

The City of  
**MAPLE VALLEY**



# **Maple Valley, Washington**

## **2014 Final Budget**

January 1, 2014 through December 31, 2014

# Community Profile

## **LOCATION**

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

## **LEGISLATIVE REPRESENTATION**

### **National Congress**

Senator Patty Murray

Senator Maria Cantwell

Representative Dave Reichert

### **State Legislative District 5**

Senator Mark Mullet

Representative Jay Rodne

Representative Chad Magendanz

### **King County District 9**

Councilmember Reagan Dunn

## **MUNICIPAL SERVICES**

### **Animal Control:**

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

### **Community Development:**

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

### **Fire Protection:**

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

### **Law Enforcement:**

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

### **Library Services:**

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

## **Parks & Recreation:**

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

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

## **Public Works:**

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

## **School District:**

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

- Glacier Park Elementary (K-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**



**2014  
Final Budget**

**January 1, 2014 through December 31, 2014**

Prepared by:

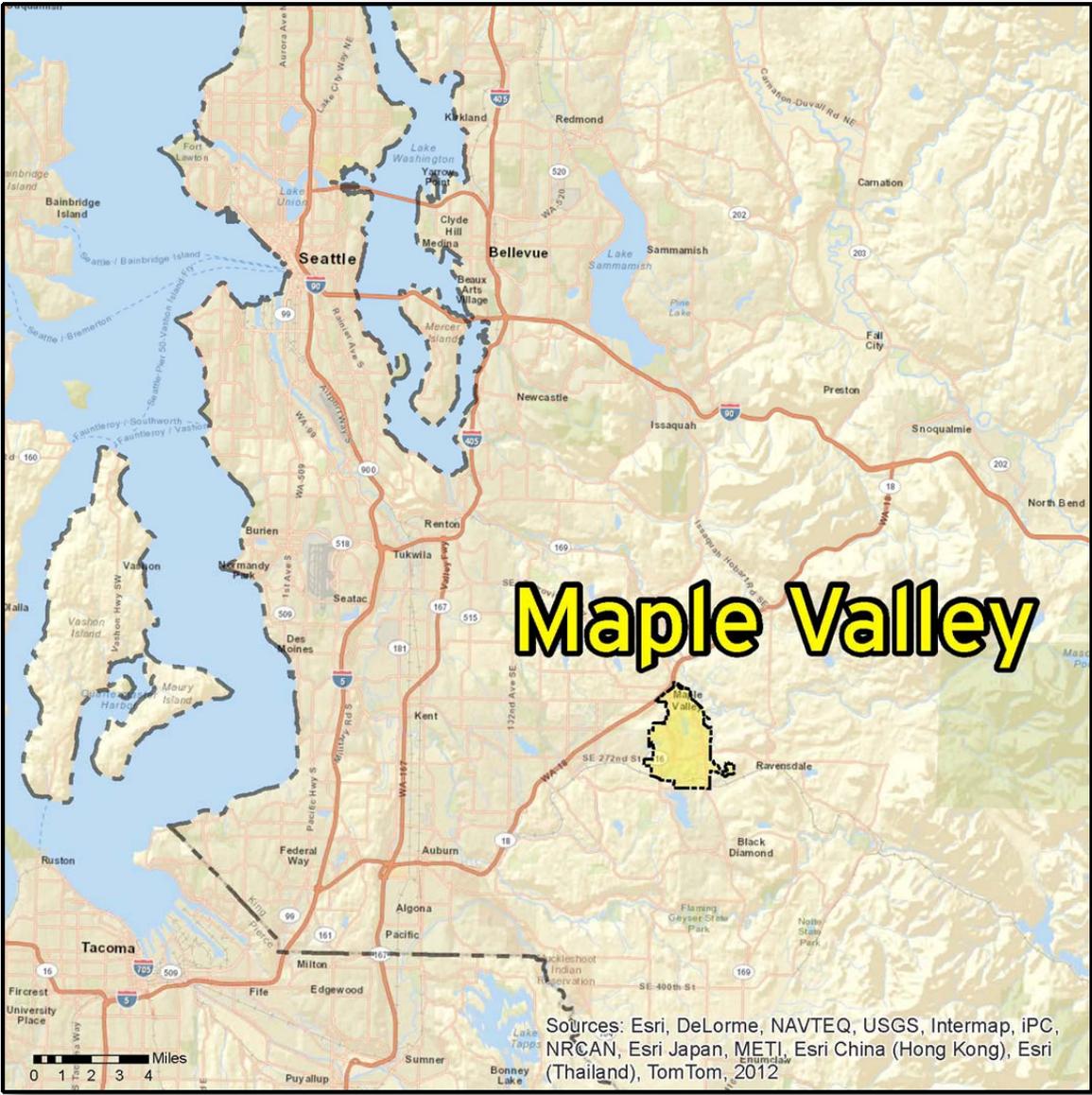
David W. Johnston, City Manager  
Shawn Hunstock, Finance Director

## **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

# Location of the City



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

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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, 2013**

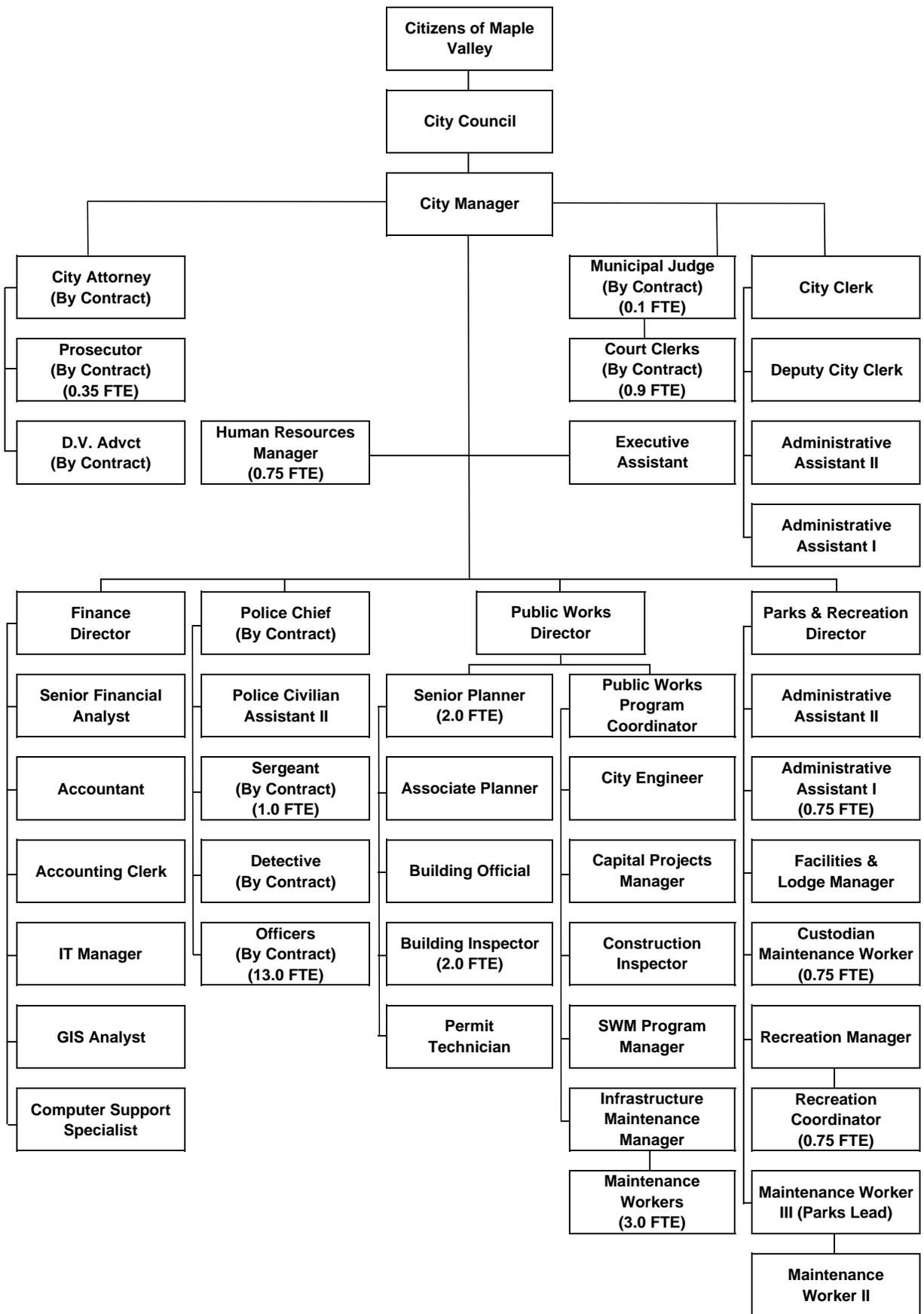
A handwritten signature in cursive script, reading "Jeffrey R. Egan".

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 2013 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**

**40.00 Direct City FTEs, 18.35 Contracted FTEs, 58.35 FTEs**



# Principal Officials

## CITY COUNCIL

	<b>Position Number</b>	<b>Term Expires</b>
Bill Allison, Mayor	2	12/2017
Victoria Laise Jonas, Deputy Mayor	6	12/2017
Sean P. Kelly	1	12/2015
Layne Barnes	3	12/2015
Erin Weaver	4	12/2017
Noel T. Gerken	5	12/2015
Linda Johnson	7	12/2015

### **CITY MANAGER**

David W. Johnston

### **CITY ATTORNEY**

Lighthouse Law Group PLLC, By Contract

### **FINANCE DIRECTOR**

Shawn Hunstock

### **PARKS DIRECTOR**

Greg Brown

### **POLICE CHIEF**

Michelle Bennett, King County Sheriff's Office

### **PUBLIC WORKS & COMMUNITY DEVELOPMENT DIRECTOR**

Steve Clark

## 2014 Goals and Objectives

### ***Economic Development***

- Restart Legacy Site planning process as part of the Comprehensive Plan update.
- Support the Tahoma School District's efforts to prepare its students for today's workforce and its investigation into the viability of locating a new high school on the King County-owned Summit Place property.
- As a Council priority, continue to work with the economic development committee to develop an environment that will attract commercial investment to the City that will, in turn, lead to creating living wage jobs within Maple Valley. Work to maintain long-term fiscal stability through efforts to diversify the City's tax base.

### ***Park & Recreation***

- Facilitate process to develop recreation facilities with appropriate partners to meet the recreation demands from Maple Valley families.
- Support the efforts to make needed improvements to Lake Wilderness Park and Lodge in light of the increased use of the park by Maple Valley residents.
- Support the community events that use the Lake Wilderness Park facilities throughout the year.

### ***Public Safety***

- Continue to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract.
- Participate in localized emergency preparedness drills utilizing the City's newly updated Emergency Preparedness Plan and the new Emergency Operations Center.
- Work with the City Police Department and neighboring City Councils to increase community awareness of the issues pertaining to domestic violence.
- Assess options for municipal court and jail for 2015.

### ***Public Works***

- Actively participate in local and regional transportation organizations, including Southeast Area Transportation Solutions Coalition (SEATS), South County Area Transportation Board (SCATBd), King County Transit Committee, and the Puget Sound Regional Council.
- Support Public Works effort to obtain grant funding for Transportation Improvement Projects.
- Continue to support grant funding for solid waste recycling collection programs.

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

- Review Public Works Department recommendations regarding solid waste franchise agreements for services with the City limits.
- Continue to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.
- Continue strong participation in the Sound Cities Association and associated committees.



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December 9, 2013

To the Honorable Mayor Bill Allison and City Council:

As always, it is my privilege to submit my final 2014 budget to the Mayor, City Council and citizens of this great city. I stated in the last four budget recommendations that tough decisions had to be made. This same diligence carries over into my 2014 budget. Our country is still in the throes of the economic recession. Unemployment rates are still hovering around 7%. Any predictions related to recovery are mixed. The chaos of the federal and state budgets further muddies the waters for us who are in the trenches of local government. Still, regardless of this cloudy environment, the city staff and I are very committed to provide the best public service our resources will allow us to provide.

We were able to accomplish many things in 2013 while operating within an uncertain economic environment. A few of the accomplishments are:

- Continued development of the Maple Valley Town Square and Four Corners Square areas.
- The City Planning Commission and the City Council completed the Non-motorized Transportation Plan and the Witte Road Corridor Study.
- The Parks and Recreation Commission completed its analysis and presented to the City Council its Athletic Field recommendations.
- Two transportation capacity and safety projects on SR 169, i.e. T-7 (SR169/Witte Rd to 228<sup>th</sup> Ave SE) and T-31a (SR 169/SE 264<sup>th</sup> to 258<sup>th</sup> St-Phase I), were completed.
- Construction started on the new signal at the intersection of SR 169 and SE 271st Place, with that work expected to be completed in early 2014.
- The design phase for the rehabilitation of 216th Avenue SE. from SR 516 to SE 283rd Street was initiated.
- The Lake Lucerne Outlet Restoration project (S-14), to increase conveyance and enhance fish habit by replacing the deteriorated culvert at the 21600 block of 220th Place SE and providing supplemental vegetation, was completed.
- The Public Works Department successfully controlled vegetation at 45 stormwater ponds by means of "goat" mowing. This effort continues to entertain the citizens in the neighborhoods where the goats are working.
- Continued to improve the City's ability to respond to emergencies by equipping and enhancing radio communication capabilities at the Emergency Operations

Center, training staff on the Comprehensive Emergency Management Plan, stabilizing an emergency volunteer program and coordinating with our partners, i.e. Tahoma School District, Maple Valley Fire and Life Safety, King County and utility districts and companies.

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

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

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

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

In the City's 16-year history aggressive residential growth has been a constant. This fast growth has enabled the City to receive increased property tax revenues and sales tax revenues to the City's General Fund. This activity has also generated impact fees and real estate excise tax revenue to help fund the City's capital projects. The revenue streams over the years allowed the City to purchase the Lake Wilderness Golf Course, to assume the management of Lake Wilderness Park and Lodge from King County and

to issue councilmanic debt to purchase the Legacy property. However, in my estimation, the City can no longer count on the size of these revenue streams to support the General Fund. In a nutshell, here is a summary that our growth is slowing down.

As of November 30, 2013, the status of the housing supply was as follows.

- First, the City has 79 recorded and buildable lots available to the housing market (down from 98 when the 2013 preliminary budget was presented to Council). These lots have the necessary infrastructure within developments in place and final lots recorded with King County.
- Second, the City has 115 lots, within 3 proposed developments, which have engineering approval. It is expected that the majority of these lots will have final plat approval within the next year, meaning they will be moved into the buildable lot inventory at that point.
- Third, various developments, comprising 458 lots that received only preliminary plat approval, are stalled. City staff has contacted the owners of these developments and the owners have no timetable set to take the next steps of submitting engineering plans with the City. Except for two small plats that were approved in 2012, the last previous plat approval was in September 2008. However, the Arbors at Rock Creek may lead to small plat proposals from nearby properties.
- Fourth, theoretical lots based on prior studies of buildable lands less preliminary plats that have been approved since the last buildable lot survey done a number of years back. There is no plan that the City knows about that are related to the development of any of these vacant or underutilized properties at this time and any plan would take a number of years to materialize.

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

Recorded/buildable Lots:	79
Lots that have received City engineering approval:	115
Lots that have received Preliminary plat approval only:	458

This assessment has led me to recommend continuing to include only 70 new single-family residential (sfr) permits each year of our six year forecast. This assumption is in line with our housing supply data the City has available at this time. I believe this cautious approach is warranted due to the slow economic recovery and to the reality that the City is approaching build-out of residentially zoned property within the City.

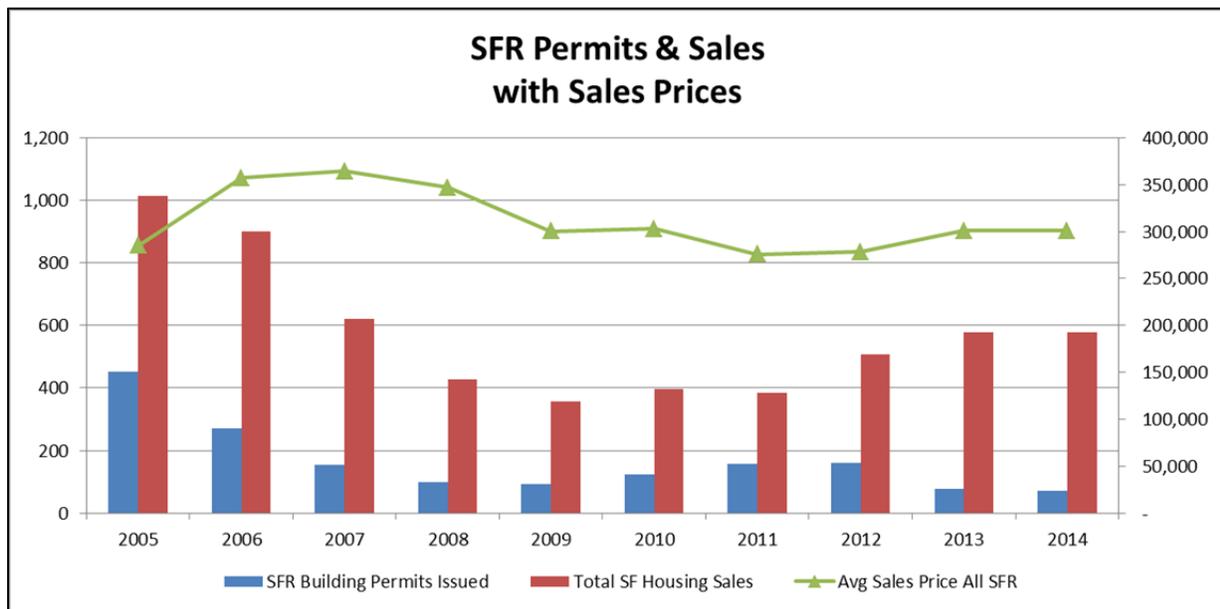
### **Overall Financial Condition**

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

- building permit revenue, including impact fees, when the permits are taken out

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

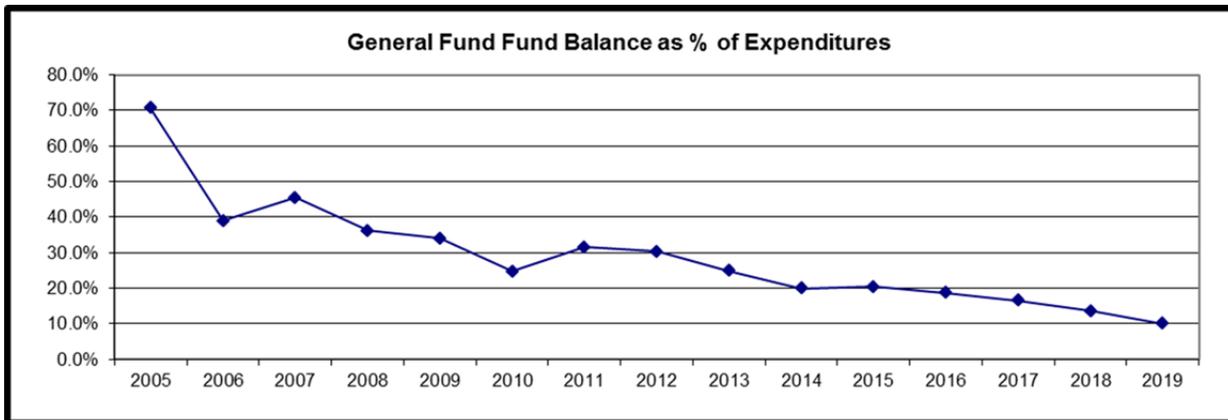
This level of residential development and its effect on both the General Fund and the Capital Improvement Program is shown in the chart below.



The chart shows over 400 single family residential permits were issued in 2005 with a decrease in 2006 and a large decline beginning in late 2007. The low permitting levels are continuing today. With single family residential permit related revenue affecting the General Fund in all significant categories: permit revenue, construction sales taxes, property taxes, utility taxes, franchise fees, and state shared revenue; General Fund budget balancing has been a challenge the last number of years.

The other thing the chart shows is the impact of the depressed economy on the City prime capital funding source, the Real Estate Excise Tax Fund. This revenue source funds capital projects and provides the City match for impact fees provided by development. In 2005 1,013 single family residential homes were sold in Maple Valley. 452 of these were new home sales, but 561 were for sales of existing homes. 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 the sales price is below the 2005 level at about \$291,000. In 2013, a total of 535 homes are expected to be sold, 53% 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 its desired capital program.

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

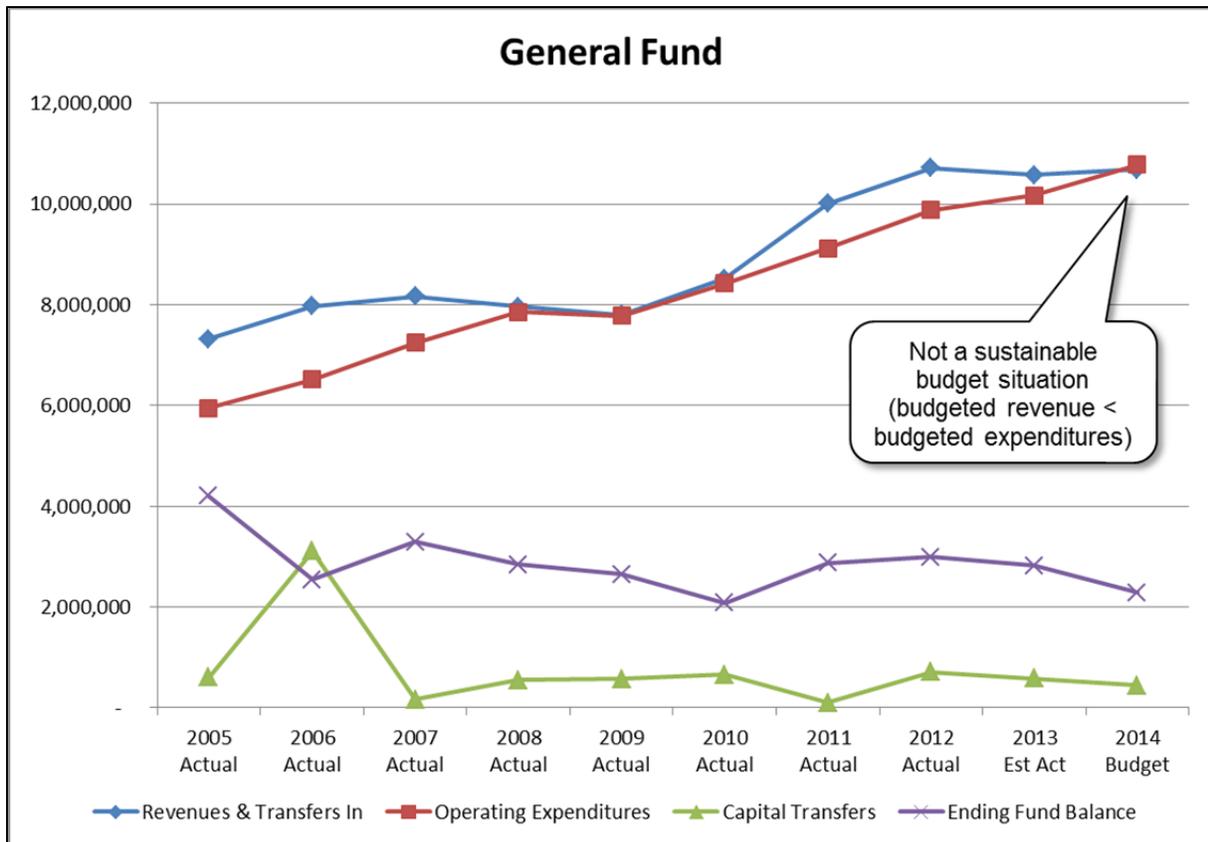


In February 2012 when Standard and Poor's confirmed the City AA+ general obligation bond rating, they provided the following outlook.

*“The stable outlook reflects Standard and Poor’s anticipation that the city will likely maintain what we consider very strong general fund reserves backed by consistently strong revenue streams. If the district (city) were to significantly draw down its general fund, we could lower the rating.”*

In addition to this Standard and Poor's concern, the Government Finance Officers Association (GFOA) recommends a fund balance of at least 2 months or 16.7% of expenditures. Included in this budget is a recommended adoption of this goal, 16.7%, rather than the historical target of 10%.

The following chart provides the total General Fund picture.



This chart notes that except for the 2011 utility tax rate increase from 3.00% to 6.00%, and the 2012 one-time only construction sales tax amount from the Powell Development / Fred Meyer shopping center project, the revenue trend line picture has remained essentially unchanged since 2006! The City has benefitted from on-going retail sales tax from the Fred Meyer opening as well as other nearby businesses. However, these have served to replace other lost revenue such as state-shared liquor profits.

During this period the City has maintained a “bare bones” staff that has increased from 38.20 authorized positions in 2006 to 40.00 authorized positions in 2014. This essentially unchanged staffing level increase of 4.7% has occurred during a time when the population and the demand for services have increased by 4,770 or 25% from 19,140 in 2006 to 23,910 in 2013.

The fund balance depletions have reduced the ending fund balance as a percent of General Fund expenditures from a high at the end of 2005 of 71% to an expected December 31, 2013 level of 25.8% and 2014 shows a further reduction. In the long term, the City needs to diversify its revenue sources beyond that created by residential development. The Powell Development / Fred Meyer project has certainly helped the City begin to achieve the objective of a diverse revenue stream, allowing the City to weather the storm attributable to the loss of state-shared revenue. Focused and assertive economic development is vital and this reality has been recognized by the Council as the City’s top priority. This data also serves as the foundation upon which the City needs to take prudent measures related to General Fund expenditures and

open the door to make some fundamental changes in the near future to help support the City and how it provides services in the future.

## **2013 Results**

Any budget is built on the results of the preceding budgetary period. For the City, 2013 has been somewhat better than expected. The adopted budget for 2013 anticipated a deficit of \$891,550. The City is currently projecting a deficit of \$321,082. The better than expected results are primarily the result of conservative budgeting that was required, considering the unpredictable economy. In total, the General Fund is expected to end 2013 with a fund balance of \$2,692,160, \$570,467 better than budgeted.

General Fund revenues are expected to end the year ahead of budget by \$499,739 or 4.9%. The 2013 budget included a single family residential (sfr) unit forecast of 70 sfr units. The City plans to end the year with 120 new sfr units permitted. In addition to these sfr units, the City completed 68,606 square feet of commercial space, all in Maple Valley Town Square and Four Corners Square areas. This new commercial development continued construction through 2013 and is expected to be completed in 2014.

The City continues to be impacted by the loss of liquor revenue beginning in 2013 that continues to impact the budget in 2014. In conjunction with the implementation of a voter approved initiative and the need to balance its budget, the State rescinded its long standing practice of liquor “tax” sharing for one year beginning October 2012. On an annual basis the City received about \$110,000 of liquor “tax” and lost 25% of this in 2012 and 75% in 2013. The entire amount continues to be in jeopardy in future years as the State struggles to meet its budget deficits.

Unfortunately most other City revenue sources were flat or had very small increases. The General Fund revenue projection for 2014 is approximately 1.31% above projected revenue for 2013. The budget for 2014 is also approximately 1.01% above 2012 actual revenue.

On the General Fund expenditure side the City is expected to end the year below budget by \$115,126 or 1.1%. This would normally be good news, but for the last 10 years the City has averaged under expending of the budget of 9.6%. The 2013 percent reflects the fact that the recessionary budgets are getting tighter and tighter providing, proportionately speaking, less fund balance carry forward. Every department is projected to underspend its budget for 2013 with the exception of Public Safety, which was impacted in 2013 by higher than expected court and jail costs with the transition to the City of Kent contracts. One of the factors that has helped in previous years is position vacancies, providing a budget-to-actual savings. However with fewer vacancies, the City is saving less.

## **2014 General Fund**

The 2014 budget forecasting process began with the finalization of the 2013 budget which identified a potentially available \$73,000 for 2014 program expansion. This

amount was quickly eliminated with the negotiation of a new municipal court and jail agreement with the City of Kent and higher than expected costs and lower than expected court related revenue. In late 2011 the City of Enumclaw notified Maple Valley that they were terminating the court agreement that had existed since Maple Valley incorporation because Maple Valley's share of court usage had grown substantially and was overwhelming their small court house. The City had until December 31, 2012 to find a new venue. The best option identified at the time was the City of Kent, but the combined court and jail costs, as well as loss of court related revenue, are expected to negatively impact the 2013 budget by approximately \$230,000 over what was spent in 2012. The court and jail agreements expire at the end of 2014. We will spend part of next year investigating our options for 2015 and beyond.

In addition to these costs the following table identified some enhancements that are included in the final 2014 budget.

Department Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund		
						One Time Only	Recurring	Total
<b>Finance</b>								
Accountant Position Reclassification		7,013		7,013			7,013	7,013
Incr 0.8 FTE Accountant to 1.0	0.20	16,266		16,266			16,266	16,266
Incr FTE Computer Support Specialist to 1.0	0.50	39,741		39,741	39,741			-
	<b>0.70</b>	<b>63,020</b>	<b>-</b>	<b>63,020</b>	<b>39,741</b>	<b>-</b>	<b>23,279</b>	<b>23,279</b>
<b>Parks &amp; Recreation</b>								
Incr Admin Assist I from 0.5 to 0.75 FTE	0.25	9,764		9,764			9,764	9,764
Reclass MWII to MWIII (Parks Lead)		94,250	90,056	4,194			4,194	4,194
Reclass Rec Specialist to Rec Coordinator	-	62,872	56,561	6,311			6,311	6,311
	<b>0.25</b>	<b>166,886</b>	<b>146,617</b>	<b>20,269</b>	<b>-</b>	<b>-</b>	<b>20,269</b>	<b>20,269</b>
<b>Public Safety</b>								
MVPSET Trail Cameras	-	1,950		1,950			1,950	1,950
Night Vision Equipment	-	13,980		13,980			13,980	13,980
ASAP & PSET Breaching Equipment	-	6,400		6,400			6,400	6,400
	<b>-</b>	<b>22,330</b>	<b>-</b>	<b>22,330</b>	<b>-</b>	<b>-</b>	<b>22,330</b>	<b>22,330</b>
<b>Total Program Enhancements</b>	<b>0.95</b>	<b>252,236</b>	<b>146,617</b>	<b>105,619</b>	<b>39,741</b>	<b>22,330</b>	<b>43,548</b>	<b>65,878</b>

Of the \$105,619 in enhancements, only \$43,548 is funded by the General Fund on an on-going basis. The Finance Department is recommending a reclassification of one of the Accountant positions to a Senior Financial Analyst position. This will enable the Finance Director to delegate some of the more routine, yet higher-level, tasks to other staff and focus time and effort on policy development, strategic planning, etc. The Finance Department is also recommending an increase in the FTE of the Accountant position from 0.8 to full-time. Doing so will allow the department to adequately address

the increased volume of activity in the department over the years that has prevented staff from accomplishing other things, like system implementations, process improvements, improvements to external and internal customer service, policy development and strategic planning. The IT Division is recommending increasing the FTE for the currently half-time Computer Support Specialist position to full-time. This is in recognition of the increased demand on IT services by every department in the City as additional systems are implemented, like the new work-order system, other system upgrades, like the permitting system, and additional demand is placed on GIS and other services. The increased availability of the CSS position will enable the department to shift duties and manage time better for all three staff members. The final item is for a reclassification of an existing Maintenance Worker II to Maintenance Worker III. This will enable the Parks and Public Works departments to better manage supervision of employees and management of routine maintenance for citywide facilities. Police staff also recommend the purchase of equipment that will provide for some redundancy with needed equipment for deputies working other shifts.

The budgeted deficit for 2013 was \$891,550. With updated revenue and cost information, as well as inclusion of the program enhancements mentioned above, the final 2014 budget includes a deficit of \$600,385, reducing the projected deficit by 33% in one year. The City has historically budgeted for a targeted ending fund balance of 10% of General Fund expenditures. This target for the current six-year forecast would result in potential program expansions of \$49,000 in 2015. Eliminating this potential program enhancement of \$49,000 would get the City close (13.7%) to the new targeted ending fund balance of 16.7% of General Fund expenditures.

Elimination of the potential program expansion in future years in order to meet, or at least come close to, the new target of 16.7% means any new programs that Council adopts would either need an associated revenue source to pay for them, or would result in budget and service reductions elsewhere in the City's budget to offset the cost of additional programs.

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

- Economic Development
- Public Safety
- Streets
- Parks & Recreation

These bring to bear my management philosophy to make sure that the public dollar uses are active, meaning providing services to the public first. I propose that we look at the bureaucratic core to make changes that will contribute savings to the General Fund budget before making any changes to the levels of service. I've mentioned this second approach in the past, and will continue to work with Directors toward that end.

With these changes, the following summarizes the differences between the 2013 and 2014 General Fund budgets:

- \$28,891 increase is for employee cost of living adjustments at 1.0% (down from 2.43% in 2013). This percent is 90% of the August 2012 to August 2013 Seattle consumer price index (CPI-W) per City policy.
- \$50,743 increase is for employee benefit cost increases, primarily for retirement and workers compensation. The City's health insurance provider is anticipating a 0% increase in premiums for 2014 with the adoption of self-insurance at the end of 2013. The City retirement contribution is as recommended by the State actuary who is projecting a 20.5% increase from 8.21% of payroll to 9.90% of payroll.
- \$131,644 increase is for increased court and jail costs at the City of Kent.
- \$206,578 increase in the cost of the City's Police contract with King County. Of the increase, \$26,299 relates to costs incurred in 2013 that were not previously budgeted for, \$94,029 relates to an increase in allocated costs (due to increases in calls for service), \$37,872 relates to budgeting for the final step (6) of the deputy pay scale, and \$48,378 relates to a projected 3.0% COLA for sworn officers in 2014. The contract provides the City with 16 dedicated police officers and their support costs.
- \$88,505 net increase in other miscellaneous costs primarily related to inflationary costs in the non-salary and benefit line items.

## **2014 Capital Funds**

The 2014 – 2019 Capital Improvement Program is funded with:

- General Fund transfers per a revised policy described above,
- transportation benefit district fees,
- transportation and park development impact fees,
- real estate excise taxes (reduced with depressed housing values), and
- grants.

With the reduced housing market, real estate excise tax funds are currently providing an annual revenue stream of less than \$870,000. With annual debt service payments of about \$757,000 and with only \$210,000 being allowed to be funded from transportation impact fee funds, \$547,000 is left for funding from real estate excise taxes or other City funding. The General Fund transfer will fund the majority of the debt service in 2014.

The Capital Improvement Program will be improved with the implementation of the Transportation Benefit District. The City's budget proposes that the Asphalt Overlay program beginning in 2014 be funded by the TBD. For the year 2014 -2019, the TBD frees up \$1,825,000 of Real Estate Excise Tax Funds to be used for other purposes.

Though there is a lack of current revenue generation with lower real estate excise tax revenue and lower transportation and park impact fees generated due to less development, the City plans to begin 2014 with \$9.8 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 \$9.8 million, \$7.3 is from transportation and park impact fees. It is anticipated that \$15.7 million will be spent on all capital projects in 2014. This amount includes bond-funded expenses of \$8.6 million on Summit Ballfields and \$1.5 million on the Ravensdale Park Phase 2 project.

## **2014 Proprietary Funds**

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

For the Surface Water Management Fund, in 2009 the Council approved a three year annual rate increase for 2010 through 2012. The 2012 rate was established at \$115.02 year per equivalent single family residential unit. An inflationary rate increase, of an amount to be determined, is anticipated for 2014. The three-year rate increase in 2010-2012 is helping to implement the NPDES requirements mandated by the Federal government.

For the Lake Wilderness Golf Course Fund, breaking even for 2013 has been touch and go. We are projecting a 2013 General Fund contribution of \$110,178, assuming the balance of the budgeted capital funding is spent on water leaks and other issues at the clubhouse. This is down from the 2010 City subsidy of \$227,045. For 2014 we are budgeting and expecting the golf course to break even with the exception of CIP capital requirements. Through a 2010 recommendation by the Lake Wilderness Golf Course Task Force and implemented by the City as of April 2011, green fees and cart fees were increased and the restaurant operation was cut back to predominantly serve the golfer. The operation improved but required a 2011 General Fund subsidy of \$91,373 with a lower amount for 2012 and slightly higher amount projected for 2013. The 2013 subsidy includes \$45,000 of emergency capital funding, \$15,000 to provide for an electrical upgrade of the pump house and \$30,000 to provide interior repairs to the clubhouse.

For the Internal Service Funds, no internal rate increases are proposed as the fund balances are adequate for these economic times. The funds have adequate resources to cover future replacement needs.

## **Outlook for 2015 and Beyond**

As the City starts 2014 we must remain cautious as neither short term nor long term budgetary issues are resolved. In the short term, as noted above the City is planning to end 2013 better than budgeted. The budgeted deficit for 2014 is 35% below the budgeted deficit for 2013. In the long term, commercial economic development is needed as new housing has slowed and available inventory of lots and land is diminishing at a faster pace than earlier projected. Since incorporation the City has depended on residential development and it has served us well, but can no longer. The City has a number of other large parcels ripe for development and has a new and vibrant economic development committee that is ready to do what it can to encourage additional economic development.

Of course another issue that will impact the City in 2015 and beyond is the impending annexation of the Summit Place property. As the property is currently owned by King County, future impacts on the City are largely unknown at this time. However, City staff will be working with the Council and the County on zoning and other issues related to the future of the annexation area.

## **Conclusion**

In conclusion I hope the periodic review you have had on the City's financial situation and the steps I have used to decrease the budget deficit have helped you understand the rationale behind this budget 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 included in this budget an increase to the targeted ending fund balance of 16.7%, a best practice for cities as recommended by the Government Finance Officers Association.

In conclusion, I wish to acknowledge the tremendous amount of work involved in putting together the budget document. Maple Valley's Finance Department, under the steady leadership of Finance Director Shawn Hunstock, and the exceptional support work by Ashley Van Dam, are significant reasons why the City is in strong financial shape today. Mr. Hunstock is continuing to use the financial model that has set the City on a steady financial course that avoids crisis management. I relied heavily on Mr. Hunstock's advice and experience in compiling this 2014 budget.

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

Respectfully,

A handwritten signature in blue ink, appearing to read "D. W. Johnston".

David W. Johnston,  
City Manager

# Budget Process



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## 2014 Budget Calendar

<u>Dates</u>	<u>Council</u>	
6/17/2013	Retreat	City Council Strategic Planning Retreat
8/5/2013	Regular	Presentation of 2013 2nd Quarter Financial Report
8/16/2013		Funding Notification Letters to Community Service Agencies
8/16/2013		Distribution of Budget Worksheets to Departments
8/16-9/6/2013		Department Budget Presentations to City Manager
9/6/2013		Return of Budget Worksheets from Departments Receipt of Funding Requests from Community Service Agencies
9/9/2013	Regular	Presentation of 2014 Revenue Projections and Budget Drivers
9/9-20/2013		Finance Department Presents Preliminary Budget to City Manager
10/14/2013	Regular	Discussion of Six-Year Capital Improvement Program
11/1/2013		Delivery of 2014 Preliminary Budget to Council
11/4/2013	Special	Presentation of 2013 3rd Quarter Financial Report Review of the 2014 Preliminary Budget Review of 2014 Preliminary Property Tax Levy
11/12/2013	Special	Public Hearing on 2014 Revenue Sources & Budget Continued Review of 2014 Preliminary Budget
11/18/2013	Special	Continued Review of 2014 Preliminary Budget (Meeting if needed only)
11/25/2013	Regular	Adoption of 2014 Property Tax Levy Continued Review of 2014 Preliminary Budget
12/2/2013	Special	Finalization of Changes to 2014 Preliminary Budget
12/9/2013	Special	Adoption of 2014 Budget
2/24/2014	Regular	Presentation of 2013 Year-End Financial Report
4/14/2014	Regular	Adoption of 2013 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 two Internal Service Funds: the Vehicle Rental Fund, and the Central Service Fund. Also included is an agency fund, the Unemployment Trust fund.

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

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

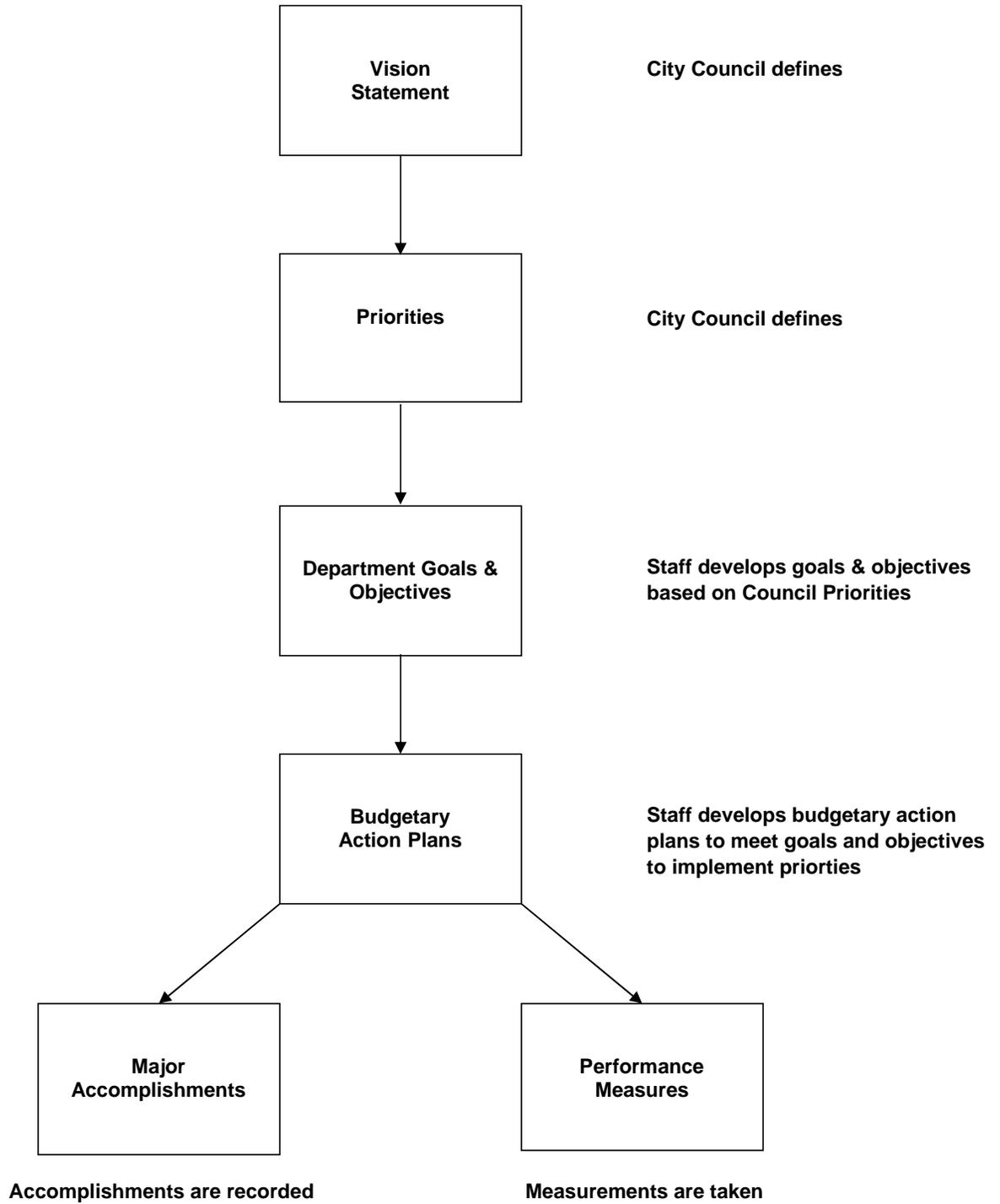
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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

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

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

# Budgetary Planning Process



## **How the Budget is Developed**

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

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

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

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

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

### **FUTURE YEAR PRIORITIES**

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

### **LONG-TERM PLANNING**

The City periodically updates its Comprehensive Plan, which guides long-term investment in facilities and services. The Comprehensive Plan references the Transportation Improvement Plan (TIP) and the 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

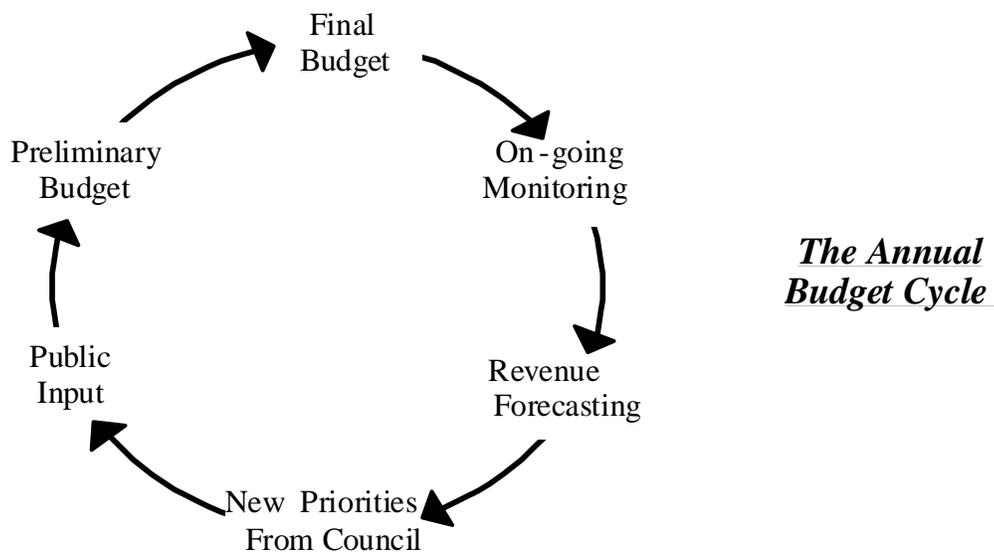
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by 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 **16.7%** of anticipated operating expenditures for the year. This policy is designed to meet seasonal cash flow, provide a financial cushion, meet emergency needs and provide funds for unforeseen opportunities. A balanced budget is obtained when this criterion is met in both the current budget and the six year forecast.

### 1.2 *Equipment Replacement Funds*

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

### 1.3 *Insurance Programs*

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

## 2.0 Operating Budget Policies

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

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

### 2.2 *Conservative Budgeting*

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

### 2.3 *Employee Compensation*

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

### 2.4 *Self Supporting Proprietary Funds*

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

## **Financial Policies, continued**

### **3.0 Capital Budgeting Policies**

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

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

#### **3.2 Capital Improvement Plan**

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

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

#### **4.1 Bond Rating**

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

#### **4.2 Debt Capacity**

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

#### **4.3 Interfund Borrowing**

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

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

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

## **Financial Policies, continued**

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

### **5.0 Revenue Policies**

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

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

#### **5.2 User Charges**

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

#### **5.3 Impact Fees**

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

### **6.0 Financial Reporting Policies**

#### **6.1 Reporting Improvement**

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

#### **6.2 Performance Measurement**

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

#### **6.3 Annual Audits**

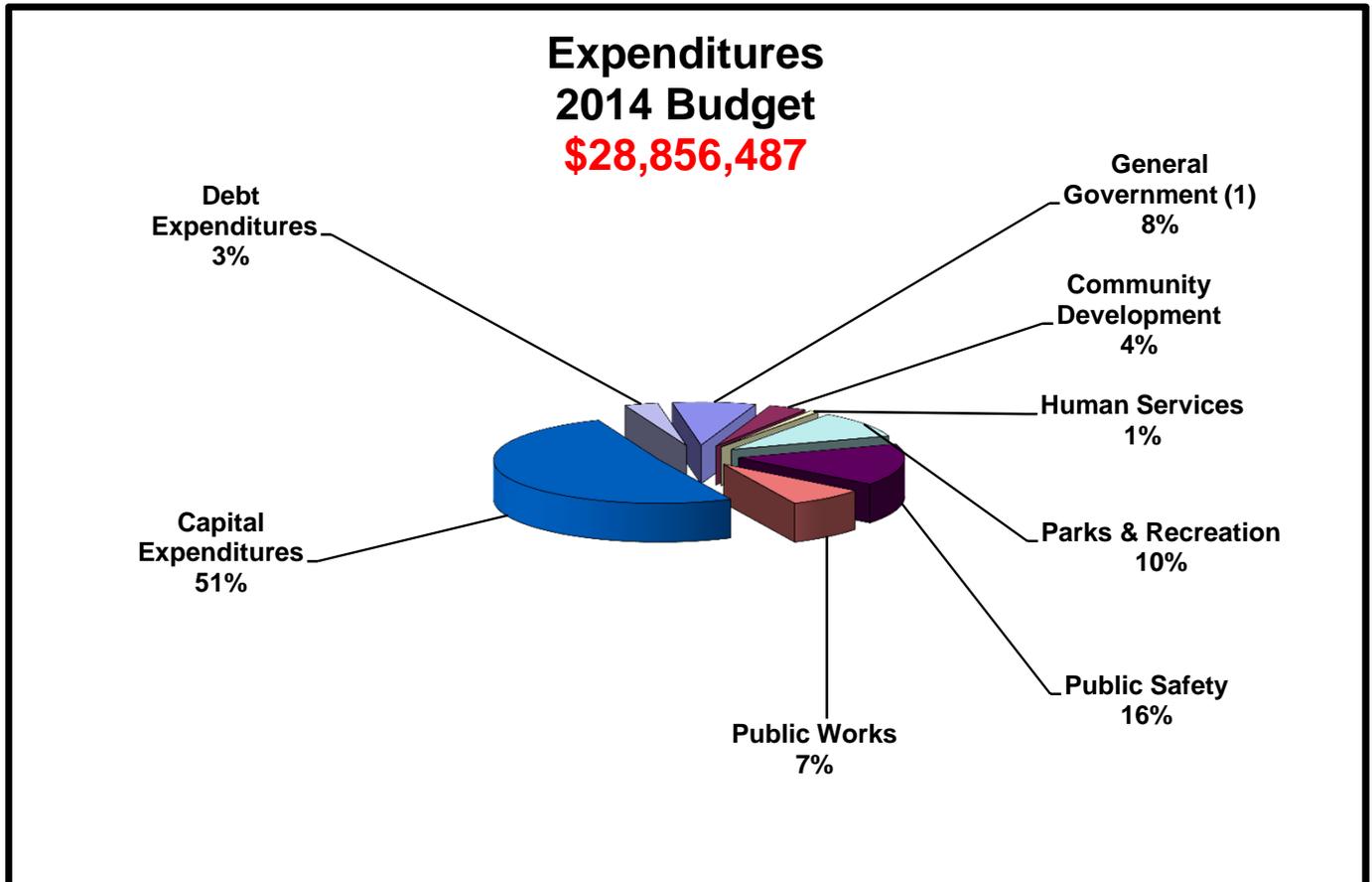
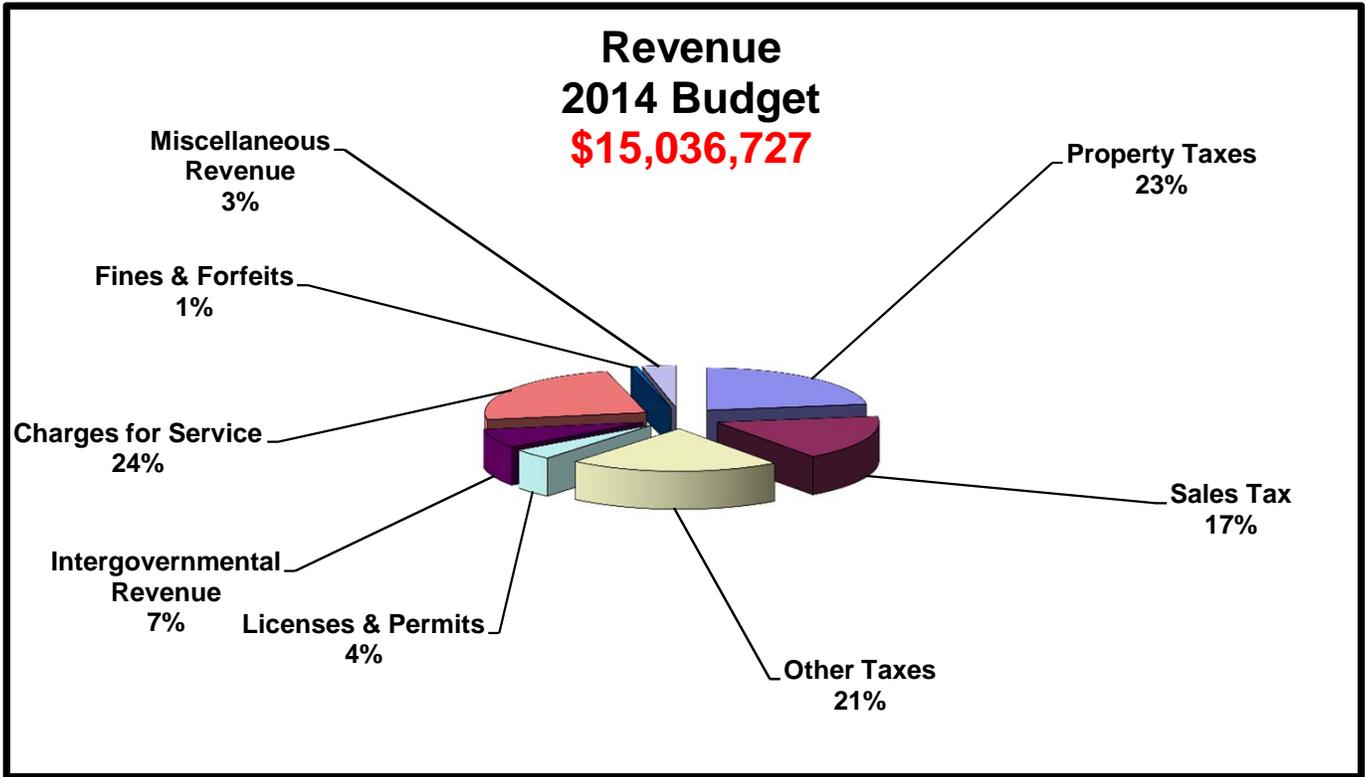
The City will assist the State Auditor's Office in whatever way possible in conjunction with the preparation of the annual audit, and will implement modifications identified by the State Auditor to improve the City's internal control and financial practices.

# Budget Summary



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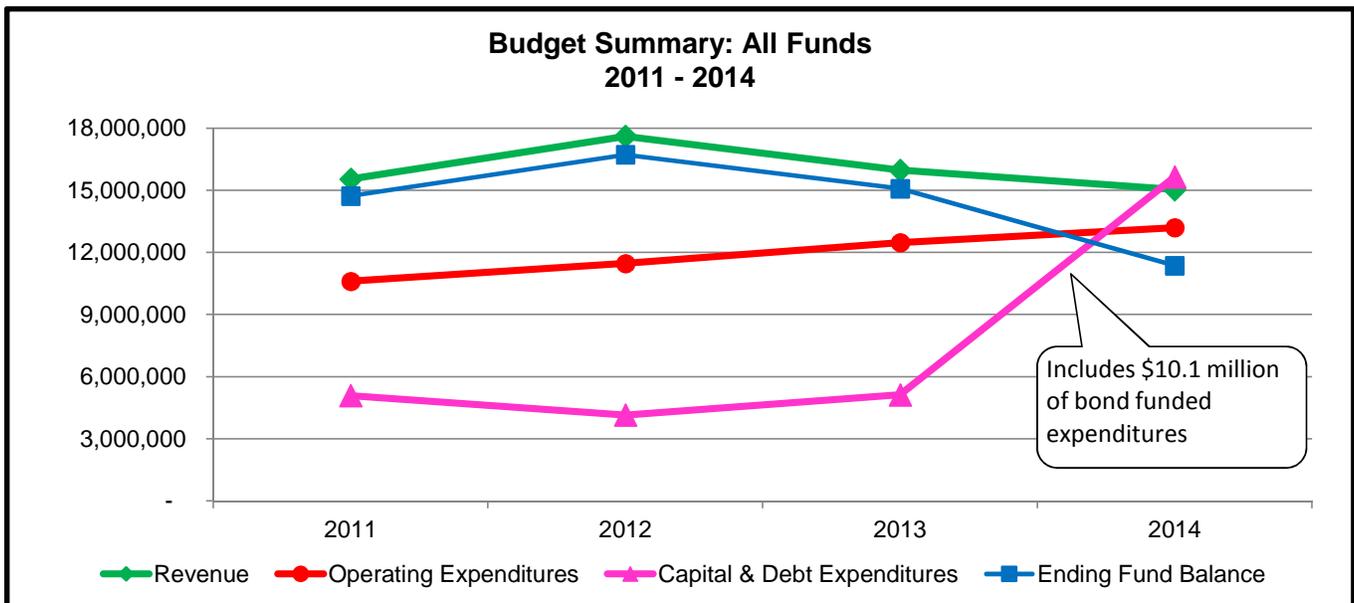
# Budget Summary: All Funds



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

# Budget Summary: All Funds

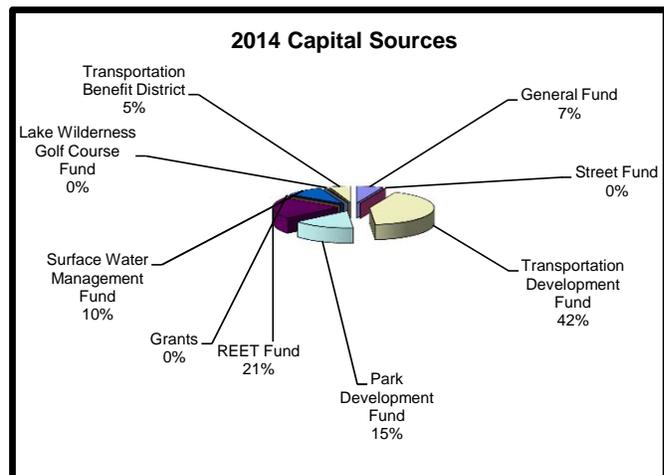
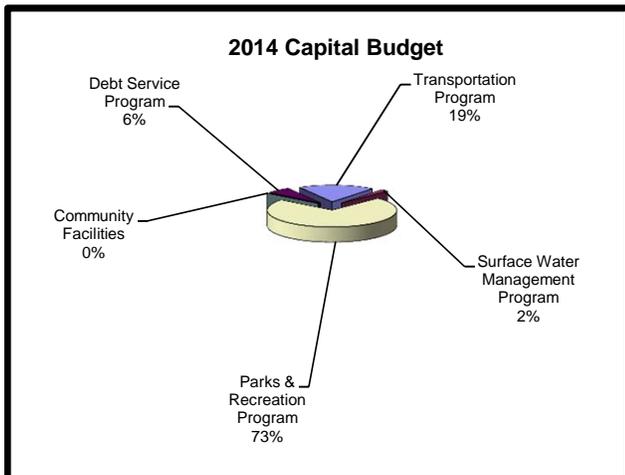
	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>REVENUE</b>							
Property Taxes	3,139,117	3,200,310	3,320,025	3,320,025	3,417,332	2.9%	2.9%
Sales Tax	2,100,009	2,528,876	2,395,024	2,728,701	2,593,252	8.3%	-5.0%
Other Taxes	2,221,590	2,781,658	2,431,605	2,847,121	3,164,460	30.1%	11.1%
Licenses & Permits	782,423	861,983	580,184	611,043	612,683	5.6%	0.3%
Intergovernmental Revenue	1,541,608	3,093,552	2,261,768	2,267,176	1,083,869	-52.1%	-52.2%
Charges for Service	5,046,755	4,535,880	3,545,756	3,610,752	3,568,034	0.6%	-1.2%
Fines & Forfeits	176,373	153,605	145,593	90,053	91,289	-37.3%	1.4%
Miscellaneous Revenue	538,868	453,529	482,109	499,815	505,809	4.9%	1.2%
<b>Total Revenue</b>	<b>15,546,742</b>	<b>17,609,392</b>	<b>15,162,064</b>	<b>15,974,685</b>	<b>15,036,727</b>	<b>-0.8%</b>	<b>-5.9%</b>
% Change from Prior Year Actual	11%	13%	-14%	-9%	-1%		
<b>EXPENDITURES</b>							
<b>Operating Expenditures</b>							
General Government (1)	1,712,573	1,923,769	2,093,373	2,090,269	2,340,240	11.8%	12.0%
Community Development	956,631	1,123,179	981,502	941,807	1,077,704	9.8%	14.4%
Human Services	217,842	232,840	233,309	239,586	249,774	7.1%	4.3%
Parks & Recreation	2,606,883	2,570,809	2,752,414	2,786,911	2,868,652	4.2%	2.9%
Public Safety	3,688,784	3,926,144	4,199,372	4,336,172	4,515,996	7.5%	4.1%
Public Works	1,429,682	1,695,794	2,216,191	2,085,406	2,153,470	-2.8%	3.3%
<b>Total Operating Expenditures</b>	<b>10,612,395</b>	<b>11,472,536</b>	<b>12,476,161</b>	<b>12,480,150</b>	<b>13,205,835</b>	<b>5.8%</b>	<b>5.8%</b>
<b>Capital Expenditures</b>	<b>4,333,213</b>	<b>3,389,878</b>	<b>5,121,683</b>	<b>4,373,121</b>	<b>14,712,500</b>	<b>187.3%</b>	<b>236.4%</b>
<b>Debt Expenditures</b>	<b>757,096</b>	<b>761,173</b>	<b>754,449</b>	<b>754,449</b>	<b>938,151</b>	<b>24.3%</b>	<b>24.3%</b>
<b>Total Capital &amp; Debt Expenditures</b>	<b>5,090,309</b>	<b>4,151,051</b>	<b>5,876,132</b>	<b>5,127,570</b>	<b>15,650,651</b>	<b>166.3%</b>	<b>205.2%</b>
<b>Total Expenditures</b>	<b>15,702,704</b>	<b>15,623,587</b>	<b>18,352,294</b>	<b>17,607,720</b>	<b>28,856,487</b>	<b>57.2%</b>	<b>63.9%</b>
% Change from Prior Year Actual	7%	-1%	17%	13%	57%		
<b>Revenue over (under) Expenditures</b>	<b>(155,963)</b>	<b>1,985,806</b>	<b>(3,190,230)</b>	<b>(1,633,035)</b>	<b>(13,819,760)</b>	<b>333.2%</b>	<b>746.3%</b>
<b>Other Financing Sources (Uses)</b>							
Bond & Loan Proceeds	-	-	-	-	10,100,000		
<b>Beginning Fund Balance</b>	<b>14,887,485</b>	<b>14,731,523</b>	<b>16,717,328</b>	<b>16,717,328</b>	<b>15,084,293</b>	<b>-9.8%</b>	<b>-9.8%</b>
<b>Ending Fund Balance</b>	<b>14,731,523</b>	<b>16,717,328</b>	<b>13,527,099</b>	<b>15,084,293</b>	<b>11,364,534</b>	<b>-16.0%</b>	<b>-24.7%</b>



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

# Capital Budget Summary

Description	2011	2012	2013		2014	Funding Source
	Actual	Actual	Budget	Actual	Budget	
<b>Transportation Program</b>						
T6 SR 169 - SR 516 to SE 264th Street	8,917	-	-	-	-	
T7 SR 169 - Witte Road to 228th Ave SE	404,989	1,106,472	878,619	878,619	-	Grt, DC, SWM, TIF, REET
T12 Witte Road & SE 248th St Intersection	1,631,532	131,506	3,494	3,494	-	Grt, SWM, SF, TIF, REET
T23 Annual Asphalt Overlay Program	287,629	250,776	325,000	325,000	300,000	Street, REET, TBD
T24 Miscellaneous Street Improvements	67,586	76,832	100,000	100,000	100,000	REET
T27 Non Motorized Plan	-	96,978	103,022	103,022	200,000	REET
T28 Witte Road - SE 249th St to SR 516	-	-	200,000	200,000	-	TIF, REET
T31 SR 169 - SE 264th to SE 258th Street	415,106	1,348,280	966,614	966,614	-	Grt, DC, SWM, TIF, REET
T32 Lake Wilderness Trail	160,010	9,128	2,514	2,514	-	Grt, PIF
T35 Transportation Plan Update	56,687	-	-	-	-	Street, REET
T37 SR 169 & SE 271st PI Intersection	-	65,920	709,080	709,080	-	Grt, DC, TIF, SWM
T38 216th Ave SE - SR 516 to So City Limit	-	-	367,000	367,000	1,663,500	Grt, TIF, SWM
T39 SR 169 Widening (Witte to SE 244th)	-	-	-	-	700,000	Grt, TIF, SWM
	<b>3,032,456</b>	<b>3,085,891</b>	<b>3,655,344</b>	<b>3,655,344</b>	<b>2,963,500</b>	
<b>Surface Water Management Program</b>						
S10 Water Quality Retrofits	-	1,871	50,000	50,000	50,000	SWM
S12 Miscellaneous Drainage Improvements	10,383	5,370	250,000	250,000	250,000	SWM
S14 Lake Lucerne Outlet Restoration Projec	34,503	7,223	162,777	162,777	-	Grant, SWM
	<b>44,886</b>	<b>14,464</b>	<b>462,777</b>	<b>462,777</b>	<b>300,000</b>	
<b>Parks &amp; Recreation Program</b>						
P3 Summit Ballfields	-	-	50,000	50,000	8,600,000	Voted Bonds
P5 Lake Wilderness Lodge	-	-	-	-	50,000	REET
P6 Lake Wilderness Park	16,438	-	808,562	110,000	699,000	GF, Grant, PIF, REET
P10 Park, Recreation, Culture, and HS Plan	-	-	100,000	50,000	50,000	PIF
P11 Ravensdale Park Phase 2	-	-	-	-	2,000,000	Council. Bonds, Park-In-Lieu
G3 Restaurant Improvements	10,513	2,287	30,000	30,000	10,000	LWGC
G5 Course Improvements	11,182	16,384	15,000	15,000	15,000	LWGC
	<b>38,134</b>	<b>18,672</b>	<b>1,003,562</b>	<b>255,000</b>	<b>11,424,000</b>	
<b>Community Facilities</b>						
F3 Maple Valley Place Legacy Project	-	-	-	-	25,000	REET
F4 Maintenance Facility / EOC	1,211,798	258,167	-	-	-	SWM, REET
C1 Youth, Community & Senior Facility	5,940	-	-	-	-	Grt, GF, PIF, REET, VB
N1 Neighborhood Reinvestment Program	-	6,709	-	-	-	Gen Fd
A1 Public Art Program	-	5,975	-	-	-	Gen Fd
	<b>1,217,737</b>	<b>270,851</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	
<b>Debt Service Program</b>						
D4 Infrastructure Loan DS - Transportation	197,544	196,621	195,698	195,698	194,775	GF, TIF, REET
D5 2005 Bond Refunding Debt Service	559,551	564,551	558,751	558,751	562,551	GF, TIF, REET
D6 2014 Councilmanic Bonds (Ravensdale)	-	-	-	-	180,825	Gen Fd
	<b>757,096</b>	<b>761,173</b>	<b>754,449</b>	<b>754,449</b>	<b>938,151</b>	
<b>Total Capital Improvements</b>						
	<b>5,090,309</b>	<b>4,151,051</b>	<b>5,876,132</b>	<b>5,127,570</b>	<b>15,650,651</b>	



## Changes from 2014 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
<b>2014 Preliminary Budget</b>	<b>15,084,293</b>	<b>16,355,648</b>	<b>28,536,548</b>	<b>10,100,000</b>	<b>13,003,393</b>
<b>Changes discussed with Council</b>					
1 Capital funding for MV Community Center			10,000		(10,000)
2 Maple Valley Creative Arts Council			5,000		(5,000)
3 Additional property tax revenue per KC Assessor		31,485			31,485
4 Correction to Day Camp revenue		(27,872)			(27,872)
5 Correction to traffic concurrency fee revenue		(4,433)			(4,433)
6 Remove funding for emergency preparedness kits			(2,178)		2,178
7 Carryover 2013 volunteer recognition \$ to 2014			4,000		(4,000)
8 Program Enhancement - HR Manager			10,802		(10,802)
9 Program Enhancement - PW/CD Director			5,959		(5,959)
10 Change project funding for CIP Project T38		(1,318,100)	(219,500)	0	(1,098,600)
11 Change project funding for CIP Project P11			500,000		(500,000)
12 One-time PW/CD Director retention bonus			5,856		(5,856)
<b>Subtotal Changes</b>	<b>-</b>	<b>(1,318,920)</b>	<b>319,939</b>	<b>-</b>	<b>(1,638,859)</b>
<b>2014 Adopted Budget</b>	<b>15,084,293</b>	<b>15,036,727</b>	<b>28,856,487</b>	<b>10,100,000</b>	<b>11,364,534</b>
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(246,409)	(246,409)	-
<b>2014 Budget Ordinance</b>	<b>15,084,293</b>	<b>15,036,727</b>	<b>28,610,077</b>	<b>9,853,591</b>	<b>11,364,534</b>
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			246,409	246,409	-
<b>2014 Final Budget Summary</b>	<b>15,084,293</b>	<b>15,036,727</b>	<b>28,856,487</b>	<b>10,100,000</b>	<b>11,364,534</b>

### Explanation of Reclassification

		Page
Charges for Services to Departments		
Vehicle Rental Fund	(141,615)	93
Central Services Fund	(1,151,694)	94
Unemployment Trust Fund	-	95
Internal Service and Agency Fund Expenditures		
Vehicle Rental Fund	245,903	93
Central Services Fund	1,287,815	94
Unemployment Trust Fund	6,000	95
	<u><u>246,409</u></u>	

The charges for services are counted as expenditures in the department's budget. These monies are not really spent but rather transferred to the Internal Service Funds for spending later. To avoid double counting the budget summaries eliminate the charges for services in the IS Funds and add back IS fund expenditures. For the Ordinance which is a "Fund" presentation, these amounts have to be added back so that the individual funds include the associated expenditures.



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**CITY OF MAPLE VALLEY, WASHINGTON**

**ORDINANCE NO. O-13-549**

**AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON,  
ADOPTING THE 2014 BUDGET.**

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2014 Budget; and

WHEREAS, the Maple Valley City Council received the 2014 Preliminary Budget from the City Manager on October 21, 2013 and has reviewed it since that date; and

WHEREAS, the City has followed all steps prescribed in State law for adoption of an annual budget including holding a public hearing on the proposed budget and revenue sources on November 12, 2013;

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

Section 1. 2014 Budget. The City Council hereby adopts the 2014 Budget as follows:

	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Other Sources (Uses)</b>	<b>Ending Fund Balance</b>
<b>General Fund</b>	2,692,160	10,743,442	11,069,569	(274,258)	2,091,775
<b>Special Revenue Funds</b>					
<b>Street Fund</b>	343	35		-	378
<b>Transportation Impact Fee Fund</b>	5,214,395	540,225		(2,335,100)	3,419,520
<b>Park Development Fund</b>	2,067,361	286,458		(854,834)	1,498,985
<b>Real Estate Excise Tax Fund</b>	2,362,747	896,484		(1,135,573)	2,123,658
<b>Drug Seizure Fund</b>	5,152	2,001	4,000	-	3,152
<b>Transportation Benefit District Fund</b>	165,100	300,100		(300,000)	165,200
<b>Capital Projects Funds</b>	667	-	15,325,651	15,325,651	667
<b>Enterprise Funds</b>					
<b>Surface Water Management</b>	2,007,531	1,326,422	1,249,454	(350,828)	1,733,672
<b>Lake Wilderness Golf Course</b>	0	936,461	961,403	24,942	0
<b>SubTotal</b>	<b>14,515,455</b>	<b>15,031,628</b>	<b>28,610,077</b>	<b>10,100,000</b>	<b>11,037,005</b>
<b>Internal Service Funds (External Revenue Only)</b>					
<b>Vehicle Rental Fund</b>	204,268	2,052		(104,288)	102,033
<b>Central Service Fund</b>	310,738	2,519		(136,121)	177,136
<b>Unemployment Trust Fund</b>	53,832	528		(6,000)	48,360
<b>Total</b>	<b>15,084,293</b>	<b>15,036,727</b>	<b>28,610,077</b>	<b>9,853,591</b>	<b>11,364,534</b>

Section 2. 2014 Preliminary Budget. The City Council incorporates by reference into this Ordinance, the 2014 Preliminary Budget; and the “Changes from 2014 Preliminary Budget,” (collectively the 2014 Budget), to be identified as Clerk’s Receiving Nos. \_\_\_\_\_ and \_\_\_\_\_.

Section 3. Capital Improvement Plan. The City Council hereby adopts the City's Capital Improvement Plan for 2014- 2019 as a part of the 2014 Budget.

Section 4. Severability. Should any section, paragraph, sentence, clause, or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by State or federal law or regulation, such decision or preemption shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 5. Effective Date. A summary of this ordinance shall be published in the official newspaper of the City. The ordinance shall take effect and be in full force five days after adoption and publication.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON  
ON THIS 9<sup>TH</sup> DAY OF DECEMBER, 2013.

CITY OF MAPLE VALLEY

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

ATTEST:

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

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Patricia Taraday, City Attorney

Date of Publication:

Effective Date:



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## 2014 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>								
HR Manager Pay Adjustment		10,519		10,519			10,519	10,519
		<b>10,519</b>	<b>-</b>	<b>10,519</b>	<b>-</b>	<b>-</b>	<b>10,519</b>	<b>10,519</b>
<b>Finance</b>								
Accountant Position Reclassification		7,013		7,013			7,013	7,013
Incr 0.8 FTE Accountant to 1.0	0.20	16,266		16,266			16,266	16,266
Incr FTE Computer Support Specialist to 1.0	0.50	39,741		39,741	39,741			-
	<b>0.70</b>	<b>63,020</b>	<b>-</b>	<b>63,020</b>	<b>39,741</b>	<b>-</b>	<b>23,279</b>	<b>23,279</b>
<b>Parks &amp; Recreation</b>								
Incr Admin Assist I from 0.5 to 0.75 FTE	0.25	9,764		9,764			9,764	9,764
Reclass MWII to MWIII (Parks Lead)		94,250	90,056	4,194			4,194	4,194
Reclass Rec Specialist to Rec Coordinator	-	62,872	56,561	6,311			6,311	6,311
	<b>0.25</b>	<b>166,886</b>	<b>146,617</b>	<b>20,269</b>	<b>-</b>	<b>-</b>	<b>20,269</b>	<b>20,269</b>
<b>Public Safety</b>								
MVPSET Trail Cameras	-	1,950		1,950		1,950		1,950
Night Vision Equipment	-	13,980		13,980		13,980		13,980
ASAP & PSET Breaching Equipment	-	6,400		6,400		6,400		6,400
	<b>-</b>	<b>22,330</b>	<b>-</b>	<b>22,330</b>	<b>-</b>	<b>22,330</b>	<b>-</b>	<b>22,330</b>
<b>Public Works</b>								
CD/PW Director Pay Adjustment		5,959		5,959			5,959	5,959
		<b>5,959</b>	<b>-</b>	<b>5,959</b>	<b>-</b>	<b>-</b>	<b>5,959</b>	<b>5,959</b>
<b>Total Program Enhancements</b>	<b>0.95</b>	<b>268,714</b>	<b>146,617</b>	<b>122,097</b>	<b>39,741</b>	<b>22,330</b>	<b>60,026</b>	<b>82,356</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Human Resources Manager

**Department Name:** HR - City Manager

**Dept Rank:** 1

**Total Cost:** \$ 10,519

**Description of Request:**

Increase the Human Resources Manager Salary Scale and current base rate of pay. The market data (AWC Comparator Cities & Internal City of MV Salary Scale) indicate that the HR Manager is well below market comparative scales and is vastly below the internal salary scales for the City of Maple Valley. **Request that the HR Manager Salary Scale be increased to: Low : \$73,242 Mid: \$82,536 High: \$91,830. Salary to be adjusted to midpoint = \$82,536 (\$39.68/hr).**

**Justification of Request:**

HR Manager plans, organizes, directs and controls the functions of the HR dept. Includes: development & implementation of policies & procedures for all personnel functions (i.e. recruitment, selection, hire, performance, termination, wellness, wage/salary and benes administration, FMLA, accommodations, complaints & investigations, labor relations, workplace safety and employee services ....). Due to position responsibilities and internal "inequity" as compared to other managers within the city, justification of the increase is necessary. The Base rate increase for the HR Mgr. from \$33.80 to \$38.41/hr. is based on the current base rate of pay is below **Low** point for the proposed salary scale for positions with the same responsibilities in comprable municipalites. In addition, the years of experience of the current HR manager is that of 24 years HR Management/Director experience. The cost of the increase can be absorbed as the current HR Manager has not taken benefits for 4 years and at present time is not planning to enroll in medical plan for self and/or spouse & dependents.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	<b>\$ 10,519</b>
		<b>Less Revenues:</b>	
Salaries	8,981		
Benefits (etc)	1,538		
		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 10,519</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
<b>Total Project Cost</b>	<b>\$ 10,519</b>	<b>Total</b>	<b>\$ 10,519</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Accountant Position Upgrade

**Department Name:** Finance

**Dept Rank:** 1

**Total Cost:** \$ 7,013

**Description of Request:**

Upgrade 1.0FTE Accountant position to a Senior Financial Analyst.

**Justification of Request:**

The current 0.8FTE Accountant position frequently provides assistance and support to the Accounting Clerk position. The other Accountant position, 1.0FTE, assists the Finance Director in several areas. These include budget development, financial reporting, forecasting, auditing transactions, managing investment and banking activities, assisting department staff with finance related inquiries, etc. The incumbent has been performing these duties since the recent transition to a new Finance Director, and likely beyond that as well.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	<b>\$ 7,013</b>
		<b>Less Revenues:</b>	
Salaries	6,404		
Benefits	608		
(etc)		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 7,013</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
			7,013
<b>Total Project Cost</b>	<b>\$ 7,013</b>	<b>Total</b>	<b>\$ 7,013</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Accountant Position FTE Increase

**Department Name:** Finance

**Dept Rank:** 3

**Total Cost:** \$ 16,266

**Description of Request:**

Increase 0.8 FTE Accountant position to full-time.

**Justification of Request:**

The Finance department was staffed at 4.0 FTE in 2005. Since that time the City's budget increased by 63% from \$17.5 million to \$28.6 million for 2014. Budget amounts are a useful barometer of activity in the Finance department because every dollar is spent in some way, whether that be by checks for invoices from vendors, credit card payments, timesheets and paychecks for employees, etc. All of these items are processed by the Finance department. Not only has the volume of activity increased, how the department functions has changed significantly, mainly due to increased reliance on technology. These changes have allowed the department to be more efficient with certain processes, but the technology has added another layer of tasks to be performed by the Finance department as well. An example of that is the new work-order system, that is not yet fully implemented but will hopefully allow for timesheet integration with the City's payroll system. The department is also laboring under the weight of an accounting system implemented in 2011 that does not fully meet the needs of the department, resulting in many work-arounds that are necessary to make a cash-basis system meet our needs for full-accrual accounting for monthly, quarterly and annual financial reporting. In addition to the challenges faced by use of the current accounting system, there is a need for creation or improvement of various citywide financial policies. Often times issues come up that the resolution is not clear because the City either has no policy or the policy is unclear or conflicts with other City policies or state and federal laws. Increasing the FTE of the Accountant position will help the department to be able to address and hopefully overcome many of these challenges.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	<b>\$ 16,266</b>
		<b>Less Revenues:</b>	
Salaries	10,046		
Benefits (etc)	6,220		
		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 16,266</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
			16,266
<b>Total Project Cost</b>	<b>\$ 16,266.00</b>	<b>Total</b>	<b>\$ 16,266</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Department Name: IT/Finance

Dept Rank: 2

Total Cost: \$ 39,741

**Description of Request:**

Computer Support Specialist Increased from Part-Time to Full-Time Position

**Justification of Request:**

The primary duties of this position are to provide IT support for City staff at three locations. The current position is part-time. During the hours this position is not staffed, the IT Manager fulfills these job tasks. Many times these needs are not fulfilled in a timely fashion due to the manager's demanding schedule, which may affect staff's ability to provide service to citizens. The secondary duties are to assist the IT Manager in supporting the technology infrastructure. The City of Maple Valley's infrastructure has grown exponentially to 50+ workstations physical/virtual, 20+ servers, 25+ network appliances, 50+ cellular phones, many of them smart phones, iPads, etc. All of these and much more require constant vigilance on updating software, firmware, patch management, and system updates. The IT Department manages/uses and updates over 125+ softwares/firmwares within the network. We average 4,000 system errors in our event logs daily. There are always attempted hacks at our firewalls ftp server and over 95% of emails processed by the server are spam. The list is endless. WCIA has acknowledged the importance of cyber security issues and has mandated regulations we must follow for insurance coverage. Increasing this position to full time, will ensure the IT Department has time to focus on the management of all city devices. This position will free up the IT Manager's time to focus on continued integration of technology into business processes and procedures that have a direct effect on staff's productivity and assisting the city on keeping it's staff as streamlined as possible, while offering exception customer service to staff and to citizens.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 39,741
Salaries	24,879	<b>Less Revenues:</b>	
Benefits	14,862		
(etc)		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 39,741</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
			39,741
<b>Total Project Cost</b>	<b>\$ 39,741</b>	<b>Total</b>	<b>\$ 39,741</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Administrative Assistant I

**Department Name:** Parks & Recreation

**Dept Rank:** 1

**Total Cost:** \$ 9,764

**Description of Request:**

Increase the existing position from .5 FTE to .75 FTE.

**Justification of Request:**

The number of financial transactions the department is processing in the front office has increased 700 percent since the time this position was created in 2006. The department's administrative staff is responsible for processing these transactions and much of the rental paperwork for Lodge and Park rentals. Over the last few years, the position has been working over its budgeted amount of hours on a more frequent basis to cover front office functions and office hours. In September of 2013, the Administrative Assistant II's position was reduced from 1.0 FTE to .9 FTE and the Administrative Assistant I's position was increased from .5 FTE to .6 FTE on a trial basis through the end of 2013. This additional increase in hours would provide needed coverage in the office as our recreation program participation and building use continues to increase.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 9,764
Salaries	3,811	<b>Less Revenues:</b>	
Benefits (etc)	5,953		
		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<u>\$ 9,764</u>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
			9,764
<b>Total Project Cost</b>	<u>\$ 9,764.00</u>	<b>Total</b>	<u>\$ 9,764</u>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Parks Maintenance Lead

**Department Name:** Public Works

**Dept Rank:** 3

**Total Cost:** \$ 4,194

**Description of Request:**

Create a new position of Maintenance Worker III (Parks Lead). The proposed salary for this position, based on a comparative survey is a low of \$55,294 to a high of \$67,277 annually, plus benefits. The salary midpoint range is \$61,258.

**Justification of Request:**

In coordination with the Parks Director, the Maintenance Worker III (Parks Lead) will coordinate work and set the highest example for maintenance practices and park standards. Specifically, the position will:

- Supervise regular full-time and seasonal employees assigned to parks maintenance.
- Coordinate seasonal employee recruitment, work schedules and work quality.
- Coordinate volunteer work programs in park and open space facilities.
- Arrange for and coordinate contracted services in park and open space facilities.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 4,194
Salaries (MWIII)	61,258	<b>Less Revenues:</b>	
Benefits	32,992		
(etc)		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 4,194</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
Salaries (MWII)	(56,720)	<b>Description</b>	<b>Cost</b>
Benefits	(33,336)		
			4,194
<b>Total Project Cost</b>	<b>\$ 4,194</b>	<b>Total</b>	<b>\$ 4,194</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Recreation Coordinator

**Department Name:** Parks & Recreation

**Dept Rank:** 2

**Total Cost:** \$ 6,311

**Description of Request:**

Reclassify the .75 FTE Recreation Specialist position to .75 FTE Recreation Coordinator position.

**Justification of Request:**

In 2009 a .5 FTE Recreation Specialist position was created to assist the Recreation Manager. In 2012, the position was increased to .75 FTE due to growing participation in the City's recreation programs and special events. That same year, the position took over additional responsibility to coordinate the adult and youth sports programs, manage volunteer coaches and adult sports officials. In addition, the position is now responsible for recruitment of program sponsorships. During this time, the division has seen a record number of participants in its sports programs as well as a significant increase in program revenues. This re-classification reflects the level of work that the incumbent is currently performing.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost:</b>	<b>\$ 6,311</b>
		<b>Less Revenues:</b>	
Salaries	40,102		
Benefits	22,770		
(etc)		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 6,311</b>
		<b>Expected Recurring Annual Costs</b>	
<b>Cost Reductions:</b>		<b>Description</b>	<b>Cost</b>
Eliminate Rec Specialist position	(34,714)		
	(21,847)		
			6,311
<b>Total Project Cost</b>	<b>\$ 6,311</b>	<b>Total</b>	<b>\$ 6,311</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

MVPSET Trail Cameras

**Department Name:** Police Department

**Dept Rank:** 1

**Total Cost:** \$ 1,950

**Description of Request:**

The purpose of this request is to acquire 3 additional remote "trail" cameras for photographic surveillance. These cameras can be emplaced and then left for several days/weeks at a time and then downloaded. Each time the motion sensor for the camera is tripped, the camera takes a high quality digital photo. These devices are also day/night capable. Two of these cameras are set up to take regular pictures at night, the third is to photograph license plates.

**Justification of Request:**

One of the common complaints that MVPSET receives are those that involve continuing drug use, drug dealing or petty property crimes (car prowls, etc). Because these are relatively low cost and do not require a great deal of expertise to operate, they could also be emplaced and maintained by patrol officers. We purchased two of these cameras in 2012 and they have been a great addition to our police department, and have been very well received by citizens. Since these are usually deployed in pairs, three more cameras will give us the capability to watch two separate locations, and the license plate camera will give us the ability to identify cars photographed at night - a capability we don't have with our current cameras.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 1,950
2 x Reconyx SC950	1,950	<b>Less Revenues:</b>	
1 x Reconyx SC750			
(\$650 each, + S/H)		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 1,950</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
		None	\$ -
<b>Total Project Cost</b>	<b>\$ 1,950</b>	<b>Total</b>	<b>\$ -</b>

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Night Vision Equipment

**Department Name:** Police Department

**Dept Rank:** 2

**Total Cost:** \$ 13,980

**Description of Request:**

Night vision goggles for deputies working on swing shift (3PM until 1 AM) and graveyard shift (8PM until 6AM).

**Justification of Request:**

Currently, the PSET detectives have night vision supplied by the KCSO. There is one set of night vision for the rest of the patrol deputies. This would provide three sets of night vision goggles (NVGs) for second shift and night shift (both shifts work during hours of darkness). The current set the PD owns would be issued to SGT Davis so that all personnel working at night would have their own set of NVGs. Our current night vision equipment gives us the ability to patrol poorly lit areas like our parks and trails at night without the tell tale of a flashlight. Use of our current NV equipment was instrumental in several arrests at a school burglary in March of 2013. Each set of PVS-14A goggles costs \$3495. This purchase would provide us with four more sets, for a total of five owned by the city.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost: 1 year	\$ 13,980
PVS-14A NVGs x 4 pairs (\$3,495 Each)	13,980	<b>Less Revenues:</b>	
		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<u>\$ 13,980</u>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
<b>Total Project Cost</b>	<u>\$ 13,980</u>	<b>Total</b>	<u>\$ -</u>

**Program Enhancement Form**

**2014**

**Program Enhancement Title:**

ASAP and PSET breaching tools

**Department Name:** Police Department

**Dept Rank:** 3

**Total Cost:** \$ 6,400

**Description of Request:**

Basic, lightweight breaching equipment for dayshift, swingshift and PSET (sledgehammers and halligan tools). 1 x battering ram for the PD to share. The request is for lightweight tools that are several pounds lighter than standard steel tools since deputies will have to carry them on their vests during potentially long term operations (such as clearing an entire school). The proposed tools also have collapsing handles to make them more compact for carry. The purchase would cover 5 halligans, 5 sledgehammers and 1 battering ram.

**Justification of Request:**

Currently, our ASAP (Active Shooter) equipment consists of additional ballistic protection and rifles with optics. We would also like to purchase lightweight hammers and halligans (prying tools) so that deputies who work during dayshift hours (day/swing shift and PSET) would have a set. We would also like to purchase a communal battering ram - which is used during the service of search warrants. Each deputy / detective requires their own set of tools because it is impossible to predict when an ASAP even might occur, and when there is an active shooting deputies need to respond immediately with appropriate equipment instead of going to a central location to pick it up prior to their response. These items are essential to our ability to forcibly breach a locked door. Increasingly, persons planning active shooting events have been fortifying their targets prior to the arrival of police (i.e. the Virginia Tech shooter chained the doors shut). These tools will give each patrol deputy the ability to independently defeat these fortifications.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		<b>Total Cost: 1 year</b>	<b>\$ 6,400</b>
		<b>Less Revenues:</b>	
Battering Ram x 1	450		
Halligan Tools x 5 (\$595 ea)	2,975		
Sledge Hammers x 5 (\$595 ea)	2,975	<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	<b>\$ 6,400</b>
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
<b>Total Project Cost</b>	<b>\$ 6,400</b>	<b>Total</b>	

**Program Enhancement Form  
2014**

**Program Enhancement Title:**

Director of Community Development/Public Works

**Department Name:** CD/PW Department

**Dept Rank:** 1

**Total Cost:** \$ 5,959

**Description of Request:**

Effective January 1, 2014, increase the base rate of pay for employee Steve Clark from \$127,065 to \$132,065 (does not include COLA). The increase in base rate of pay is \$5,000.00. In addition to the increase to base rate of pay, apply any COLA amount approved by Council for 2014. As this increases the High range of the CD/PW Director salary scale, it is recommended to also increase the High range of the salary scales for the following positions: Finance Director and Park Director. This will keep continuity within the Director salary ranges, however no additional increases will be added to the Finance Director or Park Director base rate of pay.

**Justification of Request:**

Due to necessary budget cuts, effective January 1, 2013, Steve was given the additional responsibility to direct the Community Development Department (7 additional employees) with no additional compensation. Under Steve's direction the morale of the department has significantly improved and as a result of Steve's direction, Community Development and the Public Works department have effectively and efficiently improved internal processes (streamlined permit process, design/engineer review processes...) which in turn have had a marked positive effect on the external development community.

**Summary of Project Costs**

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 5,959
Salaries	5,088	<b>Less Revenues:</b>	
Benefits (etc)	871		
		<b>Less Cost Allocations:</b>	
		<b>Net Project Costs:</b>	\$ 5,959
<b>Cost Reductions:</b>		<b>Expected Recurring Annual Costs</b>	
		<b>Description</b>	<b>Cost</b>
<b>Total Project Cost</b>	<b>\$ 5,959</b>	<b>Total</b>	<b>\$ 5,959</b>

# Community Service Agency Funding

Request Summary	2013 Budget	2014 Request	Recommendation		Budget Location
			Not Funded	2014 Funding	
<b>GRANTS FOR POOR AND INFIRM</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>Grant funds provided to serve poor and infirm.</b>	15,000	15,000	-	15,000	
	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	
	<b>0%</b>	<b>0%</b>		<b>0%</b>	
<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>Grant funds provided to serve poor and infirm.</b>	15,000	15,000	-	15,000	
	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	
<b>Total Poor and Infirm Grants</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	
	<b>0%</b>	<b>0%</b>		<b>0%</b>	
<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>Services provided to elderly and youth.</b>	192,500	231,000	38,500	192,500	
Part 2 requests funds to match other revenue sources for capital expenses.	-	-	-	10,000	
Part 3 requests pass through of 2% allocation of State shared liquor profits and taxes to fund alcohol and drug pre-assessments in the Tahoma School District.	4,579	6,066	-	6,066	
	<b>197,079</b>	<b>237,066</b>	<b>38,500</b>	<b>208,566</b>	
	<b>0%</b>	<b>20%</b>		<b>6%</b>	
<b>Lake Wilderness Arboretum Foundation</b>					Parks & Recreation
Requests funds to support maintaining and renovating the Arboretum grounds including, but not limited to mowing, tree trimming, dangerous tree removal, irrigation expansion, repair and winterization, pest control, repair of structures and application of materials. Funds will also be used to provide education programs, promote tourism, and provide community outreach. In addition the City pays directly for utilities, insurance, and staff support. <b>Services provided are management of City asset and tourism.</b>	30,000	60,000	30,000	30,000	
	<b>30,000</b>	<b>60,000</b>	<b>30,000</b>	<b>30,000</b>	
	<b>-12%</b>	<b>100%</b>		<b>0%</b>	
<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>Services provided are tourism.</b>	5,000	5,000	-	5,000	
	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
	<b>0%</b>	<b>0%</b>		<b>0%</b>	
<b>Maple Valley Farmer's Market</b>					Parks & Recreation
Request funds for operation expenses. <b>Services provided are tourism.</b>	4,000	4,000	-	4,000	
	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	
	<b>-11%</b>	<b>0%</b>		<b>0%</b>	

# Community Service Agency Funding

Request Summary	2013 Budget	2014 Request	Recommendation		Budget Location
			Not Funded	2014 Funding	
<b>Maple Valley Historical Society</b>					Parks & Recreation
Requests funds for utilities and landscaping which is paid directly by the City. <b>Services provided are management of City assets and tourism.</b>	6,140	6,200	60	6,140	
	<b>6,140</b>	<b>6,200</b>	<b>60</b>	<b>6,140</b>	
	<b>-8%</b>	<b>1%</b>		<b>0%</b>	
<b>Maple Valley Youth Symphony Orchestra</b>					Parks & Recreation
Request funds to support concerts in Maple Valley. Services provided are performances at four <b>City concerts.</b>	5,000	5,000	-	5,000	
	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
	<b>0%</b>	<b>0%</b>		<b>0%</b>	
<b>Maple Valley Creative Arts Council</b>					City Manager
Provide partial funding for pocket park in Wilderness Village.	-	5,000	-	<b>5,000</b>	
	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Make A Difference Day</b>					Parks & Recreation
Provide funding for community "day of caring."	5,000	5,000	-	5,000	
	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
	<b>0%</b>	<b>0%</b>		<b>0%</b>	
<b>Total Other City Contracts</b>	<b>252,219</b>	<b>327,266</b>	<b>68,560</b>	<b>268,706</b>	
<b>Subtotal</b>	<b>282,219</b>	<b>357,266</b>		<b>298,706</b>	
	<b>-0.2%</b>	<b>26.6%</b>		<b>6%</b>	
<b>Emergencies and Special Opportunities</b>	-	-	-	-	Human Services
<b>Grand Total</b>	<b>282,219</b>	<b>357,266</b>	<b>68,560</b>	<b>298,706</b>	
	<b>-5.2%</b>	<b>26.6%</b>		<b>6%</b>	

# Performance Measures

It is not about measuring, it is about improving

	2011 Actual	2012 Actual	2013 Est Act	2014 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			2012 Benchmark				Note
	AA+	AA+	AA+	AA+	AA+	AA+	
Bond Ratings	AA+	AA+	AA+	AA+	AA+	AA+	AA+ (1)
Assessed Value / Capita	\$ 100,135	\$ 91,857	\$ 126,614	\$ 91,857	\$ 95,758		(2)
General Fund Expenditures / Capita	\$ 398	\$ 423	\$ 493	\$ 448	\$ 463		(3)
Total Expenditures / Capita	\$ 685	\$ 669	\$ 872	\$ 754	\$ 1,207		(4)
General Fund (GF) Fund Balance as % of GF Expenditures	31%	31%	54%	26%	19%		(5)
Outstanding Debt / Capita	\$ 285	\$ 255	\$ 539	\$ 280	\$ 249		(6)
% General Fund Actual Revenues over (under) Budget	14%	9%	-6%	5%			(7)
% General Fund Actual Expenses under Budget	6%	3%	11%	1%			(8)
City Employees / 1000 Population	1.7	1.7	1.7	1.7	1.7		(9)

- (1) The City's Standard & Poor's bond rating was increased in 2008 from A+ to AA+ and was affirmed as a AA+ in 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 16% of expenditures. The City's implements this policy throughout its six year forecast which is based on conservative revenue and expenditure forecasts. Because of this, historical and budgeted amounts are maintained at high levels to insure available funding for on going programs during a downturn in the economy which is bring the percentage closer to the limit.
- (6) Outstanding debt per capita has been decreasing with additional residents from new construction and annexation and no new debt issuance as funding to retire debt has decreased in economic downturn.
- (7) The City has a long history conservative budgeting. On the revenue side, revenue is not anticipated until it is pretty much guaranteed. Until 2007 new single family residential construction exceeded estimates and only minimal commercial construction was included in the forecast. Since 2007 lower than anticipated 2008 and 2009 single family residential permits reduced revenue below the budget, but 2010 saw a stabilization of the revenue forecast.
- (8) The City has a long history of conservative budgeting. On the expenditure side, the City fully funds its budgeted positions and has no vacancy factor. For 2009-2011 management decisions including larger employee contributions for dependent health care, but excluding layoffs or pay reductions, and voluntary employee efforts kept expenditures below budget.
- (9) Though slight increases to the City have occurred in 2011, the FTE's per 1000 population has remained about the same. Police positions added in 2011 and 2012 did not effect this number since they are King County contract positions and are not considered City employees.



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# Six Year Forecast



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## Forecast Model Description

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

The assumptions on the following page produce the revenue forecast. The forecast assumptions are based on historical data but are believed to be conservative mainly because historically the number of permits issued has exceeded the number used for forecasting purposes. In light of current economic conditions this trend needs to be even more closely monitored than in the past.

The development forecast is based on preliminarily platted private development data as shown in **Appendix D**. The appendix shows private development activity for the last ten years in addition to commercial projects in process and remaining preliminary plat lots. This current commercial activity and the remaining preliminary plat lots provides a pipeline of new construction activity to support the revenue forecast.

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

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

In addition to the revenue and expenditure forecast, the beginning fund balance forecast is adjusted based on a projection of how the previous year's budgeted ending fund balance will be exceeded by the actual ending fund balance. Because of conservative budgeting the City has usually (not in the last few years) overcollected its revenue budget and has always underspent its expenditure budget. Adding an amount for this overcollection of revenue (**currently 2%**) and underexpenditure of budget (**currently 3%**) to the following year's forecasted beginning fund balance provides a more realistic projected beginning fund balance for each forecasted year. The fund balance assumptions are included with the forecast assumptions on the following page.

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

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

# Forecast Assumptions

	Actual 2012	Est Act 2013	Budget 2014	Forecast 2015
<b>Development Assumptions</b>				
<b>Single / Multi Family Residential</b>				
Theoretical Lots from Unplatted Sites, Start of Yr	621	556	556	556
Preliminary Plat Lots Approved Start of Year	620	526	456	386
Preliminary Plat Lots Approved During the Yr	65			
<b>Building Permits Issued During the Year</b>	<b>159</b>	<b>70</b>	<b>70</b>	<b>70</b>
Preliminary Plat Lots Approved End of Year	526	456	386	316
Theoretical Lots from Unplatted Sites, End of Yr	556	556	556	556
Average Sales Price of NEW Residential Unit	\$ 301,257	\$ 320,000	\$ 337,523	\$ 339,974
Estimated Residential New Construction	\$ 47,899,863	\$ 22,400,000	\$ 23,626,578	\$ 23,798,162
<b>Non Single / Multi Family Residential</b>				
<b>Square Footage Completed</b>	<b>246,663</b>	<b>100,000</b>	<b>65,332</b>	<b>66,486</b>
Estimated Commercial New Construction	\$ 26,146,278	\$ 10,600,000	\$ 7,112,216	\$ 7,317,375
<b>Total Permitted New Construction</b>	<b>\$ 74,046,141</b>	<b>\$ 33,000,000</b>	<b>\$ 30,738,794</b>	<b>\$ 31,115,537</b>
<b>Property Tax Calculations</b>				
Forecasted New Construction for Property Tax	\$ 57,362,609	\$ 45,560,917	\$ 28,809,182	\$ 28,152,263
Actual New Construction for Property Tax	\$ 57,519,249	\$ 28,242,878	\$ 28,242,878	\$ 28,152,263
Increase in Utility Value	\$ 2,315,419			\$ 868,190
Total New Construction for Property Tax	\$ 59,834,668	\$ 28,242,878	\$ 28,242,878	\$ 29,020,453
Assessed Valuation	\$ 2,143,931,000	\$ 2,289,571,182	\$ 2,334,441,621	\$ 2,397,183,127
Real Property Inflation	-9.23%	5.48%	0.73%	1.44%
Implicit Price Deflator (IPD) for Property Taxes	1.30%	2.02%	1.00%	2.25%
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	\$ 2,867			
Adjusted Levy Amount	\$ 3,202,316	\$ 3,309,025	\$ 3,385,847	\$ 3,461,472
Levy Rate per \$1000 of AV based on PY AV	\$ 1.38	\$ 1.55	\$ 1.48	\$ 1.48
<b>Sales Tax Calculations</b>				
Construction Sales Tax	\$ 471,520	\$ 470,000	\$ 300,000	\$ 300,000
Non Construction Sales Tax	\$ 1,583,269	\$ 1,750,000	\$ 1,784,551	\$ 1,853,848
Total Calculated Sales Taxes	\$ 2,054,789	\$ 2,220,000	\$ 2,084,551	\$ 2,153,848
Total Actual Sales Taxes	\$ 2,054,789	\$ 2,220,000	\$ 2,084,551	\$ 2,153,848
<b>Population Calculations</b>				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	23,340	23,910	24,117	24,324
State Per Capita Distributions	\$ 35.15	\$ 30.91	\$ 31.61	\$ 31.97
<b>Inflation Assumptions</b>				
State Pool Investment Rate @ 12/31	0.24%	0.15%	0.25%	0.50%
Self Directed Investment Rate @ 12/31	2.18%	2.18%	2.25%	3.00%
Overall Investment Rate @ 12/31	1.00%	1.00%	1.50%	2.50%
30 Year Fixed Mortgage Rate @ 12/31 (1)	5.50%	4.00%	4.00%	6.10%
Seattle CPI W for August (Inflation)	2.70%	2.70%	1.10%	3.00%
Electric Rates	0.00%	1.17%	1.10%	3.00%
Natural Gas Rates	0.00%	0.48%	1.10%	3.00%
<b>Other Tax and Fee Assumptions</b>				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School & Fire Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 3,881	\$ 3,986	\$ 4,093	\$ 4,138
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	161	71	71	71
Non SFR Trip Equivalents	(34)	129	85	86
Total SFR Equivalent Trips	127	200	155	157
Single Family Housing Sales	508	580	550	561
Average Sales Price of ALL Residential Units	\$ 278,251	\$ 320,000	\$ 328,725	\$ 331,112
<b>Fund Balance Assumptions</b>				
General Fund Revenue above Budget	9.0%	2.00%	2.0%	2.0%
General Fund Operating Expenditures below Budget	3.5%	3.00%	3.0%	3.0%

(1) HSH Associate Financial Publishers

# Forecast Assumptions

	Forecast			
	2016	2017	2018	2019
<b>Development Assumptions</b>				
<b>Single / Multi Family Residential</b>				
Theoretical Lots from Unplatted Sites, Start of Yr	556	506	456	406
Preliminary Plat Lots Approved Start of Year	316	296	276	256
Preliminary Plat Lots Approved During the Yr	50	50	50	50
<b>Building Permits Issued During the Year</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
Preliminary Plat Lots Approved End of Year	296	276	256	236
Theoretical Lots from Unplatted Sites, End of Yr	506	456	406	356
Average Sales Price of NEW Residential Unit	\$ 344,885	\$ 351,130	\$ 357,172	\$ 363,242
Estimated Residential New Construction	\$ 24,141,927	\$ 24,579,133	\$ 25,002,038	\$ 25,426,911
<b>Non Single / Multi Family Residential</b>				
<b>Square Footage Completed</b>	<b>69,199</b>	<b>69,717</b>	<b>76,058</b>	<b>77,309</b>
Estimated Commercial New Construction	\$ 7,844,521	\$ 8,160,007	\$ 9,213,849	\$ 9,693,151
<b>Total Permitted New Construction</b>	<b>\$ 31,986,447</b>	<b>\$ 32,739,140</b>	<b>\$ 34,215,887</b>	<b>\$ 35,120,062</b>
<b>Property Tax Calculations</b>				
Forecasted New Construction for Property Tax	\$ 28,756,989	\$ 29,486,245	\$ 30,554,787	\$ 31,593,947
Actual New Construction for Property Tax	\$ 28,756,989	\$ 29,486,245	\$ 30,554,787	\$ 31,593,947
Increase in Utility Value	\$ 868,190	\$ 868,190	\$ 868,190	\$ 868,190
Total New Construction for Property Tax	\$ 29,625,180	\$ 30,354,435	\$ 31,422,978	\$ 32,462,138
Assessed Valuation	\$ 2,470,220,892	\$ 2,543,077,630	\$ 2,617,716,394	\$ 2,694,871,422
Real Property Inflation	1.81%	1.72%	1.70%	1.71%
Implicit Price Deflator (IPD) for Property Taxes	2.44%	2.64%	2.64%	2.05%
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	\$ 3,539,118	\$ 3,618,246	\$ 3,698,890	\$ 3,781,584
Levy Rate per \$1000 of AV based on PY AV	\$ 1.48	\$ 1.46	\$ 1.45	\$ 1.44
<b>Sales Tax Calculations</b>				
Construction Sales Tax	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Non Construction Sales Tax	\$ 1,930,370	\$ 2,014,775	\$ 2,102,723	\$ 2,177,953
Total Calculated Sales Taxes	\$ 2,230,370	\$ 2,314,775	\$ 2,402,723	\$ 2,477,953
Total Actual Sales Taxes	\$ 2,230,370	\$ 2,314,775	\$ 2,402,723	\$ 2,477,953
<b>Population Calculations</b>				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	24,530	24,737	24,944	25,151
State Per Capita Distributions	\$ 31.77	\$ 31.53	\$ 31.44	\$ 31.79
<b>Inflation Assumptions</b>				
State Pool Investment Rate @ 12/31	2.30%	2.30%	2.30%	2.30%
Self Directed Investment Rate @ 12/31	3.48%	3.48%	3.48%	3.48%
Overall Investment Rate @ 12/31	2.47%	2.47%	2.47%	2.47%
30 Year Fixed Mortgage Rate @ 12/31 (1)	6.10%	6.10%	6.10%	6.10%
Seattle CPI W for August (Inflation)	3.25%	3.50%	3.50%	2.73%
Electric Rates	3.25%	3.50%	3.50%	2.73%
Natural Gas Rates	3.25%	3.50%	3.50%	2.73%
<b>Other Tax and Fee Assumptions</b>				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School & Fire Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 4,263	\$ 4,401	\$ 4,555	\$ 4,715
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	71	71	71	71
Non SFR Trip Equivalents	90	90	98	100
Total SFR Equivalent Trips	160	161	169	171
Single Family Housing Sales	572	584	595	607
Average Sales Price of ALL Residential Units	\$ 335,895	\$ 341,978	\$ 347,862	\$ 353,774
<b>Fund Balance Assumptions</b>				
General Fund Revenue above Budget	2.0%	2.0%	2.0%	2.0%
General Fund Operating Expenditures below Budget	3.0%	3.0%	3.0%	3.0%

(1) HSH Associate Financial Publishers

# General Fund Forecast

	2012 Actual	2013		2014	2015	2016	2017	2018	2019
		Budget	Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>REVENUES</b>									
<b>Taxes</b>									
Regular Property Tax	3,200,310	3,320,025	3,320,025	3,417,332	3,461,472	3,539,118	3,618,246	3,698,890	3,781,584
Sales Tax									
Locally Generated	2,054,789	1,916,255	2,220,000	2,084,551	2,153,848	2,230,370	2,314,775	2,402,723	2,477,953
.1% Criminal Justice	474,087	478,769	508,701	508,701	542,501	561,652	580,803	599,953	619,104
Utility Tax	1,698,866	1,738,605	1,738,605	1,946,291	1,991,973	2,077,238	2,171,254	2,274,862	2,383,575
Gambling Tax	38,828	39,000	29,780	39,390	39,823	41,018	42,351	43,833	45,368
<b>Total Taxes</b>	<b>7,466,880</b>	<b>7,492,653</b>	<b>7,817,111</b>	<b>7,996,265</b>	<b>8,189,617</b>	<b>8,449,396</b>	<b>8,727,429</b>	<b>9,020,263</b>	<b>9,307,584</b>
<b>Licenses &amp; Permits</b>									
Business Licenses	1,600	9,565	4,065	6,565	6,565	6,565	6,565	6,565	6,565
Franchise Fees	330,137	332,933	333,403	336,093	342,728	356,037	370,733	386,944	403,834
Development Permits	530,245	237,686	273,575	270,025	283,125	289,518	295,550	309,193	317,448
<b>Total Licenses &amp; Permits</b>	<b>861,983</b>	<b>580,184</b>	<b>611,043</b>	<b>612,683</b>	<b>632,419</b>	<b>652,120</b>	<b>672,849</b>	<b>702,701</b>	<b>727,847</b>
<b>Intergovernmental Revenue</b>									
State and County Grants	115,199	86,847	91,589	114,391	114,391	114,391	114,391	114,391	114,391
Local Government Assistance	66,002	56,000	56,000	56,484	58,105	59,698	61,771	64,148	66,556
Criminal Justice Funding	62,829	64,601	64,601	65,311	65,876	66,441	67,006	67,571	68,136
Motor Vehicle Fuel Tax	468,545	481,738	481,738	494,259	491,982	497,810	486,206	473,022	466,291
Liquor Taxes and Profits	313,183	228,965	228,965	230,946	241,013	249,157	261,768	274,869	285,199
<b>Total Intergovernmental</b>	<b>1,025,758</b>	<b>918,151</b>	<b>922,893</b>	<b>961,392</b>	<b>971,368</b>	<b>987,498</b>	<b>991,143</b>	<b>994,001</b>	<b>1,000,573</b>
<b>Charges for Service</b>									
Development Charges	424,659	257,920	413,261	340,786	357,318	365,387	372,999	390,217	400,635
Miscellaneous Charges	362,110	368,904	365,916	345,792	411,521	437,651	463,781	489,911	516,041
<b>Total Charges for Service</b>	<b>786,769</b>	<b>626,825</b>	<b>779,177</b>	<b>686,578</b>	<b>768,839</b>	<b>803,037</b>	<b>836,780</b>	<b>880,127</b>	<b>916,675</b>
<b>Miscellaneous Revenue</b>									
Fines & Forfeits	153,605	145,593	90,053	91,289	92,078	92,868	93,657	94,447	95,236
Investment Earnings	27,441	33,338	33,338	52,435	39,581	67,773	63,854	58,252	50,593
Rents, Leases & Concessions	299,110	302,986	348,980	341,335	345,089	355,442	366,994	379,839	393,133
Other Miscellaneous Revenue	14,130	4,587	1,461	1,465	1,465	1,465	1,465	1,465	1,465
<b>Total Miscellaneous Revenue</b>	<b>494,286</b>	<b>486,504</b>	<b>473,832</b>	<b>486,524</b>	<b>478,214</b>	<b>517,548</b>	<b>525,970</b>	<b>534,002</b>	<b>540,427</b>
<b>TOTAL REVENUES</b>	<b>10,635,676</b>	<b>10,104,317</b>	<b>10,604,056</b>	<b>10,743,442</b>	<b>11,040,456</b>	<b>11,409,599</b>	<b>11,754,170</b>	<b>12,131,095</b>	<b>12,493,107</b>
% Change from Prior Year	7%	2%	7%	1%	3%	3%	3%	3%	3%
<b>EXPENDITURES</b>									
General Government	1,951,659	2,072,131	1,979,267	2,093,831	2,116,863	2,180,369	2,251,231	2,330,024	2,411,575
Community Development	1,123,179	981,502	941,807	1,077,704	1,089,559	1,122,246	1,158,719	1,199,274	1,241,249
Human Services	232,840	233,309	239,586	249,774	252,521	260,097	268,550	277,949	287,677
Parks & Recreation	1,630,836	1,792,302	1,824,676	1,932,248	1,953,503	2,012,108	2,077,502	2,150,214	2,225,472
Public Safety	3,926,144	4,199,372	4,336,172	4,511,996	4,539,298	4,675,477	4,827,430	4,996,390	5,171,263
Public Works	1,009,558	1,284,592	1,126,575	1,204,016	1,217,260	1,253,778	1,294,526	1,339,834	1,386,728
<b>Maintenance &amp; Operation Cost of Capital Improvement Plan</b>					<b>30,000</b>	<b>234,000</b>	<b>267,000</b>	<b>274,000</b>	<b>281,000</b>
Potential Program Expansion									
2015					49,000	50,593	52,363	54,196	55,673
2016						50,593	52,363	54,196	55,673
2017							52,363	54,196	55,673
2018								54,196	55,673
2019									55,673
<b>TOTAL EXPENDITURES</b>	<b>9,874,217</b>	<b>10,563,208</b>	<b>10,448,082</b>	<b>11,069,569</b>	<b>11,248,004</b>	<b>11,839,259</b>	<b>12,302,046</b>	<b>12,784,469</b>	<b>13,283,331</b>
% Change from Prior Year	8%	16%	15%	5%	2%	5%	4%	4%	4%
<b>REVENUES &gt;(&lt;) EXPENDITUR</b>	<b>761,459</b>	<b>(458,891)</b>	<b>155,974</b>	<b>(326,127)</b>	<b>(207,548)</b>	<b>(429,660)</b>	<b>(547,876)</b>	<b>(653,374)</b>	<b>(790,224)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfer in from SWM Fund	79,733	101,184	112,328	112,328	115,361	116,630	120,129	124,033	128,374
Transfer (out to) Capital Prjts Fu	(664,996)	(479,206)	(479,206)	(361,644)	(343,878)	(347,897)	(353,034)	(356,674)	(364,460)
Transfer (out to) LWGC Fund	(32,840)	(54,637)	(110,178)	(24,942)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
<b>TOTAL OTHER FINANCING S/(</b>	<b>(618,103)</b>	<b>(432,659)</b>	<b>(477,056)</b>	<b>(274,258)</b>	<b>(278,517)</b>	<b>(281,267)</b>	<b>(282,905)</b>	<b>(282,641)</b>	<b>(286,086)</b>
<b>REVENUE &amp; SOURCES &gt;(&lt;)</b>									
<b>EXPENDITURES &amp; USES</b>	<b>143,356</b>	<b>(891,550)</b>	<b>(321,082)</b>	<b>(600,385)</b>	<b>(486,065)</b>	<b>(710,927)</b>	<b>(830,781)</b>	<b>(936,015)</b>	<b>(1,076,310)</b>
<b>FUND BALANCE, January 1</b>	<b>2,869,886</b>	<b>3,013,242</b>	<b>3,013,242</b>	<b>2,692,160</b>	<b>2,638,730</b>	<b>2,710,915</b>	<b>2,583,357</b>	<b>2,356,721</b>	<b>2,046,862</b>
<b>FUND BALANCE, December 31</b>	<b>3,013,242</b>	<b>2,121,693</b>	<b>2,692,160</b>	<b>2,091,775</b>	<b>2,152,665</b>	<b>1,999,987</b>	<b>1,752,576</b>	<b>1,420,706</b>	<b>970,551</b>

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

Policy 1.1 - Fund Bal. > 16.7%	30.5%	20.1%	25.8%	18.9%	19.1%	16.9%	14.2%	11.1%	7.3%
Policy 3.1 - Transfer to Capital	26.3%	20.0%	17.6%	13.9%	12.8%	12.5%	12.2%	11.9%	11.8%

## Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

Project Name	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
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The following are the estimated maintenance and operation cost of the Capital Improvement Plan identified later in this budget document. The amounts are needed to complete the General Fund Forecast shown on the preceding page below departmental expenditures. The maintenance and operation costs are estimated from the year following completion of the project.

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

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

### Transportation Program

#### Maple Valley Highway Corridor

T37	SR 169 - SE 271st Pl to SE 276th St	10	12	14	16	18
T39	SR 169 Widening (Witte Rd to SE 244th Street)	-	-	24	26	28
<b>Subtotal Maple Valley Hwy</b>		<b>-</b>	<b>10</b>	<b>12</b>	<b>38</b>	<b>42</b>

#### Other Corridors and Non Corridors

T33a	SE 276th (240th SE to SR 516)	-	-	5	6	7
T38	216th Ave SE - SR 516 to So City Limits	20	22	24	26	28
<b>Subtotal Other Corridors and Non Corridors</b>		<b>20</b>	<b>22</b>	<b>29</b>	<b>32</b>	<b>35</b>

#### Total Transportation Program

	<b>30</b>	<b>34</b>	<b>67</b>	<b>74</b>	<b>81</b>
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### Parks Program

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

#### Total Maintenance & Operation Cost

	<b>30</b>	<b>234</b>	<b>267</b>	<b>274</b>	<b>281</b>
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# City Wide Forecast - All Funds

(Amounts in thousands)

	2012 Actual	2013		Total (1) 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
		Budget	Actual							
<b>General Fund</b>										
Beginning Fund Balance	2,870	3,013	3,013	2,692	2,692	2,639	2,711	2,583	2,357	2,047
Revenue	10,636	10,104	10,604	69,572	10,743	11,040	11,410	11,754	12,131	12,493
Operating Expenditures	(9,874)	(10,563)	(10,448)	(72,527)	(11,070)	(11,248)	(11,839)	(12,302)	(12,784)	(13,283)
Transfer In from SWM Enter	80	101	112	717	112	115	117	120	124	128
Transfer Out to Capital Proj	(665)	(479)	(479)	(2,128)	(362)	(344)	(348)	(353)	(357)	(364)
Transfer Out to LWGC Ente	(33)	(55)	(110)	(275)	(25)	(50)	(50)	(50)	(50)	(50)
<b>Ending Fund Balance</b>	<b>3,013</b>	<b>2,122</b>	<b>2,692</b>	<b>971</b>	<b>2,092</b>	<b>2,153</b>	<b>2,000</b>	<b>1,753</b>	<b>1,421</b>	<b>971</b>
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Beginning Fund Balance	388	291	291	0	0	0	0	0	0	0
Revenue										
Investment Earnings	3	4	2	0	0	0	0	0	0	0
Transfer Out to Capital Proj	(100)	(293)	(293)	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>291</b>	<b>2</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>Transportation Development Fund</b>										
Beginning Fund Balance	5,966	6,193	6,193	5,214	5,214	3,420	2,937	1,266	577	549
Revenue										
Transportation Impact Fee	1,117	519	492	3,937	492	635	649	683	708	770
Investment Earnings	54	68	49	232	49	51	73	31	14	14
Transfer Out to Capital Proj	(943)	(1,519)	(1,519)	(6,494)	(2,335)	(1,169)	(2,393)	(1,403)	(751)	1,557
<b>Ending Fund Balance</b>	<b>6,193</b>	<b>5,261</b>	<b>5,214</b>	<b>2,890</b>	<b>3,420</b>	<b>2,937</b>	<b>1,266</b>	<b>577</b>	<b>549</b>	<b>2,890</b>
<b>Park Development Fund</b>										
Beginning Fund Balance	1,307	1,881	1,881	2,067	2,067	1,499	1,651	1,930	1,629	1,843
Revenue										
KC Open Space & Region	44	45	45	276	45	45	46	46	47	47
Park Impact Fees	512	224	225	1,189	225	193	193	193	193	193
Investment Earnings	13	16	16	213	16	22	41	48	40	46
Transfer Out to Capital Proj	6	(455)	(100)	(1,617)	(855)	(109)	-	(588)	(65)	-
<b>Ending Fund Balance</b>	<b>1,881</b>	<b>1,712</b>	<b>2,067</b>	<b>2,128</b>	<b>1,499</b>	<b>1,651</b>	<b>1,930</b>	<b>1,629</b>	<b>1,843</b>	<b>2,128</b>
<b>Real Estate Excise Tax Fund</b>										
Beginning Fund Balance	1,446	2,024	2,024	2,363	2,363	2,124	2,386	2,397	1,139	911
Revenue										
Real Estate Excise Taxes	1,044	654	914	5,706	879	904	929	961	998	1,035
Investment Earnings	14	17	18	219	18	32	60	59	28	23
Transfer Out to Capital Proj	(480)	(987)	(593)	(6,466)	(1,136)	(673)	(978)	(2,278)	(1,255)	(146)
<b>Ending Fund Balance</b>	<b>2,024</b>	<b>1,709</b>	<b>2,363</b>	<b>1,822</b>	<b>2,124</b>	<b>2,386</b>	<b>2,397</b>	<b>1,139</b>	<b>911</b>	<b>1,822</b>
<b>Drug Seizure Fund</b>										
Beginning Fund Balance	-	-	-	5	5	3	1	(1)	(3)	(5)
Revenue										
Forfeitures	-	-	5	12	2	2	2	2	2	2
Professional Services	-	-	-	(24)	(4)	(4)	(4)	(4)	(4)	(4)
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>(7)</b>	<b>3</b>	<b>1</b>	<b>(1)</b>	<b>(3)</b>	<b>(5)</b>	<b>(7)</b>
<b>Transportation Benefit District Fund</b>										
Beginning Fund Balance	-	-	-	165	165	165	168	172	176	180
Revenue										
Vehicle License Fees	-	-	165	1,825	300	300	300	325	300	300
Investment Earnings	-	-	0	20	0	2	4	4	4	4
Transfer Out to Capital Proj	-	-	-	(1,825)	(300)	(300)	(300)	(325)	(300)	(300)
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>165</b>	<b>185</b>	<b>165</b>	<b>168</b>	<b>172</b>	<b>176</b>	<b>180</b>	<b>185</b>
<b>Total Special Revenue Fund</b>	<b>10,389</b>	<b>8,684</b>	<b>9,815</b>	<b>7,019</b>	<b>7,211</b>	<b>7,143</b>	<b>5,765</b>	<b>3,519</b>	<b>3,479</b>	<b>7,019</b>

## City Wide Forecast - All Funds

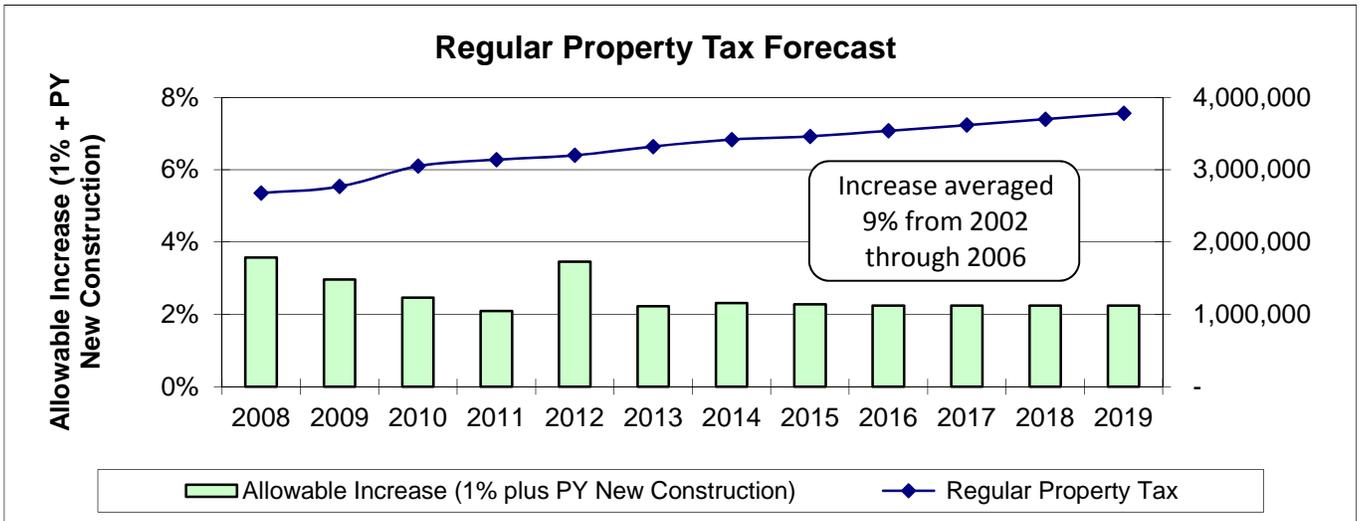
(Amounts in thousands)

	2012	2013		Total (1)	2014	2015	2016	2017	2018	2019
	Actual	Budget	Actual							
<b>Capital Projects Fund</b>										
Beginning Fund Balance	0	0	0	1	1	1	1	1	1	1
Revenue										
Intergovernmental Revenue	1,922	1,186	1,186	10,392	-	-	5,390	300	4,628	74
Miscellaneous Revenue	-	-	-	2,923	-	-	-	-	-	2,923
Voted Bond Proceeds				23,000	8,600	8,000	-	2,200	4,200	-
Capital Expenditures	(3,357)	(4,614)	(3,865)	(50,980)	(14,388)	(9,660)	(8,677)	(6,515)	(10,830)	(910)
Debt Expenditures	(761)	(754)	(754)	(5,599)	(938)	(935)	(932)	(933)	(932)	(929)
Transfer In from General Fund	665	479	479	2,128	362	344	348	353	357	364
Transfer In from Special Revenue	1,517	3,253	2,505	14,577	4,326	1,952	3,371	4,270	2,070	(1,411)
Transfer In from SWM Enterprise	-	450	450	235	239	-	200	-	207	(411)
Transfer In from TBD Fund	-	-	-	-	300	300	300	325	300	300
<b>Ending Fund Balance</b>	<b>0</b>	<b>(0)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Surface Water Management Fund</b>										
Beginning Fund Balance	2,171	2,669	2,669	2,008	2,008	1,762	1,685	1,410	1,308	972
Revenue										
Intergovernmental Revenue	102	113	113	77	77					
Charges for Services	1,182	1,225	1,218	7,593	1,228	1,243	1,258	1,273	1,288	1,303
Investment Earnings	22	27	21	181	21	26	42	35	32	24
Operating Expenditures	(686)	(932)	(959)	(6,069)	(949)	(960)	(989)	(1,021)	(1,057)	(1,094)
Capital Expenditures	(14)	(463)	(463)	(1,800)	(300)	(300)	(300)	(300)	(300)	(300)
Transfer Out to General Fund	(80)	(101)	(112)	(717)	(112)	(115)	(117)	(120)	(124)	(128)
Transfer Out to Capital Projects	-	(450)	(450)	(235)	(239)	-	(200)	-	(207)	411
Transfer Out to Internal Services		(41)	(28)		-					
<b>Ending Fund Balance</b>	<b>2,696</b>	<b>2,047</b>	<b>2,008</b>	<b>1,188</b>	<b>1,734</b>	<b>1,657</b>	<b>1,380</b>	<b>1,277</b>	<b>940</b>	<b>1,188</b>
<b>Lake Wilderness Golf Course Fund</b>										
Beginning Fund Balance	0	0	0	0	0	0	0	0	0	1
Revenue										
Charges for Services	925	950	897	5,861	936	922	950	982	1,017	1,054
Operating Expenditures	(940)	(960)	(962)	(5,986)	(936)	(947)	(975)	(1,007)	(1,042)	(1,079)
Capital Expenditures	(19)	(45)	(45)	(150)	(25)	(25)	(25)	(25)	(25)	(25)
Transfer In from General Fund	33	55	110	275	25	50	50	50	50	50
<b>Ending Fund Balance</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Internal Service Funds</b>										
Beginning Fund Balance	584	646	646	569	569	328	332	341	349	358
Operating Income	28	(21)	(111)	(246)	(246)					
Miscellaneous Revenue	6	9	5	44	5	5	8	8	9	9
Transfer In from Surface Water Management		41	28	-	-					
<b>Ending Fund Balance</b>	<b>619</b>	<b>675</b>	<b>569</b>	<b>367</b>	<b>328</b>	<b>332</b>	<b>341</b>	<b>349</b>	<b>358</b>	<b>367</b>
<b>Total All Funds</b>										
Beginning Fund Balance	14,732	16,717	16,717	15,084	15,084	11,940	11,873	10,100	7,533	6,856
Revenue	17,609	15,162	15,975	110,273	15,037	15,425	21,355	16,705	21,439	20,313
Bond & Loan Proceeds	-	-	-	24,500	10,100	8,000	-	2,200	4,200	-
Operating Expenditures	(11,473)	(12,476)	(12,480)	(84,852)	(13,206)	(13,159)	(13,807)	(14,334)	(14,887)	(15,459)
Capital Expenditures	(3,390)	(5,122)	(4,373)	(52,930)	(14,713)	(9,985)	(9,002)	(6,840)	(11,155)	(1,235)
Debt Expenditures	(761)	(754)	(754)	(5,599)	(938)	(935)	(932)	(933)	(932)	(929)
Total Expenditures	(15,624)	(18,352)	(17,608)	(143,380)	(28,856)	(24,079)	(23,741)	(22,106)	(26,974)	(17,624)
<b>Ending Fund Balance</b>	<b>16,717</b>	<b>13,527</b>	<b>15,084</b>	<b>9,546</b>	<b>11,365</b>	<b>11,286</b>	<b>9,487</b>	<b>6,898</b>	<b>6,198</b>	<b>9,546</b>

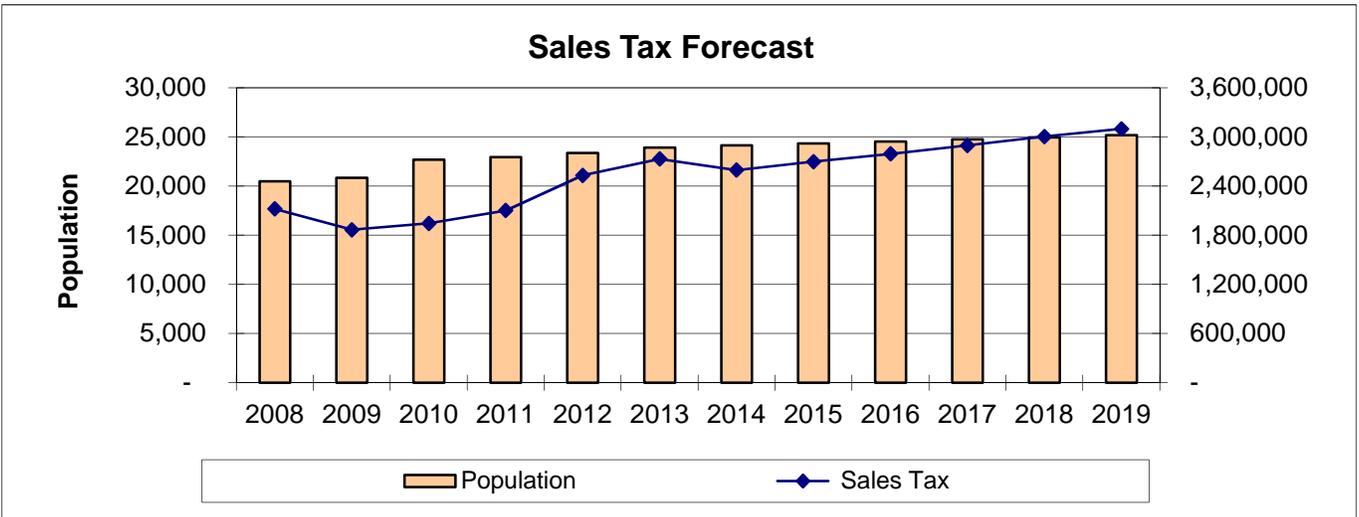
(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by the forecasted overcollection of revenue and underexpenditure of budget.

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

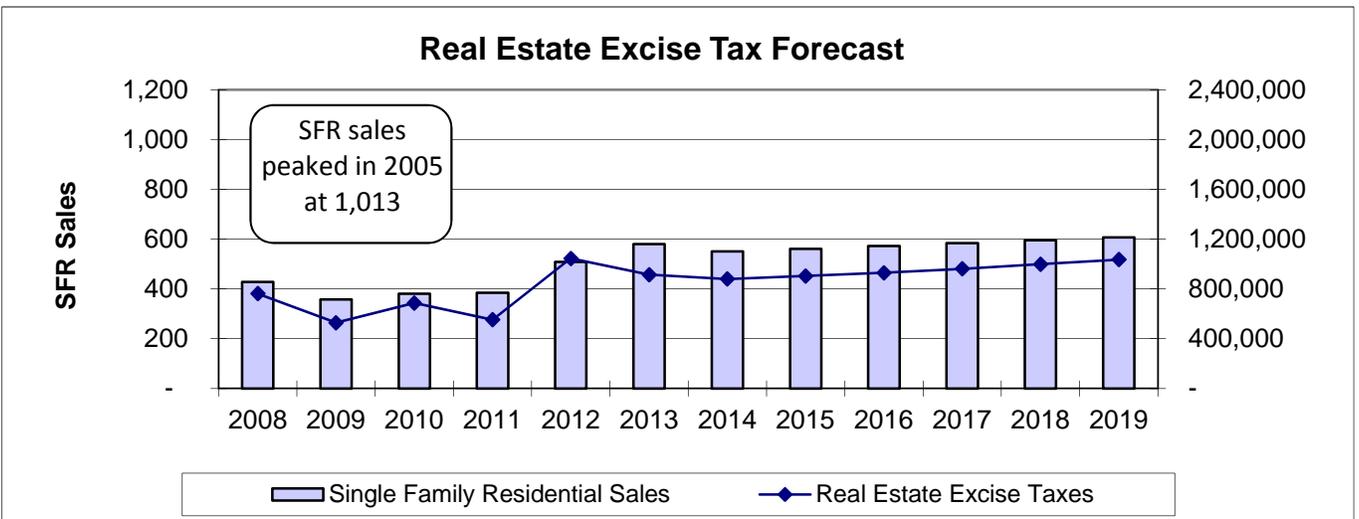
# Revenue Forecast Charts



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

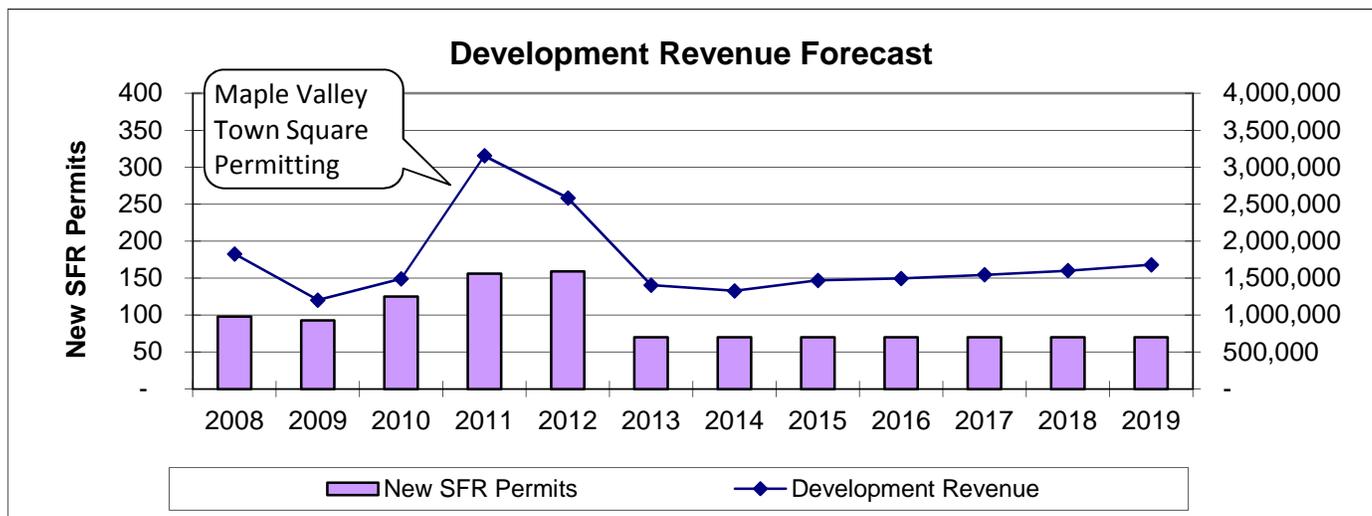


Sales tax expected to decline in 2014 due to decreased construction activity and loss of construction sales tax.

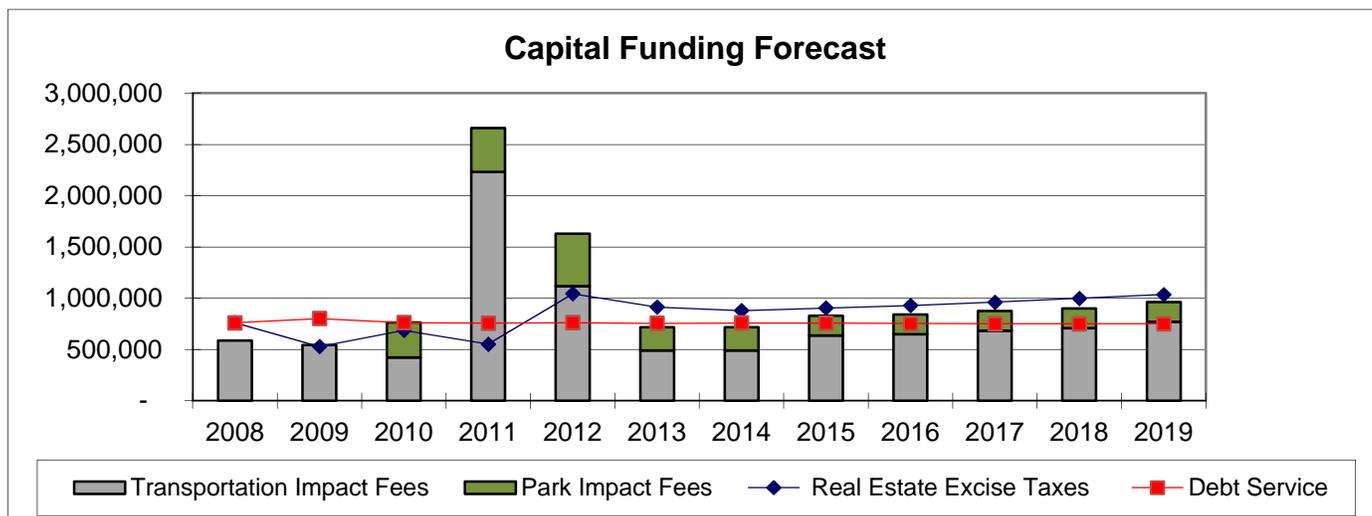


Sales of single family residential units needed to improve so that REET to fund capital improvements.

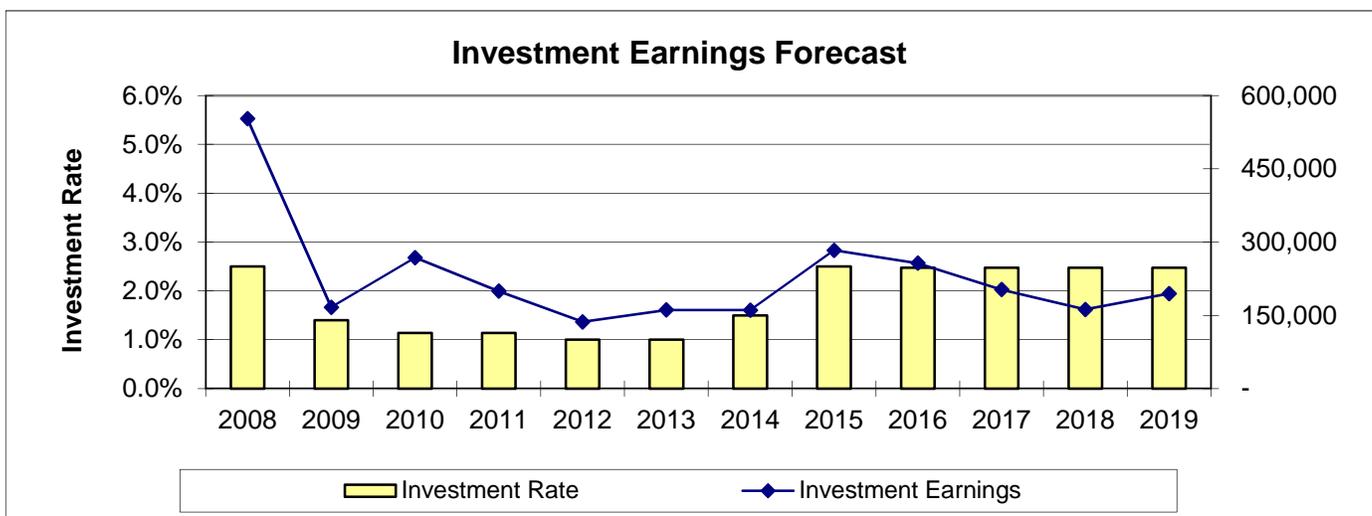
# Revenue Forecast Charts, continued



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

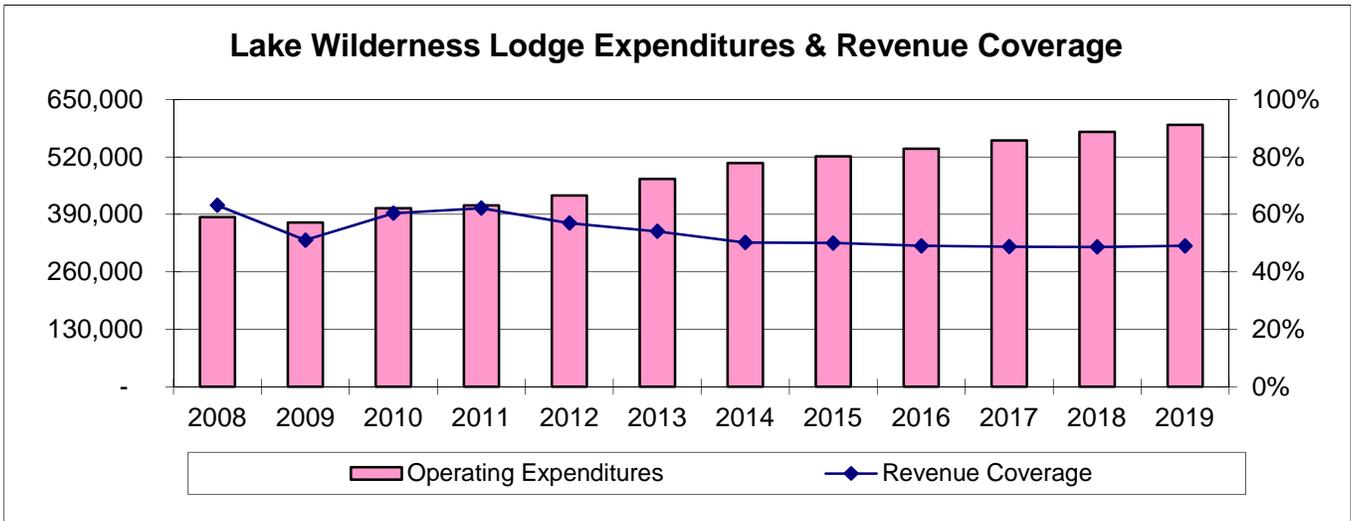


Recent impact fees accumulated with no REET match in depressed housing market, future REET to exceed debt service

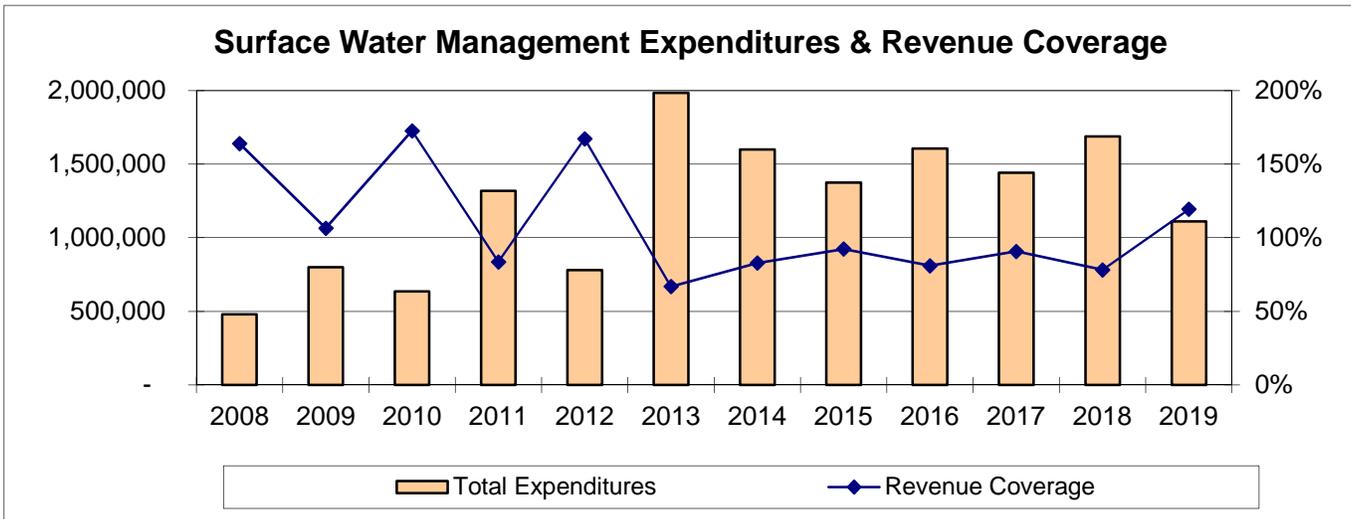


Falling investment rates reduce funds available for all City programs and projects.

# Revenue Forecast Charts, continued



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



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



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

# Debt Forecast

## Councilmanic Debt

	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Outstanding Beginning of Year (1)	Rdmptn	New Issues (2)	Outstanding Year End	Available Capacity	Margin	Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue
<b>Councilmanic Debt Capacity Analysis</b>							<b>Benchmark (3)</b>	<b>5.0%</b>		
2013	2,289,571,182	32,158,965	5,960,451	589,621	-	5,370,830	26,788,135	17%	0.2%	5.5%
2014	2,334,441,621	34,343,568	5,370,830	609,621	120,000	4,881,210	29,462,358	14%	0.2%	5.5%
2015	2,397,183,127	35,016,624	4,881,210	624,621	125,000	4,381,589	30,635,036	13%	0.2%	5.5%
2016	2,470,220,892	35,957,747	4,381,589	639,621	130,000	3,871,968	32,085,779	11%	0.2%	5.4%
2017	2,543,077,630	37,053,313	3,871,968	659,621	135,000	3,347,347	33,705,967	9%	0.1%	5.4%
2018	2,617,716,394	38,146,164	3,347,347	679,621	140,000	2,807,726	35,338,439	7%	0.1%	5.4%
2019	2,694,871,422	39,265,746	2,807,726	699,621	145,000	2,253,105	37,012,641	6%	0.1%	5.4%
2020	2,774,608,806	40,423,071	2,253,105	719,621	150,000	1,683,484	38,739,588	4%	0.1%	5.4%
2021	2,856,939,670	41,619,132	1,683,484	184,621	160,000	1,658,863	39,960,269	4%	0.1%	1.4%
2022	2,941,970,680	42,854,095	1,658,863	184,621	165,000	1,639,242	41,214,853	4%	0.1%	1.3%
2023	3,029,498,722	44,129,560	1,639,242	184,621	170,000	1,624,621	42,504,939	4%	0.1%	1.3%
2024	3,119,264,080	45,442,481	1,624,621	184,621	-	1,440,000	44,002,481	3%	0.0%	1.2%
2025	3,211,320,905	46,788,961	1,440,000	-	-	1,440,000	45,348,961	3%	0.0%	0.0%
2026	3,305,724,714	48,169,814	1,440,000	-	-	1,440,000	46,729,814	3%	0.0%	0.0%
2027	3,401,635,198	49,585,871	1,440,000	-	-	1,440,000	48,145,871	3%	0.0%	0.0%
2028	3,490,799,709	51,024,528	1,440,000	-	-	1,440,000	49,584,528	3%	0.0%	0.0%
2029	3,568,730,405	52,361,996	1,440,000	-	-	1,440,000	50,921,996	3%	0.0%	0.0%
2030	3,643,106,456	53,530,956	1,440,000	-	-	1,440,000	52,090,956	3%	0.0%	0.0%
2031	3,719,127,774	54,646,597	1,440,000	-	-	1,440,000	53,206,597	3%	0.0%	0.0%
2032	3,796,971,010	55,786,917	1,440,000	-	-	1,440,000	54,346,917	3%	0.0%	0.0%

### (1) Outstanding Debt at December 31, 2013:

2005 State Infrastructure Loan SR 169 & SR 516 Projects	2,030,830
2005 Councilmanic Refunding Bonds	3,340,000
<b>Total Outstanding Debt at December 31, 2013</b>	<b><u>5,370,830</u></b>

### (2) New Issues

#### Councilmanic Debt (debt service paid with existing City revenue)

Ravensdale Park Phase 2	1,500,000
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#### Voted Debt (debt service paid with voter approved property tax levy)

2014 - 2018 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.	23,000,000
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<b>Total New Issues</b>	<b><u>23,000,000</u></b>
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(3) Percentage is maximum that the rating agencies would like to see. City can't approach this maximum because of other constraints such as debt capacity and ability to make repayments, but City is less than 10% of the maximum and should easily be able to maintain its credit rating on this criteria.

# Vehicle Rental Fund - Replacement Schedule

			2014	2015	2016	2017	2018	2019
Estimated Beginning Fund Balance			204,268	174,633	248,784	161,326	224,863	268,595
Annual Replacement Contributions	Assumed Life in Years	7	141,615	149,117	153,830	159,555	161,226	167,424
Investment Interest		1%	2,052	1,746	2,488	1,613	2,249	2,686
Sale of Equipment								
<b>Total Available Resources</b>			<b>347,936</b>	<b>325,496</b>	<b>405,103</b>	<b>322,495</b>	<b>388,338</b>	<b>438,706</b>
<b>Purchases Detailed Below</b>			<b>173,303</b>	<b>76,712</b>	<b>243,777</b>	<b>97,631</b>	<b>119,742</b>	<b>26,585</b>
<b>Estimated Ending Fund Balance</b>			<b>174,633</b>	<b>248,784</b>	<b>161,326</b>	<b>224,863</b>	<b>268,595</b>	<b>412,120</b>
	Annual Inflation	3.2%						
	Sales Tax	8.6%						

Type	Description	Dept Name	Purchase Date	Qty	Cost	2012 Replacement		Replacement Schedule					
						Cost	Year	2014	2015	2016	2017	2018	2019
<b>10 Years Depreciation/Replacement</b>													
Heavy Equipment	1986 Ford W/Manlift Truck	PW Maint	7/24/2003	10	6,618								
Heavy Equipment	1993 Int'l Dump Truck	PW Maint	5/5/2004	10	16,347								
Heavy Equipment	2004 Chevrolet Dump Truck	PW Maint	12/21/2011	10	45,367	50,000	2020						
Heavy Equipment	1993 John Deere Backhoe	PW Maint	5/5/2004	10	21,243								
Heavy Equipment	2004 Caterpillar 420D Backhoe	PW Maint	5/30/2012	10	52,128	55,000	2022						
Heavy Equipment	Mower Tactor - 2003 John Deere	Streets - RS	8/1/2003	10	62,013	75,000	2016			91,876			
Heavy Equipment	Mower Tractor - John Deere 31	Parks Maint	5/23/2006	10	21,500	32,000	2016			39,200			
Heavy Equipment	Bucket - 18" Digging (John Deere)	PW Maint	3/20/2007	10	1,170	2,000	2017				2,520		
Heavy Equipment	Bucket - 24" Ditching (.5 cy) (T)	PW Maint	3/24/2009	10	1,491	2,000	2014	2,311					
Heavy Equipment	Bucket - 30" Ditching (1 cy) (Jc)	PW Maint	3/20/2007	10	1,360	2,000	2017				2,520		
Heavy Equipment	Chipper - 1990 Eeger Beaver	PW Maint	9/30/2004	10	4,143	4,500	2014	5,200					
Heavy Equipment	De-Icer Storage Tank	Streets - RS	10/22/2009	10	5,162	8,000	2019					10,634	
Heavy Equipment	Plow - 10' Orange (1993 Intern)	PW Maint	6/30/2012	10	7,059	7,500	2022						
Heavy Equipment	Plow - 11' Yellow (2004 Chevri)	PW Maint	8/22/2012	10	17,659	18,000	2022						
Heavy Equipment	Plow - 8' Yellow (2007 Ford F4)	PW Maint	7/31/2006	10	6,473	8,000	2017				10,078		
Heavy Equipment	Spreader - Sand (Chassis Moun)	Streets - RS	10/1/2009	10	1,095	20,000	2020						
Heavy Equipment	Spreader - Sand (Dump Body)	Streets - RS	10/31/2009	10	3,326	5,000	2016			6,125			
Heavy Equipment	Trailer - 1990 Beuthling BT3	Streets - RS	12/16/2005	10	2,732	3,500	2018					4,531	
Heavy Equipment	Trailer - 1993 Butler Tilt	PW Maint	5/5/2004	10	5,189								
Heavy Equipment	Trailer - Iron Eagle	PW Maint	4/12/2006	10	1,955	3,000	2015		3,571				
Heavy Equipment	Trailer - Speed Monitor	Streets-Trf	6/18/1999	10	9,725	12,000	2013						
Heavy Equipment	Trailer - Utility Tilt Bed	PW Maint	2/10/2010	10	3,249	3,500	2015		4,166				
Heavy Equipment	Trailer - Water	Streets - RS	8/17/2000	10	2,875	4,000	2019					5,317	
					<b>299,879</b>	<b>315,000</b>		<b>7,511</b>	<b>7,737</b>	<b>137,201</b>	<b>15,117</b>	<b>4,531</b>	<b>15,951</b>

<b>8 Years Depreciation/Replacement</b>													
Vehicle	1999 GMC Van	PW Admin	4/15/1999	8	22,374	24,000	2014	27,732					
Vehicle	2001 GMC Pickup	Building	5/18/2001	8	17,977	24,000	2013						
Vehicle	2001 GMC Pickup	Building	5/18/2001	8	17,977	24,000	2014	27,732					
Vehicle	2004 Chevrolet Colorado	PW Maint	1/31/2004	8	15,755	24,000	2014	27,732					
Vehicle	2004 Chevrolet Colorado	PW Maint	4/19/2004	8	17,480	24,000	2013						
Vehicle	2005 Ford Ranger	Building	1/18/2005	8	18,456	24,000	2014	27,732					
Vehicle	2006 Chev Silverado (3/4 T)	PW Maint	4/25/2006	8	17,003	30,000	2015		35,708				
Vehicle	2006 Dodge Caravan	Police	3/31/2011	8	14,823	20,000	2016			24,500			
Vehicle	2006 Ford Expedition	PW Admin	4/27/2006	8	31,794	24,000	2017				30,234		
Vehicle	2007 Chevrolet Silverado	PW Maint	1/19/2010	8	25,998	40,000	2018					51,780	
Vehicle	2007-Ford F450 w/ Hoist	PW Maint	7/31/2006	8	30,751	40,000	2016			49,000			
					<b>230,389</b>	<b>298,000</b>		<b>110,928</b>	<b>35,708</b>	<b>73,500</b>	<b>30,234</b>	<b>51,780</b>	<b>0</b>

<b>7 Years Depreciation/Replacement</b>													
Equipmnt	Ballfield Groomer	Parks Maint	3/31/2010	8	3,135	3,250	2015		3,868				
Equipmnt	Boom Mower Head	PW Maint	9/30/2008	5	8,022	10,000	2016			12,250			
Equipmnt	Compactor - Rammer (3HP)	Streets - RS	12/27/2005	8	3,101	3,500	2015		4,166				
Equipmnt	Debris Vacuum/Loader (10" St)	PW Maint	10/31/2007	8	3,412	4,000	2014	4,622					
Equipmnt	De-Icer Unit	Streets - RS	11/24/2009	8	2,044	5,000	2016			6,125			
Equipmnt	Electric Golf Cart	Recreation	9/19/2007	8	4,356	9,700	2015		11,545				
Equipmnt	Gator	Parks Maint	4/30/2007	8	6,204	8,000	2013						
Equipmnt	Gator Utility with Power Lift	Parks Maint	7/31/2004	8	5,695	8,000	2014	9,244					
Equipmnt	Mini Excavator	PW Maint	1/28/2009	8	29,607	35,000	2014	40,998					
Equipmnt	Mower - Goundsmaster	LWGC	6/30/2008	7	31,968	34,000	2017				42,832		
Equipmnt	Mower - RM 5400D	LWGC	3/31/2009	7	10,860	12,000	2016			14,700			
Equipmnt	Mower - Toro Greensmaster 3	LWGC	3/31/2009	7	11,946	14,000	2018					18,123	
Equipmnt	Mower - Toro Sandpro 5000	LWGC	3/31/2009	7	2,172	3,000	2015		3,571				
Equipmnt	Mower - Deweze Terrain	PW Maint	8/9/2010	7	33,878	35,000	2018					45,308	
Equipmnt	Mower - Exmark Commercial V	Parks Maint	4/26/2006	5	2,958	3,500	2015		4,166				
Equipmnt	Mower - 2009 Kubota	Parks Maint	6/11/2012	5	7,059	7,500	2017				9,448		
Equipmnt	Mower - Kubota	Parks Maint	4/26/2006	5	7,470	7,500							
Equipmnt	Roller - 1990 Beuthling B300 (	PW Maint	12/16/2005	8	1,223								
Equipmnt	Roller - 1999 Wacker (1 1/2 Tc	PW Maint	1/13/2011	8	3,258	5,000	2015		5,951				
Equipmnt	Blower (Trailer Mount)	Parks Maint	6/6/2012	5	7,230	8,000	2019					10,634	
					<b>185,599</b>	<b>215,950</b>		<b>54,864</b>	<b>33,268</b>	<b>33,075</b>	<b>52,280</b>	<b>63,431</b>	<b>10,634</b>
					<b>415,988</b>	<b>513,950</b>		<b>173,303</b>	<b>76,712</b>	<b>243,777</b>	<b>97,631</b>	<b>119,742</b>	<b>26,585</b>

## Potential Additional Revenue Sources

	2013 Actual	2014 Budget	Potential Additional Revenue
<b>Maximizing Property Taxes</b>			
The determination of regular property tax levy is provided by the King County Assessor pursuant to RCW 84.55.100 and limits growth in property taxes to the lesser of 1 percent or inflation. Inflation is measured by the implicit price deflator (IPD). This percent is applied to the City's highest historical levy. Because the City's levy rate is below the maximum statutory rate (which is \$3.60 less the Fire and Library District rates), the "potential additional revenue" column shows the additional levy within the maximum statutory levy. A vote of the citizenry with simple majority approval would be required to raise the additional levy by the amount shown in the "potential additional revenue" column. In addition, the City residents may vote an additional property tax levy to pay the debt service on voted bonds. The voted bond issue capacity is equivalent to the Councilmanic Debt Capacity shown on the previous page.			
Regular Property Tax Levy	3,320,025	3,417,332	<b>317,775</b>
<b>Maximizing Utility Taxes</b>			
The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone and cellular, it can be applied to garbage, surface water management fees, and cable TV (this is in addition to the cable TV franchise fee). The application to these revenues at 6% could generate the following.			
Garbage	6%		142,801
Surface Water Management Fees	6%		73,313
Additional Cable TV - Calculated from franchise fee revenue	3%		188,230
			<u><b>404,344</b></u>
<b>Implementing a Business &amp; Occupation (B &amp; O) Tax</b>			
Cities are authorized to implement a B & O tax. Rates vary, but the maximum by current State Law is .2%. The law provides a great deal of latitude for how each jurisdiction can structure its B & O tax. Applying the maximum percent against Maple Valley's sales tax base could generate the following.			
	0.002		<b>495,437</b>
<b>Other Taxes and Fees</b>			
Other allowable taxes and fees include an admission tax, a hotel/motel tax, and fees for programs such as parks and recreation. Current applicability is limited, but these sources could provide revenue in the future.			
Admissions Tax on Golf Green Fees	5%		<b>25,945</b>
<b>Total Potential Additional Revenue</b>			<u><u><b>1,243,501</b></u></u>



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# Fund Summaries



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## Fund Structure

The governmental financial reporting model, as promulgated by the Governmental Accounting Standards Board, uses fund accounting to comply with legal restrictions on the use of public resources. A “fund” is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.<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 2012), The Governmental Financial Reporting Model, page 46.

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

## General Fund

The General Fund is the chief operating fund of a state or local government. Generally Accepted Accounting Principles (GAAP) prescribe that the General Fund be used “to account for all financial resources except those required to be accounted for in another fund.” That is, it is presumed that all of a government’s activities are reported in the General Fund unless there is a compelling reason to report an activity in some other fund type<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 vehicle fuel taxes restricted for street purposes,
- **Transportation Development Fund** – to account for transportation impact fees and contributions from developers restricted for street capital improvements,
- **Park Development Fund** – to account for special property tax levies, park impact fees, and contributions from developers restricted for park capital improvements,
- **Real Estate Excise Tax Fund** – to account for real estate excise taxes restricted for capital improvements.
- **Drug Seizure Fund** – to account for the seizure of cash and other assets from drug related police activity, and related expenses.
- **Bond Proceeds Fund** – to account for the proceeds of councilmanic and voted bond issues.
- **Transportation Benefit District Fund** – to account for receipt of vehicle license fees used for transportation infrastructure improvements. An agency fund reported in the financial statements and budget as a Special Revenue Fund.

## Capital Projects Funds

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

<sup>1</sup> GAAFR 2012, page 40.

## Enterprise Funds

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

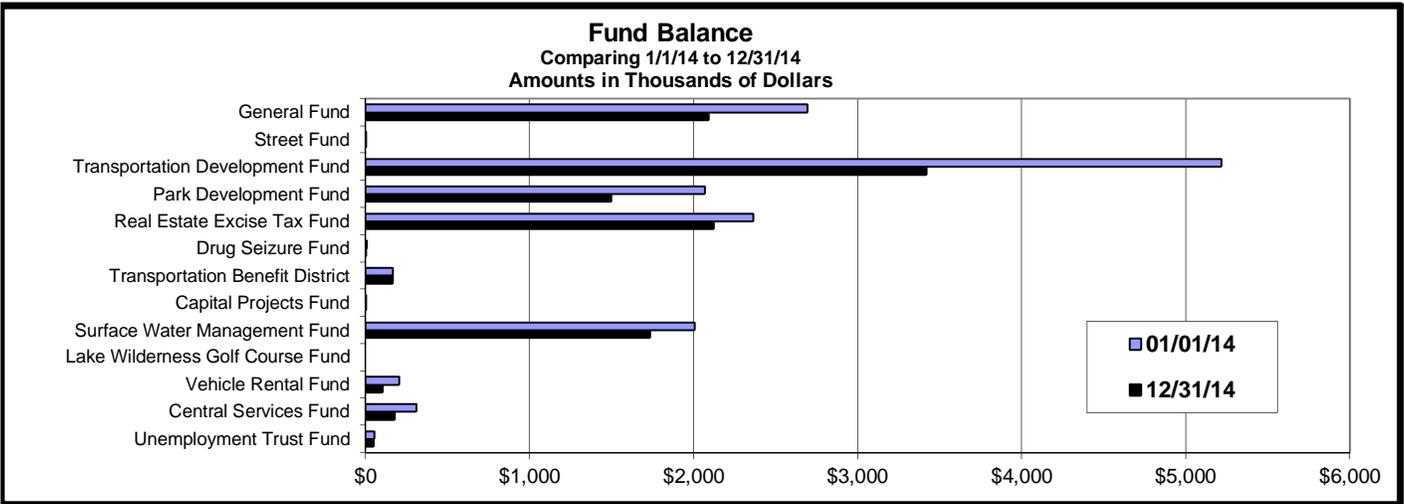
## Internal Service Funds

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

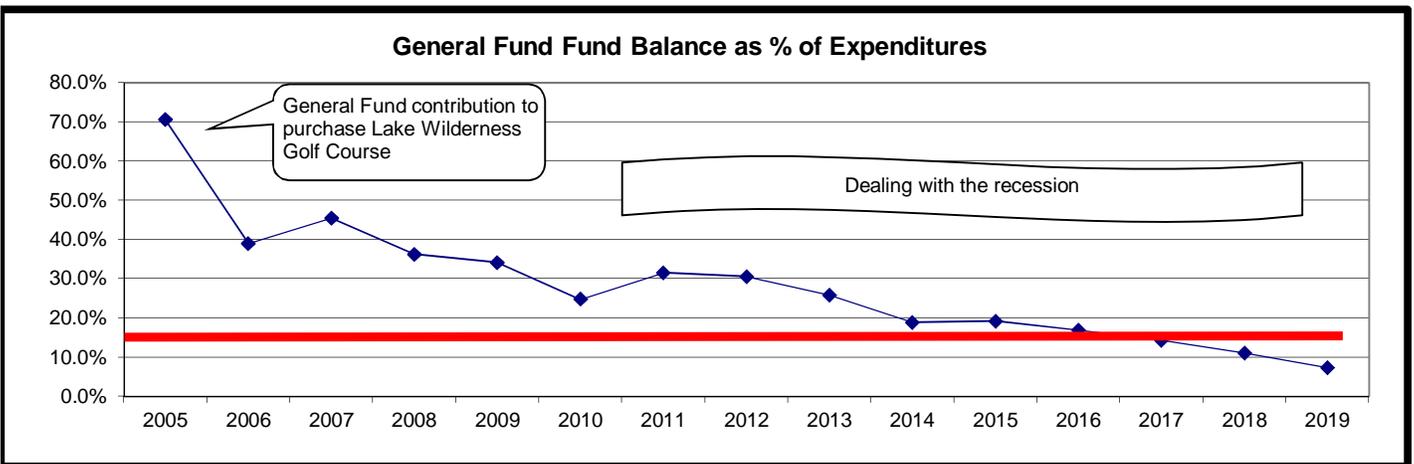
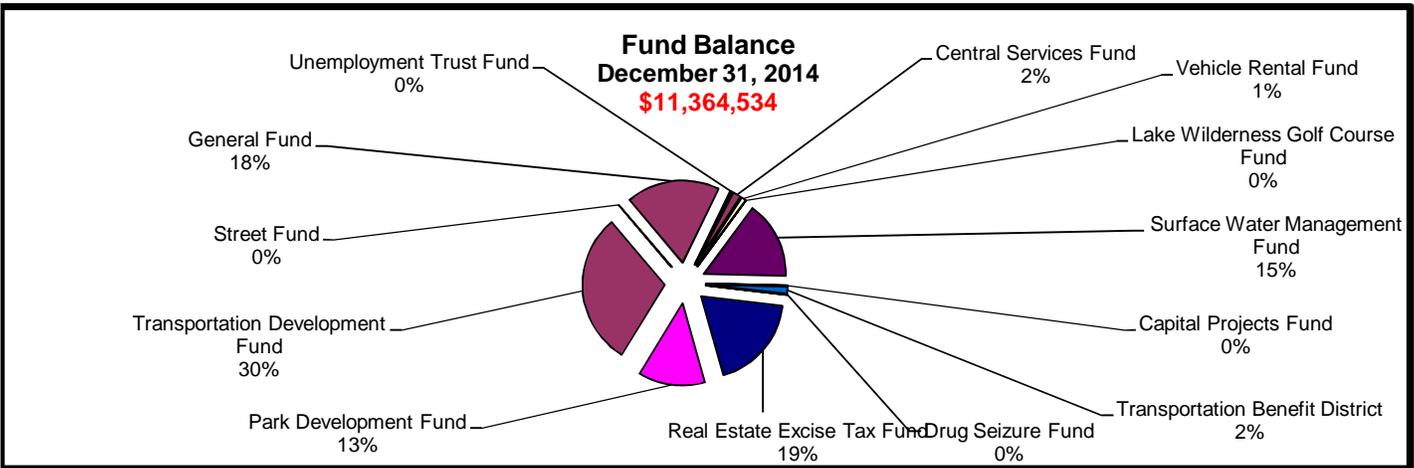
## Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own purposes. Pension and other employee benefit trust funds, a type of fiduciary fund, are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. The City of Maple Valley uses the **Unemployment Trust Fund** to account for unemployment insurance.

# Fund Balance Summary



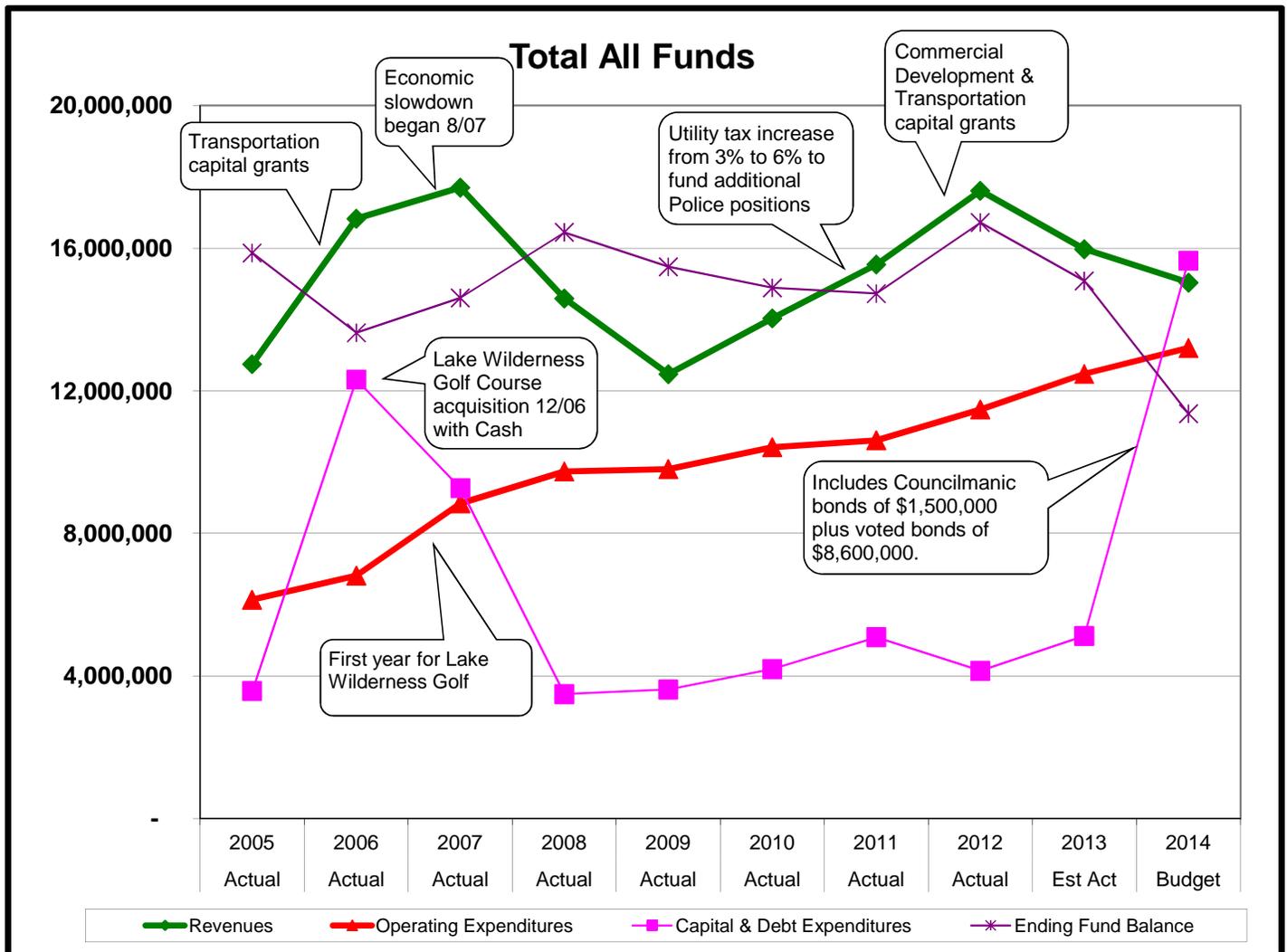
Fund balance increases and decreases reflect planned changes primarily associated with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.



City financial policy 1.1 says that operating fund "balances" will be budgeted at least at 16.7% of anticipated operating expenditures. Since the City does a 6 year forecast the policy applies to all years of the forecast. Historically, though the percent is decreased in tough economic times, the actual percent because of conservative buudgeting has never been below 24% as the City usually over collects revenue and always under expends the budget.

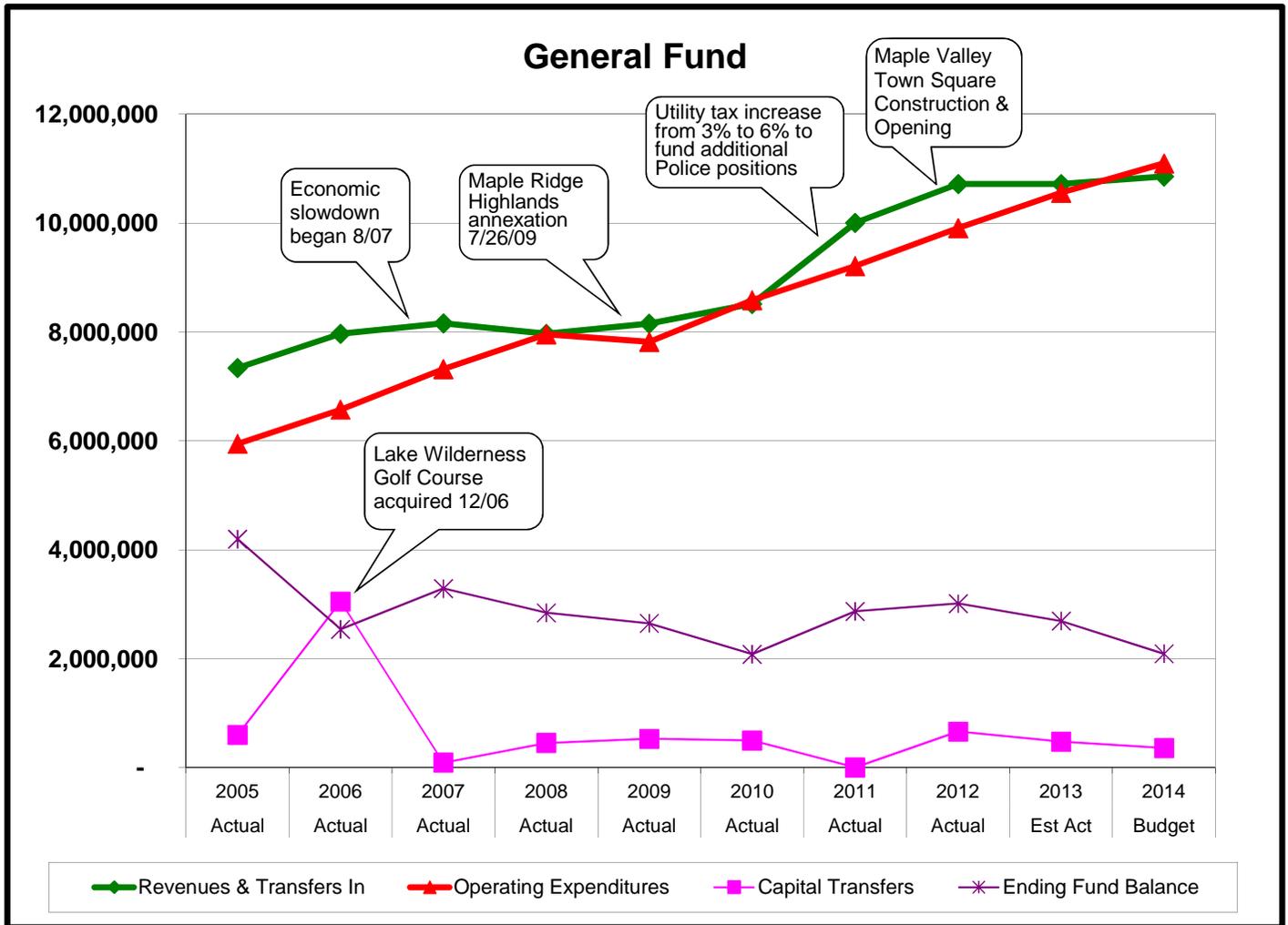
# Budget Summary: All Funds

	2011 Actual	2012 Actual	2013		2014 Budget	Increase (Decrease) from 2012 Budget	
			Budget	Actual		\$	%
<b>Revenues</b>	<b>15,546,742</b>	<b>17,611,821</b>	<b>15,162,064</b>	<b>15,974,685</b>	<b>15,036,727</b>	<b>(125,337)</b>	<b>-0.8%</b>
<b>Expenditures</b>							
Operating Expenditures	10,612,395	11,474,965	12,476,161	12,480,150	13,205,835	729,674	5.8%
Capital Expenditures	4,333,213	3,389,878	5,121,683	4,373,121	14,712,500	9,590,817	187.3%
Debt Expenditures	757,096	761,173	754,449	754,449	938,151	183,702	24.3%
<b>Total Expenditures</b>	<b>15,702,704</b>	<b>15,626,015</b>	<b>18,352,294</b>	<b>17,607,720</b>	<b>28,856,487</b>	<b>10,504,193</b>	<b>57.2%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(155,963)</b>	<b>1,985,806</b>	<b>(3,190,230)</b>	<b>(1,633,035)</b>	<b>(13,819,760)</b>	<b>(10,629,530)</b>	<b>333.2%</b>
<b>Other Sources (Uses)</b>							
Bond & Loan Proceeds	-	-	-	-	10,100,000	10,100,000	
<b>Revenue &amp; Other Sources over Expenditures &amp; Other Uses</b>	<b>(155,963)</b>	<b>1,985,806</b>	<b>(3,190,230)</b>	<b>(1,633,035)</b>	<b>(3,719,760)</b>	<b>(529,530)</b>	
<b>Beginning Fund Balance</b>	<b>14,887,485</b>	<b>14,731,523</b>	<b>16,717,328</b>	<b>16,717,328</b>	<b>15,084,293</b>	<b>(1,633,035)</b>	
<b>Ending Fund Balance</b>	<b>14,731,523</b>	<b>16,717,328</b>	<b>13,527,099</b>	<b>15,084,293</b>	<b>11,364,534</b>	<b>(2,162,565)</b>	<b>-16.0%</b>



# Budget Summary: General Fund

	2011 Actual	2012 Actual	2013		2014 Budget	Increase (Decrease) from 2012 Budget	
			Budget	Actual		\$	%
Revenues	9,950,158	10,635,676	10,104,317	10,604,056	10,743,442	639,125	6.3%
Expenditures	9,120,759	9,874,217	10,563,208	10,448,082	11,069,569	506,361	4.8%
Revenue over Expenditures	829,399	761,459	(458,891)	155,974	(326,127)	132,764	
<b>Other Sources (Uses)</b>							
Transfers In (Revenue)	54,061	79,733	101,184	112,328	112,328	11,143	11.0%
Transfers Out (Operating Expenditures)	(91,373)	(32,840)	(54,637)	(110,178)	(24,942)		
Transfers Out (Capital Expenditures)	(5,940)	(664,996)	(479,206)	(479,206)	(361,644)	(117,562)	-24.5%
<b>Revenue &amp; Other Sources over Expenditures &amp; Other Uses</b>	786,147	143,356	(891,550)	(321,082)	(600,385)	291,164	
Beginning Fund Balance	2,083,738	2,869,886	3,013,242	3,013,242	2,692,160	(321,082)	-10.7%
<b>Ending Fund Balance</b>	<b>2,869,886</b>	<b>3,013,242</b>	<b>2,121,693</b>	<b>2,692,160</b>	<b>2,091,775</b>	<b>(29,918)</b>	<b>-1.4%</b>



Most years show revenue exceeding expenditures as the City's conservative budgeting practices lead to an over collection of revenue and an under expenditure of budget. The economic downturn that slowed revenue growth required expenditure tightening. Current actual fund balance is 25.8% of operating expenditures exceeding the financial policy of "at least 16.7% of operating expenditures." The current budget shows an average budgeted fund balance of 20% for 2014 through 2016.

# Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013 Budget Actual	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND</b>							
<b>REVENUE</b>							
<b>Taxes</b>							
Property Taxes - Current	3,139,117	3,200,310	3,320,025	3,320,025	3,417,332	2.9%	2.9%
Sales Tax							
Locally Generated	1,642,842	2,054,789	1,916,255	2,220,000	2,084,551	8.8%	-6.1%
.1% Criminal Justice	457,167	474,087	478,769	508,701	508,701	6.3%	0.0%
Utility Taxes	1,632,226	1,698,866	1,738,605	1,738,605	1,946,291	11.9%	11.9%
Gambling Tax	37,521	38,828	39,000	29,780	39,390	1.0%	32.3%
<b>Taxes</b>	<b>6,908,872</b>	<b>7,466,880</b>	<b>7,492,653</b>	<b>7,817,111</b>	<b>7,996,265</b>	<b>6.7%</b>	<b>2.3%</b>
<b>Licenses &amp; Permits</b>							
Business Licenses	960	1,600	9,565	4,065	6,565	-31.4%	61.5%
Franchise Fees	304,079	330,137	332,933	333,403	336,093	0.9%	0.8%
Development Permits	477,384	530,245	237,686	273,575	270,025	13.6%	-1.3%
<b>Licenses &amp; Permits</b>	<b>782,423</b>	<b>861,983</b>	<b>580,184</b>	<b>611,043</b>	<b>612,683</b>	<b>5.6%</b>	<b>0.3%</b>
<b>Intergovernmental Revenue</b>							
State and County Grants	88,382	115,199	86,847	91,589	114,391	31.7%	24.9%
State Entitlements							
I 695 Replacement Funding	52,630	66,002	56,000	56,000	56,484	0.9%	0.9%
Criminal Justice Funding	62,065	62,829	64,601	64,601	65,311	1.1%	1.1%
Motor Vehicle Fuel Tax	477,368	468,545	481,738	481,738	494,259	2.6%	2.6%
Liquor Excise Tax and Profits	269,934	313,183	228,965	228,965	230,946	0.9%	0.9%
<b>Intergovernmental Revenue</b>	<b>950,378</b>	<b>1,025,758</b>	<b>918,151</b>	<b>922,893</b>	<b>961,392</b>	<b>4.7%</b>	<b>4.2%</b>
<b>Charges for Service</b>							
Development Charges	375,791	424,659	257,920	413,261	340,786	32.1%	-17.5%
Miscellaneous Charges	388,527	362,110	368,904	365,916	345,792	-6.3%	-5.5%
<b>Charges for Service</b>	<b>764,318</b>	<b>786,769</b>	<b>626,825</b>	<b>779,177</b>	<b>686,578</b>	<b>9.5%</b>	<b>-11.9%</b>
<b>Fines &amp; Forfeits</b>							
	<b>176,373</b>	<b>153,605</b>	<b>145,593</b>	<b>90,053</b>	<b>91,289</b>	<b>-37.3%</b>	<b>1.4%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	35,669	27,441	33,338	33,338	52,435	57.3%	57.3%
Rents, Leases & Concessions	291,548	299,110	302,986	348,980	341,335	12.7%	-2.2%
Other Miscellaneous	40,578	14,130	4,587	1,461	1,465	-68.1%	0.3%
<b>Miscellaneous Revenue</b>	<b>367,795</b>	<b>340,681</b>	<b>340,911</b>	<b>383,779</b>	<b>395,235</b>	<b>15.9%</b>	<b>3.0%</b>
<b>Total General Fund Revenue</b>	<b>9,950,158</b>	<b>10,635,676</b>	<b>10,104,317</b>	<b>10,604,056</b>	<b>10,743,442</b>	<b>6.3%</b>	<b>1.3%</b>

# Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND, continued</b>							
<b>EXPENDITURES</b>							
<b>General Government</b>							
City Council	105,553	120,048	123,658	118,808	128,662	4.0%	8.3%
City Manager	356,958	391,581	474,524	470,480	522,256	10.1%	11.0%
Human Resources	77,826	93,659	110,947	97,165	133,732	20.5%	37.6%
City Clerk	486,433	468,712	558,215	494,105	552,268	-1.1%	11.8%
City Attorney	264,109	346,330	175,000	184,778	176,925	1.1%	-4.3%
Finance	478,415	531,329	629,787	613,932	579,987	-7.9%	-5.5%
<b>General Government</b>	<b>1,769,292</b>	<b>1,951,659</b>	<b>2,072,131</b>	<b>1,979,267</b>	<b>2,093,831</b>	<b>1.0%</b>	<b>5.8%</b>
<b>Community Development</b>							
Planning	367,573	433,689	409,163	387,005	474,261	15.9%	22.5%
Building	553,008	624,265	522,339	504,802	552,893	5.8%	9.5%
Fire Marshal	36,050	65,225	50,000	50,000	50,550	1.1%	1.1%
<b>Community Development</b>	<b>956,631</b>	<b>1,123,179</b>	<b>981,502</b>	<b>941,807</b>	<b>1,077,704</b>	<b>9.8%</b>	<b>14.4%</b>
<b>Human Services</b>							
Human Services	217,842	232,840	233,309	239,586	249,774	7.1%	4.3%
<b>Human Services</b>	<b>217,842</b>	<b>232,840</b>	<b>233,309</b>	<b>239,586</b>	<b>249,774</b>	<b>7.1%</b>	<b>4.3%</b>
<b>Parks &amp; Recreation</b>							
Parks Administration	111,643	114,851	125,197	124,138	148,610	18.7%	19.7%
Parks Maintenance	357,086	311,996	390,010	420,923	407,519	4.5%	-3.2%
Lake Wilderness Lodge	410,004	432,734	473,006	469,660	506,190	7.0%	7.8%
Recreation	502,372	518,627	556,064	557,819	613,494	10.3%	10.0%
Community Events	155,636	192,368	189,559	191,336	195,773	3.3%	2.3%
Community Service Agencies	57,843	60,259	58,467	60,799	60,662	3.8%	-0.2%
<b>Parks &amp; Recreation</b>	<b>1,594,584</b>	<b>1,630,836</b>	<b>1,792,302</b>	<b>1,824,676</b>	<b>1,932,248</b>	<b>7.8%</b>	<b>5.9%</b>
<b>Public Safety</b>							
Police	3,392,838	3,595,901	3,724,472	3,709,735	3,888,113	4.4%	4.8%
Jail	96,800	83,427	139,000	204,058	226,100	62.7%	10.8%
Municipal Court	185,661	237,379	328,000	403,233	375,950	14.6%	-6.8%
Emergency Operations Center	13,486	9,437	7,900	19,145	21,833	176.4%	14.0%
<b>Public Safety</b>	<b>3,688,784</b>	<b>3,926,144</b>	<b>4,199,372</b>	<b>4,336,172</b>	<b>4,511,996</b>	<b>7.4%</b>	<b>4.1%</b>
<b>Public Works</b>							
Administration & Support	118,088	120,332	176,872	147,654	229,032	29.5%	55.1%
Transportation Planning	33,967	25,675	43,757	7,438	19,234	-56.0%	158.6%
Street Maintenance	602,948	661,499	811,264	732,124	690,427	-14.9%	-5.7%
Waste Reduction and Recycling	83,307	121,137	151,514	128,602	152,996	1.0%	19.0%
Lake Management District	55,315	80,916	101,184	110,756	112,328	11.0%	1.4%
<b>Public Works</b>	<b>893,626</b>	<b>1,009,558</b>	<b>1,284,592</b>	<b>1,126,575</b>	<b>1,204,016</b>	<b>-6.3%</b>	<b>6.9%</b>
<b>Total General Fund Expenditures</b>	<b>9,120,759</b>	<b>9,874,217</b>	<b>10,563,208</b>	<b>10,448,082</b>	<b>11,069,569</b>	<b>4.8%</b>	<b>5.9%</b>
<b>Revenue over (under) Expenditures</b>	<b>829,399</b>	<b>761,459</b>	<b>(458,891)</b>	<b>155,974</b>	<b>(326,127)</b>	<b>-28.9%</b>	<b>-309.1%</b>
<b>Other Sources and (Uses)</b>							
Transfer In from SWM Fund	54,061	79,733	101,184	112,328	112,328	11.0%	0.0%
Transfer Out to LWGC Operating	(91,373)	(32,840)	(54,637)	(110,178)	(24,942)	-54.3%	-77.4%
Transfer Out for Capital Projects Fund	(5,940)	(664,996)	(479,206)	(479,206)	(361,644)	-24.5%	-24.5%
<b>Other Sources and (Uses)</b>	<b>(43,252)</b>	<b>(618,103)</b>	<b>(432,659)</b>	<b>(477,056)</b>	<b>(274,258)</b>	<b>-36.6%</b>	<b>-42.5%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>2,083,738</b>	<b>2,869,886</b>	<b>3,013,242</b>	<b>3,013,242</b>	<b>2,692,160</b>	<b>-10.7%</b>	<b>-10.7%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>2,869,886</b>	<b>3,013,242</b>	<b>2,121,693</b>	<b>2,692,160</b>	<b>2,091,775</b>	<b>-1.4%</b>	<b>-22.3%</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013 Budget Actual	
			Budget	Actual		Budget	Actual
<b>STREET FUND</b>							
<b>REVENUE</b>							
Miscellaneous Revenue							
Investment Earnings	6,935	3,167	4,085	2,345	35	-99.1%	-98.5%
Miscellaneous Revenue	<u>6,935</u>	<u>3,167</u>	<u>4,085</u>	<u>2,345</u>	<u>35</u>	<u>-99.1%</u>	<u>-98.5%</u>
<b>Total Operating Revenue</b>	<u>6,935</u>	<u>3,167</u>	<u>4,085</u>	<u>2,345</u>	<u>35</u>	<u>-99.1%</u>	<u>-98.5%</u>
<b>Revenue over (under) Expenditures</b>	<u>6,935</u>	<u>3,167</u>	<u>4,085</u>	<u>2,345</u>	<u>35</u>	<u>-99.1%</u>	<u>-98.5%</u>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	(244,317)	(100,000)	(292,794)	(292,794)	-	-100.0%	-100.0%
<b>Total Other Sources and (Uses)</b>	<u>(244,317)</u>	<u>(100,000)</u>	<u>(292,794)</u>	<u>(292,794)</u>	<u>-</u>	<u>-100.0%</u>	<u>-100.0%</u>
<b>Beginning Fund Balance (Jan 1)</b>	<u>625,005</u>	<u>387,624</u>	<u>290,791</u>	<u>290,791</u>	<u>343</u>	<u>-99.9%</u>	<u>-99.9%</u>
<b>Ending Fund Balance (Dec 31)</b>	<u>387,624</u>	<u>290,791</u>	<u>2,082</u>	<u>343</u>	<u>378</u>	<u>-81.9%</u>	<u>10.2%</u>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### TRANSPORTATION DEVELOPMENT FUND

#### REVENUE

<b>Charges for Services</b>							
Developer Contributions	(390,753)	-	-	-	-	0.0%	0.0%
Transportation Impact Fees	2,232,136	1,116,574	519,268	491,574	491,574	-5.3%	0.0%
<b>Charges for Services</b>	<b>1,841,383</b>	<b>1,116,574</b>	<b>519,268</b>	<b>491,574</b>	<b>491,574</b>	<b>-5.3%</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	62,396	53,520	68,036	48,652	48,652	-28.5%	0.0%
<b>Miscellaneous Revenue</b>	<b>62,396</b>	<b>53,520</b>	<b>68,036</b>	<b>48,652</b>	<b>48,652</b>	<b>-28.5%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>1,903,779</b>	<b>1,170,094</b>	<b>587,304</b>	<b>540,225</b>	<b>540,225</b>	<b>-8.0%</b>	<b>0.0%</b>
<b>Revenue over (under) Expenditures</b>	<b>1,903,779</b>	<b>1,170,094</b>	<b>587,304</b>	<b>540,225</b>	<b>540,225</b>	<b>-8.0%</b>	<b>0.0%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	(1,309,880)	(942,794)	(1,518,779)	(1,518,779)	(2,335,100)	53.7%	53.7%
<b>Total Other Sources and (Uses)</b>	<b>(1,309,880)</b>	<b>(942,794)</b>	<b>(1,518,779)</b>	<b>(1,518,779)</b>	<b>(2,335,100)</b>	<b>53.7%</b>	<b>53.7%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>5,371,749</b>	<b>5,965,648</b>	<b>6,192,949</b>	<b>6,192,949</b>	<b>5,214,395</b>	<b>-15.8%</b>	<b>-15.8%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>5,965,648</b>	<b>6,192,949</b>	<b>5,261,473</b>	<b>5,214,395</b>	<b>3,419,520</b>	<b>-35.0%</b>	<b>-34.4%</b>

#### Funds collected but won't be recognized as revenue until spent

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 516 and 216th Ave SE (Kahn) (10/2006)	38,283
Deferred for Curbs & Sidewalks at Maple Ridge Highlands	87,766
	<b>268,546</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### PARK DEVELOPMENT FUND

#### REVENUE

<b>Intergovernmental Revenue</b>							
KC Open Space & Regional Trail Levy	43,338	43,618	45,000	45,000	45,000	0.0%	0.0%
<b>Intergovernmental Revenue</b>	<b>43,338</b>	<b>43,618</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Charges for Services</b>							
Park Impact Fees	426,870	512,069	224,000	225,439	225,439	0.6%	0.0%
Park Fee in Lieu	33,432	-	-	-	-	0.0%	0.0%
<b>Charges for Services</b>	<b>460,302</b>	<b>512,069</b>	<b>224,000</b>	<b>225,439</b>	<b>225,439</b>	<b>0.6%</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	15,712	13,272	16,276	16,018	16,018	-1.6%	0.0%
<b>Miscellaneous Revenue</b>	<b>15,712</b>	<b>13,272</b>	<b>16,276</b>	<b>16,018</b>	<b>16,018</b>	<b>-1.6%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>519,352</b>	<b>568,958</b>	<b>285,276</b>	<b>286,458</b>	<b>286,458</b>	<b>0.4%</b>	<b>0.0%</b>
<b>Revenue over (under) Expenditures</b>	<b>519,352</b>	<b>568,958</b>	<b>285,276</b>	<b>286,458</b>	<b>286,458</b>	<b>0.4%</b>	<b>0.0%</b>
<b>Other Sources and (Uses)</b>							
Transfer out to Capital Projects Fund	(50,058)	5,901	(455,128)	(100,485)	(854,834)	87.8%	750.7%
<b>Total Other Sources and (Uses)</b>	<b>(50,058)</b>	<b>5,901</b>	<b>(455,128)</b>	<b>(100,485)</b>	<b>(854,834)</b>	<b>87.8%</b>	<b>750.7%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>837,234</b>	<b>1,306,529</b>	<b>1,881,388</b>	<b>1,881,388</b>	<b>2,067,361</b>	<b>9.9%</b>	<b>9.9%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>1,306,529</b>	<b>1,881,388</b>	<b>1,711,537</b>	<b>2,067,361</b>	<b>1,498,985</b>	<b>-12.4%</b>	<b>-27.5%</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### REAL ESTATE EXCISE TAX FUND

#### REVENUE

<b>Taxes</b>							
Real Estate Excise Tax	551,843	1,043,963	654,000	913,735	878,778	34.4%	-3.8%
<b>Taxes</b>	<b>551,843</b>	<b>1,043,963</b>	<b>654,000</b>	<b>913,735</b>	<b>878,778</b>	<b>34.4%</b>	<b>-3.8%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	34,902	14,010	17,075	17,674	17,674	3.5%	0.0%
Other Interest	65	58	77	32	32	-59.0%	0.0%
<b>Miscellaneous Revenue</b>	<b>34,967</b>	<b>14,068</b>	<b>17,152</b>	<b>17,706</b>	<b>17,706</b>	<b>3.2%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>586,810</b>	<b>1,058,031</b>	<b>671,152</b>	<b>931,441</b>	<b>896,484</b>	<b>33.6%</b>	<b>-3.8%</b>
<b>Revenue over (under) Expenditures</b>	<b>586,810</b>	<b>1,058,031</b>	<b>671,152</b>	<b>931,441</b>	<b>896,484</b>	<b>33.6%</b>	<b>-3.8%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	(2,206,877)	(480,190)	(986,620)	(592,700)	(1,135,573)	15.1%	91.6%
<b>Total Other Sources and (Uses)</b>	<b>(2,206,877)</b>	<b>(480,190)</b>	<b>(986,620)</b>	<b>(592,700)</b>	<b>(1,135,573)</b>	<b>15.1%</b>	<b>91.6%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>3,066,232</b>	<b>1,446,165</b>	<b>2,024,007</b>	<b>2,024,007</b>	<b>2,362,747</b>	<b>16.7%</b>	<b>16.7%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>1,446,165</b>	<b>2,024,007</b>	<b>1,708,539</b>	<b>2,362,747</b>	<b>2,123,658</b>	<b>24.3%</b>	<b>-10.1%</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### DRUG SEIZURE FUND

#### REVENUE

##### Miscellaneous Revenue

Confiscated & Forfeited Property

- 5,151 2,000 0.0% -61.2%

Investment Earnings

- 1 1 0.0% 0.0%

##### Miscellaneous Revenue

- - - 5,152 2,001 0.0% -61.2%

##### Total Operating Revenue

- - - 5,152 2,001 0.0% -61.2%

#### EXPENDITURES

Operating Expenditures

- - - - 4,000 0.0% 0.0%

##### Total Drug Seizure Fund Expenditures

- - - - 4,000 0.0% 0.0%

##### Revenue over (under) Expenditures

- - - 5,152 (1,999) 0.0% -138.8%

##### Beginning Fund Balance (Jan 1)

- - - - 5,152 0.0% 0.0%

##### Ending Fund Balance (Dec 31)

- - - 5,152 3,152 0.0% -38.8%

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### BOND PROCEEDS FUND

**REVENUE**

**Other Sources and (Uses)**

Councilmanic GO Bond Proceeds	-	-	-	-	1,500,000	0.0%	0.0%
Voted GO Bond Proceeds	-	-	-	-	8,600,000	0.0%	0.0%
Transfer out to Capital Projects Fund	-	-	-	-	(10,100,000)	0.0%	0.0%
<b>Total Other Sources and (Uses)</b>	-	-	-	-	-	<b>0.0%</b>	<b>0.0%</b>
<b>Beginning Fund Balance (Jan 1)</b>	-	-	-	-	-	<b>0.0%</b>	<b>0.0%</b>
<b>Ending Fund Balance (Dec 31)</b>	-	-	-	-	-	<b>0.0%</b>	<b>0.0%</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### TRANSPORTATION BENEFIT DISTRICT FUND

#### REVENUE

<b>Taxes</b>							
Excise Taxes - Vehicle License Fees	-	-	-	165,000	300,000	0.0%	81.8%
<b>Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,000</b>	<b>300,000</b>	<b>-</b>	<b>1</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	-	-	-	100	100	0.0%	0.0%
<b>Miscellaneous Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,100</b>	<b>300,100</b>	<b>0.0%</b>	<b>81.8%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to Capital Projects Fund	-	-	-	-	(300,000)	0.0%	0.0%
<b>Total Other Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,100</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,100</b>	<b>165,200</b>	<b>-</b>	<b>0</b>

# Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013 Budget Actual	
			Budget	Actual		Budget	Actual
<b>CAPITAL PROJECTS FUND</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
<b>FEDERAL GRANTS</b>							
Lake Wilderness Trail	117,121	15,029	-	667	-		
SR 169 - SE 271st Pl to SE 276th St	-	-	500,000	500,000	-		
<b>STATE GRANTS</b>							
SR 169 - SE 264th to 258th Street	415,106	1,348,280	161,903	161,903	-		
SR 169 - Witte Road to 228th Street	-	559,092	523,926	523,926	-		
Witte Rd & SE 248th St Intersection	(10,687)	-	-	-	-		
<b>Intergovernmental Revenue</b>	<b>521,540</b>	<b>1,922,401</b>	<b>1,185,829</b>	<b>1,186,495</b>	-	<b>-100.0%</b>	<b>-100.0%</b>
<b>Charges for Services</b>							
Developer Contributions	-	13,436	-	-	-	0.0%	0.0%
<b>Charges for Services</b>	<b>-</b>	<b>13,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>							
Rents, Leases & Concessions	500	-	-	-	-	0.0%	0.0%
<b>Miscellaneous Revenue</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>522,040</b>	<b>1,935,837</b>	<b>1,185,829</b>	<b>1,186,495</b>	<b>-</b>	<b>-100.0%</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>							
Transportation Program	3,032,456	3,085,891	3,655,344	3,655,344	2,963,500	-18.9%	-18.9%
Parks and Recreation Program	16,438	-	958,562	210,000	11,399,000	1089.2%	5328.1%
Community Facilities Program	1,217,737	270,851	-	-	25,000		
<b>Total Capital Expenditures</b>	<b>4,266,631</b>	<b>3,356,743</b>	<b>4,613,906</b>	<b>3,865,344</b>	<b>14,387,500</b>	<b>211.8%</b>	<b>272.2%</b>
Debt Service Program	757,096	761,173	754,449	754,449	938,151	24.3%	24.3%
<b>Total Expenditures</b>	<b>5,023,727</b>	<b>4,117,915</b>	<b>5,368,355</b>	<b>4,619,793</b>	<b>15,325,651</b>	<b>185.5%</b>	<b>231.7%</b>
<b>Revenue over (under) Expenditures</b>	<b>(4,501,687)</b>	<b>(2,182,078)</b>	<b>(4,182,526)</b>	<b>(3,433,298)</b>	<b>(15,325,651)</b>	<b>266.4%</b>	<b>346.4%</b>
<b>Other Sources and (Uses)</b>							
General Obligation Bond Proceeds	-	-	-	-	10,100,000	0.0%	0.0%
Transfer In from General Fund	5,940	664,996	479,206	479,206	361,644	-24.5%	-24.5%
Transfer In from Street Fund	244,317	100,000	292,794	292,794	-	-100.0%	-100.0%
Transfer In from TIF Fund	1,309,880	942,794	1,518,779	1,518,779	2,335,100	53.7%	53.7%
Transfer In from PIF Fund	50,058	(5,901)	455,128	100,485	854,834	87.8%	750.7%
Transfer In from REET Fund	2,206,877	480,190	986,620	592,700	1,135,573	15.1%	91.6%
Transfer In from SWM Fund	684,616	-	450,000	450,000	238,500	-47.0%	-47.0%
Transfer In from TBD Fund	-	-	-	-	300,000	0.0%	0.0%
<b>Total Other Sources and (Uses)</b>	<b>4,501,687</b>	<b>2,182,078</b>	<b>4,182,526</b>	<b>3,433,964</b>	<b>15,325,651</b>	<b>266.4%</b>	<b>346.3%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>667</b>		
<b>Ending Fund Balance (Dec 31)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>667</b>	<b>667</b>		

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>SURFACE WATER MANAGEMENT FUND</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
WA - NPDES	26,352	101,775	79,467	79,467	50,000	-37.1%	-37.1%
KC - Flood Control Zone District Grant	-	-	23,687	23,687	27,477	16.0%	16.0%
KCD - Lake Lucerne Outlet Restoration	-	-	9,634	9,634	-	-100.0%	-100.0%
<b>Intergovernmental Revenue</b>	<b>26,352</b>	<b>101,775</b>	<b>112,788</b>	<b>112,788</b>	<b>77,477</b>	<b>-31.3%</b>	<b>-31.3%</b>
<b>Charges for Service</b>							
Inspection Fees	11,810	12,220	13,780	6,153	6,153	-55.3%	0.0%
Surface Water Management Fees	1,026,437	1,169,444	1,211,409	1,211,409	1,221,886	0.9%	0.9%
<b>Charges for Service</b>	<b>1,038,247</b>	<b>1,181,664</b>	<b>1,225,189</b>	<b>1,217,562</b>	<b>1,228,039</b>	<b>0.2%</b>	<b>0.9%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	34,927	19,454	24,290	20,906	20,906	-13.9%	0.0%
Other Miscellaneous	3,703	2,449	2,449	-	-	-100.0%	0.0%
<b>Miscellaneous Revenue</b>	<b>38,631</b>	<b>21,903</b>	<b>26,739</b>	<b>20,906</b>	<b>20,906</b>	<b>-21.8%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>1,103,229</b>	<b>1,305,342</b>	<b>1,364,716</b>	<b>1,351,257</b>	<b>1,326,422</b>	<b>-2.8%</b>	<b>-1.8%</b>
<b>EXPENSES</b>							
<b>Public Works</b>							
Operating Expenditures	473,609	632,736	827,872	890,530	880,402	6.3%	-1.1%
NPDES	62,447	53,500	103,727	68,301	69,052	-33.4%	1.1%
<b>Total Operating Expenditures</b>	<b>536,057</b>	<b>686,236</b>	<b>931,599</b>	<b>958,830</b>	<b>949,454</b>	<b>1.9%</b>	<b>-1.0%</b>
Capital Expenditures	44,886	14,464	462,777	462,777	300,000	-35.2%	-35.2%
<b>Total SWM Expenditures</b>	<b>580,943</b>	<b>700,700</b>	<b>1,394,376</b>	<b>1,421,608</b>	<b>1,249,454</b>	<b>-10.4%</b>	<b>-12.1%</b>
<b>Revenue over (under) Expenditures</b>	<b>522,286</b>	<b>604,642</b>	<b>(29,660)</b>	<b>(70,351)</b>	<b>76,968</b>	<b>-359.5%</b>	<b>-209.4%</b>
<b>Other Sources and (Uses)</b>							
Transfer Out to General Fund	(54,061)	(79,733)	(101,184)	(112,328)	(112,328)	11.0%	0.0%
Transfer Out to Capital Projects Fund	(684,616)	-	(450,000)	(450,000)	(238,500)	-47.0%	-47.0%
Transfer Out to Central Services Fund	-	(27,790)	(40,656)	(28,386)	-	-100.0%	-100.0%
<b>Other Sources and (Uses)</b>	<b>(738,677)</b>	<b>(107,523)</b>	<b>(591,840)</b>	<b>(590,714)</b>	<b>(350,828)</b>	<b>-40.7%</b>	<b>-40.6%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>2,387,869</b>	<b>2,171,478</b>	<b>2,668,596</b>	<b>2,668,596</b>	<b>2,007,531</b>	<b>-24.8%</b>	<b>-24.8%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>2,171,478</b>	<b>2,668,596</b>	<b>2,047,096</b>	<b>2,007,531</b>	<b>1,733,672</b>	<b>-15.3%</b>	<b>-13.6%</b>

# Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013 Budget Actual	
			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	51,574	52,632	51,000	45,000	48,500	-4.9%	7.8%
Green Fees	498,367	495,026	525,000	495,000	518,904	-1.2%	4.8%
Cart Rentals	112,383	130,818	136,000	128,000	127,000	-6.6%	-0.8%
<b>Food &amp; Beverage</b>							
Food Sales	122,094	91,006	93,000	82,000	89,201	-4.1%	8.8%
Beverage Sales	156,589	152,557	143,000	140,000	149,532	4.6%	6.8%
Facility Rentals	1,500	3,329	2,475	7,000	3,267	32.0%	-53.3%
<b>Charges for Service</b>	<b>942,506</b>	<b>925,368</b>	<b>950,475</b>	<b>897,000</b>	<b>936,404</b>	<b>-1.5%</b>	<b>4.4%</b>
<b>Cost of Goods Sold</b>							
Cost of Sales - Merchandise	35,049	38,215	37,152	37,152	33,429	-10.0%	-10.0%
Cost of Sales - Food	60,147	44,927	46,440	46,440	42,350	-8.8%	-8.8%
Cost of Sales - Beverages	48,739	47,712	46,440	46,440	42,350	-8.8%	-8.8%
<b>Cost of Goods Sold</b>	<b>143,936</b>	<b>130,855</b>	<b>130,032</b>	<b>130,032</b>	<b>118,129</b>	<b>-9.2%</b>	<b>-9.2%</b>
	44%	44%	45%	49%	41%		
<b>Gross Profit</b>	<b>798,571</b>	<b>794,514</b>	<b>820,443</b>	<b>766,968</b>	<b>818,275</b>	<b>-0.3%</b>	<b>6.7%</b>
<b>EXPENSES</b>							
<b>Parks &amp; Recreation</b>							
Administration	258,007	242,631	255,951	246,357	93,421	-63.5%	-62.1%
City Paid Expenses	-	-	-	-	143,508	0.0%	0.0%
Course Operations	442,981	446,521	451,319	462,973	463,231	2.6%	0.1%
Food & Beverage	167,376	119,967	122,810	122,874	118,114	-3.8%	-3.9%
<b>Total Operating Expenditures</b>	<b>868,364</b>	<b>809,119</b>	<b>830,080</b>	<b>832,203</b>	<b>818,274</b>	<b>-1.4%</b>	<b>-1.7%</b>
<b>Net Ordinary Income</b>	<b>(69,793)</b>	<b>(14,606)</b>	<b>(9,637)</b>	<b>(65,235)</b>	<b>1</b>	<b>-100.0%</b>	<b>-100.0%</b>
<b>Other Sources and (Uses)</b>							
<b>Miscellaneous Revenue</b>							
Investment Earnings	30	129	-	(75)	(75)	0.0%	0.0%
Other Miscellaneous	86	308	-	132	132	0.0%	0.0%
<b>Miscellaneous Revenue</b>	<b>116</b>	<b>437</b>	<b>-</b>	<b>57</b>	<b>57</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Net Income</b>							
Course Operations	55,348	72,642	95,553	44,725	197,773	107.0%	342.2%
Food & Beverage	(125,025)	(86,811)	(105,191)	(109,904)	39,215	-137.3%	-135.7%
Administration	-	-	-	-	(93,421)	0.0%	0.0%
City Paid Expenses	-	-	-	-	(143,508)	0.0%	0.0%
<b>Total Net Income (Loss)</b>	<b>(69,677)</b>	<b>(14,169)</b>	<b>(9,637)</b>	<b>(65,178)</b>	<b>58</b>	<b>-100.6%</b>	<b>-100.1%</b>
<b>Capital Expenditures &amp; Transfers</b>							
Capital Expenditures	(21,696)	(18,672)	(45,000)	(45,000)	(25,000)	-44.4%	-44.4%
Transfer In from Gen'l Fnd - Operating	91,373	32,840	54,637	110,178	24,942	-54.3%	-77.4%
<b>Capital Expenditures &amp; Transfers</b>	<b>69,677</b>	<b>14,169</b>	<b>9,637</b>	<b>65,178</b>	<b>(58)</b>	<b>-100.6%</b>	<b>-100.1%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>	<b>0.0%</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>VEHICLE RENTAL FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Charges for Services	152,792	181,264	187,976	114,784	141,615	-24.7%	23.4%
<b>Charges for Services</b>	<b>152,792</b>	<b>181,264</b>	<b>187,976</b>	<b>114,784</b>	<b>141,615</b>	<b>-24.7%</b>	<b>23.4%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	2,877	1,895	2,434	2,052	2,052	-15.7%	0.0%
Other Miscellaneous	3,185	-	2,000	-	-	-100.0%	0.0%
<b>Miscellaneous Revenue</b>	<b>6,062</b>	<b>1,895</b>	<b>4,434</b>	<b>2,052</b>	<b>2,052</b>	<b>-53.7%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>158,854</b>	<b>183,159</b>	<b>192,410</b>	<b>116,836</b>	<b>143,667</b>	<b>-25.3%</b>	<b>23.0%</b>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Vehicle Services	52,874	72,679	80,390	74,793	72,600	-9.7%	-2.9%
Vehicle Replacement	45,367	80,723	78,574	78,574	173,303	120.6%	120.6%
<b>General Government</b>	<b>98,241</b>	<b>153,403</b>	<b>158,964</b>	<b>153,367</b>	<b>245,903</b>	<b>54.7%</b>	<b>60.3%</b>
<b>Total Operating Expenditures</b>	<b>98,241</b>	<b>153,403</b>	<b>158,964</b>	<b>153,367</b>	<b>245,903</b>	<b>54.7%</b>	<b>60.3%</b>
<b>Revenue over (under) Expenditures</b>	<b>60,613</b>	<b>29,756</b>	<b>33,446</b>	<b>(36,531)</b>	<b>(102,236)</b>	<b>-405.7%</b>	<b>179.9%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>150,431</b>	<b>211,043</b>	<b>240,800</b>	<b>240,800</b>	<b>204,268</b>	<b>-15.2%</b>	<b>-15.2%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>211,043</b>	<b>240,800</b>	<b>274,246</b>	<b>204,268</b>	<b>102,033</b>	<b>-62.8%</b>	<b>-50.0%</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013 Budget Actual	
			Budget	Actual		Budget	Actual
<b>CENTRAL SERVICES FUND</b>							
<b>REVENUE</b>							
<b>Charges for Services</b>							
Charges for Services	925,784	953,011	981,221	961,869	1,151,694	17.4%	19.7%
<b>Charges for Services</b>	<b>925,784</b>	<b>953,011</b>	<b>981,221</b>	<b>961,869</b>	<b>1,151,694</b>	<b>17.4%</b>	<b>19.7%</b>
<b>Miscellaneous Revenue</b>							
Investment Earnings	4,664	2,859	3,724	2,519	2,519	-32.4%	0.0%
Other Miscellaneous	-	1,149	-	-	-	0.0%	0.0%
<b>Miscellaneous Revenue</b>	<b>4,664</b>	<b>4,008</b>	<b>3,724</b>	<b>2,519</b>	<b>2,519</b>	<b>-32.4%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>930,448</b>	<b>957,018</b>	<b>984,945</b>	<b>964,388</b>	<b>1,154,213</b>	<b>17.2%</b>	<b>19.7%</b>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Central Services	813,423	826,769	855,831	877,630	1,050,415	22.7%	19.7%
Equipment Replacement	103,870	122,474	165,644	141,147	237,400	43.3%	68.2%
<b>General Government</b>	<b>917,294</b>	<b>949,242</b>	<b>1,021,475</b>	<b>1,018,778</b>	<b>1,287,815</b>	<b>26.1%</b>	<b>26.4%</b>
<b>Total Operating Expenditures</b>	<b>917,294</b>	<b>949,242</b>	<b>1,021,475</b>	<b>1,018,778</b>	<b>1,287,815</b>	<b>26.1%</b>	<b>26.4%</b>
<b>Revenue over (under) Expenditures</b>	<b>13,155</b>	<b>7,776</b>	<b>(36,530)</b>	<b>(54,390)</b>	<b>(133,602)</b>	<b>265.7%</b>	<b>145.6%</b>
<b>Other Sources and (Uses)</b>							
Transfer In from Surface Water Manag	-	27,790	40,656	28,386	-	-100.0%	-100.0%
<b>Other Sources and (Uses)</b>	<b>-</b>	<b>27,790</b>	<b>40,656</b>	<b>28,386</b>	<b>-</b>	<b>-100.0%</b>	<b>-100.0%</b>
<b>Beginning Fund Balance (Jan 1)</b>	<b>288,021</b>	<b>301,176</b>	<b>336,742</b>	<b>336,742</b>	<b>310,738</b>	<b>-7.7%</b>	<b>-7.7%</b>
<b>Ending Fund Balance (Dec 31)</b>	<b>301,176</b>	<b>336,742</b>	<b>340,868</b>	<b>310,738</b>	<b>177,136</b>	<b>-48.0%</b>	<b>-43.0%</b>

## Combined Revenue and Expenditure Summary by Fund

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Change 2014 Budget Over (Under) 2013 Budget	Actual
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### UNEMPLOYMENT TRUST FUND

#### REVENUE

Miscellaneous Revenue							
Investment Earnings	1,090	579	752	528	528	-29.8%	0.0%
<b>Miscellaneous Revenue</b>	<b>1,090</b>	<b>579</b>	<b>752</b>	<b>528</b>	<b>528</b>	<b>-29.8%</b>	<b>0.0%</b>
<b>Total Operating Revenue</b>	<b>1,090</b>	<b>579</b>	<b>752</b>	<b>528</b>	<b>528</b>	<b>-29.8%</b>	<b>0.0%</b>

#### EXPENDITURES

General Government							
Unemployment Claims	6,322	3,740	10,000	15,510	6,000	-40.0%	-61.3%
<b>General Government</b>	<b>6,322</b>	<b>3,740</b>	<b>10,000</b>	<b>15,510</b>	<b>6,000</b>	<b>-40.0%</b>	<b>-61.3%</b>
<b>Total Operating Expenditures</b>	<b>6,322</b>	<b>3,740</b>	<b>10,000</b>	<b>15,510</b>	<b>6,000</b>	<b>-40.0%</b>	<b>-61.3%</b>
Revenue over (under) Expenditures	(5,232)	(3,160)	(9,248)	(14,981)	(5,472)	-40.8%	-63.5%
Beginning Fund Balance (Jan 1)	77,206	71,974	68,813	68,813	53,832	-21.8%	-21.8%
<b>Ending Fund Balance (Dec 31)</b>	<b>71,974</b>	<b>68,813</b>	<b>59,565</b>	<b>53,832</b>	<b>48,360</b>	<b>-18.8%</b>	<b>-10.2%</b>



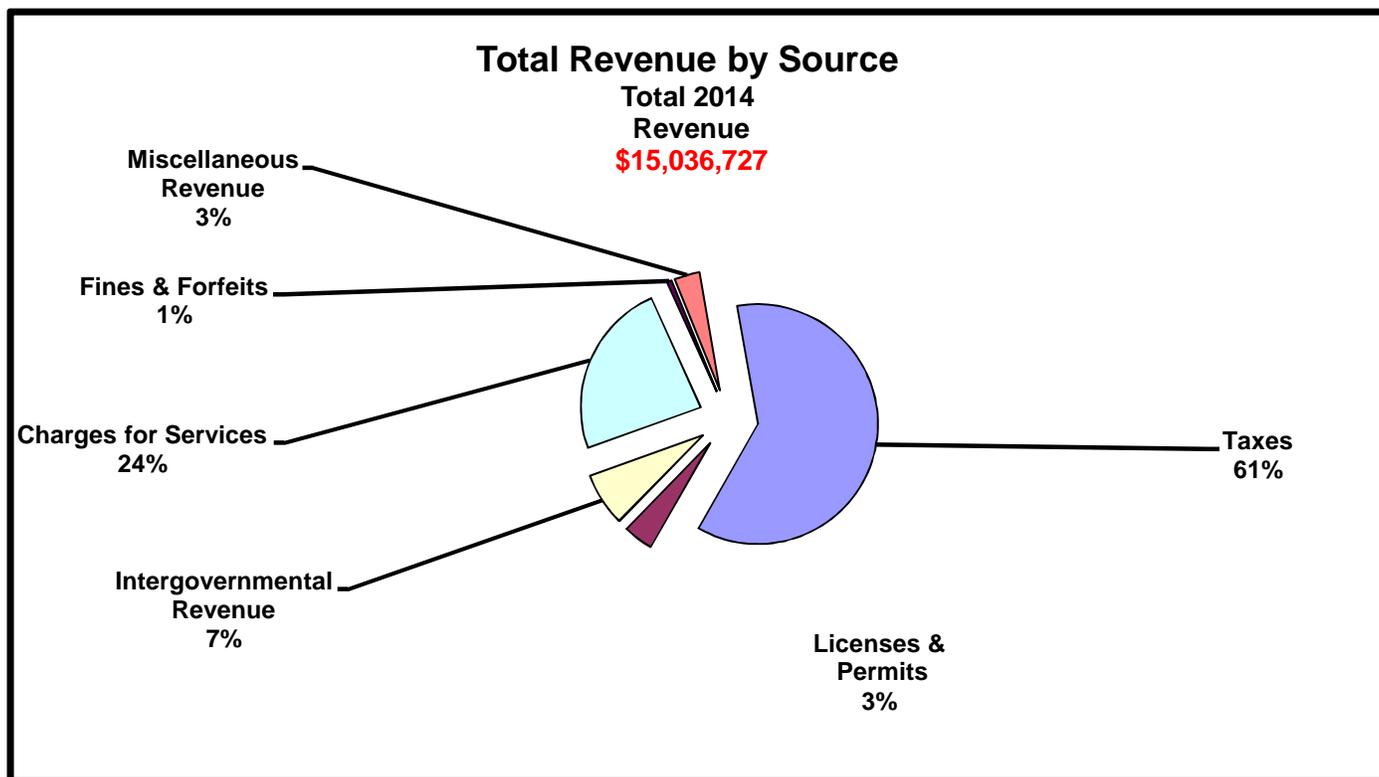
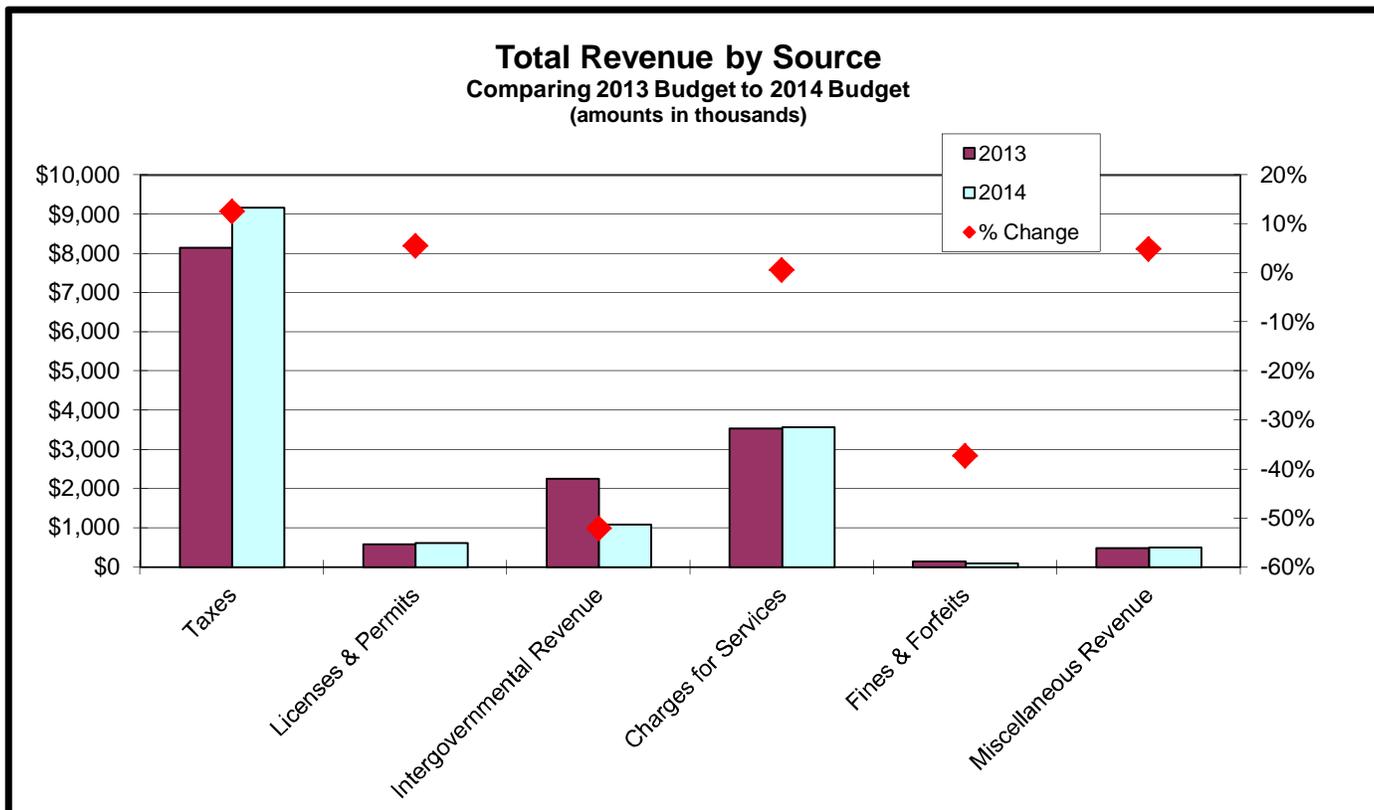
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# REVENUE BUDGET



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# Revenue Summary by Source



## Total Revenue by Source

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>TAXES</b>							
Regular Property Taxes	3,139,117	3,200,310	3,320,025	3,320,025	3,417,332	2.9%	2.9%
Sales Tax							
Locally Generated	1,642,842	2,054,789	1,916,255	2,220,000	2,084,551	8.8%	-6.1%
.1% Criminal Justice	457,167	474,087	478,769	508,701	508,701	6.3%	0.0%
Utility Tax	1,632,226	1,698,866	1,738,605	1,738,605	1,946,291	11.9%	11.9%
Real Estate Excise Tax	551,843	1,043,963	654,000	913,735	878,778	34.4%	-3.8%
Excise Tax - Vehicle License Fees	-	-	-	165,000	300,000	0.0%	81.8%
Gambling Tax	37,521	38,828	39,000	29,780	39,390	1.0%	32.3%
<b>Total Taxes</b>	<b>7,460,715</b>	<b>8,510,844</b>	<b>8,146,653</b>	<b>8,895,846</b>	<b>9,175,044</b>	<b>12.6%</b>	<b>3.1%</b>
<b>% Change from Prior Year Actual</b>	<b>15%</b>	<b>14%</b>	<b>-4%</b>	<b>5%</b>	<b>13%</b>		
<b>LICENSES &amp; PERMITS</b>							
Business Licenses	960	1,600	9,565	4,065	6,565	-31.4%	61.5%
Franchise Fees	304,079	330,137	332,933	333,403	336,093	0.9%	0.8%
Development Permits	477,384	530,245	237,686	273,575	270,025	13.6%	-1.3%
<b>Total Licenses &amp; Permits</b>	<b>782,423</b>	<b>861,983</b>	<b>580,184</b>	<b>611,043</b>	<b>612,683</b>	<b>5.6%</b>	<b>0.3%</b>
<b>% Change from Prior Year Actual</b>	<b>23%</b>	<b>10%</b>	<b>-33%</b>	<b>-29%</b>	<b>6%</b>		
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal, State & County Grants	636,273	2,139,375	1,385,464	1,390,872	191,868	-86.2%	-86.2%
State Shared							
I 695 Replacement Funds	52,630	66,002	56,000	56,000	56,484	0.9%	0.9%
Motor Vehicle Fuel Tax	477,368	468,545	481,738	481,738	494,259	2.6%	2.6%
Criminal Justice Funding	62,065	62,829	64,601	64,601	65,311	1.1%	1.1%
Liquor Excise & Profits	269,934	313,183	228,965	228,965	230,946	0.9%	0.9%
KC Open Space & Regional Trails Levy	43,338	43,618	45,000	45,000	45,000	0.0%	0.0%
<b>Total Intergovernmental Revenue</b>	<b>1,541,608</b>	<b>3,093,552</b>	<b>2,261,768</b>	<b>2,267,176</b>	<b>1,083,869</b>	<b>-52.1%</b>	<b>-52.2%</b>
<b>% Change from Prior Year Actual</b>	<b>-39%</b>	<b>101%</b>	<b>-27%</b>	<b>-27%</b>	<b>-52%</b>		
<b>CHARGES FOR SERVICES</b>							
Development Charges	(3,152)	450,315	271,700	419,414	346,939	27.7%	-17.3%
Transportation Impact Fee	2,232,136	1,116,574	519,268	491,574	491,574	-5.3%	0.0%
Park Impact Fee	426,870	512,069	224,000	225,439	225,439	0.6%	0.0%
Park Fee in Lieu	33,432	-	-	-	-	0.0%	0.0%
Surface Water Mgt Fees	1,026,437	1,169,444	1,211,409	1,211,409	1,221,886	0.9%	0.9%
Golf Course Charges	942,506	925,368	950,475	897,000	936,404	-1.5%	4.4%
Miscellaneous Charges	388,527	362,110	368,904	365,916	345,792	-6.3%	-5.5%
<b>Total Charges for Services</b>	<b>5,046,755</b>	<b>4,535,880</b>	<b>3,545,756</b>	<b>3,610,752</b>	<b>3,568,034</b>	<b>0.6%</b>	<b>-1.2%</b>
<b>% Change from Prior Year Actual</b>	<b>36%</b>	<b>-10%</b>	<b>-22%</b>	<b>-20%</b>	<b>1%</b>		
<b>FINES &amp; FORFIETS</b>							
	<b>176,373</b>	<b>153,605</b>	<b>145,593</b>	<b>90,053</b>	<b>91,289</b>	<b>-37.3%</b>	<b>1.4%</b>
<b>% Change from Prior Year Actual</b>	<b>66%</b>	<b>-13%</b>	<b>-5%</b>	<b>-41%</b>	<b>1%</b>		
<b>MISCELLANEOUS REVENUE</b>							
Investment Earnings	199,202	136,324	170,010	144,059	160,846	-5.4%	11.7%
Rents, Leases, & Concessions	292,048	299,110	302,986	348,980	341,335	12.7%	-2.2%
Other Miscellaneous	47,618	18,095	9,113	6,775	3,629	-60.2%	-46.4%
<b>Total Miscellaneous Revenue</b>	<b>538,868</b>	<b>453,529</b>	<b>482,109</b>	<b>499,815</b>	<b>505,809</b>	<b>4.9%</b>	<b>1.2%</b>
<b>% Change from Prior Year Actual</b>	<b>-5%</b>	<b>-16%</b>	<b>6%</b>	<b>10%</b>	<b>5%</b>		
<b>TOTAL REVENUE</b>							
	<b>15,546,742</b>	<b>17,609,392</b>	<b>15,162,064</b>	<b>15,974,685</b>	<b>15,036,727</b>	<b>-0.8%</b>	<b>-5.9%</b>
<b>% Change from Prior Year Actual</b>	<b>11%</b>	<b>13%</b>	<b>-14%</b>	<b>-9%</b>	<b>-1%</b>		

## Total Revenue by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>GENERAL FUND</b>							
Taxes	6,908,872	7,466,880	7,492,653	7,817,111	7,996,265	6.7%	2.3%
Licenses & Permits	782,423	861,983	580,184	611,043	612,683	5.6%	0.3%
Intergovernmental Revenue	950,378	1,025,758	918,151	922,893	961,392	4.7%	4.2%
Charges for Service	764,318	786,769	626,825	779,177	686,578	9.5%	-11.9%
Fines & Forfeits	176,373	153,605	145,593	90,053	91,289	-37.3%	1.4%
Miscellaneous Revenue	367,795	340,681	340,911	383,779	395,235	15.9%	3.0%
<b>Total General Fund</b>	<b>9,950,158</b>	<b>10,635,676</b>	<b>10,104,317</b>	<b>10,604,056</b>	<b>10,743,442</b>	<b>6.3%</b>	<b>1.3%</b>
<b>% Change from Prior Year Actual</b>	<b>18%</b>	<b>7%</b>	<b>-5%</b>	<b>0%</b>	<b>6%</b>		
<b>TRANSPORTATION FUNDS</b>							
Charges for Services	1,841,383	1,116,574	519,268	491,574	491,574	-5.3%	0.0%
Miscellaneous Revenue	69,332	56,687	72,121	50,997	48,687	-32.5%	-4.5%
<b>Total Street Funds</b>	<b>1,910,714</b>	<b>1,173,261</b>	<b>591,389</b>	<b>542,570</b>	<b>540,260</b>	<b>-8.6%</b>	<b>-0.4%</b>
<b>% Change from Prior Year Actual</b>	<b>244%</b>	<b>-39%</b>	<b>-50%</b>	<b>-54%</b>	<b>-9%</b>		
<b>PARK DEVELOPMENT FUND</b>							
Intergovernmental Revenue	43,338	43,618	45,000	45,000	45,000	0.0%	0.0%
Charges for Services	460,302	512,069	224,000	225,439	225,439	0.6%	0.0%
Miscellaneous Revenue	15,712	13,272	16,276	16,018	16,018	-1.6%	0.0%
<b>Total Park Impact Fee Fund</b>	<b>519,352</b>	<b>568,958</b>	<b>285,276</b>	<b>286,458</b>	<b>286,458</b>	<b>0.4%</b>	<b>0.0%</b>
<b>% Change from Prior Year Actual</b>	<b>18%</b>	<b>10%</b>	<b>-50%</b>	<b>-50%</b>	<b>0%</b>		
<b>REAL ESTATE EXCISE TAX FUND</b>							
Taxes	551,843	1,043,963	654,000	913,735	878,778	34.4%	-3.8%
Miscellaneous Revenue	34,967	14,068	17,152	17,706	17,706	3.2%	0.0%
<b>Total Real Estate Excise Tax Fund</b>	<b>586,810</b>	<b>1,058,031</b>	<b>671,152</b>	<b>931,441</b>	<b>896,484</b>	<b>33.6%</b>	<b>-3.8%</b>
<b>% Change from Prior Year Actual</b>	<b>-21%</b>	<b>80%</b>	<b>-37%</b>	<b>-12%</b>	<b>34%</b>		
<b>DRUG SEIZURE FUND</b>							
Miscellaneous Revenue	-	-	-	5,152	2,001	0.0%	-61.2%
<b>Total Drug Seizure Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,152</b>	<b>2,001</b>	<b>0.0%</b>	<b>-61.2%</b>
<b>% Change from Prior Year Actual</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>-61.2%</b>		
<b>TRANSPORTATION BENEFIT DISTRICT FUND</b>							
Taxes	-	-	-	165,000	300,000	0.0%	81.8%
Miscellaneous Revenue	-	-	-	100	100	0.0%	0.0%
<b>Total Transportation Benefit District F</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,100</b>	<b>300,100</b>	<b>0.0%</b>	<b>81.8%</b>
<b>% Change from Prior Year Actual</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>CAPITAL PROJECTS FUND</b>							
Intergovernmental Revenue	521,540	1,922,401	1,185,829	1,186,495	-	-100.0%	-100.0%
Charges for Services	-	13,436	-	-	-	0.0%	0.0%
Miscellaneous Revenue	500	-	-	-	-	0.0%	0.0%
<b>Total Bond, Grant, &amp; Dev Cont Fd</b>	<b>522,040</b>	<b>1,935,837</b>	<b>1,185,829</b>	<b>1,186,495</b>	<b>-</b>	<b>-100.0%</b>	<b>-100.0%</b>
<b>% Change from Prior Year Actual</b>	<b>-62%</b>	<b>271%</b>	<b>-39%</b>	<b>-39%</b>	<b>-100%</b>		
<b>SURFACE WATER MANAGEMENT FUND</b>							
Intergovernmental Revenue	26,352	101,775	112,788	112,788	77,477	-31.3%	-31.3%
Charges for Service	1,038,247	1,181,664	1,225,189	1,217,562	1,228,039	0.2%	0.9%
Miscellaneous Revenue	38,631	21,903	26,739	20,906	20,906	-21.8%	0.0%
<b>Total Surface Water Mgt Fund</b>	<b>1,103,229</b>	<b>1,305,342</b>	<b>1,364,716</b>	<b>1,351,257</b>	<b>1,326,422</b>	<b>-2.8%</b>	<b>-1.8%</b>
<b>% Change from Prior Year Actual</b>	<b>1%</b>	<b>18%</b>	<b>5%</b>	<b>4%</b>	<b>-3%</b>		

## Total Revenue by Fund

	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>LAKE WILDERNESS GOLF COURSE</b>							
Charges for Service	942,506	925,368	950,475	897,000	936,404	-1.5%	4.4%
Miscellaneous Revenue	116	437	-	57	57	0.0%	0.0%
<b>Total LW Golf Course Fund</b>	<b>942,622</b>	<b>925,805</b>	<b>950,475</b>	<b>897,057</b>	<b>936,461</b>	<b>-1.5%</b>	<b>4.4%</b>
<b>% Change from Prior Year Actual</b>	<b>-29%</b>	<b>-2%</b>	<b>3%</b>	<b>-3%</b>	<b>-1%</b>		
<b>INTERNAL SERVICE FUNDS (External Revenue Only)</b>							
Miscellaneous Revenue	11,815	6,482	8,910	5,099	5,099	-42.8%	0.0%
<b>Total Internal Service Funds</b>	<b>11,815</b>	<b>6,482</b>	<b>8,910</b>	<b>5,099</b>	<b>5,099</b>	<b>-42.8%</b>	<b>0.0%</b>
<b>% Change from Prior Year Actual</b>	<b>-28%</b>	<b>-45%</b>	<b>37%</b>	<b>-21%</b>	<b>-43%</b>		
<b>TOTAL REVENUE</b>	<b>15,546,742</b>	<b>17,609,392</b>	<b>15,162,064</b>	<b>15,974,685</b>	<b>15,036,727</b>	<b>-0.8%</b>	<b>-5.9%</b>
<b>% Change from Prior Year Actual</b>	<b>11%</b>	<b>13%</b>	<b>-14%</b>	<b>-9%</b>	<b>-1%</b>		

# Revenue Narrative Descriptions



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# Revenue Narrative Descriptions

## TAXES

### Property Taxes

#### Definition

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

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

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

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
<b>Levy Rate (per \$1,000 of assessed value)</b>	<b>\$ 1.25</b>	<b>\$ 1.29</b>	<b>\$ 1.38</b>	<b>\$ 1.55</b>	<b>\$ 1.48</b>
Property Tax Levy	3,049,990	3,139,117	3,200,310	3,320,025	3,417,332
<b>Total</b>	<b>3,049,990</b>	<b>3,139,117</b>	<b>3,200,310</b>	<b>3,320,025</b>	<b>3,417,332</b>
% Change from the prior year	2.7%	2.9%	1.9%	3.7%	2.9%

**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 tax applies to the location where the goods and services were received (destination based). The City receives its distribution from the State on the last day of the second succeeding month after the business collected the tax from the customer. Appendix C provides historical information on sales taxes collected by the City.

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

The 2012 increase is associated with the completion and the opening of Maple Valley Town Square and the beginning of construction of Four Corner's Square. Both are shopping centers. Some of the stores provide products not previously sold in Maple Valley, thus reducing the City leakage. Others provide the same products as provided elsewhere in town and thus reduce sales tax revenue from other businesses. The increase for 2013 is attributable to a full year of sales tax from Fred Meyer and other surrounding new businesses. Sales tax for 2014 is expected to decrease based on a loss of construction sales tax due to a slow-down in development activities.

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
Locally Generated	1,506,140	1,642,842	2,054,789	2,220,000	2,084,551
Criminal Justice Distribution	436,787	457,167	474,087	508,701	508,701
<b>Total</b>	<b>1,942,926</b>	<b>2,100,009</b>	<b>2,528,876</b>	<b>2,728,701</b>	<b>2,593,252</b>
% Change from the prior year	4.2%	8.1%	20.4%	7.9%	-5.0%

**Application** Retail sales and use taxes are unrestricted and can be used for any municipal purpose.

**Assumptions** Forecast based on approximately 1/3 of sales tax revenue being on new construction activity. The forecast of this component is based on the conservative new construction forecast. Other sales tax increases are based on growth in the tax base.

#### Authority and Rates

City	MVMC 3.05
State	RCW 82.08
Rates	City share: 0.85% of total; Total general sales tax, 8.6%;

# Revenue Narrative Descriptions

## TAXES, continued

### Utility Taxes

#### Definition

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

With some exceptions, the maximum utility tax rate allowed is 6%. The City applies this tax rate to electricity, natural gas, and telephone services. The City ordinance defines "telephone services" to include cellular phones, pagers, and cable modem services. In 2010 the City raised its rate from 2.25% to 3% to fund a police sergeant. In 2011 the City increased its utility tax from 3% to 6% to fund public safety improvements including 3 police officers, a detective, and an emergency management plan and equipment. In 2012 the 2011 one time capital costs was used to fund an additional police officer.

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
<b>Utility Tax Rate</b>	<b>3.00%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>6.00%</b>
Electric	304,587	658,130	675,489	686,305	699,855
Natural Gas	188,040	448,750	432,940	453,813	462,773
Cable TV	-	-	-	-	180,000
Telephone	252,480	525,346	590,437	598,487	603,663
<b>Total</b>	<b>745,107</b>	<b>1,632,226</b>	<b>1,698,866</b>	<b>1,738,605</b>	<b>1,946,291</b>
% Change from the prior year	22.4%	119.1%	4.1%	2.3%	11.9%

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

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

Cable TV utility tax was adopted to be collected as payment for debt service on the 2014 Councilmanic bonds to be issued for the Ravensdale ballfield project.

#### Authority and Rate

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

# Revenue Narrative Descriptions

## TAXES, continued

### Real Estate Excise Tax

#### Definition

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

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

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
REET -- First 0.25 percent	343,329	276,799	521,982	456,868	439,389
REET -- Second 0.25 percent	343,329	275,044	521,982	456,868	439,389
<b>Total</b>	<b>686,659</b>	<b>551,843</b>	<b>1,043,963</b>	<b>913,735</b>	<b>878,778</b>
% Change from the prior year	30.0%	-19.6%	89.2%	-12.5%	-3.8%

**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

### Excise Tax - Vehicle License Fees

#### Definition

Legislation creating a Transportation Benefit District (TBD) in Maple Valley was passed on December 10, 2012 with Ordinance No. O-12-516. The boundary of the TBD is co-extensive with City boundaries. Beginning July 2013 the Washington State Department of Licensing will begin collecting and remitting to the City a \$20 excise tax for all vehicles located within the City.

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

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
Excise taxes - vehicle license fees	-	-	-	165,000	300,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,000</b>	<b>300,000</b>
% Change from the prior year	0.0%	0.0%	0.0%	0.0%	81.8%

**Application** The TBD excise tax is restricted to capital purposes, as described above

**Assumptions** Forecast based on presumptive level of vehicle licensing within the City. The forecast will be updated as actual taxes are collected by the Department of Licensing.

#### Authority and Rates

City	MVMC 12.35
State	RCW 35.21.225 and 36.73
Rate	\$20 per vehicle

# Revenue Narrative Descriptions

## TAXES, continued

### Gambling Tax

#### Definition

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

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
<b>Gambling Taxes</b>	<b>43,419</b>	<b>37,521</b>	<b>38,828</b>	<b>29,780</b>	<b>39,390</b>
% Change from the prior year	13.2%	-13.6%	3.5%	-23.3%	32.3%

**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

### Business Licenses

#### Definition

The City established a general business license for 2013 at \$10 per license. It applies to all activities, occupations, services, pursuits or professions located within the City, with the object of gain, benefit, profit, or advantage to the person or entity engaging in the same, or to any other person or class, directly or indirectly, for which a State of Washington business license is required. The City also requires a special license for the following business activities: amusement device establishments, amusement establishments, billiard or pool places, public dances, secondhand dealers, certain charitable solicitors, outdoor musical entertainment, and limited special uses of City property or rights-of-way. The special license base fee is \$100 per year with a \$20 fee added for each additional licensed activity per establishment. Transient sales companies and individuals soliciting door to door are also required to be licensed.

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
Business Licenses	-	-	-	2,500	5,000
Special Licenses	1,060	960	960	960	960
Transient Sales Licenses	-	-	640	605	605
<b>Total</b>	<b>1,060</b>	<b>960</b>	<b>1,600</b>	<b>4,065</b>	<b>6,565</b>
% Change from the prior year	0.0%	-9.4%	66.7%	154.1%	61.5%

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

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

#### Authority and Rates

City	MVMC 5.05
State	State Constitution, Article 11, Section 12
Rates	\$100 base, \$20 each additional licensed activity; \$10 general business license fee

# Revenue Narrative Descriptions

## LICENSES & PERMITS, continued

### Franchise Fees

#### Definition

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

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
<b>General Government</b>					
Cable TV	283,261	284,567	308,231	311,026	313,716
<b>Public Works</b>					
Waste Reduction and Recycling Division					
Solid Waste	21,287	19,512	21,906	22,376	22,376
<b>Total</b>	<b>304,548</b>	<b>304,079</b>	<b>330,137</b>	<b>333,403</b>	<b>336,093</b>
% Change from the prior year	11.5%	-0.2%	8.6%	1.0%	0.8%

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

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

#### Authority and Rate

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

# 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

	2010	2011	2012	2013	2014
<b>Community Development</b>					
<b>Building Division</b>					
Building Permits	268,185	402,149	434,181	219,001	216,095
Plumbing Permits	25,370	33,484	40,790	20,647	20,373
Fill and Grade Permits	1,800	3,667	3,553	585	585
Mechanical Permits	33,790	35,825	48,432	30,356	29,953
Miscellaneous Permits & Fees	100	300	-	-	-
<b>Public Works</b>					
Right of Way Permit	2,695	1,960	3,290	2,987	3,020
<b>Total</b>	<b>331,940</b>	<b>477,384</b>	<b>530,245</b>	<b>273,575</b>	<b>270,025</b>
% Change from the prior year	40.5%	43.8%	11.1%	-48.4%	-1.3%

**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

	2010	2011	2012	2013	2014
<b>Parks &amp; Recreation</b>					
4 Culture Grant	-	-	-	3,000	-
<b>Public Safety</b>					
State Emergency Management Grant	-	-	22,609	-	-
King County EMS Grant	-	-	2,500	-	-
WA Traffic Safety - Safety	3,000	21,118	15,868	12,847	12,847
WA Traffic Safety - Overtime	5,614	4,293	2,610	4,000	4,000
WA Traffic Safety - Other	-	357	-	-	-
Bureau of Justice Grant	2,396	8,789	-	1,742	1,742
<b>Public Works</b>					
Fed - Lake Wilderness Trail	(1,631)	117,121	15,029	667	-
Fed - SR 169 & SE 271st PI Intersection	-	-	-	500,000	-
WA - SR 169 - Witte Road to 228th Ave S	-	-	559,092	523,926	-
WA - SR 169 - 264th to 258th Street	145,888	415,106	1,348,280	161,903	-
WA - Witte Road & 248th Street Intersect	1,250,000	(10,687)	-	-	-
WA - Department of Ecology	-	-	-	-	41,803
WA - Surface Water Management NPDES	23,648	26,352	101,775	79,467	50,000
KC - Waste Reduction & Recycling	53,515	53,825	71,612	70,000	54,000
KC - Flood Control Zone District Grant	-	-	-	23,687	27,477
KCD - Lake Lucerne Outlet Restoration	86,706	-	-	9,634	-
<b>Total</b>	<b>1,569,136</b>	<b>636,273</b>	<b>2,139,375</b>	<b>1,390,872</b>	<b>191,868</b>
% Change from the prior year	41.2%	-59.5%	236.2%	-35.0%	-86.2%

**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

	2010	2011	2012	2013	2014
<b>General Government</b>					
Local Government Assistance	77,433	52,630	66,002	56,000	56,484
Liquor Excise Tax	112,947	111,823	84,455	19,606	19,775
Liquor Profits	182,331	158,111	228,728	209,360	211,170
<b>Parks &amp; Recreation</b>					
KC Open Space & Regional Trails Levy	39,284	43,338	43,618	45,000	45,000
<b>Public Safety</b>					
CJ - Population	5,072	5,060	5,168	5,733	5,796
CJ - Contract Law Enforcement	33,341	33,097	33,946	34,979	35,364
CJ - Special Programs	19,213	19,102	19,429	19,491	19,705
DUI / Other Criminal Justice	4,226	4,806	4,286	4,399	4,447
<b>Public Works</b>					
Motor Vehicle Fuel Tax	493,713	477,368	468,545	481,738	494,259
<b>Total</b>	<b>967,560</b>	<b>905,335</b>	<b>954,176</b>	<b>876,304</b>	<b>892,000</b>
% Change from the prior year	10.6%	-6.4%	5.4%	-8.2%	1.8%

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

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

#### Authority and Rates

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

# 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

	2010	2011	2012	2013	2014
<b>Community Development</b>					
<b>Planning Division</b>					
Sale of Maps / Publications	2	-	-	-	-
Counter Service Fees	1,025	825	1,275	1,667	1,685
Boundary Line Adjustment Fee	-	1,375	9,150	1,300	1,314
Preliminary Plat Review Fees	2,000	1,175	3,925	14,100	14,255
Final Plat Review Fees	4,450	10,500	-	7,600	7,684
Design Review Fees	41,734	42,455	29,700	29,654	29,981
Conditional Use Permits	-	-	-	900	910
SEPA Review Fees	10,275	8,075	1,250	5,367	5,426
Fire Impact Administration Fee	-	-	2,600	5,027	4,550
School Impact Administration Fees	8,060	10,140	10,660	4,853	4,550
<b>Building Division</b>					
Counter Service Fees	10,475	8,400	14,350	9,347	15,667
Title Elimination Fees	100	325	25	-	-
Plan Check Fees	120,597	129,728	139,359	121,438	85,000
WSEC - Energy Code Fee	8,050	9,450	11,159	6,067	6,133
<b>Fire Marshal</b>					
Land Use Review Fee	1,450	1,400	250	1,233	1,247
Plan Review Fee	5,700	8,625	20,500	9,933	18,000
New Construction Insp - Building	7,000	16,150	29,375	13,733	13,884
Inspections - Fireworks Stands	700	800	600	500	500
<b>Public Works</b>					
Construction Inspection Fees	63,524	44,013	44,244	63,180	50,000
Surface Water Mgt Inspection Fees	9,330	11,810	12,220	6,153	6,153
Traffic Concurrency Fees	4,527	-	6,745	4,433	-
Plan Review Fees	58,650	79,730	99,493	112,928	80,000
Final Plat Review Fees	-	2,625	-	-	-
<b>Total</b>	<b>357,648</b>	<b>387,601</b>	<b>436,879</b>	<b>419,414</b>	<b>346,939</b>
% Change from the prior year	-10.2%	8.4%	12.7%	-4.0%	-17.3%

**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

	2010	2011	2012	2013	2014
<b>Trans impact fee / pm peak hr trip</b>	<b>\$ 2,859</b>	<b>\$ 3,031</b>	<b>\$ 3,881</b>	<b>\$ 3,881</b>	<b>\$ 3,986</b>
<b>Park impact fee / residential pm peak hr</b>	<b>\$ 2,754</b>	<b>\$ 2,754</b>	<b>\$ 2,754</b>	<b>\$ 2,754</b>	<b>\$ 2,754</b>
Transportation Impact Fees	420,591	2,232,136	1,116,574	491,574	491,574
Transportation Contributions	(7,872)	(390,753)	13,436	-	-
Park Fee in Lieu	48,681	33,432	-	-	-
Park Impact Fees	342,183	426,870	512,069	225,439	225,439
<b>Total</b>	<b>803,582</b>	<b>2,301,685</b>	<b>1,642,079</b>	<b>717,013</b>	<b>717,013</b>
% Change from the prior year	39.6%	186.4%	-28.7%	-56.3%	0.0%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Surface Water Management Fees

#### Definition

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

	2010	2011	2012	2013	2014
<b>Single Family Residential Annual Rate</b>	<b>\$ 91.02</b>	<b>\$ 103.02</b>	<b>\$ 115.02</b>	<b>\$ 115.02</b>	<b>\$ 115.02</b>
Current SWM Collections	938,700	1,026,437	1,169,444	1,211,409	1,221,886
<b>Total</b>	<b>938,700</b>	<b>1,026,437</b>	<b>1,169,444</b>	<b>1,211,409</b>	<b>1,221,886</b>
% Change from the prior year	24.6%	9.3%	13.9%	3.6%	0.9%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## CHARGES FOR SERVICES, continued

### Golf Course Charges

#### Definition

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

#### Historical and Projected Collections

	2010	2011	2012	2013	2014
Merchandise Sales	55,090	51,574	52,632	45,000	48,500
Green Fees	497,758	498,367	495,026	495,000	518,904
Cart Rentals	137,302	112,383	130,818	128,000	127,000
Food Sales	321,002	122,094	91,006	82,000	89,201
Beverage Sales	309,822	156,589	152,557	140,000	149,532
Facility Rentals	493	1,500	3,329	7,000	3,267
<b>Total</b>	<b>1,321,465</b>	<b>942,506</b>	<b>925,368</b>	<b>897,000</b>	<b>936,404</b>
% Change from the prior year	-8.7%	-28.7%	-1.8%	-3.1%	4.4%

**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

	2010	2011	2012	2013	2014
<b>General Government</b>					
Sale of Maps / Publications	345	713	425	230	400
Passport Filing Fees	10,675	9,800	10,950	9,200	11,581
Pet License Rebate	146	51	-	-	-
<b>Municipal Court</b>					
Warrant Cost	5,953	5,612	6,935	1,993	2,015
IT Time Pay Fee	392	506	496	36	36
Copies and Tape Fees	20	7	4	-	-
Adult Probation Services	2	138	2	13	13
Sentencing Compliance Fee	28,262	88,139	55,389	3,552	3,591
Housing and Monitoring of Prisoners	120	1,763	1,879	2,048	2,071
Pre-Conviction Supervision Costs	-	-	-	1,547	1,564
Crime Conviction Fee	235	581	642	110	111
<b>Community Development</b>					
<b>Fire Marshal</b>					
Annual Fire Inspections	9,700	9,040	11,520	11,000	11,121
<b>Parks &amp; Recreation</b>					
Program Fees - Day Camp	65,853	63,841	60,530	98,399	71,610
Program Fees - Youth Sports	91,459	49,996	47,069	67,795	68,541
Program Fees - Youth Classes	-	58,918	78,238	82,641	83,550
Program Fees - Adult Sports	75,127	42,765	45,383	41,970	42,432
Program Fees - Adult Classes	-	46,113	31,347	28,112	28,421
Parent's Night Out	-	-	-	1,618	3,000
Recreation Advertising Fee	-	850	2,040	6,113	6,181
Recreation Convenience Fee	-	870	1,059	1,539	1,556
<b>Police</b>					
Sale of Emergency Preparedness Kits	1,540	1,725	-	-	-
Impound fees	4,300	7,100	8,200	8,000	8,000
<b>Total</b>	<b>294,129</b>	<b>388,527</b>	<b>362,110</b>	<b>365,916</b>	<b>345,792</b>
% Change from the prior year	8.9%	32.1%	-6.8%	1.1%	-5.5%

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

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

#### Authority and Rates

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

# Revenue Narrative Descriptions

## FINES & FORFEITURES

### Definition

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

### Historical and Projected Collections

	2010	2011	2012	2013	2014
<b>Municipal Court</b>					
False Alarm Fines	900	1,350	1,225	500	750
Proof of Motor Vehicle Insurance	2,142	3,832	2,343	899	909
Local Infraction Refund	-	6,710	-	-	-
Traffic Infractions	53,881	89,599	87,305	52,373	52,949
Emergency and Trauma	13,025	15,249	9,336	8,318	8,410
School Zone Safety	660	24,491	17,274	6,512	6,583
Local JIS- Court	1,581	2,396	3,915	32	32
Non-Traffic Infractions	1,351	686	144	355	359
Civil Parking Infraction Penalties	983	760	145	1,167	1,180
Handicapped Parking Infractions	713	805	542	407	411
Driving Under the Influence	9,620	9,648	7,295	4,166	4,212
Criminal Traffic Misdemeanor	7,283	7,029	8,762	5,011	5,066
Investigative Assessment	156	6	58	49	49
Other Non-Traffic Fines	6,016	5,505	3,966	4,429	4,478
Domestic Violence Penalty Assessment	1,406	554	749	514	520
Jury Demand Fee	-	-	986	-	-
Public Defense Fees	6,111	7,007	9,182	4,377	4,425
Law Enforcement Services	365	236	153	10	11
Court Interpreter	37	210	-	3	3
<b>Community Development</b>					
Code Enforcement Fine	175	300	225	933	944
<b>Total</b>	<b>106,404</b>	<b>176,373</b>	<b>153,605</b>	<b>90,053</b>	<b>91,289</b>
% Change from the prior year	1.1%	65.8%	-12.9%	-41.4%	1.4%

**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 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 to 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

	2010	2011	2012	2013	2014
General Fund	42,094	35,669	27,441	33,338	52,435
Street Fund	10,872	6,935	3,167	2,345	35
Transportation Impact Fee Fund	101,677	62,396	53,520	48,652	48,652
Park Development Fund	11,199	15,712	13,272	16,018	16,018
Real Estate Excise Tax Fund	57,321	34,902	14,010	17,674	17,674
Drug Seizure Fund	-	-	-	1	1
Transportation Benefit District Fund	-	-	-	100	100
Surface Water Management Fund	36,229	34,927	19,454	20,906	20,906
Lake Wilderness Golf Course	40	30	129	(75)	(75)
Equipment Rental Fund	2,109	2,877	1,895	2,052	2,052
Central Service Fund	4,968	4,664	2,859	2,519	2,519
Unemployment Fund	1,417	1,090	579	528	528
<b>Total</b>	<b>267,925</b>	<b>199,202</b>	<b>136,324</b>	<b>144,059</b>	<b>160,846</b>
% Change from the prior year	60.9%	-25.7%	-31.6%	-27.7%	11.7%
Investment Interest	150,030	134,972	171,719	143,958	160,745
Unrealized Gain(Loss) on Investments	117,896	64,230	(35,394)	-	-
	<b>267,925</b>	<b>199,202</b>	<b>136,324</b>	<b>143,958</b>	<b>160,745</b>

Cumulative Unrealized Gain(Loss) on Investments Inception to Date 191,663

**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

	2010	2011	2012	2013	2014
Small Overpayment - Courts	-	20	70	17	17
NSF Revenues - Court	50	100	50	108	109
Rents, Leases & Concessions	263,062	274,441	264,748	276,113	276,356
Miscellaneous Revenue - Park	12,365	17,607	34,362	72,867	64,978
Miscellaneous Revenue - Golf	1,814	86	308	132	132
Private Donations	1,000	26,263	820	267	267
Asset Seizures	52	-	3,304	5,365	2,214
Judgements & Settlements	-	11,280	5,501	-	-
Cash Long or Short	(0)	(92)	12	7	7
Refunds - Prior Year	6,345	179	1,096	-	-
Other Interest & Penalties	6,795	6,597	5,689	880	884
Sale of Surplus Assets	7,890	3,185	1,245	-	-
<b>Total</b>	<b>299,373</b>	<b>339,666</b>	<b>317,205</b>	<b>355,755</b>	<b>344,964</b>
% Change from the prior year	24.4%	13.5%	-6.6%	12.2%	-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



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# Revenue Detail by Fund and Source



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## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### GENERAL FUND

#### GENERAL GOVERNMENT REVENUES

##### TAXES

Regular Property Tax - Current	3,139,117	3,200,310	3,320,025	3,320,025	3,417,332	2.9%	2.9%
Sales Tax	1,642,842	2,054,789	1,916,255	2,220,000	2,084,551	8.8%	-6.1%
Criminal Justice Sales Tax	457,167	474,087	478,769	508,701	508,701	6.3%	0.0%
Electric Tax	658,130	675,489	686,305	686,305	699,855	2.0%	2.0%
Natural Gas Tax	448,750	432,940	453,813	453,813	462,773	2.0%	2.0%
Telephone Tax	525,346	590,437	598,487	598,487	603,663	0.9%	0.9%
Cable TV Tax	-	-	-	-	180,000	0.0%	0.0%
Gambling Tax	37,521	38,828	39,000	29,780	39,390	1.0%	32.3%
<b>TOTAL TAXES</b>	<b>6,908,872</b>	<b>7,466,880</b>	<b>7,492,653</b>	<b>7,817,111</b>	<b>7,996,265</b>	<b>6.7%</b>	<b>2.3%</b>

##### LICENSES AND PERMITS

Business Licenses	-	-	8,000	2,500	5,000	-37.5%	100.0%
Special Licenses	960	960	960	960	960	0.0%	0.0%
Transient Sales Licenses	-	640	605	605	605	0.0%	0.0%
Franchise Fees - Cable TV	284,567	308,231	311,026	311,026	313,716	0.9%	0.9%
<b>TOTAL LICENSES AND PERMITS</b>	<b>285,527</b>	<b>309,831</b>	<b>320,591</b>	<b>315,091</b>	<b>320,281</b>	<b>-0.1%</b>	<b>1.6%</b>

##### INTERGOVERNMENTAL REVENUE

Local Government Assistance	52,630	66,002	56,000	56,000	56,484	0.9%	0.9%
Liquor Excise Tax	111,823	84,455	19,606	19,606	19,775	0.9%	0.9%
Liquor Profits	158,111	228,728	209,360	209,360	211,170	0.9%	0.9%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>322,564</b>	<b>379,185</b>	<b>284,965</b>	<b>284,965</b>	<b>287,430</b>	<b>0.9%</b>	<b>0.9%</b>

##### CHARGES FOR SERVICES

Sale of Maps / Publications	713	425	458	230	400	-12.6%	73.7%
Passport Filing Fees	9,800	10,950	11,467	9,200	11,581	1.0%	25.9%
Pet License Sales Rebate	51	-	-	-	-	0.0%	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>10,564</b>	<b>11,375</b>	<b>11,924</b>	<b>9,430</b>	<b>11,981</b>	<b>0.5%</b>	<b>27.1%</b>

##### MISCELLANEOUS REVENUES

Investment Interest	24,718	33,352	33,338	33,338	52,435	57.3%	57.3%
Unrealized Gain(Loss) on Investments	10,951	(5,911)	-	-	-	0.0%	0.0%
Other Interest & Penalties	1,328	935	943	543	543	-42.4%	0.0%
Judgements & Settlements	11,280	5,501	-	-	-	0.0%	0.0%
Sale of Surplus Assets	-	96	96	-	-	-100.0%	0.0%
Cash Long and Short	(92)	12	-	7	7	0.0%	0.0%
Refund - Prior Year	179	1,096	-	-	-	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>48,364</b>	<b>35,081</b>	<b>34,377</b>	<b>33,888</b>	<b>52,985</b>	<b>54.1%</b>	<b>56.4%</b>

#### **TOTAL GENERAL GOV'T REVENUE**

<b>7,575,891</b>	<b>8,202,352</b>	<b>8,144,512</b>	<b>8,460,486</b>	<b>8,668,943</b>	<b>6.4%</b>	<b>2.5%</b>
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# Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

## GENERAL FUND, continued

### COMMUNITY DEVELOPMENT REVENUES

#### PLANNING DIVISION

##### CHARGES FOR SERVICES

Counter Service Fee	825	1,275	1,167	1,667	1,685	44.4%	1.1%
Boundary Line Adjustment Fee	1,375	9,150	9,150	1,300	1,314	-85.6%	1.1%
Preliminary Plat Review Fee	1,175	3,925	2,900	14,100	14,255	391.6%	1.1%
Final Plat Review	10,500	-	7,500	7,600	7,684	2.4%	1.1%
Design Review Fee	42,455	29,700	25,000	29,654	29,981	19.9%	1.1%
Conditional Use Permit Fee	-	-	-	900	910	0.0%	1.1%
SEPA Review - Offsite	8,075	1,250	933	5,367	5,426	481.3%	1.1%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>64,405</b>	<b>45,300</b>	<b>46,650</b>	<b>60,588</b>	<b>61,254</b>	<b>31.3%</b>	<b>1.1%</b>

##### TOTAL PLANNING DIVISION

	<b>64,405</b>	<b>45,300</b>	<b>46,650</b>	<b>60,588</b>	<b>61,254</b>	<b>31.3%</b>	<b>1.1%</b>
<b>EXPENDITURES</b>	<b>367,573</b>	<b>433,689</b>	<b>409,163</b>	<b>387,005</b>	<b>474,261</b>	<b>15.9%</b>	<b>22.5%</b>
Percent Coverage	18%	10%	11%	16%	13%		

#### BUILDING DIVISION

##### LICENSES AND PERMITS

Building Permits	402,149	434,181	193,545	219,001	216,095	11.7%	-1.3%
Plumbing Permits	33,484	40,790	17,938	20,647	20,373	13.6%	-1.3%
Fill and Grade Permits	3,667	3,553	3,376	585	585	-82.7%	0.0%
Mechanical Permits	35,825	48,432	19,827	30,356	29,953	51.1%	-1.3%
Miscellaneous Permits & Fees	300	-	-	-	-	0.0%	0.0%
<b>TOTAL LICENSES AND PERMITS</b>	<b>475,424</b>	<b>526,955</b>	<b>234,686</b>	<b>270,589</b>	<b>267,006</b>	<b>13.8%</b>	<b>-1.3%</b>

##### CHARGES FOR SERVICES

Counter Service Fee	8,400	14,350	15,667	9,347	15,667	0.0%	67.6%
Title Elimination Fee	325	25	25	-	-	-100.0%	0.0%
Plan Check Fee	129,728	139,359	59,008	121,438	85,000	44.0%	-30.0%
Fire Impact Administration Fee	-	2,600	4,550	5,027	4,550	0.0%	-9.5%
School Impact Administration Fee	10,140	10,660	4,550	4,853	4,550	0.0%	-6.2%
WSEC - Energy Code Fee	9,450	11,159	4,721	6,067	6,133	29.9%	1.1%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>158,043</b>	<b>178,153</b>	<b>88,520</b>	<b>146,731</b>	<b>115,900</b>	<b>30.9%</b>	<b>-21.0%</b>

##### FINES AND FORFEITS

Code Enforcement Fines	300	225	-	933	944	0.0%	1.1%
<b>TOTAL FINES AND FORFEITS</b>	<b>300</b>	<b>225</b>	<b>-</b>	<b>933</b>	<b>944</b>	<b>0.0%</b>	<b>1.1%</b>

##### TOTAL BUILDING DIVISION

	<b>633,767</b>	<b>705,333</b>	<b>323,206</b>	<b>418,253</b>	<b>383,850</b>	<b>18.8%</b>	<b>-8.2%</b>
<b>EXPENDITURES</b>	<b>553,008</b>	<b>624,265</b>	<b>522,339</b>	<b>504,802</b>	<b>552,893</b>	<b>5.8%</b>	<b>9.5%</b>
Percent Coverage	115%	113%	62%	83%	69%		

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### **GENERAL FUND, continued**

#### COMMUNITY DEVELOPMENT REVENUES, continued

##### FIRE MARSHAL

##### CHARGES FOR SERVICES

Annual Fire Inspections	9,040	11,520	9,000	11,000	11,121	23.6%	1.1%
Land Use Review Fee	1,400	250	100	1,233	1,247	1146.9%	1.1%
Plan Review Fee	8,625	20,500	18,000	9,933	18,000	0.0%	81.2%
Inspections - New Construction	16,150	29,375	24,000	13,733	13,884	-42.1%	1.1%
Inspections - Fireworks Stands	800	600	500	500	500	0.0%	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>36,015</b>	<b>62,245</b>	<b>51,600</b>	<b>36,400</b>	<b>44,752</b>	<b>-13.3%</b>	<b>22.9%</b>
<b>TOTAL FIRE MARSHAL</b>	<b>36,015</b>	<b>62,245</b>	<b>51,600</b>	<b>36,400</b>	<b>44,752</b>	<b>-13.3%</b>	<b>22.9%</b>
<b>EXPENDITURES</b>	<b>36,050</b>	<b>65,225</b>	<b>50,000</b>	<b>50,000</b>	<b>50,550</b>	<b>1.1%</b>	<b>1.1%</b>
Percent Coverage	100%	95%	103%	73%	89%		
<b>TOTAL COMMUNITY DEVELOPMNT</b>	<b>734,187</b>	<b>812,878</b>	<b>421,456</b>	<b>515,241</b>	<b>489,856</b>	<b>16.2%</b>	<b>-4.9%</b>
<b>EXPENDITURES</b>	<b>956,631</b>	<b>1,123,179</b>	<b>981,502</b>	<b>941,807</b>	<b>1,077,704</b>	<b>9.8%</b>	<b>14.4%</b>
Percent Coverage	77%	72%	43%	55%	45%		

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### ***GENERAL FUND, continued***

#### **PARKS & RECREATION REVENUE**

##### **PARK REVENUE**

#### **INTERGOVERNMENTAL REVENUE**

4 Culture Grant	-	-	-	3,000	-	0.0%	-100.0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>0.0%</b>	<b>-100.0%</b>

#### **MISCELLANEOUS REVENUE**

Picnic Shelter Rental	15,946	14,174	15,000	18,809	19,016	26.8%	1.1%
Beach & Field Rental	1,290	2,060	2,060	1,173	1,186	-42.4%	1.1%
Facility Rental	2,014	2,064	2,064	2,130	2,154	4.3%	1.1%
Park Application Fee	-	-	-	533	539	0.0%	1.1%
Special Item Permits	-	-	-	40	40	0.0%	1.1%
<b>TOTAL MISCELLANEOUS</b>	<b>19,250</b>	<b>18,298</b>	<b>19,124</b>	<b>22,686</b>	<b>22,936</b>	<b>19.9%</b>	<b>1.1%</b>

<b>TOTAL PARK</b>	<b>19,250</b>	<b>18,298</b>	<b>19,124</b>	<b>25,686</b>	<b>22,936</b>	<b>19.9%</b>	<b>-10.7%</b>
<b>EXPENDITURES</b>	<b>357,086</b>	<b>311,996</b>	<b>390,010</b>	<b>420,923</b>	<b>407,519</b>	<b>4.5%</b>	<b>-3.2%</b>
Percent Coverage	5%	6%	5%	6%	6%		

##### **LAKE WILDERNESS LODGE REVENUE**

#### **MISCELLANEOUS REVENUE**

Facility Rental	233,405	225,836	234,000	234,000	234,000	0.0%	0.0%
Facility Rental - Insurance	21,286	20,614	20,000	20,000	20,000	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>254,691</b>	<b>246,450</b>	<b>254,000</b>	<b>254,000</b>	<b>254,000</b>	<b>0.0%</b>	<b>0.0%</b>

<b>TOTAL LAKE WILDERNESS LODGE</b>	<b>254,691</b>	<b>246,450</b>	<b>254,000</b>	<b>254,000</b>	<b>254,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>EXPENDITURES</b>	<b>410,004</b>	<b>432,734</b>	<b>473,006</b>	<b>469,660</b>	<b>506,190</b>	<b>7.0%</b>	<b>7.8%</b>
Percent Coverage	62%	57%	54%	54%	50%		

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### GENERAL FUND, continued

#### PARKS & RECREATION REVENUE, continued

##### RECREATION & EVENT REVENUE

##### CHARGES FOR SERVICES

Program Fees - Day Camp	63,841	60,530	61,360	98,399	71,610	16.7%	-27.2%
Program Fees - Youth Sports	49,996	47,069	45,600	67,795	68,541	50.3%	1.1%
Program Fees - Youth Classes	58,918	78,238	74,400	82,641	83,550	12.3%	1.1%
Program Fees - Adult Sports	42,765	45,383	53,100	41,970	42,432	-20.1%	1.1%
Program Fees - Adult Classes	46,113	31,347	36,900	28,112	28,421	-23.0%	1.1%
Parents Night Out	-	-	-	1,618	3,000	0.0%	85.4%
Recreation Advertising Fee	850	2,040	2,720	6,113	6,181	127.2%	1.1%
Recreation Convenience Fee	870	1,059	1,312	1,539	1,556	18.6%	1.1%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>263,352</b>	<b>265,667</b>	<b>275,392</b>	<b>328,186</b>	<b>305,289</b>	<b>10.9%</b>	<b>-7.0%</b>

##### MISCELLANEOUS REVENUE

Beach Equipment Rentals	-	-	-	12,738	10,000	0.0%	-21.5%
Beach Concession Proceeds	-	-	-	8,736	7,000	0.0%	-19.9%
Rentals & Concessions	4,620	8,617	8,617	13,446	13,594	57.8%	1.1%
Donations - Day Camp	1,351	1,370	1,370	1,333	1,348	-1.6%	1.1%
Donations - Youth Sports	6,552	11,375	9,875	17,267	17,457	76.8%	1.1%
Donations - Events	5,075	13,000	10,000	18,773	15,000	50.0%	-20.1%
Sale of Miscellaneous Items	9	-	-	-	-	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>17,607</b>	<b>34,362</b>	<b>29,862</b>	<b>72,294</b>	<b>64,399</b>	<b>115.7%</b>	<b>-10.9%</b>

##### TOTAL RECREATION AND EVENTS

<b>EXPENDITURES</b>	<b>658,007</b>	<b>710,995</b>	<b>745,622</b>	<b>749,155</b>	<b>809,267</b>	<b>8.5%</b>	<b>8.0%</b>
<b>Percent Coverage</b>	<b>43%</b>	<b>42%</b>	<b>41%</b>	<b>53%</b>	<b>46%</b>		<b>-14.5%</b>

##### TOTAL PARKS & RECREATION

<b>EXPENDITURES</b>	<b>1,594,584</b>	<b>1,630,836</b>	<b>1,792,302</b>	<b>1,824,676</b>	<b>1,932,248</b>	<b>7.8%</b>	<b>5.9%</b>
<b>Percent Coverage</b>	<b>35%</b>	<b>35%</b>	<b>32%</b>	<b>37%</b>	<b>33%</b>		

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### GENERAL FUND, continued

#### PUBLIC SAFETY REVENUE

##### POLICE REVENUE

##### INTERGOVERNMENTAL REVENUE

State Emergency Management Grant	-	22,609	-	-	-	0.0%	0.0%
King County EMS Grant	-	2,500	-	-	-	0.0%	0.0%
Traffic Safety - Equipment	21,118	15,868	12,847	12,847	12,847	0.0%	0.0%
Traffic Safety - Overtime	4,293	2,610	4,000	4,000	4,000	0.0%	0.0%
Traffic Safety - Other	357	-	-	-	-	0.0%	0.0%
Bureau of Justice Grant	8,789	-	-	1,742	1,742	0.0%	0.0%
CJ - Population	5,060	5,168	5,733	5,733	5,796	1.1%	1.1%
CJ - Special Programs	19,102	19,429	19,491	19,491	19,705	1.1%	1.1%
CJ - Contract Law Enforcement	33,097	33,946	34,979	34,979	35,364	1.1%	1.1%
DUI - Cities	4,806	4,286	4,399	4,399	4,447	1.1%	1.1%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>96,621</b>	<b>106,416</b>	<b>81,448</b>	<b>83,190</b>	<b>83,900</b>	<b>3.0%</b>	<b>0.9%</b>

##### CHARGES FOR SERVICES

Sale of Emergency Preparedness Kits	1,725	-	-	-	-	0.0%	0.0%
Impound Fees	7,100	8,200	8,267	8,000	8,000	-3.2%	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>8,825</b>	<b>8,200</b>	<b>8,267</b>	<b>8,000</b>	<b>8,000</b>	<b>-3.2%</b>	<b>0.0%</b>

##### FINES AND FORFEITS

False Alarm Fines	1,350	1,225	867	500	750	-13.5%	50.0%
<b>TOTAL FINES AND FORFEITS</b>	<b>1,350</b>	<b>1,225</b>	<b>867</b>	<b>500</b>	<b>750</b>	<b>-13.5%</b>	<b>50.0%</b>

##### MISCELLANEOUS REVENUE

Donations from Private Sources	26,263	820	-	267	267	0.0%	0.0%
Asset Seizures	-	3,304	1,297	214	214	-83.5%	0.0%
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>26,263</b>	<b>4,124</b>	<b>1,297</b>	<b>480</b>	<b>480</b>	<b>-63.0%</b>	<b>0.0%</b>

##### TOTAL POLICE

<b>TOTAL POLICE</b>	<b>133,059</b>	<b>119,964</b>	<b>91,878</b>	<b>92,170</b>	<b>93,131</b>	<b>1.4%</b>	<b>1.0%</b>
<b>EXPENDITURES</b>	<b>3,392,838</b>	<b>3,595,901</b>	<b>3,724,472</b>	<b>3,709,735</b>	<b>3,888,113</b>	<b>4.4%</b>	<b>4.8%</b>
Percent Coverage	4%	3%	2%	2%	2%		

##### MUNICIPAL COURT REVENUE

##### CHARGES FOR SERVICES

Warrant Cost	5,612	6,935	6,776	1,993	2,015	-70.3%	1.1%
IT Time Pay Fee	506	496	477	36	36	-92.4%	0.0%
Copies and Tape Fees	7	4	4	-	-	-100.0%	0.0%
Adult Probation Services	138	2	3	13	13	378.9%	0.0%

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### GENERAL FUND, continued

#### MUNICIPAL COURT REVENUE, continued

Sentencing Compliance Fee	88,139	55,389	54,456	3,552	3,591	-93.4%	1.1%
Housing and Monitoring of Prisoners	1,763	1,879	2,066	2,048	2,071	0.2%	1.1%
Pre-Conviction Supervision Costs	-	-	-	1,547	1,564	0.0%	1.1%
Crime Conviction Fee	581	642	539	110	111	-79.4%	1.1%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>96,746</b>	<b>65,348</b>	<b>64,321</b>	<b>9,300</b>	<b>9,401</b>	<b>-85.4%</b>	<b>1.1%</b>

#### **FINES AND FORFEITS**

Proof of Motor Vehicle Insurance	3,832	2,343	2,676	899	909	-66.0%	1.1%
Local Infraction Refund	6,710	-	-	-	-	0.0%	0.0%
Traffic Infraction Penalties	89,599	87,305	85,119	52,373	52,949	-37.8%	1.1%
Emergency Aid and Trauma	15,249	9,336	7,674	8,318	8,410	9.6%	1.1%
School Zone Safety	24,491	17,274	18,239	6,512	6,583	-63.9%	1.1%
Local / JIS Court	2,396	3,915	5,220	32	32	-99.4%	1.1%
Non-Traffic Infractions	686	144	192	355	359	87.2%	1.1%
Civil Parking Infraction Penalties	760	145	113	1,167	1,180	940.7%	1.1%
Parking Infraction - Handicapped	805	542	696	407	411	-40.9%	1.1%
Driving Under Influence	9,648	7,295	6,472	4,166	4,212	-34.9%	1.1%
Criminal Traffic Misdemeanor	7,029	8,762	6,541	5,011	5,066	-22.6%	1.1%
Investigative Assessment	6	58	5	49	49	991.2%	1.1%
Other Non-traffic Fines	5,505	3,966	3,759	4,272	4,319	14.9%	1.1%
Domestic Violence Penalty Assessment	554	749	822	514	520	-36.8%	1.1%
District/Municipal Court Cost Recoupments	-	-	-	157	159	0.0%	1.1%
Jury Demand Fees	-	986	166	-	-	-100.0%	0.0%
Public Defense Fees	7,007	9,182	6,988	4,377	4,425	-36.7%	1.1%
Law Enforcement Services	236	153	43	10	11	-75.6%	1.1%
Court Interpreter Fees	210	-	-	3	3	0.0%	1.1%
<b>TOTAL FINES AND FORFEITS</b>	<b>174,723</b>	<b>152,155</b>	<b>144,726</b>	<b>88,620</b>	<b>89,595</b>	<b>-38.1%</b>	<b>1.1%</b>

#### **MISCELLANEOUS REVENUES**

Interest - Court	1,501	2,247	2,168	305	309	-85.8%	1.1%
Small Overpayment - Court	20	70	16	17	17	7.4%	1.1%
NSF Revenues - Court	100	50	67	108	109	63.7%	1.1%
<b>TOTAL MISCELLANEOUS</b>	<b>1,621</b>	<b>2,366</b>	<b>2,251</b>	<b>430</b>	<b>435</b>	<b>-80.7%</b>	<b>1.1%</b>

#### **TOTAL MUNICIPAL COURT**

<b>TOTAL MUNICIPAL COURT</b>	<b>273,089</b>	<b>219,869</b>	<b>211,298</b>	<b>98,350</b>	<b>99,431</b>	<b>-52.9%</b>	<b>1.1%</b>
<b>EXPENDITURES</b>	<b>185,661</b>	<b>237,379</b>	<b>328,000</b>	<b>403,233</b>	<b>375,950</b>	<b>14.6%</b>	<b>-6.8%</b>
<b>Percent Coverage</b>	<b>147%</b>	<b>93%</b>	<b>64%</b>	<b>24%</b>	<b>26%</b>		<b>8.4%</b>

#### **TOTAL PUBLIC SAFETY REVENUE**

<b>TOTAL PUBLIC SAFETY REVENUE</b>	<b>406,148</b>	<b>339,834</b>	<b>303,176</b>	<b>190,520</b>	<b>192,562</b>	<b>-36.5%</b>	<b>1.1%</b>
<b>EXPENDITURES</b>	<b>3,688,784</b>	<b>3,926,144</b>	<b>4,199,372</b>	<b>4,336,172</b>	<b>4,511,996</b>	<b>7.4%</b>	<b>4.1%</b>
<b>Percent Coverage</b>	<b>11%</b>	<b>9%</b>	<b>7%</b>	<b>4%</b>	<b>4%</b>		

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### ***GENERAL FUND, continued***

#### **PUBLIC WORKS REVENUE**

##### **ADMINISTRATION DIVISION**

##### **LICENSES AND PERMITS**

Right of Way Permit	1,960	3,290	3,000	2,987	3,020	0.7%	1.1%
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,960</b>	<b>3,290</b>	<b>3,000</b>	<b>2,987</b>	<b>3,020</b>	<b>0.7%</b>	<b>1.1%</b>

##### **CHARGES FOR SERVICES**

Inspection Fees	44,013	44,244	41,441	63,180	50,000	20.7%	-20.9%
Plan Review Fees	79,730	99,493	38,709	112,928	80,000	106.7%	-29.2%
Final Plat Review Fees	2,625	-	-	-	-	0.0%	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>126,368</b>	<b>143,737</b>	<b>80,150</b>	<b>176,108</b>	<b>130,000</b>	<b>62.2%</b>	<b>-26.2%</b>

##### **TOTAL ADMINISTRATION DIVISION**

<b>EXPENDITURES</b>	<b>118,088</b>	<b>120,332</b>	<b>176,872</b>	<b>147,654</b>	<b>229,032</b>	<b>29.5%</b>	<b>55.1%</b>
Percent Coverage	109%	122%	47%	121%	58%		

##### **TRANSPORTATION PLANNING**

##### **CHARGES FOR SERVICES**

Traffic Concurrency Fees	-	6,745	-	4,433	-	0.0%	-100.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>-</b>	<b>6,745</b>	<b>-</b>	<b>4,433</b>	<b>-</b>	<b>0.0%</b>	<b>-100.0%</b>

##### **TOTAL TRANSPORTATION DIVISION**

<b>EXPENDITURES</b>	<b>33,967</b>	<b>25,675</b>	<b>43,757</b>	<b>7,438</b>	<b>19,234</b>	<b>-56.0%</b>	<b>158.6%</b>
Percent Coverage	0%	26%	0%	60%	0%		

##### **STREET MAINTENANCE**

##### **INTERGOVERNMENTAL REVENUES**

Motor Vehicle Fuel Tax - Unrestricted	477,368	468,545	481,738	481,738	494,259	2.6%	2.6%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>477,368</b>	<b>468,545</b>	<b>481,738</b>	<b>481,738</b>	<b>494,259</b>	<b>2.6%</b>	<b>2.6%</b>

##### **TOTAL STREET MAINTENANCE**

<b>EXPENDITURES</b>	<b>602,948</b>	<b>661,499</b>	<b>811,264</b>	<b>732,124</b>	<b>690,427</b>	<b>-14.9%</b>	<b>-5.7%</b>
Percent Coverage	79%	71%	59%	66%	72%		

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### ***GENERAL FUND, continued***

#### PUBLIC WORKS REVENUE

##### WASTE REDUCTION AND RECYCLING

##### LICENSES AND PERMITS

Franchise Fee - Solid Waste	19,512	21,906	21,906	22,376	22,376	2.1%	0.0%
<b>TOTAL LICENSES AND PERMITS</b>	<b>19,512</b>	<b>21,906</b>	<b>21,906</b>	<b>22,376</b>	<b>22,376</b>	<b>2.1%</b>	<b>0.0%</b>

##### INTERGOVERNMENTAL REVENUES

Department of Ecology	-	-	-	-	41,803	0.0%	0.0%
Waste Reduction / Recycling Grant	53,825	71,612	70,000	70,000	54,000	-22.9%	-22.9%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>53,825</b>	<b>71,612</b>	<b>70,000</b>	<b>70,000</b>	<b>95,803</b>	<b>36.9%</b>	<b>36.9%</b>

##### TOTAL WASTE/RECYCLING

	<b>73,338</b>	<b>93,519</b>	<b>91,906</b>	<b>92,376</b>	<b>118,179</b>	<b>28.6%</b>	<b>27.9%</b>
<b>EXPENDITURES</b>	<b>83,307</b>	<b>121,137</b>	<b>151,514</b>	<b>128,602</b>	<b>152,996</b>	<b>1.0%</b>	<b>19.0%</b>
Percent Coverage	88%	77%	61%	72%	77%		

##### TOTAL PUBLIC WORKS REVENUE

	<b>679,033</b>	<b>715,835</b>	<b>656,794</b>	<b>757,642</b>	<b>745,457</b>	<b>13.5%</b>	<b>-1.6%</b>
<b>EXPENDITURES</b>	<b>893,626</b>	<b>1,009,558</b>	<b>1,284,592</b>	<b>1,126,575</b>	<b>1,204,016</b>	<b>-6.3%</b>	<b>6.9%</b>
Percent Coverage	76%	71%	51%	67%	62%		

##### TOTAL DEPARTMENT REVENUE

	<b>2,374,267</b>	<b>2,433,324</b>	<b>1,959,805</b>	<b>2,143,570</b>	<b>2,074,499</b>	<b>5.9%</b>	<b>-3.2%</b>
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##### TOTAL GENERAL FUND REVENUE

	<b>9,950,158</b>	<b>10,635,676</b>	<b>10,104,317</b>	<b>10,604,056</b>	<b>10,743,442</b>	<b>6.3%</b>	<b>1.3%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>STREET FUND</b>							
<b>MISCELLANEOUS REVENUES</b>							
Investment Interest	4,951	3,985	4,085	2,345	35	-99.1%	-98.5%
Unrealized Gain(Loss) on Investments	1,984	(818)	-	-	-	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>6,935</b>	<b>3,167</b>	<b>4,085</b>	<b>2,345</b>	<b>35</b>	<b>-99.1%</b>	<b>-98.5%</b>
<b>TOTAL STREET FUND</b>	<b>6,935</b>	<b>3,167</b>	<b>4,085</b>	<b>2,345</b>	<b>35</b>	<b>-99.1%</b>	<b>-98.5%</b>

## TRANSPORTATION DEVELOPMENT FUND

<b>CHARGES FOR SERVICES</b>							
Transportation Contributions	(390,753)	-	-	-	-	0.0%	0.0%
Transportation Impact Fees	2,232,136	1,116,574	519,268	491,574	491,574	-5.3%	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,841,383</b>	<b>1,116,574</b>	<b>519,268</b>	<b>491,574</b>	<b>491,574</b>	<b>-5.3%</b>	<b>0.0%</b>
<b>MISCELLANEOUS REVENUES</b>							
Investment Interest	36,452	67,859	68,036	48,652	48,652	-28.5%	0.0%
Unrealized Gain(Loss) on Investments	25,944	(14,339)	-	-	-	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>62,396</b>	<b>53,520</b>	<b>68,036</b>	<b>48,652</b>	<b>48,652</b>	<b>-28.5%</b>	<b>0.0%</b>
<b>TOTAL TRANS IMPACT FEE FUND</b>	<b>1,903,779</b>	<b>1,170,094</b>	<b>587,304</b>	<b>540,225</b>	<b>540,225</b>	<b>-8.0%</b>	<b>0.0%</b>

## PARK DEVELOPMENT FUND

<b>INTERGOVERNMENTAL REVENUES</b>							
KC Open Space & Regional Trails Levy	43,338	43,618	45,000	45,000	45,000	0.0%	0.0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>43,338</b>	<b>43,618</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>CHARGES FOR SERVICES</b>							
Fee in lieu of Park Dedication	33,432	-	-	-	-	0.0%	0.0%
Park Impact Fees	426,870	512,069	224,000	225,439	225,439	0.6%	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>460,302</b>	<b>512,069</b>	<b>224,000</b>	<b>225,439</b>	<b>225,439</b>	<b>0.6%</b>	<b>0.0%</b>
<b>MISCELLANEOUS REVENUES</b>							
Investment Interest	11,934	16,908	16,276	16,018	16,018	-1.6%	0.0%
Unrealized Gain(Loss) on Investments	3,778	(3,636)	-	-	-	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>15,712</b>	<b>13,272</b>	<b>16,276</b>	<b>16,018</b>	<b>16,018</b>	<b>-1.6%</b>	<b>0.0%</b>
<b>TOTAL PARK DEVELOPMENT FUND</b>	<b>519,352</b>	<b>568,958</b>	<b>285,276</b>	<b>286,458</b>	<b>286,458</b>	<b>0.4%</b>	<b>0.0%</b>

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>REAL ESTATE EXCISE TAX FUND</b>							
<b>TAXES</b>							
Real Estate Excise Tax - 1st 1/4%	276,799	521,982	327,000	455,462	437,984	33.9%	-3.8%
Real Estate Excise Tax - 2nd 1/4%	275,044	521,982	327,000	455,462	437,984	33.9%	-3.8%
REET State	-	-	-	2,810	2,810	0.0%	0.0%
<b>TOTAL TAXES</b>	<b>551,843</b>	<b>1,043,963</b>	<b>654,000</b>	<b>913,735</b>	<b>878,778</b>	<b>34.4%</b>	<b>-3.8%</b>
<b>MISCELLANEOUS REVENUES</b>							
Investment Interest	24,480	17,835	17,075	17,674	17,674	3.5%	0.0%
Unrealized Gain(Loss) on Investments	10,422	(3,825)	-	-	-	0.0%	0.0%
Other Interest	65	58	77	32	32	-59.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>34,967</b>	<b>14,068</b>	<b>17,152</b>	<b>17,706</b>	<b>17,706</b>	<b>3.2%</b>	<b>0.0%</b>
<b>TOTAL REAL ESTATE EXCISE TAX FUND</b>	<b>586,810</b>	<b>1,058,031</b>	<b>671,152</b>	<b>931,441</b>	<b>896,484</b>	<b>33.6%</b>	<b>-3.8%</b>
<b>DRUG SEIZURE FUND</b>							
<b>MISCELLANEOUS REVENUES</b>							
Confiscated & Forfeited Property	-	-	-	5,151	2,000	0.0%	-61.2%
Investment Interest	-	-	-	1	1	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,152</b>	<b>2,001</b>	<b>0.0%</b>	<b>-61.2%</b>
<b>TOTAL DRUG SEIZURE FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,152</b>	<b>2,001</b>	<b>0.0%</b>	<b>-61.2%</b>
<b>BOND PROCEEDS FUND</b>							
<b>OTHER FINANCIAL SOURCES</b>							
Councilmanic GO Bond Proceeds	-	-	-	-	1,500,000	0.0%	0.0%
Voted GO Bond Proceeds	-	-	-	-	8,600,000	0.0%	0.0%
<b>TOTAL OTHER FINANCIAL SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,100,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TOTAL BOND PROCEEDS FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,100,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TRANSPORTATION BENEFIT DISTRICT FUND</b>							
<b>TAXES</b>							
Excise Taxes - Vehicle License Fees	-	-	-	165,000	300,000	0.0%	81.8%
<b>TOTAL TAXES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,000</b>	<b>300,000</b>	<b>0.0%</b>	<b>81.8%</b>
<b>MISCELLANEOUS REVENUES</b>							
Investment Interest	-	-	-	100	100	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TOTAL REAL ESTATE EXCISE TAX FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,100</b>	<b>300,100</b>	<b>0.0%</b>	<b>81.8%</b>

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### CAPITAL PROJECTS FUND

#### INTERGOVERNMENTAL REVENUE

##### Federal Grants

Lake Wilderness Trail	117,121	15,029	-	667	-	0.0%	-100.0%
SR 169 - SE 271st Pl to SE 276th St	-	-	500,000	500,000	-	-100.0%	-100.0%

##### State Grants

SR 169 - SE 264th to 258th Street	415,106	1,348,280	161,903	161,903	-	-100.0%	-100.0%
SR 169 - Witte Road to 228th Street	-	559,092	523,926	523,926	-	-100.0%	-100.0%
Witte Rd & SE 248th St Intersection	(10,687)	-	-	-	-	0.0%	0.0%

<b>TOTAL INTERGOVERNMENTAL</b>	<b>521,540</b>	<b>1,922,401</b>	<b>1,185,829</b>	<b>1,186,495</b>	<b>-</b>	<b>-100.0%</b>	<b>-100.0%</b>
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#### CHARGES FOR SERVICES

##### Developer Contributions

SR 169 - Witte Road to 228th Ave SE	-	13,436	-	-	-	0.0%	0.0%
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<b>TOTAL CHARGES FOR SERVICES</b>	<b>-</b>	<b>13,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
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#### MISCELLANEOUS REVENUE

##### Rents, Leases & Concessions

	500	-	-	-	-	0.0%	0.0%
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<b>TOTAL MISCELLANEOUS</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
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#### TOTAL CAPITAL PROJECTS FUND

	<b>522,040</b>	<b>1,935,837</b>	<b>1,185,829</b>	<b>1,186,495</b>	<b>-</b>	<b>-100.0%</b>	<b>-100.0%</b>
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### SURFACE WATER MANAGEMENT FUND

#### INTERGOVERNMENTAL REVENUES

State Grant - NPDES	26,352	101,775	79,467	79,467	50,000	-37.1%	-37.1%
KC - Flood Control Zone District Grant	-	-	23,687	23,687	27,477	16.0%	16.0%
KCD - Lake Lucerne Outlet Restoration	-	-	9,634	9,634	-	-100.0%	-100.0%

<b>TOTAL INTERGOVERNMENTAL</b>	<b>26,352</b>	<b>101,775</b>	<b>112,788</b>	<b>112,788</b>	<b>77,477</b>	<b>-31.3%</b>	<b>-31.3%</b>
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#### CHARGES FOR SERVICES

Inspection Fees	11,810	12,220	13,780	6,153	6,153	-55.3%	0.0%
Surface Water Mgt Fee - Current	1,026,437	1,169,444	1,211,409	1,211,409	1,221,886	0.9%	0.9%

<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,038,247</b>	<b>1,181,664</b>	<b>1,225,189</b>	<b>1,217,562</b>	<b>1,228,039</b>	<b>0.2%</b>	<b>0.9%</b>
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#### MISCELLANEOUS REVENUES

Investment Interest	26,217	24,812	24,290	20,906	20,906	-13.9%	0.0%
Unrealized Gain(Loss) on Investments	8,711	(5,359)	-	-	-	0.0%	0.0%
Other Interest	3,703	2,449	2,449	-	-	-100.0%	0.0%

<b>TOTAL MISCELLANEOUS</b>	<b>38,631</b>	<b>21,903</b>	<b>26,739</b>	<b>20,906</b>	<b>20,906</b>	<b>-21.8%</b>	<b>0.0%</b>
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#### TOTAL SURFACE WTR MGT FUND

	<b>1,103,229</b>	<b>1,305,342</b>	<b>1,364,716</b>	<b>1,351,257</b>	<b>1,326,422</b>	<b>-2.8%</b>	<b>-1.8%</b>
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## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### LAKE WILDERNESS GOLF COURSE

#### ADMINISTRATION

##### MISCELLANEOUS REVENUE

Investment Earnings	30	129	-	(75)	(75)	0.0%	0.0%
Cash Long and Short	86	308	-	132	132	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>116</b>	<b>437</b>	<b>-</b>	<b>57</b>	<b>57</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TOTAL ADMINISTRATION</b>	<b>116</b>	<b>437</b>	<b>-</b>	<b>57</b>	<b>57</b>	<b>0.0%</b>	<b>0.0%</b>

#### COURSE OPERATIONS

##### CHARGES FOR SERVICES

Green Fees	498,367	495,026	525,000	495,000	518,904	-1.2%	4.8%
Cart Rentals	112,383	130,818	136,000	128,000	127,000	-6.6%	-0.8%
Merchandise Sales	51,574	52,632	51,000	45,000	48,500	-4.9%	7.8%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>662,324</b>	<b>678,476</b>	<b>712,000</b>	<b>668,000</b>	<b>694,404</b>	<b>-2.5%</b>	<b>4.0%</b>

##### TOTAL COURSE OPERATIONS

<b>EXPENDITURES</b>	<b>607,033</b>	<b>606,052</b>	<b>616,447</b>	<b>623,303</b>	<b>496,660</b>	<b>-19.4%</b>	<b>-20.3%</b>
Percent Coverage	109%	112%	116%	107%	140%		

#### FOOD & BEVERAGE

##### CHARGES FOR SERVICES

Food Sales	122,094	91,006	93,000	82,000	89,201	-4.1%	8.8%
Beverage Sales	156,589	152,557	143,000	140,000	149,532	4.6%	6.8%
Facility Rentals	1,500	3,329	2,475	7,000	3,267	32.0%	-53.3%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>280,183</b>	<b>246,892</b>	<b>238,475</b>	<b>229,000</b>	<b>242,000</b>	<b>1.5%</b>	<b>5.7%</b>

##### TOTAL FOOD & BEVERAGE

<b>EXPENDITURES</b>	<b>405,266</b>	<b>333,922</b>	<b>343,666</b>	<b>338,932</b>	<b>202,814</b>	<b>-41.0%</b>	<b>-40.2%</b>
Percent Coverage	69%	74%	69%	68%	119%		

<b>TOTAL LAKE WILDERNESS GOLF CRSE</b>	<b>942,622</b>	<b>925,805</b>	<b>950,475</b>	<b>897,057</b>	<b>936,461</b>	<b>-1.5%</b>	<b>4.4%</b>
<b>EXPENDITURES</b>	<b>1,012,299</b>	<b>939,974</b>	<b>960,112</b>	<b>962,235</b>	<b>936,403</b>	<b>-2.5%</b>	<b>-2.7%</b>
Percent Coverage	93%	98%	99%	93%	100%		

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual
<b>VEHICLE RENTAL FUND</b>							
<b>VEHICLE SERVICES</b>							
Vehicle Services	52,874	72,679	78,432	56,986	72,600	-7.4%	27.4%
<b>TOTAL VEHICLE SERVICES</b>	<b>52,874</b>	<b>72,679</b>	<b>78,432</b>	<b>56,986</b>	<b>72,600</b>	<b>-7.4%</b>	<b>27.4%</b>
<b>VEHICLE REPLACEMENT</b>							
Investment Interest	2,193	2,411	2,434	2,052	2,052	-15.7%	0.0%
Unrealized Gain(Loss) on Investments	684	(516)	-	-	-	0.0%	0.0%
Vehicle Replacement Revenue	99,918	108,585	109,544	57,798	69,015	-37.0%	19.4%
Sale of Equipment	3,185	-	2,000	-	-	-100.0%	0.0%
<b>TOTAL VEHICLE REPLACEMENT</b>	<b>105,980</b>	<b>110,480</b>	<b>113,978</b>	<b>59,850</b>	<b>71,067</b>	<b>-37.6%</b>	<b>18.7%</b>
<b>TOTAL VEHICLE RENTAL FUND</b>	<b>158,854</b>	<b>183,159</b>	<b>192,410</b>	<b>116,836</b>	<b>143,667</b>	<b>-25.3%</b>	<b>23.0%</b>
<b>CENTRAL SERVICES FUND</b>							
<b>RISK MANAGEMENT</b>							
Insurance Revenue	135,620	126,100	120,080	118,899	136,536	13.7%	14.8%
<b>TOTAL RISK MANAGEMENT</b>	<b>135,620</b>	<b>126,100</b>	<b>120,080</b>	<b>118,899</b>	<b>136,536</b>	<b>13.7%</b>	<b>14.8%</b>
<b>BUILDING SERVICES</b>							
Building Rental Revenue	359,603	324,188	328,209	331,268	336,699	2.6%	1.6%
<b>TOTAL BUILDING SERVICES</b>	<b>359,603</b>	<b>324,188</b>	<b>328,209</b>	<b>331,268</b>	<b>336,699</b>	<b>2.6%</b>	<b>1.6%</b>
<b>OFFICE SERVICES</b>							
Office Supply Revenue	10,726	11,599	12,524	6,075	7,733	-38.3%	27.3%
Telephone Revenue	15,129	12,559	14,772	12,902	-	-100.0%	-100.0%
Postage Revenue	5,757	6,228	6,751	4,417	7,516	11.3%	70.2%
Office Equipment Rental Revenue	15,283	16,303	17,199	24,866	-	-100.0%	-100.0%
<b>TOTAL OFFICE SERVICES</b>	<b>46,895</b>	<b>46,689</b>	<b>51,246</b>	<b>48,259</b>	<b>15,248</b>	<b>-70.2%</b>	<b>-68.4%</b>
<b>INFORMATION TECHNOLOGY</b>							
Information Technology Service Revenue	271,306	330,753	356,943	370,964	546,329	53.1%	47.3%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>271,306</b>	<b>330,753</b>	<b>356,943</b>	<b>370,964</b>	<b>546,329</b>	<b>53.1%</b>	<b>47.3%</b>
<b>IT EQUIPMENT REPLACEMENT</b>							
Investment Interest	3,257	3,688	3,724	2,519	2,519	-32.4%	0.0%
Unrealized Gain(Loss) on Investments	1,407	(829)	-	-	-	0.0%	0.0%
IT Equipment Replacement Reserve	112,361	125,281	124,743	92,478	116,880	-6.3%	26.4%
Refunds	-	1,149	-	-	-	0.0%	0.0%
<b>TOTAL EQUIPMENT REPLACEMENT</b>	<b>117,025</b>	<b>129,289</b>	<b>128,467</b>	<b>94,997</b>	<b>119,399</b>	<b>-7.1%</b>	<b>25.7%</b>
<b>TOTAL CENTRAL SERVICE FUND</b>	<b>930,448</b>	<b>957,018</b>	<b>984,945</b>	<b>964,388</b>	<b>1,154,213</b>	<b>17.2%</b>	<b>19.7%</b>

## Revenue Budget: Detail by Fund and Source

Description	2011 Actual	2012 Actual	2013		2014 Budget	% Change 2014 Budget Over (Under) 2013	
			Budget	Actual		Budget	Actual

### UNEMPLOYMENT TRUST FUND

#### MISCELLANEOUS

Investment Interest	740	741	752	528	528	-29.8%	0.0%
Unrealized Gain(Loss) on Investments	349	(161)	-	-	-	0.0%	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>1,090</b>	<b>579</b>	<b>752</b>	<b>528</b>	<b>528</b>	<b>-29.8%</b>	<b>0.0%</b>
<b>TOTAL UNEMPLOYMENT FUND</b>	<b>1,090</b>	<b>579</b>	<b>752</b>	<b>528</b>	<b>528</b>	<b>-29.8%</b>	<b>0.0%</b>



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# OPERATING BUDGET

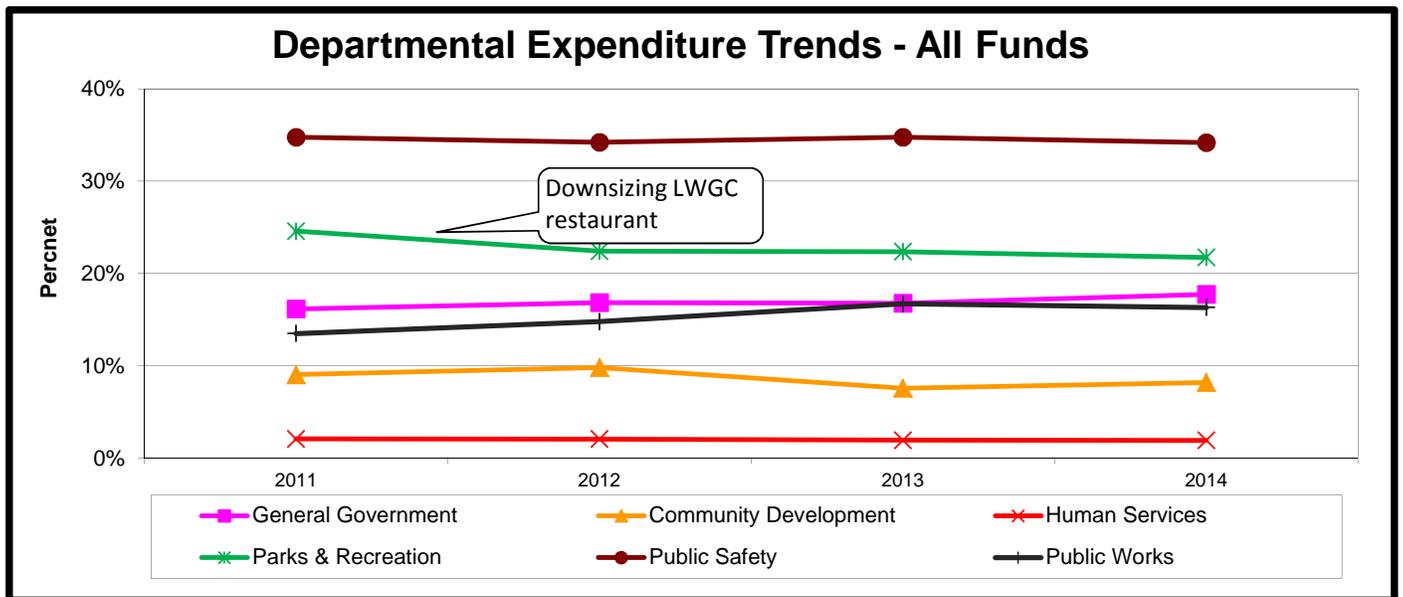


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# Operating Expenditures: All Departments

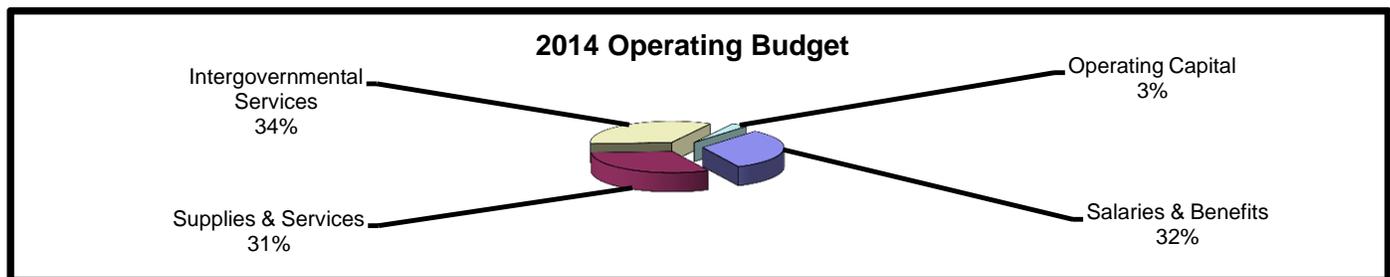
	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%
<b>Department Totals</b>							
City Council	105,553	120,048	123,658	118,808	128,662	5,005	4.0%
City Manager	1,185,325	1,300,282	1,318,686	1,246,528	1,385,181	66,495	5.0%
Community Development	956,631	1,123,179	981,502	941,807	1,077,704	96,202	9.8%
Finance	478,415	531,329	629,787	613,932	579,987	(49,799)	-7.9%
Human Services	217,842	232,840	233,309	239,586	249,774	16,464	7.1%
Parks & Recreation							
General Fund	1,594,584	1,630,836	1,792,302	1,824,676	1,932,248	139,947	7.8%
Lake Wilderness Golf Course Fund	1,012,299	939,974	960,112	962,235	936,403	(23,709)	-2.5%
Total Parks & Recreation	2,606,883	2,570,809	2,752,414	2,786,911	2,868,652	116,238	4.2%
Public Safety							
General Fund	3,688,784	3,926,144	4,199,372	4,336,172	4,511,996	312,624	7.4%
Special Revenue Funds	-	-	-	-	4,000	4,000	100.0%
Total Public Safety	3,688,784	3,926,144	4,199,372	4,336,172	4,515,996	316,624	7.5%
Public Works							
General Fund	893,626	1,009,558	1,284,592	1,126,575	1,204,016	(80,576)	-6.3%
Surface Water Management Fund	536,057	686,236	931,599	958,830	949,454	17,855	1.9%
Total Public Works	1,429,682	1,695,794	2,216,191	2,085,406	2,153,470	(62,721)	-2.8%
Internal Service Funds	(56,720)	(19,779)	21,242	111,002	246,409	225,167	1060.0%
<b>Department Total</b>	<b>10,612,395</b>	<b>11,480,647</b>	<b>12,476,161</b>	<b>12,480,150</b>	<b>13,205,835</b>	<b>729,674</b>	<b>5.8%</b>

<b>Fund Totals</b>							
General Fund	9,120,759	9,874,217	10,563,208	10,448,082	11,069,569	506,361	4.8%
Special Revenue Funds	-	-	-	-	4,000	4,000	100.0%
Surface Water Management Fund	536,057	686,236	931,599	958,830	949,454	17,855	1.9%
Lake Wilderness Golf Course Fund	1,012,299	939,974	960,112	962,235	936,403	(23,709)	-2.5%
Internal Service Funds	(56,720)	(19,779)	21,242	111,002	246,409	225,167	1060.0%
<b>Fund Total</b>	<b>10,612,395</b>	<b>11,480,647</b>	<b>12,476,161</b>	<b>12,480,150</b>	<b>13,205,835</b>	<b>729,674</b>	<b>5.8%</b>



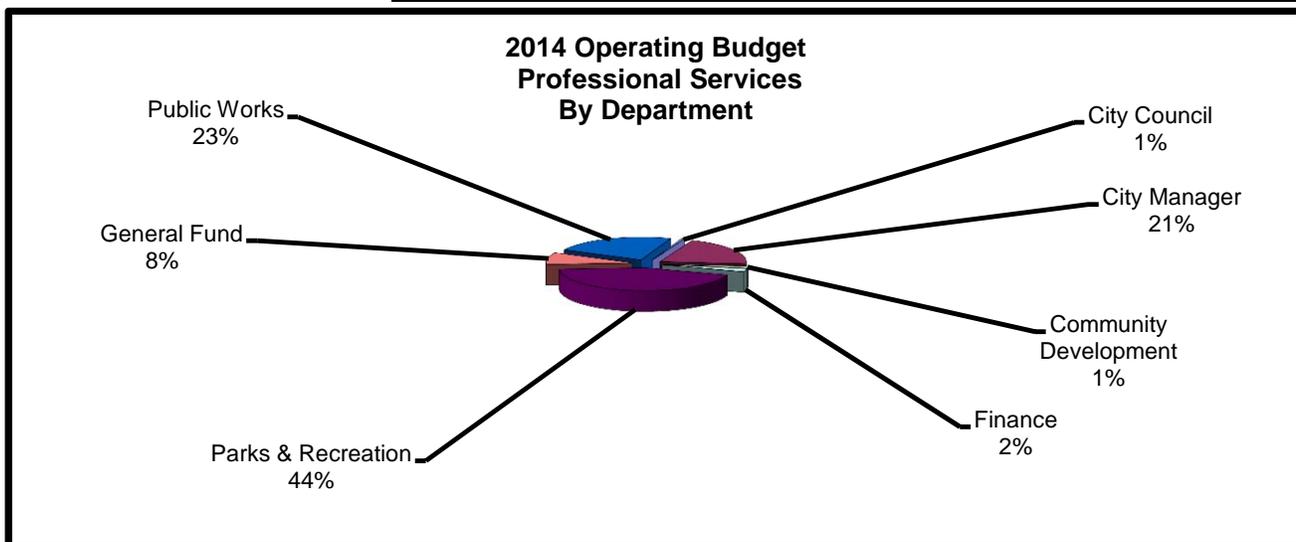
## Budget Summary: Operating Expenditures by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%
<b>10 SALARIES</b>	<b>2,891,802</b>	<b>3,093,971</b>	<b>3,046,766</b>	<b>2,981,875</b>	<b>2,994,508</b>	<b>(52,258)</b>	<b>-1.7%</b>
<b>20 BENEFITS</b>	<b>831,425</b>	<b>925,858</b>	<b>1,259,170</b>	<b>975,440</b>	<b>1,288,690</b>	<b>29,519</b>	<b>2.3%</b>
<b>30 SUPPLIES</b>							
OFFICE AND OPERATING SUPPLIES	276,561	300,626	310,448	288,260	278,357	(32,092)	-10.3%
FUEL CONSUMED	1,767	-	-	2,981	3,014	3,014	100.0%
COST OF SALES	143,936	134,057	133,337	133,337	121,470	(11,867)	-8.9%
BOOKS AND SOFTWARE	1,191	798	5,941	7,074	5,366	(574)	-9.7%
SMALL TOOLS & MINOR EQUIPMENT	19,297	16,214	27,896	47,740	65,478	37,582	134.7%
<b>Total Supplies</b>	<b>442,751</b>	<b>451,693</b>	<b>477,622</b>	<b>479,393</b>	<b>473,685</b>	<b>(3,937)</b>	<b>-0.8%</b>
<b>40 OTHER SERVICES AND CHARGES</b>							
PROFESSIONAL SERVICES	1,055,405	1,182,723	1,550,947	1,398,381	1,498,916	(52,031)	-3.4%
INFORMATION SERVICES	271,668	331,685	355,534	370,110	546,329	190,796	53.7%
TELEPHONE	45,859	50,628	52,819	54,543	8,341	(44,478)	-84.2%
POSTAGE	11,556	6,804	6,750	6,189	5,980	(770)	-11.4%
TRAVEL	10,492	9,012	10,676	21,560	10,342	(334)	-3.1%
MEALS AND LODGING	9,664	12,541	18,262	15,243	18,754	491	2.7%
TRAINING	17,143	13,706	23,646	22,932	30,382	6,735	28.5%
ADVERTISING	31,570	33,847	34,052	46,034	39,366	5,314	15.6%
RENTAL AND LEASES	88,292	77,796	84,411	90,319	66,434	(17,977)	-21.3%
BUILDING RENTAL	349,192	308,477	309,104	311,598	316,840	7,736	2.5%
VEHICLE RENTAL & EQUIP REPLACE	269,670	305,314	308,717	253,083	258,495	(50,222)	-16.3%
INSURANCE	169,276	157,763	148,404	155,692	153,317	4,913	3.3%
UTILITIES	227,404	234,217	248,844	240,067	243,265	(5,579)	-2.2%
REPAIRS AND MAINTENANCE	79,465	57,779	70,417	78,407	93,060	22,643	32.2%
MISCELLANEOUS	172,304	364,239	207,438	211,282	215,743	8,304	4.0%
COMMUNITY SERVICE GRANTS	278,577	290,479	286,113	286,951	308,031	21,918	7.7%
<b>Total Other Services &amp; Charges</b>	<b>3,087,536</b>	<b>3,437,011</b>	<b>3,716,134</b>	<b>3,562,391</b>	<b>3,813,594</b>	<b>97,459</b>	<b>2.6%</b>
<b>50 INTERGOVERNMENTAL SERVICES</b>							
INTERGOVERNMENTAL SERVICES	3,518,577	3,780,472	4,094,814	4,255,110	4,428,198	333,384	8.1%
TAXES AND ASSESSMENTS	34,882	45,077	45,294	47,927	43,212	(2,083)	-4.6%
<b>Total Intergovernmental Services</b>	<b>3,553,458</b>	<b>3,825,549</b>	<b>4,140,109</b>	<b>4,303,037</b>	<b>4,471,410</b>	<b>331,301</b>	<b>8.0%</b>
<b>60 OPERATING CAPITAL</b>	<b>245,686</b>	<b>256,603</b>	<b>259,718</b>	<b>273,103</b>	<b>427,443</b>	<b>167,725</b>	<b>64.6%</b>
<b>00 COST ALLOCATION</b>	<b>(281,392)</b>	<b>(287,062)</b>	<b>(200,382)</b>	<b>13,631</b>	<b>(99,200)</b>	<b>101,182</b>	<b>-50.5%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,771,267</b>	<b>11,703,623</b>	<b>12,699,137</b>	<b>12,588,869</b>	<b>13,370,129</b>	<b>670,992</b>	<b>5.3%</b>
Net Internal Service Funds	(205,957)	(231,087)	(222,976)	(108,719)	(164,294)	58,682	-26.3%
<b>NET OPERATING EXPENDITURES</b>	<b>10,565,310</b>	<b>11,472,536</b>	<b>12,476,161</b>	<b>12,480,150</b>	<b>13,205,835</b>	<b>729,674</b>	<b>5.8%</b>



# Budget Summary: Professional Services by Department

Description	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%
<b>City Council</b>							
Council Retreat	5,388	7,852	8,000	8,000	8,088	88	
	<b>5,388</b>	<b>7,852</b>	<b>8,000</b>	<b>8,000</b>	<b>8,088</b>	<b>88</b>	<b>1.1%</b>
<b>City Manager</b>							
Economic Development	19,855	25,660	40,000	40,000	40,440	440	
Chamber of Commerce Directory	2,375	2,500	2,580	2,580	2,608	28	
General Lobbyist	-	833	30,000	30,000	30,330	330	
Operational Issues Consultant	5,085	6,525	-	-	-	-	
Community Survey	-	14,790	-	-	14,953	14,953	
Miscellaneous Consulting	-	-	15,000	15,000	15,000	-	
<b>Human Resources</b>							
Human Resource Consultant	-	-	1,500	1,500	1,517	16	
HR Investigation Consultant	-	-	-	-	5,000	5,000	
FSA Account Admin	1,047	1,130	1,166	1,166	1,179	13	
<b>City Clerk</b>							
Municipal Code Update	7,057	9,724	8,548	8,548	8,643	94	
Document Imaging / Records Dispo:	8,326	7,192	8,256	8,256	9,500	1,244	
<b>City Attorney</b>							
Outside Legal Counsel/Litigation	730	9,533	175,000	175,000	176,925	1,925	
Paralegal Assistance	-	652	-	-	-	-	
Code Enforcement	9,329	44,639	-	5,758	-	-	
Kenyon Disend	49,221	10,563	-	2,115	-	-	
Black Diamond EIS/MPD	9,811	4,625	-	-	-	-	
AT&T Wireless Tax Refund Claim	13,419	6,217	-	-	-	-	
Black Diamond EIS/MPD	-	-	-	398	-	-	
	<b>126,253</b>	<b>144,582</b>	<b>282,051</b>	<b>290,321</b>	<b>306,094</b>	<b>24,043</b>	<b>8.5%</b>
<b>Community Development</b>							
<b>Planning</b>							
Hearing Examiner	4,313	23,783	15,000	15,000	15,165	165	
Expert Witness	-	-	1,500	1,500	1,517	16	
Mitigation Program for Fire District	5,004	-	-	-	-	-	
Miscellaneous Projects	-	742	-	-	-	-	
<b>Building</b>							
Permit System Software Support	-	11,000	11,352	11,000	-	(11,352)	
Contract Plan Review	-	-	2,500	2,500	2,500	-	
	<b>9,317</b>	<b>35,524</b>	<b>30,352</b>	<b>30,000</b>	<b>19,182</b>	<b>(11,171)</b>	<b>-36.8%</b>



# Budget Summary: Professional Services by Department

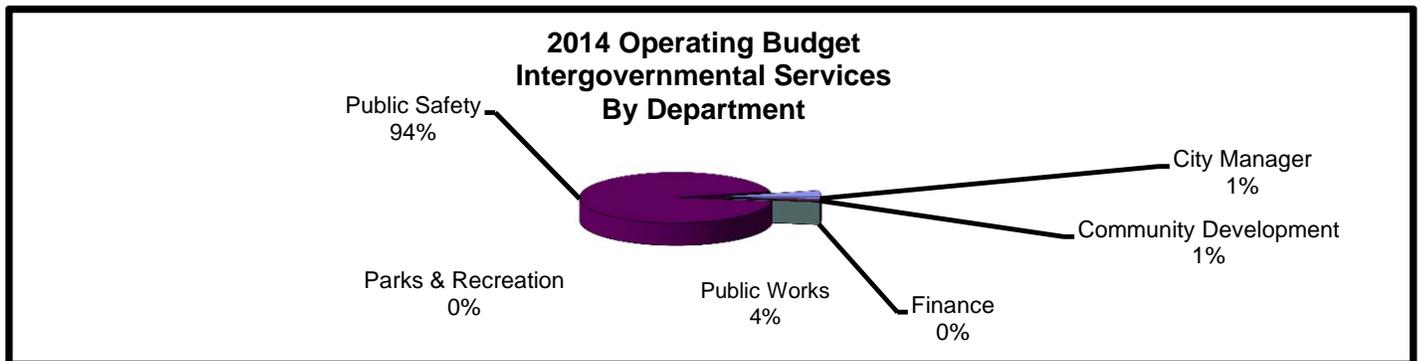
Description	2011	2012	2013		2014	Increase(Decrease) from 2013 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%
<b>Finance</b>							
Revenue Auditing	1,310	377	480	451	456	(24)	
Software Support	3,600	4,540	4,685	6,305	-	(4,685)	
Fiscal Agent Fees	2,102	1,587	2,580	2,401	2,428	(152)	
Annual State Audit	31,015	27,614	28,000	28,000	28,308	308	
	<b>38,026</b>	<b>34,119</b>	<b>35,745</b>	<b>37,446</b>	<b>31,484</b>	<b>(4,261)</b>	<b>-11.9%</b>
<b>Parks &amp; Recreation</b>							
<b>Parks Maintenance</b>							
Tree Removal	-	977	30,000	2,679	10,000	(20,000)	
Cochran House Demolition	22,673	-	-	-	-	-	
Storm Services - Park Trees & Fenc	-	37,384	-	-	-	-	
FEMA Disaster Recovery	-	(49,531)	-	-	-	-	
Miscellaneous Services	10,000	-	-	8,235	8,325	8,325	
<b>Lake Wilderness Lodge</b>							
Software Support	1,636	1,685	1,739	1,739	-	(1,739)	
<b>Recreation</b>							
Software Support	1,450	1,537	1,586	1,586	-	(1,586)	
Contract Instructors / Referees	33,783	80,078	82,560	50,140	81,000	(1,560)	
Event Entertainment	26,592	26,665	29,047	29,047	29,366	320	
Other Event Services	-	10,000	10,320	10,440	10,555	235	
Day Camp Services	9,501	11,898	13,288	13,288	13,434	146	
<b>Lake Wilderness Golf Course</b>							
Contract - Management Fee	95,508	95,508	95,508	95,508	95,508	1	
Contract - Salaries & Benefits	426,160	383,278	393,315	392,826	407,228	13,913	
Contract - Payroll / Personnel Servic	14,660	11,860	14,420	10,229	-	(14,420)	
Contract - Security	-	-	-	-	6,057	6,057	
Entertainment	(500)	-	-	-	-	-	
<b>Lake Wilderness Arboretum Foundation</b>							
Storm Services	-	7,064	-	-	-	-	
FEMA Disaster Recovery	-	(5,942)	-	-	-	-	
	<b>641,463</b>	<b>612,461</b>	<b>671,782</b>	<b>615,716</b>	<b>661,474</b>	<b>(10,308)</b>	<b>-1.5%</b>
<b>Public Safety</b>							
<b>Police</b>							
Police Services Option Study	25,829	5,314	-	-	-	-	
Miscellaneous	-	600	-	386	390	390	
<b>Municipal Court</b>							
Judicial Services	19,338	23,693	21,000	21,000	21,231	231	
Public Defender	-	42,400	48,000	48,000	48,528	528	
Witness / Jury Fees	-	550	1,000	-	-	(1,000)	
Domestic Violence Advocate	3,493	4,355	4,000	2,306	4,000	-	
Prosecution Services	46,551	46,554	50,000	46,488	50,550	550	
	<b>95,210</b>	<b>123,465</b>	<b>124,000</b>	<b>118,180</b>	<b>124,699</b>	<b>699</b>	<b>0.6%</b>

## Budget Summary: Professional Services by Department

Description	2011	2012	2013		2014	Increase(Decrease) from 2013 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%
<b>Public Works</b>							
<b>Administration</b>							
Computer Software Support	-	-	6,000	6,000	-	(6,000)	
Plan Review & Inspection	18,805	28,618	30,000	30,000	30,330	330	
Comcast Franchise - Public Works	6,705	-	-	-	-	-	
Telecommunication Franchise	8,831	2,994	-	-	-	-	
<b>Transportation Planning</b>							
Traffic Counts	1,230	1,490	5,000	-	5,000	-	
Transportation Studies & Concurr	653	6,720	6,714	-	6,714	-	
<b>Street Maintenance</b>							
Tree Removal	-	19,204	16,064	-	16,240	177	
Street Landscape Contract	-	-	70,000	-	-	(70,000)	
Storm Services - Street	-	8,696	-	-	-	-	
FEMA Disaster Recovery	-	(26,567)	-	-	-	-	
<b>Waste Recycling Program</b>							
Waste Reduction & Recycling Event	51,475	69,137	72,240	59,922	73,035	795	
Solid Waste Technical Services	-	600	18,000	7,407	18,198	198	
<b>Lake Management</b>							
Surveys & Treatment	4,868	5,072	13,000	13,000	13,143	143	
Education Program	-	-	12,000	12,000	12,132	132	
<b>Surface Water Management</b>							
Street Sweeping	19,916	37,998	40,000	40,000	40,440	440	
Vactoring	7,130	51,035	70,000	70,000	70,770	770	
Pond Maintenance - Mosquito Contr	-	-	20,000	-	20,000	-	
Pond Maintenance - Goats	-	-	-	38,734	20,000	20,000	
Fencing Repair Contracts	16,241	1,990	10,000	10,000	10,110	110	
Customer Survey	-	3,896	-	-	-	-	
Miscellaneous Contracts	-	2,644	-	-	-	-	
NPDES Training	3,896	11,193	10,000	10,000	10,110	110	
	<b>139,749</b>	<b>224,720</b>	<b>399,018</b>	<b>298,718</b>	<b>347,896</b>	<b>(51,121)</b>	<b>-12.8%</b>
<b>Total Professional Services</b>	<b>1,055,405</b>	<b>1,182,723</b>	<b>1,550,947</b>	<b>1,398,381</b>	<b>1,498,916</b>	<b>(52,031)</b>	<b>-3.4%</b>

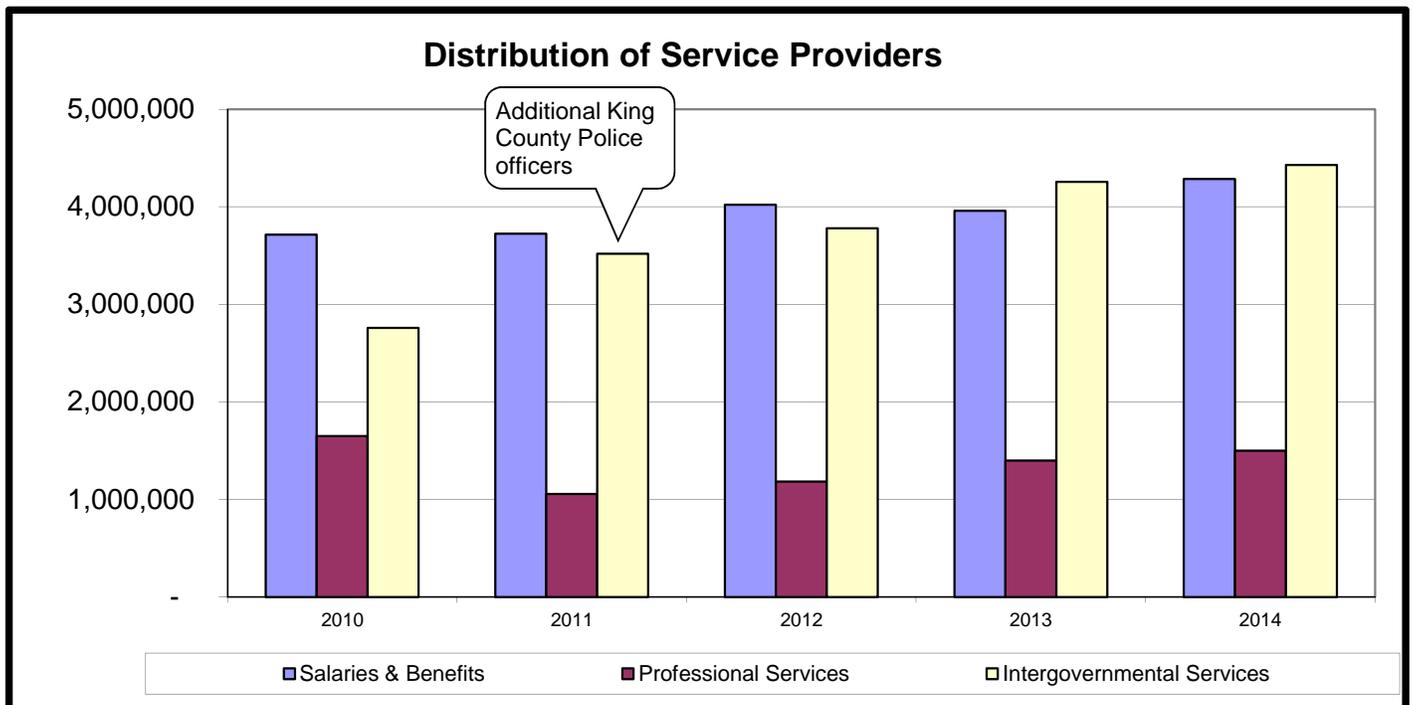
# Budget Summary: Intergovernmental Services by Department

Description	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%
<b>City Manager</b>							
<b>City Clerk</b>							
Election Costs	14,000	(1,398)	18,000	18,000	18,000	-	
Voter Registration Costs	34,319	32,050	33,000	33,000	34,000	1,000	
	<b>48,319</b>	<b>30,652</b>	<b>51,000</b>	<b>51,000</b>	<b>52,000</b>	<b>1,000</b>	<b>2.0%</b>
<b>Community Development</b>							
Fire Marshal	36,050	65,225	50,000	50,000	50,550	550	
	<b>36,050</b>	<b>65,225</b>	<b>50,000</b>	<b>50,000</b>	<b>50,550</b>	<b>550</b>	<b>1.1%</b>
<b>Finance</b>							
Business Licensing Services	-	-	-	80	250	250	
	-	-	-	<b>80</b>	<b>250</b>	<b>250</b>	<b>0.0%</b>
<b>Parks &amp; Recreation</b>							
<b>Maple Valley Days</b>							
KC - Signage and Barricades	3,990	3,478	3,589	3,589	3,628	39	
Fire Marshal Services	-	360	372	538	544	173	
<b>Independence Day Event</b>							
Police Contracting	-	-	1,500	1,500	1,517	16	
	<b>3,990</b>	<b>3,838</b>	<b>5,460</b>	<b>5,627</b>	<b>5,689</b>	<b>39</b>	<b>0.7%</b>
<b>Public Safety</b>							
<b>Police</b>							
Police Contract (Base)	3,027,940	3,267,370	3,398,139	3,424,438	3,604,539	206,400	
Police Contract (PY Reconciliation)	(45,443)	(9,828)	-	(1,296)	-	-	
Party Patrol	-	-	5,000	5,000	5,055	55	
KC Special Services	-	-	-	122	123	123	
Arson Investigation Services	29,719	31,502	20,104	20,104	20,325	221	
Animal Control Services	50,807	34,800	55,827	47,571	48,094	(7,733)	
<b>Jail</b>							
Enumclaw	50,745	55,575	-	5,280	5,338	5,338	
Issaquah	7,222	3,800	6,000	6,000	6,066	66	
Kent	-	-	100,000	158,460	180,000	80,000	
King County	30,272	20,724	25,000	25,000	25,275	275	
Okanogan	8,310	3,328	8,000	9,318	9,421	1,421	
Jail Advisory Group (JAG)	250	-	-	-	-	-	
<b>Municipal Court</b>							
Court Services	116,280	119,166	203,000	282,707	247,544	44,544	
<b>Emergency Operations Center</b>							
Emergency Operations Plan	13,486	5,242	-	213	-	-	
	<b>3,289,589</b>	<b>3,531,679</b>	<b>3,821,070</b>	<b>3,982,917</b>	<b>4,151,781</b>	<b>330,711</b>	<b>8.7%</b>



# Budget Summary: Intergovernmental Services by Department

Description	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%
<b>Public Works</b>							
<b>Streets</b>							
Roadways	322	-	2,000	714	722	(1,278)	
Pedestrian Improvements	1,688	189	2,000	156	158	(1,842)	
Traffic Signs	34,289	30,157	35,187	35,187	35,574	387	
Traffic Pavement Markings	16,131	18,732	16,512	16,512	16,694	182	
Traffic Investigations	163	447	616	-	622	7	
Street Maintenance	-	-	-	1,947	1,968	1,968	
King County Management	-	1,590	-	-	-	-	
<b>Lake Management</b>							
KC Lake Wilderness Technical Servi	750	3,059	1,000	1,000	1,011	11	
Pipe/Lucerne Hydrillia	1,528	671	1,000	1,000	1,011	11	
Pipe/Lucerne Lake Stewardship	12,545	12,085	13,500	13,500	13,649	148	
Lake Wilderness Stewardship	6,272	7,847	9,000	9,000	9,099	99	
Beach Monitoring	5,141	5,781	8,800	8,800	8,897	97	
<b>Surface Water Management</b>							
KC Maintenance	309	6,029	8,296	8,296	8,387	91	
KC Billing & Collection	22,023	23,022	24,458	24,458	24,727	269	
KC Debt Service	32,602	32,603	32,602	32,602	32,961	359	
Storm Water Pollution Technical Ser	-	-	5,000	5,000	5,055	55	
WRIA 8 Agreement	1,025	1,025	1,092	1,092	1,104	12	
WRIA 9 Agreement	5,841	5,841	6,222	6,222	6,290	68	
	<b>140,629</b>	<b>149,078</b>	<b>167,284</b>	<b>165,486</b>	<b>167,929</b>	<b>645</b>	<b>0.4%</b>
<b>Total Intergovernmental Services</b>	<b>3,518,577</b>	<b>3,780,472</b>	<b>4,094,814</b>	<b>4,255,110</b>	<b>4,428,198</b>	<b>333,289</b>	<b>8.1%</b>





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# City Council



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## **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, Public Arts Council, the Economic Development Committee and the Parks and Recreation Commission, as well as other ad hoc committees as required.

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

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

## 2013 Major Accomplishments

### ■ Economic Development

- Reviewed appropriateness of MU zoning for Brandt property in light of the new Service Commercial zoning designation for the adjacent North Area property.
- Finalized the Four Corners sub-area plan.
- Supported the work of the Economic Development Committee in its efforts of developing a strategic marketing strategy to attract investment and living wage jobs to Maple Valley.

### ■ Parks & Recreation

- Supported the Parks & Recreation Commission and the Parks & Recreation Department on continued implementation of the 2007 PRCHS Plan.
- Continued to work with the City Councils from Covington and Black Diamond and King County Parks Department on developing the Tri-City trail concept.
- Participated in a multi-city effort to promote the development of affordable housing in south King County

### ■ Public Safety

- Supported the Maple Valley Police Department's speed enforcement warning program and alternative diversion education program.
- Supported the creation of the new emergency operations center due to the closing of King County Sheriff Precinct 3.

### ■ Public Works

- The City Planning Commission and the City Council completed the Non-motorized Transportation Plan and the Witte Road Corridor Study.
- Two transportation capacity and safety projects on SR 169, i.e. T-7 and T-31a, were completed.
- Construction on the new signal at the intersection of SR 169 and SE 271st Place was initiated.
- The design phase for the rehabilitation of 216th Avenue SE. from SR 516 to SE 283rd Street was initiated.
- The Lake Lucerne Outlet Restoration project (S-14), to increase conveyance and enhance fish habit by replacing the deteriorated culvert at the 21600 block of 220th Place SE and providing supplemental vegetation, was completed.
- The Public Works Department successfully controlled vegetation at 45 stormwater ponds by means of "goat" mowing.
- Continued to improve the City's ability to respond to emergencies by equipping and enhancing radio communication capabilities at the Emergency Operations Center, training staff on the Comprehensive Emergency Management Plan, stabling an emergency volunteer program and coordinating with our partners, i.e. Tahoma School District, Maple Valley Fire and Life Safety, King County and utility districts and companies.

### ■ Quality City Services

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

## 2014 Goals and Objectives to meet Council Priorities

### ■ Economic Development

- Restart Legacy Site planning process as part of the Comprehensive Plan update.
- Support the Tahoma School District's efforts to prepare its students for today's workforce and its investigation into the viability of locating a new high school on the King County-owned Summit Place property.
- As a Council priority, continue to work with the economic development committee to develop an environment that will attract commercial investment to the City that will, in turn, lead to creating living wage jobs within Maple Valley. Work to maintain long-term fiscal stability through efforts to diversify the City's tax base.

### ■ Parks & Recreation

- Facilitate process to develop recreation facilities with appropriate partners to meet the recreation demands from Maple Valley families.
- Support the efforts to make needed improvements to Lake Wilderness Park and Lodge in light of the increased use of the park by Maple Valley residents.
- Support the community events that use the Lake Wilderness Park facilities throughout the year.

### ■ Public Safety

- Continue to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract.
- Participate in localized emergency preparedness drills utilizing the City's newly updated Emergency Preparedness Plan and the new Emergency Operations Center.
- Work with the City Police Department and neighboring City Councils to increase community awareness of the issues pertaining to domestic violence.
- Assess options for municipal court and jail for 2015.

### ■ Public Works

- Actively participate in local and regional transportation organizations, including Southeast Area Transportation Solutions Coalition (SEATS), South County Area Transportation Board (SCATBd), King County Transit Committee, and the Puget Sound Regional Council.
- Support Public Works effort to obtain grant funding for Transportation Improvement Projects.
- Continue to support grant funding for solid waste recycling collection programs

### ■ Quality City Services

- Review Public Works Department recommendations regarding solid waste franchise agreements for services with the City limits.
- Continue to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.
- Continue strong participation in the Sound Cities Association and associated committees.

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### City Council

**Positions** 7 7 7 7 7

**Expenditures by Object**

Salaries & Benefits	53,478	53,419	53,562	53,382	53,421	(141)	-0.3%
Supplies & Services	52,075	66,629	70,096	65,426	75,241	5,145	7.3%
<b>Total City Council</b>	<b>105,553</b>	<b>120,048</b>	<b>123,658</b>	<b>118,808</b>	<b>128,662</b>	<b>5,005</b>	<b>4.0%</b>

**Changes from 2013 Budget**

Benefits (Based on actual usage)	(141)
Supplies (Amount based on actual usage)	23
Professional Services (Amount based on actual usage)	88
Information Services, Telephone and Postage (Based on actual usage)	(139)
Other Services & Charges (Based on actual usage)	906
Miscellaneous (Sound Cities Association decreasing from \$13,247 to \$13,209 after increasing last year. AWC increasing from \$15,790 to \$15,964 based on population and assessed valuation. Puget Sound Regional Council increasing from \$7,377 to \$7,458. Town Hall meeting increasing from \$1,651 to \$1,669 based on actual costs. Volunteer recognition increasing from \$4,000 to \$4,044. Miscellaneous expenditures decreasing from \$701 to \$690.	4,268
	<b>5,005</b>

**Workload Indicators**

			2012		
			Benchmark @		
Expenditure Oversight	15,702,704	15,623,587	24,103,346	17,607,720	28,856,487
Council Meetings Held	46	49		49	
Ordinances & Resolutions Enacted	97	107		110	

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>City Council</b>					
SALARIES	49,500	49,500	49,500	49,500	49,500
Mayor					9,900
Councilors (6)					39,600
BENEFITS	3,978	3,919	4,062	3,882	3,921
OFFICE AND OPERATING SUPPLIES	1,398	1,856	1,703	1,703	1,722
BOOKS AND SOFTWARE	-	45	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	4	4
PROFESSIONAL SERVICES					
Council Retreat	5,388	7,852	8,000	8,000	8,088
INFORMATION SERVICES	-	921	1,315	351	1,130
POSTAGE	5	69	27	73	74
TRAVEL	1,312	783	2,100	1,846	2,100
MEALS AND LODGING	1,638	4,027	7,000	3,868	7,000
TRAINING	1,140	1,650	3,500	3,500	3,500
ADVERTISING	56	1,055	1,089	1,089	1,100
IT EQUIPMENT REPLACEMENT	-	-	-	-	980
INSURANCE					
Liability	3,289	2,808	2,595	2,426	2,508
MISCELLANEOUS					
Suburban Cities	12,948	12,836	13,247	13,066	13,209
AWC	15,647	15,512	15,790	15,790	15,964
Puget Sound Regional Council	7,332	7,377	7,377	7,377	7,458
Town Hall Meeting	1,825	1,881	1,651	1,651	1,669
Volunteer Recognition	20	7,295	4,000	4,000	8,044
Miscellaneous	-	613	633	633	640
Dues & Memberships	75	50	69	50	51
<b>TOTAL CITY COUNCIL</b>	<b>105,553</b>	<b>120,048</b>	<b>123,658</b>	<b>118,808</b>	<b>128,662</b>



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# City Manager



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## ***City Manager***

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

### **Primary Services**

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

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

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

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

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

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

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

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

## **2013 Major Accomplishments**

### **■ Economic Development**

- Completed strategic economic development profile and marketing plan
- Recommended land for rezone to better attract investors (Brandt property)
- Worked with school district on workforce development issues and opportunities
- Worked with both Integra Telecom and Century Link to bring fiber optic lines to the City and to gain access to such lines
- Provided support requested from the Chamber of Chamber for the annual small business expo
- Developed a marketing strategy for the ICSC Recon Conferences with the Chamber of Commerce Executive director, EDC member, and Mayor
- Cultivated key working relationships by being a member of the Washington Economic Development Association (serves on Legislative Committee) and a

member of both the Prosperity Partnership and the Center for Advanced Manufacturing of Puget Sound

- Held regular meetings with commercial brokers and with regional members of the EDC to continually market Maple Valley within their professional networks

#### ■ **Parks & Recreation**

- Supported the establishment of a new multi-year management contract for the management of the Lake Wilderness Golf Course
- Supported efforts of the Parks & Recreation Department and the Lake Wilderness Arboretum on marketing the facilities at the Seattle Garden Show
- Began a reclamation of Lake Wilderness Park with moving of the Public Works maintenance function to the new maintenance facility including moving the City's sand storage yard

#### ■ **Public Safety**

- Supported the completion of the new emergency operations center

#### ■ **Public Works**

- The City Planning Commission and the City Council completed the Non-motorized Transportation Plan and the Witte Road Corridor Study.
- Two transportation capacity and safety projects on SR 169, i.e. T-7 and T-31a, were completed.
- Construction on the new signal at the intersection of SR 169 and SE 271st Place was initiated.
- The design phase for the rehabilitation of 216th Avenue SE. from SR 516 to SE 283rd Street was initiated.
- The Lake Lucerne Outlet Restoration project (S-14), to increase conveyance and enhance fish habit by replacing the deteriorated culvert at the 21600 block of 220th Place SE and providing supplemental vegetation, was completed.
- The Public Works Department successfully controlled vegetation at 45 stormwater ponds by means of "goat" mowing.
- Continued to improve the City's ability to respond to emergencies by equipping and enhancing radio communication capabilities at the Emergency Operations Center, training staff on the Comprehensive Emergency Management Plan, stabling an emergency volunteer program and coordinating with our partners, i.e. Tahoma School District, Maple Valley Fire and Life Safety, King County and utility districts and companies.

#### ■ **Quality City Services**

- Supported the completion of maintenance facility purchased in late 2011
- Completed assessment on finding a new municipal court venue in the City of Kent to start in 2013
- Continued to aggressively promote the work of the employee wellness committee from which the City earned its 2<sup>nd</sup> Well City award and received a 2% discount on its medical insurance premium
- Completed a second citizen satisfaction survey
- Provided information on 3 very large public record requests requiring both extensive archival and computerized record searches
- Launched the City's participation on Facebook by both the City and the Police Department

## 2014 Goals and Objectives to meet Council Priorities

### ■ Economic Development

- Continue to work with the Economic Development Committee in moving forward with recommendations and activities designed to attract living wage employment to the City
- Work aggressively with King County to annex the Summit Place/Donut Hole property
- Start the process to review further annexation strategies to be ready for the County's urban growth boundary assessment which will occur in 2015-2016.
- Continue to work with telecommunication companies to enable access to the fiber networks located within the City
- Continue to work with the local chamber of commerce on the annual small business expo.
- Continue to cultivate key working partnerships for economic development with the Puget Sound area.
- Restart the Legacy site planning process.
- Work with owners of the Hayes and Brandt properties on a common marketing plan geared for investors.
- Continue participation on the Healthy Communities Committee.

### ■ Parks & Recreation

- 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 on finishing the dock renovation/expansion project.
- Work with Arts Commission to start the public education of the value of public art to the community.

### ■ Public Safety

- Work with City Attorney, Police Chief and other community stakeholders on a domestic violence awareness program within the City.
- Undertake training opportunities using the new emergency operations center.
- Conduct training on new City Emergency Management Plan and conduct a few tabletop training exercises within the community

### ■ Public Works

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

### ■ Quality City Services

- 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
- Develop an HOA outreach program to introduce neighborhoods to city services and as a way to improve City communications to its citizens
- Continue to handle all public records requests in a timely and thorough manner.

# City Manager

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
<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		
	<u><b>6.75</b></u>	<u><b>1.00</b></u>

## Expenditure Budget: Department Summary

						Increase(Decrease)	
	2011	2012	2013		2014	from 2013 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%

### City Manager

<b>Positions</b>	7.50	7.75	6.75	6.75	6.75
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#### **Expenditures by Object**

Salaries & Benefits	726,744	772,538	718,707	661,563	747,478	28,771	4.0%
Supplies & Services	410,262	492,559	548,979	533,965	585,703	36,724	6.7%
Intergovernmental Services	48,319	30,652	51,000	51,000	52,000	1,000	2.0%
Operating Capital	-	4,533	-	-	-	-	
<b>Total City Manager</b>	<b>1,185,325</b>	<b>1,300,282</b>	<b>1,318,686</b>	<b>1,246,528</b>	<b>1,385,181</b>	<b>66,495</b>	<b>5.0%</b>

#### **Changes from 2013 Budget**

Salaries (Amount reflects the cost of hiring a new Executive Assistant as well as a 1% cost of living allowance (COLA) and 1% merit pay increase.)	17,640
Benefits (Amounts reflects a 20.5% increase in PERS rates based on a recommendation of the State actuary, as well as an increase in workers compensation premiums.)	11,131
Supplies (Based on actual usage)	(2,221)
Professional Services 2013 (Economic development, \$40,000; Chamber of Commerce directory, \$2,580; general lobbyist, \$30,000; miscellaneous consulting, \$15,000, human resources consultant, \$1,500; health savings account administrator, \$1,166; municipal code update, \$8,548; document imaging / records disposal, \$8,256; outside legal counsel, \$175,000.)	(282,051)
Professional Services 2014 (Economic development, \$40,440; Chamber of Commerce directory, \$2,608; general lobbyist, \$30,330; community survey, \$14,953; miscellaneous consulting, \$15,000, human resources consultant, \$1,517; HR investigations, \$5,000; health savings account administrator, \$1,179; municipal code update, \$8,643; document imaging / records disposal, \$9,500; outside legal counsel, \$176,925.)	306,094
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	(17,774)
Travel, Meals & Lodging, and Training	175
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	22,070
Community Service Agency Funding (Amount reflects Chamber of Commerce discount on use of Lake Wilderness Lodge decrease based on actual usage, plus for 2014 funding of \$5,978 for the Arts Commission and \$5,000 for the Maple Valley Creative Arts Council)	10,431
Intergovernmental Services 2013 (Election costs with 2013 being a local election year, \$18,000; Voter registration services, \$33,000.)	(51,000)
Intergovernmental Services 2014 (Election costs estimated based on cost of special election in 2014 for voter approved bond funding, \$18,000; Voter registration services, \$34,000.)	52,000
	<b>66,495</b>

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### City Manager, continued

#### Workload Indicators

City Expenditures Managed	15,702,704	15,623,587		17,607,720	28,856,487
City Employees Managed (FTE)	39.8	41.1		39.1	40.0
Council Meetings Supported	46	49		49	
Passports Processed	392	432		432	
Pet Licenses Issued	186	145		145	
Public Disclosure Requests	143	150		150	
Contracts/Amendments Processed	131	115		115	
Website Postings	2,765	3,297		3,297	
Personnel Actions Processed	269	303		303	
Staff Training Expenditures	16,003	12,056		19,432	

#### Performance Measures

			2012			
			Benchmark @			
Expenditures / City FTE	\$ 394,540	\$ 390,102	\$ 499,476	\$ 439,643	\$ 725,037	(1)
General Fund Expenditures / Capita	\$ 423	\$ 438	\$ 551	\$ 453	\$ 463	(2)
Total Expenditures / Capita	\$ 685	\$ 669	\$ 872	\$ 754	\$ 1,207	(2)
Staff Training Costs / FTE	\$ 834	\$ 1,152		\$ 1,261	\$ 1,178	(3)
Legal Expenditures per Capita	\$ 11.52	\$ 14.84		\$ 7.92	\$ 7.40	(4)
Legal as % of Total City Expenditure	1.7%	2.2%		1.0%	0.6%	(4)

- (1) Expenditures per employees is a way of showing the productivity. Increasing expenditures per employee indicates improved efficiencies with existing staff assuming a greater level of expenditure management.
- (2) Expenditures per capita shows how much the City spends for each citizen. General Fund expenditures per capita are substantially less than the benchmark showing that the City with an expanded tax base could be providing expanded services. Total expenditures per capita are also less than the benchmark reflecting a lower ability of City resources available for funding of expenditures.
- (3) Staff training costs have been lower than the benchmark, but current benchmark data is not available. Much of the City's training is low or no-cost training opportunities through resources provided by the Washington Cities Insurance Authority (WCIA) and the Association of Washington Cities (AWC), but the training budget has been improved.
- (4) Legal expenditures per capita and as a percent of total expenditures historically below the benchmark. The lower expenditures per capita in 2013 reflect a contract attorney being less expensive than a full time in house City Attorney.

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

# Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>City Manager</b>					
<b>CITY MANAGER'S OFFICE</b>					
SALARIES	195,635	208,611	208,929	224,132	212,800
City Manager					148,998
Executive Assistant					63,803
Car Allowance	-	-	5,400	-	5,400
BENEFITS	50,022	52,933	74,675	58,113	78,853
OFFICE AND OPERATING SUPPLIES	3,212	3,626	3,435	1,343	3,473
BOOKS AND SOFTWARE	51	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	517	534	22	22
PROFESSIONAL SERVICES					
Economic Development	19,855	25,660	40,000	40,000	40,440
Chamber of Commerce Directory	2,375	2,500	2,580	2,580	2,608
General Lobbyist	-	833	30,000	30,000	30,330
Operational Issues Consultant	5,085	6,525	-	-	-
Community Survey	-	14,790	-	-	14,953
Miscellaneous Consulting	-	-	15,000	15,000	15,000
INFORMATION SERVICES	10,549	16,185	20,135	8,963	17,661
TELEPHONE	1,439	1,346	1,482	1,369	-
POSTAGE	714	315	395	142	144
TRAVEL	790	1,140	1,552	1,552	1,569
MEALS AND LODGING	3,287	3,016	3,999	4,056	4,101
TRAINING	2,225	1,085	1,493	1,373	1,388
ADVERTISING	-	-	-	5,650	5,713
OFFICE EQUIPMENT RENTAL	1,156	1,265	1,186	2,115	-
BUILDING RENTAL	42,832	38,613	50,700	52,533	53,037
IT EQUIPMENT REPLACEMENT	1,796	1,845	1,853	1,505	3,535
INSURANCE					
Liability	4,733	4,157	3,841	3,682	3,723
REPAIR AND MAINTENANCE	292	-	-	-	-
MISCELLANEOUS					
Dues & Subscriptions	3,254	2,846	3,442	13,039	13,182
<b>Community Service Grant</b>					
Chamber of Commerce					
Lodge Rental Subsidy	1,656	3,773	3,894	3,311	3,347
Arts Commission	-	-	-	-	5,978
Maple Valley Creative Arts Council	-	-	-	-	5,000
Economic Development	6,000	-	-	-	-
<b>TOTAL CITY MANAGER'S OFFICE</b>	<b>356,958</b>	<b>391,581</b>	<b>474,524</b>	<b>470,480</b>	<b>522,256</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>City Manager, continued</b>					
<b>HUMAN RESOURCES</b>					
SALARIES	41,613	51,558	52,811	52,811	62,763
Human Resource Manager					62,763
BENEFITS	9,576	9,733	24,082	10,230	26,651
OFFICE AND OPERATING SUPPLIES	254	470	417	822	831
PROFESSIONAL SERVICES					
Human Resource Consultant	-	-	1,500	1,500	1,517
Legal Investigation Services	-	-	-	-	5,000
FSA Account Admin	1,047	1,130	1,166	1,166	1,179
INFORMATION SERVICES	5,577	9,118	10,521	9,149	13,508
TELEPHONE	966	990	1,082	963	-
POSTAGE	449	417	265	164	166
TRAVEL	136	43	200	200	202
MEALS AND LODGING	-	73	100	100	101
TRAINING	1,325	113	1,358	1,358	1,373
ADVERTISING	-	495	-	793	802
OFFICE EQUIPMENT RENTAL	289	562	593	921	-
BUILDING RENTAL	12,073	10,884	11,030	11,356	11,465
IT EQUIPMENT REPLACEMENT	334	911	878	454	2,940
INSURANCE					
Liability	1,495	1,335	1,234	1,360	1,375
MISCELLANEOUS					
Dues and Subscriptions	9	424	438	544	550
Wellness Program	891	1,308	1,273	1,273	1,287
Employee Recognition	1,793	1,797	2,000	2,000	2,022
OPERATING CAPITAL					
Defibrillators	-	2,298	-	-	-
<b>TOTAL HUMAN RESOURCES</b>	<b>77,826</b>	<b>93,659</b>	<b>110,947</b>	<b>97,165</b>	<b>133,732</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>City Manager, continued</b>					
<b>CITY CLERK'S OFFICE</b>					
SALARIES	220,970	226,326	231,998	231,311	235,814
City Clerk					77,819
Deputy City Clerk					63,457
Administrative Assistant II					51,935
Administrative Assistant I					42,603
BENEFITS	71,016	80,609	120,813	84,965	125,197
OFFICE AND OPERATING SUPPLIES	3,611	4,796	4,261	2,071	2,093
BOOKS AND SOFTWARE	-	534	551	551	558
SMALL TOOLS & MINOR EQUIPMENT	1,106	-	-	-	-
PROFESSIONAL SERVICES					
Municipal Code Update	7,057	9,724	8,548	8,548	8,643
Document Imaging / Records Disposal	8,326	7,192	8,256	8,256	9,500
INFORMATION SERVICES	41,298	31,015	51,088	28,211	39,452
TELEPHONE	2,470	2,528	2,831	2,263	-
POSTAGE	1,376	1,346	1,567	654	661
TRAVEL	591	599	808	808	900
MEALS AND LODGING	1,018	1,489	2,000	2,000	2,022
TRAINING	850	2,594	2,500	2,500	2,528
ADVERTISING	1,949	1,739	1,988	1,988	2,500
OFFICE EQUIPMENT RENTAL	2,311	2,249	2,372	4,021	-
BUILDING RENTAL	47,212	42,563	43,134	44,410	44,836
IT EQUIPMENT REPLACEMENT	6,164	6,353	6,438	3,724	8,881
INSURANCE					
Liability	9,330	8,361	7,727	7,279	7,359
REPAIRS AND MAINTENANCE	-	163	168	-	-
MISCELLANEOUS					
Dues and Subscriptions	1,065	1,051	1,269	1,305	1,319
Recording Fees	211	110	200	-	-
Newsletter	10,183	3,680	7,740	7,740	7,500
Banking Fees	-	165	174	327	331
Miscellaneous	-	640	784	173	175
INTERGOVERNMENTAL SERVICES					
Election Costs	14,000	(1,398)	18,000	18,000	18,000
Voter Registration Costs	34,319	32,050	33,000	33,000	34,000
OPERATING CAPITAL					
Passport Camera	-	2,235	-	-	-
<b>TOTAL CITY CLERK</b>	<b>486,433</b>	<b>468,712</b>	<b>558,215</b>	<b>494,105</b>	<b>552,268</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### City Manager, continued

#### CITY ATTORNEY

SALARIES	114,427	117,288		-	
City Attorney					-
BENEFITS	23,486	25,480		-	
OFFICE AND OPERATING SUPPLIES	1,420	830		24	
BOOKS AND SOFTWARE	498	37		-	
PROFESSIONAL SERVICES					
Outside Legal Counsel/Litigation	730	9,533	175,000	175,000	176,925
Paralegal Assistance	-	652		-	
Code Enforcement	9,329	44,639		5,758	
Kenyon Disend	49,221	10,563		2,115	
Black Diamond EIS/MPD	9,811	4,625		-	
AT&T Wireless Tax Refund Claim	13,419	6,217		-	
Black Diamond EIS/MPD	-	-		398	
INFORMATION SERVICES	14,642	12,687		57	
TELEPHONE	1,022	1,032		(45)	
POSTAGE	49	405		2	
TRAVEL	662	580		-	
MEALS AND LODGING	773	1,109		-	
TRAINING	695	613		-	
ADVERTISING	2,210	635		1,186	
OFFICE EQUIPMENT RENTAL	578	562		-	
BUILDING RENTAL	12,662	11,415		-	
EQUIPMENT REPLACEMENT	962	955		-	
INSURANCE					
Liability	2,366	2,078		-	
MISCELLANEOUS					
Dues & Subscriptions	4,950	5,779		283	
Miscellaneous	198	66		-	
Employee Separation Package	-	88,551		-	
<b>TOTAL CITY ATTORNEY</b>	<b>264,109</b>	<b>346,330</b>	<b>175,000</b>	<b>184,778</b>	<b>176,925</b>
			-		
<b>TOTAL CITY MANAGER</b>	<b>1,185,325</b>	<b>1,300,282</b>	<b>1,318,686</b>	<b>1,246,528</b>	<b>1,385,181</b>



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# Community Development



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## ***Community Development***

In 2013 the Community Development Department merged with the Public Works Department. Service provided include planning, land use and development, and building code enforcement.

### **Primary Services**

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

The City adopted its first comprehensive land use plan in November 1999 and its first major amendment was completed in 2005. Additional amendments were completed in 2008 and 2011 adopting a Parks & Recreation Element, updates to the Transportation and Land Use Elements and sub-area Plan for the Summit Place. By State law, the City must periodically review and, if necessary, amend its comprehensive land use plan. Some amendments are initiated by the City in response to State law changes or City Council action, while others are proposed by private individuals. The Department works with the Planning Commission to form recommendations that then are transmitted to the City Council for action. The Department also bears the primary responsibility for implementing the goals and policies in the adopted plan. Currently the Department is 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 land-use review of plats, design review of commercial and multi-family projects, State Environmental Policy Act (SEPA) threshold determinations, State and City shoreline regulation, and other land use requirements.

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

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

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

Community Development provides information to applicants and the general public about City development regulations. Integral to the department's operation

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

## **2013 Major Accomplishments**

### **■ Economic Development**

- In coordination with the City Manager, City Attorney and City Council, adopted the ordinance to annex the 160-acre Summit Place/Donut Hole property. Initiated a review of the City's sign ordinance on A-board signs.
- Contracted with the International Economic Development Council to begin development of an Economic Development Element to the Comprehensive Plan.
- Reviewed and updated the Municipal Code and SEPA regulations to ease regulatory requirements for development.

### **■ Building Safety Division**

- Adopted and implement new State building codes.
- Completed staff training on the new 2012 Building Codes.
- Issued 341 commercial and residential permits Year To Date.
- Performed 2444 inspections Year To Date.
- Investigated 78 code enforcement cases to resolution YTD.
- Installed automated permit tracking CPU and monitor at customer counter.
- Completed Sign Code Enforcement Program.

### **■ Public Works**

- Adopted the concurrency management code and implemented the program.
- Adopted the Non-motorized Transportation Plan.

### **■ Quality City Services**

- Complete work on Code Enforcement procedures and regulations
- Land-use review of two preliminary plats totaling 41 lots (currently under review)
- Design review of four commercial structures totaling 36,906 square feet of gross floor area (one currently under review)
- Land-use review of two final plat applications totaling 138 lots (currently under review)
- Land-use approval of four minor plat revisions for 121 lots
- Completion of paving, roads, lighting, drainage, landscaping and other infrastructure for phases 1 and 2 of Four Corners Square.
- Developed process for over-the-counter approval of sign applications.
- Completed five Design Review Limited Amendments
- Completed four Boundary Line Adjustments
- Participated in 25 pre-application conferences during the first three quarters of the year
- Started work on the Maple Valley Annex to the King County Regional Hazard Mitigation Plan
- Instituted an expedited process for review and approval of Final Plat applications.
- Amend the Municipal Code to allow the King County Sherriff's Office to re-occupy the precinct office.
- Initiated an on-going enforcement initiative to address illegal signs in the City.

## **2014 Goals and Objectives to meet Council Priorities**

### **■ Economic Development**

- Complete review of the City's Comprehensive Plan including a new Economic Development Element.

- Work with King County and the Tahoma School District for subarea planning for the Donut Hole.
- Plan for the future of the Legacy Site as part of the Comprehensive Plan update process.
- Review the Municipal Code to determine how to better implement new Economic Development goals and policies.

■ **Building Services Division**

- Answer customer inquiries within 24hrs of receiving request.
- Complete plan reviews within 24 hrs of receiving file.
- Increase the number of over-the-counter permits available.
- Issuing permits as soon as possible.
- Performing inspections within 24 hrs of receiving request.
- Resolving code enforcement cases within 72 hours of receiving request.
- Provide and explain regulations for developers at pre-application meetings.
- Support and Assist intradepartmental code enforcement efforts.
- Replace worn out inspection vehicles on an as needed basis.

■ **Quality City Services**

- Complete the Maple Valley Annex of the King County Regional Hazard Mitigation Plan
- Initiate changes to the City sign code
- Revamp departmental file storage protocols
- Complete project handouts, checklists and forms.

# Community Development

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
<b>Administration</b>	<b>1.00</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><u><b>7.00</b></u></u>

## Expenditure Budget: Department Summary

	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%

### Community Development

<b>Positions</b>	8.00	8.00	7.00	7.00	7.00		
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#### Expenditures by Object

Salaries & Benefits	736,744	765,127	706,326	640,903	729,666	23,340	3.3%
Supplies & Services	173,837	303,826	225,176	204,783	250,860	25,684	11.4%
Intergovernmental Services	36,050	65,225	50,000	50,000	50,550	550	1.1%
Cost Allocation	10,000	(11,000)	-	46,121	46,628	46,628	0.0%
<b>Total Community Development</b>	<b>956,631</b>	<b>1,123,179</b>	<b>981,502</b>	<b>941,807</b>	<b>1,077,704</b>	<b>96,202</b>	<b>9.8%</b>

#### Changes from 2013 Budget

Salaries (Amount reflects the additional cost of an upgrade of an Associate Planner to Senior Planner in 2013, as well as a 1% cost of living allowance (COLA) and 1% merit pay increase.)	14,275
Benefits (Amounts reflects additional benefit costs of an upgraded Senior Planner position, as well as a 20.5% increase in PERS rates based on a recommendation of the State actuary, as well as an increase in workers compensation premiums.)	9,064
Supplies (Based on actual usage)	258
Professional Services 2013 (Hearing examiner, \$15,000; expert witness, \$1,500; permit system software support, \$11,352; and contract plan review, \$2,500.)	(30,352)
Professional Services 2014 (Hearing examiner, \$15,165; expert witness, \$1,517; and contract plan review, \$2,500. Permit software system support of \$15,000 for 2014 was moved to IT budget. The CD budget will be charged for this, among other technology costs, through interfund cost allocations.)	19,182
Information Services, Telephone and Postage (Based on actual usage)	49,172
Travel, Meals & Lodging, and Training (Reduction based on elimination of Community Development Director position)	52
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(6,589)
Miscellaneous (Based on actual usage)	(6,039)
Intergovernmental Services (Increased payment to Maple Valley Fire & Life Safety for Fire Marshal based on actual usage and a rate increase. Amount some offset by reduced development activity.)	550
Cost Allocation from Public Works Admin	46,628
	<b>96,202</b>

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Community Development, continued

**Workload Indicators**

Planning Commission Meetings	20	20			
Preliminary Plats					
Lots Approved (#)	156	159		80	-
Other Land Use Reviews	19	52		52	
Permit Applications Processed					
SFR Permits Issued	156	159	70	70	70
Other Residential Permits Process	131	204		215	
Commercial	143	169		169	
Inspections	4,529	5,232		5,325	

# Lots approved include multi family entitlements

**Performance Measures**

			2012			
			Benchmark @			
Building Division Cost / \$1,000 of New Construction	\$ 20.79	\$ 10.85	\$ 22.63	\$ 8.78	\$ 19.58	(1)
Building Division Costs / Inspection	\$ 122.10	\$ 119.32		\$ 94.80		(2)

- (1) Building Division cost per \$1,000 of new construction has been substantially below the benchmark showing the efficiency of Maple Valley inspectors but also reflects the fact that much of Maple Valley's building activity is on speculative housing from registered plan sets. 2012 activity included a substantial amount of commercial new construction with no increase in staff.
- (2) Building Division cost per inspection measures the cost effectiveness of building services. Recent years reflect the high level of commercial activity with the existing staff. Cities vary significantly in how they organize this function so no benchmark data is provided.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Community Development

#### ADMINISTRATION

SALARIES	166,944	176,221		-	
Community Development Director					-
BENEFITS	45,463	44,741		-	
OFFICE AND OPERATING SUPPLIES	1,090	1,312		-	
INFORMATION SERVICES	12,129	29,468		-	
TELEPHONE	1,718	1,387		-	
POSTAGE	623	573		-	
TRAVEL	364	19		-	
MEALS AND LODGING	-	34		-	
TRAINING	300	60		-	
OFFICE EQUIPMENT RENTAL	1,156	1,124		-	
BUILDING RENTAL	70,482	16,060		-	
IT EQUIPMENT REPLACEMENT	7,562	11,689		-	
INSURANCE					
Liability	4,733	4,157		-	
MISCELLANEOUS					
Dues & Subscriptions	535	576		-	
Miscellaneous	-	250		-	
Employee Separation Package	-	56,210		-	
COST ALLOCATION	(313,097)	(343,881)	-	-	-
<b>TOTAL COM DEV ADMINISTRATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Community Development, continued

#### PLANNING DIVISION

SALARIES	192,948	197,807	202,614	205,834	213,485
Senior Planner					148,276
Associate Planner					65,209
BENEFITS	56,213	60,747	95,003	64,796	100,171
OFFICE AND OPERATING SUPPLIES	1,628	1,726	1,672	1,645	1,663
BOOKS & SOFTWARE	197	-	-	242	245
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	49	49
PROFESSIONAL SERVICES					
Hearing Examiner	4,313	23,783	15,000	15,000	15,165
Expert Witness	-	-	1,500	1,500	1,517
Mitigation Program for Fire District	5,004	-	-	-	-
Miscellaneous Projects	-	742	-	-	-
INFORMATION SERVICES	11,473	19,757	46,774	25,904	68,773
TELEPHONE	1,005	942	1,108	1,618	-
POSTAGE	52	70	632	632	638
TRAVEL	16	-	100	100	101
MEALS AND LODGING	-	-	250	250	253
TRAINING	-	-	400	400	404
ADVERTISING	3,630	4,248	5,156	3,822	3,864
OFFICE EQUIPMENT RENTAL	1,734	1,686	1,779	2,763	-
BUILDING RENTAL	-	28,358	28,739	29,589	29,873
IT EQUIPMENT REPLACEMENT	1,045	1,040	1,028	1,399	5,851
INSURANCE					
Liability	7,107	6,234	5,761	5,450	5,510
MISCELLANEOUS					
Dues & Subscriptions	434	329	1,047	294	297
Miscellaneous	-	250	602	-	400
COST ALLOCATION					
Public Works Admin	80,774	85,970	-	25,719	26,002
<b>TOTAL PLANNING DIVISION</b>	<b>367,573</b>	<b>433,689</b>	<b>409,163</b>	<b>387,005</b>	<b>474,261</b>
<b>Associated Revenue</b>	64,405	45,300	46,650	60,588	61,254
<b>Percent Coverage</b>	18%	10%	11%	16%	13%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Community Development, continued

#### BUILDING DIVISION

SALARIES	207,348	212,532	276,042	276,510	279,446
Building Official					91,314
Inspector/Code Enforcement Officer					129,076
Permit Technician					59,057
BENEFITS	67,828	73,079	132,667	93,762	136,564
OFFICE AND OPERATING SUPPLIES	1,513	1,061	2,462	2,340	2,366
BOOKS AND SOFTWARE	-	-	3,200	4,931	3,200
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	68	68
PROFESSIONAL SERVICES					
Permit System Software Support	-	11,000	11,352	11,000	-
Contract Plan Review	-	-	2,500	2,500	2,500
INFORMATION SERVICES	10,047	11,324	13,732	33,309	43,252
TELEPHONE	2,111	1,831	2,028	2,467	-
POSTAGE	-	-	-	773	781
TRAVEL	70	18	1,000	1,000	1,011
MEALS AND LODGING	-	193	1,000	1,000	1,011
TRAINING	300	960	2,000	2,000	2,022
ADVERTISING	-	-	-	184	186
OFFICE EQUIPMENT RENTAL	1,204	1,686	2,965	3,684	-
BUILDING RENTAL	-	19,123	35,655	26,745	27,002
EQUIPMENT OPERATING & REPLACEMENT	11,914	11,400	12,043	5,934	10,886
IT EQUIPMENT REPLACEMENT	897	1,040	2,055	2,444	7,671
INSURANCE					
Liability	7,072	6,245	9,612	7,281	7,361
MISCELLANEOUS					
Dues & Subscriptions	380	385	328	320	324
Banking Fees	-	25,115	11,200	6,147	6,215
Miscellaneous	-	362	498	-	400
COST ALLOCATION					
Community Development Admin	242,323	246,911	-	-	-
Public Works Admin	-	-	-	20,402	20,627
<b>TOTAL BUILDING DIVISION</b>	<b>553,008</b>	<b>624,265</b>	<b>522,339</b>	<b>504,802</b>	<b>552,893</b>
<b>Associated Revenue</b>	<b>633,767</b>	<b>705,333</b>	<b>323,206</b>	<b>418,253</b>	<b>383,850</b>
<b>Percent Coverage</b>	<b>115%</b>	<b>113%</b>	<b>62%</b>	<b>83%</b>	<b>69%</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Community Development, continued

#### FIRE MARSHAL

##### INTERGOVERNMENTAL SERVICES

Fire Marshal	36,050	65,225	50,000	50,000	50,550
<b>TOTAL FIRE MARSHAL</b>	<b>36,050</b>	<b>65,225</b>	<b>50,000</b>	<b>50,000</b>	<b>50,550</b>
Associated Revenue	36,015	62,245	51,600	36,400	44,752
Percent Coverage	100%	95%	103%	73%	89%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>956,631</b>	<b>1,123,179</b>	<b>981,502</b>	<b>941,807</b>	<b>1,077,704</b>
Associated Revenue	734,187	812,878	421,456	515,241	489,856
Percent Coverage	77%	72%	43%	55%	45%

# Finance



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## **Finance**

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

### **Primary Services**

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

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

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

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

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

The department oversees citywide computer networks, internet services and equipment, along with the telephone system and other communication devices.

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

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

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

## **2013 Major Accomplishments**

### **■ Administration**

- Successfully transitioned to new Finance Director after retirement of the City's first and only Finance Director.
- Implemented, with Council approval, improvements to the City's investment policy.
- Successfully completed an RFP process for citywide banking services and implemented the transition to the new bank.

### **■ Quality City Services**

- Received Certificate of Achievement for Excellence in Financial Reporting for 2012 Comprehensive Annual Financial Report (14th Consecutive).
- Received Distinguished Budget Presentation Award for 2013 Final Budget (12th Consecutive).

## **2014 Goals and Objectives to meet Council Priorities**

### **■ Economic Development**

- Continue to assist with implementation of the new business license system in partnership with the State of Washington

### **■ Parks & Recreation**

- Assist with the development of material for voted bond issue for ballfields and councilmanic bonds for the Ravensdale fields.
- Continue to monitor and report on financial operations of the Lake Wilderness Golf Course to assist it becoming a viable self-supporting operation.

### **■ Quality City Services**

- Continue to meet all payroll and accounts payable timelines.
- Evaluate effectiveness of the City's finance system, work with software provider to make necessary corrections and enhancements, and if necessary, evaluate options for procuring a new system that better meets the needs of the finance department and all staff citywide.
- Continue to receive annual financial report and budget presentation awards.
- Implement the accounts receivable module for the financial management system.
- Assist the Public Works Department with continued implementation of the work order system that captures 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
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**Finance**

4.00

- Budgeting
  - Operating
  - Capital Improvement Program
  - Community Service Agency Grant Process
  - Financial Forecasting
  - Fiscal Notes
- Accounting
  - Accounts Payable
  - Payroll
    - Employee Payments
    - Benefit Provider Coordination
    - Labor Distribution
  - Cash Management
  - Accounts Receivable
    - Special Licenses
    - Fire Permits
    - Gambling Tax Billing
    - Deposit Account Billing
  - Investments
  - Debt Management
  - General Ledger
    - General Ledger Management
    - Golf Course Course Accounting
    - Monthly Journal Entries
  - Monthly Reporting
  - Annual Reporting (CAFR, Audit, etc)
- Support Operations
  - Risk Management with Washington Cities Insurance Authority (WCIA)
  - Central Stores
  - Fixed Asset Management

**Information Technology**

3.00

- Manage City's File Server
- Manage City's Geographic Information System
- Manage City's Telephone System
- Manage the City's Email System
- Assist Department's in Efforts to Install New Software
  - Current Efforts
    - Public Works Asset & Work Order System
    - Organize the Trak-it Database and upgrade to a Trakit.net version
    - Organize electronic files in accordance with record retention laws
- Work on Implementing Information Technology Plan
  - Current Efforts
    - Enhance System Backup
    - Implement Emergency Operations Center

<b>7.00</b>	<b>0.00</b>
-------------	-------------

## Expenditure Budget: Department Summary

	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%

### Finance

#### Positions

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

#### Expenditures by Object

Salaries & Benefits	340,462	387,504	480,800	456,130	433,931	(46,869)	-9.7%
Supplies & Services	150,471	156,642	161,505	166,359	154,539	(6,966)	-4.3%
Intergovernmental Services	-	-	-	80	250	250	0.0%
Cost Allocation	(12,517)	(12,817)	(12,518)	(8,637)	(8,732)	3,786	-30.2%
<b>Total Finance</b>	<b>478,415</b>	<b>531,329</b>	<b>629,787</b>	<b>613,932</b>	<b>579,987</b>	<b>(49,799)</b>	<b>-7.9%</b>

#### Changes from 2013 Budget

Salaries (Amount reflects the cost difference of new Finance Director, increase in FTE of 0.8 Accountant to full-time, increase in FTE of Computer Support Specialist from half-time to full-time, as well as a 1% cost of living allowance (COLA) and 1% merit pay increase, offset by stransition and leave payout costs that were budgeted in 2013 and not necessary in 2014.)	(56,600)
Benefits (Amounts reflects additional benefit costs of an upgraded Senior Financial Analyst position, as well as a 20.5% increase in PERS rates based on a recommendation of the State actuary, as well as an increase in workers compensation premiums.)	9,731
Supplies (Based on actual usage)	(1,659)
Professional Services 2013 (Revenue auditing, \$480; financial system software support, \$4,685; fiscal agent fees, \$2,580; and annual state audit, \$28,000. Increased audit cost based on 2012 actuals.)	(35,745)
Professional Services 2014 (Revenue auditing, \$551; fiscal agent fees, \$3,121; and annual state audit, \$28,308. Financial system software support costs have been moved to the IT budget and will be charged to Finance, along with other technology costs, through interfund charges. )	31,484
Information Services, Telephone and Postage (Based on actual usage)	2,141
Travel, Meals & Lodging, and Training	710
Other Services & Charges (Building & copier rental, equip replacement, & insurance based on actual usage.)	(3,897)
Intergovernmental Services (Business licensing fees)	250
Cost Allocation (Charge to Lake Wilderness Golf Course, based on actual usage.)	3,786
	<b>(49,799)</b>

#### Program Enhancements

Accountant Position Reclassification Amount included above	7,013
Incr 0.8 FTE Accountant to 1.0 Amount included above	16,266
Incr FTE Computer Support Speciali: Amount shown in Central Service Fund	39,741
	<b>63,020</b>

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Finance, continued

#### **Workload Indicators**

Receipts Processed	2,956	3,032	3,077
Checks Issued	4,165	4,451	4,518
Payroll W2's	100	103	105
Receivable Accounts Managed	85	247	251
Fixed Assets Managed	1,916	2,017	2,047

#### **Performance Measures**

			<b>2012</b>			
			<b>Benchmark @</b>			
Total Expenditures / Finance FTE	4,132,291	4,111,470	3,601,354	4,633,611	7,214,122	(1)
Receipts & Checks / Finance FTE	1,874	1,969		1,874		(2)
Insurance Losses / Worker Hour	0.08	0.08	0.12	0.08		(3)
Computer Services as % of Total Expenditures	2.4%	2.9%	1.6%	2.9%	2.8%	(4)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	13	14		15		(5)
Distinguished Budget Presentation Award (Consecutive years)	10	11		12		(6)

- (1) Total expenditures per Finance FTE is an indicator of the amount of accounting activity processed.
- (2) Receipts and checks per Finance FTE is an indicator of the amount of transactions processed. As with total expenditures, the numbers are an indicator of department efficiency. Receipting subsystems have reduced the number of individual receipts processed by the Finance Department.
- (3) The City of Maple Valley is a member of the Washington Cities Insurance Authority (WCIA) which provides insurance services for over 100 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 2008 to 2012.
- (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. A new work order system was installed in 2012 and 2013.
- (5) The City's annual financial report is the primary document for identifying financial accountability. GFOA sets standards for financial reports so that they are complete, accurate, timely and easily understood. Winning their Certificate of Achievement for Excellence in Financial Reporting means the City is keeping up with the latest standards of governmental accounting.
- (6) A City's budget is the primary vehicle with which it communicates to its stakeholders the way it intends to manage the city. GFOA sets standards for the production of budgets so that they have the maximum utility in helping citizens and others understand the city's priorities and policies. Winning their Distinguished Budget Presentation Award means that the budget meets their high standards as a Policy Document, a Financial Plan, an Operations Guide, and a Communication Device.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Finance</b>					
SALARIES	261,782	295,384	293,071	330,000	298,070
Finance Director					118,152
Finance Director Transition			61,599		
Senior Financial Analyst					67,919
Accountant					56,463
Accounting Clerk					55,536
BENEFITS	78,680	92,120	126,130	126,130	135,861
OFFICE AND OPERATING SUPPLIES	9,737	6,549	8,253	6,595	6,668
BOOKS AND SOFTWARE	-	181	250	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	174	176
PROFESSIONAL SERVICES					
Revenue Auditing	1,310	377	480	451	456
Software Support	3,600	4,540	4,685	6,305	-
Fiscal Agent Fees	2,102	1,587	2,580	2,401	2,428
Other Professional Services	-	-	-	289	292
Annual State Audit	31,015	27,614	28,000	28,000	28,308
INFORMATION SERVICES	22,895	31,750	34,452	40,522	39,138
TELEPHONE	2,363	1,974	2,220	2,171	-
POSTAGE	1,498	1,607	1,729	1,389	1,404
TRAVEL	488	326	500	500	506
MEALS & LODGING	433	247	400	400	404
TRAINING	500	560	800	800	1,500
ADVERTISING	994	2,677	1,000	1,000	1,011
OFFICE EQUIPMENT RENTAL	2,002	2,249	2,372	3,684	-
BUILDING RENTAL	43,267	39,006	39,530	40,699	41,089
IT EQUIPMENT REPLACEMENT	19,310	21,295	21,046	16,437	16,306
INSURANCE					
Liability	7,571	6,880	6,358	6,929	7,005
REPAIR AND MAINTENANCE	298	81	112	-	150
MISCELLANEOUS					
Dues and Subscriptions	290	240	248	400	404
Budget & CAFR Award Programs	715	715	738	580	586
Banking Fees	-	6,186	5,752	5,881	5,946
Miscellaneous	85	-	-	753	761
INTERGOVERNMENTAL SERVICES					
Business Licensing Services	-	-	-	80	250
COST ALLOCATION					
To Lake Wilderness Golf Course	(12,517)	(12,817)	(12,518)	(8,637)	(8,732)
<b>TOTAL FINANCE</b>	<b>478,415</b>	<b>531,329</b>	<b>629,787</b>	<b>613,932</b>	<b>579,987</b>

# Human Services



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## ***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

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Human Services

#### Expenditures by Object

Supplies & Services	217,842	232,840	233,309	239,586	249,774	16,464	7.1%
<b>Total Human Services</b>	<b>217,842</b>	<b>232,840</b>	<b>233,309</b>	<b>239,586</b>	<b>249,774</b>	<b>16,464</b>	<b>7.1%</b>

#### Changes from 2013 Budget

##### Funded in 2013

Greater Maple Valley Community Center	(203,309)
Maple Valley Food Bank	(15,000)
Vine Maple Place Project	<u>(15,000)</u>
	<b><u>(233,309)</u></b>

##### Funded in 2014

Greater Maple Valley Community Center (\$192,500 to continue funding for operating costs; \$10,000 for capital expenses; \$6,066 as pass through of the liquor tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and \$11,208 for expenses related to the youth center "Den.")	219,774
Maple Valley Food Bank to provide food and financial assistance to individuals, to assist with the holiday program, and to help with operational costs.	15,000
Vine Maple Place to assist with housing and support services to families.	<u>15,000</u>
	<b><u>249,774</u></b>

##### Budget change from 2012

**16,464**

#### Performance Measures

			2012							
			Benchmark @							
Human Service Expenditures / Capita	\$	9.50	\$	9.98	\$ 6.06	\$	10.27	\$	10.45	(1)

(1) Human services expenditures per capita has leveled off as the economy has tightened the budget allocation.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Human Services</b>					
<b>Maple Valley Community Center</b>					
<b>Community Service Grant</b>					
Operational Grant	192,500	192,500	192,500	192,500	192,500
Capital Grant	-	-	-	-	10,000
Substance Abuse - 2% liquor tax	6,272	6,264	4,579	6,000	6,066
	<b>198,772</b>	<b>198,764</b>	<b>197,079</b>	<b>198,500</b>	<b>208,566</b>
<b>City Expenses</b>					
Office and Operating Supplies	41	-	-	-	-
Insurance					
Property	1,228	1,256	1,319	1,227	1,240
Repair & Maintenance	274	-	2,000	3,092	3,126
Taxes & Assessments	2,528	2,821	2,911	6,767	6,842
<b>TOTAL MV COMMUNITY CENTER</b>	<b>202,842</b>	<b>202,840</b>	<b>203,309</b>	<b>209,586</b>	<b>219,774</b>
<b>MV Food Bank and Emergency Services</b>					
Community Service Grant	15,000	15,000	15,000	15,000	15,000
<b>TOTAL MV FOOD BANK</b>	<b>15,000</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	15,000
<b>TOTAL VINE MAPLE PLACE</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL HUMAN SERVICES</b>	<b>217,842</b>	<b>232,840</b>	<b>233,309</b>	<b>239,586</b>	<b>249,774</b>



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# Parks & Recreation



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## ***Parks & Recreation***

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

### **Primary Services**

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

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

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

The Parks Maintenance Division is responsible for maintaining, repairing, and making improvements to all parks and recreation facilities. 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.

## 2013 Major Accomplishments

### ■ Parks & Recreation

- Completed preliminary design and permitting phases of dock replacement at Lake Wilderness Park
- Completed 2013 golf course capital improvements
- Developed interlocal agreement with King County Parks for contribution of funds for phase 2 development of Ravensdale Park

### ■ Quality City Services

- Worked with King County to install Police Memorial at Lake Wilderness Park
- Implemented pilot boat rental and concession stand program at Lake Wilderness Park
- Completed facility use agreement with Maple Valley Historical Society
- Enhanced sponsorship opportunities for recreation division programs
- Continued enhancing Lake Wilderness Lodge and Park marketing plans
- Integrated park maintenance staff into Parks & Recreation Department to increase level of service at park facilities

## 2014 Goals and Objectives to meet Council Priorities

### ■ Economic Development

- Continue partnership efforts with Lake Wilderness Arboretum Foundation and Maple Valley Historical Society to maintain City owned assets and attract visitors
- Work with City Manager's office on park bond for recreational facilities

### ■ Parks & Recreation

- Complete construction of the dock as presented in the first phase of Lake Wilderness Park master plan improvements
- Work with golf course contractor to get overall operation profitable
- Complete 2014 golf course capital improvements
- Continue work on Tri-City Trail concept with partner cities and King County
- Complete update to Parks, Recreation, Cultural and Human Services Plans to meet RCO deadline of March 1, 2014.
- Expand parking capacity at Lake Wilderness Park in time for summer 2014

### ■ Public Safety

- Continue to work with Public Safety Department to provide staffing for special events at Lake Wilderness Park

### ■ Public Works

- Transfer assigned Public Works Maintenance staff to Parks and Recreation Department to ensure park facilities are adequately staffed and maintained for park patrons

### ■ Quality City Services

- Continue to work on Parks & Recreation Commission work plan
- Continue to enhance sponsorship opportunities for recreation division programs
- Continue enhancing Lake Wilderness Lodge and Park marketing plans
- 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>2.75</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 School District		
Local Athletic Organizations		
Greater Maple Valley Community Center		
Maple Valley Historical Society		
Maple Valley Make a Difference Day		
Lake Wilderness Arboretum Foundation		
Maple Valley Farmer's Market		
Fishing Derby		
Maple Valley Days		
<b>Facility Management</b>		<b>3.75</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>8.25</b></u></u>

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Parks & Recreation

<b>Positions</b>	5.00	6.00	6.00	6.00	8.25		
------------------	------	------	------	------	------	--	--

#### Expenditures by Object

Salaries & Benefits	646,659	684,366	767,610	894,435	1,010,731	243,121	31.7%
Supplies & Services	632,204	596,647	664,904	630,441	714,665	49,761	7.5%
Intergovernmental Services	10,486	16,408	18,716	17,659	16,255	(2,461)	-13.2%
Operating Capital	10,429	18,569	-	14,340	-	-	
Cost Allocation	294,805	314,846	341,072	267,801	190,598	(150,474)	-44.1%
<b>Total Parks &amp; Recreation</b>	<b>1,594,584</b>	<b>1,630,836</b>	<b>1,792,302</b>	<b>1,824,676</b>	<b>1,932,248</b>	<b>139,947</b>	<b>7.8%</b>

#### Changes from 2013 Budget

Salaries (Amount reflects the cost of increasing FTE for Admin Assistant I from .5 to .75, reclassification of Rec Specialist to Rec Coordinator, movement of 1.0 Maintenance Worker III (Parks Lead) and 1.0 Maintenance Worker II from Public Works Maintenance to Parks Maintenance, as well as a 1% cost of living allowance (COLA) and 1% merit pay increase.)	160,647
Benefits (Amounts reflects additional benefit costs of personnel changes, as well as a 20.5% increase in PERS rates based on a recommendation of the State actuary, as well as an increase in workers compensation premiums.)	82,474
Supplies (Based on actual usage)	9,501
Professional Services for 2013 (Tree removal, \$30,000; computer software support, \$3,325; contracted recreation officials and day camp services, \$95,848; and event entertainment and other event services, \$39,367.)	(168,540)
Professional Services for 2014 (Tree removal, \$10,000; miscellaneous contracted professional services, \$8,073; contracted recreation officials and day camp services, \$81,000; and event entertainment and other event services, \$53,390.)	152,681
Community Service Agency grants for 2013 (\$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.)	(55,140)
Community Service Agency grants for 2014 (\$5,000 for Maple Valley Days: \$6,140 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$30,000 for South King County Arboretum, \$4,000 for Maple Valley Farmer's Market, and \$5,000 for the Maple Valley Youth Symphony Orchestra.)	55,140
Information Services, Telephone and Postage (Based on actual usage)	57,566
Travel, Meals & Lodging, and Training (Based on actual usage)	788
Other Services & Charges (Based on actual usage)	(2,235)
Intergovernmental Services (Majority for B & O taxes at Lodge.)	(2,461)
Cost Allocation (Based on actual usage amount reflects actual charges from Public Works Maintenance.)	(150,474)
	<b>139,947</b>

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Parks & Recreation, continued

#### Program Enhancements

Increase Admin Assistant I from .5 to .75 FTE	9,764
Reclass Rec Specialist to Rec Coordinator	6,311
Reclass MWII to MWIII (Parks Lead)	4,194
	<b>20,269</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	1,086	1,183	1,201	
Park Rentals & Permits	581	534	542	
City Wide Community Events	11	11	11	
Classes, Leagues, and Programs	34	35	35	

#### Performance Measures

			2012	Benchmark @		
Parks & Recreation Expenditures / Capita	\$ 69.54	\$ 69.87	\$ 59.96	\$ 78.18	\$ 80.81	(1)
Park Maintenance Expenditures / Acre	\$ 1,240	\$ 1,083	\$ 2,604	\$ 1,462	\$ 1,415	(2)
Recreation & Events Expenditures / Capita	\$ 28.70	\$ 30.46	\$ 3.08	\$ 32.10	\$ 33.85	(3)
Lodge revenues as % of Lodge Expenditures	62%	57%		54%	50%	(4)
Recreation program revenue as a % of program costs	52%	51%		59%	50%	(5)

- (1) Parks & Recreation expenditures per capita is a measure of the importance of this function in a city's budget relative to prior years and the benchmark cities. The City is continuing to increase this effort with additional programs and classes and with improved maintenance of City parks.
- (2) Parks maintenance cost per acre have been lower than the benchmark but improving. The City's lower number is primarily attributable to the fact that the City has a relatively large number of acres of undeveloped and natural park land compared to the benchmark.
- (3) Recreation and events expenditures per capita with new program offerings with greater participation.
- (4) Lodge revenues as a percent of expenditures decreased in 2008 and 2009 with the remodel project and hasn't recovered with the down turn in the economy. Hopefully there will be some rebound with an improved economy.
- (5) Recreation program revenue as a percent of cost increasing from 45% in 2009.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Parks &amp; Recreation</b>					
<b>PARKS ADMINISTRATION</b>					
SALARIES	181,546	181,204	187,629	190,400	200,913
Park Director					118,452
Administrative Assistant II					51,191
Administrative Assistant I					31,271
Limited Part Time	10,899	5,995	6,179	12,829	12,970
Temporary Help	75	-	-	2,934	2,966
Overtime	-	53	73	-	-
BENEFITS	54,672	55,504	82,054	82,054	92,717
OFFICE AND OPERATING SUPPLIES	2,269	2,006	2,070	1,794	1,813
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	2,475	2,502
INFORMATION SERVICES	21,256	25,829	30,548	29,130	37,141
TELEPHONE	2,470	2,762	2,967	2,496	-
POSTAGE	1,008	1,152	1,298	1,011	1,022
TRAVEL	847	439	600	209	212
MEALS AND LODGING	13	23	100	100	101
TRAINING	159	-	400	400	404
ADVERTISING	141	563	347	347	351
RENTALS AND LEASES	-	110	113	113	115
OFFICE EQUIPMENT RENTAL	4,013	4,946	5,452	6,019	-
IT EQUIPMENT REPLACEMENT	12,030	11,079	11,991	1,786	7,651
INSURANCE					
Liability	6,782	6,211	5,740	4,908	4,962
MISCELLANEOUS					
Dues and Subscriptions	1,124	460	475	475	480
Miscellaneous	100	279	384	384	388
TOTAL PARKS ADMINISTRATION	299,404	298,614	338,420	339,864	366,710
COST ALLOCATION	(187,761)	(183,764)	(213,223)	(215,726)	(218,099)
<b>NET PARKS ADMINISTRATION</b>	<b>111,643</b>	<b>114,851</b>	<b>125,197</b>	<b>124,138</b>	<b>148,610</b>

# Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

## Parks & Recreation, continued

### PARKS MAINTENANCE

SALARIES					115,462
Maintenance Worker III (Parks Lead)					61,871
Maintenance Worker II					53,592
PW Maintenance Staff				41,508	
Temporary Help			-	57,059	-
Limited Part Time			-	355	-
Overtime			-	2,012	-
BENEFITS	5	7	103	31,319	64,775
OFFICE AND OPERATING SUPPLIES	27,635	22,529	25,432	25,432	25,712
FUEL CONSUMED	1,767	-	-	1,245	1,258
SMALL TOOLS & MINOR EQUIPMENT	-	1,659	5,000	5,000	5,055
INFORMATION SERVICES	-	-	-	-	16,114
PROFESSIONAL SERVICES					
Tree Removal	-	977	30,000	2,679	10,000
Cochran House Demolition	22,673	-	-	-	-
Storm Services - Park Trees & Fences	-	37,384	-	-	-
FEMA Disaster Recovery	-	(49,531)	-	-	-
Miscellaneous Services	10,000	-	-	8,235	8,325
TELEPHONE	-	-	-	1,615	-
TRAINING	1,020	-	-	933	944
ADVERTISING	-	-	-	35	35
RENTALS AND LEASES	2,246	2,057	2,831	3,292	3,328
EQUIPMENT OPERATING & REPLACEMENT	2,757	2,403	1,617	5,404	6,896
IT EQUIPMENT REPLACEMENT	-	-	-	-	1,520
INSURANCE					
Property	4,026	3,798	3,988	3,593	3,633
UTILITIES	15,477	15,001	16,512	16,512	16,694
REPAIR AND MAINTENANCE	9,546	2,341	5,000	5,000	5,055
MISCELLANEOUS					
Dues and Subscriptions	-	-	-	125	126
Banking Fees	-	197	266	254	257
Miscellaneous	-	20	28	40	40
TAXES AND ASSESSMENTS	733	781	806	806	815
OPERATING CAPITAL					
Furniture & Equipment	10,429	14,289	-	14,340	-
COST ALLOCATION					
From Parks Administration	18,743	6,838	8,271	8,271	8,362
From Police Department	5,914	3,517	4,840	4,840	4,893
From Public Works Administration	308	130	-	-	-
From Public Works Maintenance	223,807	247,598	285,317	181,020	108,219
<b>TOTAL PARKS MAINTENANCE</b>	<b>357,086</b>	<b>311,996</b>	<b>390,010</b>	<b>420,923</b>	<b>407,519</b>
<b>Associated Revenue</b>	19,250	18,298	19,124	25,686	22,936
<b>Percent Coverage</b>	5%	6%	5%	6%	6%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### LAKE WILDERNESS LODGE

SALARIES	75,273	108,038	108,903	112,354	113,476
Park Facilities & Lodge Manager					80,054
Custodian/Maintenance Worker					33,421
Lodge Attendants (Limited Part-time)	42,364	36,647	37,411	31,246	31,590
Lodge Attendants (Temporary)	21,702	753	5,000	17,983	18,181
Overtime	-	210	201	-	-
BENEFITS	25,552	32,835	57,857	33,766	61,516
OFFICE AND OPERATING SUPPLIES	15,158	21,607	24,922	26,891	27,187
SMALL TOOLS & MINOR EQUIPMENT	2,110	543	2,000	5,897	5,962
PROFESSIONAL SERVICES					
Software Support	1,636	1,685	1,739	1,739	-
INFORMATION SERVICES	9,691	6,232	7,528	10,744	21,865
TELEPHONE	4,366	3,523	3,653	3,715	-
TRAVEL	619	798	600	600	607
MEALS AND LODGING	390	-	400	400	404
TRAINING	289	284	400	400	404
ADVERTISING	7,370	11,070	10,648	15,384	10,765
RENTALS AND LEASES	10,012	10,887	9,495	9,495	9,600
IT EQUIPMENT REPLACEMENT	4,757	6,447	6,405	4,641	8,090
INSURANCE					
Liability	7,534	6,818	6,301	7,302	7,382
Property	12,495	12,790	13,430	16,976	17,163
Special Events	22,146	20,825	18,576	18,576	18,780
UTILITIES	33,062	35,618	35,965	29,885	30,214
REPAIRS AND MAINTENANCE	32,550	29,001	30,358	25,428	25,707
MISCELLANEOUS					
Dues & Subscriptions	1,238	776	801	1,084	1,096
Printing	3,823	488	3,918	3,918	3,961
Banking Fees	-	2,770	3,103	3,103	3,137
Miscellaneous	10	210	234	80	81
INTERGOVERNMENTAL SERVICES					
Fire & Life Safety Services	-	-	-	167	169
TAXES AND ASSESSMENTS	4,964	4,065	3,515	3,050	3,083
OPERATING CAPITAL					
Maintenance Equipment	-	4,280	-	-	-
COST ALLOCATION					
From Parks Administration	70,894	73,533	79,641	79,028	79,898
From Public Works Maintenance	-	-	-	5,808	5,872
<b>TOTAL LAKE WILDERNESS LODGE</b>	<b>410,004</b>	<b>432,734</b>	<b>473,006</b>	<b>469,660</b>	<b>506,190</b>
<b>Associated Revenue</b>	254,691	246,450	254,000	254,000	254,000
<b>Percent Coverage</b>	62%	57%	54%	54%	50%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Parks &amp; Recreation, continued</b>					
<b>RECREATION</b>					
SALARIES	103,338	114,351	113,946	115,689	121,406
Recreation Manager					80,897
Recreation Coordinator					40,509
Limited Part Time	4,994	6,363	6,669	8,483	8,577
Temporary Help	6,035	1,598	5,000	5,000	5,055
Overtime	-	352	484	474	479
BENEFITS	30,672	36,531	55,934	46,459	59,261
OFFICE AND OPERATING SUPPLIES	3,028	4,030	3,000	1,874	1,895
BOOKS AND SOFTWARE	-	-	-	533	539
SMALL TOOLS & MINOR EQUIPMENT	1,486	437	1,500	225	227
PROFESSIONAL SERVICES					
Software Support	1,450	1,537	1,586	1,586	-
INFORMATION SERVICES	19,887	15,617	17,395	24,124	45,652
TELEPHONE	1,732	1,294	1,410	2,376	-
POSTAGE	4,944	-	-	-	-
TRAVEL	1,414	1,521	1,578	1,578	1,596
MEALS AND LODGING	415	-	425	425	430
TRAINING	289	407	395	395	399
ADVERTISING	265	282	374	374	378
RENTAL AND LEASES	-	44	-	352	356
EQUIPMENT OPERATING & REPLACEMENT	871	847	899	-	62
IT EQUIPMENT REPLACEMENT	4,728	4,779	4,338	4,989	6,916
INSURANCE					
Liability	5,182	4,227	3,906	4,021	4,066
Property	9	9	9	7	7
MISCELLANEOUS					
Dues and Subscriptions	3,217	704	969	969	980
Background Checks	-	-	-	53	54
Printing - Recreation Brochure	21,639	30,084	29,000	29,196	29,517
Banking Fees	1,384	21	30	64	65
Miscellaneous	1,370	70	60	-	100
COST ALLOCATION					
From Parks Administration	68,201	71,425	76,881	81,142	82,035
To Recreation and Events	(159,375)	(148,813)	(155,759)	(143,456)	(145,034)
From PW Maintenance	-	-	-	1,715	1,734
	<b>127,175</b>	<b>147,716</b>	<b>170,030</b>	<b>188,649</b>	<b>226,751</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Parks &amp; Recreation, continued</b>					
<b>Beach Guarding</b>					
SALARIES					
Temporary Help	39,956	42,833	41,400	41,400	41,855
Overtime	-	123	-	-	-
BENEFITS	5,586	6,126	6,322	6,322	6,392
OFFICE AND OPERATING SUPPLIES	6,899	4,001	3,500	6,908	3,539
BOOKS AND SOFTWARE	-	-	-	480	486
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	5,964	-
INFORMATION SERVICES	-	-	-	-	626
TELEPHONE	280	228	235	235	-
POSTAGE	-	-	-	119	121
TRAVEL	20	16	17	17	17
MEALS AND LODGING	-	62	64	64	65
ADVERTISING	64	25	200	200	202
INSURANCE					
Liability	3,903	3,421	3,162	3,291	3,327
REPAIRS AND MAINTENANCE	-	87	90	90	91
MISCELLANEOUS					
Miscellaneous	50	150	160	160	162
COST ALLOCATION					
From Parks Administration	-	-	-	2,749	2,780
From Recreation	4,764	5,473	5,145	8,035	8,124
	<b>61,522</b>	<b>62,545</b>	<b>60,294</b>	<b>76,035</b>	<b>67,786</b>
<b>Associated Revenue</b>	-	-	-	21,474	17,000
<b>Percent Coverage</b>			0%	28%	25%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### Day Camp

SALARIES					
Temporary Help	22,463	21,782	23,000	23,000	23,253
Overtime	-	530	-	131	132
BENEFITS	3,336	3,130	3,230	3,230	3,265
OFFICE AND OPERATING SUPPLIES	8,562	7,838	8,000	8,000	8,088
SMALL TOOLS & MINOR EQUIPMENT	-	-	800	800	809
INFORMATION SERVICES	-	-	-	-	308
PROFESSIONAL SERVICES					
Transportation Services	4,716	5,740	5,950	5,950	6,015
Event Services	4,635	5,958	7,038	7,038	7,115
Contract Instructors	150	200	300	300	303
TELEPHONE	205	124	128	128	-
TRAVEL	80	-	-	11	11
TRAINING	64	-	150	150	152
ADVERTISING	114	52	54	54	55
INSURANCE					
Liability	2,263	2,128	1,966	1,654	1,672
MISCELLANEOUS					
Banking Fees	-	711	733	993	1,004
Miscellaneous	-	30	100	93	94
COST ALLOCATION					
From Parks Administration	-	-	-	2,026	2,048
From Recreation	10,137	7,635	6,931	6,850	6,925
	<b>56,725</b>	<b>55,856</b>	<b>58,380</b>	<b>60,407</b>	<b>61,250</b>
<b>Associated Revenue</b>	65,192	61,900	62,730	99,733	72,958
<b>Percent Coverage</b>	115%	111%	107%	165%	119%

#### Parent's Night Out

SALARIES					
Temporary Help	-	-	-	178	180
BENEFITS	-	-	-	22	22
OFFICE AND OPERATING SUPPLIES	-	-	-	224	227
MEALS AND LODGING	-	-	-	254	256
MISCELLANEOUS					
Banking Fees	-	-	-	38	38
ADVERTISING	-	-	-	70	70
COST ALLOCATION					
From Parks Administration	-	-	-	327	331
From Recreation	-	-	-	1,089	1,101
	-	-	-	<b>2,201</b>	<b>2,225</b>
<b>Associated Revenue</b>	-	-	-	1,618	3,000
<b>Percent Coverage</b>	0%	0%	0%	74%	135%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### Youth Sports

SALARIES					
Temporary Help	2,837	1,254	1,976	2,834	1,900
BENEFITS	399	222	320	407	315
OFFICE AND OPERATING SUPPLIES	6,334	16,634	11,521	11,521	10,000
SMALL TOOLS & MINOR EQUIPMENT	1,100	215	200	200	200
PROFESSIONAL SERVICES					
Contract Instructors / Referees	22,397	18,195	15,893	-	-
ADVERTISING	-	-	80	-	-
INSURANCE					
Liability	214	246	229	68	200
MISCELLANEOUS					
Dues and Subscriptions	-	25	-	-	-
Banking Fees	-	1,026	1,192	1,192	1,192
Miscellaneous	250	1,420	700	700	800
TAXES AND ASSESSMENTS	17	3,930	5,267	5,267	3,000
COST ALLOCATION					
From Parks Administration	9,249	10,628	12,976	14,334	14,492
From Recreation	32,187	29,076	34,415	44,343	44,831
	<b>74,984</b>	<b>82,871</b>	<b>84,769</b>	<b>80,867</b>	<b>76,930</b>
<b>Associated Revenue</b>	56,547	58,444	55,475	85,061	85,997
<b>Percent Coverage</b>	75%	71%	65%	105%	112%

#### Youth Classes

SALARIES					
Temporary Help	517	1,231	1,976	2,269	2,000
BENEFITS	73	158	231	270	235
OFFICE AND OPERATING SUPPLIES	2,521	728	480	480	1,000
SMALL TOOLS & MINOR EQUIPMENT	-	867	800	800	1,200
PROFESSIONAL SERVICES					
Contract Instructors / Referees	19,538	33,932	29,515	33,298	47,000
ADVERTISING	114	-	81	-	50
INSURANCE					
Liability	-	45	40	62	65
MISCELLANEOUS					
Banking Fees	-	1,548	1,787	1,787	1,600
Miscellaneous	-	-	-	27	50
COST ALLOCATION					
From Parks Administration	2,827	2,055	2,257	1,737	1,756
From Recreation	9,798	5,856	6,770	4,255	4,302
	<b>35,387</b>	<b>46,419</b>	<b>43,937</b>	<b>44,983</b>	<b>59,258</b>
<b>Associated Revenue</b>	58,918	78,238	74,400	82,641	83,550
<b>Percent Coverage</b>	166%	169%	169%	184%	141%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### *Parks & Recreation, continued*

#### Adult Sports

<b>SALARIES</b>					
Temporary Help	12,025	14,588	12,480	13,629	12,480
Overtime	-	884	243	66	66
<b>BENEFITS</b>	2,157	2,027	1,710	1,854	1,710
<b>OFFICE AND OPERATING SUPPLIES</b>	8,496	5,394	7,600	3,792	7,000
<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b>	-	419	750	723	1,000
<b>PROFESSIONAL SERVICES</b>					
Contract Instructors / Referees	11,385	5,641	7,430	1,998	7,000
<b>TRAVEL</b>	-	-	-	-	50
<b>ADVERTISING</b>	88	150	206	67	200
<b>RENTALS AND LEASES</b>	-	245	-	-	-
<b>INSURANCE</b>					
Liability	1,007	759	700	709	733
<b>MISCELLANEOUS</b>					
Banking Fees	-	624	588	378	588
Miscellaneous	-	130	162	162	164
<b>TAXES AND ASSESSMENTS</b>	783	3,795	3,668	2,909	3,668
<b>COST ALLOCATION</b>					
From Parks Administration	15,184	14,496	16,358	14,136	12,000
From Recreation	54,529	41,987	46,229	41,305	36,000
	<b>105,653</b>	<b>91,139</b>	<b>98,124</b>	<b>81,728</b>	<b>82,659</b>
<b>Associated Revenue</b>	42,765	45,383	53,100	41,970	42,432
<b>Percent Coverage</b>	40%	50%	54%	51%	51%

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### *Parks & Recreation, continued*

#### Adult Classes

SALARIES					
Temporary Help	161	670	520	84	600
BENEFITS	23	96	90	10	100
OFFICE AND OPERATING SUPPLIES	1,154	310	400	411	400
SMALL TOOLS & MINOR EQUIPMENT	-	419	750	-	1,200
PROFESSIONAL SERVICES					
Contract Instructors / Referees	27,548	22,310	29,722	14,844	27,000
ADVERTISING	64	-	-	-	100
INSURANCE					
Liability	-	14	14	35	35
MISCELLANEOUS					
Banking Fees	-	484	462	341	350
Miscellaneous	-	30	38	38	50
COST ALLOCATION					
From Parks Administration	2,738	2,009	2,134	1,835	1,800
From Recreation	9,239	5,738	6,400	5,350	5,000
	<b>40,926</b>	<b>32,081</b>	<b>40,530</b>	<b>22,949</b>	<b>36,635</b>
<b>Associated Revenue</b>	46,113	31,347	36,900	28,112	28,421
<b>Percent Coverage</b>	113%	98%	91%	122%	78%
<b>TOTAL RECREATION</b>	<b>502,372</b>	<b>518,627</b>	<b>556,064</b>	<b>557,819</b>	<b>613,494</b>
<b>Associated Revenue</b>	263,352	265,667	275,392	328,186	305,289
<b>Percent Coverage</b>	52%	51%	50%	59%	50%

# Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

## Parks & Recreation, continued

### COMMUNITY EVENTS

#### Fishing Derby

##### City Expenses

##### SALARIES

Temporary Help	-	-	-	30	30
BENEFITS	-	-	-	4	4
OFFICE AND OPERATING SUPPLIES	32	206	213	213	215
RENTALS AND LEASES	163	163	168	168	170
<b>COST ALLOCATION</b>					
From Parks Administration	-	-	1,043	1,043	1,054
From Recreation	605	1,076	67	67	68
From Public Works Maintenance	2,576	7,969	6,385	6,385	6,456
From Police Department	1,533	2,736	2,823	2,823	2,854
	<b>4,909</b>	<b>12,150</b>	<b>10,699</b>	<b>10,733</b>	<b>10,851</b>

#### Maple Valley Days

##### Community Service Grant

##### Insurance

Special Events	1,917	-	1,917	1,917	1,917
Advertising	2,000	2,000	2,000	2,000	2,000
Rentals & Leases	1,083	3,000	1,083	1,083	1,083
	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

##### City Expenses

##### SALARIES

Temporary Help	-	424	438	438	442
BENEFITS	-	55	57	57	57
OFFICE AND OPERATING SUPPLIES	-	-	-	190	192
<b>MISCELLANEOUS</b>					
Miscellaneous	150	11	11	-	-
<b>INTERGOVERNMENTAL SERVICES</b>					
KC - Signage and Barricades	3,990	3,478	3,589	3,589	3,628
Fire Marshal Services	-	360	372	372	376
<b>COST ALLOCATION</b>					
From Parks Administration	-	-	2,488	2,488	2,515
From Recreation	2,004	2,592	187	187	189
From Public Works	10,932	12,809	17,704	17,704	17,899
From Police Department	17,022	15,064	15,546	15,546	18,876
	<b>39,098</b>	<b>39,793</b>	<b>45,391</b>	<b>45,570</b>	<b>49,175</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Parks & Recreation, continued

#### Independence Day Event

SALARIES					
Temporary Help	-	1,433	1,479	1,479	1,496
Overtime	-	246	254	254	257
BENEFITS	-	239	247	247	250
OFFICE AND OPERATING SUPPLIES	4,172	2,583	2,000	2,000	2,022
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	443	448
PROFESSIONAL SERVICES					
Event Entertainment	16,050	16,450	18,000	18,000	18,198
Other Event Services	-	-	-	120	121
MEALS AND LODGING	-	-	-	120	121
RENTALS AND LEASES	491	604	623	623	630
INTERGOVERNMENTAL SERVICES					
Police Contracting	-	-	1,500	1,500	1,517
COST ALLOCATION					
From Parks Administration	-	-	3,115	3,115	3,149
From Recreation	5,783	11,608	8,865	8,865	8,963
From Public Works Maintenance	3,082	2,018	2,083	2,083	2,106
From Police Department	4,616	3,055	3,153	3,153	3,188
	<b>34,194</b>	<b>38,239</b>	<b>41,320</b>	<b>42,003</b>	<b>42,465</b>

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

SALARIES					
Temporary Help	-	1,887	1,947	1,947	1,968
BENEFITS	-	255	263	263	266
OFFICE AND OPERATING SUPPLIES	1,867	1,313	1,316	1,316	1,330
SMALL TOOLS & MINOR EQUIPMENT	-	-	1,100	1,100	1,112
PROFESSIONAL SERVICES					
Event Entertainment	8,009	6,529	8,500	8,500	8,594
RENTALS AND LEASES	-	-	-	573	580
MISCELLANEOUS					
Dues & Subscriptions	-	631	651	651	659
Miscellaneous	-	-	200	-	-
COST ALLOCATION					
From Parks Administration	-	-	3,309	3,309	3,345
From Recreation	9,051	12,824	9,926	9,926	10,035
From Public Works Maintenance	3,880	2,593	2,676	2,676	2,706
From Police Department	1,803	1,350	1,393	-	-
	<b>24,611</b>	<b>27,382</b>	<b>31,282</b>	<b>30,262</b>	<b>30,595</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

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

#### Kid's Festival & Bike Challenge

SALARIES					
Temporary Help	-	677	698	698	706
Overtime	-	-	-	74	75
BENEFITS	-	94	97	97	99
OFFICE AND OPERATING SUPPLIES	1,725	914	1,200	1,200	1,213
PROFESSIONAL SERVICES					
Event Entertainment	810	1,450	850	850	859
RENTALS AND LEASES	1,287	1,396	1,400	1,400	1,415
COST ALLOCATION					
From Parks Administration	-	-	2,484	2,484	2,511
From Recreation	6,057	9,629	7,453	7,453	7,535
From Police Department	-	320	330	330	334
	<b>9,879</b>	<b>14,479</b>	<b>14,513</b>	<b>14,587</b>	<b>14,747</b>

#### Holiday Lights

SALARIES					
Temporary Help	-	2,608	1,032	1,032	1,043
BENEFITS	-	353	155	155	157
OFFICE AND OPERATING SUPPLIES	6,675	4,571	2,380	2,380	2,407
PROFESSIONAL SERVICES					
Event Entertainment	1,722	2,236	1,697	1,697	1,716
Other Event Services	-	10,000	10,320	10,320	10,434
RENTALS AND LEASES	398	202	1,188	1,188	1,201
COST ALLOCATION					
From Parks Administration	-	-	-	918	928
From Recreation	14,552	12,774	14,913	14,913	15,077
From Police Department	-	497	-	-	-
From Public Works Maintenance	19,598	15,616	5,000	5,000	5,055
	<b>42,945</b>	<b>48,857</b>	<b>36,685</b>	<b>37,602</b>	<b>38,016</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### *Parks & Recreation, continued*

#### Concessions

<b>SALARIES</b>					
Temporary Help	-	-	-	27	27
<b>BENEFITS</b>					
	-	-	-	3	3
<b>OFFICE AND OPERATING SUPPLIES</b>					
	-	444	459	459	464
<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b>					
	-	-	-	117	118
<b>COST OF SALES - FOOD</b>					
	-	3,202	3,305	3,305	3,341
<b>MISCELLANEOUS</b>					
Dues & Subscriptions	-	-	-	763	-
Fund Raiser Grants	-	4,074	4,204	4,204	4,251
Miscellaneous	-	391	700	700	708
<b>COST ALLOCATION</b>					
From Parks Administration	-	-	250	250	253
From Recreation	-	3,357	750	750	758
	-	<b>11,469</b>	<b>9,668</b>	<b>10,578</b>	<b>9,923</b>
<b>Associated Revenue</b>	<b>4,620</b>	<b>8,617</b>	<b>8,617</b>	<b>13,446</b>	<b>13,594</b>
<b>Percent Coverage</b>		<b>75%</b>	<b>89%</b>	<b>127%</b>	<b>137%</b>
<b>TOTAL COMMUNITY EVENTS</b>	<b>155,636</b>	<b>192,368</b>	<b>189,559</b>	<b>191,336</b>	<b>195,773</b>

# Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

## Parks & Recreation, continued

### COMMUNITY SERVICE AGENCIES

#### Maple Valley Historical Society

##### Community Service Grant

Utilities	4,489	3,800	3,800	3,800	3,800
Repair & Maintenance					
Landscape Maintenance	2,428	2,340	2,340	2,340	2,340
Store & Plaza Projects	3,623	-	-	-	-
	<b>10,540</b>	<b>6,140</b>	<b>6,140</b>	<b>6,140</b>	<b>6,140</b>

##### City Expenses

Insurance					
Property	438	448	471	438	443
Cost Allocation - Parks Admin	27	-	-	-	-
	<b>11,006</b>	<b>6,588</b>	<b>6,611</b>	<b>6,578</b>	<b>6,583</b>

#### Maple Valley Make A Difference Day

##### Community Service Grant

Office and Operating Supplies	327	2,699	-	-	-
Miscellaneous	-	604	-	-	-
Make a Difference Day Project	4,583	-	5,000	5,000	5,000
	<b>4,910</b>	<b>3,302</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

##### City Expenses

Office and Operating Supplies	-	-	-	261	264
Miscellaneous	-	-	-	103	104
Cost Allocation - Parks Admin	142	594	635	635	642
Cost Allocation - Public Works Maintenance	-	946	2,683	2,683	2,713
	<b>5,053</b>	<b>4,842</b>	<b>8,318</b>	<b>8,681</b>	<b>8,721</b>

#### Lake Wilderness Arboretum Foundation

##### Community Service Grant

Arboretum Improvements	30,000	34,000	30,000	30,000	30,000
	<b>30,000</b>	<b>34,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

##### City Expenses

Office and Operating Supplies	-	-	-	252	-
Professional Services					
Storm Services	-	7,064	-	-	-
FEMA Disaster Recovery	-	(5,942)	-	-	-
Rentals and Leases	2,014	2,064	2,130	2,130	2,154
Insurance					
Property	301	308	323	301	304
Utilities	2,053	1,835	1,858	1,858	1,878
Cost Allocation - Parks Admin	161	-	227	227	229
	<b>34,529</b>	<b>39,329</b>	<b>34,538</b>	<b>34,767</b>	<b>34,565</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

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

#### Maple Valley Farmer's Market

Community Service Grant	4,500	4,500	4,000	4,000	4,000
<b>City Expenses</b>					
Miscellaneous	556	-	-	-	-
Cost Allocation - Public Works Maintenance	-	-	-	1,270	1,284
Cost Allocation - Police	-	-	-	503	509
	<b>5,056</b>	<b>4,500</b>	<b>4,000</b>	<b>5,773</b>	<b>5,792</b>

#### Maple Valley Youth Symphony Orchestra

Community Service Grant	2,200	5,000	5,000	5,000	5,000
	<b>2,200</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

<b>TOTAL COMMUNITY SERVICE AGENCIES</b>	<b>57,843</b>	<b>60,259</b>	<b>58,467</b>	<b>60,799</b>	<b>60,662</b>
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<b>TOTAL PARKS &amp; RECREATION</b>	<b>1,594,584</b>	<b>1,630,836</b>	<b>1,792,302</b>	<b>1,824,676</b>	<b>1,932,248</b>
Associated Revenue	554,899	564,777	578,378	680,166	646,623
Percent Coverage	35%	35%	32%	37%	33%

# Public Safety



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## ***Public Safety***

This budgetary department is composed of a number of contractual relationships, rather than a traditional department with a director and direct City staff. But this quasi-department does have traditional public safety responsibilities, which are to enforce City and State laws and provide for incarceration services. Fire and Emergency Medical Services are provided by a separate taxing district.

### **Primary Services**

#### ***Police***

Policing services in Maple Valley are provided via contract with the King County Sheriff's Department. Through the contract, the City has 16 commissioned personnel which include one captain who is the City's Police Chief, one sergeant, ten patrol officers, one traffic officer, one general investigations detective, and two plain clothes detectives that focus on low level drug activity and specific problems or patterns of crime. The City provides office space in City Hall for the department and some other County officers who work in the unincorporated area around the City. A King County Sheriff's substation is located inside Covington City Hall to provide fingerprinting and concealed weapons permits. The City also has two non-commissioned personnel: a police civilian assistant and a police support officer. The police support officer position is currently vacant and frozen as of the 2013 budget.

#### ***Jail***

Maple Valley maintains five contractual relationships for jail services. The primary contract is with the City of Kent, whose jail is proximate to the Kent Municipal Court. Additionally, the City contracts with the City of Enumclaw (its prior jail facility which it out grew) and 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. The City uses Kent Municipal Court as its court venue. Through contract, the City of Kent also provides court administration services.

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

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

## **2013 Major Accomplishments**

### ■ **Public Safety**

- Continued to manage a successful Citizen's Academy
- Continued to maintain special programs (prescription drop box)
- Increased neighborhood participation in National Night Out
- Increased participation in the Explorer Program
- Maintained involvement with the Emergency Operations Committee
- Continued participation in Active Shooter Training and the Tahoma Junior High school Lockdown Drill
- Established a Drug Free Zone ordinance and signage at city owned or operated buildings and parks (and work with Tahoma School District to implement the same program in their schools)
- Established the Reserve Program and currently have two active Reserve Officers in training
- Implemented an inattentive driving ordinance for the City of Maple Valley

### ■ **Public Works**

- Provided assistance in a right-of-way abatement issue

## **2014 Goals and Objectives to meet Council Priorities**

### ■ **Parks & Recreation**

- Continue to be involved in all of the mentioned Special and Community Events within the city

### ■ **Public Safety**

- Interview and select two or three persons to attend the Reserve Academy
- Establish a Re-contact Program that involves MVPD Police volunteers to follow up with victims of minor crimes.
- Attempt to secure Grant funding for the License Plate Reader program and equipment.
- Continue participation in Active Shooter Training and the Tahoma Junior High school Lockdown Drill
- Place in-car cameras in all of the Patrol Officers' and Traffic Officer's vehicles.
- Implement Commercial Vehicle Enforcement ordinance for the City of Maple Valley

### ■ **Public Works**

- Implement a traffic safety school as an alternative to Court fines and convictions.
- Through securing grant monies Continue to be involved in Washington State Traffic Safety Emphasis Patrols
- Continue Commercial vehicle inspections

### ■ **Quality City Services**

- Continue to seek out Grant funding for equipment

- 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

# Public Safety

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
<b>Police Services</b>		
Captain (Chief)		1.00
Administration (One position is frozen in 2013 budget and is not shown)	1.00	
Sergeant		1.00
Officers		
Detective		3.00
Traffic		1.00
Patrol		10.00
<b>Jail Services</b>		
Contracts with		
Kent		
Enumclaw		
Issaquah		
King County		
Okanogan		
<b>Fire &amp; Emergency Medical Services</b>		
Annexed to		
Maple Valley Fire & Life Safety		
<b>Maple Valley Municipal Court</b>		
Contracts with		
Judge		0.10
Prosecutor		0.35
Kent for Court Administrator & Staff		0.90
	<u>1.00</u>	<u>17.35</u>

## Expenditure Budget: Department Summary

	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%

### Public Safety

<b>City Staff</b>	2.00	2.00	2.00	1.00	1.00		
<b>Contract Officers</b>	15.00	16.00	16.00	16.00	16.00		
<b>Other Sworn Staff</b>	1.86	1.62	1.62	2.27	2.32		

#### Expenditures by Object

Salaries & Benefits	110,098	114,955	88,751	86,340	90,491	1,740	2.0%
Supplies & Services	252,294	296,652	311,908	304,458	309,506	(2,401)	-0.8%
Intergovernmental Services	3,289,589	3,531,679	3,821,070	3,982,917	4,151,781	330,711	8.7%
Operating Capital	81,623	23,272	15,500	15,500	-	(15,500)	-100.0%
Cost Allocation	(44,820)	(40,414)	(37,857)	(53,043)	(39,782)	(1,925)	5.1%
<b>Total Public Safety</b>	<b>3,688,784</b>	<b>3,926,144</b>	<b>4,199,372</b>	<b>4,336,172</b>	<b>4,511,996</b>	<b>312,624</b>	<b>7.4%</b>

#### Changes from 2013 Budget

Salary (Amount reflects the cost of a 1% cost of living allowance (COLA) and 1% merit pay increase.)	689
Benefits (Amounts reflects a 20.5% increase in PERS rates based on a recommendation of the State actuary, as well as an increase in workers compensation premiums.)	1,051
Supplies (based on actual use, plus three new equipment program enhancements for 2014)	24,049
Professional Services for 2013 (Judicial services, \$21,000; public defender, \$48,000; witness/jury fees, \$1,000; domestic violence advocate, \$4,000; and prosecution services, \$50,000)	(124,000)
Professional Services for 2014 (Judicial services, \$21,231; public defender, \$48,528; miscellaneous \$390; domestic violence advocate, \$4,000; and prosecution services, \$50,550)	124,699
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	(6,721)
Travel, Meals & Lodging, and Training (Based on actual usage)	5,079
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(25,507)
Intergovernmental Services	
King County Police Contract (The contract amount is increased by an estimated COLA of 3%, funding of step 6 rather than step 5.5 for deputies. Funding of \$5,000 is maintained for party patrols. Contract also includes an estimated workload increase of 2.3% based on number of Maple Valley calls for service relative to other contract cities.)	206,578
Arson Investigation (Based on actual allocation)	221
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.)	(7,733)

## Expenditure Budget: Department Summary

	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%

### Public Safety, continued

Jail Services (Increased based on new contract with City of Kent resulting from moving the Municipal Court venue from the City of Enumclaw. That \$80,000 increase for 2014 is in addition to other increases at other jails.)							87,100
Court Services (Increased based on new contract with City of Kent resulting from moving the Municipal Court venue from the City of Enumclaw.)							44,544
Operating Capital budgeted in 2013 (Used pool vehicle for the new Police reserve program rebudgeted from 2012, \$9,000; 6 automatic defibrilators, \$6,500.)							(15,500)
Cost Allocation (decreased charges based on actual charges to Park and Recreation for community events. Various events are making an effort to keep the cost down leaving the cost for other police functions.)							(1,925)
							<b>312,624</b>

#### Program Enhancements

MVPSET Trail Cameras	Amount included above in Supplies						1,950
Night Vision Equipment	Amount included above in Supplies						13,980
ASAP & PSET Breaching Equipment	Amount included above in Supplies						6,400
							<b>22,330</b>

#### Workload Indicators

Police Department Sworn Staff*	16.9	17.6	18.3	18.3
Dispatched Calls for Service	2,787	3,393	3,427	
Crimes (Part 1 & 2)	959	960	970	
Cases Closed	89	114	115	
Adult Charges/Arrests	225	254	257	
Juvenile Charges/Arrests	76	61	62	
Court Cases Filed	2,866	1,908	1,927	
Court Charges Disposed	2,559	2,880	2,909	
Court Hours	190	163	165	

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

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Public Safety, continued

<b>Performance Measures</b>			<b>2012</b>			
			<b>Benchmark @</b>			
Police Sworn Staff /1000 Population	0.74	0.75	0.85	0.78	0.77	(1)
Dispatched Calls / Police Sworn Stf	165	193	244	188		(2)
Police Expenditures / Capita	\$ 161	\$ 168	\$ 164	\$ 186	\$ 189	(3)
Crime Rate / 1000 Population	42	41	73	42		(4)
Clearance Rate	9.3%	11.9%	12.8%	11.9%		(5)
Court Costs per Case Filed	\$ 65	\$ 124		\$ 209		(6)

- (1) Police sworn staff per 1,000 population below the benchmark. Additional officers added in 2011 funded with an increase in the utility tax from 3% to 6% improved the statistic. One time only funds for Police in 2011 were spent on an additional police officer in 2012.
- (2) Dispatched calls per sworn staff below the benchmark, but increased in 2012 with additional calls and the same number of officers .
- (3) Police expenditures per capita close to the benchmark with additional staff added in 2011.
- (4) Crimes per 1,000 population below the benchmark. More commercialized cities seem to have a higher crime per population amount with increased property value and no offsetting residential population.
- (5) The clearance rate about equal to the benchmark with new detectives added in 2011.
- (6) Court costs increased with one year court extension in City of Enumclaw. 2014 court costs will increase again with new court venue in the City of Kent.

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

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Safety</b>					
<b>POLICE</b>					
SALARIES	80,700	82,801	57,998	57,750	58,688
Administrative Assistant II					58,688
Overtime	53	371	500	3,578	500
BENEFITS	29,346	31,783	30,253	25,012	31,304
OFFICE AND OPERATING SUPPLIES	13,563	11,453	11,297	10,504	10,619
BOOKS AND SOFTWARE	-	-	619	-	-
SMALL TOOLS & MINOR EQUIPMENT	5,898	2,319	3,190	10,927	25,555
PROFESSIONAL SERVICES					
Police Services Option Study	25,829	5,314	-	-	-
Miscellaneous	-	600	-	386	390
INFORMATION SERVICES	12,806	18,438	23,305	17,655	18,823
TELEPHONE	8,823	9,010	9,426	8,539	-
POSTAGE	287	192	229	259	262
TRAVEL	847	92	126	126	127
MEALS AND LODGING	301	1,255	1,074	1,074	1,086
TRAINING	4,435	2,952	6,000	6,000	6,066
ADVERTISING	1,449	-	-	-	-
OFFICE EQUIPMENT RENTAL	3,602	2,908	3,039	2,823	-
BUILDING RENTAL	55,978	51,736	48,914	50,704	51,191
EQUIPMENT OPERATING & REPLACEMENT	3,718	7,536	8,065	10,374	11,372
IT EQUIPMENT REPLACEMENT	16,307	29,288	33,481	14,133	7,305
INSURANCE					
Liability	2,373	3,267	3,019	2,938	2,970
REPAIRS AND MAINTENANCE	2,426	1,424	1,457	1,757	1,776
MISCELLANEOUS					
Dues & Subscriptions	515	965	377	490	495
Witness Fees	-	240	1,000	1,000	1,011
Citizen's Academy	3,154	2,492	3,336	4,711	3,373
Bicycle Rodeo / Kid's Safety Fair	923	1,050	1,083	1,083	1,095
Volunteer Program	-	85	500	500	506
Emergency Preparedness Kits	5,080	2,945	2,155	2,155	-
National Night Out	493	1,554	1,604	1,604	1,622
Explorer Program	11,857	12,703	13,452	13,216	13,362
Drug Purchases	2,161	4,177	2,000	1,784	-
Miscellaneous	90	250	258	258	261
					-

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Safety, continued</b>					
INTERGOVERNMENTAL SERVICES					
Police Contract (Base)	3,027,940	3,267,370	3,398,139	3,424,438	3,604,539
Police Contract (PY Reconciliation)	(45,443)	(9,828)	-	(1,296)	-
Party Patrol	-	-	5,000	5,000	5,055
KC Special Services	-	-	-	122	123
Arson Investigation Services	29,719	31,502	20,104	20,104	20,325
Animal Control Services	50,807	34,800	55,827	47,571	48,094
OPERATING CAPITAL					
Radar Units	26,326	7,654	-	-	-
Urban Rifles with Attachments & Software	4,704	-	-	-	-
Vehicle for Police Support Officer	14,823	-	-	-	-
Problem Solving Emphasis Team (PSET) Equ	-	15,618	-	-	-
Police Reserve Pool Car	-	-	9,000	9,000	-
Explorer Van	22,665	-	-	-	-
Automatic Defibrillators (6)	-	-	6,500	6,500	-
Other Equipment	13,106	-	-	-	-
COST ALLOCATION					
To Parks Community Events	(44,820)	(40,414)	(37,857)	(53,043)	(39,782)
<b>TOTAL POLICE</b>	<b>3,392,838</b>	<b>3,595,901</b>	<b>3,724,472</b>	<b>3,709,735</b>	<b>3,888,113</b>
<b>Associated Revenue</b>	133,059	119,964	91,878	92,170	93,131
<b>Percent Coverage</b>	4%	3%	2%	2%	2%

### JAIL

INTERGOVERNMENTAL SERVICES					
Enumclaw	50,745	55,575	-	5,280	5,338
Kent	-	-	100,000	158,460	180,000
Issaquah	7,222	3,800	6,000	6,000	6,066
King County	30,272	20,724	25,000	25,000	25,275
Okanogan	8,310	3,328	8,000	9,318	9,421
Jail Advisory Group (JAG)	250	-	-	-	-
<b>TOTAL JAIL</b>	<b>96,800</b>	<b>83,427</b>	<b>139,000</b>	<b>204,058</b>	<b>226,100</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### Public Safety, continued

#### MUNICIPAL COURT

OFFICE AND OPERATING SUPPLIES	-	87	1,000	2,593	2,622
TELEPHONE-JUDGE	-	-	-	138	-
SMALL TOOLS & MINOR EQUIPMENT	-	574	-	-	-
INFORMATION SERVICES	-	-	-	-	1,335
PROFESSIONAL SERVICES					
Judicial Services	19,338	23,693	21,000	21,000	21,231
Public Defender	-	42,400	48,000	48,000	48,528
Witness / Jury Fees	-	550	1,000	-	-
Domestic Violence Advocate	3,493	4,355	4,000	2,306	4,000
Prosecution Services	46,551	46,554	50,000	46,488	50,550
IT EQUIPMENT REPLACEMENT	-	-	-	-	140
INTERGOVERNMENTAL SERVICES					
Court Services	116,280	117,197	200,000	225,000	245,000
Interpreter	-	1,969	3,000	400	404
Kent Court-Startup	-	-	-	55,190	-
Kent Court-Interpreter	-	-	-	2,117	2,140
<b>TOTAL MUNICIPAL COURT</b>	<b>185,661</b>	<b>237,379</b>	<b>328,000</b>	<b>403,233</b>	<b>375,950</b>
<b>Associated Revenue</b>	273,089	219,869	211,298	98,350	99,431
<b>Percent Coverage</b>	147%	93%	64%	24%	26%

#### EMERGENCY OPERATIONS CENTER

OFFICE AND OPERATING SUPPLIES	-	174	1,000	2,010	2,032
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	245	248
INFORMATION SERVICES	-	-	-	6,227	9,879
TELEPHONE	-	2,507	4,200	5,289	-
MEALS AND LODGING	-	-	-	79	80
TRAINING	-	250	-	-	5,000
IT EQUIPMENT REPLACEMENT	-	1,264	2,700	4,340	3,845
REPAIRS AND MAINTENANCE	-	-	-	181	183
MISCELLANEOUS					
Printing	-	-	-	561	567
INTERGOVERNMENTAL SERVICES					
Emergency Operations Plan	13,486	5,242	-	-	-
Licenses & Permits	-	-	-	213	-
<b>TOTAL EMERGENCY OPS CENTER</b>	<b>13,486</b>	<b>9,437</b>	<b>7,900</b>	<b>19,145</b>	<b>21,833</b>
<b>Associated Revenue</b>	-	22,609	-	-	-
<b>Percent Coverage</b>	0%	240%	0%	0%	0%

<b>TOTAL PUBLIC SAFETY</b>	<b>3,688,784</b>	<b>3,926,144</b>	<b>4,199,372</b>	<b>4,336,172</b>	<b>4,511,996</b>
<b>Associated Revenue</b>	406,148	339,834	303,176	190,520	192,562
<b>Percent Coverage</b>	11%	9%	7%	4%	4%

# Public Works



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## ***Public Works***

The Public Works Department oversees the development of the City's transportation system and surface water management facilities and provides maintenance services for streets, parks and surface water management facilities. Because the majority of the projects in the Capital Improvement Plan are related to transportation and surface water management, Public Works has the City's leading role in the implementation of planned capital improvements. In 2013, the Community Development merged with the Public Works Department.

### **Primary Services**

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

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

#### ***Transportation***

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

#### ***Maintenance***

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

#### ***Solid Waste***

The Department is responsible for grant funded residential and business recycling events and for procurement of comprehensive garbage, recyclables, and yard/food debris collection services.

### **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.

## **2013 Major Accomplishments**

### ■ **Public Works**

- Completed the construction of the SR 169 projects that began in 2012, i.e. T-7 and T-31
- Completed the process to update the Non-motorized Transportation Plan
- Constructed the Lake Lucerne Outlet Improvement project (S-14)
- Constructed the SR 169 and SE 271st Place Intersection Improvement project (T-37)
- Initiated the pre-design phase for Witte Road corridor improvements
- Applied for State and Federal grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs

### ■ **Quality City Services**

- Continued to host residential and business special collection recycling events
- Advertised for bid the solid waste franchise contract.
- Conduct Lake Wilderness Citizen Advisory Committee meetings
- Continued to coordinate volunteer and adopt-a-road programs., Provided ongoing NPDES Phase II Maintenance & Operations training
- Ensured that Public Works staff completes NIMS training and certification
- Implemented work order and asset management system, Elements.
- Completed the asphalt overlay of SE Wax Road from SR 169 to the City Limits.
- Bid out the contract for stormwater facility cleaning

## **2014 Goals and Objectives to meet Council Priorities**

### ■ **Public Works**

- Apply for State and Federal grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs
- Apply for State and County grants necessary to implement the 2014 residential and business recycling events
- Procure new Contract for Comprehensive Garbage, Recyclables and Organics Collection
- Complete the 30% design phase for the Witte Road Corridor Phase 1 project
- Complete the design phase and initiate construction of the 216th Avenue SE Improvement Project (T38)
- Initiate a water quality retrofit project to upgrade surface water management facilities.
- Continue to implement NPDES Phase II Permit requirements.
- Initiate the feasibility study for the SE 240th Street Extension Project from Witte RD to Wax Rd

# Public Works

	<u>Employee</u>	<u>Contract</u>
	<u>FTE's</u>	<u>FTE's</u>
<b>Administration</b>		6.00
Development Review		
Transportation Management		
Capital Improvements		
Transportation Projects		
Surface Water Management Projects		
Maintenance Facility Project		
Construction Management		
Waste Reduction & Recycling		
Lakes Management		
Franchise Utility Coordination		
Emergency Management		
Grants Administration		
<b>Maintenance</b>		4.00
Parks Maintenance		
Street Maintenance		
Surface Water Management Maintenance		
<b>Surface Water Management</b>		
National Pollution Elimination Discharge System (NPDES)		
		<u>10.00</u>

## Expenditure Budget: Department Summary

	2011 Actual	2012 Actual	2013		2014 Budget	Increase(Decrease) from 2013 Budget	
			Budget	Actual		\$	%

### Public Works

#### Positions

General Fund	12.00	11.00	12.00	11.00	9.00		
Surface Water Management Fund		1.00	1.00	1.00	1.00		

#### Expenditures by Object

Salaries & Benefits	1,087,851	1,150,307	1,377,380	1,072,647	1,102,838	(274,542)	-19.9%
Supplies & Services	575,426	611,230	778,261	626,847	706,941	(71,320)	-9.2%
Intergovernmental Services	78,998	81,633	90,723	88,925	90,525	(198)	-0.2%
Operating Capital	3,258	-	-	6,984	-	-	
Cost Allocation	(851,908)	(833,612)	(961,772)	(668,829)	(696,288)	265,484	-27.6%
<b>Total Public Works</b>	<b>893,626</b>	<b>1,009,558</b>	<b>1,284,592</b>	<b>1,126,575</b>	<b>1,204,016</b>	<b>(80,576)</b>	<b>-6.3%</b>

#### Changes from 2013 Budget

Salaries (Amount reflects movement of a 1.0 Maintenance Worker III (Parks Lead) and 1.0 Maintenance Worker II to Parks Maintenance division, partially offset by a 1% cost of living allowance (COLA) and 1% merit pay increase.)	(189,844)
Benefits (Amount reflects decrease for staffing changes, partially offset by a 20.5% increase in PERS rates based on a recommendation of the State actuary, as well as an increase in workers compensation premiums.)	(84,698)
Supplies (Based on actual usage)	5,206
Professional Services 2013 (Plan review and inspection services, \$30,000; asset management and work order software maintenance, \$6,000; traffic counts, \$5,000; concurrency assistance, \$6,714; tree removal, \$16,064; street landscaping contract, \$70,000; waste reduction & recycling program, \$72,240; solid waste technical services for new garbage hauling contract, \$18,000; and lake management consulting, \$25,000.)	(249,018)
Professional Services 2014 (Plan review and inspection services, \$30,330; traffic counts, \$5,000; concurrency assistance, \$6,714; tree removal, \$16,240; general street contracts, \$1,674; waste reduction & recycling program, \$73,035; carryover of solid waste technical services for garbage hauling contract, \$18,198; and lake management consulting, \$25,275.)	176,466
Information Services, Telephone and Postage (Based on actual usage)	44,278
Travel, Meals & Lodging, and Training (Based on actual usage)	48
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(48,301)

## Expenditure Budget: Department Summary

	2011	2012	2013		2014	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

### Public Works, continued

Intergovernmental Services							
King County Maintenance Contract (Based on actual usage.)						(2,544)	
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.)						2,334	
Taxes and Assessments ( KC Soil Conservation District & SWM B & O Taxes)						12	
Cost Allocation (Decreased to the Surface Water Management Fund, capital projects and Parks Maintenance.)						265,484	
						<b>(80,576)</b>	

#### Workload Indicators

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

#### Performance Measures

			2012			
			<b>Benchmark @</b>			
Street Maintenance Exp / Mile	\$ 3,890	\$ 4,268	\$ 11,215	\$ 4,723	\$ 4,454	(1)
Surface Water Expenditures/Pond	\$ 3,116	\$ 4,163	\$ 3,088	\$ 5,859	\$ 5,792	(2)

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

@ Where available, 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	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works</b>					
<b>ADMINISTRATION &amp; SUPPORT</b>					
SALARIES	423,908	433,125	443,648	437,133	452,521
Public Works Director					139,387 *
City Engineer					87,729
Capital Project Manager					79,861
PW Programs Project Manager					70,411
Construction Inspector					75,133
Overtime	-	1,014	2,000	902	2,000
BENEFITS	128,270	137,662	176,505	141,956 *	185,015
OFFICE AND OPERATING SUPPLIES	2,706	2,953	2,973	1,971	1,992
BOOKS AND SOFTWARE	235	-	320	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	1,000	33	33
PROFESSIONAL SERVICES					
Computer Software Support	-	-	6,000	6,000	-
Plan Review & Inspection	18,805	28,618	30,000	30,000	30,330
Comcast Franchise - Public Works	6,705	-	-	-	-
Telecommunication Franchise	8,831	2,994	-	-	-
INFORMATION SERVICES	31,882	41,086	42,276	43,176	81,858
TELEPHONE	6,196	6,173	6,521	6,305	-
POSTAGE	293	467	569	699	707
TRAVEL	817	1,776	800	800	809
MEALS AND LODGING	894	39	900	900	910
TRAINING	350	-	250	250	253
ADVERTISING	168	380	364	1,486	1,503
OFFICE EQUIPMENT RENTAL	2,535	2,811	2,965	4,605	-
BUILDING RENTAL	63,557	45,838	46,454	47,999	48,605
EQUIPMENT OPERATING & REPLACEMENT	15,702	14,512	15,258	11,054	15,132
IT EQUIPMENT REPLACEMENT	27,620	11,299	10,791	11,335	12,901
INSURANCE					
Liability	13,818	10,441	9,649	9,190	9,291
REPAIRS AND MAINTENANCE	217	-	-	-	-
MISCELLANEOUS					
Dues & Subscriptions	1,156	806	952	952	963
Miscellaneous	10	35	-	13	13
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>754,677</b>	<b>742,031</b>	<b>800,196</b>	<b>756,758</b>	<b>844,835</b>
COST ALLOCATION	(636,589)	(621,699)	(623,324)	(609,103)	(615,803)
<b>NET PUBLIC WORKS ADMIN</b>	<b>118,088</b>	<b>120,332</b>	<b>176,872</b>	<b>147,654</b>	<b>229,032</b>
<b>Associated Revenue</b>	128,328	147,027	83,150	179,095	133,020
<b>Percent Coverage</b>	109%	122%	47%	121%	58%

\* Includes one-time retention bonus of \$5,000 salary and \$856 benefits.

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
<b>TRANSPORTATION PLANNING</b>					
OFFICE AND OPERATING SUPPLIES	97	21	28	-	-
PROFESSIONAL SERVICES					
Traffic Counts	1,230	1,490	5,000	-	5,000
Transportation Studies & Concurrency	653	6,720	6,714	-	6,714
ADVERTISING	123	205	107	-	-
COST ALLOCATION					
From Public Works Administration	31,865	17,239	31,907	7,438	7,520
<b>TOTAL TRANS PLANNING</b>	<b>33,967</b>	<b>25,675</b>	<b>43,757</b>	<b>7,438</b>	<b>19,234</b>
<b>Associated Revenue</b>	-	6,745	-	4,433	-
<b>Percent Coverage</b>	0%	26%	0%	60%	0%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
<b>MAINTENANCE</b>					
SALARIES	335,996	356,200	422,668	333,861	273,951
Infrastructure Manager					88,794
Maintenance Worker II					170,157
On Call					15,000
Temporary Help	43,518	49,881	80,000	13,769	40,000
Overtime	16,083	18,177	20,000	6,840	10,000
BENEFITS	140,077	154,248	232,560	138,188	139,351
OFFICE AND OPERATING SUPPLIES	13,716	18,814	24,000	10,827	20,220
FUEL CONSUMED	-	-	-	1,736	1,755
SMALL TOOLS & MINOR EQUIPMENT	4,463	4,473	5,160	6,834	5,200
INFORMATION SERVICES	14,060	22,356	27,193	34,128	43,273
TELEPHONE	3,090	4,519	5,000	4,499	-
TRAVEL	-	80	66	-	67
MEALS & LODGING	416	933	350	99	354
TRAINING	2,800	1,209	2,000	472	2,022
ADVERTISING	-	219	301	284	287
RENTALS & LEASES	263	130	179	-	-
OFFICE EQUIPMENT RENTAL	489	-	-	-	-
EQUIPMENT OPERATING & REPLACEMENT	82,609	90,469	98,303	62,587	68,564
IT EQUIPMENT REPLACEMENT	8,849	11,793	12,168	10,587	10,816
INSURANCE					
Liability	17,489	16,001	14,787	19,773	19,991
Property	1,340	1,975	2,073	2,117	2,140
UTILITIES	8,085	15,122	14,322	11,626	16,176
REPAIRS AND MAINTENANCE	1,920	768	103	998	1,009
MISCELLANEOUS					
Dues & Subscriptions	521	85	460	595	601
Background Checks	-	-	-	27	27
Miscellaneous	589	10	293	-	-
INTERGOVERNMENTAL SERVICES					
Inspections	-	-	-	1,333	1,348
Fire & Life Safety Services	-	-	-	133	135
Licenses & Permits	-	-	-	480	485
TAXES AND ASSESSMENTS	-	905	934	934	944
OPERATING CAPITAL					
Other Equipment	3,258	-	-	6,984	-
COST ALLOCATION					
From Public Works Administration	242,008	233,433	240,443	240,443	243,087
To Parks, Street, & Surface Water Mgt	(941,640)	(1,001,798)	(1,203,364)	(910,154)	(901,804)
<b>TOTAL MAINTENANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
<b>STREET OPERATIONS</b>					
OFFICE AND OPERATING SUPPLIES					
Roadway	8,966	795	10,000	9,102	9,202
Snow & Ice Removal	-	4,307	-	3,976	5,000
Roadside	-	3,604	-	4,538	3,000
Traffic Control Devices	-	-	-	1,468	1,484
Sidewalks	-	-	-	1,000	1,011
SMALL TOOLS & MINOR EQUIPMENT	816	646	890	663	670
PROFESSIONAL SERVICES					
Tree Removal	-	19,204	16,064	-	16,240
Street Landscape Contract	-	-	70,000	-	-
Storm Services - Street	-	8,696	-	-	-
FEMA Disaster Recovery	-	(26,567)	-	-	-
General Street Contracts	-	-	-	1,656	1,674
MEALS & LODGING	86	-	-	-	-
RENTALS AND LEASES					
Roadway	3,030	581	3,214	365	369
Roadside	-	1,755	-	-	-
EQUIPMENT OPERATING & REPLACEMENT					
Traffic Control Devices	2,036	1,783	2,007	26	62
Roadway	-	2,942	-	682	737
Roadside	21,406	28,670	34,856	33,000	4,778
Snow & Ice Removal	-	-	-	6,260	5,888
INSURANCE					
Roadway	145	148	156	2	2
Roadside	-	-	-	383	387
Snow & Ice Removal	-	-	-	103	104
UTILITIES					
Street Lighting	88,813	91,311	97,318	97,318	98,388
Roadside	12,983	15,030	15,480	15,480	15,650
REPAIR AND MAINTENANCE					
Roadway	3,880	2,031	2,794	2,794	2,794
MISCELLANEOUS					
Miscellaneous	200	1,040	1,431	-	1,431
INTERGOVERNMENTAL SERVICES					
Roadways	322	-	2,000	714	722
Pedestrian Improvements	1,688	189	2,000	156	158
Traffic Signs	34,289	30,157	35,187	35,187	35,574
Traffic Pavement Markings	16,131	18,732	16,512	16,512	16,694
Traffic Investigations	163	447	616	-	622
King County Management	-	1,590	-	-	-

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
TAXES AND ASSESSMENTS	169	169	175	175	177
COST ALLOCATION					
From Public Works Administration	33,956	41,064	33,806	33,806	34,178
From Public Works Maintenance	373,869	413,174	466,760	466,760	433,430
<b>TOTAL STREET OPERATIONS</b>	<b>602,948</b>	<b>661,499</b>	<b>811,264</b>	<b>732,124</b>	<b>690,427</b>
<b>WASTE REDUCTION &amp; RECYCLING</b>					
PROFESSIONAL SERVICES					
Waste Reduction & Recycling Events	51,475	69,137	72,240	59,922	73,035
Solid Waste Technical Services	-	600	18,000	7,407	18,198
MISCELLANEOUS					
Puget Sound Clean Air Agency	10,393	11,308	11,274	11,274	11,213
COST ALLOCATION					
From Public Works Admin - Recycling	9,737	9,479	10,000	10,000	10,110
From Public Works Admin - Solid Waste	11,701	30,613	40,000	40,000	40,440
<b>TOTAL WASTE REDUCTION &amp; RECYCLING</b>	<b>83,307</b>	<b>121,137</b>	<b>151,514</b>	<b>128,602</b>	<b>152,996</b>
<b>Associated Revenue</b>	<b>73,338</b>	<b>93,519</b>	<b>91,906</b>	<b>92,376</b>	<b>118,179</b>
<b>Percent Coverage</b>	<b>88%</b>	<b>77%</b>	<b>61%</b>	<b>72%</b>	<b>77%</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	
<b>Public Works, continued</b>					
<b>LAKE MANAGEMENT</b>					
OFFICE AND OPERATING SUPPLIES	-	102	140	145	146
SMALL TOOLS & MINOR EQUIPMENT	-	339	350	-	354
PROFESSIONAL SERVICES					
Surveys & Treatment	4,868	5,072	13,000	13,000	13,143
Education Program	-	-	12,000	12,000	12,132
ADVERTISING	594	599	395	129	130
MISCELLANEOUS					
Dues & Subscriptions	-	453	-	-	-
Miscellaneous	433	25	-	200	202
INTERGOVERNMENTAL SERVICES					
KC Lake Wilderness Technical Services	750	3,059	1,000	1,000	1,011
Pipe/Lucerne Hydrillia	1,528	671	1,000	1,000	1,011
Pipe/Lucerne Lake Stewardship	12,545	12,085	13,500	13,500	13,649
Lake Wilderness Stewardship	6,272	7,847	9,000	9,000	9,099
Beach Monitoring	5,141	5,781	8,800	8,800	8,897
COST ALLOCATION					
From Public Works Administration	23,184	44,883	42,000	51,982	52,554
<b>TOTAL LAKE MANAGEMENT</b>	<b>55,315</b>	<b>80,916</b>	<b>101,184</b>	<b>110,756</b>	<b>112,328</b>
<b>Associated Revenue</b>	-	-	-	-	-
<b>Percent Coverage</b>	-	-	0%	0%	0%
<b>TOTAL PUBLIC WORKS</b>	<b>893,626</b>	<b>1,009,558</b>	<b>1,284,592</b>	<b>1,126,575</b>	<b>1,204,016</b>
<b>Associated Revenue</b>	679,033	715,835	656,794	757,642	745,457
<b>Percent Coverage</b>	76%	71%	51%	67%	62%



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# Other Funds

**OTHER FUNDS**

**Special Revenue Fund**

**Drug Seizure Fund**

**Proprietary Funds**

**Surface Water Management Fund**

**Lake Wilderness Golf Course Fund**

**Vehicle Rental Fund**

**Central Services Fund**

**Fiduciary Fund**

**Unemployment Trust Fund**

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### *Drug Seizure Fund*

#### DRUG SEIZURE OPERATIONS

MISCELLANEOUS					
Drug Buys, etc	-	-	-	-	4,000
<b>TOTAL DRUG SEIZURE FUND</b>	-	-	-	-	4,000

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Surface Water Management Fund

#### SURFACE WATER MANAGEMENT OPERATIONS

SALARIES	16,194	67,889	70,049	70,049	70,984
Surface Water Mgmt / NPDES Program Mgr					70,984
Temporary Help		2,552	9,000	-	9,000
BENEFITS	4,997	21,172	33,751	21,867	34,658
OFFICE AND OPERATING SUPPLIES	11,878	21,077	23,653	9,012	9,111
BOOKS AND SOFTWARE	210		1,000	335	339
SMALL TOOLS & MINOR EQUIPMENT	1,849	1,024	2,000	2,242	2,266
PROFESSIONAL SERVICES					
Street Sweeping	19,916	37,998	40,000	40,000	40,440
Vactoring	7,130	51,035	70,000	70,000	70,770
Pond Maintenance - Mosquito Control	-	-	20,000	-	20,000
Pond Maintenance - Goats	-	-	-	38,734	20,000
Fencing Repair Contracts	16,241	1,990	10,000	10,000	10,110
Customer Survey	-	3,896	-	-	-
Miscellaneous Contracts	-	2,644	-	-	-
INFORMATION SERVICES	33,476	39,904	29,270	58,462	46,541
TELEPHONE	207	759	829	936	-
TRAVEL	20	83	50	58	59
MEALS & LODGING	-	40	200	53	54
TRAINING	175	800	2,000	2,000	2,022
ADVERTISING	1,260	-	588	755	764
RENTALS AND LEASES	454	-	689	-	-
OFFICE EQUIPMENT RENTAL	190	562	593	921	-
BUILDING RENTAL	1,130	4,882	4,948	7,563	9,742
EQUIPMENT OPERATING & REPLACEMENT	4,906	7,012	5,722	12,344	13,578
IT EQUIPMENT REPLACEMENT	-	4,204	1,836	14,705	11,530
INSURANCE					
Liability	-	520	480	1,819	1,839
Property	16	16	17	383	387
REPAIRS AND MAINTENANCE	9,838	1,468	12,000	22,538	22,786
MISCELLANEOUS					
State Department of Ecology Permit	9,438	9,403	9,704	9,704	9,811
Dues & Subscriptions	434	453	467	467	473
Miscellaneous	10	-	-	-	-
INTERGOVERNMENTAL SERVICES					
KC Maintenance	309	6,029	8,296	8,296	8,387
KC Billing & Collection	22,023	23,022	24,458	24,458	24,727
KC Debt Service	32,602	32,603	32,602	32,602	32,961
Storm Water Pollution Technical Services	-	-	5,000	5,000	5,055
WRIA 8 Agreement	1,025	1,025	1,092	1,092	1,104
WRIA 9 Agreement	5,841	5,841	6,222	6,222	6,290

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### Surface Water Management Fund, continued

TAXES AND ASSESSMENTS	19,558	22,413	21,672	21,672	21,910
OPERATING CAPITAL					
Equipment	1,138	7,031	-	16,557	16,740
COST ALLOCATION					
From Public Works Administration	40,494	15,960	41,180	41,180	41,633
From Public Works Maintenance	210,650	237,428	338,504	338,504	314,332
<b>TOTAL SURFACE WATER MGT - OPS</b>	<b>473,609</b>	<b>632,736</b>	<b>827,872</b>	<b>890,530</b>	<b>880,402</b>

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

OFFICE AND OPERATING SUPPLIES	22	12,313	16,819	16,819	17,004
PROFESSIONAL SERVICES					
NPDES Training	3,896	11,193	10,000	10,000	10,110
TRAVEL	186	-	-	-	-
TRAINING	37	-	-	-	-
COST ALLOCATION					
From Public Works Administration	58,306	29,994	76,908	41,482	41,938
<b>TOTAL SURFACE WATER MGT - NPDES</b>	<b>62,447</b>	<b>53,500</b>	<b>103,727</b>	<b>68,301</b>	<b>69,052</b>
<b>TOTAL SURFACE WATER MANAGEMENT</b>	<b>536,057</b>	<b>686,236</b>	<b>931,599</b>	<b>958,830</b>	<b>949,454</b>
<b>Associated Revenue</b>	1,038,247	1,181,664	1,225,189	1,217,562	1,228,039
<b>Percent Coverage</b>	194%	172%	132%	127%	129%

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### Lake Wilderness Golf Course Fund

#### ADMINISTRATION

OFFICE AND OPERATING SUPPLIES	3,607	5,340	5,523	4,835	6,066
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	865	11,000
PROFESSIONAL SERVICES					
Contract - Management Fee	95,508	95,508	95,508	95,508	-
Contract - Payroll / Personnel Services	14,660	11,860	14,420	10,229	-
Contract - Salaries & Benefits	18,731	20,565	20,763	20,274	23,076
Contract - Security	-	-	-	-	6,057
TELEPHONE	5,395	7,698	7,699	7,466	8,341
POSTAGE	259	190	39	272	-
TRAVEL	1,024	422	580	501	400
ADVERTISING	10,669	-	-	-	9,300
INSURANCE					
Liability	12,843	13,672	14,448	14,448	11,268
Property	6,027	6,165	6,473	6,961	-
UTILITIES	42,767	36,680	45,408	45,408	9,127
REPAIRS AND MAINTENANCE	5,221	6,420	4,051	4,247	4,000
MISCELLANEOUS					
Dues & Subscriptions	67	661	703	703	-
Banking Fees	16,824	16,458	17,367	17,367	464
Satellite Cable	-	-	-		1,800
Licenses and Permits	-	-	-		1,822
Miscellaneous	4,675	2,243	2,521	1,872	700
TAXES AND ASSESSMENTS	6,132	6,199	6,347	6,347	-
COST ALLOCATION					
From Finance Department	12,517	11,179	12,518	8,637	-
From Parks Administration	1,081	1,373	1,584	417	-
To Course Ops and Food & Beverage	(258,007)	(242,631)	(255,951)	(246,357)	-
<b>TOTAL ADMINISTRATION</b>	-	-	-	-	<b>93,421</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### Lake Wilderness Golf Course Fund, continued

#### CITY PAID EXPENSES

PROFESSIONAL SERVICES					
Contract - Management Fee	-	-	-	-	95,508
INSURANCE					
Property	-	-	-	-	6,083
EQUIPMENT OPERATING & REPLACEMENT					
UTILITIES					
MISCELLANEOUS					
Banking Fees	-	-	-	-	19,103
TAXES AND ASSESSMENTS					
COST ALLOCATION					
From Finance Department	-	-	-	-	8,732
From Parks Administration	-	-	-	-	1,742
<hr/>					
<b>TOTAL CITY PAID EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,508</b>

#### COURSE OPERATIONS

OFFICE AND OPERATING SUPPLIES	86,373	89,590	83,592	83,592	67,043
COST OF SALES - MERCHANDISE	35,049	38,215	37,152	37,152	33,429
SMALL TOOLS & MINOR EQUIPMENT	470	917	710	710	-
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits (Course)	278,123	274,432	285,864	285,864	159,428
Contract - Salaries & Benefits (Pro Shop)	-	-	-	-	129,594
TRAVEL	188	277	-	11,654	-
TRAINING	190	170	-	-	-
ADVERTISING	-	9,029	10,490	10,490	-
RENTALS & LEASES	40,163	29,505	33,623	33,623	40,816
EQUIPMENT OPERATING & REPLACEMENT	11,389	12,458	12,939	12,939	-
UTILITIES	13,990	16,173	12,694	12,694	42,817
REPAIRS AND MAINTENANCE	9,822	11,868	9,182	9,182	23,533
MISCELLANEOUS					
Dues & Subscriptions	2,273	2,003	2,225	2,225	-
Miscellaneous	-	100	-	-	-
COST ALLOCATION	129,003	121,315	127,976	123,179	-
<hr/>					
<b>TOTAL COURSE OPERATIONS</b>	<b>607,033</b>	<b>606,052</b>	<b>616,447</b>	<b>623,303</b>	<b>496,660</b>
<b>Associated Revenue</b>	662,324	678,476	712,000	668,000	694,404
<b>Percent Coverage</b>	109%	112%	116%	107%	140%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Lake Wilderness Golf Course Fund, continued

#### FOOD AND BEVERAGE

OFFICE AND OPERATING SUPPLIES	15,200	12,664	13,728	13,728	8,020
COST OF SALES - FOOD	60,147	44,927	46,440	46,440	42,350
COST OF SALES - BEVERAGES	48,739	47,712	46,440	46,440	42,350
SMALL TOOLS & MINOR EQUIPMENT		845	1,163	1,163	-
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	129,306	88,281	86,688	86,688	95,130
Entertainment	(500)	-	-	-	-
ADVERTISING	248	425	585	648	-
RENTALS & LEASES	6,512	5,443	5,438	5,438	5,700
UTILITIES	10,173	7,449	9,288	9,288	6,414
REPAIRS AND MAINTENANCE	3,181	2,128	3,100	3,100	2,850
MISCELLANEOUS					
Licenses	3,255	2,733	2,820	2,820	-
COST ALLOCATION	129,003	121,315	127,976	123,179	-
<b>TOTAL FOOD AND BEVERAGE</b>	<b>405,266</b>	<b>333,922</b>	<b>343,666</b>	<b>338,932</b>	<b>202,814</b>
<b>Associated Revenue</b>	278,683	243,563	236,000	222,000	238,733
<b>Percent Coverage</b>	69%	73%	69%	65%	118%
<b>TOTAL LAKE WILDERNESS GOLF C</b>	<b>1,012,299</b>	<b>939,974</b>	<b>960,112</b>	<b>962,235</b>	<b>936,403</b>
<b>Associated Revenue</b>	942,622	925,805	950,475	897,057	936,461
<b>Percent Coverage</b>	93%	98%	99%	93%	100%

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### Vehicle Rental Fund

#### MACHINERY AND EQUIPMENT SERVICES

OFFICE AND OPERATING SUPPLIES	7,559	9,849	10,467	5,669	8,000
FUEL	26,573	32,418	35,624	35,624	35,000
SMALL TOOLS & MINOR EQUIPMENT	815	3,634	4,275	4,275	4,000
INSURANCE					
Property	2,702	3,101	3,256	2,457	3,500
REPAIRS AND MAINTENANCE	15,226	23,677	26,768	26,768	22,000
MISCELLANEOUS	-	-	-	-	100
<b>TOTAL VEHICLE RENTAL SERVICES</b>	<b>52,874</b>	<b>72,679</b>	<b>80,390</b>	<b>74,793</b>	<b>72,600</b>

#### MACHINERY & EQUIPMENT REPLACEMENT

SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	6,933
VEHICLES					
Dump Truck	45,367	-	-	-	-
Backhoe Replacement	-	52,128	-	-	-
Additional Sander & Snow Plow	-	28,595	-	-	-
Additional Speed Trailer	-	-	13,866	13,866	-
Vehicles	-	-	55,464	55,464	110,928
Equipment	-	-	9,244	9,244	55,442
<b>TOTAL EQUIP REPLACEMENT</b>	<b>45,367</b>	<b>80,723</b>	<b>78,574</b>	<b>78,574</b>	<b>173,303</b>
<b>TOTAL VEHICLE RENTAL FUND</b>	<b>98,241</b>	<b>153,403</b>	<b>158,964</b>	<b>153,367</b>	<b>245,903</b>
<b>Associated Revenue</b>	158,854	183,159	192,410	116,836	143,667
<b>Percent Coverage</b>	162%	119%	121%	76%	58%

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### Central Services Fund

#### INSURANCE

Liability Insurance	108,288	97,857	90,431	90,431	93,506
Property Insurance	26,989	27,900	29,295	28,125	29,531
Crime / Fidelity Bond	343	343	354	343	347
<b>TOTAL INSURANCE</b>	<b>135,620</b>	<b>126,100</b>	<b>120,080</b>	<b>118,899</b>	<b>123,384</b>

#### BUILDING SERVICES

OFFICE AND OPERATING SUPPLIES	153	899	41	13	13
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	922	-
BUILDING RENTAL	355,361	320,442	325,218	325,711	336,699
INSURANCE					
Property	964	986	1,035	944	955
UTILITIES	802	-	-	-	-
REPAIRS AND MAINTENANCE	698	288	384	3,364	3,401
MISCELLANEOUS					
Miscellaneous	204	99	136	-	200
COST ALLOCATION					
From Public Works Maintenance	1,421	1,014	1,395	115	116
<b>TOTAL BUILDING SERVICES</b>	<b>359,603</b>	<b>323,727</b>	<b>328,209</b>	<b>331,069</b>	<b>341,384</b>

#### OFFICE SERVICES

OFFICE AND OPERATING SUPPLIES	9,215	9,401	10,792	4,784	4,837
SMALL TOOLS & MINOR EQUIPMENT		838	864	864	874
TELEPHONE	15,129	12,559	14,772	12,902	-
POSTAGE	4,580	5,116	5,220	4,417	4,466
OFFICE EQUIPMENT RENTAL	15,400	16,376	17,300	15,361	2,500
REPAIR AND MAINTENANCE	261	316	435	-	-
MISCELLANEOUS					
Dues & Subscriptions	2,311	1,559	1,181	2,000	2,022
Miscellaneous	-	25	34	-	550
OPERATING CAPITAL	-	-	-	9,505	-
<b>TOTAL OFFICE SERVICES</b>	<b>46,895</b>	<b>46,189</b>	<b>50,599</b>	<b>49,833</b>	<b>15,248</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Central Services Fund, continued

#### INFORMATION TECHNOLOGY SERVICES

##### **CITYWIDE IT SERVICES**

SALARIES	53,243	85,616	186,860	150,000	219,281
IT Manager					98,668
GIS Specialist					70,855
Computer Support Specialist					49,758
BENEFITS	14,691	34,429	83,633	70,000	102,462
OFFICE AND OPERATING SUPPLIES	5,139	3,799	2,673	3,578	575
BOOKS AND SOFTWARE	1,521	2,252	2,257	18,439	5,000
SMALL TOOLS & MINOR EQUIPMENT	-	1,311	1,054	5,573	3,750
INFORMATION TECHNOLOGY				-	23,687
Information Technology Consulting	133,663	127,367	-	48,440	20,000
Software Maintenance and Support	5,925	8,409	11,421	11,421	7,020
Telephone Maintenance and Support	5,213	2,264	3,116	3,116	3,275
Website Hosting	3,146	15,120	1,951	2,520	6,125
Off-site Backup Services	-	-	-	-	1,500
Other Consulting	15,400	21,800	20,640	20,640	9,250
Aerial Mapping	-	2,123	-	-	-
TELEPHONE	1,152	2,281	14,618	13,918	8,721
INTERNET	-	-	-	-	6,156
POSTAGE	-	134	185	14	-
TRAVEL	41	24	400	400	750
MEALS AND LODGING	-	37	1,000	1,000	1,200
TRAINING	-	50	2,500	2,500	14,380
ADVERTISING	477	346	475	-	40
OFFICE EQUIPMENT RENTAL	1,099	1,687	1,779	2,763	-
BUILDING RENTAL	13,941	18,852	19,105	19,671	19,859
INSURANCE					
Liability	369	1,847	1,907	2,423	2,000
UTILITIES	-	-	-	364	-
REPAIRS AND MAINTENANCE	345	551	758	-	500
MISCELLANEOUS					
Dues & Subscriptions	11,204	445	612	1,039	475
Background Checks	-	-	-	13	40
Miscellaneous	20	10	-	-	300
	<b>271,306</b>	<b>330,753</b>	<b>356,943</b>	<b>377,830</b>	<b>456,346</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Actual	

### Central Services Fund, continued

**CITYHALL IT SERVICES**

INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	-	-	8,920
Software Maintenance & Support	-	-	-	-	350
TELEPHONE	-	-	-	-	1,436
INTERNET	-	-	-	-	2,770
OFFICE EQUIPMENT RENTAL	-	-	-	-	6,800
	-	-	-	-	<b>20,277</b>

**PARKS & REC IT SERVICES**

INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	-	-	2,500
Software Maintenance & Support	-	-	-	-	250
Website Hosting	-	-	-	-	15
TELEPHONE	-	-	-	-	4,981
INTERNET	-	-	-	-	2,770
TRAVEL	-	-	-	-	2,200
OFFICE EQUIPMENT RENTAL	-	-	-	-	150
	-	-	-	-	<b>12,866</b>

**PW MAINTENANCE IT SERVICES**

INFORMATION TECHNOLOGY					
Software Maintenance & Support	-	-	-	-	250
TELEPHONE	-	-	-	-	1,334
INTERNET	-	-	-	-	1,642
TRAVEL	-	-	-	-	75
	-	-	-	-	<b>3,300</b>

**EOC IT SERVICES**

TELEPHONE	-	-	-	-	5,335
TRAVEL	-	-	-	-	25
	-	-	-	-	<b>5,360</b>

**POLICE IT SERVICES**

INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	-	-	2,100
OFFICE EQUIPMENT RENTAL	-	-	-	-	1,200
	-	-	-	-	<b>3,300</b>

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### Central Services Fund, continued

#### **PASS-THRU DEPARTMENTAL IT SERVICES**

OFFICE AND OPERATING SUPPLIES	-	-	-	-	1,900
INFORMATION TECHNOLOGY					
Printer Maintenance & Support	-	-	-	-	400
Software Maintenance & Support	-	-	-	-	34,600
TELEPHONE	-	-	-	-	30,113
INTERNET	-	-	-	-	1,436
REPAIRS AND MAINTENANCE	-	-	-	-	500
	-	-	-	-	<b>68,950</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>271,306</b>	<b>330,753</b>	<b>356,943</b>	<b>377,830</b>	<b>570,399</b>

#### IT EQUIPMENT REPLACEMENT

OFFICE AND OPERATING SUPPLIES	8,544	4,443	5,000	5,000	-
BOOKS AND SOFTWARE	15,054	12,045	15,000	15,000	31,200
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	6,747	36,700
REPAIRS AND MAINTENANCE	1,618	-	-	-	-
OPERATING CAPITAL					
Equipment, Software Replacement & Upgrade	48,688	66,285	40,000	45,000	47,000
Work Order Software	-	39,700	19,400	19,400	-
Trakit Reimplementation	-	-	30,000	-	22,500
Finance Software	29,966	-	6,244	-	100,000
Website Upgrade	-	-	15,000	15,000	-
Lodge Audio Visual Updates	-	-	35,000	35,000	-
<b>TOTAL EQUIPMENT REPLACEMENT</b>	<b>103,870</b>	<b>122,474</b>	<b>165,644</b>	<b>141,147</b>	<b>237,400</b>
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>917,294</b>	<b>949,242</b>	<b>1,021,475</b>	<b>1,018,778</b>	<b>1,287,815</b>
<b>Associated Revenue</b>	930,448	957,018	984,945	964,388	1,154,213
<b>Percent Coverage</b>	101%	101%	96%	95%	90%

## Operating Expenditure Budget: Detail by Object Code

Description	2011	2012	2013		2014 Budget
	Actual	Actual	Budget	Actual	

### *Unemployment Trust Fund*

#### UNEMPLOYMENT SERVICES

PAYMENTS TO CLAIMANTS	6,322	3,740	10,000	15,510	6,000
<b>TOTAL UNEMPLOYMENT SERVICES</b>	<b>6,322</b>	<b>3,740</b>	<b>10,000</b>	<b>15,510</b>	<b>6,000</b>
<b>TOTAL UNEMPLOYMENT TRUST FUND</b>	<b>6,322</b>	<b>3,740</b>	<b>10,000</b>	<b>15,510</b>	<b>6,000</b>
Associated Revenue	1,090	579	752	528	528
Percent Coverage	17%	15%	8%	3%	9%

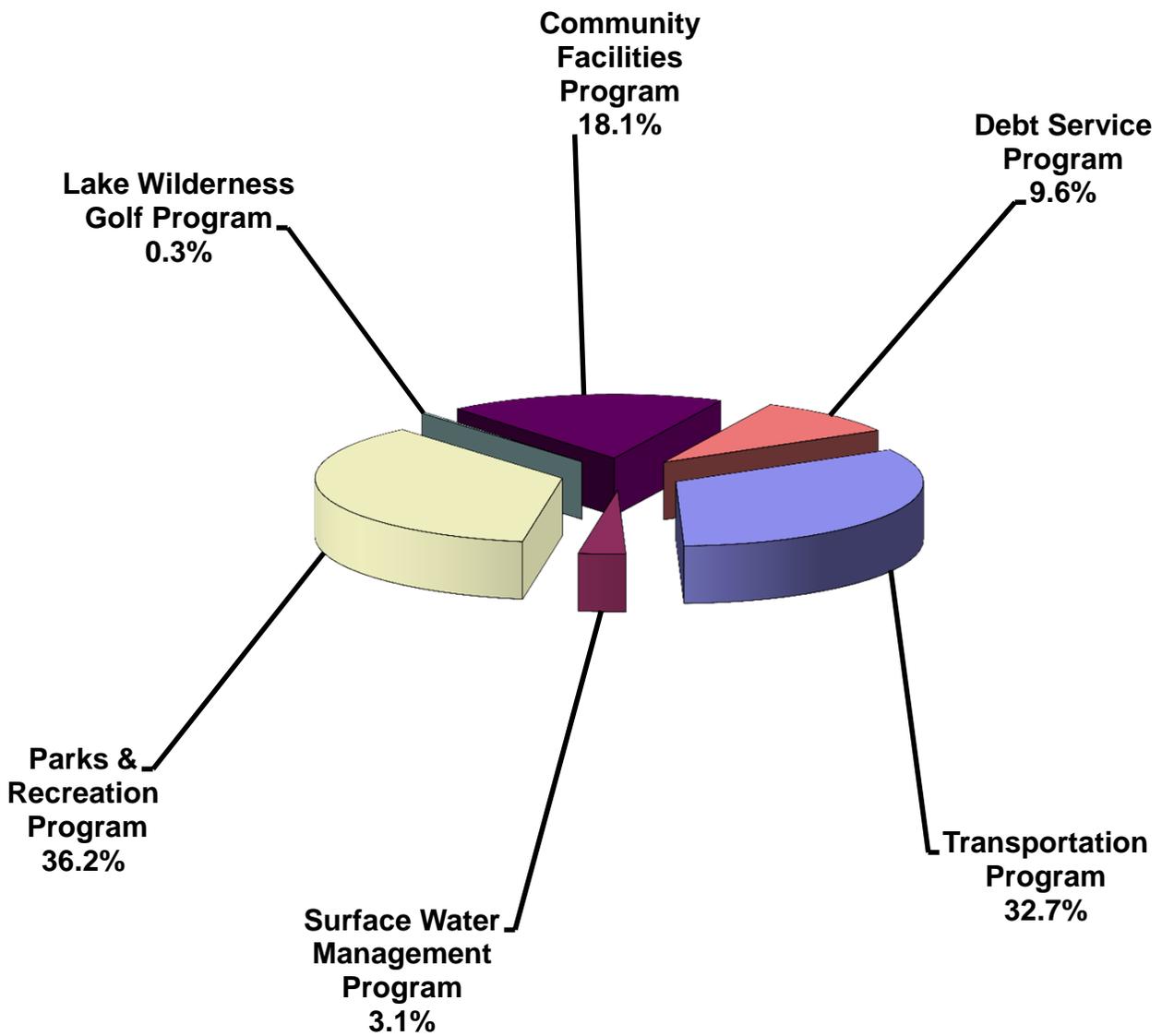
# CAPITAL BUDGET



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# City of Maple Valley Capital Improvement Plan Expenditure Summary

**2014 - 2019**  
**\$58,528,584**



# Capital Improvement Plan 2014 - 2019

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2014-19	2014	2015	2016	2017	2018	2019	Grants, Voted, & Loans	Net City
<b>Project Summary</b>											
<b>Transportation Program</b>											
										<b>Percent of Transportation Program</b>	<b>49%</b>
<b>Maple Valley Highway Corridor</b>											
T1	SR 169 - SE 231st Street to Wax Rd	(30)	-								-
T2	SR 169 - North Gateway	(3)	-								-
T4	SR 169 - Wax Road to Witte Road	861	-								-
T5	SR 169 Corridor Concept Study	50	-								-
T6	SR 169 - SR 516 to SE 264th Street	12,740	-								-
T7	SR 169 - Witte Road to 228th Ave SE	3,212	-								-
T30	SR 169 & SE 280th Street Intersectio	500	-								-
T31	SR 169 - SE 264th to SE 258th Stree	3,785	-								-
T34	SR 169 & SE 244th Intersection	-	470				50	420		294	176
T36	SR 169 - 228th Ave SE to SE 244th S	-	2,500				595	1,905		1,334	1,167
T37	SR 169 & SE 271st PI Intersection	775	-								-
T39	SR 169 Widening (Witte to SE 244th)	-	6,350	700	450	5,200					6,350
<b>Subtotal: Maple Valley Highway</b>		<b>21,890</b>	<b>9,320</b>	<b>700</b>	<b>450</b>	<b>5,200</b>	<b>645</b>	<b>2,325</b>	<b>-</b>	<b>1,628</b>	<b>7,693</b>
										<b>Percent of Transportation Program</b>	<b>24%</b>
<b>Witte Road Corridor</b>											
T9	Witte Road - SE 240th St to SE 244th	1,809	-								-
T12	Witte Road & SE 248th St Intersectio	4,778	-								-
T28	Witte Road - SE 249th St to SR 516	200	-								-
T28a	Witte Road - SR169 to SE 240th	-	2,810		310	2,500				1,750	1,060
T28b	Witte Road - SE 254th PI to SE 256th	-	1,250			150	1,100				1,250
T28c	Witte Road - SE 249th to SR 516	-	555					105	450		555
<b>Subtotal: Witte Road Corridor</b>		<b>6,787</b>	<b>4,615</b>	<b>-</b>	<b>310</b>	<b>2,650</b>	<b>1,100</b>	<b>105</b>	<b>450</b>	<b>1,750</b>	<b>2,865</b>
										<b>Percent of Transportation Program</b>	<b>0%</b>
<b>Kent Kangley Road Corridor</b>											
T15	SR 516 - 213th to 218th Ave SE	347	-								-
T16	SR 516 - 228th Ave to Witte Road	3,612	-								-
<b>Subtotal: Kent Kangley Road</b>		<b>3,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
										<b>Percent of Transportation Program</b>	<b>27%</b>
<b>Other Corridors and Non Corridors</b>											
T18	SE 263rd Street Trail Crossing	475	-								-
T23	Annual Asphalt Overlay Program	2,017	1,825	300	300	300	325	300	300		1,825
T24	Miscellaneous Street Improvements	357	600	100	100	100	100	100	100		600
T27	Non Motorized Plan	224	800	200		300		300			800
T29	SE 271st St - SR 169 to SR 516	77	-								-
T32	Lake Wilderness Trail	217	-								-
T33a	SE 276th (240th SE to SR 169)	145	122			27	95				122
T33b	240th Ave SE Connection	-	60						60		60
T35	Transportation Plan Update	114	-								-
T38	216th Ave SE - SR 516 to So City Lirr	367	1,664	1,664							1,664
T40	SE 240th Street Extension	-	200		200						200
<b>Subtotal: Other Street Projects</b>		<b>3,993</b>	<b>5,271</b>	<b>2,264</b>	<b>600</b>	<b>727</b>	<b>520</b>	<b>700</b>	<b>460</b>	<b>-</b>	<b>5,271</b>
<b>Total Transportation Program</b>		<b>36,629</b>	<b>19,206</b>	<b>2,964</b>	<b>1,360</b>	<b>8,577</b>	<b>2,265</b>	<b>3,130</b>	<b>910</b>	<b>3,378</b>	<b>15,828</b>
<b>Surface Water Management Program</b>											
S1	Surface Water Mgt Plan	146	-								-
S4	Highlands @ Lake Wilderness	249	-								-
S9	Annual Small Works Provision	107	-								-
S10	Water Quality Retrofits	52	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	4	-								-
S12	Miscellaneous Drainage Improvement	330	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-								-
S14	Lake Lucerne Outlet Restoration Proje	233	-								-
<b>Total Surface Water Managemnt Pr</b>		<b>1,234</b>	<b>1,800</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>1,800</b>
<b>268</b>											

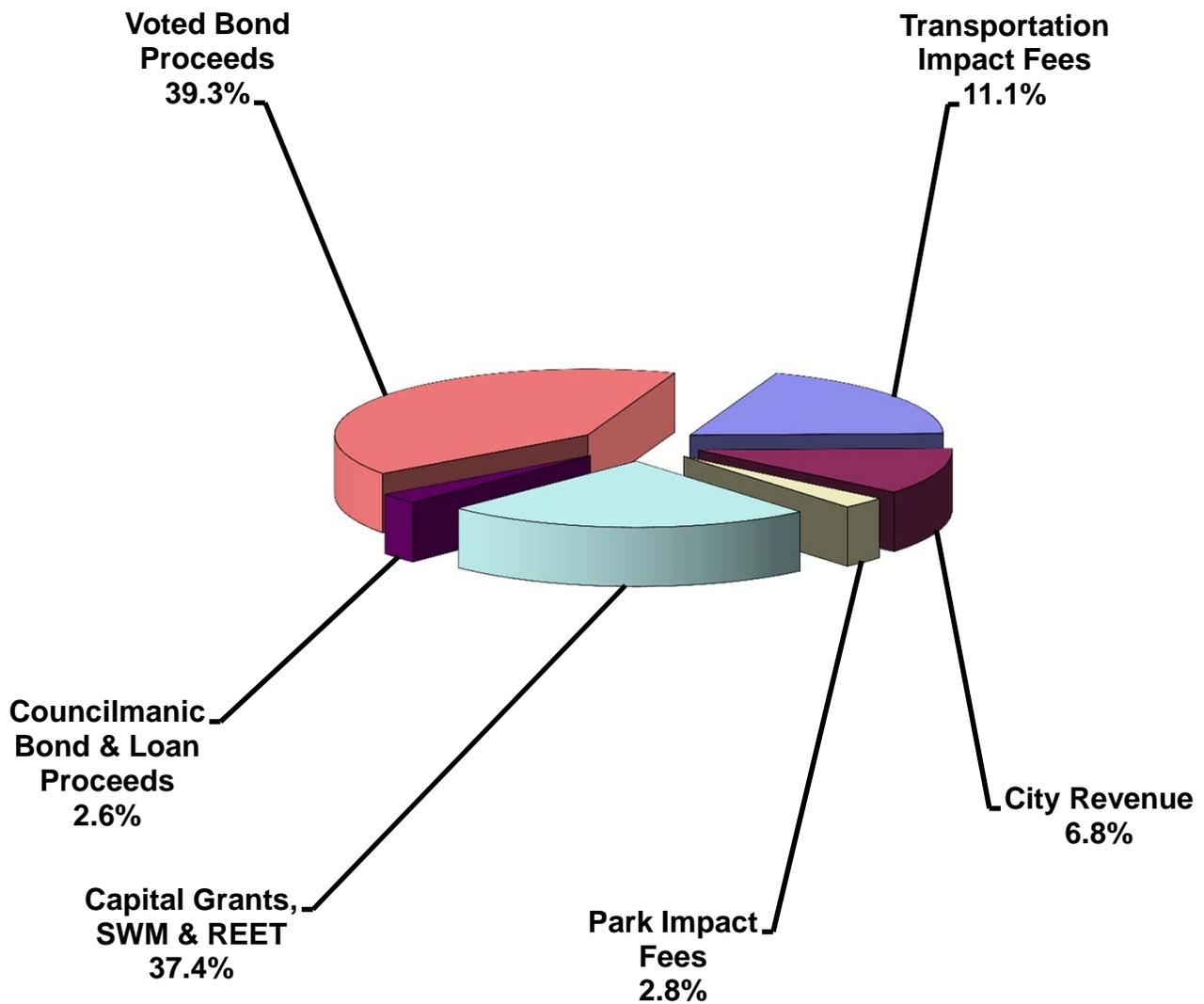
# Capital Improvement Plan 2014 - 2019

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2014-19	2014	2015	2016	2017	2018	2019	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	980	16,600	8,600	8,000					16,600	-
P4	216th Ave SE / SE 276th Street Site	28	-							-	-
P5	Lake Wilderness Lodge	2,339	100	50			50			-	100
P6	Lake Wilderness Park	266	2,449	699	250		1,500			300	2,149
P8	Lake Wilderness Elementary Ballfields	45	-							-	-
P10	Park, Recreation, Culture, and HS Pla	50	50	50						-	50
P11	Ravensdale Park Phase 2	-	2,000	2,000						-	2,000
	<b>Total Parks Program</b>	<b>3,717</b>	<b>21,199</b>	<b>11,399</b>	<b>8,250</b>	<b>-</b>	<b>1,550</b>	<b>-</b>	<b>-</b>	<b>16,900</b>	<b>4,299</b>
<b>Lake Wilderness Golf Program</b>											
G1	LWGC Acquisition	4,460	-							-	-
G2	LWGC Startup	19	-							-	-
G3	Restaurant Improvements	194	60	10	10	10	10	10	10	-	60
G4	LWGC Special Assessment	105	-							-	-
G5	Course Improvements	119	90	15	15	15	15	15	15	-	90
	<b>Total Lake Wilderness Golf Program</b>	<b>4,898</b>	<b>150</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>150</b>
<b>Community Facilities Program</b>											
A1	Public Art Program	6	-							-	-
C1	Youth, Community & Senior Facility	810	10,200				2,600	7,600		9,400	800
F1	City Hall Office Space	291	-							-	-
F3	Maple Valley Place Legacy Project	8	375	25	50	100	100	100		-	375
F4	Maintenance Facility / EOC	1,574	-							-	-
N1	Neighborhood Reinvestment Program	193	-							-	-
	<b>Total Community Facilities Prgm</b>	<b>2,881</b>	<b>10,575</b>	<b>25</b>	<b>50</b>	<b>100</b>	<b>2,700</b>	<b>7,700</b>	<b>-</b>	<b>9,400</b>	<b>1,175</b>
<b>Debt Service Program</b>											
D2	2000 Bond Issue Debt Service	2,587	-							-	-
D3	Meadows Loan Repayment	208	-							-	-
D4	Infrastructure Loan DS - Transportatic	1,479	1,155	195	194	193	192	191	190	-	1,155
D5	2005 Bond Refunding Debt Service	3,041	3,360	563	561	558	560	560	559	-	3,360
D6	2014 Councilmanic Bonds (Ravensda	-	1,084	181	181	181	181	180	180	-	1,084
	<b>Total Debt Service Program</b>	<b>7,315</b>	<b>5,599</b>	<b>938</b>	<b>935</b>	<b>932</b>	<b>933</b>	<b>932</b>	<b>929</b>	<b>-</b>	<b>5,599</b>
<b>Total Capital Improvement Plan</b>		<b>56,674</b>	<b>58,529</b>	<b>15,651</b>	<b>10,920</b>	<b>9,934</b>	<b>7,773</b>	<b>12,087</b>	<b>2,164</b>	<b>29,678</b>	<b>28,851</b>

# City of Maple Valley Capital Improvement Program Funding Summary

**2014 - 2019**  
**\$58,528,584**



# Capital Improvement Plan 2014 - 2019

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2014-19	2014	2015	2016	2017	2018	2019	Grants, Voted, & Loans	Net City
<b>Funding Summary</b>											
<b>General Fund</b>											
A1	Public Art Program	6	-	-	-	-	-	-	-	-	-
C1	Youth, Community & Senior Facility	525	-	-	-	-	-	-	-	-	-
D2	2000 Bond Debt Service - Trans	273	-	-	-	-	-	-	-	-	-
D2	2000 Bond Issue Debt Serv - Non Tra	1,622	-	-	-	-	-	-	-	-	-
D4	Infrastructure Loan DS - Transportatic	114	54	54	-	-	-	-	-	-	54
D5	2005 Bond Refunding DS - Trans	391	98	98	-	-	-	-	-	-	98
D5	2005 Bond Refunding DS - Non Trans	1,532	492	29	63	67	72	76	185	-	492
D6	2014 Councilmanic Bonds (Ravensda	-	1,084	181	181	181	181	180	180	-	1,084
F1	City Hall Office Space	97	-	-	-	-	-	-	-	-	-
F3	Maple Valley Place Legacy Project	6	300	-	-	100	100	100	-	-	300
F4	Maintenance Facility / EOC	120	-	-	-	-	-	-	-	-	-
N1	Neighborhood Reinvestment Program	193	-	-	-	-	-	-	-	-	-
P3	Summit Ballfields	50	-	-	-	-	-	-	-	-	-
P5	Lake Wilderness Lodge	232	-	-	-	-	-	-	-	-	-
P6	Lake Wilderness Park	139	100	-	100	-	-	-	-	-	100
G1	LWGC Acquisition	1,210	-	-	-	-	-	-	-	-	-
G2	LWGC Startup	19	-	-	-	-	-	-	-	-	-
G3	Restaurant Improvements	103	-	-	-	-	-	-	-	-	-
G4	LWGC Special Assessment	105	-	-	-	-	-	-	-	-	-
T27	Non Motorized Plan	12	-	-	-	-	-	-	-	-	-
		<b>6,749</b>	<b>2,128</b>	<b>362</b>	<b>344</b>	<b>348</b>	<b>353</b>	<b>357</b>	<b>364</b>	<b>-</b>	<b>2,128</b>
<b>Street Fund</b>											
T1	SR 169 - SE 231st Street to Wax Rd	(30)	-	-	-	-	-	-	-	-	-
T2	SR 169 - North Gateway	(3)	-	-	-	-	-	-	-	-	-
T4	SR 169 - Wax Road to Witte Road	(69)	-	-	-	-	-	-	-	-	-
T12	Witte Road & SE 248th St Intersection	120	-	-	-	-	-	-	-	-	-
T16	SR 516 - 228th Ave to Witte Road	394	-	-	-	-	-	-	-	-	-
T18	SE 263rd Street Trail Crossing	254	-	-	-	-	-	-	-	-	-
T23	Annual Asphalt Overlay Program	1,530	-	-	-	-	-	-	-	-	-
T24	Miscellaneous Street Improvements	13	-	-	-	-	-	-	-	-	-
T30	SR 169 & SE 280th Street Intersectio	340	-	-	-	-	-	-	-	-	-
T35	Transportation Plan Update	114	-	-	-	-	-	-	-	-	-
		<b>2,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Capital Improvement Plan 2014 - 2019

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2014-19	2014	2015	2016	2017	2018	2019	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
<b>Transportation Development Fund</b>											
D2	2000 Bond Issue Debt Service - Trans	400	-								-
D4	Infrastructure Loan DS - Transportatic	739	577	97	97	96	96	96	95		577
D5	2005 Bond Refunding DS - Trans	610	673	113	112	112	112	112	112		673
T4	SR 169 - Wax Road to Witte Road	(123)	-								-
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	666	-								-
T6	SR 169 - SR 516 to SE 264th Street	5	-								-
T7	SR 169 - Witte Road to 228th Ave SE	1,245	(396)		-	-	-	-	(396)		(396)
T9	Witte Road - SE 240th St to SE 244th	1,350	-								-
T9	Witte Road - SE 240th St to SE 244th	5	-								-
T12	Witte Road & SE 248th St Intersection	1,851	-								-
T15	SR 516 - 213th to 218th Ave SE	174	-		-	-	-	-	-		-
T16	SR 516 - 228th Ave to Witte Road	1,081	-								-
T16	SR 516 - 228th Ave to Witte Road	94	-								-
T24	Miscellaneous Street Improvements	18	-								-
T28	Witte Road & SE 254th St Intersection	100	-		-	-	-	-	-		-
T28a	Witte Road - SR169 to SE 240th	-	1,060		310	750					1,060
T28b	Witte Road - SE 254th Pl to SE 256th	-	625			75	550				625
T28c	Witte Road - SE 249th to SR 516	-	278					53	225		278
T29	SE 271st St - SR 169 to SR 516	39	-		-	-					-
T30	SR 169 & SE 280th Street Intersectio	80	-								-
T31	SR 169 - SE 264th to SE 258th Stree	605	(204)		-	-	-	-	(204)		(204)
T32	Lake Wilderness Trail	8	-		-	-					-
T33a	SE 276th (240th SE to SR 169)	91	-								-
T33a	SE 276th (240th SE to SR 169)	1	-								-
T34	SR 169 & SE 244th Intersection	-	65		-	-	50	119	(104)		65
T36	SR 169 - 228th Ave SE to SE 244th S	-	733		-	-	595	372	(234)		733
T37	SR 169 & SE 271st Pl Intersection	225	(168)		-	-	-	-	(168)		(168)
T38	216th Ave SE - SR 516 to So City Lir	367	1,425	1,425	-	-	-	-	-		1,425
T39	SR 169 Widening (Witte to SE 244th)	-	1,702	700	450	1,360	-	-	(808)		1,702
T40	SE 240th Street Extension	-	126	-	200	-	-	-	(74)		126
		<b>9,674</b>	<b>6,494</b>	<b>2,335</b>	<b>1,169</b>	<b>2,393</b>	<b>1,403</b>	<b>751</b>	<b>(1,557)</b>	<b>-</b>	<b>6,494</b>
<b>Witte Road Fund</b>											
T9	Witte Road - SE 240th St to SE 244th	328	-								-
		<b>328</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	55	937	305	109	-	523	-	-		937
P10	Park, Recreation, Culture, and HS Pla	50	50	50							50
P11	Ravensdale Park Phase 2	-	500	500							500
T32	Lake Wilderness Trail	54	-								-
G1	LWGC Acquisition	280	-								-
		<b>482</b>	<b>1,617</b>	<b>855</b>	<b>109</b>	<b>-</b>	<b>588</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>1,617</b>

# Capital Improvement Plan 2014 - 2019

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2014-19	2014	2015	2016	2017	2018	2019	Grants, Voted, & Loans	Net City	
<b>Funding Summary, continued</b>												
<b>Real Estate Excise Tax Fund</b>												
C1	Youth, Community & Senior Facility	25	670	-	-	-	335	335	-	-	670	
D2	2000 Bond Debt Service - Trans	290	-	-	-	-	-	-	-	-	-	
D4	Infrastructure Loan DS - Transportatic	625	523	43	97	96	96	96	95	-	523	
D5	2005 Bond Refunding DS - Trans	124	575	15	112	112	112	112	112	-	575	
D5	2005 Bond Refunding DS - Non Trans	381	1,522	308	273	267	263	259	151	-	1,522	
F1	City Hall Office Space	194	-	-	-	-	-	-	-	-	-	
F3	Maple Valley Place Legacy Project	1	75	25	50	-	-	-	-	-	75	
F4	Maintenance Facility / EOC	969	-	-	-	-	-	-	-	-	-	
P1	Parks & Open Space Acquisition	9	-	-	-	-	-	-	-	-	-	
P3	Summit Ballfields	852	-	-	-	-	-	-	-	-	-	
P4	216th Ave SE / SE 276th Street Site	28	-	-	-	-	-	-	-	-	-	
P5	Lake Wilderness Lodge	618	100	50	-	-	50	-	-	-	100	
P6	Lake Wilderness Park	71	1,112	394	41	-	677	-	-	-	1,112	
P8	Lake Wilderness Elementary Ballfields	45	-	-	-	-	-	-	-	-	-	
G1	LWGC Acquisition	2,970	-	-	-	-	-	-	-	-	-	
G3	Restaurant Improvements	48	-	-	-	-	-	-	-	-	-	
G5	Course Improvements	45	-	-	-	-	-	-	-	-	-	
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 SE	670	(396)	-	-	-	-	-	(396)	-	(396)	
T12	Witte Road & SE 248th St Intersection	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	487	-	-	-	-	-	-	-	-	-	
T24	Miscellaneous Street Improvements	327	600	100	100	100	100	100	100	-	600	
T27	Non Motorized Trail Access	212	800	200	-	300	-	300	-	-	800	
T28	Witte Road - SE 249th St to SR 516	100	-	-	-	-	-	-	-	-	-	
T28b	Witte Road - SE 254th PI to SE 256th PI		625	-	-	75	550	-	-	-	625	
T28c	Witte Road - SE 249th to SR 516		278	-	-	-	-	53	225	-	278	
T29	SE 271st St - SR 169 to SR 516	39	-	-	-	-	-	-	-	-	-	
T30	SR 169 & SE 280th Street Intersectio	80	-	-	-	-	-	-	-	-	-	
T31	SR 169 - SE 264th to SE 258th Stree	-	(200)	-	-	-	-	-	(200)	-	(200)	
T32	Lake Wilderness Trail	8	-	-	-	-	-	-	-	-	-	
T33a	SE 276th (240th SE to SR 169)	30	122	-	-	27	95	-	-	-	122	
T33b	240th Ave SE Connection	-	60	-	-	-	-	-	60	-	60	
			<b>11,619</b>	<b>6,466</b>	<b>1,136</b>	<b>673</b>	<b>978</b>	<b>2,278</b>	<b>1,255</b>	<b>146</b>	<b>-</b>	<b>6,466</b>
<b>Bond Proceeds Fund</b>												
<b>Councilmanic Bonds</b>												
D5	2005 Bond Refunding Debt Service	5	-	-	-	-	-	-	-	-	-	
P11	Ravensdale Park Phase 2	-	1,500	1,500	-	-	-	-	-	-	1,500	
T4	SR 169 - Wax Road to Witte Road	70	-	-	-	-	-	-	-	-	-	
T16	SR 516 - 228th Ave to Witte Road	303	-	-	-	-	-	-	-	-	-	
T18	SE 263rd Street Trail Crossing	221	-	-	-	-	-	-	-	-	-	
			<b>598</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>Voted Bonds</b>												
C1	Youth, Community & Senior Facility	-	6,400	-	-	-	2,200	4,200	-	6,400	-	
P3	Summit Ballfields	-	16,600	8,600	8,000	-	-	-	-	16,600	-	
			<b>23,000</b>	<b>8,600</b>	<b>8,000</b>	<b>-</b>	<b>2,200</b>	<b>4,200</b>	<b>-</b>	<b>23,000</b>	<b>-</b>	
<b>Infrastructure Loans</b>												
T6	SR 169 - SR 516 to SE 264th Street	1,955	-	-	-	-	-	-	-	-	-	
T16	SR 516 - 228th Ave to Witte Road	1,342	-	-	-	-	-	-	-	-	-	
			<b>3,297</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transportation Benefit District Fund</b>												
T23	Annual Asphalt Overlay Program	-	1,825	300	300	300	325	300	300	-	1,825	
			<b>1,825</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>325</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>1,825</b>	

# Capital Improvement Plan 2014 - 2019

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2014-19	2014	2015	2016	2017	2018	2019	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
<b>Capital Projects Fund</b>											
<b>Grants</b>											
C1	Youth, Community & Senior Facility	260	3,000					3,000		3,000	-
P3	Summit Ballfields	3	-							-	-
P5	Lake Wilderness Lodge	1,481	-							-	-
P6	Lake Wilderness Park	-	300				300			300	-
S14	Lake Lucerne Outlet Restoration Proj	96	-							-	-
T4	SR 169 - Wax Road to Witte Road	964	-							-	-
T6	SR 169 - SR 516 to SE 264th Street	9,408	-							-	-
T7	SR 169 - Witte Road to 228th Ave SE	1,083	-							-	-
T9	Witte Road - SE 240th St to SE 244th	125	-							-	-
T12	Witte Road & SE 248th St Intersection	1,239	-							-	-
T16	SR 516 - 228th Ave to Witte Road	24	-							-	-
T28a	Witte Road - SR169 to SE 240th	-	1,750			1,750				1,750	-
T31	SR 169 - SE 264th to SE 258th Stree	2,980	-		-					-	-
T32	Lake Wilderness Trail	148	-							-	-
T34	SR 169 & SE 244th Intersection	-	294					294	-	294	-
T36	SR 169 - 228th Ave SE to SE 244th S	-	1,334					1,334	-	1,334	-
T37	SR 169 & SE 271st PI Intersection	500	-							-	-
T39	SR 169 Widening (Witte to SE 244th)	-	3,640			3,640				-	3,640
<b>Developer Contributions</b>											
T7	SR 169 - Witte Road to 228th Ave SE	14	792						792		792
T31	SR 169 - SE 264th to SE 258th Stree	-	409						409		409
T33a	SE 276th (240th SE to SR 169)	23	-								-
T34	SR 169 & SE 244th Intersection	-	111						111		111
T36	SR 169 - 228th Ave SE to SE 244th S	-	434						434		434
T37	SR 169 & SE 271st PI Intersection	-	168						168		168
T39	SR 169 Widening (Witte to SE 244th)	-	1,008						1,008		1,008
P3	Summit Ballfields	41	-								-
T40	SE 240th Street Extension	-	74						74		74
		<b>18,390</b>	<b>13,314</b>	<b>-</b>	<b>-</b>	<b>5,390</b>	<b>300</b>	<b>4,628</b>	<b>2,997</b>	<b>6,678</b>	<b>6,637</b>
<b>Surface Water Management Fund</b>											
D3	Meadows Loan Repayment	208	-								-
F4	Maintenance Facility / EOC	485	-								-
S1	Surface Water Mgt Plan	146	-								-
S4	Highlands @ Lake Wilderness	249	-								-
S9	Annual Small Works Provision	107	-								-
S10	Water Quality Retrofits	52	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	4	-								-
S12	Miscellaneous Drainage Improvement	330	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-	-	-	-					-
S14	Lake Lucerne Outlet Restoration Proj	136	-								-
T6	SR 169 - SR 516 to SE 264th Street	200	-								-
T7	SR 169 - Witte Road to 228th Ave SE	200	-								-
T12	Witte Road & SE 248th St Intersection	200	-								-
T16	SR 516 - 228th Ave to Witte Road	77	-								-
T31	SR 169 - SE 264th to SE 258th Stree	200	(4)						(4)		(4)
T34	SR 169 & SE 244th Intersection	-	-					7	(7)		-
T36	SR 169 - 228th Ave SE to SE 244th S	-	-					200	(200)		-
T37	SR 169 & SE 271st PI Intersection	50	-								-
T38	216th Ave SE - SR 516 to So City Lirr	-	239	239							239
T39	SR 169 Widening (Witte to SE 244th)	-	-			200			(200)		-
		<b>2,757</b>	<b>2,035</b>	<b>539</b>	<b>300</b>	<b>500</b>	<b>300</b>	<b>507</b>	<b>(111)</b>	<b>-</b>	<b>2,035</b>

# Capital Improvement Plan 2014 - 2019

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2014-19	2014	2015	2016	2017	2018	2019	Grants, Voted, & Loans	Net City
<b>Funding Summary, continued</b>											
<b>Lake Wilderness Golf Course Fund</b>											
G3	Restaurant Improvements	43	60	10	10	10	10	10	10		60
G5	Course Improvements	43	90	15	15	15	15	15	15		90
		<b>85</b>	<b>150</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>150</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>56,675</b>	<b>58,529</b>	<b>15,651</b>	<b>10,920</b>	<b>9,934</b>	<b>7,773</b>	<b>12,087</b>	<b>2,164</b>	<b>29,678</b>	<b>28,851</b>

## Capital Expenditure Budget

Description	2011	2012	2013		2014
	Actual	Actual	Budget	Actual	Budget
<b>Transportation Program</b>					
<b>Maple Valley Highway Corridor</b>					
T6 SR 169 - SR 516 to SE 264th Street	8,917	-	-	-	-
T7 SR 169 - Witte Road to 228th Ave SE	404,989	1,106,472	878,619	878,619	-
T31 SR 169 - SE 264th to SE 258th Street	415,106	1,348,280	966,614	966,614	-
T37 SR 169 & SE 271st PI Intersection	-	65,920	709,080	709,080	-
T39 SR 169 Widening (Witte to SE 244th)	-	-	-	-	700,000
	<b>829,012</b>	<b>2,520,672</b>	<b>2,554,313</b>	<b>2,554,313</b>	<b>700,000</b>
<b>Witte Road Corridor</b>					
T12 Witte Road & SE 248th St Intersection	1,631,532	131,506	3,494	3,494	-
T28 Witte Road - SE 249th St to SR 516	-	-	200,000	200,000	-
	<b>1,631,532</b>	<b>131,506</b>	<b>203,494</b>	<b>203,494</b>	-
<b>Other Corridors and Non Corridors</b>					
T23 Annual Asphalt Overlay Program	287,629	250,776	325,000	325,000	300,000
T24 Miscellaneous Street Improvements	67,586	76,832	100,000	100,000	100,000
T27 Non Motorized Plan	-	96,978	103,022	103,022	200,000
T32 Lake Wilderness Trail	160,010	9,128	2,514	2,514	-
T35 Transportation Plan Update	56,687	-	-	-	-
T38 216th Ave SE - SR 516 to So City Limits	-	-	367,000	367,000	1,663,500
	<b>571,912</b>	<b>433,714</b>	<b>897,536</b>	<b>897,536</b>	<b>2,263,500</b>
<b>Total Transportation Program</b>	<b>3,032,456</b>	<b>3,085,891</b>	<b>3,655,344</b>	<b>3,655,344</b>	<b>2,963,500</b>

## Surface Water Management Program

S10 Water Quality Retrofits	-	1,871	50,000	50,000	50,000
S12 Miscellaneous Drainage Improvements	10,383	5,370	250,000	250,000	250,000
S14 Lake Lucerne Outlet Restoration Project	34,503	7,223	162,777	162,777	-
<b>Total SWM Program</b>	<b>44,886</b>	<b>14,464</b>	<b>462,777</b>	<b>462,777</b>	<b>300,000</b>

## Parks and Recreation Program

P3 Summit Ballfields	-	-	50,000	50,000	8,600,000
P5 Lake Wilderness Lodge	-	-	-	-	50,000
P6 Lake Wilderness Park	16,438	-	808,562	110,000	699,000
P10 Park, Recreation, Culture, and HS Plan	-	-	100,000	50,000	50,000
P11 Ravensdale Park Phase 2	-	-	-	-	2,000,000
<b>Total Parks and Recreation Program</b>	<b>16,438</b>	<b>-</b>	<b>958,562</b>	<b>210,000</b>	<b>11,399,000</b>

## Lake Wilderness Golf Course Program

G3 Restaurant Improvements	10,513	2,287	30,000	30,000	10,000
G5 Course Improvements	11,182	16,384	15,000	15,000	15,000
<b>Total Lake Wilderness Golf Program</b>	<b>21,696</b>	<b>18,672</b>	<b>45,000</b>	<b>45,000</b>	<b>25,000</b>

## Capital Expenditure Budget

Description	2011	2012	2013		2014
	Actual	Actual	Budget	Actual	Budget
<b>Community Facilities Program</b>					
A1 Public Art Program	-	5,975	-	-	-
C1 Youth, Community & Senior Facility	5,940	-	-	-	-
F3 Maple Valley Place Legacy Project	-	-	-	-	25,000
F4 Maintenance Facility / EOC	1,211,798	258,167	-	-	-
N1 Neighborhood Reinvestment Program	-	6,709	-	-	-
<b>Total Community Facilities Program</b>	<b>1,217,737</b>	<b>270,851</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>Debt Service Program</b>					
D4 Infrastructure Loan DS - Transportation	197,544	196,621	195,698	195,698	194,775
D5 2005 Bond Refunding Debt Service	559,551	564,551	558,751	558,751	562,551
D6 2014 Councilmanic Bonds (Ravensdale)	-	-	-	-	180,825
<b>Total Debt Service Program</b>	<b>757,096</b>	<b>761,173</b>	<b>754,449</b>	<b>754,449</b>	<b>938,151</b>
<b>Total Capital Improvement Program</b>	<b>5,090,309</b>	<b>4,151,051</b>	<b>5,876,132</b>	<b>5,127,570</b>	<b>15,650,651</b>



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# Transportation Program

# CIP Project Form

## 2014 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:** 3,212

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

**Net City Cost:** 2,129 66%

**Project Description and Justification:**

This project is complete. It remains in the Capital Improvement Plan because the City will be reimbursed for this project by developer contributions for some of the project costs. That reimbursement is reflected in the final year of the Forecast below. The original project description is below, for the information of City Council, City staff and the public.

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



### Project Financial Summary

		Last 10	Total	2014	2015	2016	2017	2018	2019
		Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>									
Mgt & Eng		745	-						
Acquisition		482	-						
Construction		1,985	-						
Debt Service		-	-						
<b>Total</b>		<b>3,212</b>	-	-	-	-	-	-	-
<b>Project Funding Sources:</b>									
Federal Grants		-	-						
State Grants	65.0%	1,083	-						
County Grants		-	-						
Developer Cont after 700 units (E)	37.2%	14	792						792
General Fund		-	-						
Surface Water Mgt Fund		200	-						
Street Fund		-	-						
Transportation Impact Fee Fund		1,245	(396)		-	-	-	-	(396)
Park Development Fund		-	-						
Real Estate Excise Tax Funds		670	(396)						(396)
Bond Proceeds		-	-						
State Infrastructure Loan Proceeds		-	-						
<b>Total</b>		<b>3,212</b>	-	-	-	-	-	-	-

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 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 is complete. It remains in the Capital Improvement Plan because the City will be reimbursed for this project by developer contributions for some of the project costs. That reimbursement is reflected in the final year of the Forecast below. The original project description is below, for the information of City Council, City staff and the public.

This project included approximately 1900 feet of roadway widening and frontage improvements on Maple Valley between SE 264th Street and SE 258th Street. On Maple Valley Highway, the improvements extended the Four Corners project 1800' north of the SE 264th Street and included four travel lanes, continuous left-turn lane, bike lanes, curb, gutter, planter, and sidewalk. Additional improvements included new or modified storm drainage system, roadway lighting, signing and striping, landscape enhancement, and, retaining walls and handrails as necessary. Phase 1 constructed improvements between SE 260th Street and SE 264th Street.



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	1,119	-						
Acquisition	351	-						
Construction	2,315	-	-					
Debt Service	-	-						
<b>Total</b>	<b>3,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	2,980	-	-	-	-	-		
County Grants	-	-						
Developer Cont after 3225 units (G)	50.8%	409						409
General Fund	-	-						
Surface Water Mgt Fund	200	(4)	-					(4)
Street Fund	-	-						
Transportation Impact Fee Fund	605	(204)	-	-	-	-	-	(204)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	(200)						(200)
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>3,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

CIP Program:      **Transportation**

Project Number:      **T34**

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

Lead Department:   **Public Works**

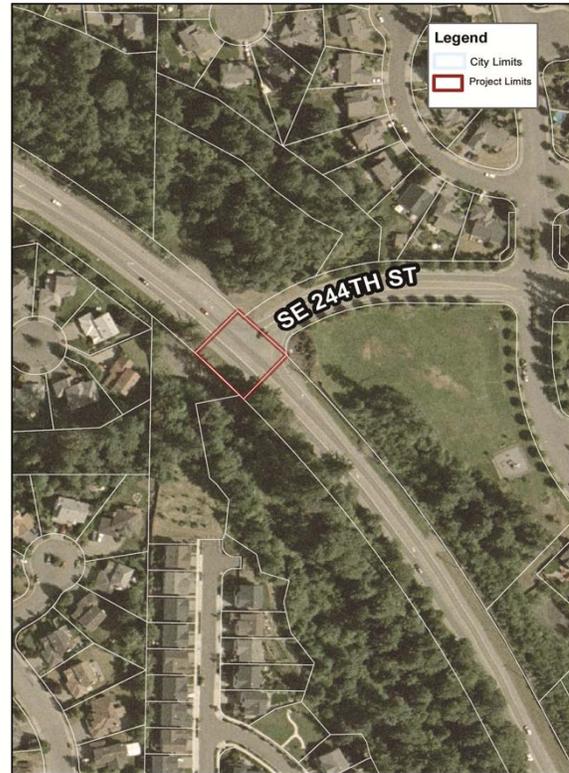
Total Project Cost:                      **470**

Non City Revenue:                         **294   63%**

Net City Cost:                              **176   37%**

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10	Total	2014	2015	2016	2017	2018	2019
	Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	50				50		
Acquisition	-	-						
Construction	-	420					420	
Debt Service	-	-						
<b>Total</b>	-	<b>470</b>	-	-	-	<b>50</b>	<b>420</b>	-
<b>Project Funding Sources:</b>								
Federal Grants		-						
State Grants      Construction	70.0%	294					294	
County Grants		-						
Developer Cont after 1085 units (F)	63.2%	111						111
General Fund		-						
Surface Water Mgt Fund		-					7	(7)
Street Fund		-						
Transportation Impact Fee Fund		65	-	-	-	50	119	(104)
Park Development Fund		-						
Real Estate Excise Tax Funds		-						
Bond Proceeds		-						
State Infrastructure Loan Proceeds		-						
<b>Total</b>		<b>470</b>	-	-	-	<b>50</b>	<b>420</b>	-

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T36

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

**Lead Department:** Public Works

**Total Project Cost:** 2,500

**Non City Revenue:** 1,334 53%

**Net City Cost:** 1,167 47%

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10	Total	2014	2015	2016	2017	2018	2019
	Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	220				220		
Acquisition	-	375				375		
Construction	-	1,905					1,905	
Debt Service	-	-						
<b>Total</b>	-	<b>2,500</b>	-	-	-	<b>595</b>	<b>1,905</b>	-

**Project Funding Sources:**

Federal Grants		-	-	-	-	-	-	-
State Grants	Construction	70.0%	-	1,334	-	-	1,334	-
County Grants			-	-	-	-	-	-
Developer Cont after 700 units (E)		37.2%	-	434	-	-	-	434
General Fund			-	-	-	-	-	-
Surface Water Mgt Fund			-	-	-	-	200	(200)
Street Fund			-	-	-	-	-	-
Transportation Impact Fee Fund			-	733	-	-	595	372
Park Development Fund			-	-	-	-	-	(234)
Real Estate Excise Tax Funds			-	-	-	-	-	-
Bond Proceeds			-	-	-	-	-	-
State Infrastructure Loan Proceeds			-	-	-	-	-	-
<b>Total</b>			-	<b>2,500</b>	-	-	<b>595</b>	<b>1,905</b>

**Maintenance & Operation Costs:**

## CIP Project Form

### 2014 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T37

Project Name: SR 169 & SE 271st PI Intersection

Lead Department: Public Works

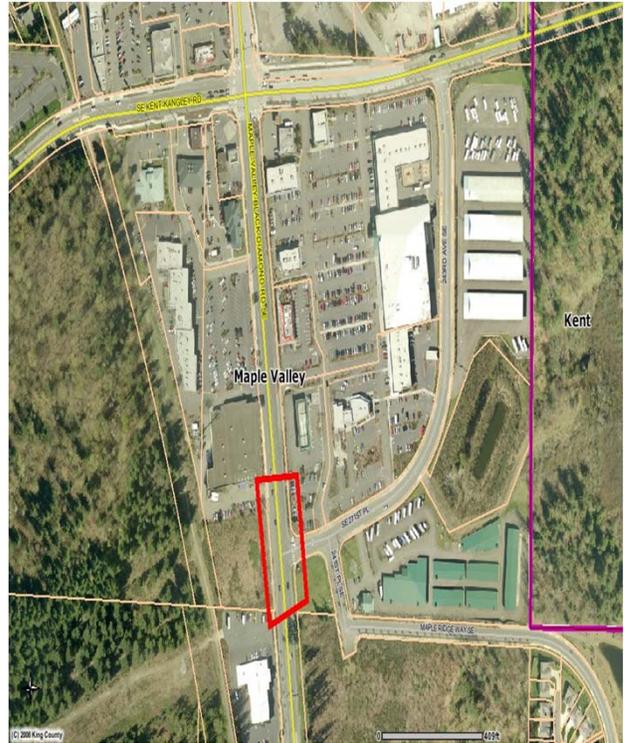
Total Project Cost: 775

Non City Revenue: 500 65%

Net City Cost: 275 35%

**Project Description and Justification:**

Install a new traffic signal at the intersection of SR 169 and SE 271st Place. Construct approximately 240 lf of new curb, gutter, and sidewalk on the west side of SR 169 to complete a missing gap that will result in a continuous 2nd south bound lane on SR 169 from SR 516 to SE 276th St.



**Project Financial Summary**

	Last 10	Total	2014	2015	2016	2017	2018	2019
	Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	66	-						
Acquisition	-	-						
Construction	709	-						
Debt Service	-	-						
<b>Total</b>	<b>775</b>	-	-	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	500	-						
State Grants	-	-						
County Grants	-	-						
Developer Cont after 4135 units (J)	61.3%	168						168
General Fund	-	-						
Surface Water Mgt Fund	50	-						
Street Fund	-	-						
Transportation Impact Fee Fund	225	(168)						(168)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>775</b>	-	-	-	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>				<b>10</b>	<b>12</b>	<b>14</b>	<b>16</b>	<b>18</b>

# CIP Project Form

## 2014 Budget

Dollars in Thousands

**CIP Program:** Transportation

**Project Number:** T39

**Project Name:** SR 169 Widening (Witte Rd to SE 244th)

**Lead Department:** Public Works

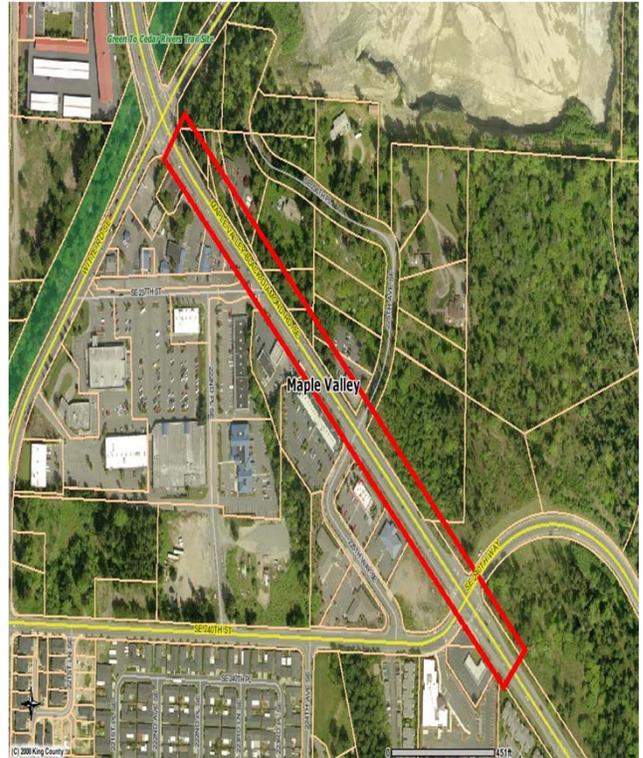
**Total Project Cost:** 6,350

**Non City Revenue:** 3,640 57%

**Net City Cost:** 2,710 43%

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10	Total	2014	2015	2016	2017	2018	2019
	Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	700	700					
Acquisition	-	450		450				
Construction	-	5,200			5,200			
Debt Service	-	-						
<b>Total</b>	-	<b>6,350</b>	<b>700</b>	<b>450</b>	<b>5,200</b>	-	-	
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants     Construction	70.0%	3,640			3,640			
County Grants	-	-						
Developer Cont after 700 units (E)	37.2%	1,008						1,008
General Fund	-	-						
Surface Water Mgt Fund	-	-			200			(200)
Street Fund	-	-						
Transportation Impact Fee Fund	-	1,702	700	450	1,360	-	-	(808)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>6,350</b>	<b>700</b>	<b>450</b>	<b>5,200</b>	-	-	-
<b>Maintenance &amp; Operation Costs:</b>						<b>24</b>	<b>26</b>	<b>28</b>

# CIP Project Form

## 2014 Budget

Dollars in Thousands

CIP Program:        **Transportation**

Project Number:        **T28a**

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

Lead Department:    **Public Works**

Total Project Cost:                **2,810**

Non City Revenue:                    **1,750     62%**

Net City Cost:                         **1,060     38%**

**Project Description and Justification:**

Reconstruct Witte Road from SR 169 to SE 240th Street to 3 lanes. Install new curb, gutter, bike lanes, street lights and sidewalk on the eastside. Project may include a retaining wall on the west side.



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	260		260				
Acquisition	-	50		50				
Construction	-	2,500			2,500			
Debt Service	-	-						
<b>Total</b>	-	<b>2,810</b>	-	<b>310</b>	<b>2,500</b>	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	1,750			1,750			
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	1,060	-	310	750	-	-	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>2,810</b>	-	<b>310</b>	<b>2,500</b>	-	-	-
<b>Maintenance &amp; Operation Costs:</b>								

# CIP Project Form

## 2014 Budget

Dollars in Thousands

CIP Program:        **Transportation**

Project Number:        **T28b**

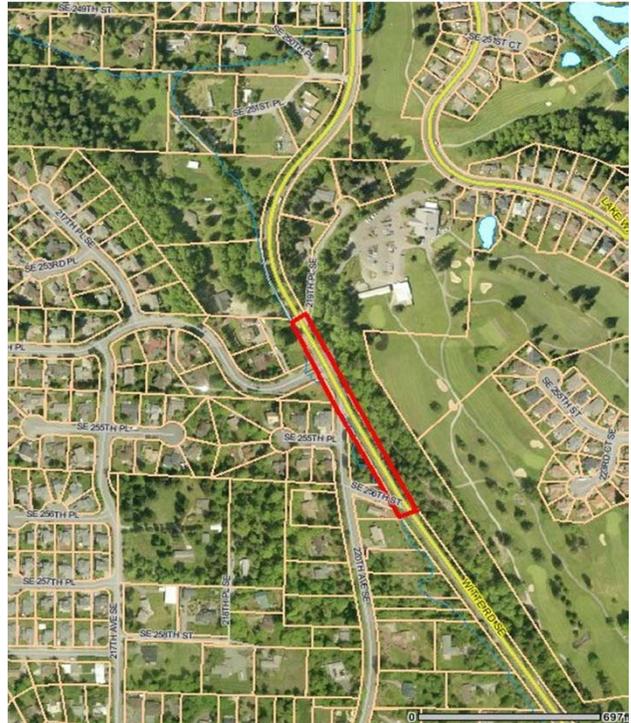
Project Name:        **Witte Road Improvements (SE 254th PI to SE 256th PI)**

Lead Department:    **Public Works**

Total Project Cost:                    1,250

Non City Revenue:                      -        0%

Net City Cost:                            1,250    100%



**Project Description and Justification:**

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

### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	130			130			
Acquisition	-	20			20			
Construction	-	1,100				1,100		
Debt Service	-	-						
<b>Total</b>	-	<b>1,250</b>	-	-	<b>150</b>	<b>1,100</b>	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	625	-	-	75	550	-	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	625	-	-	75	550	-	-
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>1,250</b>	-	-	<b>150</b>	<b>1,100</b>	-	-

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

CIP Program:        **Transportation**

Project Number:        **T28c**

Project Name:        **Witte Road Improvements (SE 249th to SR 516)**

Lead Department:    **Public Works**

Total Project Cost:                **555**

Non City Revenue:                    -        **0%**

Net City Cost:                        **555    100%**

**Project Description and Justification:**

Construct center turn/merge lane along with curb, gutter and sidewalk.



**Project Financial Summary**

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	75					75	
Acquisition	-	30					30	
Construction	-	450						450
Debt Service	-	-						
<b>Total</b>	-	<b>555</b>	-	-	-	-	<b>105</b>	<b>450</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	<b>278</b>	-	-	-	-	53	225
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	<b>278</b>	-	-	-	-	53	225
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>555</b>	-	-	-	-	<b>105</b>	<b>450</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

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

**Project Number:**            **T23**

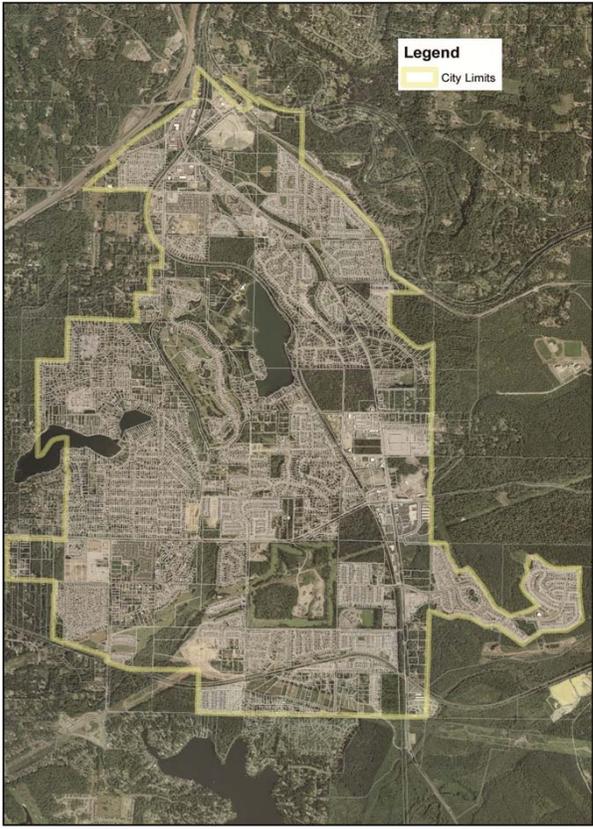
**Project Name:**            **Annual Asphalt Overlay Program**

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

**Total Project Cost:**            3,842

**Non City Revenue:**               -        0%

**Net City Cost:**                    **3,842    100%**



**Project Description and Justification:**

This project provides annual funding for the City's pavement management program. Based on an annual review of the condition of the City's roadways, a road segment or segments are selected for repair or overlay to maintain the integrity of the City's street system. In late 2012, the City adopted a Transportation Benefit District to fund various transportation improvements. The funding will come from a \$20 vehicle license fee. The City won't start collecting the fee until mid 2013 and will collect it on a monthly with a distribution from the State of Washington. The annual collection amounts are estimated to be about \$325,000. Since only partial funding will be received in 2013, the City will use other City funding to fund the program in 2013.

### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	114	25				25		
Acquisition	-	-						
Construction	1,903	1,800	300	300	300	300	300	300
Debt Service	-	-						
<b>Total</b>	<b>2,017</b>	<b>1,825</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>325</b>	<b>300</b>	<b>300</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	1,530	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	487	-						
Transportation Benefit District Fund	-	1,825	300	300	300	325	300	300
<b>Total</b>	<b>2,017</b>	<b>1,825</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>325</b>	<b>300</b>	<b>300</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

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

**Project Number:**            **T24**

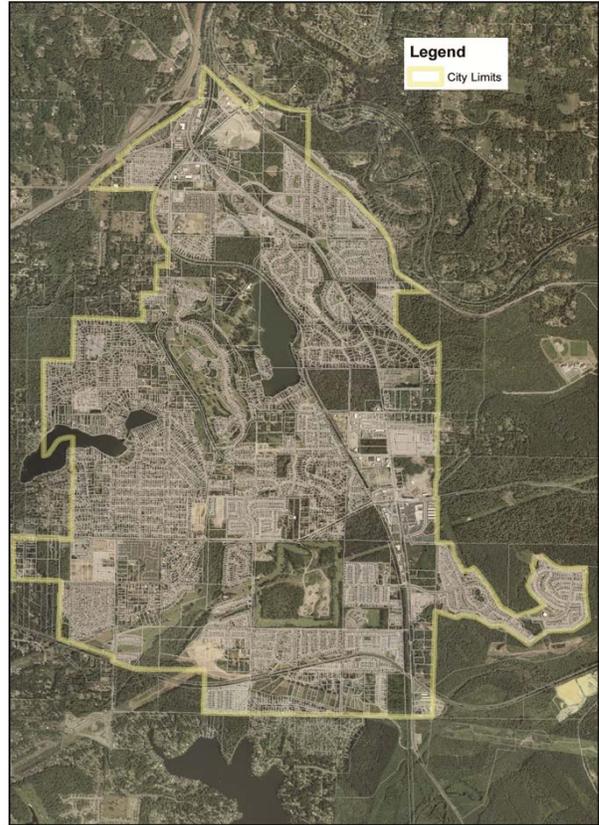
**Project Name:**            **Miscellaneous Street Improvements**

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

**Total Project Cost:**            **957**

**Non City Revenue:**            **-        0%**

**Net City Cost:**                **957   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 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	51	-						
Acquisition	-	-						
Construction	307	600	100	100	100	100	100	100
Debt Service	-	-						
<b>Total</b>	<b>357</b>	<b>600</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Project Funding Sources:**

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	13	-						
Transportation Impact Fee Fund	18	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	327	600	100	100	100	100	100	100
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>357</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

## 2014 Budget

Dollars in Thousands

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

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

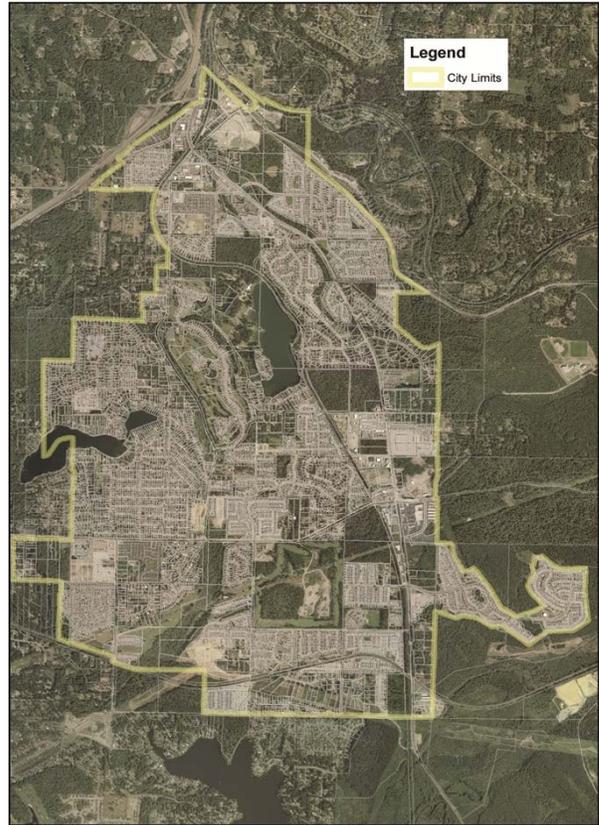
**Project Name:**            **Non Motorized Plan Implementation**

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

**Total Project Cost:**            1,024

**Non City Revenue:**               -       0%

**Net City Cost:**                 **1,024   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 were used to prepare an update to the non-motorized plan.

### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	121	-						
Acquisition	-	-						
Construction	103	800	200		300		300	
Debt Service	-	-						
<b>Total</b>	<b>224</b>	<b>800</b>	<b>200</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>

**Project Funding Sources:**

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	12	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	212	800	200	-	300	-	300	-
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>224</b>	<b>800</b>	<b>200</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

CIP Program:      **Transportation**

Project Number:      **T33a**

Project Name:      **SE 276th (240th SE to SR169)**

Lead Department:   **Public Works**

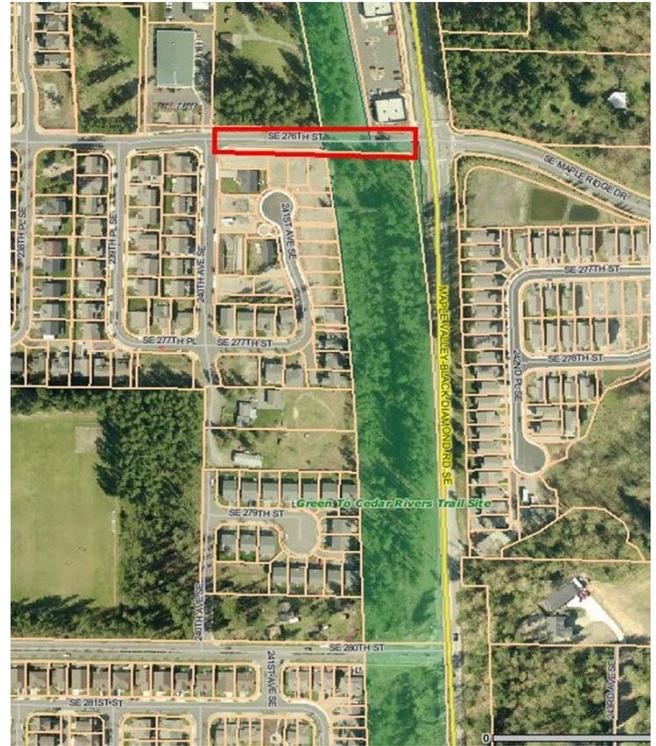
Total Project Cost:                    **267**

Non City Revenue:                        -      **0%**

Net City Cost:                             **267   100%**

**Project Description and Justification:**

Construct curb, gutter and sidewalks on SE 276th Street between 240th Avenue SE and SR 169 to complete the gaps in the sidewalk system.



**Project Financial Summary**

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	143	17			17			
Acquisition	-	10			10			
Construction	2	95				95		
Debt Service	-	-						
<b>Total</b>	<b>145</b>	<b>122</b>	-	-	<b>27</b>	<b>95</b>	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	23	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	92	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	30	122	-	-	27	95	-	-
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>145</b>	<b>122</b>	-	-	<b>27</b>	<b>95</b>	-	-
<b>Maintenance &amp; Operation Costs:</b>						<b>5</b>	<b>6</b>	<b>7</b>

## CIP Project Form

### 2014 Budget

Dollars in Thousands

CIP Program:      **Transportation**

Project Number:      **T33b**

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

Lead Department:   **Public Works**

Total Project Cost:                      **60**

Non City Revenue:                         -      **0%**

Net City Cost:                               **60   100%**

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10	Total	2014	2015	2016	2017	2018	2019
	Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	45						45
Acquisition	-	15						15
Construction	-	-						
Debt Service	-	-						
<b>Total</b>	-	<b>60</b>	-	-	-	-	-	<b>60</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	<b>60</b>	-	-	-	-	-	<b>60</b>
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>60</b>	-	-	-	-	-	<b>60</b>

**Maintenance & Operation Costs:**

## CIP Project Form

### 2014 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**

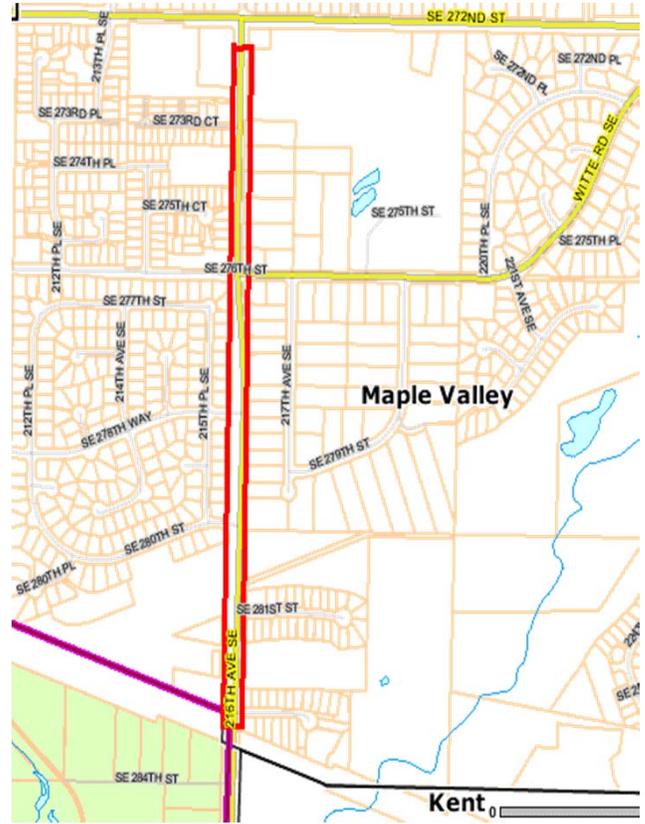
Total Project Cost: **2,031**

Non City Revenue: **- 0%**

Net City Cost: **2,031 100%**

**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 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	200	-						
Acquisition	167	-						
Construction	-	1,664	1,664					
Debt Service	-	-						
<b>Total</b>	<b>367</b>	<b>1,664</b>	<b>1,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants      Construction	70%	-	-					
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	239	239					
Street Fund	-	-						
Transportation Impact Fee Fund	367	1,425	1,425					
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>367</b>	<b>1,664</b>	<b>1,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Maintenance &amp; Operation Costs:</b>				<b>20</b>	<b>22</b>	<b>24</b>	<b>26</b>	<b>28</b>

## CIP Project Form

### 2014 Budget

Dollars in Thousands

CIP Program:      **Transportation**

Project Number:      **T40**

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

Lead Department:   **Public Works**

Total Project Cost:                      **200**

Non City Revenue:                         -      **0%**

Net City Cost:                               **200   100%**



**Project Description and Justification:**

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

### Project Financial Summary

	Last 10	Total	2014	2015	2016	2017	2018	2019
	Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Engineering	-	200		200				
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
<b>Total</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants      Construction	-	-						
County Grants	-	-						
Developer Cont after 1,500 units (Z)   37.2%	-	74						74
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	126	-	200				(74)
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Maintenance & Operation Costs:**



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# Surface Water Management Program

# CIP Project Form

## 2014 Budget

Dollars in Thousands

**CIP Program:** Surface Water Management

**Project Number:** S10

**Project Name:** Water Quality Retrofits

**Lead Department:** Public Works

**Total Project Cost:** 352

**Non City Revenue:** - 0%

**Net City Cost:** 352 100%



**Project Description and Justification:**

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

### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	7	30	5	5	5	5	5	5
Acquisition	-	-						
Construction	45	270	45	45	45	45	45	45
Debt Service	-	-						
<b>Total</b>	<b>52</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	52	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>52</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

## 2014 Budget

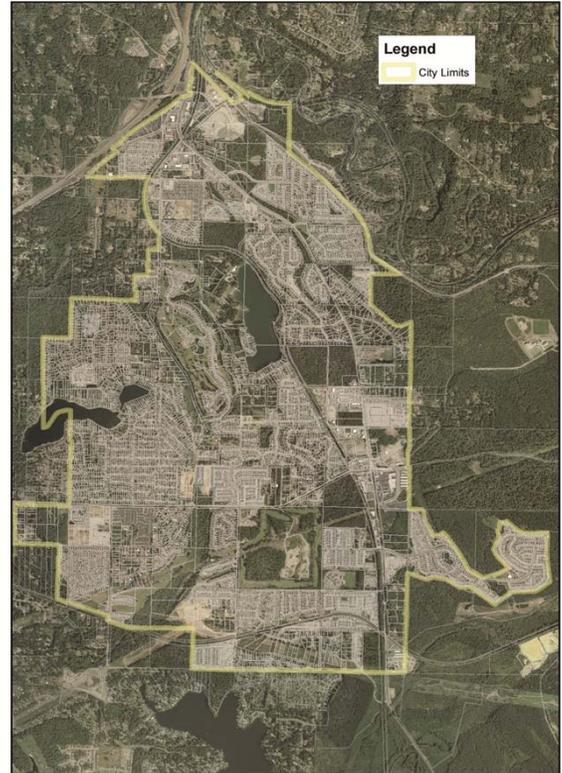
Dollars in Thousands

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

**Project Name:** Miscellaneous Drainage Improvements

**Lead Department:** Public Works

**Total Project Cost:** 1,830  
**Non City Revenue:** - 0%  
**Net City Cost:** 1,830 100%



**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 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	115	270	45	45	45	45	45	45
Acquisition	-	-						
Construction	215	1,230	205	205	205	205	205	205
Debt Service	-	-						
<b>Total</b>	<b>330</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	330	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>330</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:** \_\_\_\_\_



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# Parks & Recreation Program

# CIP Project Form

## 2014 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P3**

Project Name: **Summit Ballfields**

Lead Department: **Parks**

Total Project Cost: **17,580**

Non City Revenue: **- 0%**

Net City Cost: **17,580 100%**

**Project Description and Justification:**

The City purchased the property in 2006 from the Tahoma School District. In 2010, the City completed a master planning process for the property that contemplated construction of athletic fields in three phases with funding coming primarily from a voted bond issue that is anticipated to be put to the voters in early 2014. The bond issue could be combined with other park development projects. The 2013 expenditure will be for the cost of 2014 bond issue election.



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	210	600	600					
Acquisition	760	-						
Construction	10	16,000	8,000	8,000				
Debt Service	-	-						
<b>Total</b>	<b>980</b>	<b>16,600</b>	<b>8,600</b>	<b>8,000</b>	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	36	-						
General Fund	50	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	42	-						
	26.61%							
Real Estate Excise Tax Funds	852	-	-	-	-	-	-	-
Bond Proceeds (Voted)	-	16,600	8,600	8,000	-	-	-	-
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>980</b>	<b>16,600</b>	<b>8,600</b>	<b>8,000</b>	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>					<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>

# CIP Project Form

## 2014 Budget

Dollars in Thousands

**CIP Program:** Parks & Recreation

**Project Number:** P5

**Project Name:** Lake Wilderness Lodge

**Lead Department:** Parks

**Total Project Cost:** 2,439

**Non City Revenue:** 1,481 61%

**Net City Cost:** 958 39%

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	450	-						
Acquisition	-	-						
Construction	1,889	100	50			50		
Debt Service	-	-						
<b>Total</b>	<b>2,339</b>	<b>100</b>	<b>50</b>	-	-	<b>50</b>	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	1,481	-						
County Grants	-	-						
Developer Contribution	8	-						
General Fund	232	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	618	100	50	-	-	50	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>2,339</b>	<b>100</b>	<b>50</b>	-	-	<b>50</b>	-	-

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

# CIP Project Form

## 2014 Budget

Dollars in Thousands

**CIP Program:** Parks & Recreation

**Project Number:** P6

**Project Name:** Lake Wilderness Park

**Lead Department:** Parks

**Total Project Cost:** 2,715

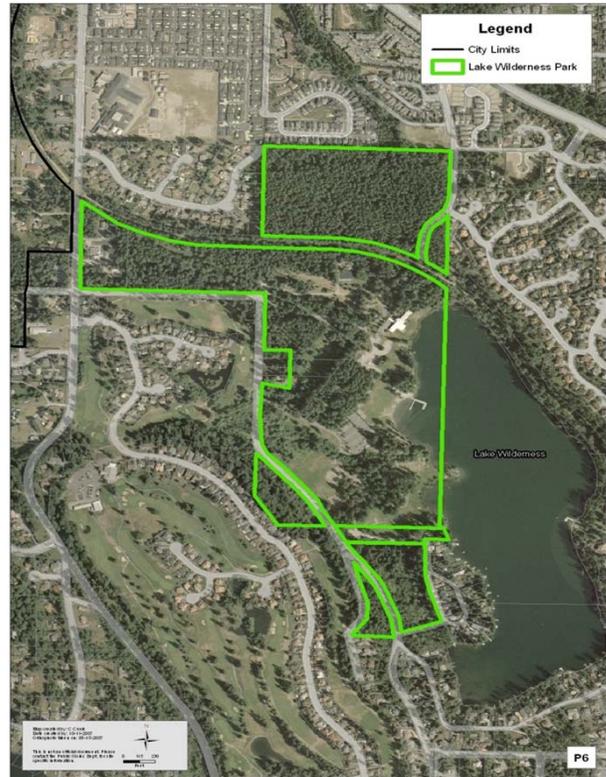
**Non City Revenue:** 300 11%

**Net City Cost:** 2,415 89%

**Project Description and Justification:**

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

2011-2013	525,000	Replace existing dock
2013	300,000	Add'l parking includes Gaffney & Sumr
2015	250,000	Remodel existing beach house
2017	1,500,000	Swim Beach Phase



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	206	250		50		200		
Acquisition	-	-						
Construction	60	2,199	699	200		1,300		
Debt Service	-	-						
<b>Total</b>	<b>266</b>	<b>2,449</b>	<b>699</b>	<b>250</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	300				300		
County Grants	-	-						
Developer Contribution	-	-						
General Fund	139	100		100				
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	55	937	305	109	-	523	-	-
Real Estate Excise Tax Funds	71	1,112	394	41	-	677	-	-
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>266</b>	<b>2,449</b>	<b>699</b>	<b>250</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

**CIP Program:**        **Parks & Recreation**

**Project Number:**        **P10**

**Project Name:**        **Park, Recreation, Culture, and Human**

**Lead Department:**   **Parks**

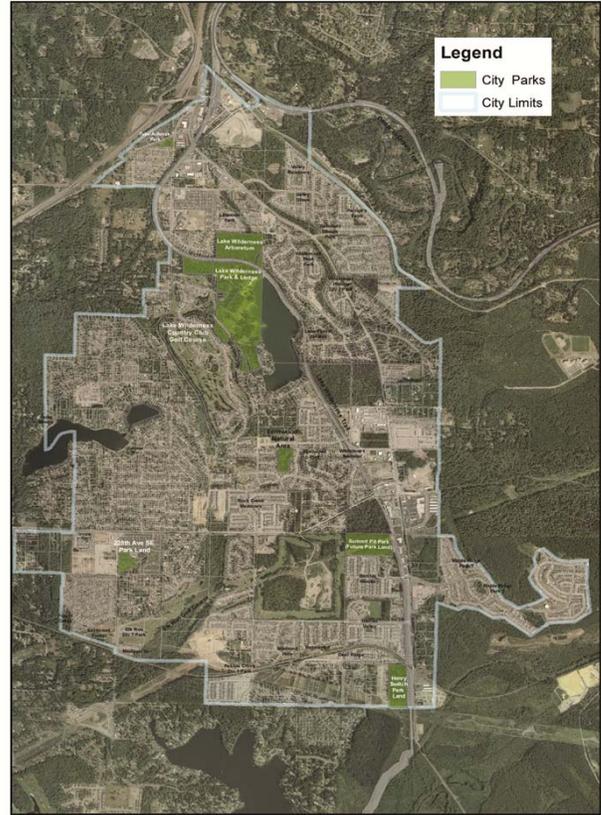
**Total Project Cost:**                100

**Non City Revenue:**                -        0%

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

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	50	50	50					
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
<b>Total</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	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	50	50	50					
Real Estate Excise Tax Funds	-	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>50</b>	<b>50</b>	<b>50</b>	-	-	-	-	-

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

# CIP Project Form

## 2014 Budget

Dollars in Thousands

**CIP Program:** Parks & Recreation

**Project Number:** P11

**Project Name:** Ravensdale Park Phase 2

**Lead Department:** Parks

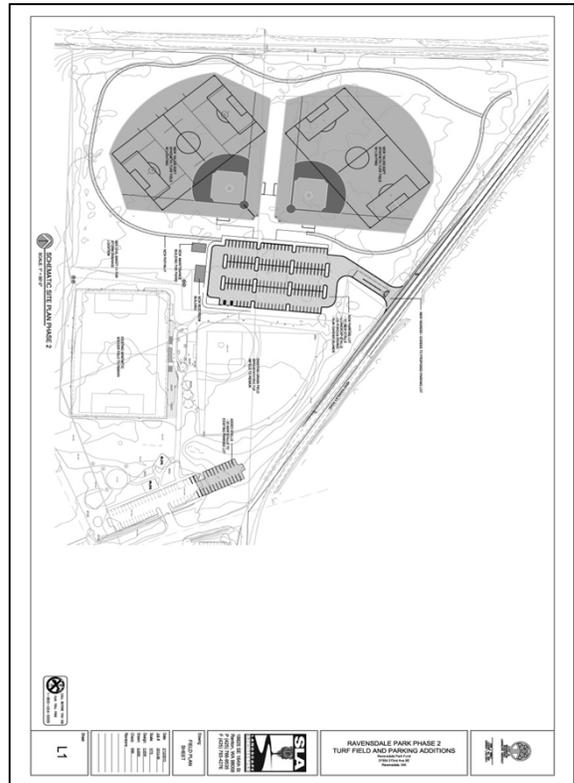
**Total Project Cost:** 2,000

**Non City Revenue:** - 0%

**Net City Cost:** 2,000 100%

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	2,000	2,000					
Debt Service	-	-						
<b>Total</b>	-	<b>2,000</b>	<b>2,000</b>	-	-	-	-	-
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
School District	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	500	500					
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	1,500	1,500					
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	-	<b>2,000</b>	<b>2,000</b>	-	-	-	-	-
<b>Maintenance &amp; Operation Costs:</b>								

# CIP Project Form

## 2014 Budget

Dollars in Thousands

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

Project Name: **Restaurant Improvements**

Lead Department: **Parks**

Total Project Cost: **254**

Non City Revenue: **- 0%**

Net City Cost: **254 100%**

**Project Description and Justification:**

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

2014-2019 \$ 60,000 Placeholder for unforeseen needs

### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	194	60	10	10	10	10	10	10
Debt Service	-	-						
<b>Total</b>	<b>194</b>	<b>60</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</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	43	60	10	10	10	10	10	10
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	48	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>194</b>	<b>60</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

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

Project Name: **Course Improvements**

Lead Department: **Parks**

Total Project Cost: **209**

Non City Revenue: **- 0%**

Net City Cost: **209 100%**

**Project Description and Justification:**

The City acquired Lake Wilderness Golf Course in November 2006. The City owns a water right that is used to irrigate the course and the pump house is in need of an electrical upgrade to keep it operating properly. The course operator is in need of a sprayer to more efficiently maintain the turf.

2014-2018 \$ 90,000 Placeholder for unforeseen needs

### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction & Equipment	119	90	15	15	15	15	15	15
Debt Service	-	-						
<b>Total</b>	<b>119</b>	<b>90</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Lake Wilderness Golf Course Fund	43	90	15	15	15	15	15	15
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Impact Fee Fund	-	-						
Real Estate Excise Tax Funds	45	-						
Bond Proceeds (Voted)	-	-						
Vehicle Rental Fund	32	-						
<b>Total</b>	<b>119</b>	<b>90</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>

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

# Community Facilities Program

# CIP Project Form

## 2014 Budget

Dollars in Thousands

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

**Project Name:** Enhanced Youth, Community & Senior

**Lead Department:** Park & Recreation Department

**Total Project Cost:** 11,010

**Non City Revenue:** 3,260 30%

**Net City Cost:** 7,750 70%

**Project Description and Justification:**

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



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	114	1,200				600	600	
Acquisition	-	-						
Construction	696	9,000				2,000	7,000	
Debt Service	-	-						
<b>Total</b>	<b>810</b>	<b>10,200</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	-	-					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	130			-	65	65	
Real Estate Excise Tax Funds	25	670			-	335	335	
Bond Proceeds (Voted)	-	6,400				2,200	4,200	
State Infrastructure Loan	-	-						
<b>Total</b>	<b>810</b>	<b>10,200</b>	-	-	-	<b>2,600</b>	<b>7,600</b>	-

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

# CIP Project Form

## 2014 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: **383**

Non City Revenue: **- 0%**

Net City Cost: **383 100%**

**Project Description and Justification:**

In 2000, the City purchased 54 acres of undeveloped land on Maple Valley Highway, north of SE 260th St, directly across from the Tahoma School District administration building. Per the bond covenant used to purchase a portion of the property, at least 50% of the site must remain in public use. Funds in the forecast are placeholders for planning and initiating the process of seeking public/private partnerships with interested developers to explore appropriate strategies to mitigate capital costs to the City while encouraging quality development. The goal of the Maple Valley City Council is to open a new city hall on the site by the year 2020.



### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	8	375	25	50	100	100	100	
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
<b>Total</b>	<b>8</b>	<b>375</b>	<b>25</b>	<b>50</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	6	300			100	100	100	
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	1	75	25	50				
Bond Proceeds	-	-						
Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>8</b>	<b>375</b>	<b>25</b>	<b>50</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>

**Maintenance & Operation Costs:**



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# Debt Service Program

# CIP Project Form

## 2014 Budget

Dollars in Thousands

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

Project Name: **2004 Infrastructure Loan**

Lead Department: **Finance**

Total Project Cost:

Non City Revenue: **0%**

Net City Cost: **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.

	2013	196	185	11	2,215				
	2014	195	185	10	2,031				
	2015	194	185	9	1,846				
	2016	193	185	8	1,662				
	2017	192	185	7	1,477				
	2018	191	185	6	1,292				
	2019	190	185	6	1,108				
	2020	189	185	5	923				
	2021	188	185	4	738				
	2022	187	185	3	554				
	2023	186	185	2	369				
	2024	186	185	1	185				
				1	-				

### Project Financial Summary

	Last 10 Years	Total 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	1,479	1,155	195	194	193	192	191	190
<b>Total</b>	<b>1,479</b>	<b>1,155</b>	<b>195</b>	<b>194</b>	<b>193</b>	<b>192</b>	<b>191</b>	<b>190</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	114	54	54					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	739	577	97	97	96	96	96	95
Park Development Fund	-	-						
Real Estate Excise Tax Funds	625	523	43	97	96	96	96	95
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>1,479</b>	<b>1,155</b>	<b>195</b>	<b>194</b>	<b>193</b>	<b>192</b>	<b>191</b>	<b>190</b>

**Maintenance & Operation Costs:**

# CIP Project Form

## 2014 Budget

Dollars in Thousands

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

Project Name: **2005 Bond Refunding**

Lead Department: **Finance**

Total Project Cost:

Non City Revenue: **0%**

Net City Cost: **100%**

**Project Description and Justification:**

**Debt Ser    Principal    Interest    Balance**

This bond issue refinanced the callable portion of the 2000 general obligation bond issue saving the City \$218,372 in net present value savings. Interest rates on the new bond issue is between 3.0% and 4.25% with maturities between 2005 and 2020. Larger payments began in 2011 after the non callable portion of the 2000 bond issue is paid off in 2010. Since an advance refunding of bonds can only be done one time and the 2005 Bonds are technically still those original 2000 Bonds, but just refinanced at a lower interest rate. The call date of the 2005 Bonds had a standard 10-year call of 6/1/2015. Since an advance refunding had already been done on those 2000 Bonds, these 2005 Bonds can only be done as a "current" refunding. A current refunding means bonds can only be called/refunded within 90 days of the call date. So the 2005 Bonds aren't eligible to be refunded until 3/1/2015 at the earliest (3 months within the 6/1/15 call date)

									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 2014-19	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	3,041	3,360	563	561	558	560	560	559
<b>Total</b>	<b>3,041</b>	<b>3,360</b>	<b>563</b>	<b>561</b>	<b>558</b>	<b>560</b>	<b>560</b>	<b>559</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	1,922	590	127	63	67	72	76	185
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	608	673	113	112	112	112	112	112
Park Development Fund	-	-						
Real Estate Excise Tax Funds	506	2,097	323	385	379	375	372	263
Bond Proceeds	5	-						
State Infrastructure Loan Proceeds	-	-						
<b>Total</b>	<b>3,041</b>	<b>3,360</b>	<b>563</b>	<b>561</b>	<b>558</b>	<b>560</b>	<b>560</b>	<b>559</b>

**Maintenance & Operation Costs:**

## CIP Project Form

### 2014 Budget

Dollars in Thousands

CIP Program: Debt Service Program Project Number: D6

Project Name: 2014 Councilmanic Parks

Lead Department: Finance

Total Project Cost:

Non City Revenue: 0%

Net City Cost: 100%

**Project Description and Justification:**

Debt Ser    Principal    Interest    Balance

This bond issue will be used to fund the \$1.5 million in City costs for Ravensdale Park Phase 2 improvements.

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

### Project Financial Summary

	Last 10	Total	2014	2015	2016	2017	2018	2019
	Years	2014-19	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Project Costs:</b>								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	-	1,084	181	181	181	181	180	180
<b>Total</b>	-	<b>1,084</b>	<b>181</b>	<b>181</b>	<b>181</b>	<b>181</b>	<b>180</b>	<b>180</b>
<b>Project Funding Sources:</b>								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	1,084	181	181	181	181	180	180
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
<b>Total</b>	-	<b>1,084</b>	<b>181</b>	<b>181</b>	<b>181</b>	<b>181</b>	<b>180</b>	<b>180</b>

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

# Appendix



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# Appendices

This part of the City of Maple Valley's Budget Document presents analytical information, much of it over the last ten years, that provides a context for understanding the city's overall financial health.

	<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.	
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<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.	
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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.	
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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	
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## Appendix A: Changes in Fund Balances - Governmental Funds

### Last Ten Years

(modified accrual basis of accounting)

Page 1 of 2

	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>	<b>3,629,924</b>	<b>4,777,283</b>	<b>2,603,108</b>	<b>7,017,380</b>
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>-</b>	<b>-</b>	<b>1,429,529</b>	<b>(4,491,689)</b>
<b>REVENUE AND OTHER SOURCES OVER</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
Committed - Capital Improvement Plan	-	-	-	-
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%

#### Source:

Applicable years' comprehensive annual financial report.

	2007	2008	2009	2010	2011	2012
\$	2,547,157	\$ 2,678,139	\$ 2,971,125	\$ 3,049,990	\$ 3,139,117	\$ 3,200,310
	2,313,211	2,119,678	1,865,487	1,942,926	2,100,009	2,528,876
	573,486	597,819	608,851	745,107	1,632,226	1,698,866
	1,252,081	761,174	528,117	686,659	551,843	1,043,963
	36,555	39,204	38,373	43,419	37,520	38,828
	<b>6,722,490</b>	<b>6,196,014</b>	<b>6,011,953</b>	<b>6,468,101</b>	<b>7,460,715</b>	<b>8,510,843</b>
	655,476	551,741	510,479	637,548	782,423	861,982
	5,103,822	2,852,527	1,915,853	2,426,341	1,515,257	3,085,412
	2,042,708	1,849,256	1,222,983	1,453,902	3,066,003	2,428,849
	77,701	110,401	105,261	106,404	176,372	153,605
	935,003	751,135	391,408	503,013	488,306	424,707
	<b>15,537,200</b>	<b>12,311,074</b>	<b>10,157,937</b>	<b>11,595,309</b>	<b>13,489,076</b>	<b>15,465,398</b>
	-3%	-21%	-17%	14%	16%	15%
	1,641,869	1,965,539	1,899,627	1,936,460	1,819,336	2,004,745
	850,330	952,929	987,742	910,052	956,631	1,123,179
	212,019	200,799	220,294	273,033	217,842	232,840
	1,424,527	1,366,646	1,387,051	1,584,388	1,584,155	1,680,423
	2,294,699	2,331,111	2,376,542	2,714,104	3,557,118	3,851,964
	974,976	1,282,523	1,328,019	1,313,601	1,302,269	1,460,712
	8,223,123	2,433,960	2,083,767	3,030,870	3,950,040	2,970,732
	418,595	474,668	524,621	544,621	559,621	579,621
	282,200	285,170	276,956	216,558	197,475	181,551
	<b>16,322,338</b>	<b>11,293,345</b>	<b>11,084,619</b>	<b>12,523,687</b>	<b>14,144,487</b>	<b>14,085,767</b>
	15%	-31%	-2%	13%	13%	0%
	<b>(785,138)</b>	<b>1,017,729</b>	<b>(926,682)</b>	<b>(928,378)</b>	<b>(655,411)</b>	<b>1,379,631</b>
	1,396,500	479,250	-	-	-	-
	99,170	(31,561)	267,055	(177,783)	647,304	46,893
	<b>1,495,670</b>	<b>447,689</b>	<b>267,055</b>	<b>(177,783)</b>	<b>647,304</b>	<b>46,893</b>
	<b>710,532</b>	<b>1,465,418</b>	<b>(659,627)</b>	<b>(1,106,161)</b>	<b>(8,107)</b>	<b>1,426,524</b>
	<b>11,573,797</b>	<b>12,284,329</b>	<b>13,749,747</b>	<b>13,090,120</b>	<b>11,983,959</b>	<b>11,975,852</b>
	12,267	15,815	37,517	47,311	37,019	5,000
	8,994,595	10,904,549	10,439,971	9,900,220	9,105,966	10,389,134
	-	-	-	-	-	19,025
	3,277,467	2,829,383	2,612,632	2,036,428	2,832,867	2,989,217
	<b>\$ 12,284,329</b>	<b>\$ 13,749,747</b>	<b>\$ 13,090,120</b>	<b>\$ 11,983,959</b>	<b>\$ 11,975,852</b>	<b>\$ 13,402,376</b>
	9%	9%	9%	8%	7%	7%
	44%	35%	32%	23%	30%	29%
	75%	122%	118%	96%	85%	95%

**Appendix B: Property Tax Data**

Last Ten Years

Page 1 of 2

	2003	2004	2005	2006
<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 Increase in 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	1.45	1.42	1.37	1.31
<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 District				
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	38,930
Total Collections to Date	1,842,808	1,996,767	2,158,949	2,352,445
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%
Current Amount Outstanding	-	-	-	-
Percent of Current Amount Outstanding by Year	0.0%	0.0%	0.0%	0.0%
<b>Single Family Residential (SFR) Property Taxes</b>				
Average Value of SFR	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. Less than 5% of City parcels are in Public Hospital District #1 with an additional levy rate of \$.50 per \$1,000 of assessed valuation.

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

**Source:**

King County Assessor's Office.

2007	2008	2009	2010	2011	2012
2,293,057,004	2,579,005,968	2,446,394,927	2,437,805,896	2,296,106,212	2,143,931,000
14%	12%	-5%	0%	-6%	-7%
84,356,197	51,762,393	45,038,436	34,004,314	26,605,677	57,519,249
2,261,297	-	-	3,740,931	-	2,315,419
86,617,494	51,762,393	45,038,436	37,745,245	26,605,677	59,834,668
<b>1.26</b>	<b>1.17</b>	<b>1.08</b>	<b>1.25</b>	<b>1.29</b>	<b>1.38</b>
2.33	2.13	1.96	2.22	2.28	2.42
1.29	1.21	1.10	1.28	1.34	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
0.21	0.30	0.27	0.30	0.30	0.30
	0.06	0.05	0.00	0.00	0.00
	0.10	0.09	0.11	0.11	0.12
0.50	0.45	0.42	0.49	0.57	0.57
2.46	2.32	2.22	2.74	3.39	3.54
1.71	1.55	1.44	1.70	1.89	2.05
1.67	1.57	1.45	1.72	1.62	1.72
<b>10.40</b>	<b>9.91</b>	<b>9.20</b>	<b>10.78</b>	<b>11.72</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>13.75</b>
2,547,157	2,680,754	2,975,484	3,059,587	3,142,481	3,205,605
778	(1,015)	(238)	(4,243)	(1,982)	(2,218)
2,547,935	2,679,739	2,975,246	3,055,344	3,140,499	3,203,387
8.3%	5.2%	11.0%	2.7%	2.8%	2.0%
7.3%	4.2%	10.0%	1.7%	1.8%	1.0%
2,493,940	2,610,891	2,914,436	2,989,404	3,085,616	3,161,830
97.9%	97.4%	98.0%	97.8%	98.3%	98.7%
53,889	68,656	59,273	59,211	41,140	
2,547,829	2,679,547	2,973,709	3,048,615	3,126,756	3,161,830
100.0%	100.0%	99.9%	99.8%	99.6%	98.7%
106	192	1,537	6,729	13,742	41,556
0.2%	0.3%	2.4%	10.5%	21.5%	65.1%
364,409	346,837	300,261	302,814	275,667	278,251
2.0%	-4.8%	-13.4%	0.9%	-9.0%	0.9%
452	426	373	375	391	382
4,166	4,038	3,563	3,613	3,941	3,789
28.1%	-3.1%	-11.8%	1.4%	9.1%	-3.8%

## Appendix C: Sales Tax Data

Last Ten Years

Page 1 of 2

	SIC Group	2003	2004	2005	2006
<b>Sales Tax Revenue (Locally generated) (1)</b>					
Retail Trade	441-454	\$ 418,633	\$ 450,406	\$ 496,540	\$ 566,306
Construction	236-238	497,249	647,361	554,219	576,577
Food Services, Drinking Places	722	125,845	144,271	156,558	175,413
Wholesale Trade	423-425	103,816	110,161	108,060	110,603
Telecommunication	517	63,298	67,923	80,797	74,846
Other Services	811-814	38,284	44,475	38,204	41,362
Public Administration	921-926	36,846	40,901	43,990	48,402
Administrative and Support Services	561-562	44,082	57,302	48,407	56,009
Manufacturing	311-339	12,070	12,979	16,134	25,006
Rental & Leasing	532	50,504	37,333	46,610	55,800
Arts Entertainment & Recreation	711-713	29,261	26,639	27,481	26,016
Professional, Scientific & Technical Services	541	-	-	13,068	15,982
Finance and Insurance	521-525	37,239	30,786	32,682	30,294
All Other		33,770	55,349	29,198	50,815
		<b>\$ 1,490,897</b>	<b>\$ 1,725,886</b>	<b>\$ 1,691,948</b>	<b>\$ 1,853,431</b>
Overall Annual Percent Growth		9%	16%	-2%	10%
Construction Percent Growth		12%	30%	-14%	4%
Non Construction Percent Growth		8%	9%	5%	12%
<b>Sales Tax Revenue (2)</b>					
Maple Valley Storefront Businesses					
Businesses		149	164	161	168
Sales Tax		\$ 656,572	\$ 668,774	\$ 691,398	\$ 741,513
Maple Valley Home Occupancies					
Businesses		83	92	95	110
Sales Tax		29,154	23,650	22,755	31,925
Maple Valley Construction Contractors					
Businesses		121	113	106	102
Sales Tax		53,410	66,733	90,614	45,760
Other Construction Contractors					
Businesses		1,305	1,440	1,413	1,384
Sales Tax		443,839	580,628	463,605	530,817
Non Maple Valley Businesses					
Businesses		1,895	2,053	2,170	2,300
Sales Tax		307,922	386,101	423,576	503,416
<b>Total</b>					
<b>Businesses</b>		<b>3,553</b>	<b>3,862</b>	<b>3,945</b>	<b>4,064</b>
<b>Sales Tax</b>		<b>\$ 1,490,897</b>	<b>\$ 1,725,886</b>	<b>\$ 1,691,948</b>	<b>\$ 1,853,431</b>

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

(2) Maple Valley categorization by where business is located

**Source:**

Washington State Department of Revenue.

	2007	2008	2009	2010	2011	2012	% of 2012	
\$	591,788	\$ 575,516	\$ 559,551	\$ 568,584	\$ 613,889	\$ 797,120	39%	
	503,399	376,299	235,090	263,506	330,561	471,520	23%	
	176,899	176,353	165,598	180,369	177,852	222,657	11%	
	119,020	100,462	88,004	77,753	89,395	122,330	6%	Building Suppliers
	80,193	80,524	78,691	78,669	83,542	87,401	4%	
	52,180	51,633	60,605	76,875	77,812	79,971	4%	Auto Services
	76,637	62,532	45,587	53,574	51,183	51,787	3%	State licensing, City of MN
	82,943	53,296	37,830	40,132	42,808	51,642	3%	Landscaping
	13,898	21,651	26,429	25,933	32,475	41,243	2%	Construction Accessories
	73,537	69,803	42,512	36,409	28,450	27,909	1%	Equip Leasing, Videos
	18,443	32,936	21,480	23,706	25,177	27,657	1%	Golf Courses, Fitness
	23,772	20,446	27,336	26,023	22,355	24,662	1%	
	27,820	18,814	15,395	14,290	10,665	12,147	1%	
	2,663	3,093	42,389	40,331	56,678	36,743	2%	
	<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>\$ 2,054,789</b>	<b>100%</b>	
	-1%	-11%	-12%	4%	9%	25%		
	-13%	-25%	-38%	12%	25%	43%		
	5%	-5%	-4%	3%	6%	21%		
								<b>Average Annual Change Last Ten Years</b>
	163	152	148	143	147	186	2%	
\$	760,774	\$ 714,708	\$ 655,892	\$ 677,366	\$ 668,133	\$ 885,170	3%	
	130	138	126	130	129	149	8%	
	39,021	26,660	13,609	14,651	14,627	13,542	-5%	
	109	110	100	113	101	98	-2%	
	57,542	44,955	22,847	29,126	25,729	22,664	-6%	
	1,521	1,435	1,401	1,379	1,429	1,604	2%	
	445,857	331,344	212,243	234,380	304,832	448,856	0%	
	2,570	3,508	3,887	4,078	4,313	4,621	14%	Vehicle sales, Leasing,
	539,998	525,691	541,906	550,631	629,521	684,557	12%	Telephone, Internet
	<b>4,493</b>	<b>5,343</b>	<b>5,662</b>	<b>5,843</b>	<b>6,119</b>	<b>6,658</b>	<b>9%</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>\$ 2,054,789</b>	<b>4%</b>	

## Appendix D: Private Development Activity

### Last Ten Years

	Type	Lots	Sq Ft	Preliminary	Project		
				Plat	Completed	2004	2005
<b>Projects Completed in 2013</b>							
Four Corners Square Bldg L (Grocery Outlet)	NC		18,226	Jul-12	Jan-13		
Mountain View (Rogneby)	SF	43		May-05	Feb-13		
Greenbrier Crest 1 (Sawyer Crest 1)	SF	50		Feb-05	Apr-13		
Four Corners Square Bldg H (Johnson's Hardware)	NC		50,380	Jul-12	Apr-13		
Rock Creek Meadows Division 3	SF	34		Aug-06	Jul-13		
Greenbrier Crest 2 (Sawyer Crest 2)	SF	29		Oct-06	Aug-13		
<b>Total Projects Completed in 2013</b>	<b>5</b>	<b>156</b>	<b>68,606</b>			<b>-</b>	<b>-</b>
<b>City Approved Projects In Progress</b>							
Ridge @ Lake Wilderness	SF	11		Feb-05			
Sun Ridge @ Elk Run Meadows 3	SF	75		May-05			
Logbrook / Reserve @ Maple Valley	SF	60		Sep-05			
Mystic Meadows	SF	25		Sep-06			
Arbors @ Rock Creek Division 1	SF	76		Jul-07			
Arbors @ Rock Creek Division 2	SF	108		Jul-07			
Jordan's Crossing	SF	15		Jul-07			
South Fork Maple Plat	SF	10		Jul-07			
Malloy	SF	44		Oct-07			
Wilderness Hills 3	SF	22		Dec-07			
Wilderness Hills 4	SF	16		Sep-08			
Sun Ridge @ Elk Run 4 Division 1	SF	59		Jun-12			
Four Corners Square Bldg J & K	NC		11,301	Jul-12			
Sun Ridge @ Elk Run 4 Division 2	SF	6		Sep-12			
MV Town Square Bldg M	NC		2,544	May-12			
Summit Professional Office	NC		11,031	Aug-13			
Four Corners Square Bldg B (Walgreen Drug)	NC		-				
Other Previously Approved Plats	SF	56		Pre-Incorporation		13	12
<b>Total Projects In Progress</b>	<b>18</b>	<b>583</b>	<b>24,876</b>			<b>13</b>	<b>12</b>
Projects Completed in Last 9 Years	77	2,220	555,724			365	440
<b>Completed in Last 10 Years and in Progress</b>	<b>100</b>	<b>2,959</b>	<b>649,206</b>			<b>378</b>	<b>452</b>
<b>Last Ten Years</b>						<b>378</b>	<b>830</b>

Housing Units								FR	Approved	FR
2006	2007	2008	2009	2010	2011	2012	2013*	Preliminary Plat Lots *	Engineering *	Recorded Plat Lots *
					15	23	5	-		-
	4			8	9	27	2	-		-
						16	18	-		-
			4	7	5	9	4	-		-
-	4	-	4	15	29	75	29	-	-	-
	4			1		1	1	4		4
		2	9	4	4	9	26	21	25	21
							7	53		53
							-	25	75	-
							1	75	75	1
							-	108		-
							-	15	15	-
							-	10		-
							-	44		-
							-	22		-
							-	16		-
							-	59		-
							-			-
							-	6		-
							-			-
							-			-
6	8	2	4	2		4	5			-
<b>6</b>	<b>12</b>	<b>4</b>	<b>13</b>	<b>7</b>	<b>4</b>	<b>14</b>	<b>40</b>	<b>458</b>	<b>115</b>	<b>79</b>
263	132	94	76	103	123	70	-	-		
<b>269</b>	<b>148</b>	<b>98</b>	<b>93</b>	<b>125</b>	<b>156</b>	<b>159</b>	<b>69</b>	<b>458</b>		
<b>1,099</b>	<b>1,247</b>	<b>1,345</b>	<b>1,438</b>	<b>1,563</b>	<b>1,719</b>	<b>1,878</b>	<b>1,947</b>			

\* Current as of 12/10/2013

## Appendix E: Computation of Legal Debt Margin

December 31, 2012

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin	
					Dollars	%
<b>ASSESSED VALUE</b>	\$ 2,143,931,000					
<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			\$ 32,158,965			
Less: Outstanding Non-Voted Debt				\$ 5,960,451		
Plus: Amount Available in Special Revenue for Debt Retirement						
Remaining Non-Voted Debt Capacity					\$ 26,198,514	81%
<b>Total Voted and Non Voted</b>						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			53,598,275			
Less: Outstanding Voted Debt						
Less: Outstanding Non-Voted Debt				5,960,451		
Plus: Amount Available in Special Revenue for Debt Retirement						
Remaining Voted Debt Capacity					47,637,824	89%
<b>TOTAL GENERAL PURPOSES</b>			53,598,275	5,960,451	47,637,824	89%
<b>UTILITY PURPOSES</b>						
<b>Voted</b>						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			53,598,275			
Less: Outstanding Voted Debt						
Remaining Voted Debt Capacity					53,598,275	
<b>TOTAL UTILITY PURPOSES</b>			53,598,275	-	53,598,275	100%
<b>PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT</b>						
<b>Voted</b>						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			53,598,275			
Less: Outstanding Voted Debt						
Remaining Voted Debt Capacity					53,598,275	
<b>PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT</b>			53,598,275	-	53,598,275	100%
<b>TOTAL CAPACITY</b>			\$ 160,794,825			
<b>CAPACITY UTILIZED</b>				\$ 5,960,451		
<b>LEGAL DEBT MARGIN</b>					\$ 154,834,374	96%

Source:

King County Assessor's Office.

## Appendix F: Sample Debt Service Schedule

Assumed Size of Bond Issue		\$	1,000,000
Assessed Valuation of the City		\$	2,143,931,000
Assumed Assessed Valuation of Individual Property		\$	278,250.95
Interest Rate on the Bonds	5/6/2013		3.00%
Years Bonds Outstanding			20
Annual Debt Service on the Bonds		\$	<b>67,216</b>
1st Year Levy Rate (per \$1,000 of assessed valuation)		\$	0.03
1st Year Payment for Single Family Residence valued at	\$ 278,251	\$	8.72
Average Annual Payment for Single Family Residence at	\$ 278,251	\$	6.64
Average Annual Growth in City Assessed Valuation (from 2003)			6%
Average Annual Growth in Individual Property Value (from 2003)			3%

	City Assessed Valuation Prior Year	Individual Property Value	Individual Property Debt Service
2012	2,143,931,000	\$ 278,251	\$ 8.72
2013	2,266,507,583	285,392	8.46
2014	2,396,092,329	292,717	8.21
2015	2,533,085,921	300,229	7.97
2016	2,677,911,951	307,935	7.73
2017	2,831,018,229	315,838	7.50
2018	2,992,878,168	323,944	7.28
2019	3,163,992,246	332,258	7.06
2020	3,344,889,559	340,785	6.85
2021	3,536,129,451	349,532	6.64
2022	3,738,303,245	358,502	6.45
2023	3,952,036,073	367,703	6.25
2024	4,177,988,809	377,141	6.07
2025	4,416,860,112	386,820	5.89
2026	4,669,388,584	396,748	5.71
2027	4,936,355,056	406,930	5.54
2028	5,218,585,003	417,374	5.38
2029	5,516,951,096	428,086	5.22
2030	5,832,375,899	439,073	5.06
2031	6,165,834,721	450,342	4.91
Total Property Owner Expense			132.89
Average Annual Payment for Single Family Residence		\$	6.64

## Appendix G: Statistics and Ratios

Last Ten Years

Page 1 of 2

	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
<b>Population (April 1)</b>	15,934	16,280	17,870	19,140
<b>Unemployment Rate (King County) (1)</b>	5.3%	4.8%	4.2%	3.8%
<b>Personal Income (Estimate)</b>				
Median Household Income Estimate (King County) (1)	56,952	61,565	61,225	63,745
Persons per Household	2.98	2.95	2.95	2.95
Per Capita Personal Income	19,111	20,869	20,754	21,608
<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>	\$ 1,406,494,280	\$ 1,576,123,000	\$ 1,794,055,783	\$ 2,015,609,742
<b>Net Direct Bonded Debt</b>	\$ 6,455,700	\$ 6,148,800	\$ 7,627,896	\$ 7,186,447
<b>Net Overlapping Debt</b>	30,315,704	32,689,103	32,768,001	32,768,001
<b>Total Net Direct &amp; Overlapping Debt</b>	<u>\$ 36,771,404</u>	<u>\$ 38,837,903</u>	<u>\$ 40,395,897</u>	<u>\$ 39,954,448</u>
<b>City Employees</b>	27.25	32.50	36.25	38.20
<b>City and Contract Employees</b>	40.89	46.10	48.93	50.99
<b>Ratios</b>				
Assessed value per capita	\$ 88,270	\$ 96,813	\$ 100,395	\$ 105,309
Net direct bonded debt per capita	\$ 405	\$ 378	\$ 427	\$ 375
Net direct and overlapping debt per capita	\$ 2,308	\$ 2,386	\$ 2,261	\$ 2,087
Ratio of net direct debt/capita to per capita personal income	2.1%	1.8%	2.1%	1.7%
Ratio of net total debt/capita to per capita personal income	12.1%	11.4%	10.9%	9.7%
Ratio of net direct bonded debt to assessed value	0.5%	0.4%	0.4%	0.4%
Ratio of net direct & overlapping debt to assessed value	2.6%	2.5%	2.3%	2.0%
City employees per 1000 population	1.7	2.0	2.0	2.0
City and Contract Employees 1000 population	2.6	2.8	2.7	2.7

**Source:**

(1) State of Washington Office of Financial Management

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

2007	2008	2009	2010	2011	2012
20,020	20,480	20,840	22,684	22,930	23,340
3.6%	5.6%	8.4%	8.2%	7.2%	6.1%
65,489	67,027	65,877	65,383	66,294	68,313
2.96	2.96	2.96	2.96	2.96	2.96
22,125	22,644	22,256	22,089	22,397	23,079
				31.4%	
				6.5%	
				37.4%	
				37.0%	
			84.7%		
				53.8%	
\$ 2,293,057,004	\$ 2,579,005,968	\$ 2,446,394,927	\$ 2,437,805,896	\$ 2,296,106,212	\$ 2,143,931,000
\$ 8,164,447	\$ 8,168,935	\$ 7,644,314	\$ 7,099,693	\$ 5,960,451	\$ 5,960,451
32,550,412	33,469,125	29,521,592	32,266,926	24,258,742	24,258,742
\$ 40,714,859	\$ 41,638,060	\$ 37,165,906	\$ 39,366,619	\$ 30,219,193	\$ 30,219,193
39.20	38.10	38.00	39.30	39.80	41.05
51.77	50.58	50.59	53.29	57.15	59.40
\$ 114,538	\$ 125,928	\$ 117,389	\$ 107,468	\$ 100,135	\$ 91,857
\$ 408	\$ 399	\$ 367	\$ 313	\$ 260	\$ 255
\$ 2,034	\$ 2,033	\$ 1,783	\$ 1,735	\$ 1,318	\$ 1,295
1.8%	1.8%	1.6%	1.4%	1.2%	1.1%
9.2%	9.0%	8.0%	7.9%	5.9%	5.6%
0.4%	0.3%	0.3%	0.3%	0.3%	0.3%
1.8%	1.6%	1.5%	1.6%	1.3%	1.4%
2.0	1.9	1.8	1.7	1.7	1.8
2.6	2.5	2.4	2.3	2.5	2.5

## Appendix H: Principal Taxpayers

Current and Nine Years Prior

Taxpayer	Type	2003			2012		
		Assessed Valuation	Rank	% of AV	Assessed Valuation	Rank	% of AV
Four Corners Northeast LFP	Developer				\$ 40,647,200	1	1.9%
Four Corners LLC	Retail	\$ 14,548,000	1	1.0%	24,249,600	2	1.1%
Wilderness Village Apartments	Apartments	11,800,000	2	0.8%	16,205,000	3	0.8%
Puget Sound Energy	Utility	8,038,905	4	0.6%	13,909,841	4	0.6%
KRG Four Corner Square LLC	Developer				12,857,300	5	0.6%
NW Apartment Portfolio II	Apartments	5,569,000	6&10	0.4%	9,501,000	6	0.4%
CMBA No. 6/7	Retail	3,936,927	8	0.3%	9,180,600	7	0.4%
Hogate Properties	Retail	5,962,500	5	0.4%	8,920,400	8	0.4%
Wilderness Village Properties	Retail	5,309,600	7	0.4%	7,724,800	9	0.4%
Schneider Homes	Developer	6,121,000	3	0.4%	6,478,000	10	0.3%
Nickel & Company LLC	Retail	3,851,485	9	0.3%			0.0%
Subtotal - Ten Largest Taxpayers		65,137,417		4.6%	149,673,741		7.0%
All Other City Taxpayers		1,341,356,863		95.4%	1,994,257,259		93.0%
Total City Taxpayers		\$ 1,406,494,280		100.0%	\$ 2,143,931,000		100.0%

Major Employers <sup>(1)</sup>		2012 Employees
Tahoma School District	Government	840
Fred Meyer	Retail	218
Safeway	Retail	135
Quality Food Centers	Retail	90
JR Hayes & Sons, Inc	Construction	61
MV Fire & Life Safety	Government	52
Western Asphalt	Construction	45
Johnson's Home & Garden	Retail	43
City of Maple Valley	Government	41
Gloria's Restaurant	Retail	37

(1) Information on major employers was not reported by the City prior to 2008, so comparative data not available.

Source: King County Assessor's Office

## Appendix I: Full Time Equivalent Employee History

### Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Employee Data</b>										
<b>City Employees</b>										
City Manager	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Human Resources	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75
City Clerk	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Attorney			1.00	1.00	1.00	1.00	1.00	1.00		
Community Development	8.00	8.00	8.00	8.00	9.00	8.00	8.00	8.00	7.00	7.00
Finance	4.00	3.70	3.70	3.50	3.50	3.80	3.80	3.80	3.80	4.00
Information Technology & GIS	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.50	3.00
Parks & Recreation	6.75	4.50	5.50	4.60	5.00	5.00	5.00	6.00	6.00	8.25
Public Safety	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00
Public Works	8.00	12.50	11.50	11.50	10.00	12.50	12.00	12.00	13.00	10.00
<b>Total City Employees</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>40.05</b>	<b>40.00</b>
<b>Contractees</b>										
City Attorney	0.30	0.64							1.00	1.00
Prosecuting Attorney	0.60	0.32	0.40	0.40	0.40	0.35	0.35	0.35	0.35	0.35
Municipal Court Judge	0.10	0.09	0.09	0.09	0.10	0.10	0.10	0.10	0.10	0.10
Court Clerks	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Police										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant						1.00	1.00	1.00	1.00	1.00
Detective	0.58	0.64	0.58	0.59	0.44	0.74	1.00	1.00	1.00	1.00
Police Officers (1)	9.00	9.00	9.00	9.00	9.00	9.00	12.00	13.00	13.00	13.00
Information Services Consultant	0.20	0.20	0.60	0.50	0.75	0.90	1.00	1.00		
<b>Total Contractees</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>18.35</b>	<b>18.35</b>
<b>Total Full Time Equivalent Employees</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>	<b>58.40</b>	<b>58.35</b>

**Source:**

City budget document and personnel records.

# Appendix J: Salary Schedule

Department Position	FTE's	2014 Evaluation	Annual @ 12/31/2013	2014 Range with COLA (1)		2014 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	4/14/2014	146,475			148,998
Executive Assistant	1.00	9/23/2014	63,000	59,457	72,990	63,803
Human Resource Manager	0.75	8/12/2014	52,806	55,481	69,561	62,763
City Clerk	1.00	6/21/2014	76,643	70,979	91,263	77,819
Deputy City Clerk	1.00	2/28/2014	62,306	53,424	66,778	63,457
Administrative Assistant II	1.00	3/1/2014	50,995	47,785	59,403	51,935
Administrative Assistant I	1.00	9/11/2014	42,054	39,420	49,315	42,603
	<u>6.75</u>		<u>494,279</u>			<u>511,377</u>
<b>Community Development</b>						
Senior Planner	2.00	Various	145,688	70,690	90,016	148,276
Associate Planner	1.00	3/1/2014	64,028	57,942	72,380	65,209
Building Official	1.00	1/3/2014	90,410	72,823	91,314	91,314
Inspector/Code Enforcement Officer	2.00	Various	127,287	57,012	70,897	129,076
Permit Technician	1.00	2/1/2014	58,345	47,339	59,057	59,057
	<u>7.00</u>		<u>485,759</u>			<u>492,931</u>
<b>Finance</b>						
Finance Director	1.00	2/25/2014	116,000	104,757	134,387	118,152
Senior Financial Analyst	1.00	1/1/2014	67,247	65,118	81,508	67,919
Accountant	1.00	11/1/2014	57,325	57,901	72,293	56,463
Accounting Clerk	1.00	8/20/2014	54,787	46,948	58,922	55,536
IT Manager	1.00	4/15/2014	97,000	81,041	105,516	98,668
GIS Specialist	1.00	9/1/2014	69,922	63,542	77,700	70,855
Computer Support Specialist	1.00	10/22/2014	49,171	48,825	60,214	49,758
	<u>7.00</u>		<u>511,452</u>			<u>517,351</u>
<b>Parks &amp; Recreation</b>						
Park Director	1.00	9/13/2014	116,930	104,757	134,387	118,452
Maintenance Worker III (Parks Lead)	1.00	1/1/2014	61,258	55,847	67,950	61,871
Maintenance Worker II	1.00	4/1/2014	52,666	53,188	64,714	53,592
Recreation Manager	1.00	9/15/2014	79,862	65,502	83,272	80,897
Recreation Coordinator	0.75	1/1/2014	40,108	40,509	52,609	40,509
Park Facilities & Lodge Manager	1.00	9/15/2014	79,030	65,502	83,272	80,054
Custodian/Maintenance Worker	0.75	2/1/2014	32,791	30,171	37,765	33,421
Administrative Assistant II	1.00	1/8/2014	50,193	47,785	59,403	51,191
Administrative Assistant I	0.75	5/10/2014	30,763	29,565	36,986	31,271
	<u>8.25</u>		<u>543,601</u>			<u>551,257</u>
<b>Public Safety</b>						
Administrative Assistant II	1.00	10/24/2014	57,998	47,785	59,403	58,688
	<u>1.00</u>		<u>57,998</u>			<u>58,688</u>
<b>Public Works</b>						
Public Works Director	1.00	4/1/2014	127,065	104,757	134,387	139,387 *
City Engineer	1.00	11/24/2014	86,773	78,534	98,549	87,729
Capital Project Manager	1.00	9/3/2014	78,813	68,689	90,512	79,861
PW Programs Project Manager	1.00	5/1/2014	69,251	65,502	83,272	70,411
Construction Inspector	1.00	9/1/2014	74,389	61,098	75,133	75,133
Surface Water Mgmt / NPDES Program Mgr	1.00	9/1/2014	70,049	68,689	90,512	70,984
Infrastructure Manager	1.00	6/10/2014	87,426	71,562	89,770	88,794
Maintenance Worker II	3.00	Various	167,544	53,188	64,714	170,157
	<u>10.00</u>		<u>761,310</u>			<u>782,456</u>
<b>Total Salaries</b>	<u>40.00</u>		<u>2,903,899</u>			<u>2,963,560</u>

\* Includes one-time retention bonus of \$5,000.

- (1) City usually provides cost of living adjustment (COLA) at 90% of the August to August Seattle CPI-W of: **1.10%**  
 For current year budget the City provided: **1.00%**
- (2) Employees at the top of the range may receive a lump sum annual merit up to 3% of their salary.  
 For current year budget the City provided: **1.00%**

## 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			18		87	763
	Councilmembers	574	2,059			108		417	3,158
									<b>3,921</b>
<b>City Manager</b>									
	City Manager	2,160	7,748	14,743	20,854	268	602	347	46,723
	Executive Assistant	925	3,318	6,313	20,854	115	258	347	32,130
	Human Resource Manager	910	3,264	6,210	15,640	113	254	261	26,651
	City Clerk	1,128	4,047	7,700	20,854	140	314	347	34,531
	Deputy City Clerk	920	3,300	6,279	20,854	114	256	347	32,071
	Administrative Assistant II	753	2,701	5,139	20,854	93	210	347	30,097
	Administrative Assistant I	618	2,215	4,216	20,854	77	172	347	28,499
									<b>230,701</b>
<b>Community Development</b>									
	Senior Planner	2,150	7,710	14,672	41,707	267	599	695	67,800
	Associate Planner	946	3,391	6,452	20,854	117	263	347	32,371
	Building Official	1,324	4,748	9,036	20,854	164	369	1,645	38,140
	Inspector/Code Enforcement Officer	1,872	6,712	12,772	41,707	232	521	3,290	67,107
	Permit Technician	856	3,071	5,844	20,854	106	239	347	31,317
									<b>236,735</b>
<b>Finance</b>									
	Finance Director	1,713	6,144	11,691	20,854	213	477	347	41,439
	Senior Financial Analyst	985	3,532	6,721	20,854	122	274	347	32,835
	Accountant	819	2,936	5,587	20,854	102	228	347	30,873
	Accounting Clerk	805	2,888	5,495	20,854	100	224	347	30,714
	IT Manager	1,431	5,131	9,763	20,854	178	399	347	38,102
	GIS Specialist	1,027	3,684	7,011	20,854	128	286	1,645	34,636
	Computer Support Specialist	721	2,587	4,924	20,854	90	201	347	29,724
									<b>238,322</b>
<b>Parks &amp; Recreation</b>									
	Park Director	1,718	6,159	11,721	20,854	213	479	347	41,491
	Maintenance Worker III (Parks Lead)	897	3,217	6,122	20,854	111	250	1,645	33,097
	Maintenance Worker II	777	2,787	5,303	20,854	96	217	1,645	31,679
	Recreation Manager	1,173	4,207	8,005	20,854	146	327	347	35,058
	Recreation Coordinator	587	2,106	4,008	15,640	73	164	261	22,840
	Park Facilities & Lodge Manager	1,161	4,163	7,921	20,854	144	323	347	34,914
	Custodian/Maintenance Worker	485	1,738	3,307	15,640	60	135	261	21,626
	Administrative Assistant II	742	2,662	5,065	20,854	92	207	347	29,969
	Administrative Assistant I	453	1,626	3,094	15,640	56	126	261	21,257
									<b>271,929</b>
<b>Public Safety</b>									
	Administrative Assistant II	851	3,052	5,807	20,854	106	237	347	31,254
									<b>31,254</b>
<b>Public Works</b>									
	Public Works Director	2,021	7,248	13,792	20,854	251	563	347	45,077 *
	City Engineer	1,272	4,562	8,681	20,854	158	354	347	36,228
	Capital Project Manager	1,158	4,153	7,902	20,854	144	323	347	34,880
	PW Programs Project Manager	1,021	3,661	6,967	20,854	127	284	347	33,262
	Construction Inspector	1,089	3,907	7,434	20,854	135	304	1,645	35,368
	Surface Water Mgmt / NPDES Program Mgr	1,029	3,691	7,024	20,854	128	287	1,645	34,658
	Infrastructure Manager	1,288	4,617	8,786	20,854	160	359	1,645	37,708
	Maintenance Worker II	2,467	8,848	16,837	62,561	306	687	4,935	96,643
									<b>353,824</b>
<b>Total Benefits</b>		<b>42,972</b>	<b>154,105</b>	<b>288,346</b>	<b>834,146</b>	<b>5,371</b>	<b>11,773</b>	<b>29,972</b>	<b>1,366,686</b>

\* Includes benefits of \$856 on one-time retention bonus.

<b>2014 Rates</b>	<b>1.45%</b>	<b>5.20%</b>	<b>9.90%</b>	<b>1,738</b>	<b>0.015%</b>	<b>0.404%</b>	
<b>2013 Rates</b>	<b>1.45%</b>	<b>5.20%</b>	<b>8.21%</b>	<b>1,738</b>	<b>0.015%</b>	<b>0.404%</b>	
<b>2014 Rate Changes</b>	<b>0.0%</b>	<b>0.0%</b>	<b>20.5%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Inside Rate per Hour</b>							<b>0.1670</b>
<b>Outside Rate per Hour</b>							<b>0.7909</b>

## Appendix L: Glossary

<b>Accrual Basis of Accounting</b>	A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.														
<b>Assigned Fund Balance</b>	Assigned fund balance includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed.														
<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 a social security replacement plan, retirement plan, worker's compensation, life insurance, and medical insurance.														
<b>Budget</b>	The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).														
<b>Budget Amendment</b>	An appropriation approved by the Council after the initial budget appropriation. Budget amendments are approved by Council on a quarterly basis if needed.														
<b>Capital Expenditures</b>	Funds spent for the acquisition of a long-term asset.														
<b>Capital Improvement Budget</b>	The capital projects approved and funded in the first year of the adopted Capital Improvement Program.														
<b>Capital Improvement Program CIP</b>	The six-year plan of expenditures for capital improvements.														
<b>Capital Asset Lives</b>	<table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><u>Asset Type</u></th> <th style="text-align: left;"><u>Est. Useful Life</u></th> </tr> </thead> <tbody> <tr> <td>Buildings</td> <td>20 – 50 Years</td> </tr> <tr> <td>Buildings-Temporary Improvements</td> <td>5 – 20 Years</td> </tr> <tr> <td>Infrastructure</td> <td>5 – 50 Years</td> </tr> <tr> <td>Machinery and Equipment</td> <td>20 – 50 Years</td> </tr> <tr> <td>Intangible Assets</td> <td>2 – 20 Years</td> </tr> <tr> <td></td> <td>20 – 30 Years</td> </tr> </tbody> </table>	<u>Asset Type</u>	<u>Est. Useful Life</u>	Buildings	20 – 50 Years	Buildings-Temporary Improvements	5 – 20 Years	Infrastructure	5 – 50 Years	Machinery and Equipment	20 – 50 Years	Intangible Assets	2 – 20 Years		20 – 30 Years
<u>Asset Type</u>	<u>Est. Useful Life</u>														
Buildings	20 – 50 Years														
Buildings-Temporary Improvements	5 – 20 Years														
Infrastructure	5 – 50 Years														
Machinery and Equipment	20 – 50 Years														
Intangible Assets	2 – 20 Years														
	20 – 30 Years														
<b>Capital Outlay</b>	Capital assets which have a value of \$5,000 or more and have a useful economic lifetime of more than two years.														

<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 \$50,000 or more in order to be considered a capital project; amounts under \$50,000 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>Committed Fund Balance</b>	Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the City Council, the City's highest level of decision-making authority. This formal action is the passage of an ordinance by City Council creating, modifying, or rescinding an appropriation.
<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. An example is the 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 goods purchased.
<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 through 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, materials 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 principles 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 taxes 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>Non-Spendable Fund Balance</b>	Non-spendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held

for resale unless the proceeds are restricted, committed or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

<b>NPDES</b>	National Pollutant Discharge Elimination System
<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 by the State of Washington for City employees other than contracted positions like Police.
<b>Restricted Fund Balance</b>	Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.
<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 the cost of capital improvements and/or 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>Unassigned Fund Balance</b>	Unassigned fund balance is the residual amount of the general fund not included in the four categories described above. Also, any deficit fund balances within the other governmental fund types are reported as unassigned.
<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.

**WCIA**

Washington Cities Insurance Authority

**Working Capital**

The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds.