	56,213	91,876
OFFICE AND OPERATING SUPPLIES	3,486	2,306	2,479	1,628	1,485
BOOKS & SOFTWARE	173		-	197	269
PROFESSIONAL SERVICES					
Hearing Examiner	588	2,256	15,000	4,313	15,000
Sub Area Planning	6,321		-	-	-
Sign Code Update	-		5,000	-	5,000
Expert Witness	-		1,500	-	1,500
Parks Comp Plan & Impact Fee Study	4,447		-	-	-
Maple Ridge Annexation	11,395		-	-	-
Mitigation Program for Fire District		5,572	6,928	5,004	1,925
INFORMATION SERVICES	11,396	11,401	15,859	11,473	8,418
TELEPHONE	887	1,238	1,295	1,005	1,050
POSTAGE	24		100	52	50
TRAVEL	60	50	201	16	100
MEALS AND LODGING	-	150	250	-	250
TRAINING	300	85	1,000	-	400
ADVERTISING	5,115	2,584	4,000	3,630	4,227
OFFICE EQUIPMENT RENTAL	1,636	1,898	1,917	1,734	1,729
EQUIPMENT REPLACEMENT	9,304	1,017	1,011	1,045	1,066
INSURANCE					
Liability	7,502	8,571	8,165	7,107	6,425
REPAIR AND MAINTENANCE	434		1,000	-	1,000
MISCELLANEOUS					
Dues & Subscriptions	692	666	1,000	434	718
Printing	-	695	933	-	-
Miscellaneous	77	20	27	-	-
COST ALLOCATION	85,504	76,875	84,894	80,774	85,657
<b>TOTAL PLANNING DIVISION</b>	<b>408,590</b>	<b>362,487</b>	<b>430,122</b>	<b>367,573</b>	<b>425,952</b>
<b>Associated Revenue</b>	72,890	67,546	49,494	74,545	54,805
<b>Percent Coverage</b>	18%	19%	12%	20%	13%

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Community Development, continued

#### BUILDING DIVISION

SALARIES	194,938	185,896	167,348	207,348	212,532
Building Official 1.00					88,265
Inspector/Code Enforcement Officer 2.00					124,267
BENEFITS	64,880	58,402	80,106	67,828	99,655
OFFICE AND OPERATING SUPPLIES	1,569	596	485	1,513	1,603
BOOKS AND SOFTWARE	60	3,078	1,000	-	-
PROFESSIONAL SERVICES					
Contract Plan Review	-		2,500	-	2,500
INFORMATION SERVICES	11,396	11,401	15,859	10,047	9,436
TELEPHONE	2,007	2,518	2,582	2,111	2,259
TRAVEL	35	662	1,000	70	1,000
MEALS AND LODGING	797		1,000	-	1,000
TRAINING	1,520	1,090	2,000	300	2,000
OFFICE EQUIPMENT RENTAL	818	1,898	1,917	1,204	1,219
VEHICLE RENTAL	10,587	10,861	11,177	11,914	12,664
EQUIPMENT REPLACEMENT	852	872	867	897	915
INSURANCE					
Liability	8,253	7,285	6,939	7,072	6,393
MISCELLANEOUS					
Dues & Subscriptions	365	205	604	380	318
COST ALLOCATION					
From Community Development Admin	256,511	236,175	254,681	242,323	256,970
<b>TOTAL BUILDING DIVISION</b>	<b>554,587</b>	<b>520,938</b>	<b>550,066</b>	<b>553,008</b>	<b>610,463</b>
<b>Associated Revenue</b>	376,693	468,642	374,378	623,627	228,026
<b>Percent Coverage</b>	68%	90%	68%	113%	37%

#### FIRE MARSHAL

INTERGOVERNMENTAL SERVICES					
Fire Marshal	24,565	26,627	35,000	36,050	36,000
<b>TOTAL FIRE MARSHAL</b>	<b>24,565</b>	<b>26,627</b>	<b>35,000</b>	<b>36,050</b>	<b>36,000</b>
<b>Associated Revenue</b>	25,805	24,550	19,617	36,015	24,693
<b>Percent Coverage</b>	105%	92%	56%	100%	69%
 <b>TOTAL COMMUNITY DEVELOPMENT</b>	 <b>987,742</b>	 <b>910,052</b>	 <b>1,015,188</b>	 <b>956,631</b>	 <b>1,072,415</b>
<b>Associated Revenue</b>	475,388	560,737	443,489	734,187	307,524
<b>Percent Coverage</b>	48%	62%	44%	77%	29%



# Finance



## **Finance**

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

### **Primary Services**

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

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

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

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

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

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

### ***Other Operations***

The Finance Director serves as the City's risk manager and is the management representative on the City's employee safety committee. The Department also administers the City's special license program primarily for taverns and certain secondhand dealers.

## **2011 Major Accomplishments**

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

- Continued to monitor and report on financial operations of the Lake Wilderness Golf Course.

### **■Quality City Services**

- Implemented a financial management system converting the City from a batch data entry system to an on line real time system accessible to all City departments.
- Received Certificate of Achievement for Excellence in Financial Reporting for 2010 Comprehensive Annual Financial Report (12th Consecutive).
- Received Distinguished Budget Presentation Award for 2011 Final Budget (10th Consecutive).

## **2012 Goals and Objectives to meet Council Priorities**

### **■Quality City Services**

- Continue to meet all payroll and accounts payable timelines.
- Work with the new finance system and the departments to make their jobs easier and improve their financial information.
- Continue to receive annual financial report and budget presentation awards.
- Implement the accounts receivable module for the new financial management system.
- Assist the Public Works Department in the implementation of a work order system that captures of not only work order labor hours but enhances the process for capturing hours for payroll.
- Assist the Community Development and Public Works Departments in the reimplementation of Trak-it, the City's permitting software

# Finance

	Employee FTE's	Contract FTE's
<b>Finance</b>	<b>3.80</b>	
Budgeting		
Operating		
Capital Improvement Program		
Community Service Agency Grant Process		
Financial Forecasting		
Accounting		
Accounts Payable		
Payroll		
Employee Payments		
Benefit Provider Coordination		
Labor Distribution		
Accounts Receivable		
Special Licenses		
Fire Permits		
Gambling Tax Billing		
Deposit Account Billing		
General Ledger		
Golf Course Course Accounting		
Monthly Journal Entries		
Investments		
Debt Management		
Monthly Reporting		
Comprehensive Annual Financial Report (CAFR)		
Support Operations		
Risk Management with Washington Cities Insurance Authority (WCIA)		
Central Stores		
Fixed Asset Management		
<b>Information Technology</b>	<b>1.50</b>	<b>1.00</b>
Manage City's File Server		
Manage City's Geographic Information System		
Manage City's Telephone System		
Manage the City's Email System		
Assist Department's in Efforts to Install New Software		
Current Efforts		
On line Registration System for Parks		
New Finance Software System		
Public Works Work Order System		
Organize the Trak-it Database and upgrade to a Trakit.net version		
Organize electronic files in accordance with record retention laws		
Work on Implementing Information Technology Plan		
Current Efforts		
Server Virtualization		
Upgrade from Windows 2000 to Windows 2007		
Upgrade from Office 2003 to Office 2010		
	<b>5.30</b>	<b>1.00</b>

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### Finance

#### Positions

General Fund	3.50	3.80	3.80	3.80	3.80		
Internal Service Fund	1.00	1.50	1.50	1.50	1.50		

#### Expenditures by Object

Salaries & Benefits	332,407	322,797	419,645	340,462	419,942	297	0.1%
Supplies & Services	110,003	123,737	137,353	150,471	138,214	861	0.6%
Cost Allocation	(11,923)	(14,412)	(15,962)	(12,517)	(14,724)	1,238	-7.8%
<b>Total Finance</b>	<b>430,488</b>	<b>432,122</b>	<b>541,036</b>	<b>478,415</b>	<b>543,432</b>	<b>2,396</b>	<b>0.4%</b>

#### Changes from 2011 Budget

Salaries (Includes cost of living adjustment of 2.5% but no maximum allowable 3% merit increase is provided. Decrease reflects the fact that the 2 accountant positions were budgeted as 2.0 FTE's in 2011, but should have been budgeted as only 1.8 FTE's.)	(7,588)
Benefits (Health insurance increasing 7.0% after a 2.0% savings for being an AWC Well City. PERS increasing from an average 2011 rate of 6.28% to an average 2012 rate of 8.28% based on recommendations of the State actuary. Rate changes are effective July 1, 2012 if approved by the State legislature.)	7,886
Supplies (Based on actual usage)	2,300
Professional Services 2011 (Revenue auditing, \$1,511; financial system software support, \$3,300; fiscal agent fees, \$2,518; and annual state audit, \$25,000.)	(32,328)
Professional Services 2012 (Revenue auditing, \$1,759; financial system software support, \$3,690; fiscal agent fees, \$2,580; and annual state audit, \$25,000.)	32,808
Information Services, Telephone and Postage (Based on actual usage)	(66)
Travel, Meals & Lodging, and Training (Increase with additional staff position for full year)	496
Other Services & Charges (Copier & building rental, equipment replacement, & insurance. Major decrease associated with eliminating printing of Comprehensive Annual Financial Report and Final Budget by posting them on the website.)	(2,349)
Cost Allocation (Charge to Lake Wilderness Golf Course, based on actual usage.)	1,238
	<b>2,396</b>

## Expenditure Budget: Department Summary

	2009	2010	2011		2012	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2011 Budget	
						\$	%

## Finance, continued

### Workload Indicators

Receipts Processed	7,800	4,186		2,956
Checks Issued	3,800	3,760		4,165
Payroll W2's	95	108		100
Receivable Accounts Managed	200	175		85
Fixed Assets Managed	1,800	1,830		1,916

### Performance Measures

			2010			
			Benchmark @			
Total Expenditures / Finance FTE	3,837,951	3,847,661	4,337,099	4,143,129	5,001,584	(1)
Receipts & Checks / Finance FTE	3,314	2,091		1,874		(2)
Insurance Losses / Worker Hour	0.00	0.01	0.14	-		(3)
Computer Services as % of Total Expenditures	2.3%	1.7%	1.2%	2.4%	2.6%	(4)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	11	12				(5)
Distinguished Budget Presentation Award (Consecutive years)	8	9		10		(6)

- (1) Total expenditures per Finance FTE is an indicator of the amount of accounting activity processed. Reduced capital expenditures 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. Receipting subsystems have reduced the number of individual receipts processed by the Finance Department.
- (3) The City of Maple Valley is a member of the Washington Cities Insurance Authority (WCIA) which provides insurance services for over 100 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 2006 to 2010.
- (4) Relatively high percentages beginning in 2007 reflect the implementation of the Information Technology Strategic Plan completed in 2006 that identified significant limited resources being spent for technology. As a part of the plan a new finance software package was installed in 2011
- (5) The City's annual financial report is the primary document for identifying financial accountability. GFOA sets standards for financial reports so that they are complete, accurate, timely and easily understood. Winning their Certificate of Achievement for Excellence in Financial Reporting means the City is keeping up with the latest standards of governmental accounting.
- (6) A City's budget is the primary vehicle with which it communicates to its stakeholders the way it intends to manage the city. GFOA sets standards for the production of budgets so that they have the maximum utility in helping citizens and others understand the city's priorities and policies. Winning their Distinguished Budget Presentation Award means that the budget meets their high standards as a Policy Document, a Financial Plan, an Operations Guide, and a Communication Device.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Finance</b>					
SALARIES	251,860	244,701	302,080	261,782	294,491
Finance Director	1.00				122,595
Accountant	1.80				118,410
Accounting Clerk	1.00				53,487
Overtime	841	427	2,000	-	2,000
BENEFITS	79,706	77,669	115,565	78,680	123,451
OFFICE AND OPERATING SUPPLIES	4,547	5,411	5,446	9,737	8,200
SMALL TOOLS & MINOR EQUIPMENT	263	338	454	-	-
PROFESSIONAL SERVICES					
Revenue Auditing	1,359	1,564	1,511	1,310	1,538
Software Support	1,255	1,380	3,300	3,600	3,690
Fiscal Agent Fees	2,409	2,259	2,518	2,102	2,580
Annual State Audit	22,060	21,545	25,000	31,015	25,000
INFORMATION SERVICES	15,195	15,201	21,145	22,895	21,220
TELEPHONE	1,365	2,318	2,398	2,363	2,454
POSTAGE	1,813	1,651	1,786	1,498	1,589
TRAVEL	199	153	400	488	500
MEALS & LODGING	59	105	200	433	400
TRAINING	604		604	500	800
ADVERTISING	885	674	1,000	994	1,000
OFFICE EQUIPMENT RENTAL	2,863	2,215	2,237	2,002	1,925
BUILDING RENTAL	23,407	38,657	39,142	43,267	40,478
EQUIPMENT REPLACEMENT	12,917	13,518	13,441	19,310	18,699
INSURANCE					
Liability	9,662	8,976	8,551	7,571	6,844
REPAIR AND MAINTENANCE	205	82	110	298	253
MISCELLANEOUS					
Dues and Subscriptions	290	290	292	290	297
Printing	7,932	6,633	7,049	-	-
Budget & CAFR Award Programs	715	765	770	715	733
Miscellaneous	-		-	85	14
COST ALLOCATION					
To Lake Wilderness Golf Course	(11,923)	(14,412)	(15,962)	(12,517)	(14,724)
<b>TOTAL FINANCE</b>	<b>430,488</b>	<b>432,122</b>	<b>541,036</b>	<b>478,415</b>	<b>543,432</b>

# Human Services



## ***Human Services***

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

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### Human Services

#### Expenditures by Object

Supplies & Services	220,294	273,033	234,341	217,842	249,357	15,016	6.4%
<b>Total Human Services</b>	<b>220,294</b>	<b>273,033</b>	<b>234,341</b>	<b>217,842</b>	<b>249,357</b>	<b>15,016</b>	<b>6.4%</b>

#### Changes from 2011 Budget

##### Funded in 2011

Greater Maple Valley Community Center	(204,341)
Maple Valley Food Bank	(15,000)
Emergencies and Special Opportunities	<u>(15,000)</u>
	<b><u>(234,341)</u></b>

##### Funded in 2012

Greater Maple Valley Community Center (\$192,500 to continue funding for operating costs; \$5,136 as pass through of the alcohol tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District and \$6,721 for building expenses related to the youth center ("Den".))	204,357
Maple Valley Food Bank to provide food and financial assistance to individuals, to assist with the holiday program, and to help with operational costs.	15,000
Emergencies and Special Opportunities	<u>15,000</u>
	<b><u>249,357</u></b>
<b>Budget change from 2010</b>	<b><u>15,016</u></b>

#### Performance Measures

Human Service Expenditures / Capita	\$ 10.57	\$ 12.04	2010 Benchmark @ \$ 6.35	\$ 9.50	\$ 10.66	(1)
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(1) Human services expenditures per capita had been increasing with the construction of the den at the Greater Maple Valley Community Center, but the economy has tightened the budget allocation.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Human Services</b>					
<b>Maple Valley Community Center</b>					
<b>Community Service Grant</b>					
Operational Grant	175,000	192,500	192,500	192,500	192,500
Capital Grant	-	39,400	-	-	-
Substance Abuse - 2% liquor tax	4,927	5,033	5,699	6,272	5,136
	<b>179,926</b>	<b>236,933</b>	<b>198,199</b>	<b>198,772</b>	<b>197,636</b>
<b>City Expenses</b>					
Office and Operating Supplies		426	428	41	428
Small Tools & Minor Equipment		440	443	-	443
Insurance					
Property	1,279	1,280	1,288	1,228	1,259
Repair & Maintenance		1,720	1,732	274	2,000
Taxes & Assessments	2,088	2,235	2,250	2,528	2,591
<b>TOTAL MV COMMUNITY CENTER</b>	<b>183,294</b>	<b>243,033</b>	<b>204,341</b>	<b>202,842</b>	<b>204,357</b>
<b>MV Food Bank and Emergency Services</b>					
Community Service Grant	22,000	15,000	15,000	15,000	15,000
<b>TOTAL MV FOOD BANK</b>	<b>22,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Vine Maple Place Project</b>					
Community Service Grant	15,000	15,000	-	-	15,000
<b>TOTAL VINE MAPLE PLACE</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>Emergencies &amp; Special Opportunities</b>					
	-		15,000		15,000
<b>TOTAL EMER &amp; SPECIAL OPPS</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL HUMAN SERVICES</b>	<b>220,294</b>	<b>273,033</b>	<b>234,341</b>	<b>217,842</b>	<b>249,357</b>



# Parks & Recreation



## ***Parks & Recreation***

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

### **Primary Services**

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

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

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

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

#### ***Facilities***

The Facilities Division is responsible for promoting and marketing the Lake Wilderness Lodge and all City owned park facilities, scheduling events and for overall event coordination of private rental events.

#### ***Recreation***

The Recreation Division is responsible for providing all City offered recreational programs, services and special events.

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

City staff works with a contracted service provider to manage the 18-hole golf course and an associated restaurant, bar and banquet facility.

## 2011 Major Accomplishments

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

- Completed survey of the dock as presented in the first phase of Lake Wilderness Park master plan improvements
- Implemented Parks & Recreation Commission
- Developed partnership with Cities of Black Diamond and Covington on Tri-City Trail concept
- Completed 2011 golf course capital improvements

### ■Quality City Services

- Added on-line registration for recreation programs
- Increased general recreation classes offered at the Lodge by 50%
- Produced and distributed a quarterly recreation guide to all Maple Valley households three times a year
- Continued quarterly meetings with area recreation service providers
- Continued enhancing Lake Wilderness Lodge and Park marketing plans

## 2012 Goals and Objectives to meet Council Priorities

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

- Complete work on the dock as presented in the first phase of Lake Wilderness Park master plan improvements
- Complete 2nd phase of tree maintenance work at Lake Wilderness Park
- Direct the RFQ process regarding the management contract for services of the Lake Wilderness Golf Course to start in 2013
- Complete 2012 golf course capital improvements
- Continue work on Tri-City Trail concept with partner cities and King County

### ■Quality City Services

- Continue to work on Parks & Recreation Commission work plan
- Complete community survey with focus on Parks & Recreation facilities and programs
- Enhance sponsorship opportunities for recreation division programs
- Continue enhancing Lake Wilderness Lodge and Park marketing plans
- Work with Public Works Department to ensure park facilities are safely and adequately maintained for park patrons
- Update Park Code to reflect changing conditions of park use

# Parks and Recreation

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
<b>Administration</b>		<b>2.50</b>
Contract Management		
Program Registration		
Park Acquisition and Development		
Capital Planning		
Management of Design and Engineering		
Management of Construction		
Golf Course Administration		
Community Service Agency Partnerships		
Tahoma Schol District		
Local Athletic Organizations		
Greater Maple Valley Community Center		
Maple Valley Historical Society		
Maple Valley Make a Difference Day		
Lake Wilderness Arboretum Foundation		
Maple Valley Farmer's Market		
Fishing Derby		
Maple Valley Days		
<b>Facility Management</b>		<b>1.75</b>
Parks Maintenance (work performed by Public Works Maintenance staff)		
Lake Wilderness Lodge		
Reservations and Marketing		
Lake Wilderness Park		
Reservations and Marketing		
<b>Recreation Service</b>		<b>1.75</b>
Beach Guarding		
Day Camp		
Youth Sports & Classes		
Adult Sports & Classes		
Community Events		
Independence Day Celebration		
Music in the Parks (Summer Events)		
Kid's Festival		
Holiday Lights		
		<u><u><b>6.00</b></u></u>

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### Parks & Recreation

<b>Positions</b>	5.00	5.00	5.00	5.00	6.00		
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#### Expenditures by Object

Salaries & Benefits	642,772	667,512	670,660	646,659	767,161	96,501	14.4%
Supplies & Services	511,161	569,429	629,846	630,198	632,244	2,397	0.4%
Intergovernmental Services	7,230	8,868	11,741	10,486	12,340	599	5.1%
Operating Capital	8,302	3,135	-	10,429	-	-	
Cost Allocation	209,415	318,536	330,079	295,435	324,226	(5,852)	-1.8%
<b>Total Parks &amp; Recreation</b>	<b>1,378,881</b>	<b>1,567,479</b>	<b>1,642,326</b>	<b>1,593,209</b>	<b>1,735,970</b>	<b>93,644</b>	<b>5.7%</b>

#### Changes from 2011 Budget

Salaries (Includes cost of living adjustment of 2.5% but no maximum allowable 3% merit increase is provided. Other increases reflect the addition of a 0.75 FTE Custodian & Maintenance Worker in lieu of part time hours and the increase of the Recreation Specialist from 0.5 FTE to 0.75 FTE based on the growing participation in the City's recreation programs and events.)	55,858
Benefits (Health insurance increasing 7.0% after a 2.0% savings for being an AWC Well City. PERC increasing from an average 2011 rate of 6.28% to an average 2012 rate of 8.28% based on recommendations of the State actuary. Rate changes are effective July 1, 2012 if approved by the State legislature.)	40,643
Supplies (Based on actual usage)	742
Professional Services for 2011 (Registration system software support, \$3,000; tree removal, \$15,000; Cochran house demolition began in 2010, \$24,000; contracted recreation officials and day camp instructors, \$78,618; and event entertainment and other event services, \$28,653)	(149,272)
Professional Services for 2012 (Tree removal, \$20,000; contracted recreation officials and day camp services, \$92,199; and event entertainment and other event services, \$29,071.)	144,432
Community Service Agency grants for 2011 (\$5,000 for Maple Valley Days: \$10,540 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$30,000 for South King County Arboretum, \$4,500 for Maple Valley Farmer's Market, and \$2,200 for the Maple Valley Youth Symphony Orchestra.)	(57,240)
Community Service Agency grants for 2012 (\$5,000 for Maple Valley Days: \$6,140 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$34,000 for South King County Arboretum, \$4,500 for Maple Valley Farmer's Market, and \$5,000 for the Maple Valley Youth Symphony Orchestra.)	59,640
Information Services, Telephone and Postage (Based on actual usage)	(11,406)
Travel, Meals & Lodging, and Training (Based on actual usage)	100
Other Services & Charges (Based on actual usage)	15,402
Intergovernmental Services (Majority for B & O taxes at Lodge. Increase though cost of assistance from King County for the Maple Valley Days parade)	599
Cost Allocation (Based on actual usage amount reflects a reduction in Public Works Maintenance allocation.)	(5,852)
	<b>93,644</b>

## Expenditure Budget: Department Summary

	2009	2010	2011		2012	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2011 Budget	
						\$	%

### Parks & Recreation, continued

#### Program Enhancements (amounts included above)

Custodian/Maintenance Worker	33,559
Recreation Specialist to .75 FTE	11,977
	<b>45,536</b>

#### Workload Indicators

Building Square Feet Operated	36,500	36,500		36,500	36,500
Park Acres	288	288		288	288
Events at the Lodge	725	964		1,086	
Park Rentals & Permits	681	495		581	
City Wide Community Events	11	11		11	
Classes, Leagues, and Programs	25	32		34	

#### Performance Measures

			2010			
			Benchmark @			
Parks & Recreation Expenditures / Capita	\$ 66.17	\$ 69.10	\$ 72.02	\$ 69.48	\$ 74.22	(1)
Park Maintenance Expenditures / Acre	\$ 774	\$ 1,221	\$ 2,775	\$ 1,235	\$ 1,296	(2)
Recreation & Events Expenditures / Capita	\$ 29.03	\$ 27.67	\$ 31.94	\$ 28.70	\$ 29.58	(3)
Lodge revenues as % of Lodge Expenditures	51%	60%		62%	60%	(4)
Recreation program revenue as a % of program costs	45%	51%		52%	50%	(5)

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

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

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Parks & Recreation

#### PARKS ADMINISTRATION

SALARIES	171,658	176,929	178,180	181,546	182,634
Park Director	1.00				114,156
Administrative Assistant II	1.00				49,002
Administrative Assistant I	0.50				19,476
Limited Part Time	2,984	8,392	8,578	10,899	10,686
Temporary Help	-		-	75	100
Overtime	-		1,000	-	-
BENEFITS	66,467	64,576	73,920	54,672	80,426
OFFICE AND OPERATING SUPPLIES	3,177	2,348	3,135	2,269	2,383
BOOKS AND SOFTWARE	-	1,598	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	1,110	500	-	-
PROFESSIONAL SERVICES					
Software Support	750	375	3,000	-	-
INFORMATION SERVICES	15,195	15,201	21,145	21,256	22,099
TELEPHONE	2,071	3,126	3,218	2,470	2,557
POSTAGE	1,220	1,168	1,313	1,008	1,136
TRAVEL	900	519	824	847	600
MEALS AND LODGING	95	69	400	13	100
TRAINING	410	299	500	159	400
ADVERTISING	100	367	493	141	193
OFFICE EQUIPMENT RENTAL	7,740	6,046	6,218	4,013	4,023
EQUIPMENT REPLACEMENT	12,223	11,706	11,639	12,030	12,277
INSURANCE					
Liability	6,877	6,690	6,373	6,782	6,131
REPAIR AND MAINTENANCE	242	285	382	-	-
MISCELLANEOUS					
Dues and Subscriptions	375	618	622	1,124	1,152
Miscellaneous	-	10	13	100	27
<b>TOTAL PARKS ADMINISTRATION</b>	<b>292,484</b>	<b>301,433</b>	<b>321,454</b>	<b>299,404</b>	<b>326,925</b>
COST ALLOCATION	(184,525)	(187,979)	(186,303)	(187,761)	(191,439)
<b>NET PARKS ADMINISTRATION</b>	<b>107,959</b>	<b>113,454</b>	<b>135,151</b>	<b>111,643</b>	<b>135,486</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Parks &amp; Recreation, continued</b>					
<b>PARKS MAINTENANCE</b>					
SALARIES				-	
Temporary Help	-	1,106	-	-	-
BENEFITS	12	624	60	5	700
OFFICE AND OPERATING SUPPLIES	14,907	25,905	28,196	27,635	24,273
FUEL	-		-	1,767	1,863
SMALL TOOLS & MINOR EQUIPMENT	-	1,783	5,000	-	5,000
PROFESSIONAL SERVICES					
Tree Removal	5,140	30,393	15,000		20,000
Cochran House Demolition		6,585	24,000	22,673	-
Miscellaneous Services	-		-	10,000	-
TELEPHONE	-	227	305		-
TRAINING	-	50	67	1,020	1,046
ADVERTISING	68		-	-	-
RENTALS AND LEASES	2,172	2,217	2,284	2,246	2,401
VEHICLE RENTAL	32	524	491	2,757	1,627
INSURANCE				-	
Property	4,187	4,189	4,189	4,026	4,429
UTILITIES	22,535	17,099	25,000	15,477	24,000
REPAIR AND MAINTENANCE	1,480	1,434	1,000	7,540	5,000
MISCELLANEOUS					
Miscellaneous	88		-	-	-
TAXES AND ASSESSMENTS	637	673	677	733	751
OPERATING CAPITAL					
Furniture & Equipment	-	3,135	-	10,429	-
COST ALLOCATION					
From Parks & Recreation	9,156	14,512	16,819	18,743	22,513
From Police Department	-	6,767	6,814	5,914	6,062
From Public Works Administration	19,553	166		308	421
From Public Works Maintenance	142,817	234,152	267,610	224,437	253,083
<b>TOTAL PARKS MAINTENANCE</b>	<b>222,783</b>	<b>351,542</b>	<b>397,513</b>	<b>355,711</b>	<b>373,168</b>
<b>Associated Revenue</b>	15,168	15,621	15,725	19,250	20,020
<b>Percent Coverage</b>	7%	4%	4%	5%	5%

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### LAKE WILDERNESS LODGE

SALARIES	72,538	73,720	75,273	75,273	106,319
Park Facilities & Lodge Manager 1.00					77,155
Custodian/Maintenance Worker 0.75					29,164
Lodge Attendants (Limited Part-time)	46,301	50,387	47,500	42,364	39,600
Lodge Attendants (Temporary)	15,339	12,308	7,500	21,702	18,000
BENEFITS	35,522	35,706	36,666	25,552	57,936
OFFICE AND OPERATING SUPPLIES	20,772	15,925	15,807	15,158	17,078
SMALL TOOLS & MINOR EQUIPMENT	2,482	636	4,000	2,110	4,000
PROFESSIONAL SERVICES					
Software Support				1,636	1,677
Cleaning Services	4,672		-	-	-
INFORMATION SERVICES	7,560	7,601	10,573	9,691	10,025
TELEPHONE	1,633	2,692	2,692	4,366	4,442
TRAVEL	438	525	607	619	607
MEALS AND LODGING	341		200	390	390
TRAINING	334	633	850	289	395
ADVERTISING	8,524	13,913	15,105	7,370	9,994
RENTALS AND LEASES	4,509	6,481	5,609	10,012	9,777
EQUIPMENT REPLACEMENT	4,564	4,629	4,603	4,757	4,855
INSURANCE					
Liability	8,598	8,015	7,636	7,534	6,810
Property	13,036	13,018	13,018	12,495	13,744
Special Events	16,889	19,460	22,000	22,146	22,000
UTILITIES	32,336	33,497	34,000	33,062	34,850
REPAIRS AND MAINTENANCE	11,097	25,812	28,700	32,550	29,417
MISCELLANEOUS					
Printing	-		-	3,823	3,918
Dues & Subscriptions	297	2,467	2,484	1,238	1,269
Miscellaneous	23	447	353	10	14
TAXES AND ASSESSMENTS	2,812	3,763	3,000	4,964	3,588
OPERATING CAPITAL					
Furniture	1,689		-	-	-
COST ALLOCATION					
From Parks Administration	59,345	72,054	68,586	70,894	70,402
<b>TOTAL LAKE WILDERNESS LODGE</b>	<b>371,649</b>	<b>403,688</b>	<b>406,760</b>	<b>410,004</b>	<b>471,107</b>
<b>Associated Revenue</b>	189,487	243,696	250,000	254,691	285,000
<b>Percent Coverage</b>	51%	60%	61%	62%	60%

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Parks &amp; Recreation, continued</b>					
<b>RECREATION</b>					
SALARIES	94,384	102,919	97,709	103,338	111,243
Recreation Manager	1.00				77,968
Recreation Specialist	0.75				33,275
Limited Part Time	3,480	2,564	2,500	4,994	4,000
Temporary Help	8,193	10,169	9,000	6,035	8,000
Overtime		250		-	
BENEFITS	34,039	35,388	43,563	30,672	54,246
OFFICE AND OPERATING SUPPLIES	3,926	1,539	2,000	3,028	2,000
BOOKS AND SOFTWARE	31		-	-	-
SMALL TOOLS & MINOR EQUIPMENT	4,658	1,778	2,000	1,486	1,500
PROFESSIONAL SERVICES					
Software Support				1,450	1,486
INFORMATION SERVICES	18,994	19,001	26,431	19,887	19,484
TELEPHONE	1,610	2,146	2,316	1,732	1,801
POSTAGE		1,632	5,000	4,944	-
TRAVEL	1,102	1,107	800	1,414	1,025
MEALS AND LODGING	488	166	400	415	425
TRAINING	622	698	703	289	395
ADVERTISING	53		-	265	362
VEHICLE RENTAL	871	871	877	871	893
EQUIPMENT REPLACEMENT	3,699	4,601	4,574	4,728	4,825
INSURANCE					
Liability	4,556	5,472	5,213	5,182	4,684
Property				9	9
REPAIRS AND MAINTENANCE	-	356	478	-	500
MISCELLANEOUS					
Dues and Subscriptions	975	1,341	1,351	3,217	1,384
Printing - Recreation Brochure	2,932	6,625	15,000	21,639	26,000
Banking Fees				1,384	600
Miscellaneous	971	160	1,000	1,370	800
OPERATING CAPITAL					
Other Equipment	6,613		-	-	-
COST ALLOCATION					
From Parks Administration	69,097	68,520	67,000	68,201	67,922
To Recreation and Events	(108,080)	(129,451)	(143,409)	(159,375)	(157,502)
	<b>153,215</b>	<b>137,851</b>	<b>144,505</b>	<b>127,175</b>	<b>156,084</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### Beach Guarding

SALARIES					
Temporary Help	38,944	40,313	40,595	39,956	39,000
BENEFITS	5,435	5,185	5,222	5,586	5,725
OFFICE AND OPERATING SUPPLIES	5,101	2,383	6,200	6,899	4,000
SMALL TOOLS & MINOR EQUIPMENT	1,540		-	-	-
TELEPHONE	220	337	339	280	287
TRAVEL	37	95	100	20	21
ADVERTISING	509	255	256	64	66
INSURANCE					
Liability	3,874	4,119	3,923	3,903	3,528
REPAIRS AND MAINTENANCE	-	645	650	-	-
MISCELLANEOUS					
Miscellaneous	10	140	300	50	51
COST ALLOCATION					
From Recreation	8,739	6,495	6,492	4,764	4,456
	<b>64,408</b>	<b>59,966</b>	<b>64,077</b>	<b>61,522</b>	<b>57,134</b>

#### Day Camp

SALARIES					
Temporary Help	27,476	23,836	24,003	22,463	23,000
BENEFITS	3,862	3,035	3,056	3,336	3,419
OFFICE AND OPERATING SUPPLIES	7,752	9,819	8,600	8,562	8,208
SMALL TOOLS & MINOR EQUIPMENT	1,885		800	-	800
PROFESSIONAL SERVICES					
Transportation Services	4,236	4,284	5,850	4,716	6,500
Event Services	3,837	2,978	5,200	4,635	7,000
Contract Instructors	1,400		-	150	154
TELEPHONE	254	122	123	205	216
TRAVEL	34		-	80	82
TRAINING				64	66
ADVERTISING	140	255	256	114	256
INSURANCE					
Liability	2,909	2,247	2,140	2,263	2,046
MISCELLANEOUS					
Miscellaneous	20	50	200	-	100
COST ALLOCATION					
From Recreation	20,259	11,153	12,084	10,137	9,894
	<b>74,063</b>	<b>57,778</b>	<b>62,312</b>	<b>56,725</b>	<b>61,740</b>
<b>Associated Revenue</b>	61,758	67,193	69,340	65,192	65,192
<b>Percent Coverage</b>	83%	116%	111%	115%	106%

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Youth Sports &amp; Classes</b>					
SALARIES					
Temporary Help	3,295	2,510	2,886	3,353	3,830
BENEFITS	519	387	348	472	534
OFFICE AND OPERATING SUPPLIES	8,396	13,874	15,105	8,855	10,250
SMALL TOOLS & MINOR EQUIPMENT				1,100	1,128
PROFESSIONAL SERVICES					
Contract Instructors / Referees	29,591	34,663	35,654	41,935	36,545
ADVERTISING	-		-	114	156
INSURANCE					
Liability	150	305	291	214	220
MISCELLANEOUS					
Miscellaneous	674	1,400	1,400	250	342
TAXES AND ASSESSMENTS				17	
COST ALLOCATION					
From Recreation	28,772	37,877	44,909	54,061	59,624
	<b>71,398</b>	<b>91,016</b>	<b>100,592</b>	<b>110,371</b>	<b>112,628</b>
<b>Associated Revenue</b>	72,257	98,534	107,075	115,465	116,300
<b>Percent Coverage</b>	101%	108%	106%	105%	103%

### Adult Sports & Classes

SALARIES					
Temporary Help	10,816	15,152	11,000	12,186	11,769
BENEFITS	1,510	2,057	2,102	2,180	2,083
OFFICE AND OPERATING SUPPLIES	4,669	4,089	4,000	9,649	10,250
SMALL TOOLS & MINOR EQUIPMENT	1,123		1,000	-	1,500
PROFESSIONAL SERVICES					
Contract Instructors / Referees	30,693	31,466	31,914	38,933	42,000
TRAVEL	4		-	-	-
ADVERTISING	250	834	374	152	374
INSURANCE					
Liability	638	824	785	1,007	911
MISCELLANEOUS					
Dues & Subscriptions	140	940	806	-	-
Miscellaneous		230	300	-	308
Signs	291			-	

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### ***Parks & Recreation, continued***

INTERGOVERNMENTAL SERVICES					
Facility Use Fees	342	299	401	-	411
TAXES AND ASSESSMENTS				783	
COST ALLOCATION					
From Recreation	41,827	56,462	40,000	81,689	74,797
	<b>92,302</b>	<b>112,352</b>	<b>92,682</b>	<b>146,579</b>	<b>144,402</b>
<b>Associated Revenue</b>	75,775	75,127	93,000	88,878	93,000
<b>Percent Coverage</b>	82%	67%	100%	61%	64%
<b>TOTAL RECREATION</b>	<b>455,387</b>	<b>458,964</b>	<b>464,168</b>	<b>502,372</b>	<b>531,988</b>
<b>Associated Revenue</b>	206,135	232,440	261,000	261,632	266,841
<b>Percent Coverage</b>	45%	51%	56%	52%	50%

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Parks & Recreation, continued

#### COMMUNITY EVENTS

##### Fishing Derby

##### City Expenses

OFFICE AND OPERATING SUPPLIES	-	12	13	32	33
RENTALS AND LEASES	163	163	164	163	168
INTERGOVERNMENTAL SERVICES					
Police Contracting	-		2,000		2,000
COST ALLOCATION					
From Recreation	534	609	613	605	621
From Public Works Maintenance	2,607	6,698	7,170	2,576	2,764
From Police Department	4,921	6,722	6,769	1,533	1,571
	<b>8,225</b>	<b>14,204</b>	<b>16,729</b>	<b>4,909</b>	<b>7,157</b>

##### Maple Valley Days

##### Community Service Grant

Insurance					
Special Events	1,500	1,500	1,511	1,917	1,917
Advertising	750	750	2,231	2,000	2,000
Rentals & Leases	1,250	1,250	1,259	1,083	1,083
Electrical Contractor	2,000	1,500		-	
	<b>5,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

##### City Expenses

OFFICE AND OPERATING SUPPLIES	90	118	119	-	-
MISCELLANEOUS					
Miscellaneous	400	400	403	150	154
INTERGOVERNMENTAL SERVICES					
MVD - Signage and Barricades	3,440	4,134	4,163	3,990	4,090
COST ALLOCATION					
From Recreation	2,483	3,279	3,302	2,004	2,054
From Public Works	12,800	14,781	14,885	10,932	11,205
From Police Department	17,250	21,873	22,026	17,022	17,448
	<b>41,963</b>	<b>49,586</b>	<b>49,898</b>	<b>39,098</b>	<b>39,951</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Parks & Recreation, continued

#### Independence Day Event

SALARIES					
Temporary Help					800
BENEFITS					
					120
OFFICE AND OPERATING SUPPLIES	2,031	1,096	1,103	4,172	2,015
PROFESSIONAL SERVICES					
Event Entertainment	14,401	15,551	16,000	16,050	17,000
Other Event Services	480		-	-	-
RENTALS AND LEASES	301	414	400	491	600
MISCELLANEOUS					
Signs & Promotion	141			-	
Miscellaneous	25		500	-	2,443
INTERGOVERNMENTAL SERVICES					
Police Contracting			1,500	-	1,500
COST ALLOCATION					
From Recreation	8,983	9,068	9,131	5,783	5,928
From Public Works		7,442	7,494	3,082	3,159
From Police Department	3,567	2,760	2,780	4,616	4,732
	<b>29,929</b>	<b>36,330</b>	<b>38,908</b>	<b>34,194</b>	<b>38,296</b>

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

SALARIES					
Temporary Help					800
BENEFITS					
					120
OFFICE AND OPERATING SUPPLIES	106	402	200	1,867	1,914
SMALL TOOLS & MINOR EQUIPMENT	-	1,046	800	-	800
PROFESSIONAL SERVICES					
Event Entertainment	9,486	7,849	8,500	8,009	8,500
ADVERTISING	174		300	-	-
RENTALS AND LEASES	-		300	-	-
MISCELLANEOUS	434		600	-	600
COST ALLOCATION					
From Recreation	15,139	10,236	12,084	9,051	9,277
From Public Works		4,767	4,800	3,880	3,977
From Police Department				1,803	1,848
	<b>25,339</b>	<b>24,300</b>	<b>27,584</b>	<b>24,611</b>	<b>-</b>
					<b>27,836</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Parks & Recreation, continued

#### Kid's Festival

SALARIES					
Temporary Help					800
BENEFITS					
					120
OFFICE AND OPERATING SUPPLIES	753	542	1,500	1,725	1,768
PROFESSIONAL SERVICES					
Event Entertainment	1,550	1,470	1,480	810	831
RENTALS AND LEASES	964	988	995	1,287	1,319
MISCELLANEOUS	2,447		250	-	-
COST ALLOCATION					
From Recreation	7,687	9,227	9,292	6,057	6,209
From Police Department	583	537	541	-	-
	<b>13,984</b>	<b>12,764</b>	<b>14,057</b>	<b>9,879</b>	<b>11,046</b>

#### Holiday Lights

SALARIES					
Temporary Help					1,000
BENEFITS					
					150
OFFICE AND OPERATING SUPPLIES	4,045	3,517	2,250	6,675	2,306
PROFESSIONAL SERVICES					
Event Entertainment	580	2,561	1,604	1,722	1,644
Other Event Services	-		1,069	-	1,096
RENTALS AND LEASES	1,540	190	1,123	398	1,151
MISCELLANEOUS					
Miscellaneous	38	145	-	-	-
COST ALLOCATION					
From Recreation	12,940	10,832	14,098	14,552	14,450
From Public Works Maintenance	11,062	14,212	12,830	19,598	13,769
	<b>30,205</b>	<b>31,457</b>	<b>32,974</b>	<b>42,945</b>	<b>35,567</b>
<b>TOTAL COMMUNITY EVENTS</b>	<b>149,645</b>	<b>168,641</b>	<b>180,151</b>	<b>155,636</b>	<b>159,853</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Parks & Recreation, continued

#### COMMUNITY SERVICE AGENCIES

##### Maple Valley Historical Society

###### Community Service Grant

Utilities	3,500	3,496	4,200	4,489	3,800
Repair & Maintenance					
Landscape Maintenance	2,280	2,434	2,340	2,428	2,340
Store & Plaza Projects	5,500		4,000	3,623	-
	<b>11,280</b>	<b>5,929</b>	<b>10,540</b>	<b>10,540</b>	<b>6,140</b>

###### City Expenses

Insurance					
Property	457	457	520	438	550
Cost Allocation - Parks Admin	-	73	46	27	-
	<b>11,737</b>	<b>6,459</b>	<b>11,106</b>	<b>11,006</b>	<b>6,690</b>

##### Maple Valley Make A Difference Day

###### Community Service Grant

Office and Operating Supplies	-	1,285		327	-
Advertising	-	400		-	-
Rentals and Leases	161			-	-
Miscellaneous	163			-	-
Make a Difference Day Project	4,018	3,402	5,000	4,583	5,000
	<b>4,342</b>	<b>5,086</b>	<b>5,000</b>	<b>4,910</b>	<b>5,000</b>

###### City Expenses

Cost Allocation - Parks Admin	430	570	1,007	142	615
Cost Allocation - Public Works		3,897	424		4,000
	<b>4,772</b>	<b>9,553</b>	<b>6,431</b>	<b>5,053</b>	<b>9,615</b>

##### Lake Wilderness Arboretum Foundation

###### Community Service Grant

Arboretum Improvements	36,500	42,000	30,000	30,000	34,000
	<b>36,500</b>	<b>42,000</b>	<b>30,000</b>	<b>30,000</b>	<b>34,000</b>

###### City Expenses

Office and Operating Supplies	-		-	-	-
Rentals and Leases	2,000	2,000	2,014	2,014	2,064
Insurance				-	
Property	313	314	346	301	331
Utilities	3,878	1,495	1,800	2,053	1,800
Miscellaneous	788				
Cost Allocation - Parks Admin	99	117	40	161	220
	<b>43,578</b>	<b>45,926</b>	<b>34,200</b>	<b>34,529</b>	<b>38,415</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Maple Valley Farmer's Market</b>					
Community Service Grant	10,000	4,628	4,500	4,500	4,500
City Expenses					
Miscellaneous				556	
Cost Allocation - Parks & Recreation		108	145	-	149
Cost Allocation - Police	1,372		-	-	-
	<b>11,372</b>	<b>4,736</b>	<b>4,645</b>	<b>5,056</b>	<b>4,649</b>
<b>Maple Valley Youth Symphony Orchestra</b>					
Community Service Grant	-	4,517	2,200	2,200	5,000
	-	<b>4,517</b>	<b>2,200</b>	<b>2,200</b>	<b>5,000</b>
<b>TOTAL COMMUNITY SERVICE AGENCIES</b>	<b>71,458</b>	<b>71,191</b>	<b>58,582</b>	<b>57,843</b>	<b>64,369</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>1,378,881</b>	<b>1,567,479</b>	<b>1,642,326</b>	<b>1,593,209</b>	<b>1,735,970</b>
Associated Revenue	419,585	504,116	538,569	554,899	591,141
Percent Coverage	30%	32%	33%	35%	34%



# Public Safety



## ***Public Safety***

This budgetary department is composed of a number of contractual relationships, rather than a traditional department with a director and direct City staff. But this quasi-department does have traditional public safety responsibilities, which are to enforce City and State laws, provide for incarceration services, attend to municipal adjudication, 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 15 Commissioned personnel which include one captain who is named as the City's Police Chief, one patrol sergeant, nine patrol officers, one traffic officer, one general investigations detective and two plain clothes detectives that focus on low level drug activity and specific problems or patterns of crime. The City provides limited space in City Hall for the department, though most support services are provided at the King County Precinct #3 building, currently located within City limits, but scheduled to move to the City of Sammamish near the end of 2011. The City also employs two non-commissioned personnel: a police civilian assistant and a police support officer.

#### ***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 County and King County.

#### ***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. This contract is currently being re-negotiated.

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

The City of Maple Valley is an annexed part of Maple Valley Fire and Life Safety (King County Fire Protection District #43), which has its own taxation authorities. The District provides Fire Marshall services to the City through an inter-local agreement. Costs of these services are shown as a part of the Community Development Department.

## **2011 Major Accomplishments**

### **■Traffic**

- Secured through Traffic Safety Grants, nearly \$22,000 which resulted in the purchase of nine new pieces of traffic enforcement (Lidars) equipment and upgrades to the School Zone signs near Lake Wilderness elementary.
- Implemented the Driving While Under the Influence of Intoxicants Impound Program.
- Participated in the Washington State Traffic Safety Emphasis Patrols, (DUI Emphasis, Seat Belt Emphasis and Speed Emphasis), which netted the City approximately \$3,000.00 to cover the overtime.
- Continued to research Grant information on speed indicator signs for the Witte Road.
- Continued to work commercial vehicle enforcement within the city, but no longer work with Black diamond Police as they no longer have any certified commercial vehicle inspectors. MVPD will offer, and has offered assistance when requested.
- Started a traffic warning program where written warnings are issued. This program started late in the year so little data is available.
- Began the early planning stages of establishing a Traffic Safety School with the Court as an alternative to paying fine(s) and having a moving traffic violation on the motorists' record.

### **■Quality City Services**

- Continued to be involved in all of the Community Events as a participant, (Maple valley resource Fair, Fishing Derby, Maple Valley Days, Kid's Safety Fair, Bike Safety Rodeo, Bike Challenge, Opening Day of the Farmers Market, and Emergency Preparedness fair).
- Coordinated and managed a successful Citizens Academy and National Night Out.
- Received a WASPC Grant for \$358.00 to purchase novelty items that are handed out at the Special Events MVPD participate in.
- Completed spending the remaining JAG Grant monies, (\$7,050.00), for ballistic plate carriers for the Maple Valley Officers, and nigh vision goggles to assist in investigations and officer safety issues during the hours of darkness.
- Implemented a Prescription Drug Drop Box program which has gained popularity over the year. What took almost two months to fill the drop box now takes less than two weeks.
- Continued to enhance and improve the Park Patrol Program within Lake Wilderness Park.
- Continued the Explorer Program that operated at maximum participation this year.
- Received a private donation of an Explorer Post 15 seat transport Van to the City of Maple Valley, (\$24,000 private donation).
- Began the process of starting a Police reserve Program within the City of Maple Valley. Interviews were completed and five spots have been reserved for selected applicants within the Academy which is scheduled to start on November 14th. Background investigations are currently taking place.
- Established programs with the School District where Officers drop in at the Elementary Schools during lunch or recess to interact with the children. Knock

and talk where students that are suspended for drug related incidents are re-contacted at home by Officers and asked for information about where they are acquiring the drugs.

- Began a Residential Burglary re-contact program where every victim of a residential burglary is re-contacted for any new information about their burglary and an opportunity for the Officer to do a security survey of the residence if desired.
- Worked with the School District on updating and improving their anti-bullying policy so as to closely conform to new statutory requirements.
- Continued to send out monthly Business Watch and Neighborhood Watch Newsletters.
- Took a leadership role in the Emergency Operations Committee.
- Participated in the 9th Annual Family Violence Apprehension Operation, (Domestic Violence Arrest Warrant Sweep).
- Completed the 40 hour Crisis Intervention Team Training by 8 of the City's 15 Commissioned Officers. An additional four are scheduled to attend in November and December, totaling 12 of 15 officers completing this training.
- Made several seizures during the Problem Solving Emphasis Team (PSET) investigations. \$443 has been received by the City of Maple Valley. An additional \$1,841 in cash is still pending. Three vehicles were seized, but two of the vehicles will most likely be returned to the finance companies.
- Participated in the Tahoma Junior High School Lockdown Drill. This year the drill was expanded to include ICS. A total of nine MVPD personnel participated, including Chief Bennett and PSO Weatherford.

## **2012 Goals and Objectives to meet Council Priorities**

### **■Traffic**

- Continue to seek out Grant monies to purchase electronic speed advisement signs for problem areas.
- Implement a traffic safety school as an alternative to Court fines and convictions.
- Resolve the School Zone issue in front of Rock Creek Elementary School.
- Continue to be involved in Washington State Traffic Safety Emphasis Patrols.
- Continue Commercial vehicle inspections.

### **■Quality City Services**

- Continue to be involved in all of the mentioned Special and Community Events within the city.
- Continue to manage a successful Citizen's Academy.
- Continue to maintain previously mentioned special programs, (prescription drop box, residential burglary re-contact, elementary school contacts & knock and talk with students suspended for drug related issues).
- Establish the Reserve Program upon the selection of the participants and pending graduation from the Reserve Academy in mid 2012.
- Establish a Commercial Burglary Re-contact Program with the MVPD Police Support Officer.
- Through the Business License Ordinance, proactively seek out business and offer Security Surveys, which also includes the monthly Business Watch newsletters.
- Increase and expand the Block Watch Program, which includes monthly Neighborhood Watch newsletters.
- Increase neighborhood participation in National Night Out.
- Maintain maximum participation in the Explorer Program.
- Continue to seek out Grant funding for equipment.
- Maintain strong leadership role in Emergency Operations Committee.
- Secure Grant for COPS hiring of one additional Officer which is paid for by the Grant for three years before the City takes financial responsibility.

- Attempt to secure Grant funding for the License Plate Reader program and equipment.
- Receive and complete the 40 hour Critical Intervention Team Training for the remaining three Commissioned Personnel.
- Continue participation in Active Shooter Training and the Tahoma Junior High school Lockdown Drill.
- Research the cost and benefits of putting in-car cameras in all of the Patrol Officers' and Traffic Officer's vehicles.

# Public Safety

	<u>Employee FTE's</u>	<u>Contract FTE's</u>
<b>Police Services</b>		
Captain (Chief)		1.00
Administration	2.00	
Sergeant		2.00
Detective		1.00
Patrol		12.00
<b>Maple Valley Municipal Court</b>		
Contracts with		
Judge		0.10
Enumclaw		0.90
<b>Jail Services</b>		
Contracts with		
Enumclaw		
Issaquah		
King County		
Okanogan		
<b>Fire &amp; Emergency Medical Services</b>		
Annexed to		
Maple Valley Fire & Life Safety		
	<u>2.00</u>	<u>17.00</u>

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### Public Safety

<b>City Staff</b>	1.00	1.00	2.00	2.00	2.00		
<b>Contract Officers (1)</b>	10.00	11.00	15.00	15.00	16.00		
<b>Other Sworn Staff</b>	1.71	2.51	1.86	1.86	2.11		

#### Expenditures by Object

Salaries & Benefits	66,916	69,228	156,548	110,098	164,733	8,186	
Supplies & Services	100,641	130,971	195,179	215,736	225,360	30,181	15.5%
Intergovernmental Services	2,233,876	2,563,219	3,385,177	3,314,795	3,649,254	264,077	7.8%
Operating Capital	19,412	3,820	130,000	81,623	25,750	(104,250)	
Cost Allocation	(30,128)	(52,614)	(48,799)	(44,820)	(48,799)	-	
<b>Total Public Safety</b>	<b>2,390,717</b>	<b>2,714,624</b>	<b>3,818,104</b>	<b>3,677,432</b>	<b>4,016,298</b>	<b>198,194</b>	<b>5.2%</b>

#### Changes from 2011 Budget

Salaries (No cost of living adjustment nor maximum 3% allowable merit increase provided. Budget includes reclassification of Police Civilian Assistant II to Administrative Assistant II, \$6,000; and the addition of a Police Support Officer at \$48,000.)	3,606
Benefits (Health insurance decreasing 0.5% with change in health plans and a greater employee dependent contribution offset by a PERS increase from 5.31% to 8.61% of salaries effective July 1, 2011. \$25,861 of the benefit increase related to the new Police Support Officer.)	4,579
Supplies (Based on actual usage)	8,405
Professional Services for 2011 (Police services option study, \$20,000; emergency operation plan, \$30,000; expert witness services for police radar accuracy, \$1,000; and judicial services, \$17,000.)	(68,000)
Professional Services for 2012 (Police services option study, \$4,171 (unspent 2011 funds); emergency operations plan, \$16,514 (unspent 2011 funds); expert witness services for police radar accuracy, \$1,000; judicial services, \$21,000, public defender, \$32,000; court interrupter, \$3,000; and witness/ jury fees, \$1,000. With the City is in the process of renegotiating the Court contract with the City of Enumclaw, the public defender and court interrupter are being pulled from the contract and will be paid directly by the City.)	78,686
Information Services, Telephone and Postage (Based on actual usage particularly related to public disclosure requests)	2,432
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	8,659
Intergovernmental Services King County Police Contract (The contract amount, excluding party patrol funds, is \$199,359 or 6.4% above the 2011 budget amount, but \$287,164 or 9.5% above the actual 2011 billings. Of the \$287,164 increase above the actual 2011 billing amount, \$117,918 or 3.9% is for baseline increases related to salary increases and inflation and \$174,246 is for an additional of Police Officer during peak hours (6:00 pm to 2:00 am) where calls for service increase and high priority calls occur. An additional \$5,000 is provided as party patrol overtime funds.)	204,359
Arson Investigation (Based on actual allocation)	13,583
Jail Services (Based on actual usage)	18,588

## Expenditure Budget: Department Summary

2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
		Budget	Actual		\$	%

### Public Safety, continued

Court Services ( Court hours have been increasing with the additional police staff added in 2011. In addition the City is in the process of renegotiating its court contract with the City Enumclaw. The existing court contract has been in place since of March 1, 1998 at a rate of \$612 per court hour. The new contract proposed to start January 1, 2012 will increase the rate to \$654 per court hour exclusive of public defender, court interpreter costs, and witness / jury fees which the City will pay directly and are identified above as professional services. )

35,000

Animal Control (As of July 1, 2010, King County eliminated the subsidized animal control services and began charging the county cites for licensing, control, and shelter. The first year budgetary amount was an estimate with actual costs and future year estimates being reduced.)

(7,453)

Operating Capital budgeted in 2011 (Emergency Operations Center tenant improvement and equipment, \$120,000; and vehicle for new Police Support Officer, \$10,000.)

(130,000)

Operating Capital budgeted in 2012 (Problem Solving Emphasis Team and equipment, \$16,750; and used pool vehicle for the new Police reserve program, \$9,000.)

25,750

**198,194**

#### Program Enhancements (amounts included above)

Power Shift Police Officer

174,246

Police Party Patrol

5,000

Police PSET Equipment

16,750

Police Reserve Pool Car

9,000

**204,996**

#### Workload Indicators

Police Department Sworn Staff*	11.7	13.5	16.9	18.1
Dispatched Calls for Service	3,170	2,862	2,787	
Crimes (Part 1 & 2)	1,175	912	959	
Cases Closed	166	70	89	
Adult Charges/Arrests	357	258	225	
Juvenile Charges/Arrests	77	37	76	
Court Cases Filed	1,286	1,437	2,866	
Court Charges Disposed	1,715	1,583	2,559	
Court Hours	168	140	190	

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

## Expenditure Budget: Department Summary

	2009 Actual	2010 Actual	2011		2012 Budget	Increase(Decrease) from 2011 Budget	
			Budget	Actual		\$	%

### Public Safety, continued

Performance Measures	2009	2010	2010		2011	2012	
			Benchmark	@			
Police Sworn Staff /1000 Population	0.56	0.60	0.99		0.74	0.77	(1)
Dispatched Calls / Police Sworn Stf	271	212	218		165	-	(2)
Police Expenditures / Capita	\$ 115	\$ 120	\$ 177		\$ 160	\$ 172	(3)
Crime Rate / 1000 Population	56	40	80		42	-	(4)
Clearance Rate	14.1%	7.7%	10.7%				(5)

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

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

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### *Public Safety*

#### POLICE

SALARIES	46,673	48,073	103,241	80,700	106,848
Administrative Assistant II	1.00				56,623
Police Support Officer	1.00				50,225
Overtime	25	178	500	53	500
BENEFITS	20,218	20,976	52,806	29,346	57,386
OFFICE AND OPERATING SUPPLIES	8,029	6,368	8,000	13,563	12,991
SMALL TOOLS & MINOR EQUIPMENT	939	4,172	2,632	5,898	6,045
PROFESSIONAL SERVICES					
Police Services Option Study			20,000	25,829	4,171
Emergency Operations Plan	306		30,000	13,486	16,514
Expert Witness	-	280	1,000	-	1,000
INFORMATION SERVICES	7,598	7,601	10,573	12,806	12,022
TELEPHONE	6,539	7,627	8,304	8,823	9,149
POSTAGE	315	124	138	287	274
TRAVEL	278	119	600	847	600
MEALS AND LODGING	-	18	200	301	200
TRAINING	439	1,170	6,000	4,435	6,000
ADVERTISING	458	299	-	1,449	1,485
OFFICE EQUIPMENT RENTAL	1,636	2,896	3,039	3,602	3,721
BUILDING RENTAL	36,558	48,160	48,764	55,978	52,006
VEHICLE RENTAL				3,718	2,118
EQUIPMENT REPLACEMENT	9,782	11,464	11,309	16,307	14,660
INSURANCE					
Liability	2,789	2,546	2,425	2,373	2,145
REPAIRS AND MAINTENANCE	1,483	1,931	2,593	2,426	1,938
MISCELLANEOUS					
Dues & Subscriptions	280	272	365	515	308
Explorer Program	1,609	15,526	15,674	11,857	13,607
Citizen's Academy	4,389	1,850	1,863	3,154	3,233
Bicycle Rodeo / Kid's Safety Fair	294	1,639	1,651	923	946
Volunteer Program	403		542		542
Emergency Preparedness Kits	2,753	2,040	2,037	5,080	2,088
National Night Out	342	955	472	493	506
Drug Purchases				2,161	
Miscellaneous	-	153	-	90	92

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>INTERGOVERNMENTAL SERVICES</b>					
Police Contract (Base)	2,097,103	2,399,510	3,115,745	3,027,940	3,315,104
Police Contract (PY Reconciliation)	(51,725)	(30,000)	-	(3,028)	-
Party Patrol					5,000
KC Special Services	3,590		4,028	-	4,028
Arson Investigation Services	11,737	17,794	17,919	29,719	31,502
Animal Control Services	-	25,584	62,823	50,807	55,370
<b>OPERATING CAPITAL</b>					
Radar Units	3,940		-	26,326	-
Urban Rifles with Attachments & Software	15,472		-	4,704	-
Furniture & Equipment	-	3,820	-	-	-
Emergency Operations Center Equipment			120,000	-	-
Vehicle for Police Support Officer			10,000	14,823	-
Problem Solving Emphasis Team (PSET) Equipment					16,750
Police Reserve Pool Car					9,000
Explorer Van				22,665	
Other Equipment	-		-	13,106	-
<b>COST ALLOCATION</b>					
To Parks Community Events	(30,128)	(52,614)	(48,799)	(44,820)	(48,799)
<b>TOTAL POLICE</b>	<b>2,204,123</b>	<b>2,550,532</b>	<b>3,616,442</b>	<b>3,448,738</b>	<b>3,721,048</b>
<b>Associated Revenue</b>	81,303	80,654	76,018	133,059	95,541
<b>Percent Coverage</b>	4%	3%	2%	4%	3%

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Public Safety, continued

#### JAIL

##### INTERGOVERNMENTAL SERVICES

Enumclaw	45,045	43,230	47,000	50,745	51,000
Issaquah	5,713	2,726	6,000	7,222	6,000
King County	17,682	14,253	19,412	30,272	36,000
Okanogan	1,666	4,748	7,000	4,587	5,000
Jail Advisory Group (JAG)	250		250	250	250

#### **TOTAL JAIL**

	<b>70,355</b>	<b>64,957</b>	<b>79,662</b>	<b>93,077</b>	<b>98,250</b>
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#### COURT

##### PROFESSIONAL SERVICES

Judicial Services	13,423	13,760	17,000	19,338	21,000
Public Defender					32,000
Interpreter					3,000
Witness / Jury Fees					1,000

##### INTERGOVERNMENTAL SERVICES

Court Services - Enumclaw	102,816	85,374	105,000	116,280	140,000
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#### **TOTAL COURT**

	<b>116,239</b>	<b>99,134</b>	<b>122,000</b>	<b>135,618</b>	<b>197,000</b>
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#### **Associated Revenue**

	136,537	141,599	140,949	273,089	279,821
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#### **Percent Coverage**

	117%	143%	116%	201%	142%
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#### **TOTAL PUBLIC SAFETY**

	<b>2,390,717</b>	<b>2,714,624</b>	<b>3,818,104</b>	<b>3,677,432</b>	<b>4,016,298</b>
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#### **Associated Revenue**

	217,840	222,253	216,967	406,148	375,361
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#### **Percent Coverage**

	9%	8%	6%	11%	9%
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# Public Works



## ***Public Works***

The Public Works Department oversees the development of the City's transportation system and surface water management facilities and provides maintenance services for streets, parks and surface water management facilities. In this effort, the Department works closely with the Community Development Department to review development plans to ensure quality new projects that are consistent with adopted policies and standards. 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, provides inspection services for maintenance and construction activities, and manages other specialized programs such as hazardous waste recycling events, the "Adopt-a-Road" program, and the lake management program.

#### ***Transportation***

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

#### ***Maintenance***

The Department provides maintenance services on the City transportation system, park and surface water management facilities. While an expanding number of services are provided by Department staff, some specialized services are contracted out, including traffic signal maintenance, sign making, street sweeping, and storm facility vactoring.

### **Surface Water Management**

The Department is responsible for the operation and maintenance of the City owned stormwater system, including retention and detention facilities located in neighborhoods throughout the city. Another function of the Surface Water Management program is the implementation of the federal National Pollution Discharge Elimination System (NPDES) Phase II permit. The permit contains many components all of which have the ultimate goal of ensuring compliance with Federal Clean Water Act by eliminating pollutants typically associated with urban stormwater runoff from entering into the streams, lakes, and wetlands in the city.

## **2011 Major Accomplishments**

### **■Traffic**

- Completed the construction of the Witte Road and SE 248th Street Intersection Project (T12)
- Completed the update of the Comprehensive Plan Transportation Element
- Initiated the amendment of the Transportation Impact Fee Ordinance
- Completed the design and right-of-way acquisition phases of SR 169, Witte Road to 228th Avenue SE (T-7) and SE 260<sup>th</sup> Street to SE 264<sup>th</sup> Street (T-31 Phase 1) projects
- Completed Neighborhood Traffic Safety Studies in Maple Woods and Kate Ridge
- Initiated the WSDOT SR 516 corridor study with colleagues from Covington and Kent
- Completed specifications and contract documents for repair the SE 264<sup>th</sup> Street Bridge

### **■Community Facilities**

- Completed construction of the Cedar River to Green River Trail project from SR 516 to Glacier Valley (T32) in partnership with King County
- Initiated the inventory and mapping of the private surface water management facilities
- Completed the design and permit and bid phases for the new Public Works Maintenance Facility (project pending)
- Submitted 2010 NPDES Phase II Report to Washington State Department of Ecology
- Monitored water quality of city lakes and Lake Wilderness swim beach
- Completed aquatic plant surveys for invasive plants in Lake Wilderness
- Completed the design for Lake Lucerne Outlet (S-14)

### **■Quality City Services**

- Completed the 2011 Asphalt Overlay Program.
- In partnership with the City of Covington Public Works Department, successfully implemented a joint city asphalt patching and repair and shoulder mowing program, and jointly contracted for street sweeping and stormwater facility cleaning.
- Received NPDES Phase II Maintenance & Operations training
- Hosted Residential and Business Special Recycling Collection Events
- Hosted SWM and Watershed Stewardship tables at ACES Guest Speaking Events
- Facilitated Lake Wilderness Citizen Advisory Committee Meetings
- Coordinated Volunteer programs and Eagle Scout Volunteer Projects

## 2012 Goals and Objectives to meet Council Priorities

### ■ Traffic

- Construct SR 169 Witte Road to 228<sup>th</sup> Avenue SE Project (T7)
- Construct Phase 1 of the SR 169 SE 260th St. to SE 264th St. Project (T31 Phase 1)
- Complete repairs to the SE 263rd Street Bridge
- Complete in the WSDOT SR 516 corridor study
- Initiate the pre-design for Witte Road corridor improvements
- Initiate the process to update the City's non-motorized Transportation Plan

### ■ Community Facilities

- Continue implementation of the NPDES Phase 2 Permit requirements, including annual reporting to the Washington State Department of Ecology
- Apply for State and Federal grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs
- Bid and construct the Public Works Maintenance Facility and move from the current site at Lake Wilderness Park as part of our NPDES compliance program
- Complete mapping and inspection of private and commercial surface water management facilities for state and federal compliance
- Complete the construction of the Lake Lucerne Outlet Improvements (S-14)

### ■ Quality City Services

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

# Public Works

	<u>Employee</u> <u>FTE's</u>	<u>Contract</u> <u>FTE's</u>
<b>Administration</b>		<b>6.00</b>
Development Review		
Transportation Management		
Capital Improvements		
Transportation Projects		
Surface Water Management Projects		
Maintenance Facility Project		
Construction Management		
Waste Reduction & Recycling		
Lakes Management		
Franchise Utility Coordination		
Emergency Management		
Grants Administration		
<b>Maintenance</b>		<b>6.00</b>
Parks Maintenance		
Street Maintenance		
Surface Water Management Maintenance		
<b>Surface Water Management</b>		
National Pollution Elimination Discharge System (NPDES)		
		<u><b>12.00</b></u>

## Expenditure Budget: Department Summary

	2009	2010	2011		2012	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Public Works

#### Positions

General Fund	10.00	12.50	11.00	11.00	11.00		
Surface Water Management Fund			1.00	1.00	1.00		

#### Expenditures by Object

Salaries & Benefits	967,486	1,141,167	1,155,045	1,087,851	1,241,781	86,736	7.5%
Supplies & Services	683,033	703,026	664,826	580,061	634,520	(30,306)	-4.6%
Intergovernmental Services	89,894	75,676	102,163	78,998	103,962	1,799	1.8%
Operating Capital	11,626	12,201	-	3,258	37,500	37,500	
Cost Allocation	(764,025)	(879,273)	(939,336)	(852,018)	(971,533)	(32,197)	3.4%
<b>Total Public Works</b>	<b>988,014</b>	<b>1,052,798</b>	<b>982,699</b>	<b>898,150</b>	<b>1,046,230</b>	<b>63,531</b>	<b>6.5%</b>

#### Changes from 2011 Budget

Salaries (Includes cost of living adjustment of 2.5% but no maximum allowable 3% merit increase is provided. Amount includes additional funds for part time help, \$30,000 and the initiation of an on call program, \$15,000.)	59,806
Benefits (Health insurance increasing 7.0% after a 2.0% savings for being an AWC Well City. PERS increasing from an average 2011 rate of 6.28% to an average 2012 rate of 8.28% based on recommendations of the State actuary. Rate changes are effective July 1, 2012 if approved by the State legislature.)	26,930
Supplies (Based on actual usage)	(4,412)
Professional Services 2011 (Computer software support, \$1,000; plan review and inspection services, \$10,000; aerial maps and appraisals, \$11,000; telecommunications franchise consultant (rebudgeted to 2011, \$12,500; traffic counts and concurrency assistance, \$37,000; street maintenance contracts, \$35,000 with the street sweeping contract moved to the Surface Water Management Fund; waste reduction & recycling program, \$56,242; and lake management consulting, \$6,546.)	(169,288)
Professional Services 2012 (Plan review and inspection services, \$10,000; aerial mapping, \$6,000; appraisals, \$5,000; traffic counts, \$7,000; concurrency assistance, \$5,000; tree removal, \$15,000; waste reduction & recycling program, \$57,648; and lake management consulting, \$26,000.)	131,648
Information Services, Telephone and Postage (Based on actual usage)	(5,849)
Travel, Meals & Lodging, and Training (Adjustment based on actual usage)	(2,164)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	19,758
Intergovernmental Services	
King County Maintenance Contract (Based on actual usage.)	1,031
Other Intergovernmental (Amounts based on actual usage for King County technical assistance for Pipe Lake and Lake Lucerne hydrilla, WRIAs, Lake Wilderness beach monitoring, and Lake Wilderness milfoil.)	765
Taxes and Assessments ( KC Soil Conservation District & SWM B & O Taxes)	3

## Expenditure Budget: Department Summary

	2009	2010	2011		2012	Increase(Decrease)
	Actual	Actual	Budget	Actual	Budget	from 2011 Budget
						\$            %

### Public Works, continued

Operating Capital 2012 (Funds are program enhancement to upgrade miscellaneous maintenance equipment.)						37,500
Cost Allocation (Based on actual usage for allocation to capital projects and Surface Water Management Fund.)						(32,197)
						<b>63,531</b>

#### Workload Indicators

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

#### Performance Measures

			2010			
			Benchmark @			
Street Maintenance Exp / Mile	\$ 4,720	\$ 3,851	\$ 7,642	\$ 3,893	\$ 4,638	(1)
Surface Water Expenditures/Pond	\$ 3,878	\$ 2,816	\$ 2,809	\$ 3,112	\$ 4,937	(2)

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

(2) Surface water management expenditures per pond are increasing and now above the benchmark as the City works to implement NPDES standards.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works</b>					
<b>ADMINISTRATION &amp; SUPPORT</b>					
SALARIES	380,135	483,147	424,687	423,908	433,125
Public Works Director	1.00				124,051
City Engineer	1.00				84,714
Capital Project Manager	1.00				87,492
PW Programs Coordinator	1.00				64,244
Construction Inspector	1.00				72,624
Temporary Help			4,000	-	-
Overtime	1,950		2,000	-	2,000
BENEFITS	113,853	145,013	158,108	128,270	171,337
OFFICE AND OPERATING SUPPLIES	6,772	3,781	4,403	2,706	2,750
BOOKS AND SOFTWARE	78	1,180	1,188	235	320
SMALL TOOLS & MINOR EQUIPMENT	-		1,000	-	1,000
PROFESSIONAL SERVICES					
Interim Public Works Staffing Contract	88,275		-	-	-
Computer Software Support	1,000	500	1,000	-	-
Executive Search Services	8,323		-	-	-
Plan Review & Inspection	843		10,000	18,805	10,000
Aerial Mapping	-		6,000	-	6,000
Appraisal Service	-		5,000	-	5,000
Comcast Franchise - Public Works	11,474	26,873	-	6,705	-
Telecommunication Franchise	-	675	12,500	8,831	-
Miscellaneous Consulting	820		-	-	-
INFORMATION SERVICES	18,994	23,128	45,378	31,882	39,774
TELEPHONE	3,489	6,665	6,585	6,196	6,437
POSTAGE	325	462	593	293	350
TRAVEL	729	713	1,007	817	437
MEALS AND LODGING	103	609	546	990	142
TRAINING	153	1,595	1,606	350	239
ADVERTISING	178	150	5,000	535	5,000
OFFICE EQUIPMENT RENTAL	4,089	3,797	3,834	2,535	2,398
BUILDING RENTAL	45,319	59,919	60,530	63,557	61,050
VEHICLE RENTAL	11,727	15,483	13,195	15,702	17,234
EQUIPMENT REPLACEMENT	16,086	26,841	26,676	27,620	28,186
INSURANCE					
Liability	10,190	12,060	11,488	13,818	12,491
REPAIRS AND MAINTENANCE	1,760	2,148	2,884	217	2,000

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>MISCELLANEOUS</b>					
Dues & Subscriptions	708	504	3,000	1,156	3,000
Miscellaneous	56	10	13	10	14
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>727,430</b>	<b>815,252</b>	<b>812,222</b>	<b>755,140</b>	<b>810,285</b>
COST ALLOCATION	(635,720)	(652,799)	(662,815)	(636,589)	(685,114)
<b>NET PUBLIC WORKS ADMIN</b>	<b>91,710</b>	<b>162,453</b>	<b>149,407</b>	<b>118,551</b>	<b>125,172</b>
<b>Associated Revenue</b>	89,512	124,869	106,231	128,995	71,393
<b>Percent Coverage</b>	98%	77%	71%	109%	57%

### TRANSPORTATION PLANNING

OFFICE AND OPERATING SUPPLIES	27	397	533	97	133
BOOKS AND SOFTWARE	-	502	505	-	-
<b>PROFESSIONAL SERVICES</b>					
Traffic Counts	-	7,918	7,000	1,230	7,000
Concurrency Assistance	86,984	3,806	30,000	4,195	5,000
Black Diamond Development Review		126,741	-	-	-
ADVERTISING	128	233	234	123	168
<b>MISCELLANEOUS</b>					
Dues & Subscriptions	-		403	-	-
<b>COST ALLOCATION</b>					
From Public Works Administration	29,732	30,736	33,344	31,865	30,262
<b>TOTAL TRANS PLANNING</b>	<b>116,870</b>	<b>170,332</b>	<b>72,019</b>	<b>37,509</b>	<b>42,563</b>
<b>Associated Revenue</b>	72,560	4,527	4,527	-	-
<b>Percent Coverage</b>	62%	3%	6%	0%	0%

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Public Works, continued

#### MAINTENANCE

SALARIES	310,323	330,456	335,106	335,996	358,473
Infrastructure Manager 1.00				85,352	
Maintenance Worker II 4.00				218,061	
Maintenance Worker I 1.00				40,060	
On Call				15,000	
Temporary Help	30,836	36,466	38,000	43,518	70,000
Overtime	11,421	15,775	15,000	16,083	15,000
BENEFITS	118,968	130,310	178,144	140,077	191,845
OFFICE AND OPERATING SUPPLIES	11,367	12,585	14,000	13,716	14,000
BOOKS & SOFTWARE		37	209	-	-
SMALL TOOLS & MINOR EQUIPMENT	977	771	2,000	4,463	2,000
PROFESSIONAL SERVICES					
Janitorial Services	1,962	1,086	-	-	-
Joint Maintenance Facility Study	3,500		-	-	-
INFORMATION SERVICES	7,598	7,600	10,572	14,060	10,895
TELEPHONE	2,748	3,305	3,394	3,090	3,218
MEALS & LODGING	11	400	158	416	219
TRAINING	160	515	2,000	2,800	2,000
ADVERTISING	348		400	-	400
RENTALS & LEASES	7	1,164	-	263	248
OFFICE EQUIPMENT RENTAL	818	633	639	489	455
VEHICLE RENTAL	62,529	76,245	78,992	82,609	78,926
EQUIPMENT REPLACEMENT	4,800	6,137	5,240	8,849	9,031
INSURANCE					
Liability	19,229	17,526	16,696	17,489	15,809
Property	533	533	533	1,340	1,474
UTILITIES	7,657	7,601	9,000	8,085	9,000
REPAIRS AND MAINTENANCE	621	2,881	500	2,550	2,059
MISCELLANEOUS				-	
Dues & Subscriptions	385	525	529	521	446
Miscellaneous	-	30	-	589	284
OPERATING CAPITAL					
Other Equipment	-	12,201	-	3,258	37,500
COST ALLOCATION					
From Public Works Administration	84,905	229,723	222,137	242,008	253,274
To Parks, Street, & Surface Water Mgt	(681,701)	(894,507)	(933,250)	(942,270)	(1,076,556)
<b>TOTAL MAINTENANCE</b>	-	-	-	-	-

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
<b>STREET OPERATIONS</b>					
OFFICE AND OPERATING SUPPLIES	18,123	14,478	12,000	8,966	11,223
SMALL TOOLS & MINOR EQUIPMENT	-	895	2,000	816	2,000
PROFESSIONAL SERVICES					
Street Sweeping	27,672	32,864		-	
Snow & Ice Removal	-		20,000		
Tree Removal	-	5,307	15,000	-	15,000
MEALS & LODGING	-		-	86	118
ADVERTISING	90		-	-	-
RENTALS AND LEASES	-	2,604	1,998	3,030	4,027
VEHICLE RENTAL					
Traffic Control Devices - Speed Trailer	1,945	2,028	2,040	2,036	2,087
Shoulder Maintenance	18,386	19,066	18,766	21,406	22,962
Roadways - Mowers & Water Trailer	5,634		-	-	-
INSURANCE					
Property	254	254	254	145	159
UTILITIES					
Street Lights	75,991	78,745	92,000	88,813	94,300
Other Utilities	14,443	10,658	15,000	12,983	15,000
REPAIR AND MAINTENANCE	2,661	1,790	3,000	3,880	3,000
MISCELLANEOUS					
Street Banners	338		2,000	-	2,000
Miscellaneous	-		-	200	273
INTERGOVERNMENTAL SERVICES					
Roadways	1,780	1,405	6,000	322	4,000
Pedestrian Improvements	1,015	1,003	6,000	1,688	4,000
Traffic Signs	36,925	29,313	30,327	34,289	35,187
Traffic Signs - Developers	-	(4,156)	-	-	-
Traffic Pavement Markings	17,152	14,395	18,000	16,131	18,000
Traffic Investigations	(77)		-	163	222
Traffic Projects	-	587	788	-	-
Shoulder Maintenance	3,558	3,722	4,684	-	4,000
King County Management	82	1,781	580	-	2,000
TAXES AND ASSESSMENTS	157	169	171	169	174
OPERATING CAPITAL					
Other Equipment	11,626		-	-	-
COST ALLOCATION					
From Public Works Administration	109,853	32,369	32,651	34,476	38,846
From Public Works Maintenance	289,625	347,612	343,836	373,869	440,292
<b>TOTAL STREET OPERATIONS</b>	<b>637,235</b>	<b>596,891</b>	<b>627,094</b>	<b>603,468</b>	<b>718,870</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Public Works, continued

#### WASTE REDUCTION & RECYCLING

PROFESSIONAL SERVICES					
Waste Reduction & Recycling Events	56,792	51,165	56,242	51,475	57,648
MISCELLANEOUS					
Puget Sound Clean Air Agency	9,715	10,024	10,393	10,393	11,308
COST ALLOCATION					
From Public Works Admin - Recycling	14,837	6,654	5,313	9,737	7,234
From Public Works Admin - Solid Waste	3,304	5,500	5,042	11,701	5,460
<b>TOTAL WASTE REDUCTION &amp; RECYCLING</b>	<b>84,648</b>	<b>73,343</b>	<b>76,990</b>	<b>83,307</b>	<b>81,651</b>
<b>Associated Revenue</b>	80,534	74,802	71,436	73,338	81,959
<b>Percent Coverage</b>	95%	102%	93%	88%	100%

#### LAKE MANAGEMENT

PROFESSIONAL SERVICES					
Surveys & Treatment	6,991	6,071	6,546	4,868	15,000
Education Program	-		-	-	11,000
ADVERTISING	120		121	594	327
MISCELLANEOUS	-	811	500	433	500
INTERGOVERNMENTAL SERVICES					
KC Lake Wilderness Technical Services	1,899		5,000	750	5,000
Pipe/Lucerne Hydrillia	2,740	2,006	2,622	1,528	2,688
Pipe/Lucerne Lake Stewardship	11,290	10,851	12,575	12,545	12,890
Lake Wilderness Stewardship	7,331	7,457	8,166	6,272	8,371
Beach Monitoring	6,040	7,144	7,250	5,141	7,432
COST ALLOCATION					
From Public Works Administration	21,140	15,438	14,407	23,184	14,767
<b>TOTAL LAKE MANAGEMENT</b>	<b>57,552</b>	<b>49,778</b>	<b>57,188</b>	<b>55,315</b>	<b>77,974</b>
<b>TOTAL PUBLIC WORKS</b>	<b>988,014</b>	<b>1,052,798</b>	<b>982,699</b>	<b>898,150</b>	<b>1,046,230</b>
<b>Associated Revenue</b>	242,605	204,198	182,194	202,333	153,352
<b>Percent Coverage</b>	25%	19%	19%	23%	15%



# Proprietary Funds



## **Proprietary Funds**

**Surface Water Management Fund**

**Lake Wilderness Golf Course Fund**

**Vehicle Rental Fund**

**Central Services Fund**

**Unemployment Trust Fund**



## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Surface Water Management Fund

#### SURFACE WATER MANAGEMENT OPERATIONS

SALARIES	7,851	19,936	123,497	16,194	68,338
Surface Water Management / NPDES 1.00					68,338
BENEFITS	3,485	7,515	44,756	4,997	32,826
OFFICE AND OPERATING SUPPLIES	4,251	5,399	5,993	11,878	9,972
BOOKS AND SOFTWARE	65	1,013	1,360	210	1,000
SMALL TOOLS & MINOR EQUIPMENT	1,629	325	5,172	1,849	5,172
PROFESSIONAL SERVICES					
Street Sweeping	-		35,000	19,916	35,000
Vactoring	13,178	54,331	55,000	7,130	70,000
Pond Maintenance - Mosquito Control	-		15,000	-	20,000
Fencing Repair Contracts	21,685		20,687	16,241	10,000
INFORMATION SERVICES			30,000	33,476	50,000
TELEPHONE				207	520
TRAVEL	39			20	
MEALS & LODGING	131		175	-	175
TRAINING	2,200	2,165	2,200	175	2,200
ADVERTISING	428		570	1,260	570
RENTALS AND LEASES	165	1,486	1,996	454	667
OFFICE EQUIPMENT RENTAL				190	
BUILDING RENTAL				1,130	
VEHICLE RENTAL	7,004	3,569	3,557	4,906	5,044
INSURANCE					
Property	17	17	17	16	18
Liability		346	346	-	2,200
UTILITIES	-	184	247	-	-
REPAIRS AND MAINTENANCE	561	6,358	7,596	9,838	13,446
MISCELLANEOUS					-
State Department of Ecology Permit	8,154	9,008	9,000	9,438	9,500
Dues & Subscriptions	3,521		-	434	594
Miscellaneous	-	166	116	10	-
INTERGOVERNMENTAL SERVICES					
KC Maintenance	6,092		6,000	309	6,000
KC Billing & Collection	16,269	20,163	17,539	21,367	22,550
KC Debt Service	28,478	32,603	28,478	32,602	32,603
Storm Water Pollution Technical Services	-		5,000	-	5,000
Green/Duwamish ERS	-		1,433	-	-
WRIA 8 Agreement	1,192	1,025	1,032	1,025	1,058
WRIA 9 Agreement	5,948	5,841	5,882	5,841	6,029

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Surface Water Management Fund, continued

TAXES AND ASSESSMENTS	12,448	16,738	15,105	19,558	18,963
OPERATING CAPITAL					
Equipment	7,644	5,682	-	1,138	-
COST ALLOCATION					
From Public Works Administration	156,449	40,297	42,374	40,494	43,962
From Public Works Maintenance	214,674	193,842	231,743	210,650	277,000
<b>TOTAL SURFACE WATER MGT - OPS</b>	<b>523,558</b>	<b>428,009</b>	<b>716,870</b>	<b>472,954</b>	<b>750,406</b>

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

OFFICE AND OPERATING SUPPLIES		7,349	7,916	22	7,916
PROFESSIONAL SERVICES					
NPDES Training		26,126	-	3,896	-
TRAVEL				186	254
TRAINING				37	
COST ALLOCATION					
From Public Works Administration		92,582	97,425	58,306	66,685
<b>TOTAL SURFACE WATER MGT - NPDES</b>	<b>-</b>	<b>126,057</b>	<b>105,341</b>	<b>62,447</b>	<b>74,855</b>
<b>TOTAL SURFACE WATER MANAGEMENT</b>	<b>523,558</b>	<b>554,066</b>	<b>822,211</b>	<b>535,401</b>	<b>825,261</b>
<b>Associated Revenue</b>	760,362	948,030	1,082,795	1,038,247	1,176,414
<b>Percent Coverage</b>	145%	171%	132%	194%	143%

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Lake Wilderness Golf Course Fund

#### ADMINISTRATION

OFFICE AND OPERATING SUPPLIES	7,266	9,521	9,568	3,607	3,967
SMALL TOOLS & MINOR EQUIPMENT	293		-	-	-
PROFESSIONAL SERVICES					
Contract - Management Fee	93,636	95,508	97,418	95,508	95,508
Contract - Salaries & Benefits	23,880	15,179	15,023	18,731	18,000
Contract - Payroll / Personnel Services		13,015	14,696	14,660	16,259
TELEPHONE	6,489	7,905	7,935	5,395	6,473
POSTAGE	(15)	196	175	259	53
TRAVEL	1,702	651	414	1,024	769
MEALS AND LODGING	36		-	-	-
ADVERTISING	18,147	11,474	12,740	10,669	11,371
INSURANCE					
Property	6,155	6,158	6,158	6,027	6,629
Liability	13,138	13,442	14,907	12,843	14,350
UTILITIES	53,446	46,839	58,000	42,767	45,000
REPAIRS AND MAINTENANCE	10,786	9,248	10,119	5,221	5,615
MISCELLANEOUS					
Dues & Subscriptions	689	556	693	67	711
Banking Fees	26,576	25,679	25,175	16,824	16,400
Miscellaneous	25,218	8,096	7,449	4,675	4,570
TAXES AND ASSESSMENTS	8,972	7,813	8,493	6,132	6,150
COST ALLOCATION					
From Finance Department	11,923	14,412	15,962	12,517	14,724
From Parks Administration		2,488	2,401	1,081	2,000
To Course Ops and Food & Beverage	(308,335)	(288,181)	(307,327)	(258,007)	(268,549)
<b>TOTAL ADMINISTRATION</b>	-	-	-	-	-

#### COURSE OPERATIONS

OFFICE AND OPERATING SUPPLIES	66,460	75,781	70,490	86,373	82,000
SMALL TOOLS & MINOR EQUIPMENT	890	450	605	470	642
COST OF SALES - MERCHANDISE	41,744	40,227	37,000	35,049	41,000
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	273,758	285,944	279,946	278,123	286,000
POSTAGE	51	53	71	-	-
TRAVEL	641	654	673	188	257
MEALS AND LODGING	95		100	-	-
TRAINING	-	150	-	190	-

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Lake Wilderness Golf Course Fund, continued

RENTALS & LEASES	47,610	40,290	48,336	40,163	46,125
VEHICLE RENTAL	10,641	11,389	11,469	11,389	11,674
UTILITIES	13,697	11,195	15,000	13,990	12,300
REPAIRS AND MAINTENANCE	12,230	19,351	20,140	9,822	7,170
MISCELLANEOUS				-	
Dues & Subscriptions	1,854	1,938	2,161	2,273	2,215
COST ALLOCATION	154,168	144,091	153,664	129,003	134,274
<b>TOTAL COURSE OPERATIONS</b>	<b>623,838</b>	<b>631,513</b>	<b>639,654</b>	<b>607,033</b>	<b>623,657</b>
<b>Associated Revenue</b>	726,373	690,149	778,037	662,324	766,000
<b>Percent Coverage</b>	116%	109%	122%	109%	123%

### FOOD AND BEVERAGE

OFFICE AND OPERATING SUPPLIES	30,175	37,291	32,224	15,200	15,000
SMALL TOOLS & MINOR EQUIPMENT	453	2,124	1,615	-	-
COST OF SALES - FOOD	150,709	148,131	140,000	60,147	48,000
COST OF SALES - BEVERAGES	124,903	128,197	136,699	48,739	57,000
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	309,500	301,559	280,000	129,306	122,000
Entertainment	32,800	46,495	50,612	(500)	-
TRAVEL	901	202	248	-	-
MEALS AND LODGING	44		-	-	-
TRAINING	125			-	
ADVERTISING	2,109	50	50	248	248
RENTALS & LEASES	24,433	23,387	23,172	6,512	7,351
UTILITIES	11,634	12,456	13,000	10,173	12,300
REPAIRS AND MAINTENANCE	17,417	10,747	9,063	3,181	3,100
MISCELLANEOUS				-	
Licenses	2,957	3,214	3,236	3,255	3,336
Miscellaneous	1,000		-	-	-
COST ALLOCATION	154,168	144,091	153,664	129,003	134,274
<b>TOTAL FOOD AND BEVERAGE</b>	<b>863,329</b>	<b>857,945</b>	<b>843,583</b>	<b>405,266</b>	<b>402,610</b>
<b>Associated Revenue</b>	712,064	630,823	543,796	278,683	300,000
<b>Percent Coverage</b>	82%	74%	64%	69%	75%
<b>TOTAL LAKE WILDERNESS GOLF C</b>	<b>1,487,167</b>	<b>1,489,458</b>	<b>1,483,237</b>	<b>1,012,299</b>	<b>1,026,267</b>
<b>Associated Revenue</b>	1,448,344	1,323,319	1,421,033	942,542	1,066,100
<b>Percent Coverage</b>	97%	89%	96%	93%	104%

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Vehicle Rental Fund

#### VEHICLE RENTAL SERVICES

OFFICE AND OPERATING SUPPLIES	6,916	5,476	6,048	7,559	7,578
FUEL	14,632	20,507	19,557	26,573	26,068
SMALL TOOLS & MINOR EQUIPMENT	425		-	815	1,113
INSURANCE					
Property	2,620	2,488	2,488	2,702	2,972
REPAIRS AND MAINTENANCE	12,189	19,466	20,000	15,226	20,000
<b>TOTAL VEHICLE RENTAL SERVICES</b>	<b>36,782</b>	<b>47,937</b>	<b>48,093</b>	<b>52,874</b>	<b>57,732</b>

#### EQUIPMENT REPLACEMENT

##### VEHICLES

Used Mini Excavator	31,099		-	-	-
Replace Slope Mower	-	33,878	-	-	-
Replacement Pickup (Used)	-	25,997	-	-	-
Replace Utility Trailer	-	3,250	-	-	-
Additional Dump Truck			50,000	45,367	-
Additional Sander			25,000	-	29,633
Additional Speed Trailer				-	13,449
Backhoe Replacement				-	56,038
<b>TOTAL EQUIP REPLACEMENT</b>	<b>31,099</b>	<b>63,125</b>	<b>75,000</b>	<b>45,367</b>	<b>99,120</b>
<b>TOTAL VEHICLE RENTAL FUND</b>	<b>67,881</b>	<b>111,062</b>	<b>123,093</b>	<b>98,241</b>	<b>156,852</b>
<b>Associated Revenue</b>	126,558	152,076	145,132	158,854	169,163
<b>Percent Coverage</b>	186%	137%	118%	162%	108%

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### Central Services Fund

#### INSURANCE

Liability Insurance	119,167	113,704	108,288	108,288	97,857
Crime / Fidelity Bond	224	310	326	343	343
Property Insurance	27,234	27,224	27,224	26,989	29,688
<b>TOTAL INSURANCE</b>	<b>146,625</b>	<b>141,238</b>	<b>135,838</b>	<b>135,620</b>	<b>127,888</b>

#### BUILDING SERVICES

OFFICE AND OPERATING SUPPLIES	191	47	-	153	185
SMALL TOOLS & MINOR EQUIPMENT	847		-	-	-
PROFESSIONAL SERVICES					
Janitorial Services	10,615	587	-	-	-
Building Security System	1,836	342	-	-	-
Space Planning	3,875		-	-	-
BUILDING RENTAL	186,440	297,074	316,797	355,361	323,780
INSURANCE					
Property	1,004	1,004	1,004	964	1,060
UTILITIES	15,465	1,405	1,488	802	1,024
REPAIRS AND MAINTENANCE	1,411	69	92	698	506
MISCELLANEOUS					
Miscellaneous	-	10	10	204	-
COST ALLOCATION					
From Public Works Maintenance	1,028	21,073	4,000	1,421	2,000
<b>TOTAL BUILDING SERVICES</b>	<b>222,712</b>	<b>321,612</b>	<b>323,391</b>	<b>359,603</b>	<b>328,556</b>

#### OFFICE SERVICES

OFFICE AND OPERATING SUPPLIES	16,785	10,202	11,469	9,215	9,908
BOOKS & SOFTWARE	1,107		-	-	-
SMALL TOOLS & MINOR EQUIPMENT	1,110		-	-	-
TELEPHONE	11,829	17,331	19,234	15,129	15,820
POSTAGE	4,789	4,592	4,561	4,580	4,936
OFFICE EQUIPMENT RENTAL	18,533	16,479	16,496	15,400	15,166
REPAIR AND MAINTENANCE	1,743	751	1,008	261	356
MISCELLANEOUS					
Dues & Subscriptions	2,212	1,400	2,127	2,311	2,016
<b>TOTAL OFFICE SERVICES</b>	<b>58,108</b>	<b>50,755</b>	<b>54,895</b>	<b>46,895</b>	<b>48,202</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
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### Central Services Fund, continued

#### INFORMATION SERVICES

SALARIES			87,427	53,243	97,367
GIS Specialist	1.00			-	68,263
Computer Support Specialist	0.50			-	29,104
Temporary Help		-	3,000	-	3,000
BENEFITS		7	43,120	14,691	47,823
OFFICE AND OPERATING SUPPLIES	1,658	567	689	5,139	8,500
BOOKS AND SOFTWARE		5,084	6,827	1,521	2,000
SMALL TOOLS & MINOR EQUIPMENT			2,000	-	
INFORMATION TECHNOLOGY					
Web Hosting	5,457	3,856	4,800	3,146	3,000
Internet Service Providers				5,925	8,000
Information Technology Consulting	144,848	136,219	140,000	133,663	130,000
Telecommunication Consultants				5,213	6,000
Other IT Consulting			-	15,400	15,000
TELEPHONE	5,925	6,772	6,000	1,152	2,000
TRAVEL				41	
MEALS AND LODGING		25	-	-	-
TRAINING			-	-	1,000
ADVERTISING		116	117	477	250
OFFICE EQUIPMENT RENTAL				1,099	1,020
BUILDING RENTAL		12,780	12,901	13,941	13,043
INSURANCE					
Liability				369	800
UTILITIES		201	270	-	-
REPAIRS AND MAINTENANCE	6,500	1,371	1,779	345	1,800
MISCELLANEOUS					
Dues & Subscriptions	2,759	1,279	1,448	11,204	11,275
Miscellaneous			-	20	100
OPERATING CAPITAL					
Computer Hardware			-	4,718	-
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>167,147</b>	<b>168,277</b>	<b>310,378</b>	<b>271,306</b>	<b>351,977</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2009 Actual	2010 Actual	2011		2012 Budget
			Budget	Actual	

### Central Services Fund, continued

#### EQUIPMENT REPLACEMENT

OFFICE AND OPERATING SUPPLIES	2,451	3,203	2,981	8,544	6,500
BOOKS AND SOFTWARE	-	628	843	15,054	10,000
SMALL TOOLS & MINOR EQUIPMENT	3,556	6,613	3,073	-	
PROFESSIONAL SERVICES					
Information Technology Plan	1,040		40,000		-
Website Improvements	53,956		-	-	-
Telephone System Replacement	43,030	26,243	-	-	-
ADVERTISING	315		-	-	-
REPAIRS AND MAINTENANCE	2,080	1,492	2,003	1,618	2,211
OPERATING CAPITAL					
Furniture / Equipment / Software	35,064	43,296	50,000	48,688	60,000
Financial Software Package	-		35,000	29,966	6,244
Trakit Reimplementation				-	30,000
Work Order Software			20,000	-	35,000
<b>TOTAL EQUIPMENT REPLACEMENT</b>	<b>141,493</b>	<b>81,474</b>	<b>153,900</b>	<b>103,870</b>	<b>149,955</b>
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>736,085</b>	<b>763,356</b>	<b>978,402</b>	<b>917,294</b>	<b>1,006,578</b>
<b>Associated Revenue</b>	687,748	783,708	923,481	930,448	961,960
<b>Percent Coverage</b>	93%	103%	94%	101%	96%

## Operating Expenditure Budget: Detail by Object Code

Description	2009	2010	2011		2012 Budget
	Actual	Actual	Budget	Actual	

### *Unemployment Trust Fund*

#### UNEMPLOYMENT SERVICES

PAYMENTS TO CLAIMANTS	21,138	7,785	22,000	6,322	10,000
<b>TOTAL UNEMPLOYMENT SERVICES</b>	<b>21,138</b>	<b>7,785</b>	<b>22,000</b>	<b>6,322</b>	<b>10,000</b>
<b>TOTAL UNEMPLOYMENT TRUST FUND</b>	<b>21,138</b>	<b>7,785</b>	<b>22,000</b>	<b>6,322</b>	<b>10,000</b>
Associated Revenue	1,349	1,417	1,092	1,090	820
Percent Coverage	6%	18%	5%	17%	8%



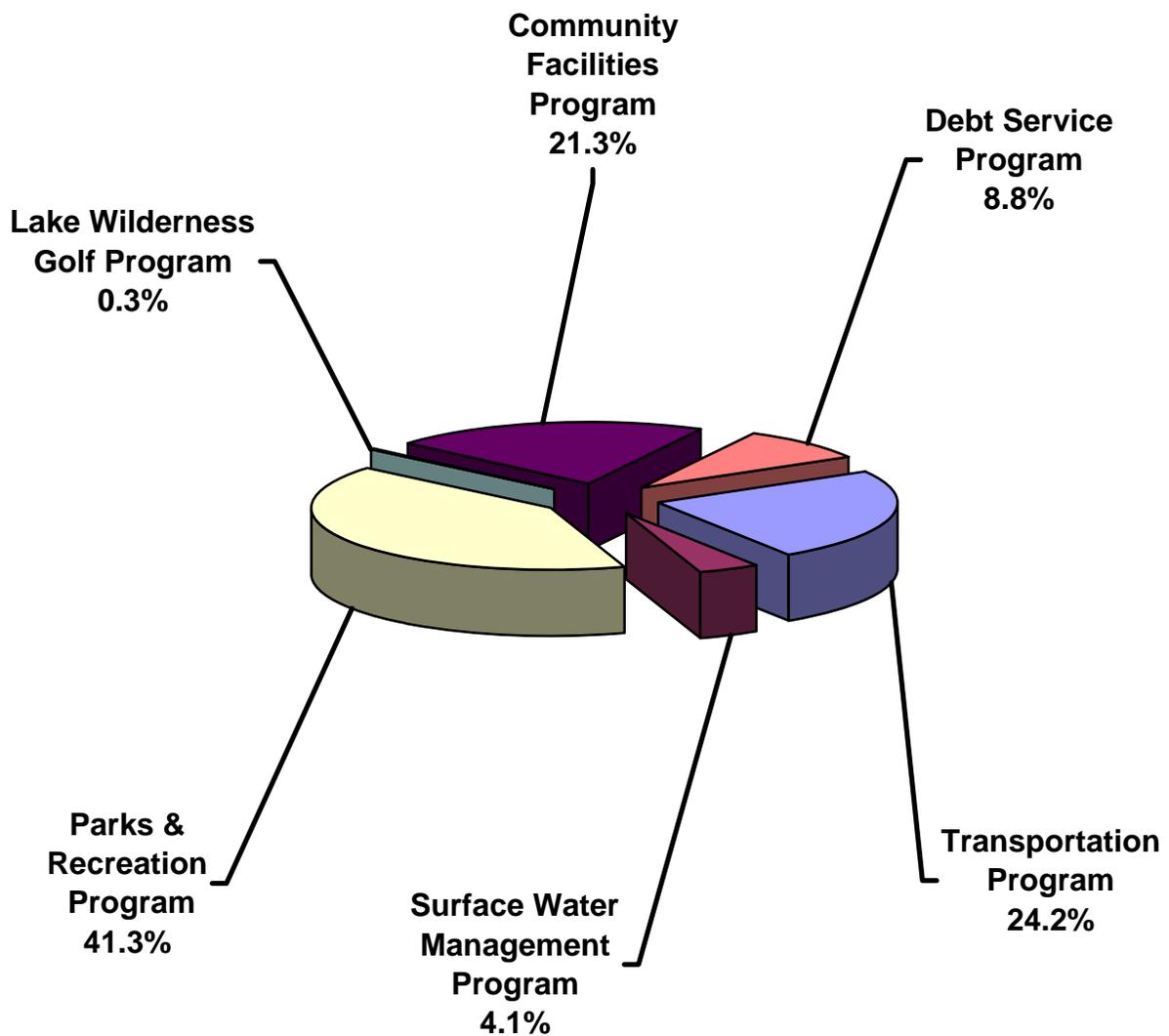
# CAPITAL BUDGET



# City of Maple Valley Capital Improvement Plan Expenditure Summary

**2012 - 2017**

**\$51,334,383**



# Capital Improvement Plan 2012 -2017

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2012-17	2012	2013	2014	2015	2016	2017	Grants, Voted, & Loans	Net City	
<b>Project Summary</b>												
<b>Transportation Program</b>												
<b>Maple Valley Highway Corridor</b>											<b>Percent of Transportation Program</b>	<b>49%</b>
T1	SR 169 - SE 231st Street to Wax R	45	-								-	
T2	SR 169 - North Gateway	359	-								-	
T3	SR 169 & SE 240th Street Intersecti	150	-								-	
T4	SR 169 - Wax Road to Witte Road	1,953	-								-	
T5	SR 169 Corridor Concept Study	50	-								-	
T6	SR 169 - SR 516 to SE 264th Street	12,771	-							-	-	
T7	SR 169 - Witte Road to 228th Ave S	1,243	1,985	1,985						1,083	902	
T30	SR 169 & SE 280th Street Intersecti	500	-								-	
T31	SR 169 - SE 264th to SE 258th Stre	1,470	2,315	2,315						1,510	805	
T34	SR 169 & SE 244th Intersection	-	50						50		50	
T36	SR 169 - Witte Road to SE 244th St	-	595						595		595	
T37	SR 169 - SE 271st Pl to SE 276th S	-	1,180					155	1,025	472	708	
<b>Subtotal: Maple Valley Highway</b>		<b>18,540</b>	<b>6,125</b>	<b>4,300</b>	-	-	-	<b>155</b>	<b>1,670</b>	<b>3,065</b>	<b>3,060</b>	
<b>Witte Road Corridor</b>											<b>Percent of Transportation Program</b>	<b>2%</b>
T9	Witte Road - SE 240th St to SE 244	2,895	-								-	
T12	Witte Road & SE 248th St Intersecti	4,643	10	10							10	
T28	Witte Road - SE 249th St to SR 516	-	200		200						200	
<b>Subtotal: Witte Road Corridor</b>		<b>7,538</b>	<b>210</b>	<b>10</b>	<b>200</b>	-	-	-	-	-	<b>210</b>	
<b>Kent Kangley Road Corridor</b>											<b>Percent of Transportation Program</b>	<b>0%</b>
T15	SR 516 - 213th to 218th Ave SE	347	-								-	
T16	SR 516 - 228th Ave to Witte Road	3,647	-								-	
<b>Subtotal: Kent Kangley Road</b>		<b>3,995</b>	-	-	-	-	-	-	-	-	-	
<b>Other Corridors and Non Corridors</b>											<b>Percent of Transportation Program</b>	<b>49%</b>
T18	SE 263rd Street Trail Crossing	1,168	-								-	
T23	Annual Asphalt Overlay Program	1,719	1,950	400	325	300	300	300	325		1,950	
T24	Miscellaneous Street Improvements	306	600	100	100	100	100	100	100		600	
T25	2001 FEMA Partnership	47	-								-	
T27	Non Motorized Plan	37	600	100	100	100	100	100	100		600	
T29	SE 271st St - SR 169 to SR 516	77	-								-	
T32	Lake Wilderness Trail	205	12	12						12	-	
T33	SE 276th St & 240th Ave SE	145	654		654						654	
T35	Transportation Plan Update	114	-								-	
T38	216th Ave SE - SR 516 to So City Li	-	2,250			367	1,883			900	1,350	
<b>Subtotal: Other Street Projects</b>		<b>3,819</b>	<b>6,066</b>	<b>612</b>	<b>1,179</b>	<b>867</b>	<b>2,383</b>	<b>500</b>	<b>525</b>	<b>912</b>	<b>5,154</b>	
<b>Total Transportation Program</b>		<b>33,892</b>	<b>12,401</b>	<b>4,922</b>	<b>1,379</b>	<b>867</b>	<b>2,383</b>	<b>655</b>	<b>2,195</b>	<b>3,977</b>	<b>8,424</b>	
<b>Surface Water Management Program</b>												
S1	Surface Water Mgt Plan	146	-								-	
S2	Take a Break Park & Drainage Prjct	482	-								-	
S4	Highlands @ Lake Wilderness	257	-								-	
S7	Witte & SE 253rd Stream Channel C	-	250		50	200					250	
S9	Annual Small Works Provision	119	-								-	
S10	Water Quality Retrofits	2	300	50	50	50	50	50	50		300	
S11	Retention Pond Restoration	121	-								-	
S12	Miscellaneous Drainage Improve	65	1,500	250	250	250	250	250	250		1,500	
S13	Golf Course Pond Discharge Repair	112	-								-	
S14	Lake Lucerne Outlet Restoration Prc	63	62	62							62	
<b>Total Surface Water Managemnt F</b>		<b>1,367</b>	<b>2,112</b>	<b>362</b>	<b>350</b>	<b>500</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>2,112</b>	

# Capital Improvement Plan 2012 -2017

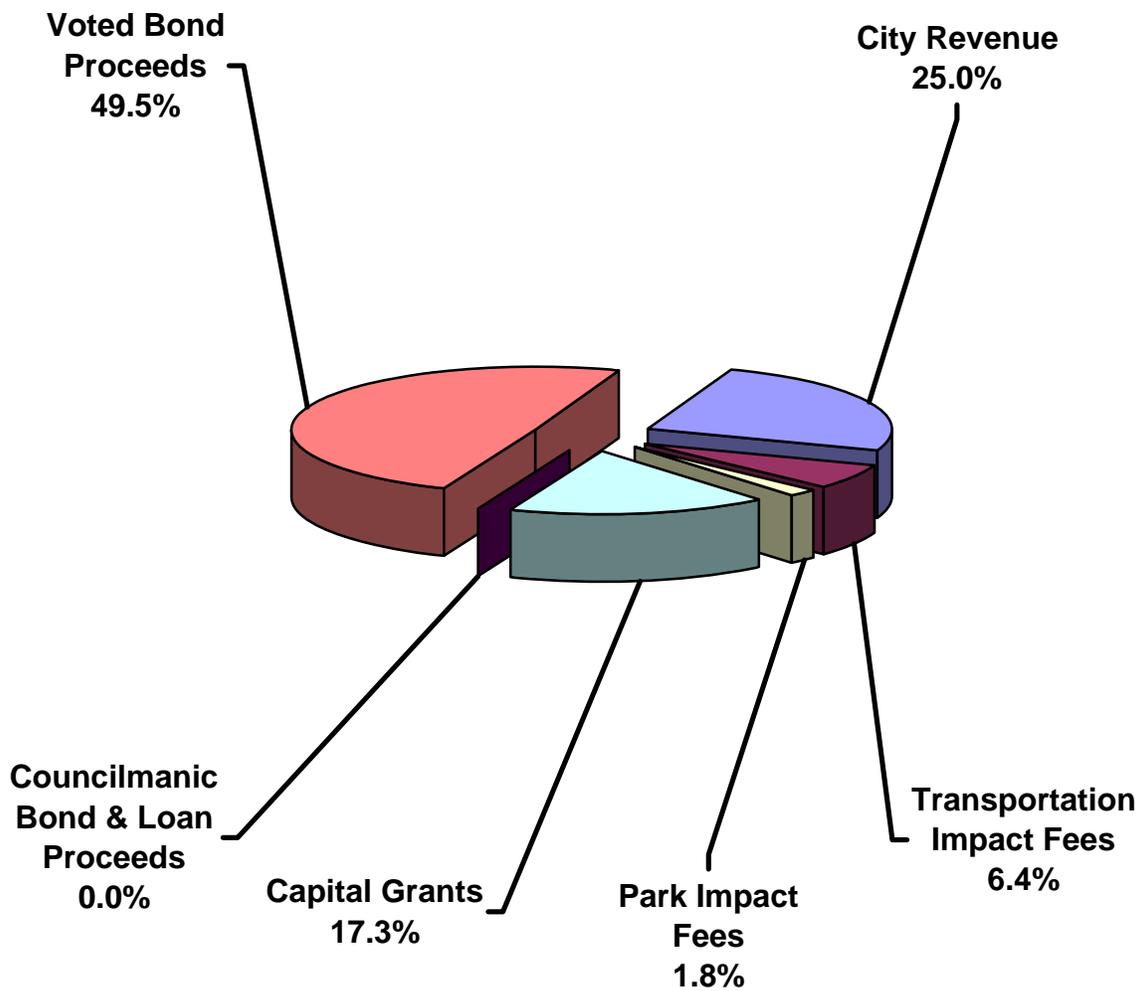
(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2012-17	2012	2013	2014	2015	2016	2017	Grants, Voted, & Loans	Net City
<b>Project Summary, continued</b>											
<b>Parks &amp; Recreation Program</b>											
P1	Parks & Open Space Acquisition	9	-							-	-
P3	Summit Ballfields	967	19,000		10,000	9,000				19,000	-
P4	216th Ave SE / SE 276th Street Site	513	-							-	-
P5	Lake Wilderness Lodge	2,913	-							-	-
P6	Lake Wilderness Park	220	2,199	499			1,200	500		300	1,899
P8	Lake Wilderness Elementary Ballfiel	52	-							-	-
<b>Total Parks Program</b>		<b>4,675</b>	<b>21,199</b>	<b>499</b>	<b>10,000</b>	<b>9,000</b>	<b>1,200</b>	<b>500</b>	<b>-</b>	<b>19,300</b>	<b>1,899</b>
<b>Lake Wilderness Golf Program</b>											
G1	LWGC Acquisition	4,460	-								-
G2	LWGC Startup	19	-								-
G3	Restaurant Improvements	162	10	10							10
G4	LWGC Special Assessment	105	-								-
G5	Course Improvements	98	130	29	74	19	8				130
<b>Total Lake Wilderness Golf Progr</b>		<b>4,844</b>	<b>140</b>	<b>39</b>	<b>74</b>	<b>19</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140</b>
<b>Community Facilities Program</b>											
A1	Public Art Program	31	50	25	5	5	5	5	5		50
C1	Youth, Community & Senior Facility	952	10,200					2,600	7,600	9,400	800
C2	Historical Society Utilities	90	-								-
F1	City Hall Office Space	389	-								-
F3	Maple Valley Place Legacy Project	405	325	25	25	25	50	100	100	-	325
F4	Maintenance Facility	1,316	258	258							258
N1	Neighborhood Reinvestment Progra	286	120	20	20	20	20	20	20		120
<b>Total Community Facilities Prgm</b>		<b>3,469</b>	<b>10,953</b>	<b>328</b>	<b>50</b>	<b>50</b>	<b>75</b>	<b>2,725</b>	<b>7,725</b>	<b>9,400</b>	<b>1,553</b>
<b>Debt Service Program</b>											
D2	2000 Bond Issue Debt Service	3,741	-								-
D3	Meadows Loan Repayment	279	-								-
D4	Infrastructure Loan DS - Transportal	1,086	1,166	197	196	195	194	193	192		1,166
D5	2005 Bond Refunding Debt Service	1,918	3,364	565	559	563	561	558	560		3,364
<b>Total Debt Service Program</b>		<b>7,024</b>	<b>4,530</b>	<b>761</b>	<b>754</b>	<b>757</b>	<b>754</b>	<b>751</b>	<b>752</b>	<b>-</b>	<b>4,530</b>
<b>Total Capital Improvement Plan</b>		<b>55,271</b>	<b>51,334</b>	<b>6,911</b>	<b>12,608</b>	<b>11,193</b>	<b>4,720</b>	<b>4,931</b>	<b>10,972</b>	<b>32,677</b>	<b>18,658</b>

# City of Maple Valley Capital Improvement Program Funding Summary

**2012 - 2017**

**\$51,334,383**



# Capital Improvement Plan 2012 -2017

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2012-17	2012	2013	2014	2015	2016	2017	Grants, Voted, & Loans	Net City
<b>Funding Summary</b>											
<b>General Fund</b>											
A1	Public Art Program	31	50	25	5	5	5	5	5	-	50
C1	Youth, Community & Senior Facility	525	180						180		180
C2	Historical Society Utilities	90	-								-
D2	2000 Bond Debt Service - Trans	273	-								-
D2	2000 Bond Issue Debt Serv - Non Tra	2,199	-								-
D4	Infrastructure Loan DS - Transporta	-	168	98	16	54					168
D5	2005 Bond Refunding DS - Trans	173	316	108	110	98					316
D5	2005 Bond Refunding DS - Non Tra	903	994	326	334	334					994
F1	City Hall Office Space	196	-								-
F3	Maple Valley Place Legacy Project	6	200					100	100		200
F4	Maintenance Facility	-	120	120							120
N1	Neighborhood Reinvestment Progra	286	120	20	20	20	20	20	20		120
P5	Lake Wilderness Lodge	539	-	-	-	-	-				-
P6	Lake Wilderness Park	139	415				250	165			415
G1	LWGC Acquisition	1,210	-								-
G2	LWGC Startup	19	-								-
G3	Restaurant Improvements	103	-								-
G4	LWGC Special Assessment	105	-								-
T27	Non Motorized Plan	12	-								-
		<b>6,808</b>	<b>2,563</b>	<b>697</b>	<b>485</b>	<b>511</b>	<b>275</b>	<b>290</b>	<b>305</b>	<b>-</b>	<b>2,563</b>
<b>Street Fund</b>											
T1	SR 169 - SE 231st Street to Wax R	(30)	-								-
T2	SR 169 - North Gateway	95	-								-
T4	SR 169 - Wax Road to Witte Road	(19)	-								-
T9	Witte Road - SE 240th St to SE 244	73	-								-
T12	Witte Road & SE 248th St Intersecti	120	-								-
T16	SR 516 - 228th Ave to Witte Road	394	-								-
T18	SE 263rd Street Trail Crossing	254	-								-
T23	Annual Asphalt Overlay Program	1,415	450	100	100	100	50	50	50		450
T24	Miscellaneous Street Improvements	139	-								-
T27	Non Motorized Plan	13	-								-
T30	SR 169 & SE 280th Street Intersecti	340	-								-
T35	Transportation Plan Update	114	-	-	-	-	-	-	-		-
		<b>2,907</b>	<b>450</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>450</b>
<b>Transportation Impact Fee Fund</b>											
D2	2000 Bond Issue Debt Service - Tra	400	-	-	-						-
D4	Infrastructure Loan DS - Transporta	543	583	98	98	97	97	96	96		583
D5	2005 Bond Refunding DS - Trans	385	674	113	112	113	112	112	112		674
T3	SR 169 & SE 240th Street Intersecti	150	-								-
T4	SR 169 - Wax Road to Witte Road	19	-								-
T5	SR 169 Corridor Concept Study	25	-								-
T6	SR 169 - SR 516 to SE 264th Street	678	-								-
T6	SR 169 - SR 516 to SE 264th Street	5	-								-
T7	SR 169 - Witte Road to 228th Ave S	652	238	613	-	-	-	-	(376)		238
T9	Witte Road - SE 240th St to SE 244	1,416	-								-
T9	Witte Road - SE 240th St to SE 244	5	-								-
T12	Witte Road & SE 248th St Intersecti	1,716	10	10							10
T15	SR 516 - 213th to 218th Ave SE	174	-	-	-	-	-	-	-		-
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	-	-								-
T28	Witte Road & SE 254th St Intersecti	-	100	-	100	-	-	-	-		100
T29	SE 271st St - SR 169 to SR 516	39	-	-	-	-	-	-	-		-
T30	SR 169 & SE 280th Street Intersecti	80	-								-

# Capital Improvement Plan 2012 -2017

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2012-17	2012	2013	2014	2015	2016	2017	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
T31	SR 169 - SE 264th to SE 258th Stre	-	198	402	-	-	-	-	(204)	-	198
T32	Lake Wilderness Trail	8	-	-	-	-	-	-	-	-	-
T33	SE 276th St & 240th Ave SE	91	327	-	327	-	-	-	-	-	327
T33	SE 276th St & 240th Ave SE	1	-	-	-	-	-	-	-	-	-
T34	SR 169 & SE 244th Intersection	-	25	-	-	-	-	-	25	-	25
T36	SR 169 - Witte Road to SE 244th St	-	298	-	-	-	-	-	298	-	298
T37	SR 169 - SE 271st Pl to SE 276th S	-	137	-	-	-	-	47	91	-	137
T38	216th Ave SE - SR 516 to So City Li	-	675	-	-	110	565	-	-	-	675
		<b>7,615</b>	<b>3,264</b>	<b>1,237</b>	<b>637</b>	<b>320</b>	<b>774</b>	<b>255</b>	<b>41</b>	<b>-</b>	<b>3,264</b>
<b>Witte Road Fund</b>											
T9	Witte Road - SE 240th St to SE 244th	526	-	-	-	-	-	-	-	-	-
		<b>526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Park Development Fund</b>											
C1	Youth, Community & Senior Facility	-	130	-	-	-	-	65	65	-	130
P3	Summit Ballfields	42	-	-	-	-	-	-	-	-	-
P6	Lake Wilderness Park	7	828	217	-	-	392	218	-	-	828
T32	Lake Wilderness Trail	58	-	-	-	-	-	-	-	-	-
G1	LWGC Acquisition	280	-	-	-	-	-	-	-	-	-
		<b>387</b>	<b>958</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>392</b>	<b>283</b>	<b>65</b>	<b>-</b>	<b>958</b>
<b>Real Estate Excise Tax Fund</b>											
C1	Youth, Community & Senior Facility	236	490	-	-	-	-	335	155	-	490
D2	2000 Bond Debt Service - Trans	867	-	-	-	-	-	-	-	-	-
D4	Infrastructure Loan DS - Transporta	543	415	-	82	43	97	96	96	-	415
D5	2005 Bond Refunding DS - Trans	119	358	5	2	15	112	112	112	-	358
D5	2005 Bond Refunding DS - Non Tra	335	1,022	12	1	3	336	334	335	-	1,022
F1	City Hall Office Space	194	-	-	-	-	-	-	-	-	-
F3	Maple Valley Place Legacy Project	190	125	25	25	25	50	-	-	-	125
F4	Maintenance Facility	831	138	138	-	-	-	-	-	-	138
P1	Parks & Open Space Acquisition	9	-	-	-	-	-	-	-	-	-
P3	Summit Ballfields	889	-	-	-	-	-	-	-	-	-
P4	216th Ave SE / SE 276th Street Site	513	-	-	-	-	-	-	-	-	-
P5	Lake Wilderness Lodge	885	-	-	-	-	-	-	-	-	-
P6	Lake Wilderness Park	74	656	281	-	-	258	117	-	-	656
P8	Lake Wilderness Elementary Ballfiel	52	-	-	-	-	-	-	-	-	-
G1	LWGC Acquisition	2,970	-	-	-	-	-	-	-	-	-
G3	Restaurant Improvements	48	-	-	-	-	-	-	-	-	-
G5	Course Improvements	45	-	-	-	-	-	-	-	-	-
S2	Take a Break Park & Drainage Prjct	138	-	-	-	-	-	-	-	-	-
T5	SR 169 Corridor Concept Study	25	-	-	-	-	-	-	-	-	-
T6	SR 169 - SR 516 to SE 264th Street	505	-	-	-	-	-	-	-	-	-
T7	SR 169 - Witte Road to 228th Ave S	590	(287)	89	-	-	-	-	(376)	-	(287)
T9	Witte Road - SE 240th St to SE 244th	479	-	-	-	-	-	-	-	-	-
T12	Witte Road & SE 248th St Intersecti	1,368	-	-	-	-	-	-	-	-	-
T15	SR 516 - 213th to 218th Ave SE	174	-	-	-	-	-	-	-	-	-
T16	SR 516 - 228th Ave to Witte Road	298	-	-	-	-	-	-	-	-	-
T23	Annual Asphalt Overlay Program	304	1,500	300	225	200	250	250	275	-	1,500
T24	Miscellaneous Street Improvements	150	600	100	100	100	100	100	100	-	600
T27	Non Motorized Trail Access	12	600	100	100	100	100	100	100	-	600
T28	Witte Road - SE 249th St to SR 516	-	100	-	100	-	-	-	-	-	100
T29	SE 271st St - SR 169 to SR 516	39	-	-	-	-	-	-	-	-	-
T30	SR 169 & SE 280th Street Intersecti	80	-	-	-	-	-	-	-	-	-
T31	SR 169 - SE 264th to SE 258th Stre	-	(2)	202	-	-	-	-	(204)	-	(2)
T32	Lake Wilderness Trail	8	-	-	-	-	-	-	-	-	-
T33	SE 276th St & 240th Ave SE	30	127	-	127	-	-	-	-	-	127
T34	SR 169 & SE 244th Intersection	-	25	-	-	-	-	-	25	-	25
T36	SR 169 - Witte Road to SE 244th St	-	298	-	-	-	-	-	298	-	298

# Capital Improvement Plan 2012 -2017

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2012-17	2012	2013	2014	2015	2016	2017	Grants, Voted, & Loans	Net City
T37	SR 169 - SE 271st PI to SE 276th S	-	(63)					47	(109)		(63)
T38	216th Ave SE - SR 516 to So City Li	-	475			110	365				475
		<b>13,000</b>	<b>6,576</b>	<b>1,253</b>	<b>762</b>	<b>596</b>	<b>1,668</b>	<b>1,491</b>	<b>806</b>	<b>-</b>	<b>6,576</b>

## Bond Proceeds Fund

### Councilmanic Bonds

C1	Youth, Community & Senior Facility	(68)	-								-
D5	2005 Bond Refunding Debt Service	5	-								-
F3	Maple Valley Place Legacy Project	208	-								-
T1	SR 169 - SE 231st Street to Wax R	74	-								-
T2	SR 169 - North Gateway	264	-								-
T4	SR 169 - Wax Road to Witte Road	307	-								-
T9	Witte Road - SE 240th St to SE 244	245	-								-
T16	SR 516 - 228th Ave to Witte Road	303	-								-
T18	SE 263rd Street Trail Crossing	867	-								-
		<b>2,204</b>	<b>-</b>								

### Voted Bonds

C1	Youth, Community & Senior Facility	-	6,400					2,200	4,200	6,400	-
P3	Summit Ballfields	-	19,000	10,000	9,000					19,000	-
		<b>-</b>	<b>25,400</b>	<b>-</b>	<b>10,000</b>	<b>9,000</b>	<b>-</b>	<b>2,200</b>	<b>4,200</b>	<b>25,400</b>	<b>-</b>

### Infrastructure Loans

T6	SR 169 - SR 516 to SE 264th Street	1,955	-								-
T16	SR 516 - 228th Ave to Witte Road	1,342	-								-
		<b>3,297</b>	<b>-</b>								

## Capital Projects Fund

### Grants

C1	Youth, Community & Senior Facility	260	3,000					3,000	3,000		-
P3	Summit Ballfields	3	-								-
P5	Lake Wilderness Lodge	1,481	-								-
P6	Lake Wilderness Park	-	300				300			300	-
S14	Lake Lucerne Outlet Restoration Pr	-	-								-
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 S	-	1,083	1,083						1,083	-
T9	Witte Road - SE 240th St to SE 244	150	-								-
T12	Witte Road & SE 248th St Intersecti	1,239	-	-							-
T16	SR 516 - 228th Ave to Witte Road	24	-								-
T25	2001 FEMA Partnership	47	-								-
T31	SR 169 - SE 264th to SE 258th Stre	1,470	1,510	1,510	-	-				1,510	-
T32	Lake Wilderness Trail	132	12	12						12	-
T37	SR 169 - SE 271st PI to SE 276th S	-	472					62	410	472	-
T38	216th Ave SE - SR 516 to So City Li	-	900			147	753			900	-

### Developer Contributions

T7	SR 169 - Witte Road to 228th Ave S	1	752						752		752
T18	SE 263rd Street Trail Crossing	48	-								-
T31	SR 169 - SE 264th to SE 258th Stre	-	409						409		409
T33	SE 276th St & 240th Ave SE	23	-								-
T37	SR 169 - SE 271st PI to SE 276th S	-	434						434		434
P3	Summit Ballfields	41	-								-
		<b>15,992</b>	<b>8,871</b>	<b>2,605</b>	<b>-</b>	<b>147</b>	<b>1,053</b>	<b>62</b>	<b>5,004</b>	<b>7,277</b>	<b>1,594</b>

# Capital Improvement Plan 2012 -2017

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2012-17	2012	2013	2014	2015	2016	2017	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
<b>Surface Water Management Fund</b>											
D3	Meadows Loan Repayment	279	-								-
F4	Maintenance Facility	485	-								-
S1	Surface Water Mgt Plan	146	-								-
S2	Take a Break Park & Drainage Prjct	344	-								-
S4	Highlands @ Lake Wilderness	257	-								-
S7	Witte & SE 253rd Stream Channel C	-	250	-	50	200	-				250
S9	Annual Small Works Provision	119	-	-	-	-	-	-	-		-
S10	Water Quality Retrofits	2	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	121	-	-	-	-	-	-	-		-
S12	Miscellaneous Drainage Improve	65	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-	-	-	-	-	-	-		-
S14	Lake Lucerne Outlet Restoration Prc	63	62	62							62
T6	SR 169 - SR 516 to SE 264th Street	200	-								-
T7	SR 169 - Witte Road to 228th Ave S	-	200	200							200
T12	Witte Road & SE 248th St Intersecti	200	-								-
T16	SR 516 - 228th Ave to Witte Road	77	-								-
T31	SR 169 - SE 264th to SE 258th Stre	-	200	200							200
T33	SE 276th St & 240th Ave SE	-	200		200						200
T37	SR 169 - SE 271st PI to SE 276th S	-	200						200		200
T38	216th Ave SE - SR 516 to So City Li	-	200				200				200
		<b>2,469</b>	<b>3,112</b>	<b>762</b>	<b>550</b>	<b>500</b>	<b>500</b>	<b>300</b>	<b>500</b>	<b>-</b>	<b>3,112</b>
<b>Lake Wilderness Golf Course Fund</b>											
G3	Restaurant Improvements	11	10	10	-	-	-	-	-		10
G5	Course Improvements	22	130	29	74	19	8	-	-		130
		<b>32</b>	<b>140</b>	<b>39</b>	<b>74</b>	<b>19</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140</b>
<b>Vehicle Rental Fund</b>											
G5	Course Improvements	32									-
		<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funding Sources</b>		<b>55,271</b>	<b>51,334</b>	<b>6,911</b>	<b>12,608</b>	<b>11,193</b>	<b>4,720</b>	<b>4,931</b>	<b>10,972</b>	<b>32,677</b>	<b>18,658</b>

## Capital Expenditure Budget

Description	2009	2010	2011		2012
	Actual	Actual	Budget	Actual	Budget

### Transportation Program

#### Maple Valley Highway Corridor

T6 SR 169 - SR 516 to SE 264th Street	108,247	3,473	-	8,917	-
T7 SR 169 - Witte Road to 228th Ave SE	116,501	324,332	1,705,167	404,989	1,985,091
T31 SR 169 - SE 264th to SE 258th Street	530,973	143,549	1,925,289	415,106	2,314,894
T34 SR 169 & SE 244th Intersection	-	-	75,000	-	-
	<b>755,722</b>	<b>471,354</b>	<b>3,705,456</b>	<b>829,012</b>	<b>4,299,985</b>

#### Witte Road Corridor

T12 Witte Road & SE 248th St Intersection	251,313	2,204,301	2,037,699	1,631,532	10,000
	<b>251,313</b>	<b>2,204,301</b>	<b>2,037,699</b>	<b>1,631,532</b>	<b>10,000</b>

#### Kent Kangley Corridor

T15 SR 516 - 213th to 218th Ave SE	122,646	-	-	-	-
	<b>122,646</b>	-	-	-	-

#### Other Corridors and Non Corridors

T23 Annual Asphalt Overlay Program	288,641	205,819	290,000	287,629	400,000
T24 Miscellaneous Street Improvements	62,445	10,078	100,000	67,586	100,000
T27 Non Motorized Plan	-	-	-	-	100,000
T29 SE 271st St - SR 169 to SR 516	544	-	-	-	-
T32 Lake Wilderness Trail	16,631	28,348	171,652	160,010	11,642
T33 SE 276th St & 240th Ave SE	29,794	-	-	-	-
T35 Transportation Plan Update	-	57,108	92,892	56,687	-
	<b>398,055</b>	<b>301,354</b>	<b>654,544</b>	<b>571,912</b>	<b>611,642</b>

#### Total Transportation Program

	<b>1,527,736</b>	<b>2,977,009</b>	<b>6,397,698</b>	<b>3,032,456</b>	<b>4,921,627</b>
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### Surface Water Management Program

S1 Surface Water Mgt Plan	22,382	-	-	-	-
S9 Annual Small Works Provision	23,408	-	-	-	-
S10 Water Quality Retrofits	-	-	50,000	-	50,000
S12 Miscellaneous Drainage Improvements	61,126	3,452	250,000	-	250,000
S13 Golf Course Pond Discharge Repair	112,032	-	-	-	-
S14 Lake Lucerne Outlet Restoration Project	-	28,159	156,651	34,503	62,338

#### Total SWM Program

	<b>218,948</b>	<b>31,611</b>	<b>456,651</b>	<b>34,503</b>	<b>362,338</b>
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### Parks and Recreation Program

P3 Summit Ballfields	49,511	107,252	-	-	-
P5 Lake Wilderness Lodge	808,975	13,932	-	-	-
P6 Lake Wilderness Park	-	-	400,000	16,438	498,562

#### Total Parks and Recreation Program

	<b>858,486</b>	<b>121,184</b>	<b>400,000</b>	<b>16,438</b>	<b>498,562</b>
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## Capital Expenditure Budget

Description	2009	2010	2011		2012
	Actual	Actual	Budget	Actual	Budget
<b>Lake Wilderness Golf Course Program</b>					
G3 Restaurant Improvements	10,676	37,607	2,000	10,513	10,000
G4 LWGC Special Assessment	57,581	12,104	-	-	-
G5 Course Improvements	33,417	11,195	55,796	21,566	28,623
<b>Total Lake Wilderness Golf Program</b>	<b>101,674</b>	<b>60,906</b>	<b>57,796</b>	<b>32,079</b>	<b>38,623</b>
<b>Community Facilities Program</b>					
A1 Public Art Program	-	-	-	-	25,000
C1 Youth, Community & Senior Facility	9,836	2,555	27,609	5,940	-
F1 City Hall Office Space	92,248	121,505	-	-	-
F3 Maple Valley Place Legacy Project	-	-	50,000	-	25,000
F4 Maintenance Facility	-	103,847	1,350,000	1,211,798	258,202
N1 Neighborhood Reinvestment Program	16,472	20,043	-	-	20,000
<b>Total Community Facilities Program</b>	<b>118,556</b>	<b>247,950</b>	<b>1,427,609</b>	<b>1,217,737</b>	<b>328,202</b>
<b>Debt Service Program</b>					
D2 2000 Bond Issue Debt Service	332,710	336,960	-	-	-
D4 Infrastructure Loan DS - Transportation	241,916	198,468	197,544	197,544	196,621
D5 2005 Bond Refunding Debt Service	226,951	225,751	559,551	559,551	564,551
<b>Total Debt Service Program</b>	<b>801,577</b>	<b>761,179</b>	<b>757,096</b>	<b>757,096</b>	<b>761,173</b>
<b>Total Capital Improvement Program</b>	<b>3,626,977</b>	<b>4,199,838</b>	<b>9,496,850</b>	<b>5,090,309</b>	<b>6,910,525</b>

# Transportation Program



# CIP Project Form

## 2012 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:** 3,228

**Non City Revenue:** 1,083 34%

**Net City Cost:** 2,145 66%

**Project Description and Justification:**

The intent of this project is to increase vehicular traffic flow and mobility and enhance safety by providing a second southbound lane on SR 169 between Witte Road and 228th Avenue SE. This project will provide an 11' right turn only lane on the west side of Maple Valley Highway from Witte Road southeast to SE 228th Street. A bike lane, curb, and gutter will be provided. Other improvements include a new storm drain system, street lighting, signing and striping.



### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	761	-						
Acquisition	482	-						
Construction	-	1,985	1,985					
Debt Service	-	-						
<b>Total</b>	<b>1,243</b>	<b>1,985</b>	<b>1,985</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants		-						
State Grants	65.0%	-	1,083	1,083				
County Grants		-						
Developer Cont after 700 units (E)	37.2%	1	798					798
General Fund		-						
Surface Water Mgt Fund		-	200	200				
Street Fund		-						
Transportation Impact Fee Fund		652	215	613	-	-	-	(399)
Park Development Fund		-						
Real Estate Excise Tax Funds		590	(310)	89	-	-	-	(399)
Bond Proceeds		-						
State Infrastructure Loan Proceeds		-						
<b>Total</b>		<b>1,243</b>	<b>1,985</b>	<b>1,985</b>	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>				15	16	17	18	19



**CIP Project Form**  
**2012 Budget**  
Dollars in Thousands

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

Project Name: **Annual Asphalt Overlay Program**

Lead Department: **Public Works**

Total Project Cost: 3,669  
Non City Revenue: - 0%  
Net City Cost: 3,669 100%



**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 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	99	50		25				25
Acquisition	-	-						
Construction	1,620	1,900	400	300	300	300	300	300
Debt Service	-	-						
<b>Total</b>	<b>1,719</b>	<b>1,950</b>	<b>400</b>	<b>325</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>325</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	1,415	450	100	100	100	50	50	50
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	304	1,500	300	225	200	250	250	275
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,719</b>	<b>1,950</b>	<b>400</b>	<b>325</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>325</b>

**Maintenance & Operation Costs:**

## CIP Project Form

### 2012 Budget

Dollars in Thousands

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

**Project Name:** Miscellaneous Street Improvements

**Lead Department:** Public Works

**Total Project Cost:** 906

**Non City Revenue:** - 0%

**Net City Cost:** 906 100%



**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 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	70	-						
Acquisition	4	-						
Construction	232	600	100	100	100	100	100	100
Debt Service	-	-						
<b>Total</b>	<b>306</b>	<b>600</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	139	-						
Transportation Impact Fee Fund	18	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	150	600	100	100	100	100	100	100
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>306</b>	<b>600</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

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

# CIP Project Form

## 2012 Budget

Dollars in Thousands

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

**Project Name:** Non Motorized Plan Implementation

**Lead Department:** Public Works

**Total Project Cost:** 637

**Non City Revenue:** - 0%

**Net City Cost:** 637 100%

**Project Description and Justification:**

This project provides funding for investments in the City's non-motorized transportation system, trails, bikeways, sidewalks etc. Funds will be used to create partnerships with the private sector, granting agencies, other City capital projects or to address emergent pedestrian safety issues. In 2012 funds will be used to prepare an update to the non-motorized plan.



### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	37	100	100					
Acquisition	-	-						
Construction	-	500		100	100	100	100	100
Debt Service	-	-						
<b>Total</b>	<b>37</b>	<b>600</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	12	-						
Surface Water Mgt Fund	-	-						
Street Fund	13	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	12	600	100	100	100	100	100	100
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>37</b>	<b>600</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

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

# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T28

**Project Name:** Witte Road - SE 249th St to SR 516

**Lead Department:** Public Works

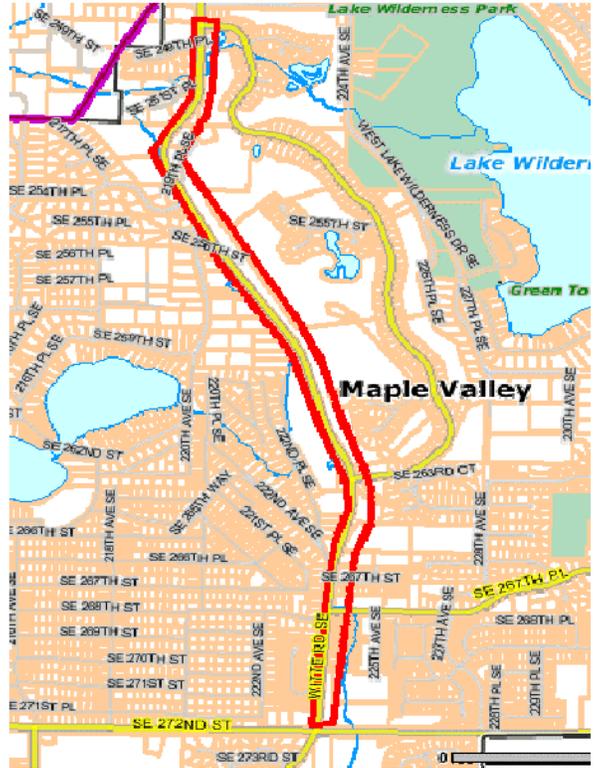
**Total Project Cost:** 200

**Non City Revenue:** - 0%

**Net City Cost:** 200 100%

**Project Description and Justification:**

The objective of the pre-design phase is to identify the scope and cost to improve Witte Road from SE 249th Street to SR 516. The pre-design will identify the improvements needed at the intersection of SE 254th Place and 220th Avenue SE, and SE 268th Street. In addition, options for providing extending pedestrian and bicycle facilities along the corridor will be evaluated. The pre-design phase will consider the recommendations in the Witte Road Corridor Study (September 2001)



**Project Financial Summary**

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	200		200				
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
<b>Total</b>	-	200		200				
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	100	-	100	-	-	-	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	100	-	100	-	-	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	200		200				
<b>Maintenance &amp; Operation Costs:</b>								

# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T31a

**Project Name:** SR 169 - SE 264th to 258th Street, Phase 1

**Lead Department:** Public Works

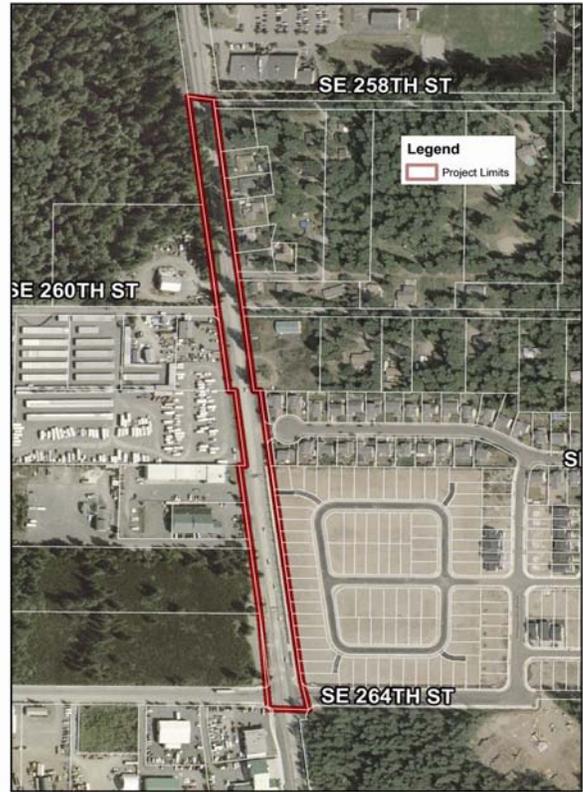
**Total Project Cost:** 3,785

**Non City Revenue:** 2,980 79%

**Net City Cost:** 805 21%

**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. Phase 1 will construct improvements between SE 260th Street and SE 264th Street.



### Project Financial Summary

		Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>									
Mgt & Eng		1,119	-						
Acquisition		351	-						
Construction		-	2,315	2,315					
Debt Service		-	-						
<b>Total</b>		<b>1,470</b>	<b>2,315</b>	<b>2,315</b>	-	-	-	-	-
<b>Project Funding Sources:</b>									
Federal Grants		-	-						
State Grants		1,470	1,510	1,510	-	-	-		
County Grants		-	-						
Developer Cont after 3225 units (G)	50.8%	-	409						409
General Fund		-	-						
Surface Water Mgt Fund		-	200	200					
Street Fund		-	-						
Transportation Impact Fee Fund		-	198	402	-	-	-	-	(204)
Park Development Fund		-	-						
Real Estate Excise Tax Funds		-	(2)	202	-	-	-	-	(204)
Bond Proceeds		-	-						
State Infrastructure Loan Proceeds		-	-						
<b>Total</b>		<b>1,470</b>	<b>2,315</b>	<b>2,315</b>	-	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>					<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>

## CIP Project Form 2012 Budget Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T32

**Project Name:** Lake Wilderness Trail

**Lead Department:** Public Works

**Total Project Cost:** 217

**Non City Revenue:** 144 66%

**Net City Cost:** 73 34%

**Project Description and Justification:**

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



**Project Financial Summary**

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	57	-						
Acquisition	-	-						
Construction	148	12	12					
Debt Service	-	-						
<b>Total</b>	<b>205</b>	<b>12</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	132	12	12					
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	8	-						
Park Development Fund	58	-						
Real Estate Excise Tax Funds	8	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>205</b>	<b>12</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T33

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

**Lead Department:** Public Works

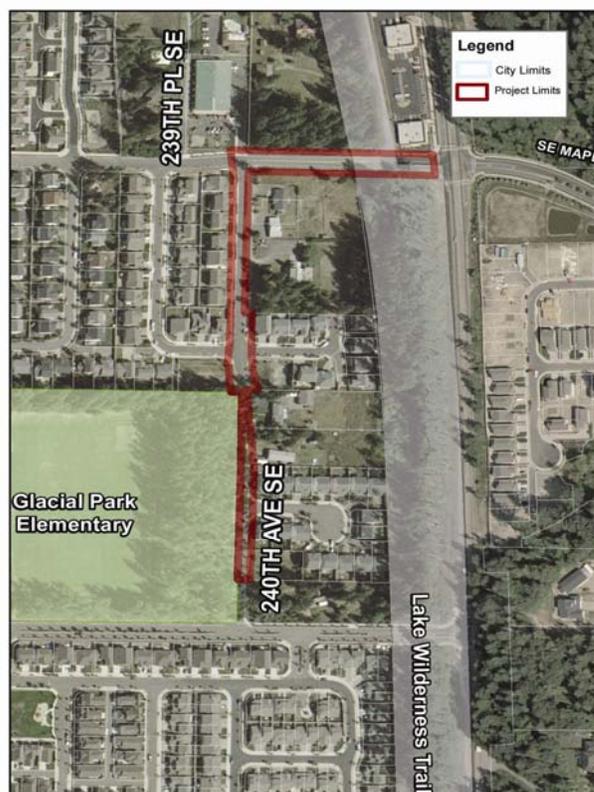
**Total Project Cost:** 799

**Non City Revenue:** - 0%

**Net City Cost:** 799 100%

**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 Elementary School.



**Project Financial Summary**

	Last 10	Total	2012	2013	2014	2015	2016	2017
	Years	2012-17	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	143	10		10				
Acquisition	-	76		76				
Construction	2	568		568				
Debt Service	-	-						
<b>Total</b>	<b>145</b>	<b>654</b>	-	<b>654</b>	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	23	-						
General Fund	-	-						
Surface Water Mgt Fund	-	200		200				
Street Fund	-	-						
Transportation Impact Fee Fund	92	327		327	-	-	-	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	30	127		127	-	-	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>145</b>	<b>654</b>	-	<b>654</b>	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>					5	6	7	8

# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T34

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

**Lead Department:** Public Works

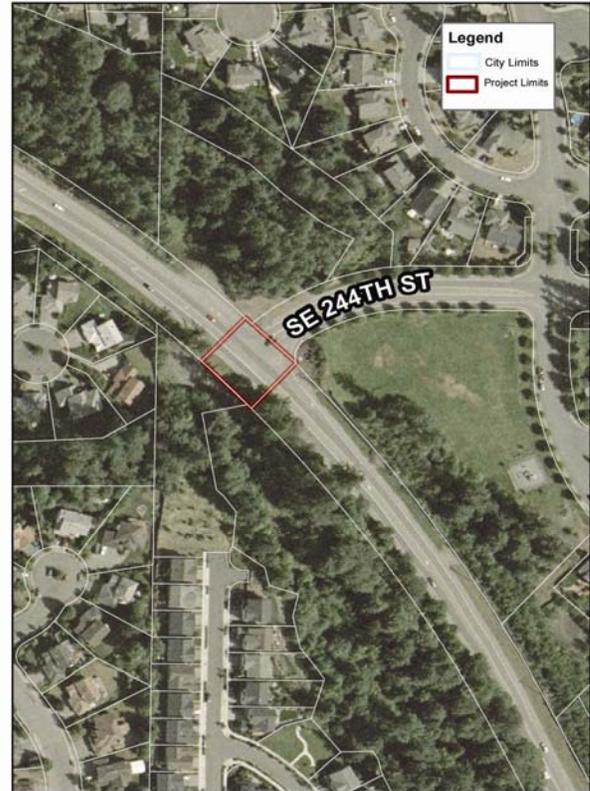
**Total Project Cost:** 50

**Non City Revenue:** - 0%

**Net City Cost:** 50 100%

**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 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	50						50
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
<b>Total</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Cont after 1085 units (F)	63.2%	-						
General Fund		-						
Surface Water Mgt Fund		-						
Street Fund		-						
Transportation Impact Fee Fund		25	-	-	-			25
Park Development Fund		-						
Real Estate Excise Tax Funds		25	-	-	-			25
Bond Proceeds		-						
State Infrastructure Loan Proceeds		-						
<b>Total</b>		<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>

**Maintenance & Operation Costs:**



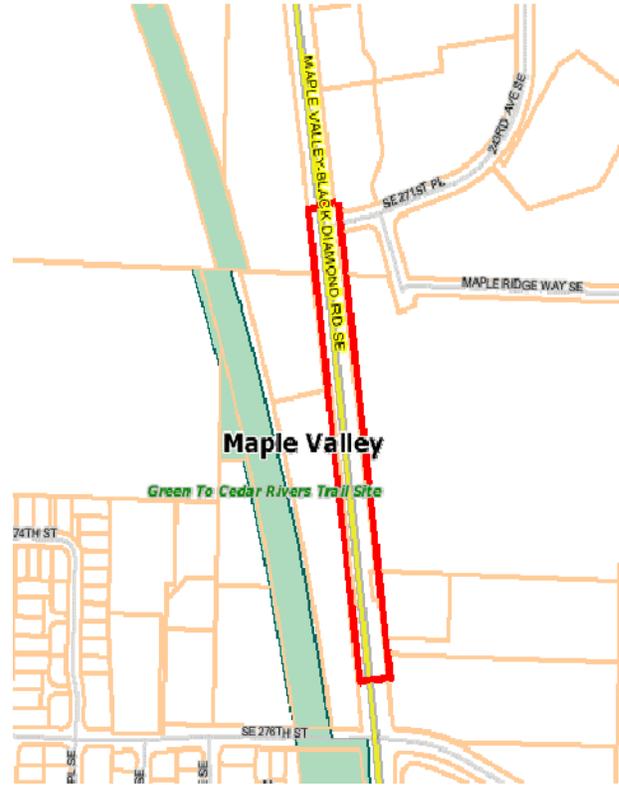
# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Transportation  
**Project Name:** SR 169 - SE 271st Pl to SE 276th St  
**Lead Department:** Public Works  
**Total Project Cost:** 1,180  
**Non City Revenue:** 472 40%  
**Net City Cost:** 708 60%

**Project Number:** T37



**Project Description and Justification:**

Construct second southbound lane on SR 169 from SE 271st Street south to existing SB right turn lane onto SE 276th Street. Construct second northbound lane by completing gaps between SE 271st Street and SE 276th Street. Provide curb, gutter, bike lanes, sidewalks and center left turn lane/pockets where warranted. Install new traffic signal at the intersection of SR 169 and SE 271st Street.

### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	90					90	
Acquisition	-	65					65	
Construction	-	1,025						1,025
Debt Service	-	-						
<b>Total</b>	<b>-</b>	<b>1,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>1,025</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	472					62	410
County Grants	-	-						
Developer Cont after 4135 units (J)	61.3%	434						434
General Fund	-	-						
Surface Water Mgt Fund	-	200						200
Street Fund	-	-						
Transportation Impact Fee Fund	-	137	-	-	-		47	91
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	(63)	-	-	-		47	(109)
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>-</b>	<b>1,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>1,025</b>

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

## CIP Project Form

### 2012 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T38

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

**Lead Department:** Public Works

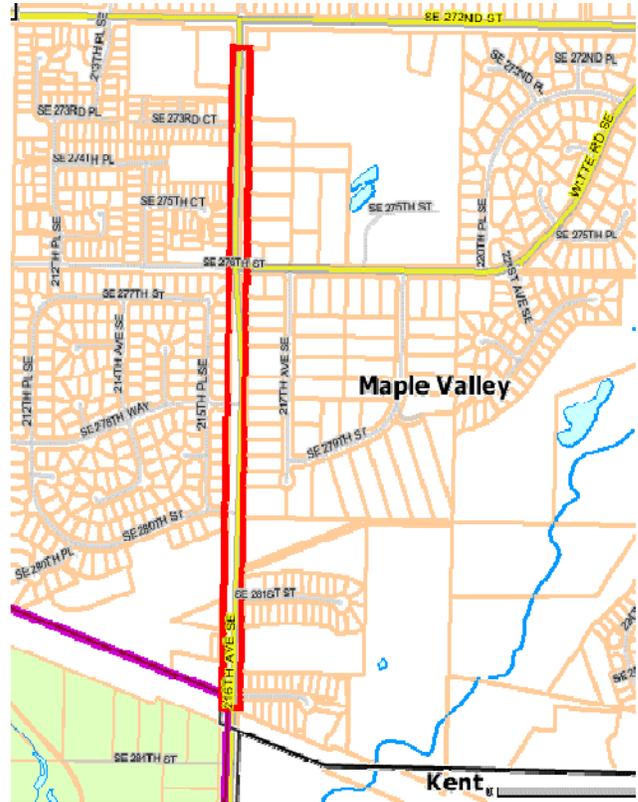
**Total Project Cost:** 2,250

**Non City Revenue:** 900 40%

**Net City Cost:** 1,350 60%

**Project Description and Justification:**

Improve 216th Avenue between SR 516 and the South City Limit to provide 3-lanes (two travel lanes and a center turn lane/pockets where warranted), curb and gutter, and continuous sidewalks and bicycle lanes on both sides.



**Project Financial Summary**

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	200	-	-	200	-	-	-
Acquisition	-	167	-	-	167	-	-	-
Construction	-	1,883	-	-	-	1,883	-	-
Debt Service	-	-	-	-	-	-	-	-
<b>Total</b>	-	<b>2,250</b>	-	-	<b>367</b>	<b>1,883</b>	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-	-	-	-	-	-	-
State Grants	-	900	-	-	147	753	-	-
County Grants	-	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	200	-	-	-	200	-	-
Street Fund	-	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	675	-	-	110	565	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	475	-	-	110	365	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-	-
<b>Total</b>	-	<b>2,250</b>	-	-	<b>367</b>	<b>1,883</b>	-	-
<b>Maintenance &amp; Operation Costs:</b>							<b>20</b>	<b>25</b>



# Surface Water Management Program



# CIP Project Form

## 2012 Budget

Dollars in Thousands

CIP Program: **Surface Water Management**

Project Number: **S7**

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

Lead Department: **Public Works**

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



**Project Description and Justification:**

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

### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	50		50				
Acquisition	-	-						
Construction	-	200			200			
Debt Service	-	-						
<b>Total</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>50</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	250	-	50	200	-	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>50</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2012 Budget

Dollars in Thousands

CIP Program: **Surface Water Management**

Project Number: **S10**

Project Name: **Water Quality Retrofits**

Lead Department: **Public Works**

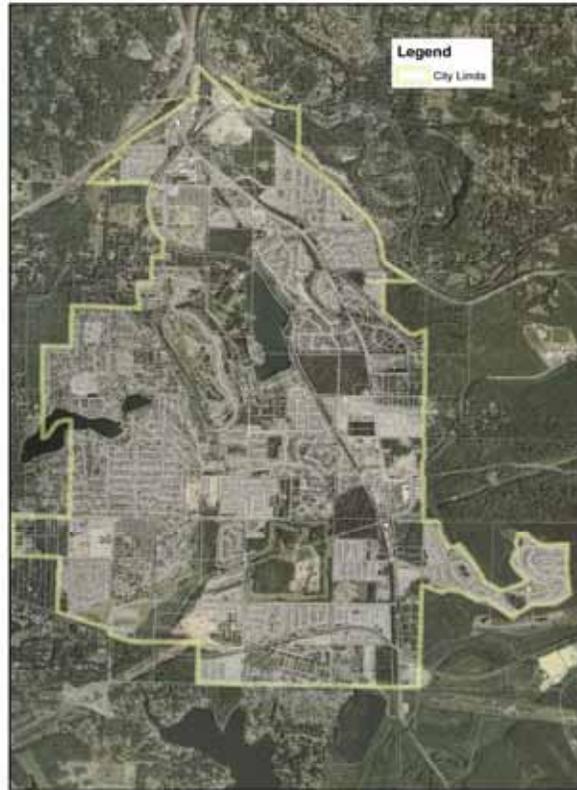
Total Project Cost: **302**

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	Total	2012	2013	2014	2015	2016	2017
	Years	2012-17	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	2	30	5	5	5	5	5	5
Acquisition	-	-						
Construction	-	270	45	45	45	45	45	45
Debt Service	-	-						
<b>Total</b>	<b>2</b>	<b>300</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	2	300	50	50	50	50	50	50
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>2</b>	<b>300</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>

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

# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Surface Water Management

**Project Number:** S12

**Project Name:** Miscellaneous Drainage Improvements

**Lead Department:** Public Works

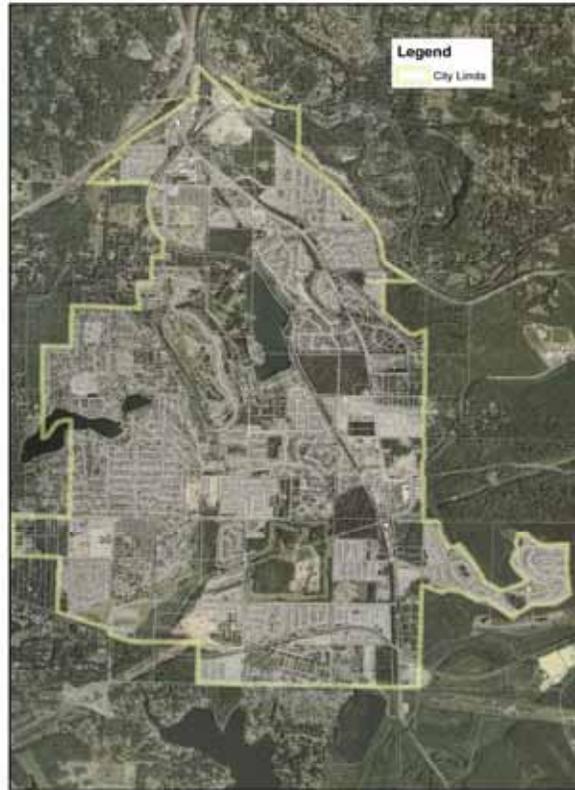
**Total Project Cost:** 1,565

**Non City Revenue:** - 0%

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

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	65	270	45	45	45	45	45	45
Acquisition	-	-						
Construction	-	1,230	205	205	205	205	205	205
Debt Service	-	-						
<b>Total</b>	<b>65</b>	<b>1,500</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	65	1,500	250	250	250	250	250	250
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
<b>Total</b>	<b>65</b>	<b>1,500</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>

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

# CIP Project Form

## 2012 Budget

Dollars in Thousands

CIP Program: **Surface Water Management**

Project Number: **S14**

Project Name: **Lake Lucerne Outlet Restoration**

Lead Department: **Public Works**

Total Project Cost: 125  
 Non City Revenue: 20 16%  
 Net City Cost: 105 84%

Project Description and Justification:



### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	28	-						
Acquisition	-	-						
Construction	35	62	62					
Debt Service	-	-						
<b>Total</b>	<b>63</b>	<b>62</b>	<b>62</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	20	20					
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	63	42	42	-	-	-	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
<b>Total</b>	<b>63</b>	<b>62</b>	<b>62</b>	-	-	-	-	-

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

# Parks & Recreation Program



# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Parks & Recreation

**Project Number:** P3

**Project Name:** Summit Ballfields

**Lead Department:** Parks

**Total Project Cost:** 19,967

**Non City Revenue:** - 0%

**Net City Cost:** 19,967 100%

**Project Description and Justification:**

Initially working in cooperation with the Tahoma School District, this project entailed: 1) master planning for a twenty-acre site near Four Corners, 2) construction by the District of a new school transportation center ("bus barn"), and 3) construction by the City of sports fields and informal recreation areas on the balance of the property. The city purchased the property from the District in November 2006. Future development of the athletic fields on the site is scheduled to occur in phases and awaits construction of an access road to the property that is part of project T29. Current plans are for the property to be developed in phases with the first phase constructed in 2010 with grants and City funding and the second phase constructed in 2012 and 2013 assuming the approved of a voted bond issue in 2011. The voted bond issue will be a combined request for funding to include other improvements currently identified as the Enhanced Youth, Community, and Senior Facility, project C1.



### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	197	1,000		1,000				
Acquisition	760	-						
Construction	10	18,000		9,000	9,000			
Debt Service	-	-						
<b>Total</b>	<b>967</b>	<b>19,000</b>	<b>-</b>	<b>10,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	36	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	26.61%	42	-	-	-	-	-	-
Real Estate Excise Tax Funds		889	-	-	-	-	-	-
Bond Proceeds (Voted)		19,000		10,000	9,000			
State Infrastructure Loan Proceeds		-						
<b>Total</b>		<b>967</b>	<b>19,000</b>	<b>-</b>	<b>10,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>
<b>Maintenance &amp; Operation Costs:</b>						<b>200</b>	<b>200</b>	<b>200</b>

# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Parks & Recreation

**Project Number:** P6

**Project Name:** Lake Wilderness Park

**Lead Department:** Parks

**Total Project Cost:** 2,419

**Non City Revenue:** 300 12%

**Net City Cost:** 2,119 88%



**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. Park impact fees are one of the funding sources. Proposed projects include: an improved amphitheatre, better trail connections, as well as infrastructure improvements include: a new dock, beach house repair, lighting, additional parking, and picnic shelter upgrades. The 2011-2012 improvement is the dock project. The new Parks Commission established in 2011 will recommend the timing and funding of future phases.

### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	167	359	59			300		
Acquisition	-	-						
Construction	53	1,840	440			900	500	
Debt Service	-	-						
<b>Total</b>	<b>220</b>	<b>2,199</b>	<b>499</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>500</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	300				300		
County Grants	-	-						
Developer Contribution	-	-						
General Fund	139	415				250	165	
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	43.61%	7	828	217	-	-	392	218
Real Estate Excise Tax Funds		74	656	281	-	-	258	117
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>220</b>	<b>2,199</b>	<b>499</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>500</b>	<b>-</b>

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

## CIP Project Form

### 2012 Budget

Dollars in Thousands

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

**Project Name:** Restaurant Improvements

**Lead Department:** Parks

**Total Project Cost:** 172

**Non City Revenue:** - 0%

**Net City Cost:** 172 100%

**Project Description and Justification:**

<b>B</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>B</b>	Restaurant Repairs	Funds to replace miscellaneous equipment such as coolers or cooking equipment that needs replacement.	\$10,000	2012
<b>C</b>	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
<b>C</b>	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, riverrock on the walls to convert the restaurant to a hunting "lodge" design that is consistent with style of food and wilderness theme.	\$300,000	Master Pln

\$510,000

### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	162	10	10					
Debt Service	-	-						
<b>Total</b>	<b>162</b>	<b>10</b>	<b>10</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	103	-						
Lake Wilderness Golf Course Fund	11	10	10	-	-	-	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	48	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>162</b>	<b>10</b>	<b>10</b>	-	-	-	-	-

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

**CIP Project Form**  
**2012 Budget**  
Dollars in Thousands

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

Project Name: **Course Improvements**

Lead Department: **Parks**

Total Project Cost: **228**

Non City Revenue: **- 0%**

Net City Cost: **228 100%**

**Project Description and Justification:**

<b>A</b> Greensmaster 3050 model# 04351	The cost of one mower is the \$18,623 and there is a need to have one greens mower and 2 tee mowers.	\$ 55,869	2012, 13, 14
<b>A</b> Netting Repair	Tree removal and new netting along 18th fairway.	\$ 10,000	2012
<b>A</b> Workman 4300 model#07364	Utility vehicle. This is a three in one piece of equipment; top dresses the greens, sprays and hauls	\$ 28,796	2013
<b>A</b> Turf Tender 410 model#	Course top dresser	\$ 15,000	2013
<b>A</b> TW160/TW225 model#	Course Sprayer	\$ 8,000	2015
<b>B</b> Pole Building	Cover for equipment that sits outside when the weather is bad.	\$ 25,000	Master Pln
<b>C</b> Pump House	Move all the electricity from the main pumping area into a closed room were it is not exposed to the wet conditions	\$ 12,000	2013
<b>C</b> Cart Paths	To convert the one half of current gravel paths to pavement	\$ 115,000	Master Pln
		<u>\$269,665</u>	

**Project Financial Summary**

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	98	130	29	74	19	8		
Debt Service	-	-						
<b>Total</b>	<b>98</b>	<b>130</b>	<b>29</b>	<b>74</b>	<b>19</b>	<b>8</b>	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Lake Wilderness Golf Course Fund	22	130	29	74	19	8	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	45	-						
Bond Proceeds (Voted)	-	-						
Vehicle Rental Fund	32	-						
<b>Total</b>	<b>98</b>	<b>130</b>	<b>29</b>	<b>74</b>	<b>19</b>	<b>8</b>	-	-

**Maintenance & Operation Costs:**

# Community Facilities Program



# CIP Project Form

## 2012 Budget

Dollars in Thousands

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

Project Name: **Public Art Program**

Lead Department: **Unidentified**

Total Project Cost: **81**

Non City Revenue: **- 0%**

NOT MAPPED

Net City Cost: **81 100%**

**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 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	1	-						
Acquisition	-	-						
Construction	30	50	25	5	5	5	5	5
Debt Service	-	-						
<b>Total</b>	<b>31</b>	<b>50</b>	<b>25</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	31	50	25	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	-	-						
<b>Total</b>	<b>31</b>	<b>50</b>	<b>25</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2012 Budget

Dollars in Thousands

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

**Project Name:** Enhanced Youth, Community & Senior Facility

**Lead Department:** Park & Recreation Department

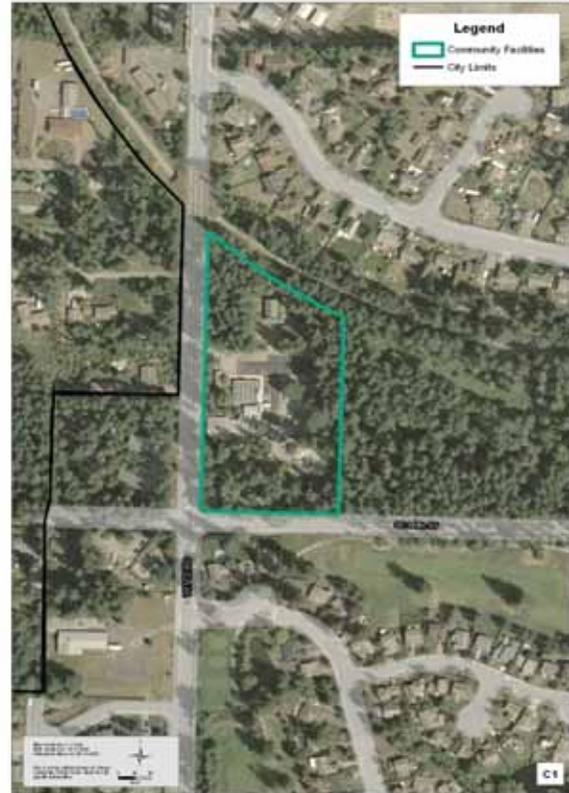
**Total Project Cost:** 11,152

**Non City Revenue:** 3,260 29%

**Net City Cost:** 7,892 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 2016 and 2017 an enhanced facility is projected to be built assuming additional grants or other partnership revenue and the approval of a voted bond issue in 2012. At this point operating costs are assumed to be the joint responsibility of the City and the GMVCC.



### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	256	1,200					600	600
Acquisition	-	-						
Construction	696	9,000					2,000	7,000
Debt Service	-	-						
<b>Total</b>	<b>952</b>	<b>10,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,600</b>	<b>7,600</b>
<b>Project Funding Sources:</b>								
Federal Grants	90	-						
State Grants	45	3,000						3,000
County Grants	125	-						
Developer Contribution	-	-						
General Fund	525	180	-					180
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	16.28%	130			-	-	65	65
Real Estate Excise Tax Funds	236	490			-	-	335	155
Bond Proceeds (Voted)	(68)	6,400					2,200	4,200
State Infrastructure Loan	-	-						
<b>Total</b>	<b>952</b>	<b>10,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,600</b>	<b>7,600</b>

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

# CIP Project Form

## 2012 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: 730

Non City Revenue: - 0%

Net City Cost: 730 100%



**Project Description and Justification:**

In 2000, the City purchased 54 acres of undeveloped land on Maple Valley Highway, north of SE 260th St, directly across from the Tahoma School District administration building. Per the bond covenant used to purchase a portion of the property, at least 50% of the site must remain in public use. Funds in the forecast are placeholders for planning and initiating the process of seeking public/private partnerships with interested developers to explore appropriate strategies to mitigate capital costs to the City while encouraging quality development. The goal of the Maple Valley City Council is to open a new city hall on the site by the year 2020. To encourage this process the City Council passed a motion on a 7-0 vote to complete a road map for this 10-year process.

**Project Financial Summary**

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	405	325	25	25	25	50	100	100
Acquisition	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
<b>Total</b>	<b>405</b>	<b>325</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>50</b>	<b>100</b>	<b>100</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-	-
General Fund	6	200	-	-	-	-	100	100
Surface Water Mgt Fund	-	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	190	125	25	25	25	50	-	-
Bond Proceeds	208	-	-	-	-	-	-	-
Infrastructure Loan Proceeds	-	-	-	-	-	-	-	-
<b>Total</b>	<b>405</b>	<b>325</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>50</b>	<b>100</b>	<b>100</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2012 Budget

Dollars in Thousands

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

**Project Name:** Maintenance Facility & Emergency Operations Center

**Lead Department:** Public Works

**Total Project Cost:** 1,574

**Non City Revenue:** - 0%

**Net City Cost:** 1,574 100%

**Project Description and Justification:**

The existing Public Works Maintenance facility located Lake Wilderness Park does not provide covered or enclosed space for the vehicles, equipment, tools, materials, or operations; lacks needed security; does not conform to NPDES Phase 2 requirements for a maintenance facility; and is a use not compatible with the Lake Wilderness Park Master Plan. The Public Works department proposes to relocate and incrementally develop a new maintenance facility. In November 2011, the City purchased property at 23713 SE 264th Street at a foreclosure sale. The property had previously been used as a maintenance facility for a paving company so limited redevelopment is required. One of the buildings on the site will house the City's Emergency Operations Center. Funds remaining in the budget in 2012 will be used to make both the maintenance facility and the emergency operations center fully operational.

### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	1,316	258	258					
Debt Service	-	-						
<b>Total</b>	<b>1,316</b>	<b>258</b>	<b>258</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	120	120					
Surface Water Mgt Fund	485	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	831	138	138					
Debt Proceeds (Voted)	-	-						
Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,316</b>	<b>258</b>	<b>258</b>	-	-	-	-	-

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

# CIP Project Form

## 2012 Budget

Dollars in Thousands

**CIP Program:** Neighborhood Reinvestment **Project Number:** N1

**Project Name:** Neighborhood Reinvestment Program

**Lead Department:** City Clerk

**Total Project Cost:** 406

**Non City Revenue:** - 0%

**Net City Cost:** 406 100%

**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

**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.

**2007** Ridge @ Lake Wilderness - Playground project  
Eastwood Forest - Street Light  
Belmont Woods - Fence Restoration

**2008** Barkley Woods - Playground/Park Imp  
Ridge @ Lake Wilderness - Landscaping  
Meadows @ Rock Creek - Landscaping/Screening  
Springhaven - Fencing project

**2009** Glacier Valley II/Deer Ridge - Park Imp & Equip

**2010** Glacier Valley II/Deer Ridge - Landscaping  
Glacier Valley - Playground Equipment

**2011** Not funded

### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	11	-						
Acquisition	-	-						
Construction	275	120	20	20	20	20	20	20
Debt Service	-	-						
<b>Total</b>	<b>286</b>	<b>120</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	286	120	20	20	20	20	20	20
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>286</b>	<b>120</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

**Maintenance & Operation Costs:**



# Debt Service Program



## CIP Project Form

### 2012 Budget

Dollars in Thousands

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

Project Name: **2004 Infrastructure Loan Debt**

Lead Department: **Finance**

Total Project Cost: **2,252**

Non City Revenue: **- 0%**

Net City Cost: **2,252 100%**

**Project Description and Justification:**

	Debt Ser	Principal	Interest	Balance
--	----------	-----------	----------	---------

In determining the financial plan for improving the roadways within Maple Valley, the City applied for and received loans from the Public Works Trust Fund for project T6 SR 169 - SR 516 to SE 264th Street, \$1,955,100, and for project T16, SR 516 - 228th Ave to Witte Road, \$1,341,900. These loans were received as reimbursements for work completed on specific portions of the capital project. The City borrowed a total of \$3,297,000 between 2005 and 2008. At project close out the City met the matching requirements that qualified it to receive a 0.5% interest rate. The loans will be paid off per the appended debt service schedule.	2011			2,400
	2012	197	185	12
	2013	196	185	11
	2014	195	185	10
	2015	194	185	9
	2016	193	185	8
	2017	192	185	7
	2018	191	185	6
	2019	190	185	6
	2020	189	185	5
	2021	188	185	4
	2022	187	185	3
	2023	186	185	2
	2024	186	185	1
				-

#### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,086	1,166	197	196	195	194	193	192
<b>Total</b>	<b>1,086</b>	<b>1,166</b>	<b>197</b>	<b>196</b>	<b>195</b>	<b>194</b>	<b>193</b>	<b>192</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	166	98	16	52			
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	543	583	98	98	97	97	96	96
Park Development Fund	-	-						
Real Estate Excise Tax Funds	543	417	-	82	45	97	96	96
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,086</b>	<b>1,166</b>	<b>197</b>	<b>196</b>	<b>195</b>	<b>194</b>	<b>193</b>	<b>192</b>

**Maintenance & Operation Costs:**

## CIP Project Form

### 2012 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: **5,282**

Non City Revenue: **- 0%**

Net City Cost: **5,282 100%**

**Project Description and Justification:**

Debt Ser Principal Interest Balance

<p>This bond issue refinanced the callable portion of the 2000 general obligation bond issue saving the City \$218,372 in net present value savings. Interest rates on the new bond issue will be between 3.0% and 4.25% with maturities between 2005 and 2020. Larger payments will begin in 2011 after the non callable portion of the 2000 bond issue is paid off in 2010. Since an advance refunding of bonds can only be done one time and the 2005 Bonds are technically still those original 2000 Bonds, but just refinanced at a lower interest rate. The call date of the 2005 Bonds had a standard 10-year call of 6/1/2015. Since an advance refunding had already been done on those 2000 Bonds, these 2005 Bonds can only be done as a "current" refunding. A current refunding means bonds can only be called/refunded within 90 days of the call date. So the 2005 Bonds aren't eligible to be refunded until 3/1/2015 at the earliest (3 months within the 6/1/15 call date)</p>	2011				4,140
	2012	565	395	170	3,745
	2013	559	405	154	3,340
	2014	563	425	138	2,915
	2015	561	440	121	2,475
	2016	558	455	103	2,020
	2017	560	475	85	1,545
	2018	560	495	65	1,050
	2019	559	515	44	535
	2020	558	535	23	-

#### Project Financial Summary

	Last 10 Years	Total 2012-17	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,918	3,364	565	559	563	561	558	560
<b>Total</b>	<b>1,918</b>	<b>3,364</b>	<b>565</b>	<b>559</b>	<b>563</b>	<b>561</b>	<b>558</b>	<b>560</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	1,076	1,328	441	449	438			
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	382	652	108	110	98	112	112	112
Park Development Fund	-	-						
Real Estate Excise Tax Funds	455	1,384	16	(0)	27	448	446	448
Bond Proceeds	5	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,918</b>	<b>3,364</b>	<b>565</b>	<b>559</b>	<b>563</b>	<b>561</b>	<b>558</b>	<b>560</b>

**Maintenance & Operation Costs:**

# Appendix



# Appendices

This part of the City of Maple Valley's Comprehensive Annual Financial Report presents analytical information, much of it over the last ten years, that provides a context for understanding the city's overall financial health.

	<b>Page #</b>
<b>Financial Trends</b>	
These schedules contain information to help the reader understand how the city's financial performance and well-being have changed over time.	
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<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the city's revenue capacity and its ability to fund future operations.	
<b>B</b> Property Tax Data	316
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<b>D</b> Private Development Activity	320
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.	
<b>E</b> Computation of Legal Debt Margin	322
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<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.	
<b>G</b> Statistics and Ratios	324
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<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it performs.	
<b>I</b> Full Time Equivalent Employee History	327
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## Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

	2003	2004	2005	2006
<b>REVENUES</b>				
Taxes				
Regular Property Tax	\$ 1,840,959	\$ 1,996,286	\$ 2,157,260	\$ 2,351,509
Sales Tax	1,777,238	2,034,736	2,035,201	2,258,415
Utility Tax	355,142	393,283	454,941	520,273
Real Estate Excise Tax	1,258,505	1,389,636	1,931,398	1,880,733
Gambling Tax	28,489	26,476	27,688	30,446
<b>Total Taxes</b>	<b>5,260,333</b>	<b>5,840,417</b>	<b>6,606,488</b>	<b>7,041,376</b>
Licenses & Permits	868,544	892,631	1,117,595	871,014
Intergovernmental Revenue	1,085,988	1,941,261	1,050,231	4,652,946
Charges for Service	2,007,711	1,925,314	2,665,117	2,273,067
Fines & Forfeitures	62,888	70,007	55,112	92,810
Miscellaneous Revenue	405,610	311,930	573,808	1,059,597
<b>TOTAL REVENUES</b>	<b>9,691,074</b>	<b>10,981,560</b>	<b>12,068,351</b>	<b>15,990,810</b>
Percent Growth	17%	13%	10%	33%
<b>EXPENDITURES</b>				
Current				
General Government	1,018,873	1,180,666	1,312,478	1,399,934
Community Development	626,581	805,102	725,670	819,959
Human Services	147,011	121,475	136,619	171,770
Parks & Recreation	698,268	853,933	926,017	1,109,681
Public Safety	1,798,950	1,843,032	2,022,313	2,132,254
Public Works	796,228	1,033,301	1,126,804	890,639
<b>Capital Outlay</b>	3,629,924	4,777,283	2,603,108	7,017,380
Debt Service				
Principal	229,725	244,725	369,725	369,803
Interest on Long-term Debt	357,006	345,785	211,646	288,814
<b>TOTAL EXPENDITURES</b>	<b>9,302,566</b>	<b>11,205,302</b>	<b>9,434,380</b>	<b>14,200,234</b>
Percent Growth	29%	20%	-16%	51%
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>388,508</b>	<b>(223,742)</b>	<b>2,633,971</b>	<b>1,790,576</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
General Obligation Debt Proceeds			1,421,250	
Transfer In from (Out to) Enterprise Funds			8,279	(4,491,689)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	<b>1,429,529</b>	<b>(4,491,689)</b>
<b>REVENUE AND OTHER SOURCES OVER (UNDER)</b>	<b>388,508</b>	<b>(223,742)</b>	<b>4,063,500</b>	<b>(2,701,113)</b>
<b>FUND BALANCE, January 1</b>	<b>10,046,644</b>	<b>10,435,152</b>	<b>10,211,410</b>	<b>14,274,910</b>
<b>FUND BALANCE, December 31</b>				
Nonspendable - General Fund	7,129	10,876	11,871	11,871
Restricted - Special Revenue Funds	7,607,717	6,803,969	10,076,599	9,043,827
Unassigned - General Fund	2,820,306	3,396,565	4,186,440	2,518,099
<b>TOTAL</b>	<b>\$ 10,435,152</b>	<b>\$ 10,211,410</b>	<b>\$ 14,274,910</b>	<b>\$ 11,573,797</b>
Debt Service as % on non Capital Expenditures	10%	9%	9%	9%
Unassigned Fund Balance as % of Current Expenditures	55%	58%	67%	39%
Total Fund Balance as % of Total Expenditures	112%	91%	151%	82%

	2007	2008	2009	2010	2011	2012 Budget
\$	2,547,157	\$ 2,678,139	\$ 2,971,125	\$ 3,050,057	\$ 3,139,117	\$ 3,205,605
	2,313,211	2,119,678	1,865,487	1,942,926	2,100,009	2,312,303
	573,486	597,819	608,851	745,107	1,632,226	1,637,326
	1,252,081	761,174	528,117	686,659	551,843	536,241
	36,555	39,204	38,373	43,419	37,521	38,000
	<b>6,722,490</b>	<b>6,196,014</b>	<b>6,011,953</b>	<b>6,468,168</b>	<b>7,460,715</b>	<b>7,729,475</b>
	655,476	551,741	510,479	637,548	782,423	493,388
	5,103,822	2,852,527	1,915,853	2,426,341	1,515,256	3,581,573
	2,042,708	1,849,256	1,222,983	1,453,902	3,064,950	1,539,621
	77,701	110,401	105,261	106,404	176,373	181,558
	935,003	751,135	391,408	503,013	490,025	457,471
	<b>15,537,200</b>	<b>12,311,074</b>	<b>10,157,937</b>	<b>11,595,376</b>	<b>13,489,742</b>	<b>13,983,087</b>
	-3%	-21%	-17%	14%	16%	4%
	1,641,869	1,965,539	1,899,627	1,936,460	1,819,336	2,075,907
	850,330	952,929	987,742	910,052	956,631	1,072,415
	212,019	200,799	220,294	273,033	217,842	249,357
	1,424,527	1,366,646	1,387,051	1,584,388	1,593,209	1,735,970
	2,294,699	2,331,111	2,376,542	2,714,104	3,677,432	4,016,298
	974,976	1,282,523	1,328,019	1,313,601	898,150	1,046,230
	8,223,123	2,433,960	2,083,767	3,030,870	4,266,631	5,748,391
	418,595	474,668	524,621	544,621	559,621	579,621
	282,200	285,170	276,956	216,558	197,475	181,552
	<b>16,322,338</b>	<b>11,293,345</b>	<b>11,084,619</b>	<b>12,523,687</b>	<b>14,186,327</b>	<b>16,705,741</b>
	15%	-31%	-2%	13%	13%	18%
	<b>(785,138)</b>	<b>1,017,729</b>	<b>(926,682)</b>	<b>(928,311)</b>	<b>(696,585)</b>	<b>(2,722,654)</b>
	1,396,500	479,250	-	-	-	-
	99,170	(31,561)	267,055	(177,783)	636,841	477,974
	<b>1,495,670</b>	<b>447,689</b>	<b>267,055</b>	<b>(177,783)</b>	<b>636,841</b>	<b>477,974</b>
	<b>710,532</b>	<b>1,465,418</b>	<b>(659,627)</b>	<b>(1,106,094)</b>	<b>(59,744)</b>	<b>(2,244,680)</b>
	<b>11,573,797</b>	<b>12,284,329</b>	<b>13,749,747</b>	<b>13,090,120</b>	<b>11,984,026</b>	<b>11,924,282</b>
	12,267	15,815	37,517	47,311	37,019	47,311
	8,994,595	10,904,549	10,439,971	9,900,220	9,105,966	7,923,696
	3,277,467	2,829,383	2,612,632	2,036,495	2,781,297	1,708,595
	<b>\$ 12,284,329</b>	<b>\$ 13,749,747</b>	<b>\$ 13,090,120</b>	<b>\$ 11,984,026</b>	<b>\$ 11,924,282</b>	<b>\$ 9,679,602</b>
	9%	9%	9%	8%	8%	7%
	44%	35%	32%	23%	30%	17%
	75%	122%	118%	96%	84%	58%

**Appendix B: Property Tax Data****Last Ten Years**

	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
<b>ASSESSED VALUE</b>				
Assessed Value (2)	\$ 1,406,494,280	\$ 1,576,123,000	\$ 1,794,055,783	\$ 2,015,609,742
Increase (Decrease) in Assessed Valuation	11%	12%	14%	12%
Includes Local New Construction of	87,971,762	102,016,810	124,302,118	128,460,703
Includes Increased Public Utility Value	433,429	218,001	-	-
Total New Construction	88,405,191	102,234,811	124,302,118	128,460,703
<b>PROPERTY TAX RATES (1)</b>				
<b>Direct Regular and Special</b>				
City of Maple Valley	<b>1.45</b>	<b>1.42</b>	<b>1.37</b>	<b>1.31</b>
<b>Overlapping Regular and Special</b>				
State School Fund	2.90	2.76	2.69	2.50
King County General	1.35	1.43	1.38	1.33
King County Road	N/A	N/A	N/A	N/A
Port of Seattle	0.26	0.25	0.25	0.23
Emergency Medical Services (EMS)	0.24	0.24	0.23	0.22
Ferry District				
King County Flood Zone				
Rural Library District	0.55	0.54	0.53	0.53
Tahoma School District Special Levy	2.72	2.65	2.54	2.47
Tahoma School District Bond & Bldg	1.86	1.85	1.26	1.21
Fire District # 43	1.59	1.64	1.68	1.61
<b>Sub Total Overlapping</b>	<b>11.46</b>	<b>11.37</b>	<b>10.56</b>	<b>10.09</b>
<b>Total Property Tax Levy</b>	<b>12.91</b>	<b>12.79</b>	<b>11.94</b>	<b>11.41</b>
<b>PROPERTY TAXES LEVIED AND COLLECTED (1)</b>				
<b>Property Taxes Levied</b>				
Original Levy (2)	1,848,227	1,995,604	2,161,149	2,353,676
Adjustments	(5,419)	1,163	(2,200)	(1,231)
Revised Levy	1,842,808	1,996,767	2,158,949	2,352,445
Percent of Levy Change from Prior Year (PY)	11.0%	8.4%	8.1%	9.0%
% of Levy related to New Construction & Annexation	10.0%	7.4%	7.1%	8.0%
<b>Property Taxes Collected</b>				
Collections as of the End of the Levy Year	1,803,855	1,956,389	2,119,819	2,313,515
Percent Collected as of the End of the Levy Year	97.9%	98.0%	98.2%	98.3%
Collections in Subsequent Years	38,953	40,378	39,130	38,637
Total Collections to Date	1,842,808	1,996,767	2,158,949	2,352,152
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%
Current Amount Outstanding	-	-	-	293
Percent of Current Amount Outstanding by Year	0.0%	0.0%	0.0%	0.3%
<b>Single Family Residential (SFR) Property Taxes</b>				
Average Value of SFR	237,194	255,842	285,080	357,241
Percent Change from Prior Year (PY)	4.5%	7.9%	11.4%	25.3%
City Share of Property Taxes per SFR on PY Value	329	336	351	374
Total Property Taxes per SFR on PY Value	2,931	3,033	3,054	3,252
Percent Change from Prior Year (PY)	1.3%	3.5%	0.7%	6.5%

(1) Tax rates are expressed in terms of dollars of tax per thousand dollars of assessed value. Tax rates are applied to previous year's assessed value to determine levy amount. Tax rates are for majority of City property tax parcels.

(2) 2009 includes the annexation of Maple Ridge with an initial assessed valuation of \$262,137,000

	2007	2008	2009	2010	2011	2012		
						Non Voted	Voted	Total
	\$ 2,293,057,004	\$ 2,579,005,968	\$ 2,446,394,927	\$ 2,437,805,896	\$ 2,296,106,212			
	14%	12%	-5%	0%	-6%			
	84,356,197	51,762,393	45,038,436	34,004,314	26,605,677			
	2,261,297	-	-	3,740,931	-			
	86,617,494	51,762,393	45,038,436	37,745,245	26,605,677			
	<b>1.26</b>	<b>1.17</b>	<b>1.08</b>	<b>1.25</b>	<b>1.29</b>	<b>1.38</b>		<b>1.38</b>
	2.33	2.13	1.96	2.22	2.28	2.42		2.42
	1.29	1.21	1.10	1.28	1.34	1.00	0.41	1.42
	N/A	N/A	N/A	N/A	N/A			N/A
	0.23	0.22	0.20	0.22	0.22	0.23		0.23
	0.21	0.30	0.27	0.30	0.30		0.30	0.30
		0.06	0.05	0.00	0.00		0.00	0.00
		0.10	0.09	0.11	0.11		0.12	0.12
	0.50	0.45	0.42	0.49	0.57	0.50	0.07	0.57
	2.46	2.32	2.22	2.74	3.39		3.54	3.54
	1.71	1.55	1.44	1.70	1.89		2.05	2.05
	1.67	1.57	1.45	1.72	1.62	1.50	0.22	1.72
	<b>10.40</b>	<b>9.91</b>	<b>9.20</b>	<b>10.78</b>	<b>11.72</b>	<b>5.66</b>	<b>6.71</b>	<b>12.36</b>
	<b>11.66</b>	<b>11.08</b>	<b>10.27</b>	<b>12.03</b>	<b>13.01</b>	<b>7.04</b>	<b>6.71</b>	<b>13.75</b>
	2,547,157	2,680,754	2,975,484	3,059,587	3,142,481			
	778	(1,015)	(122)	(4,133)	(1,763)			
	2,547,935	2,679,739	2,975,362	3,055,454	3,140,718			
	8.3%	5.2%	11.0%	2.7%	2.8%			
	7.3%	4.2%	10.0%	1.7%	1.8%			
	2,493,940	2,610,891	2,914,436	2,989,404	3,085,616			
	97.9%	97.4%	98.0%	97.8%	98.2%			
	53,592	68,223	48,388	40,094				
	2,547,532	2,679,113	2,962,824	3,029,498	3,085,616			
	100.0%	100.0%	99.6%	99.2%	98.2%			
	403	626	12,538	25,956	55,103			
	0.4%	0.7%	13.2%	27.3%	58.1%			
	364,409	346,837	300,261	302,814	275,237			
	2.0%	-4.8%	-13.4%	0.9%	-9.1%			
	452	426	373	375	391			
	4,166	4,038	3,563	3,613	3,941			
	28.1%	-3.1%	-11.8%	1.4%	9.1%			

## Appendix C: Sales Tax Data

### Last Ten Years

	SIC Group	2002	2003	2004	2005
<b>Sales Tax Revenue (Locally generated) (1)</b>					
Retail Trade	441-454	\$ 400,307	\$ 418,633	\$ 450,406	\$ 496,540
Construction	236-238	443,631	497,249	647,361	554,219
Food Services, Drinking Places	722	113,214	125,845	144,271	156,558
Wholesale Trade	423-425	86,822	103,816	110,161	108,060
Telecommunication	517	53,775	63,298	67,923	80,797
Other Services	811-813	33,215	38,284	44,475	38,204
Public Administration	921-926	32,786	36,846	40,901	43,990
Administrative and Support Services	561	39,625	44,082	57,302	48,407
Rental & Leasing	532	46,451	50,504	37,333	46,610
Manufacturing	311-339	9,097	12,070	12,979	16,134
Arts Entertainment & Recreation	711-713	32,402	29,261	26,639	27,481
Professional, Scientific & Technical Services	541				13,068
Finance and Insurance	521-525	36,738	37,239	30,786	32,682
All Other		35,055	33,770	55,349	29,198
		<b>\$ 1,363,118</b>	<b>\$ 1,490,897</b>	<b>\$ 1,725,886</b>	<b>\$ 1,691,948</b>
Overall Annual Percent Growth		12%	9%	16%	-2%
Construction Percent Growth		27%	12%	30%	-14%
Non Construction Percent Growth		6%	8%	9%	5%
<b>Sales Tax Revenue (2)</b>					
Maple Valley Storefront Businesses					
Businesses		140	149	164	161
Sales Tax		612,201	656,572	668,774	691,398
Maple Valley Home Occupancies					
Businesses		70	83	92	95
Sales Tax		21,446	29,154	23,650	22,755
Maple Valley Construction Contractors					
Businesses		115	121	113	106
Sales Tax		62,137	53,410	66,733	90,614
Other Construction Contractors					
Businesses		1,192	1,305	1,440	1,413
Sales Tax		381,494	443,839	580,628	463,605
Non Maple Valley Businesses					
Businesses		1,720	1,895	2,053	2,170
Sales Tax		285,840	307,922	386,101	423,576
<b>Total</b>					
<b>Businesses</b>		<b>3,237</b>	<b>3,553</b>	<b>3,862</b>	<b>3,945</b>
<b>Sales Tax</b>		<b>\$ 1,363,118</b>	<b>\$ 1,490,897</b>	<b>\$ 1,725,886</b>	<b>\$ 1,691,948</b>

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

(2) Maple Valley categorization by where business is located

	2006	2007	2008	2009	2010	2011	% of 2011	
\$	566,306	\$ 591,788	\$ 575,516	\$ 559,551	\$ 568,584	\$ 613,889	37%	
	576,577	503,399	376,299	235,090	263,506	330,561	20%	
	175,413	176,899	176,353	165,598	180,369	177,852	11%	
	110,603	119,020	100,462	88,004	77,753	89,395	5%	Building Suppliers
	74,846	80,193	80,524	78,691	78,669	83,542	5%	
	41,362	52,180	51,633	60,605	76,875	77,812	5%	Auto Services
	48,402	76,637	62,532	45,587	53,574	51,183	3%	State licensing, City of MV
	56,009	82,943	53,296	37,830	40,132	42,808	3%	Landscaping
	55,800	73,537	69,803	42,512	36,409	28,450	2%	Equip Leasing, Videos
	25,006	13,898	21,651	26,429	25,933	32,475	2%	Construction Accessories
	26,016	18,443	32,936	21,480	23,706	25,177	2%	Golf Courses, Fitness
	15,982	23,772	20,446	27,336	26,023	22,355	1%	
	30,294	27,820	18,814	15,395	14,290	10,665	1%	
	50,815	2,663	3,093	42,389	40,331	56,678	3%	
<b>\$</b>	<b>1,853,431</b>	<b>\$ 1,843,192</b>	<b>\$ 1,643,358</b>	<b>\$ 1,446,497</b>	<b>\$ 1,506,154</b>	<b>\$ 1,642,842</b>	<b>100%</b>	
	10%	-1%	-11%	-12%	4%	9%		
	4%	-13%	-25%	-38%	12%	25%		
	12%	5%	-5%	-4%	3%	6%		
								<b>Average Annual Change Last Ten Years</b>
	168	163	152	148	143	147	1%	
	741,513	760,774	714,708	655,892	677,366	668,133	1%	
	110	130	138	126	130	129	8%	
	31,925	39,021	26,660	13,609	14,651	14,627	-3%	
	102	109	110	100	113	101	-1%	
	45,760	57,542	44,955	22,847	29,126	25,729	-6%	
	1,384	1,521	1,435	1,401	1,379	1,429	2%	
	530,817	445,857	331,344	212,243	234,380	304,832	-2%	
	2,300	2,570	3,508	3,887	4,078	4,313	15%	Vehicle sales, Leasing,
	503,416	539,998	525,691	541,906	550,631	629,521	12%	Telephone, Internet
	<b>4,064</b>	<b>4,493</b>	<b>5,343</b>	<b>5,662</b>	<b>5,843</b>	<b>6,119</b>	<b>9%</b>	
<b>\$</b>	<b>1,853,431</b>	<b>\$ 1,843,192</b>	<b>\$ 1,643,358</b>	<b>\$ 1,446,497</b>	<b>\$ 1,506,154</b>	<b>\$ 1,642,842</b>	<b>2%</b>	

based on population for criminal justice programs

## Appendix D: Private Development Activity

### Last Ten Years

	Type	Lots	Sq Ft	Preliminary	Project			
				Plat	Completed	2002	2003	2004
<b>Projects Completed in 2011</b>								
Chinquapin Junction	SF	30		May-05	May-11			
Wylderness Heights	SF	5		Dec-06	Apr-11			
Glacier Point	SF	29		Dec-04	Aug-11			
Sawyer's Village Expresso	NC		1,200	Aug-10	Sep-11			
Wilderness Hills Division 2	SF	22		Apr-05	Nov-11			
TRM Wood Products	NC		23,620	Jun-11	Dec-11			
<b>Total Projects Completed in 2011</b>		<b>86</b>	<b>24,820</b>			-	-	-
<b>City Approved Projects In Progress</b>								
Highlands @ Cedar Downs	SF	65		Mar-03				
Woodridge	SF	168		Dec-04				
Arbutus	SF	61		Jan-05				
Greenbrier Crest 1 (Sawyer Crest)	SF	50		Feb-05				
Ridge @ Lake Wilderness	SF	11		Feb-05				
Whispering Meadows	SF	22		Apr-05				
Sun Ridge @ Elk Run Meadows 3	SF	75		May-05				
Haley's Terrace	SF	49		May-05				
Mountain View (Rogneby)	SF	42		May-05				
Hathaway Glen	SF	46		Jul-05				
Logbrook	SF	60		Sep-05				
Maple Valley Gardens	SF	9		May-06				
Meadows @ Rock Creek Division 3	SF	34		Aug-06				
Mystic Meadows	SF	25		Sep-06				
Bellamonte	SF	17		Sep-06				
Greenbrier Crest 2	SF	29		Oct-06				
Arbors @ Rock Creek Division 1	SF	81		Jul-07				
Arbors @ Rock Creek Division 2	SF	108		Jul-07				
Jordan's Crossing	SF	18		Jul-07				
South Fork Maple Plat	SF	10		Jul-07				
Malloy	SF	44		Oct-07				
Wilderness Hills 3	SF	22		Dec-07				
Wilderness Hills 4	SF	16		Sep-08				
MV Town Square Bldg A (Fred Meyer)	NC		171,042	Jun-11				
MV Town Square Bldg K (Chase Bank)	NC		4,365	Nov-11				
MV Town Square Bldg L (Hop Jacks)	NC		5,575	Dec-11				
Other Previously Approved Plats	SF	223		Pre-Incorporation		16	18	13
Total Projects In Progress		27	1,285	180,982		16	18	13
Projects Completed in Last 10 Years		69	2,159	375,516		329	397	365
<b>Completed in Last 10 Years and in Progress</b>		<b>96</b>	<b>3,530</b>	<b>581,318</b>		<b>345</b>	<b>415</b>	<b>378</b>
<b>Last Ten Years</b>						<b>345</b>	<b>760</b>	<b>1,138</b>

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

Housing Units							FR
2005	2006	2007	2008	2009	2010	2011	Preliminary Plat Lots
	4	12	5	5	1	3	-
		1		1	2	1	-
	1	15	1	4	2	6	-
					5	17	-
-	5	28	6	10	10	27	-

	15	15	5		3	8	19
	23	10	29	23	38	36	9
	1	36	12	6	2	1	3
		4			8	9	29
		4			1	-	6
					5	8	9
			2	9	4	4	56
			1	4	17	18	9
						15	27
					9	20	17
						-	60
						2	7
						-	34
						-	25
				3	10	3	1
				4	7	5	13
						-	81
						-	108
						-	18
						-	10
						-	44
						-	22
						-	16
						-	-
						-	-
						-	-
						-	-
12	6	8	2	4	2	-	-
12	45	77	51	53	106	129	623
440	219	43	41	30	9	-	-
452	269	148	98	93	125	156	623
1,590	1,859	2,007	2,105	2,198	2,323	2,479	

#### Projects Completed in 2011

Chinquapin Junction  
 Wylderness Heights  
 Glacier Point  
 Sawyer's Village Expresso  
 Wilderness Hills Division 2  
 TRM Wood Products

#### Total Projects Completed in 2011

#### City Approved Projects In Progress

Highlands @ Cedar Downs  
 Woodridge  
 Arbutus  
 Greenbrier Crest 1 (Sawyer Crest)  
 Ridge @ Lake Wilderness  
 Whispering Meadows  
 Sun Ridge @ Elk Run Meadows 3  
 Haley's Terrace  
 Mountain View (Rogneby)  
 Hathaway Glen  
 Logbrook  
 Maple Valley Gardens  
 Meadows @ Rock Creek Division 3  
 Mystic Meadows  
 Bellamonte  
 Greenbrier Crest 2  
 Arbors @ Rock Creek Division 1  
 Arbors @ Rock Creek Division 2  
 Jordan's Crossing  
 South Fork Maple Plat  
 Malloy  
 Wilderness Hills 3  
 Wilderness Hills 4  
 MV Town Square Bldg A (Fred Meyer)  
 MV Town Square Bldg K (Chase Bank)  
 MV Town Square Bldg L (Hop Jacks)  
 Other Previously Approved Plats  
 Total Projects In Progress

#### Completed in Last 10 Years and in Progress Last Ten Years

## Appendix E: Computation of Legal Debt Margin

December 31, 2011

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin
<b>ASSESSED VALUE</b>	\$ 2,296,106,212				
<b>GENERAL PURPOSES</b>					
<b>Non-Voted Only</b>					
Maximum Debt as a percent of Assessed Value		1.5%			
Non-Voted General Obligation Debt Capacity			34,441,593		
Less: Outstanding Non-Voted Debt				6,540,072	
Plus: Amount Available in Special Revenue for Debt Retirement					
Remaining Non-Voted Debt Capacity					<b>27,901,521</b>
<b>Total Voted and Non Voted</b>					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			57,402,655		
Less: Outstanding Voted Debt					
Less: Outstanding Non-Voted Debt				6,540,072	
Plus: Amount Available in Special Revenue for Debt Retirement				-	
Remaining Voted Debt Capacity					<b>50,862,583</b>
<b>TOTAL GENERAL PURPOSES</b>			<b>57,402,655</b>	<b>6,540,072</b>	<b>50,862,583</b>
<b>UTILITY PURPOSES</b>					
<b>Voted</b>					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			57,402,655		
Less: Outstanding Voted Debt					
Remaining Voted Debt Capacity					<b>57,402,655</b>
<b>TOTAL UTILITY PURPOSES</b>			<b>57,402,655</b>	<b>-</b>	<b>57,402,655</b>
<b>PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT PURPOSES</b>					
<b>Voted</b>					
Maximum Debt as a percent of Assessed Value		2.5%			
Voted General Obligation Debt Capacity			57,402,655		
Less: Outstanding Voted Debt					
Remaining Voted Debt Capacity					<b>57,402,655</b>
<b>PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT PURPOSES</b>			<b>57,402,655</b>	<b>-</b>	<b>57,402,655</b>
<b>TOTAL CAPACITY</b>			<b>172,207,966</b>		
<b>CAPACITY UTILIZED</b>				<b>6,540,072</b>	
<b>LEGAL DEBT MARGIN</b>					<b>\$ 165,667,893</b>

## Appendix F: Sample Debt Service Schedule

Assumed Size of Bond Issue		\$	1,000,000
Assessed Valuation of the City			2,296,106,212
Assumed Assessed Valuation of Individual Property			275,237
Interest Rate on the Bonds	10/25/2011		3.60%
Years Bonds Outstanding			20
Annual Debt Service on the Bonds			<b>70,999</b>
1st Year Levy Rate (per \$1,000 of assessed valuation)		\$	0.03
1st Year Payment for Single Family Residence valued at	\$ 275,237	\$	8.51
Average Annual Payment for Single Family Residence at	\$ 275,237		5.75
Average Annual Growth in City Assessed Valuation (from 2002)			8%
Average Annual Growth in Individual Property Value (from 2002)			3%

	City Assessed Valuation Prior Year		Individual Property Value	Individual Property Debt Service
2012	2,296,106,212	\$	275,237	\$ 8.51
2013	2,469,286,835		283,057	8.14
2014	2,655,529,367		291,100	7.78
2015	2,855,818,982		299,372	7.44
2016	3,071,215,164		307,878	7.12
2017	3,302,857,304		316,626	6.81
2018	3,551,970,731		325,623	6.51
2019	3,819,873,192		334,876	6.22
2020	4,107,981,824		344,391	5.95
2021	4,417,820,650		354,176	5.69
2022	4,751,028,639		364,240	5.44
2023	5,109,368,379		374,590	5.21
2024	5,494,735,395		385,234	4.98
2025	5,909,168,184		396,180	4.76
2026	6,354,858,990		407,437	4.55
2027	6,834,165,407		419,014	4.35
2028	7,349,622,845		430,920	4.16
2029	7,903,957,944		443,164	3.98
2030	8,500,102,999		455,757	3.81
2031	9,141,211,467		468,707	3.64
Total Property Owner Expense				115.06
Average Annual Payment for Single Family Residence		\$		5.75

## Appendix G: Statistics and Ratios

### Last Ten Years

	2002	2003	2004	2005
<b>Population (April 1)</b>	15,040	15,934	16,280	17,870
<b>Unemployment Rate (King County) (1)</b>	6.2%	5.3%	4.8%	4.2%
<b>Personal Income (Estimate)</b>				
Median Household Income Estimate (King County) (1)	56,098	56,952	61,565	61,225
Persons per Household	2.98	2.98	2.95	2.95
Per Capita Personal Income	18,825	19,111	20,869	20,754
<b>Other Demographic Statistics</b>				
<b>Age</b>				
17 and Under				
Over 64				
<b>Age 25 and older Bachelor's Degree and higher</b>				
<b>Household Income over \$100,000</b>				
<b>Owner Occupied Housing Units</b>				
<b>Owner Occupied Housing Unit Values over \$300,000</b>				
<b>Assessed Valuation</b>	\$ 1,271,293,437	\$ 1,406,494,280	\$ 1,576,123,000	\$ 1,794,055,783
<b>Net Direct Bonded Debt</b>	\$ 6,450,000	\$ 6,455,700	\$ 6,148,800	\$ 7,627,896
<b>Net Overlapping Debt</b>	30,712,801	30,315,704	32,689,103	32,768,001
<b>Total Net Direct &amp; Overlapping Debt</b>	\$ 37,162,801	\$ 36,771,404	\$ 38,837,903	\$ 40,395,897
<b>City Employees</b>	21.50	27.25	32.50	36.25
<b>City and Contract Employees</b>	34.90	40.89	46.10	48.93
<b>Ratios</b>				
Assessed value per capita	\$ 84,527	\$ 88,270	\$ 96,813	\$ 100,395
Net direct bonded debt per capita	\$ 429	\$ 405	\$ 378	\$ 427
Net direct and overlapping debt per capita	\$ 2,471	\$ 2,308	\$ 2,386	\$ 2,261
Ratio of net direct debt/capita to per capita personal income	2.3%	2.1%	1.8%	2.1%
Ratio of net total debt/capita to per capita personal income	13.1%	12.1%	11.4%	10.9%
Ratio of net direct bonded debt to assessed value	0.5%	0.5%	0.4%	0.4%
Ratio of net direct & overlapping debt to assessed value	2.9%	2.6%	2.5%	2.3%
City employees per 1000 population	1.4	1.7	2.0	2.0
City and Contract Employees 1000 population	2.3	2.6	2.8	2.7

(1) State of Washington Office of Financial Management

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

2006	2007	2008	2009	2010	2011
19,140	20,020	20,480	20,840	22,684	22,930
3.8%	3.6%	5.6%	8.4%	8.2%	7.2%
63,745	65,489	67,027	65,877	65,383	66,294
2.95	2.96	2.96	2.96	2.96	2.96
21,608	22,125	22,644	22,256	22,089	22,397
					31.4%
					6.5%
					37.4%
					37.0%
				84.7%	
					53.8%
\$ 2,015,609,742	\$ 2,293,057,004	\$ 2,579,005,968	\$ 2,446,394,927	\$ 2,437,805,896	\$ 2,296,106,212
\$ 7,186,447	\$ 8,164,447	\$ 8,168,935	\$ 7,644,314	\$ 7,099,693	\$ 6,540,072
32,768,001	32,550,412	33,469,125	29,521,592	32,266,926	26,209,775
\$ 39,954,448	\$ 40,714,859	\$ 41,638,060	\$ 37,165,906	\$ 39,366,619	\$ 32,749,848
38.20	39.20	38.10	38.00	39.30	39.80
50.99	51.77	50.58	50.59	53.29	57.15
\$ 105,309	\$ 114,538	\$ 125,928	\$ 117,389	\$ 107,468	\$ 100,135
\$ 375	\$ 408	\$ 399	\$ 367	\$ 313	\$ 285
\$ 2,087	\$ 2,034	\$ 2,033	\$ 1,783	\$ 1,735	\$ 1,428
1.7%	1.8%	1.8%	1.6%	1.4%	1.3%
9.7%	9.2%	9.0%	8.0%	7.9%	6.4%
0.4%	0.4%	0.3%	0.3%	0.3%	0.3%
2.0%	1.8%	1.6%	1.5%	1.6%	1.4%
2.0	2.0	1.9	1.8	1.7	1.7
2.7	2.6	2.5	2.4	2.3	2.5

## Appendix H: Principal Taxpayers

Current and Nine Years Prior

Taxpayer	Type	2002			2011		
		Assessed Valuation	Rank	% of AV	Assessed Valuation	Rank	% of AV
Four Corners LLC	Retail	\$ 11,811,800	1	1.5%	\$ 19,307,700	1	0.8%
Four Corners Northeast LFP	Developer				16,961,800	2	0.7%
Wilderness Village Apartments	Apartments	11,800,000	2	1.1%	16,205,000	3	0.7%
KRG Four Corner Square LLC	Developer				15,896,100	4	0.7%
Puget Sound Energy	Utility	7,712,304	4	0.7%	12,409,364	5	0.5%
NW Apartment Portfolio II	Apartments	7,311,000	8&10	1.1%	9,763,000	6	0.4%
Schneider Homes	Developer	9,652,000	3	0.3%	8,749,000	7	0.4%
Hogate Properties	Retail	6,513,300	5	0.4%	8,515,500	8	0.4%
CMBA No. 6/7	Retail	4,179,294	7	0.3%	8,514,500	9	0.4%
Wilderness Village Properties	Retail	5,641,800	6	0.4%	7,606,900	10	0.3%
Subtotal - Ten Largest Taxpayers		64,621,498		5.7%	123,928,864		5.4%
All Other City Taxpayers		1,206,671,939		94.3%	2,172,177,348		94.6%
Total City Taxpayers		\$ 1,271,293,437		100.0%	\$ 2,296,106,212		100.0%

### Major Employers

		Employees
Tahoma School District	Government	688
Safeway	Retail	200
JR Hayes & Sons, Inc	Construction	100
Quality Food Centers	Retail	87
MV Fire & Life Safety	Government	61
Western Asphalt	Construction	45
City of Maple Valley	Government	38
Gloria's Restaurant	Retail	37
Goodwill	Retail	31
Johnson's Home & Garden	Retail	30

Source: King County Assessor's Office

## Appendix I: Full Time Equivalent Employee History

### Last Ten Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Employee Data</b>										
<b>City Employees</b>										
City Manager	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
Human Resources		0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75
City Clerk	3.75	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Attorney					1.00	1.00	1.00	1.00	1.00	1.00
Community Development	6.00	8.00	8.00	8.00	8.00	8.00	9.00	8.00	8.00	8.00
Finance	3.50	3.50	4.00	3.70	3.70	3.50	3.50	3.80	3.80	3.80
Information Technology & GIS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50
Parks & Recreation	2.00	5.75	6.75	4.50	5.50	4.60	5.00	5.00	5.00	6.00
Public Safety			1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Public Works	9.00	8.00	8.00	12.50	11.50	11.50	10.00	12.50	12.00	12.00
<b>Total City Employees</b>	<b>27.25</b>	<b>32.50</b>	<b>36.25</b>	<b>38.20</b>	<b>39.20</b>	<b>38.10</b>	<b>38.00</b>	<b>39.30</b>	<b>39.80</b>	<b>41.05</b>
<b>Contractees</b>										
City Attorney	0.38	0.34	0.30	0.64						
Prosecuting Attorney	0.49	0.50	0.60	0.32	0.40	0.40	0.40	0.35	0.35	0.35
Municipal Court Judge	0.10	0.09	0.10	0.09	0.09	0.09	0.10	0.10	0.10	0.10
Court Clerks	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Police										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant								1.00	1.00	2.00
Detective	0.57	0.57	0.58	0.64	0.58	0.59	0.44	0.74	1.00	1.00
Police Officers (1)	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	12.00	12.00
Information Services Consultant	0.20	0.20	0.20	0.20	0.60	0.50	0.75	0.90	1.00	1.00
<b>Total Contractees</b>	<b>13.64</b>	<b>13.60</b>	<b>12.68</b>	<b>12.79</b>	<b>12.57</b>	<b>12.48</b>	<b>12.59</b>	<b>13.99</b>	<b>17.35</b>	<b>18.35</b>
<b>Total Full Time Equivalent Employees</b>	<b>40.89</b>	<b>46.10</b>	<b>48.93</b>	<b>50.99</b>	<b>51.77</b>	<b>50.58</b>	<b>50.59</b>	<b>53.29</b>	<b>57.15</b>	<b>59.40</b>

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

# Appendix J: Salary Schedule

Department Position	FTE's	2012 Evaluation	Annual @ 12/31/2011	2012 Range with COLA (1)		2012 Budget (2)
				Low	High	
<b>Elected Officials</b>						
Mayor @ \$825 per month			9,900			9,900
Councilmembers @ \$550			39,600			39,600
			<u>49,500</u>			<u>49,500</u>
<b>City Manager</b>						
City Manager	1.00	4/14/2012	128,750			136,969
Executive Assistant	1.00	3/14/2012	59,485	57,472	70,553	60,972
Human Resource Manager	0.75	7/27/2012	50,287	44,586	55,045	51,544
City Clerk	1.00	6/21/2012	73,000	68,609	88,216	74,825
Deputy City Clerk	1.00	2/28/2012	59,344	51,640	64,549	60,828
Administrative Assistant II	1.00	3/1/2012	48,571	46,189	57,419	49,785
Administrative Assistant I	1.00	9/11/2012	40,055	38,104	47,669	41,056
City Attorney	1.00	12/3/2012	114,427	101,259	127,146	117,288
	<u>7.75</u>		<u>573,919</u>			<u>593,267</u>
<b>Community Development</b>						
Community Development Director	1.00	5/1/2012	111,372	101,259	127,146	114,156
Senior Planner	1.00	1/26/2012	72,100	68,330	87,011	73,903
Associate Planner	2.00	Various	120,883	57,368	71,663	123,905
Building Official	1.00	1/3/2012	86,112	70,391	88,265	88,265
Inspector/Code Enforcement Officer	2.00	Various	121,236	55,109	68,530	124,267
Permit Technician	1.00	2/1/2012	55,572	45,758	57,085	56,961
	<u>8.00</u>		<u>567,275</u>			<u>581,457</u>
<b>Finance</b>						
Finance Director	1.00	11/17/2012	119,605	101,259	127,146	122,595
Accountant	1.80	Various	114,546	55,968	69,879	118,410
Accounting Clerk	1.00	8/20/2012	52,182	45,381	56,955	53,487
GIS Specialist	1.00	9/1/2012	66,598	61,420	75,105	68,263
Computer Support Specialist	0.50	4/18/2012	28,394	23,598	29,102	29,104
	<u>5.30</u>		<u>381,325</u>			<u>391,858</u>
<b>Parks &amp; Recreation</b>						
Park Director	1.00	9/13/2012	111,372	101,259	127,146	114,156
Recreation Manager	1.00	9/15/2012	76,066	63,315	80,491	77,968
Recreation Specialist	0.75	3/2/2012	32,464	31,327	39,926	33,275
Park Facilities & Lodge Manager	1.00	9/15/2012	75,273	63,315	80,491	77,155
Custodian/Maintenance Worker	0.75			29,164	36,504	29,164
Administrative Assistant II	1.00	1/8/2012	47,807	46,189	57,419	49,002
Administrative Assistant I	0.50	5/10/2012	19,001	19,052	23,834	19,476
	<u>6.00</u>		<u>361,983</u>			<u>400,196</u>
<b>Public Safety</b>						
Administrative Assistant II	1.00	10/24/2012	55,242	46,189	57,419	56,623
Police Support Officer	1.00	7/1/2012	49,000	46,189	57,419	50,225
	<u>2.00</u>		<u>104,242</u>			<u>106,848</u>
<b>Public Works</b>						
Public Works Director	1.00	4/1/2012	121,025	101,259	127,146	124,051
City Engineer	1.00	11/24/2012	82,648	75,912	95,258	84,714
Capital Project Manager	1.00	4/6/2012	85,358	66,395	87,490	87,492
PW Programs Coordinator	1.00	1/1/2012	62,677	57,200	72,907	64,244
Construction Inspector	1.00	9/1/2012	70,853	59,058	72,624	72,624
Surface Water Management / NPDES Program Manager	1.00	9/1/2012	64,776	66,395	87,490	68,338
Infrastructure Manager	1.00	6/10/2012	83,270	69,173	86,773	85,352
Maintenance Worker II	4.00	Various	212,742	51,412	62,553	218,061
Maintenance Worker I	1.00	5/18/2012	39,083	38,885	48,672	40,060
	<u>12.00</u>		<u>822,433</u>			<u>844,937</u>
<b>Total Salaries</b>	<u>41.05</u>		<u>2,860,676</u>			<u>2,968,062</u>

- (1) City usually provides cost of living adjustment (COLA) at 90% of the August to August Seattle CPI-W, 3.20%  
 For current year budget the City provided: 2.50%
- (2) Employees at the top of the range may receive a lump sum annual merit up to 3% of their salary  
 For current year budget the City provided: 0.00%

## Appendix K: Benefit Schedule

Department	Position	Federal Medicare	ICMA 401a	DRS PERS	AWC Health	AWC Life	AWC Disability	Indus Ins	Benefit Totals
<b>Elected Officials</b>									
	Mayor	144	515			19		115	792
	Councilmembers	574	2,059			115		551	3,299
									<b>4,092</b>
<b>City Manager</b>									
	City Manager	1,986	7,122	11,334	19,850	263	724	459	41,739
	Executive Assistant	884	3,171	5,045	19,850	117	322	459	29,849
	Human Resource Manager	747	2,680	4,265	14,888	99	273	344	23,296
	City Clerk	1,085	3,891	6,192	19,850	144	396	459	32,016
	Deputy City Clerk	882	3,163	5,033	19,850	117	322	459	29,826
	Administrative Assistant II	722	2,589	4,120	19,850	96	263	459	28,099
	Administrative Assistant I	595	2,135	3,397	19,850	79	217	459	26,733
	City Attorney	1,701	6,099	9,706	19,850	225	620	459	38,660
									<b>250,218</b>
<b>Community Development</b>									
	Community Development Director	1,655	5,936	9,446	19,850	219	604	459	38,170
	Senior Planner	1,072	3,843	6,115	19,850	142	391	459	31,872
	Associate Planner	1,797	6,443	10,253	39,701	238	655	918	60,004
	Building Official	1,280	4,590	7,304	19,850	169	467	2,284	35,944
	Inspector/Code Enforcement Officer	1,802	6,462	10,283	39,701	239	657	4,568	63,711
	Permit Technician	826	2,962	4,714	19,850	109	301	459	29,221
									<b>258,923</b>
<b>Finance</b>									
	Finance Director	1,778	6,375	10,145	19,850	235	648	459	39,490
	Accountant	1,717	6,157	9,798	35,730	227	626	826	55,083
	Accounting Clerk	776	2,781	4,426	19,850	103	283	459	28,678
	GIS Specialist	990	3,550	5,649	19,850	131	361	2,284	32,815
	Computer Support Specialist	422	1,513	2,408	9,925	56	154	230	14,708
									<b>170,773</b>
<b>Parks &amp; Recreation</b>									
	Park Director	1,655	5,936	9,446	19,850	219	604	459	38,170
	Recreation Manager	1,131	4,054	6,452	19,850	150	412	459	32,508
	Recreation Specialist	482	1,730	2,754	14,888	64	176	344	20,438
	Park Facilities & Lodge Manager	1,119	4,012	6,385	19,850	148	408	459	32,381
	Custodian/Maintenance Worker	423	1,517	2,413	14,888	56	154	344	19,795
	Administrative Assistant II	711	2,548	4,055	19,850	94	259	459	27,976
	Administrative Assistant I	282	1,013	1,612	9,925	37	103	230	13,202
									<b>184,469</b>
<b>Public Safety</b>									
	Administrative Assistant II	821	2,944	4,686	19,850	109	299	459	29,168
	Police Support Officer	728	2,612	4,156	19,850	96	266	459	28,167
									<b>57,336</b>
<b>Public Works</b>									
	Public Works Director	1,799	6,451	10,265	19,850	238	656	459	39,718
	City Engineer	1,228	4,405	7,010	19,850	163	448	459	33,563
	Capital Project Manager	1,269	4,550	7,240	19,850	168	463	459	33,998
	PW Programs Coordinator	932	3,341	5,316	19,850	123	340	459	30,361
	Construction Inspector	1,053	3,776	6,010	19,850	139	384	2,284	33,497
	Surface Water Management / NPDES Program	991	3,554	5,655	19,850	131	361	2,284	32,826
	Infrastructure Manager	1,238	4,438	7,063	19,850	164	451	2,284	35,488
	Maintenance Worker II	3,162	11,339	18,045	79,401	419	1,153	9,136	122,655
	Maintenance Worker I	581	2,083	3,315	19,850	77	212	2,284	28,402
									<b>390,509</b>
<b>Total Benefits</b>		<b>43,037</b>	<b>154,339</b>	<b>241,511</b>	<b>814,853</b>	<b>5,738</b>	<b>15,432</b>	<b>41,409</b>	<b>1,316,320</b>
<b>2012 Rates</b>		<b>1.45%</b>	<b>5.20%</b>	<b>8.28%</b>	<b>1,654</b>	<b>0.016%</b>	<b>0.529%</b>		
<b>2011 Rates</b>		<b>1.45%</b>	<b>5.20%</b>	<b>6.28%</b>	<b>1,546</b>	<b>0.016%</b>	<b>0.481%</b>		
<b>2012 Rate Changes</b>		<b>0.0%</b>	<b>0.0%</b>	<b>31.8%</b>	<b>7.0%</b>	<b>0.0%</b>	<b>10.0%</b>		
<b>Inside Rate per Hour</b>		<b>Includes increase of</b>							<b>0.2207</b>
<b>Outside Rate per Hour</b>		<b>Includes increase of</b>							<b>1.0981</b>

# Appendix L: Vehicle Rental Fund - Replacement Schedule

				2012	2013	2014	2015	2016	2017
Estimated Beginning Fund Balance				211,043	223,355	270,512	208,147	281,920	166,116
Annual Replacement Contributions	Assumed Life in Years	7		109,245	115,410	119,062	128,349	132,069	146,478
Investment Interest		1%		2,187	2,234	2,705	2,081	2,819	1,661
Sale of Equipment									
<b>Total Available Resources</b>				<b>322,475</b>	<b>340,998</b>	<b>392,279</b>	<b>338,577</b>	<b>416,809</b>	<b>314,255</b>
<b>Purchases Detailed Below</b>				<b>99,120</b>	<b>70,486</b>	<b>184,133</b>	<b>56,657</b>	<b>250,692</b>	<b>90,616</b>
<b>Estimated Ending Fund Balance</b>				<b>223,355</b>	<b>270,512</b>	<b>208,147</b>	<b>281,920</b>	<b>166,116</b>	<b>223,639</b>

Annual Inflation 3.2%  
Sales Tax 8.6%

Type	Description	Dept Name	Purchase Date	Cost	2011 Replacement		Replacement Schedule								
					Cost	Year	2012	2013	2014	2015	2016	2017			
Vehicle	1986 Ford W/Manlift Truck	PW Maint	7/24/2003	6,618											
Vehicle	1993 Int'l Dump Truck	PW Maint	5/5/2004	16,347	55,000	2019	-	-	-	-	-	-	-	-	-
Vehicle	1999 GMC Van	PW Admin	4/15/1999	22,374	24,000	2014	-	-	28,566	-	-	-	-	-	-
Vehicle	2001 GMC Pickup	Building	5/18/2001	17,977	24,000	2013	-	27,732	-	-	-	-	-	-	-
Vehicle	2001 GMC Pickup	Building	5/18/2001	17,977	24,000	2014	-	-	28,566	-	-	-	-	-	-
Vehicle	2004 Chevrolet Colorado	PW Maint	1/31/2004	15,755	24,000	2014	-	-	28,566	-	-	-	-	-	-
Vehicle	2004 Chevrolet Colorado	PW Maint	4/19/2004	17,480	24,000	2013	-	27,732	-	-	-	-	-	-	-
Vehicle	2005 Ford Ranger	Building	1/18/2005	18,456	24,000	2014	-	-	28,566	-	-	-	-	-	-
Vehicle	2006 Chev Silverado (3/4 T)	PW Maint	4/25/2006	17,003	30,000	2015	-	-	-	36,750	-	-	-	-	-
Vehicle	2006 Dodge Caravan	Police	3/31/2011	14,823	20,000	2016	-	-	-	-	-	25,195	-	-	-
Vehicle	2006 Ford Expedition	PW Admin	4/27/2006	31,794	24,000	2017	-	-	-	-	-	-	-	31,068	-
Vehicle	2007 Chevrolet Silverado	PW Maint	1/19/2010	25,998	40,000	2018	-	-	-	-	-	-	-	-	-
Vehicle	2007-Ford F450	PW Maint	7/31/2006	27,244	40,000	2016	-	-	-	-	-	50,390	-	-	-
Vehicle	2011 Dump Truck (New)	PW Maint	11/15/2011	50,000	50,000	2020	-	-	-	-	-	-	-	-	-
				<b>299,847</b>	<b>403,000</b>		<b>0</b>	<b>55,464</b>	<b>114,265</b>	<b>36,750</b>	<b>75,586</b>	<b>31,068</b>			

Equipmnt	1993 John Deere Backhoe	PW Maint	5/5/2004	21,243	50,000	2012	56,038	-	-	-	-	-	-	-	-
Equipmnt	2007-Ford F450 Hoist for Platfor	PW Maint	7/31/2006	3,507	4,000	2017	-	-	-	-	-	-	-	5,178	-
Equipmnt	2007-Ford F450 Snow Plow Pac	PW Maint	7/31/2006	6,473	8,000	2017	-	-	-	-	-	-	-	10,356	-
Equipmnt	Mower-Deweze Terrain	PW Maint	8/9/2010	33,878	35,000	2018	-	-	-	-	-	-	-	-	-
Equipmnt	1993 Butler Tilt Trailer	PW Maint	5/5/2004	5,189			-	-	-	-	-	-	-	-	-
Equipmnt	Utility Trailer-Tilt Bed	PW Maint	2/10/2010	3,249	3,500	2015	-	-	-	4,288	-	-	-	-	-
Equipmnt	Ballfield Groomer	Parks Maint	3/31/2010	3,135	3,250	2015	-	-	-	3,981	-	-	-	-	-
Equipmnt	1999 Wacker Roller	PW Maint	1/13/2011	3,258	5,000	2013	-	5,778	-	-	-	-	-	-	-
Equipmnt	Boom Mower Head	PW Maint	9/30/2008	8,022	10,000	2016	-	-	-	-	-	12,598	-	-	-
Equipmnt	Chipper-1990	PW Maint	9/30/2004	4,143			-	-	-	-	-	-	-	-	-
Equipmnt	Debris Loader	PW Maint	10/31/2007	3,412	4,000	2014	-	-	4,761	-	-	-	-	-	-
Equipmnt	Excavator Bucket	PW Maint	3/24/2009	1,491	2,000	2014	-	-	2,381	-	-	-	-	-	-
Equipmnt	Gator	PW Maint	4/30/2007	6,204	8,000	2013	-	9,244	-	-	-	-	-	-	-
Equipmnt	Gator Utility with Power Lift	PW Maint	7/31/2004	5,695	8,000	2014	-	-	9,522	-	-	-	-	-	-
Equipmnt	John Deere-Digging Bucket	PW Maint	3/20/2007	1,170			-	-	-	-	-	-	-	-	-
Equipmnt	John Deere-Ditching Bucket	PW Maint	3/20/2007	1,360			-	-	-	-	-	-	-	-	-
Equipmnt	Mini Excavator	PW Maint	1/28/2009	29,607	35,000	2014	-	-	41,659	-	-	-	-	-	-
Equipmnt	Mower - John Deere 3520 Tract	PW Maint	5/23/2006	21,500	32,000	2016	-	-	-	-	-	40,312	-	-	-
Equipmnt	Trailer-Iron Eagle	PW Maint	4/12/2006	1,955	3,000	2015	-	-	-	3,675	-	-	-	-	-
Equipmnt	Electric Golf Cart	Recreation	9/19/2007	4,356	9,700	2014	-	-	11,545	-	-	-	-	-	-
Equipmnt	1990 Beuthling BT3 Trailer	Streets - RS	12/16/2005	2,732	3,500	2018	-	-	-	-	-	-	-	-	-
Equipmnt	De-Icer Storage Tank	Streets - RS	10/22/2009	5,162	8,000		-	-	-	-	-	-	-	-	-
Equipmnt	Mower - Boom	Streets - RS	8/1/2003	62,013	75,000	2016	-	-	-	-	-	94,482	-	-	-
Equipmnt	Oil Injected Rammer	Streets - RS	12/27/2005	3,101	3,500	2015	-	-	-	4,288	-	-	-	-	-
Equipmnt	Sander-5 yard	Streets - RS	10/1/2009	1,095	20,000	2020	-	-	-	-	-	-	-	-	-
Equipmnt	Sander/Spreader	Streets - RS	10/31/2009	3,326	5,000	2016	-	-	-	-	-	6,299	-	-	-
Equipmnt	De-Icer Unit	Streets - RS	11/24/2009	2,044	5,000	2016	-	-	-	-	-	6,299	-	-	-
Equipmnt	Trailer - Water	Streets - RS	8/17/2000	2,875	4,000	2019	-	-	-	-	-	-	-	-	-
Equipmnt	Trailer - Speed Monitor	Streets-Trf	6/18/1999	9,725	12,000	2012	13,449	-	-	-	-	-	-	-	-
Equipmnt	Mower - Goundsmaster	LWGC	6/30/2008	31,968	34,000	2017	-	-	-	-	-	-	-	44,013	-
Equipmnt	Mower - RM 5400D	LWGC	3/31/2009	10,860	12,000	2016	-	-	-	-	-	15,117	-	-	-
Equipmnt	Mower - Toro Greensmaster 315	LWGC	3/31/2009	11,946	14,000	2018	-	-	-	-	-	-	-	-	-
Equipmnt	Mower - Toro Sandpro 5000	LWGC	3/31/2009	2,172	3,000	2015	-	-	-	3,675	-	-	-	-	-
Equipmnt	2011 Sander (New)	PW Maint	11/15/2011	25,000	25,000	2012	29,634	-	-	-	-	-	-	-	-
				<b>342,865</b>	<b>444,450</b>		<b>99,120</b>	<b>15,022</b>	<b>69,868</b>	<b>19,906</b>	<b>175,107</b>	<b>59,548</b>			
				<b>642,712</b>	<b>847,450</b>		<b>99,120</b>	<b>70,486</b>	<b>184,133</b>	<b>56,657</b>	<b>250,692</b>	<b>90,616</b>			

## Appendix M: Glossary

<b>Accrual Basis of Accounting</b>	A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.
<b>Assessed Valuation</b>	The taxable portion of fair market value of both real and personal property as determined by the King County Assessor’s Office.
<b>BARS</b>	The State of Washington Budget, Accounting, and Reporting System required for all governmental entities in the state of Washington.
<b>Benefits</b>	City paid benefits provided for employees such as social security, retirement, worker's compensation, life insurance, and medical insurance.
<b>Budget</b>	The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).
<b>Budget Amendment</b>	An appropriation approved by the Council after the initial budget appropriation. Budget amendments are approved by Council on a quarterly basis if needed.
<b>Capital Expenditures</b>	Funds spent for the acquisition of a long-term asset.
<b>Capital Improvement Budget</b>	The capital projects approved and funded in the first year of the adopted Capital Improvement Program.
<b>Capital Improvement Program CIP</b>	The six-year plan of expenditures for capital improvements.
<b>Capital Asset Lives</b>	

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

<b>Capital Outlay</b>	Capital assets which have a value of \$1,000 or more and have a useful economic lifetime of more than three years or assets of any value.
<b>Capital Project</b>	The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 are considered in the operating budget.

<b>Charges for Services</b>	A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and other miscellaneous fees.
<b>Comprehensive Budget</b>	The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.
<b>Cost Allocation</b>	Assignment of cost from one department that reimburse another department for services received. Some examples are Public Works Administration Department charges to operation divisions or capital projects.
<b>Councilmanic Bonds</b>	Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation. The total of Councilmanic and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.
<b>Consumer Price Index (CPI)</b>	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.
<b>Debt Service</b>	The annual payment of principal and interest on the city's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, and storm sewer improvements.
<b>Depreciation</b>	The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.
<b>Enterprise Fund</b>	A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as for the City's surface water management function. Costs are recovered through user charges.
<b>Estimated Actual (Est Act)</b>	An estimate of the year end balance of a revenue or expenditure account.
<b>Expenditure</b>	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
<b>Expense</b>	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
<b>Fees</b>	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include development fees and recreation fees.
<b>Fines and Forfeitures</b>	A revenue category which primarily includes court, police, traffic and parking fines' and forfeitures of property.

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

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