



2023-2024
Biennial Budget
January 1, 2023 through December 31, 2024

City of

MAPLE VALLEY

Washington

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.

**2023 - 2024
Biennial Budget**

January 1, 2023 through December 31, 2024

Adopted Date: December 5, 2022

Prepared by:

Laura Philpot, City Manager
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Erin Stanley, Accountant

City of Maple Valley
City Council



Mayor Sean Kelly
Position 1
Term Expiration 12/2023



Didem Pierson
Position 2
Term Expiration 11/2023*



Leslie Burberry
Position 3
Term Expiration 12/2023



Victoria Schroff
Position 4
Term Expiration 12/2025



Syd Dawson
Position 5
Term Expiration 12/2023



Deputy Mayor Dana Parnello
Position 6
Term Expiration 12/2025



Linda Johnson
Position 7
Term Expiration 12/2023

Laura Philpot, PE
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Dave Johnson, CPRP
Tawni Dalziel, PE
Thomas Collins, Captain

City Manager
By Contract, City Attorney
Administrative Services Director
HR/Risk Management Director
Finance Director
Parks & Recreation Director/Assitant City Manager
Community Development/Public Works Director
King County Sheriff's Office, Police Chief

*Appointed position expires 11/2023. Position will be on the November 2023 ballot.

City of Maple Valley

City Council - History

Mayors:

- Laurie Iddings 1997 – 2009
- Noel T. Gerken 2010 – 2011
- Bill Allison 2012 – 2016
- Sean P. Kelly 2017 – Present

Deputy Mayors:

- Jim Flynn 1997 – 2007
- Glenn Smith 2008 – 2009
- Victoria L. Jonas 2010 – 2014
- Sean P. Kelly 2015 – 2016
- Dana Parnello 2017 – Present

Position 1:

- Laure Iddings 1997 – 2009
- Dana Parnello 2010 – 2011
- Sean P. Kelly 2012 – Present

Position 2:

- Mark Oglesby 1997 – 2000
- Steve Leppard 2001 – 2003
- Chuck Hardaway 2004 – 2005
- Glenn Smith 2006 – 2009
- Bill Allison 2010 – 2017
- Linda Olson 2018 – 2022
- Didem Pierson 2022 – Present

Position 3:

- Jim Flynn 1997 – 2007
- Layne Barnes 2008 – 2016
- Leslie Burberry 2017 – Present

Position 4:

- Alana McIalwain 1997 – 2001
- David Pilgrim 2002 – 2009
- Erin Weaver 2010 – 2021
- Victoria Schroff 2022 – Present

Position 5:

- Gary Patrick 1997 – 2003
- Noel T. Gerken 2004 – 2016
- Megan Sheridan 2017 – 2018
- Syd Dawson 2019 – Present

Position 6:

- Daniel R. Beckler 1997 – 1999
- Victoria L. Jonas 2000 – 2014
- Dana Parnello 2015 – Present

Position 7:

- Dave Draveling 1997 – 2003
- Linda Johnson 2004 – Present



LINDA OLSON PLAYGROUND

A "kid" at heart, Linda Olson served as a Councilmember for the City of Maple Valley from 2018 - 2022.

Linda brought tremendous knowledge and experience to the City Council and advocated for residents on many issues. Her acumen and foresight served the City well and she ensured decisions were practical and sustainable. During her service to the City, she would be happy to tell you that her proudest moments were advocating to build an inclusive playground at Summit Park. As a result of her passion and commitment, this playground features elements that are inclusive to all children including a surface allowing wheelchairs to easily maneuver, a large play structure that is wide enough for wheelchairs, and sensory toys for kids of all abilities to enjoy.

Linda Olson passed away in 2022 and the Maple Valley City Council honored Linda for her service, commitment, and contribution to the community by naming this wonderful area of Summit Park as the 'Linda Olson Playground' in hopes that families across our community can enjoy this playground the way Linda envisioned. This area opens the door to children of all ages and abilities and brings them together, allowing ALL kids to enjoy childhood.



This budget is dedicated to Linda Olson, former City Councilmember

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INTRODUCTION



Maple Valley's Safe City ranking 2022, safewise.com

Community Profile

Location

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

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 & Life Safety (District #43) for fire protection and emergency medical services. Puget Sound Regional Fire Authority now handles the Maple Valley area. The district is a separate tax entity.

Henry's Ridge

Henry's Ridge Open Space is a 250-acre forest about three miles southeast of Maple Valley owned and maintained by King County Parks. Prior to King County's ownership of the Henry's Ridge Open Space, this forest was managed as industrial timber lands. King County acquired Henry's Ridge Open Space to protect natural lands from development and restore the forest's resilience against threats of disease, pests, drought, and wildfires. Within the forest are nearly 20 miles of multi-use trails.

Henry's Switch

A 15-acre property located in the southern end near 241st Ave SE along SR 169 and the regional King County Trail. This site is an undeveloped and mostly forested natural area that is on the City's Parks Improvement Plan for future parkland and/or amenities development.

King County Trails

King County Parks manages the Green and Cedar River trails running through and around Maple Valley.

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 outside agencies for jail services. Municipal court services are provided by contract with the City of Kent, but the City contracts separately for its own judge.

Legacy Site

A 54-acre property located southeast of Lake Wilderness, connected by the King County Trail system, is home to a gnome trail, and a covered pavilion which hosts the Farmers' Market. The City is working on a master plan to add new amenities to serve the community in the future.

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 three park facilities, a golf course, and natural walking area.

Elk Run Natural Area Trails: large open space and trails that offer walking paths for the community and wildlife.

Community Profile, *continued*

Municipal Services, continued

Parks & Recreation, *continued*

Lake Wilderness Golf Course: 100-acre property bordering Lake Wilderness Park is a full 18-hole golf course. The course was acquired in 2006 to prevent it from being developed and is in process of clubhouse reconstruction.

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

Summit Park: a 14.57-acre site with athletic fields, skate park, dog park, and inclusive playground.

Take-A-Break Park: a 2-acre neighborhood park on Wax Rd in the north end of the City.

Public Works

The City of Maple Valley provides its own development, transportation engineering, surface water utility, and maintenance services.

Utilities

The City of Maple Valley does not provide any utility services. The following are managed by outside jurisdictions.

Cable TV: Comcast Cable provides cable TV services for a portion of Maple Valley residents.

Electricity & Natural Gas: provided by Puget Sound Energy (PSE).

Waste Management & Recycling: The City contracts with Recology to provide garbage, recycling, and yard waste services to residents.

Water & Sewer: provided by Cedar River Water & Sewer District, Covington Water District, and Soos Creek Water & Sewer Districts.

Legislative Representation

National Congress

Senator Patty Murray
Senator Maria Cantwell
Representative Kim Schrier

State Legislative District 5

Senator Mark Mullet
Representative Bill Ramos
Representative Lisa Callan

King County District 9

Councilmember Reagan Dunn

School District

The City of Maple Valley is part of the Tahoma School District, and the public-school facilities are located within and outside of Maple Valley boundaries.

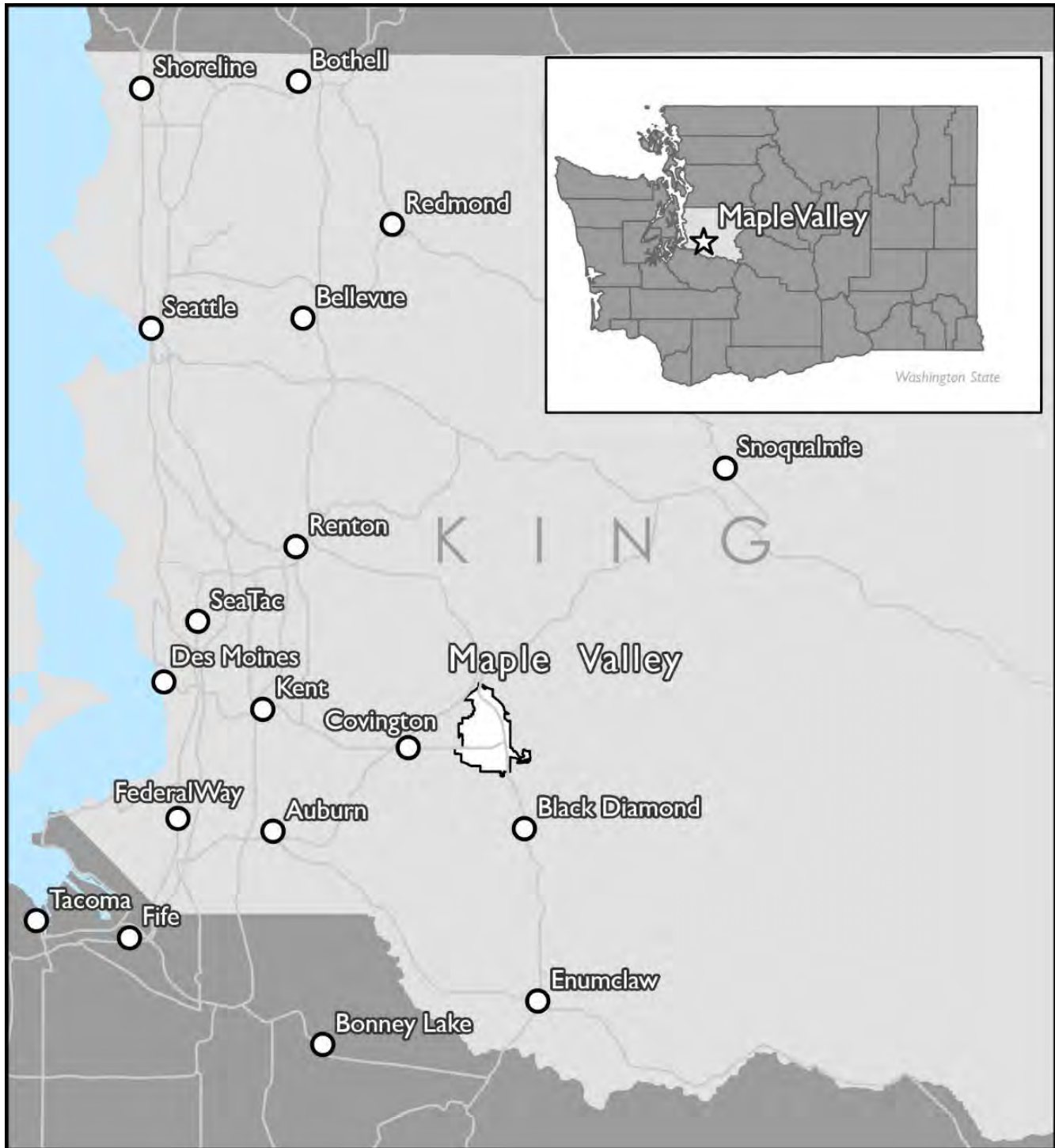
Inside City Limits

Glacier Park Elementary (K-5)
Lake Wilderness Elementary (K-5)
Rock Creek Elementary (K-5)
Tahoma Senior High (9-12)

Outside City Limits

Cedar River Elementary (K-5)
Shadow Lake Elementary (K-5)
Tahoma Elementary (K-5)
Maple View Middle School (6-8)
Summit Trail Middle School (6-8)

Location of the City



The City of Maple Valley is located at the junction formed by the intersection of State Routes 18 and 169 in southwest King County. 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 rural and suburban environments while offering convenient State highway access to both Seattle and Tacoma via State highways -- makes the City an excellent location for moderate and higher-end residential development.

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Maple Valley
Washington**

For the Biennium Beginning

January 01, 2021

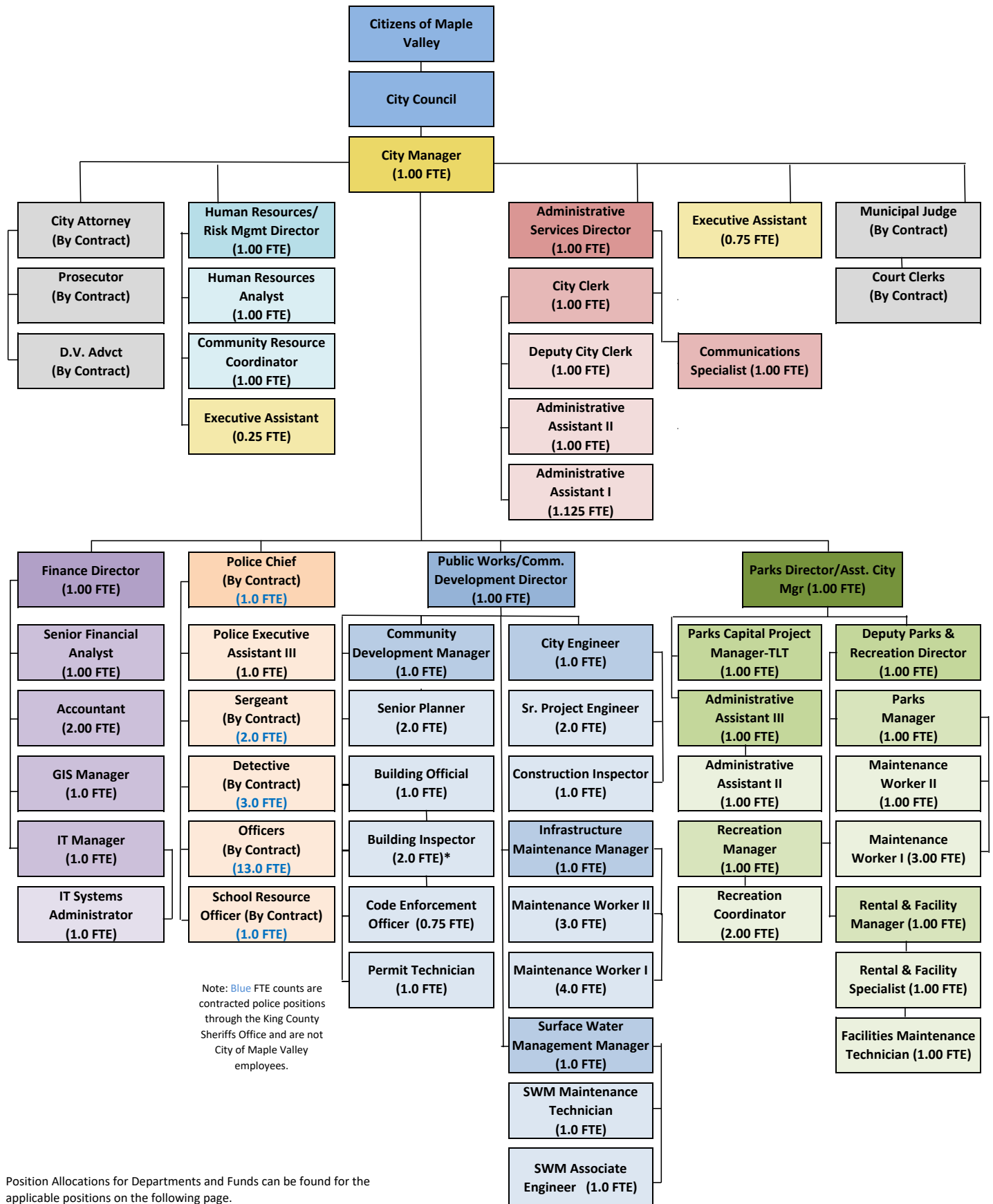
Christopher P. Morill

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 2021-2022 Biennial Budget. 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 communications device. The award is valid for two years. The City believes its current budget document continues to conform to program requirements and will be submitting it to GFOA to determine its eligibility for another award.

Organizational Chart

58.875 Direct City FTEs, 20.00 Contracted FTEs, 78.875 FTEs



Position Allocations for Departments and Funds can be found for the applicable positions on the following page.

*One FTE position frozen for half of 2023

Organizational Chart (*continued*) - Allocations

Position Allocations - by Department & Fund

Some positions at the City of Maple Valley are split between one or more departments due to the work they perform.

Position	Percent Allocation	Fund Allocation	Position	Percent Allocation	Fund Allocation
Public Works/Comm. Development Director (1.0 FTE)	50% PW Admin 30% CD Planning 20% SWM	80% General Fund (001) 20% SWM (420)	Infrastructure Manager (1.0 FTE)	60% PW Maint 40% SWM	60% General Fund (001) 40% SWM Fund (420)
Permit Technician (1.0 FTE)	50% CD Planning 25% CD Building 25% PW Admin	100% General Fund (001)	Maintenance Worker II (2.0 FTE)	75% PW Maint 25% SWM	75% General Fund (001) 25% SWM Fund (420)
City Engineer (1.0 FTE)	30% PW Admin 70% CIP Projects	30% General Fund (001) 70% CIP Fund (302)	Maintenance Worker II (1.0 FTE)	50% PW Maint 50% SWM	50% General Fund (001) 50% SWM Fund (420)
Sr. Project Engineer (2.0 FTE)	22.5% PW Admin 25% Lake Mgmt/SWM 52.5% CIP Projects	22.5% General Fund (001) 25% SWM Fund (420) 52.5% CIP Fund (302)	Maintenance Worker I (1.0 FTE)	75% PW Maint 25% SWM	75% General Fund (001) 25% SWM Fund (420)
Construction Inspector (1.0 FTE)	65% PW Admin 35% SWM	65% General Fund (001) 35% SWM Fund (420)	Maintenance Worker I (3.0 FTE)	50% PW Maint 50% SWM	50% General Fund (001) 50% SWM Fund (420)
Code Enforcement Officer (0.75 FTE)	66.67% PW Admin 33.33% SWM	66.67% ARPA (121) 33.33% SWM Fund (420)	Parks & Recreation Director/Asst City Manager (1.0 FTE)	90% Parks Admin 10% City Manager	100% General Fund (001)
Executive Assistant (1.0 FTE)	75% City Manager 25% Human Resources	100% General Fund (001)	Parks Capital Project Manager- TLT (1.0 FTE)	20% Parks Admin 80% Parks CIP Projects	20% General Fund (001) 80% REET Fund (152)

*Further allocations for 302 CIP projects can be found in the "Other Funds" tab, referencing the Capital Projects page

2023-2024 Priorities

The City Council refined their priorities during their March 2022 Council Retreat. These are the priorities used to help inform the budget development process and are listed in the order determined by referenced retreat.

Multimodal Transportation Priorities

Transportation improvements within city limits should include looking at more than "moving cars". The City Council is committed to including roundabouts whenever feasible, strategically adding more crossing beacons to increase pedestrian safety, improving bike connectivities, and exploring the possibility of a community shuttle.

Community Clubhouse at Lake Wilderness Golf Course

The existing clubhouse at Lake Wilderness Golf Course has outlived its useful life. The Council is committed to rebuilding a new clubhouse that serves not only the golfer, but the community. Currently, the design includes sports simulator and a banquet hall.

Community Resilience (Mental Health)

Continue to provide resources and education to our community focused on mental health. Partnering with the Tahoma School District and other human service agencies proves to maximize outreach and positive impact.

City Investment and Legacy Site

The City needs to continue to invest in itself and to encourage investments of others. This includes maximizing the potential on the Legacy Site.

Staff Development

Council recognizes that the organization's most valuable resource is the people who work for the City of Maple Valley. The Council is committed to making sure that staff has the training and tools to execute the work identified. Council is committed to reviewing staffing levels, maintaining staff training, and supporting internal promotional opportunities whenever possible.

Additional priorities identified

- Downtown
- Distribution of ARPA Funds
- Community billboard or electronic signage for communications with the public
- Emergency Management Planning
 - CERT Training for the public
 - Storm Preparations
 - Active Violent Crime Training
- Environmental Sustainability Plan
- Local Government efficiencies (shorten decision making process)
- New City Hall
- Review Jail, Court, and Judge Contracts

2023-2024 Goals and Objectives

Community Development

- Adopt Downtown Standards and Guidance code amendments to create the heart of Maple Valley
- Adopt code amendments to improve future development in commercial zoned areas
- Update and adopt the City's Comprehensive Plan to guide the next 20 years
- Continue to provide excellent customer service through permit review, issuance, and inspection

Economic Development

- Increase tourism visibility to take advantage of outdoor recreation opportunities in Maple Valley
- Work with Chamber to find ways to support and grow our existing businesses
- Bring in new businesses to grow employment opportunities for our residents
- Increase our community engagement through expansion of our social media posts

Parks & Recreation

- Provide enough funding to maintain our park infrastructure
- Continue to support community events such as Music in the Park and Family Fourth in the Park
- Finalize plans and begin construction on Lake Wilderness Golf Course clubhouse

Public Safety

- Continue to work with KC Sheriff's Office to provide great police services to Maple Valley citizens
- Participate in localized emergency preparedness drills
- Work with Domestic Violence Advocate to increase community awareness of issues
- Increase patrols in our growing city, including the trail systems

Public Works

- Support implementation of Six Year Transportation Improvement Program
- Seek additional grant funding for projects
- Support staff to improve right of way landscaping using temporary staff when needed
- Continue to support staff in remaining NPDES compliant
- Continue to support and improve water quality of storm runoff
- Continue involvement in regional groups dealing with transportation issues
- Continue to maintain lakes and necessary treatments

Quality City Services

- Improve the City's customer service and public opinion of their local government
- Increase citizen access to their local government through innovative ideas and technology
- Continue strong participation in the Sound Cities Association and other committees
- Continue to work with Federal, State, and County elected officials on legislation impacting the City
- 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



October 10, 2022

To the Honorable Mayor Kelly, City Council, and Citizens of Maple Valley:

It is my pleasure and privilege to submit the 2023-2024 budget to the Mayor, City Council, and citizens of this amazing city. The budget is one of the most important documents a local government prepares. Maple Valley's budget functions as a practical tool for setting policy, establishing priorities, and promoting effectiveness and efficiency in operations.

During the current biennium our society made the shift from living in a pandemic to an endemic. This means our programming and events are back to 100%. This does not mean that we do not or will not see lingering impacts to mental health and to our economy. Government entities are not immune to these lingering impacts.

Consumer price indexes have risen double digits for the first time since the 1980's. Supply chains are still struggling to catch up. The workforce has retired at an accelerated rate. According to Pew Research Center, 50.3% of US Adults 55 and older are out of the labor force due to retirement. This is up from 48.1% in 2019.

The City of Maple Valley contracts for Police Services and preliminary numbers from King County Sheriff's Office show a 13% increase to our contract costs in 2023 over 2022 numbers.

How do we create a budget that includes a 13% increase in police services that will compound year after year while at the same time absorb the cost increases to materials and supplies that everyone is experiencing?

My direction to the team was to *keep the wheels turning* and to prioritize our existing staff. We have a very talented team and a lot of great projects on the horizon. To keep the momentum moving forward on our projects, while maintaining a positive staff morale, I am recommending we prioritize funding staff step increases, a cost-of-living adjustment (COLA) for both 2023 and 2024, as well as, an adequate training budget.

Departments submitted their independent budget requests, keeping the above items front of mind, including program enhancements to the City Manager for review. Each budget request was scoured line-by-line. I am proud of the diligence displayed by our team as we developed this budget. Staff worked tirelessly to put forth the preliminary budget as presented.

Revenues

We are expecting to see an overall decline in revenues for 2023 compared to the adopted 2022 budget. The gap needed to fund the increases in police services and to maintain staffing is covered through shifting a number of one-time expenditures to the funding the City received from the American Rescue Plan Act 2021 (ARPA) and the use of City reserves. The reduction in revenues is mostly attributed to lower-than-expected development fees in areas zoned for commercial use due to the development restrictions that have been in place on commercial properties in recent years.

Cost of living adjustment (COLA)

The City of Maple Valley has traditionally provided 90% of the August-to-August Seattle-Tacoma-Bellevue metro area consumer price index (CPI) as a cost-of-living adjustment to staff wages. At the time of developing this preliminary budget, CPI was estimated to be 8.3%. In order to mitigate the impacts to expenditures, I am recommending we revise our COLA policy to provide staff 90% of the 3-year rolling average of CPI with a cap set at 5%. The preliminary budget reflects this recommendation and includes a 4.56% increase for 2023 and an estimated 5% increase for 2024.

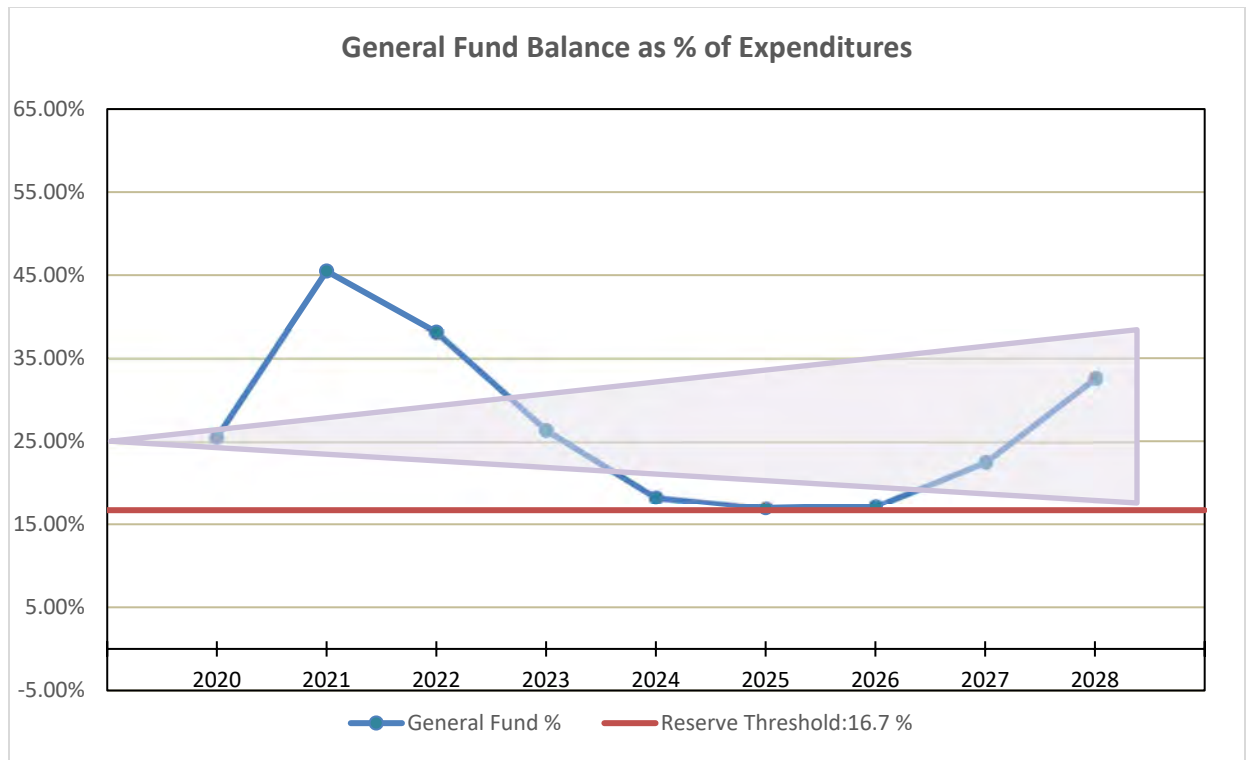
Forecast

Part of the budget process includes reviewing our six (6) year forecast. When we look at revenue trends beyond 2024, there is concern that we will not have the ability to sustain current level of services.

Forecasting is not exact science and future estimates provided are conservative. But the fact is, the cost of doing business is increasing at faster rate than our revenues are projected to increase. Through past fiscally conservative practices, the city has a healthy reserve for times like now. The City is also well positioned to utilize ARPA funds to cover one time expenditures to meet the needs of our community for the next biennium.

However, to sustain the current level of service for years beyond 2024, I recommend Maple Valley City Council explore new revenue sources to cover the increases to public safety as a major work item in 2023. Without additional revenues Council may need to consider scaling back levels of service and/or reducing programming.

As you can see in the graph shown below, the increases in public safety will have a significant impact on the City's Reserves in 2023 and 2024. In order to maintain a forecast projecting our reserves above the floor of 16.7% of our operating funds in outer years and without additional revenues yet identified, we have shown a significant decrease in public safety expenditures in our forecast.



Program Enhancements

Given the projected COLAs and the increase associated with our police costs, priority to general fund program enhancements was given to one-time expenditures that could be funded through ARPA. A comprehensive list can be found in the Budget Summary section of this document.

There are two new positions proposed for the 2023/2024 budget. They are:

- Code Enforcement Officer (0.75 FTE):** Our community is growing and there is a greater need to address violations to city code, including sign violations and illegal discharges that impact our stormwater systems. As presented, the proposed 0.75 FTE would be funded through the Surface Water Management fund and through ARPA (shifting to general fund in 2025).
- SWM Associate Engineer:** To keep up with requirements of our National Pollutant Discharge Elimination System (NPDES) permit requirements and our Surface Water Management program needs, we are recommending the addition of a dedicated Associate Engineer. This will have zero impact on the general fund.

Capital Projects

Our capital program is funded through various funds including:

- Real Estate Excise Taxes (REET)
- Transportation Impact Fees
- Transportation Benefit SRF
- Developer Mitigation Fees
- Park Impact Fees
- Surface Water Management Fund
- Bond Proceeds
- General Fund
- Grants and Contributions

Proposed projects are based on the adopted PRAOS Plan, adopted 6-year Transportation Improvement Program, Surface Water Management Capital Plan, expressed Council priorities, community desires and system needs. Projects included in the draft preliminary budget are presented in the Capital Improvement section of the budget document.

Conclusion

We have a full workload over the next two years, but we have the team in place who can make it reality. There will be some hard conversations over the next two years as we plan how to fund our programs with rising costs, as the world we live in has changed a lot in the last two years. Maple Valley has always demonstrated great aptitude for adaptability to change and I have no doubt that will continue into the future. It is a pleasure to work with a team of people and community organizations who have weathered the changes and continue to strive to make this community a great place to live, work, and play.

I look forward to reviewing the budget and the work program for 2023-2024.

Very truly yours,



Laura Philpot
City Manager

NOTE: Please see page 30 for any changes made between the preliminary budget submitted on October 10, 2022 and the final budget adopted by Council on December 5, 2022.

Budget Process



City Hall, Maple Valley



Budget Calendar 2023-2024

Dates	Description	Council Meeting
2/15/22, 2/17/22, 2/18/22	Staff Virtual Budget Training	
3/19/2022	City Council Strategic Planning Retreat	Retreat
5/2/2022	Open Budget Software for Entry Finance Distributes Budget Instructions and Program Enhancement forms to Departments	
6/3/2022	Department Budgets due to Finance	
6/27/2022	Adoptions of Six Year Transportation Improvement Program	Regular
6/28/22-7/28/22	Department Director/City Manager/Finance Meetings	
8/29/2022	Town Hall Meeting at Legacy Site	Regular
9/12/2022	Public Hearing of 2023-2024 Preliminary Budget	Regular
9/30/2022	Finance Department Presents Preliminary Budget to City Manager	
10/10/2022	Delivery of 2023-2024 Preliminary Budget to Council	
10/22/2022	Budget Retreat	Special
10/24/2022	Continued Review of 2023-2024 Preliminary Budget if requested Review of 2023 Preliminary Property Tax Levy/Revenue Hearing Public Hearing of 2023 Preliminary Property Tax Levy	Regular
11/7/2022	Study Session: 2023-2024 Preliminary Budget	Special
11/21/2022	Adoption of 2023 Property Tax Levy	
11/28/2022	Public Hearing of 2023-2024 Proposed Final Budget	Regular
12/5/2022	Adoption of 2023-2024 Proposed Final Budget	Special
3/28/2023	Presentation of 2022 Year-End Financial Report	Regular
5/22/2023	Adoption of 2023 Fund Balance and Carryforward/Budget Amendments	Regular
12/4/2023	Mid-Biannual Budget Amendment	Regular

How the Budget is Organized

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

Revenue Budget provides historical and budgeted information on all City revenue identified both by source (e.g. taxes, fees, etc.) and by fund (e.g. General Fund, Special Revenue Funds, etc.). An explanation of how each revenue source is derived and the basis upon which it is calculated is provided in the Revenue Narrative Descriptions section.

Operating Budget provides historical and budgeted information on the cost of providing daily services by budgetary department: City Council, City Manager, Community Development, Community Service Agencies, Finance, Parks and Recreation, Public Safety, and Public Works. Operating expenses are also incurred in the Drug Seizure, Transportation Benefit Special Revenue Fund, American Rescue Plan Fund (ARPA) and Bond Proceeds funds. The Proprietary Funds also are part of the Operating Budget section. The Proprietary Funds include expenditures for two Enterprise Funds: the Surface Water Management Fund and the Lake Wilderness Golf Course Fund, and three Internal Service Funds: the Vehicle Rental Fund, the Central Service Fund, and the Unemployment Trust fund.

In the Operating Budget chapter, the information about each department begins with its mission statement and overview. A narrative description of the department and its responsibilities is provided (including major accomplishments for the current budget period and goals and objectives for the new budget period), followed by insight to significant budget issues. A two-page “snapshot” provides a 5-year picture of the department’s staffing, expenditures (summarized), and reflects changes to the budget from the previous years. Following these overviews, detailed expenditure budget data is organized according to the Washington State Auditor’s Office “object codes” is provided.

Capital Budget details the City’s budget for capital improvements, not only for the budget year but also for the six-year period that begins with the budget year. The Capital Improvement Plan (CIP) is organized into six program areas: Transportation, Surface Water Management, Parks and Recreation, Community Facilities, City Facilities, and Debt Service. Each program includes one or more projects. For each project, a description or map is included along with a six-year cost estimates. Also shown are the funding sources for each project that includes identified grants and any borrowing required to fund the project. The entire capital budget is funded with the sources identified.

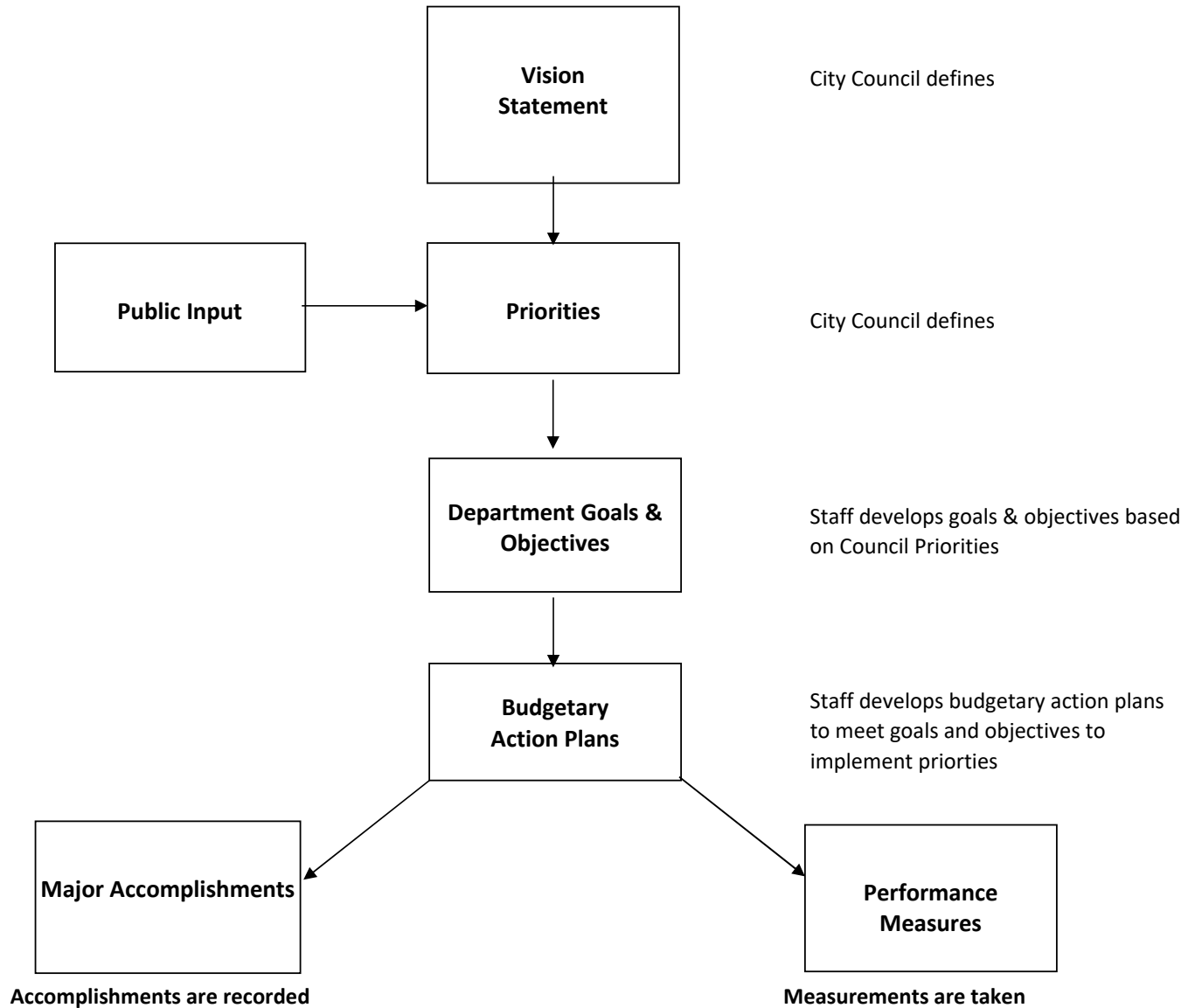
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

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

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

The **Appendices** provide 10 years of information about the City’s finances, property and sales tax collections, debt obligations and payments, employee data, salaries and benefits, and a glossary.

Budgetary Planning Process



How the Budget is Developed

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

Actual Prior Year Financial Information in Current Year Budget

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

Regular Performance Monitoring and Budget Amendments

Throughout the year, budget performance is monitored to evaluate whether both revenues and expenses are on track with what the budget anticipated. The Finance Director provides quarterly reporting/presentations to the City Manager, Finance Committee, and 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 year, the City Council holds an annual retreat at which performance against established goals and objectives is discussed, as well as identification of emerging priorities. During the year, public input is received through council meetings and community surveys. The Council reaffirms or modifies its priorities. From those priorities, each department compiles updated goals and objectives.

Long-Term Planning

The City periodically updates its Comprehensive Plan, which guides long-term investment in facilities and services. The Comprehensive Plan references the Transportation Improvement Plan (TIP) and the capital portion of the Parks, Recreation, Cultural and Human Services Plan, which further define the capital facility planning processes. By state law, the Six Year TIP is updated and approved by City Council by July 1st of each year. Other plans are updated each year, usually by September 1st.

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/September of each year and/or during the budget development process 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 two public hearings on the budget, the City of Maple Valley conducts an additional hearing early in the budget process to solicit public input for consideration in planning the City's short-term and long-term needs.

How the Budget is Developed, *continued*

Review of Program Changes with City Manager

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

Review of Initial Recommendations

The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming biennium. The discussions involve both the coming biennium's operating budget and the 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. A Budget retreat is conducted in October on the Preliminary Budget.

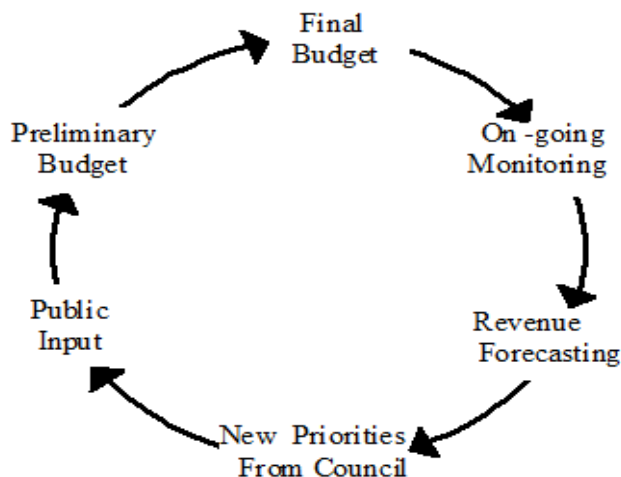
Presentation of Preliminary Budget

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

Council Action

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

The Biennial Budget Cycle



Financial Policies

1.0 Financial Stability Policies

1.1 Operating Fund Reserves (Balanced Budget)

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

1.2 Equipment Replacement Funds

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

1.3 Insurance Programs

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

2.0 Operating Budget Policies

2.1 Council Priorities and Department Goals and Objectives

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

2.2 Conservative Budgeting

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

2.3 Employee Compensation

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

2.4 Self Supporting Proprietary Funds

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

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 a regular basis as required by the Growth Management Act. The City's Six Year Transportation Improvement Plan and Parks Improvement Plan, which will be approved annually, will be adopted by reference in the Capital Facilities Plan Element of the City's Comprehensive Plan. A preliminary plan will be established early in the budget process with the final Capital Improvement Program being adopted as part of the annual budget adoption process.

4.0 Debt and Cash Management Policies

4.1 Bond Rating

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

4.2 Debt Capacity

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

4.3 Interfund Borrowing

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

4.4 Investment Security & Earnings Maximization

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

Financial Policies, *continued*

4.5 Initial and Ongoing Disclosure

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

4.6 Post Issuance Compliance

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

4.7 Debt Policy

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

5.0 Revenue Policies

5.1 Aggressive Collection Effort

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

5.2 User Charges

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

5.3 Impact Fees

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

Financial Policies, *continued*

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 directors 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 (GAAP) and pronouncements by the Governmental Accounting Standards Board (GASB).

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

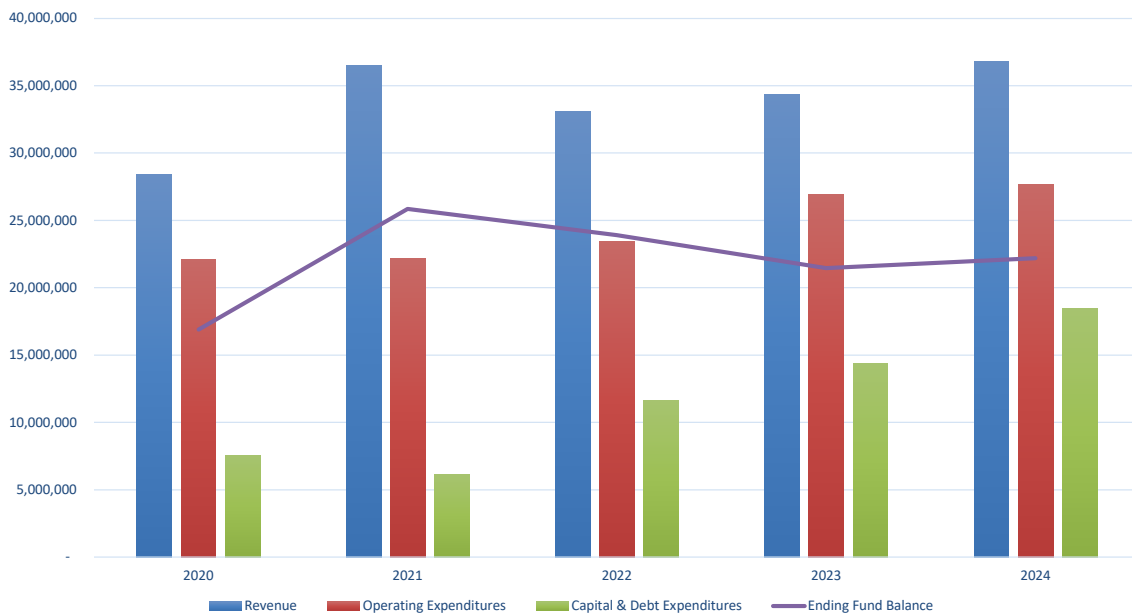


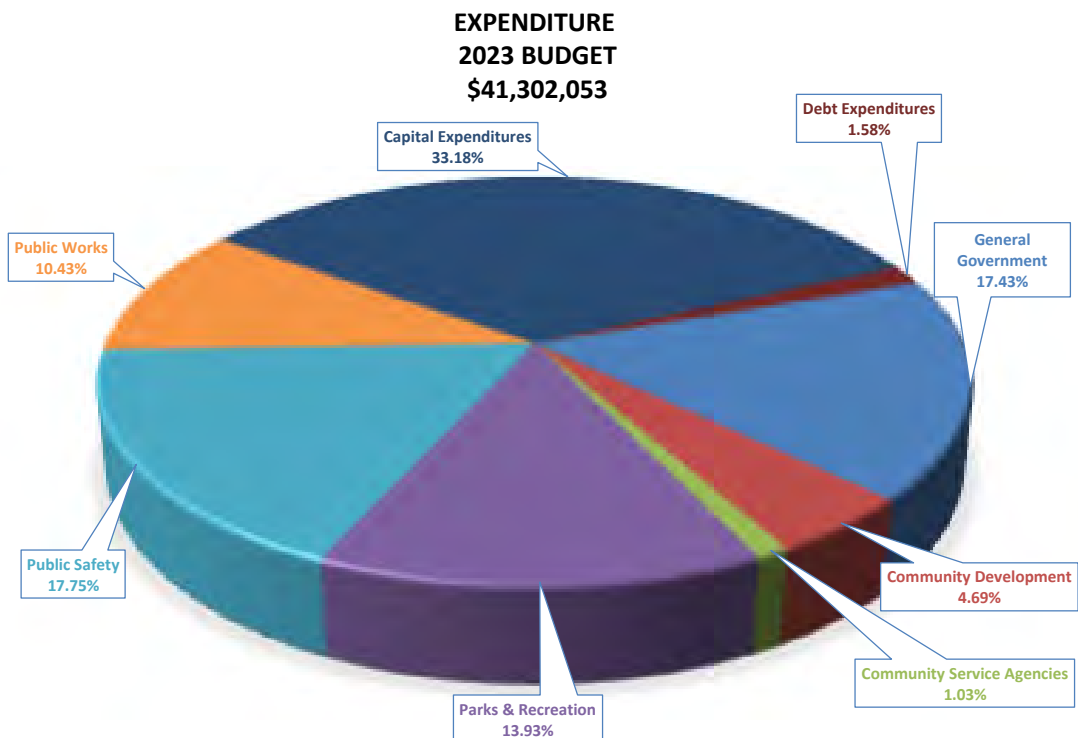
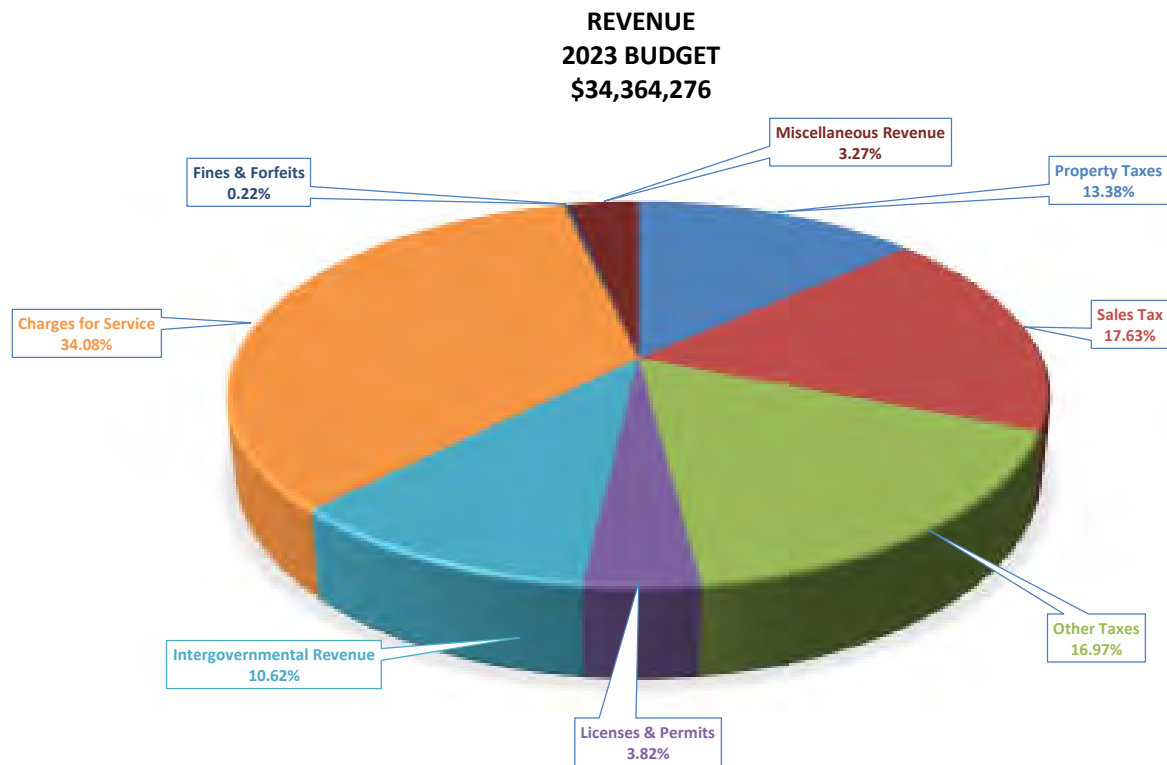
Photo by: Wing Walker Photos – Aerial view over Maple Valley

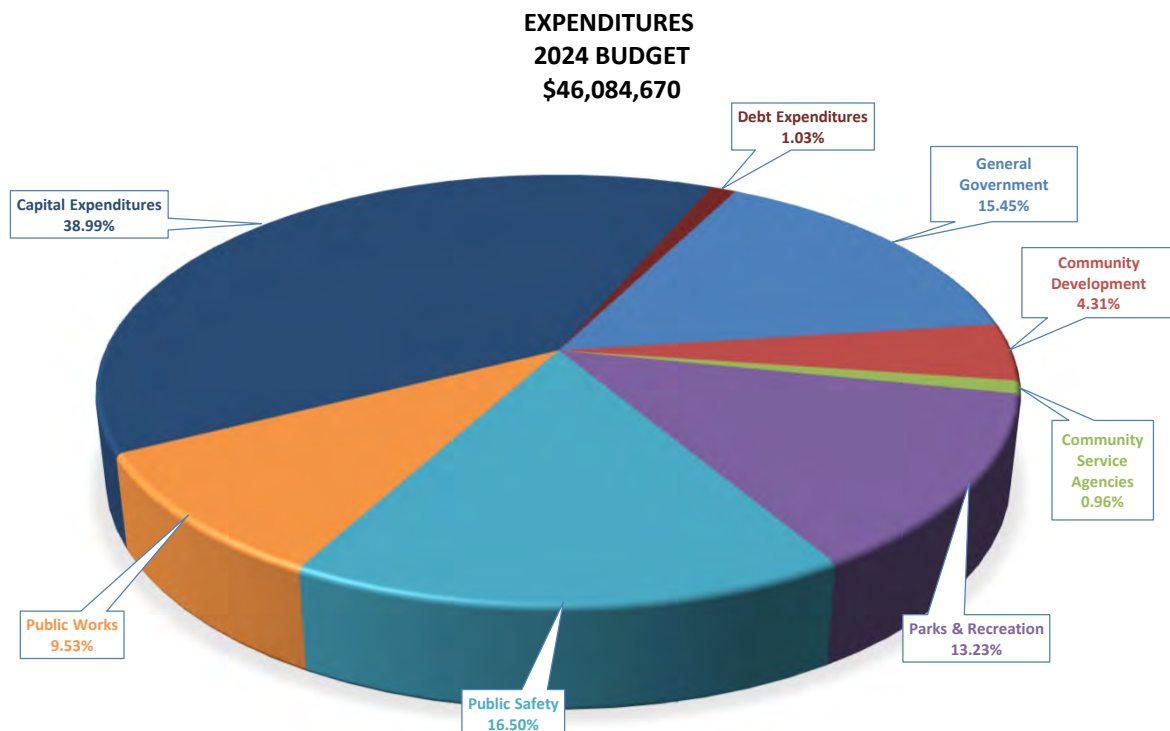
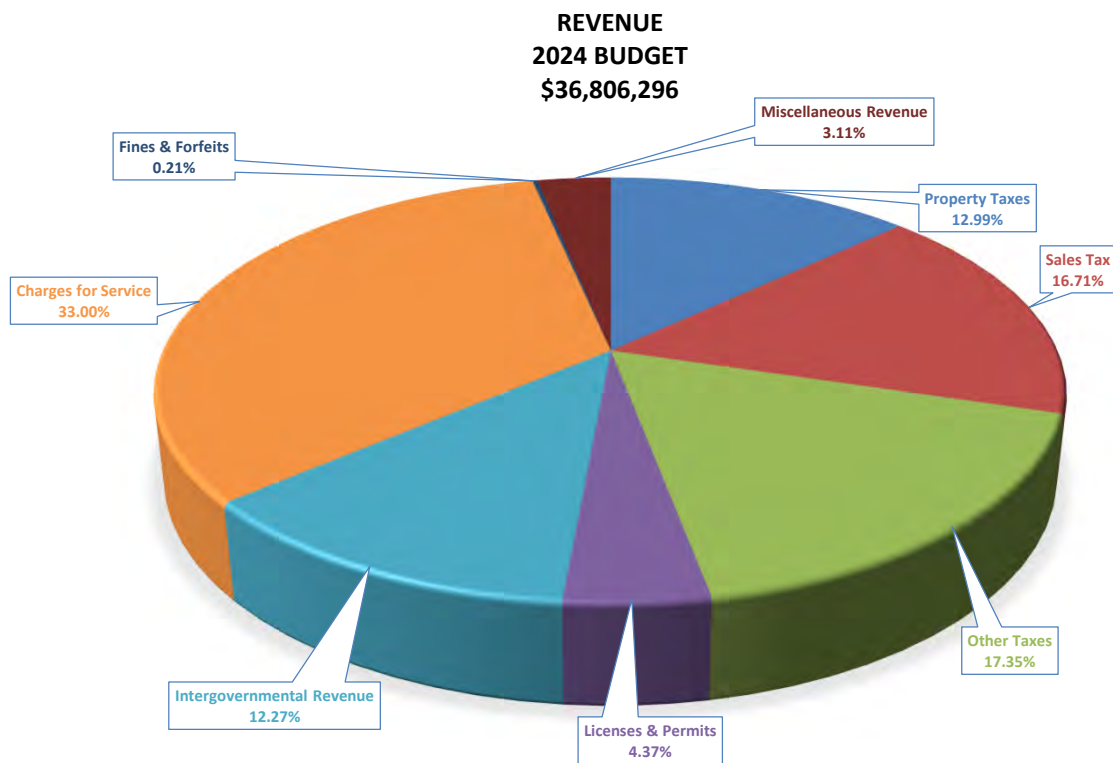
Budget Summary: All Funds

	2020	2021	2022		2023	% Change 2022 Budget Over (Under) 2023		2024	% Change 2023 Budget Over (Under) 2024 Budget
	Actuals	Actuals	Budget	Est. Actuals	Budget	Budget	Actual	Budget	
REVENUE									
Property Taxes	4,107,111	4,210,262	4,421,970	4,377,750	4,598,747	4.00%	5.05%	4,781,684	3.98%
Sales Tax	4,831,699	6,501,143	5,204,540	5,917,450	6,058,535	16.41%	2.38%	6,148,902	1.49%
Other Taxes	4,603,255	5,400,768	3,962,260	5,304,566	5,832,808	47.21%	9.96%	6,384,865	9.46%
Licenses & Permits	1,454,825	1,232,303	2,228,330	1,172,895	1,313,252	-41.07%	11.97%	1,607,749	22.43%
Intergovernmental Revenue	2,831,565	5,872,255	7,104,831	6,856,574	3,650,413	-48.62%	-46.76%	4,514,588	23.67%
Charges for Service	10,144,222	11,806,003	8,609,780	8,529,920	11,710,969	36.02%	37.29%	12,145,932	3.71%
Fines & Forfeits	60,376	65,367	108,210	76,488	76,481	-29.32%	-0.01%	76,481	0.00%
Miscellaneous Revenue	392,913	1,420,186	823,390	837,331	1,123,071	36.40%	34.13%	1,146,095	2.05%
Total Revenue	28,425,966	36,508,285	32,463,311	33,072,974	34,364,276	5.86%	3.90%	36,806,296	7.11%
% Change from Prior Year Actual		128.43%	88.92%	-9.41%	3.90%			7.11%	
EXPENDITURES									
Operating Expenditures									
General Government	5,646,867	5,478,937	7,223,521	6,103,457	7,198,157	-0.35%	17.94%	7,118,240	-1.11%
Community Development	3,045,993	2,776,609	3,052,277	1,762,317	1,935,161	-36.60%	9.81%	1,987,773	2.72%
Community Service Agencies	520,058	381,185	321,320	321,320	423,480	31.79%	31.79%	440,411	4.00%
Parks & Recreation	4,075,655	5,062,297	5,535,322	5,412,997	5,753,688	3.94%	6.29%	6,098,714	6.00%
Public Safety	6,068,547	5,741,577	7,010,269	6,916,708	7,329,139	4.55%	5.96%	7,605,418	3.77%
Public Works	2,729,629	2,766,856	4,016,557	2,892,288	4,308,024	7.26%	48.95%	4,390,803	1.92%
Total Operating Expenditures	22,086,749	22,207,461	27,159,266	23,409,086	26,947,648	-0.78%	15.12%	27,641,359	2.57%
Capital Expenditures									
Capital Expenditures	6,381,815	5,500,590	10,948,014	10,948,014	13,702,380	25.16%	25.16%	17,969,310	31.14%
Debt Expenditures									
Debt Expenditures	1,179,961	655,743	651,390	651,390	652,025	0.10%	0.10%	474,000	-27.30%
Total Capital & Debt Expenditures	7,561,776	6,156,333	11,599,404	11,599,404	14,354,405	23.75%	23.75%	18,443,310	28.49%
Total Expenditures	29,648,525	28,363,796	38,758,670	35,008,490	41,302,053	6.56%	17.98%	46,084,670	11.58%
% Change from Prior Year Actual		95.67%	136.65%	23.43%	17.98%			11.58%	
Revenue Over (Under) Expenditures	(1,222,558)	8,144,490	(6,295,359)	(1,935,517)	(6,937,777)	10.20%	258.45%	(9,278,374)	33.74%
Other Financing Sources (Uses)									
Bond & Loan Proceeds	-	-	-	-	4,500,000	0.00%	0.00%	10,000,000	0.00%
Beginning Fund Balance	18,081,665	16,908,514	25,846,319	25,846,319	23,898,290	-7.54%	-7.54%	21,460,513	-10.20%
Prior Period Adjustment	(27,216)	793,043	-	-	-	-	-	-	-
Ending Fund Balance	16,908,514	25,846,319	20,003,443	23,898,290	21,460,513	7.28%	-10.20%	22,182,139	3.36%

Budget Summary: All Funds 2020 - 2024



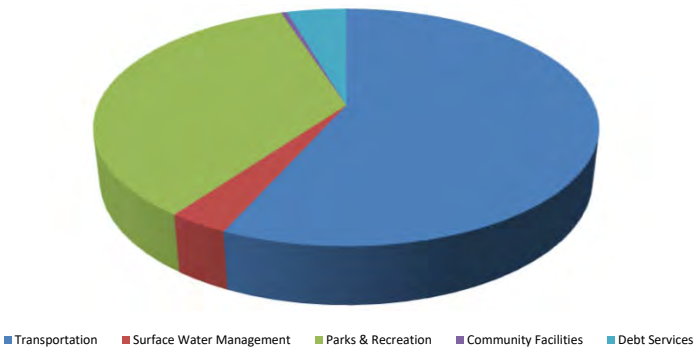




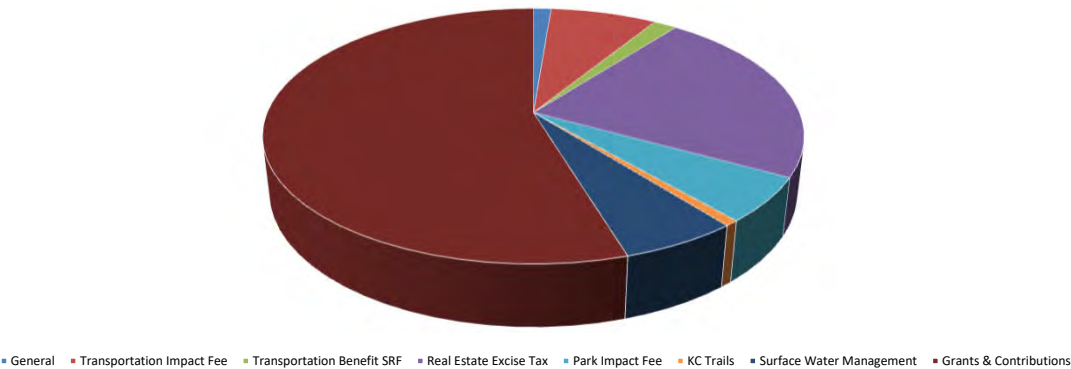
Capital Budget Summary

		2020	2021	2022		2023	2024	Funding Sources
		Actual	Actual	Budget	Actual	Budget	Budget	
Transportation Program								
T23	Asphalt Overlay Program	14,534	131,129	360,000	360,000	435,000	435,000	TBD
T24	Miscellaneous Street Improvements	46,658	73,209	200,000	200,000	100,000	100,000	REET
T27	Non Motorized Plan	-	1,317	200,000	200,000	25,000	25,000	REET
T36	SR169 - 228th Ave SE to SE 244th St	103,259	1,791	200,000	200,000	683,500	475,500	TIF, REET, SWM, Grant
T39	SR169 -Witte Rd to SE 244th St	1,180,160	30,653	80,000	80,000	-	-	TIF, TBSRF, REET, SWM, Grant
T44	Kent-Kangley & 242nd Ave E Intersection	132,772	122,544	-	-	-	-	TIF, PWD
T45	SR169 Widening - Phase 4	119,572	41,668	1,200,000	1,200,000	1,083,500	-	TIF, REET, SWM, Grant
T48	SE 231st St Extension	19,630	696,050	2,000,000	2,000,000	-	-	TIF, REET
T54	SR 516 Multi Modal Improvements 2	-	-	-	-	-	1,000,000	
T27a	Curbed Walkway Improvements	-	-	495,000	495,000	-	-	Grant
T27b	Crossing Enhancements	-	-	-	-	352,000	-	Grant
T27d	High Reflectivity Roadway Delinieation	-	-	484,000	484,000	-	-	TIF, REET
T28b Ph2	Witte Rd - 249/256 Utility Relocate	2,108,550	129,100	-	-	-	-	TIF, REET, PWD
T28b Ph3	Witte Rd - 249/256 Road Improvements	416,162	3,191,992	-	-	4,761,000	1,166,500	TIF, REET, Grant, Loan
T28c	Witte Rd - SE 256th to SE 272nd	-	-	150,000	150,000	-	-	TIF, REET
T33c	SE 283rd St Extension	-	5,735	958,000	958,000	100,000	-	REET
T57	SR 169 Pedestrian Bridge at SE 258th St	-	-	-	-	600,000	400,000	TIF, TBSRF, REET, Grant
T58	SE 260th St from Main St to SR 169	-	-	-	-	-	500,000	Grant
T59	Oakpointe Mitigation Design	-	-	600,000	600,000	-	-	
Total Transportation		4,141,297	4,425,185	6,927,000	6,927,000	8,140,000	4,102,000	
Parks & Recreation Program								
P20	LWL HVAC Upgrade	-	39,711	-	-	-	-	REET, PIF
P21	Elk Run Open Space	50,022	-	1,000,000	1,000,000	25,000	150,000	REET, KCT, Grant
P22	General Park Improvements	28,240	7,367	15,000	15,000	25,000	25,000	REET, PIF
P24	PRAOS Plan	11,120	-	-	-	-	-	GF
P25	Arboretum Irrigation	34,120	1,487	-	-	-	-	PIF
P26	Fernwood Park Improvements	-	-	-	-	-	40,000	REET
P27	Park Signage/Wayfinding	-	-	-	-	20,000	-	REET
P28	ADA Enhancements	-	-	10,000	10,000	-	-	REET
P29	Parks Maintenance Security	-	44,077	-	-	-	-	KCT
P30	LW Lodge Improvements	-	-	80,000	80,000	70,000	130,000	PIF
P33	Take-A-Break Park	-	-	-	-	35,000	475,000	REET
P34	Henry's Switch Park	-	-	-	-	-	75,000	REET
P35	Park Property Acquisition	-	-	-	-	800,000	-	REET
P38	LWL Generator	-	-	-	-	80,000	332,000	REET
P40	Lake Wilderness Park Improvements	-	-	-	-	140,000	150,000	REET
P41	Arboretum Misc. Improvements	-	-	-	-	13,000	15,000	REET
P42	Historical Society Facilities	-	-	-	-	40,000	50,000	REET, KCT
P44	Trail Connection - Pipeline to KC Regional	-	-	-	-	100,000	-	KCT
P45	Trails & Connections	-	-	-	-	30,000	30,000	REET
G06	Lake Wilderness Golf Course Remodel	-	-	606,065	606,065	3,650,000	10,000,000	Bond, REET
Total Parks & Recreation		123,502	92,642	1,711,065	1,711,065	5,028,000	11,472,000	
Surface Water Management Program								
S10	Water Quality Retrofits	255,820	460,033	317,698	317,698	-	-	SWM, Grants
S12	Misc Drainage Improvements	77,438	80,606	55,000	55,000	-	-	SWM, Grants
S15	Pond Fencing	74,399	17,876	20,000	20,000	-	-	SWM, Grants
S16	Stormwater Facility - Witte Rd	42,064	-	-	-	-	-	SWM, Grants
S17	Cedar Downs Water Quality Improvments	142,881	318,962	950,000	950,000	-	75,000	SWM, Grants
S18	Witte Road Culvert	-	-	-	-	260,000	1,800,000	SWM, Grants
S21	Invasive Plant Species Removal	-	-	22,000	22,000	-	-	SWM, Grants
S22	ROW and Public Lands LID	-	-	27,000	27,000	-	-	SWM, Grants
S23	Stormwater Opportunity Fund	-	-	110,000	110,000	100,000	100,000	SWM
S24	Lake Wilderness Country Club Drive	-	-	-	-	110,000	170,000	SWM, Grants
S25	276th/Kent Kangley Drainage Imp.	-	-	-	-	-	200,000	SWM, Grants
Total Surface Water Management		592,603	877,477	1,501,698	1,501,698	470,000	2,345,000	
Community Facilities Program								
A01	Art Program	-	-	94,351	94,351	64,380	50,310	GF, TBSRF, REET, PIF, KCT, SWM
F03	Legacy Site	1,524,413	90,460	28,900	28,900	-	-	REET
F04	Public Works Maintenance Shop	-	14,825	-	-	-	-	REET
F05	City Hall Generator	-	-	185,000	185,000	-	-	GF
F06	City Facility Security System	-	-	500,000	500,000	-	-	REET
Total Community Facilities		1,524,413	105,285	808,251	808,251	64,380	50,310	
Debt Service Program								
D04	Infrastructure Loan DS - Transportation	189,236	188,313	187,400	187,400	187,000	187,000	TIF, REET
D06	2014 Councilmanic Bonds (Ravensdale)	180,525	176,730	177,940	177,940	179,025	-	GF
D07	2015 Refunding Bonds '05	520,000	-	-	-	-	-	GF, TIF, REET
D08	Summit Ballfields	290,200	290,700	286,050	286,050	286,000	287,000	REET
Total Debt Service		1,179,961	655,743	651,390	651,390	652,025	474,000	
Total Capital Improvement		7,561,776	6,156,333	11,599,404	11,599,404	14,354,405	18,443,310	

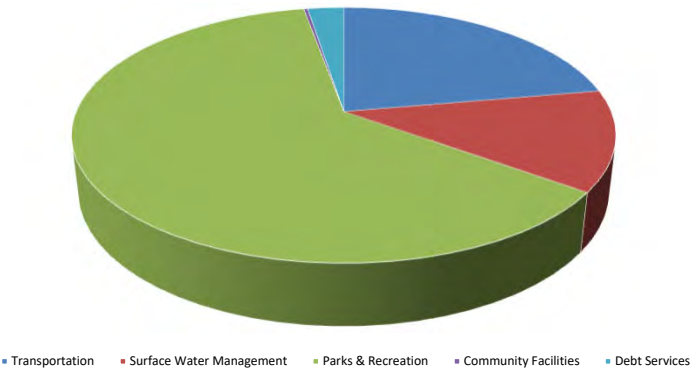
2023 Capital Expenditures



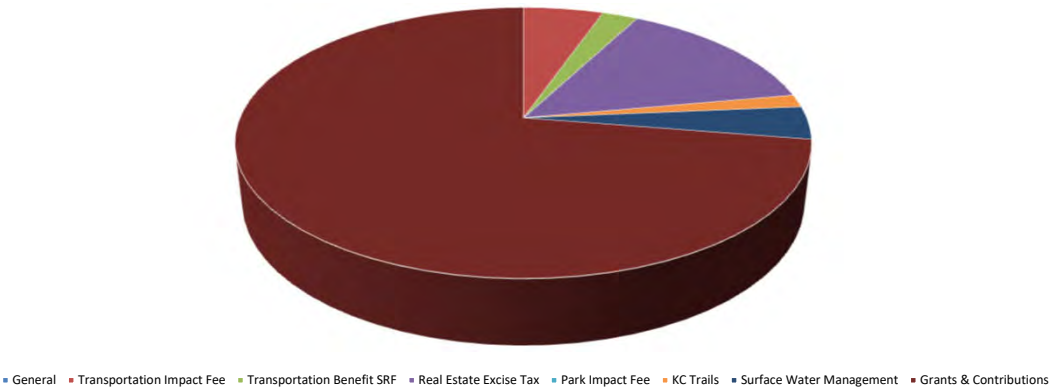
2023 Capital Funding Sources



2024 Capital Expenditures



2024 Capital Funding Sources



Changes from 2023 Preliminary Budget



	Beginning Fund Balance	Bonds	Revenue	Expenditures	Ending Fund Balance
2023 Preliminary Budget	23,898,290	4,500,000	31,644,219	40,237,099	19,805,410
General Fund					
1. Outdoor Recreational Program			22,000	18,400	
2. Transfer in from ARPA - Police Retro Pay			54,655		
3. Transfer in from ARPA - KC Police Contract 2023			178,215		
4. Transfer in from ARPA - Permit Technician Overlap			12,918		
5. 2022 Retro Pay Officer COLA Adjustment				54,655	
6. KC Police Contract Increase				178,215	
7. CPI COLA Adjustment for Staff				12,870	
8. Council - PSRC Membership Dues				961	
9. Council - AWC Conferences				5,800	
10. Council - Washington D.C. Conference				4,200	
11. PAC - Matching Population				630	
12. Emergency Mgmt - Additional Radios				2,000	
13. PW Maintenance Worker I (removing two seasonals)				4,468	
14. Explorer Program - Increase				8,000	
15. Council - Police OT for Events				5,000	
16. City Wide Internship Program				35,000	
17. Removing ICMA 401 Employer Match (1%)				(47,034)	
18. Savings from Medical/Dental/Vision/Increase to PdFMLA				(23,667)	
19. Freeze Vacant Building Inspector (50% of year)				(58,594)	
20. Internal Service Fund Savings				(2,809)	
SWM Fund					
1. SWM Rate Increase			2,394,174		
2. CPI COLA Adjustment for Staff				1,113	
3. Associate Engineer				138,649	
4. Tablets (Qty 10)				12,000	
5. Ford F-550 Truck				70,000	
6. John Deere Gator				17,000	
7. Tow Behind Blower				13,000	
8. Code Enforcement Officer TLT (0.75FTE)				58,531	
9. PW Maintenance Worker I (removing two seasonals)				49,937	
10. Removing ICMA 401 Employer Match (1%)				(5,250)	
11. Savings from Medical/Dental/Vision/Increase to PdFMLA				(3,000)	
12. Internal Service Fund Savings				(308)	

continued on following page

Changes from 2023 Preliminary Budget, *continued*

	Beginning Fund Balance	Bonds	Revenue	Expenditures	Ending Fund Balance
ARPA					
1. Transfer Out to General Fund - 2022 KC Retro Pay				54,655	
2. Transfer Out to General Fund - 2023 KC Police Contract				178,215	
3. Transfer Out to General Fund - Permit Technician Overlap				12,918	
4. EOC Furniture Replacement				5,000	
5. Parks Snow Equipment				20,000	
6. Permanent Message Boards				50,000	
7. Sander/Snow Plow Attachment				30,000	
8. Salt/Sand Storage Expansion				75,000	
9. Shop Gate Set Back & Security				20,000	
10. Code Enforcement Officer TLT (0.75FTE)				29,261	
11. PW Shop Perimeter Aesthetics Enhancement				20,000	
12. Debt Book Software				8,500	
13. Community Grants				25,544	
14. Savings from Recovery Specialist Contract				(72,000)	
15. Savings from F06 City Facility Security (\$250,000 from 2022)				-	
Changes Subtotal		-	2,661,962	1,006,859	

2023 Adopted Budget	23,898,290	4,500,000	34,306,181	41,243,958	21,460,513
(Total with 2022 Savings)	24,148,290	4,500,000	34,306,181	41,243,958	21,710,513

Changes from 2024 Preliminary Budget



	Beginning Fund Balance	Bonds	Revenue	Expenditures	Ending Fund Balance
2024 Preliminary Budget	19,805,410	10,000,000	34,136,109	45,473,343	18,468,176
General Fund					
1. Outdoor Recreational Program			30,000	21,500	
2. Transfer in from ARPA - KC Police Contract 2024			296,939		
3. Transfer in from ARPA - Construction Inspector			19,250		
4. KC Police Contract Increase 2024				296,939	
5. CPI COLA Adjustment for Staff				26,985	
6. Council - PSRC Membership Dues				961	
7. PAC - Matching Population				630	
8. Emergency Mgmt - Additional Radios				2,000	
9. PW Maintenance Worker I (removing two seasonals)				6,876	
10. Explorer Program - Increase				8,000	
11. Council - Police OT for Events				5,000	
12. City Wide Internship Program				30,000	
13. Removing ICMA 401 Employer Match (1%)				(32,420)	
14. Savings from Medical/Dental/Vision/Increase to PdFMLA				(20,000)	
15. Internal Service Funds Savings				(3,077)	
SWM Fund					
1. SWM Rate Increase			2,585,602		
2. CPI COLA Adjustment for Staff				1,202	
3. Associate Engineer				150,922	
4. Ford F-550 Truck				5,000	
5. John Deere Gator				2,000	
6. Tow Behind Blower				1,000	
7. Code Enforcement Officer TLT (0.75FTE)				63,626	
8. PW Maintenance Worker I (removing two seasonals)				54,080	
9. Removing ICMA 401 Employer Match (1%)				(5,659)	
10. Savings from Medical/Dental/Vision/Increase to PdFMLA				(3,200)	
11. Internal Service Funds Savings				(337)	
ARPA					
1. Transfer Out to General Fund - 2024 KC Police Contract				296,939	
2. Transfer Out to General Fund - Construction Inspector Overlap				19,250	
3. EOC Furniture Replacement				6,000	
4. Permanent Message Boards				50,000	
5. Code Enforcement Officer TLT (0.75FTE)				31,808	
6. Debt Book Software				8,500	
7. Savings from Recovery Specialist Contract				(151,594)	
Changes Subtotal		-	2,931,791	872,931	
2024 Adopted Budget	21,460,513	10,000,000	37,067,900	46,346,274	22,182,139
(Total from 2022 Savings)	21,710,513	10,000,000	37,067,900	46,346,274	22,432,139

CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-22-771

AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, ADOPTING THE 2023-2024 BUDGET.

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2023-2024 Budget; and

WHEREAS, the Maple Valley City Council received the 2023-2024 Preliminary Budget from the City Manager on October 10, 2022 and has reviewed it since that date; and

WHEREAS, the City has followed all steps prescribed in State law for adoption of a biennial budget including holding a public hearing on the proposed budget and revenue sources on October 24, 2022;

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

Section 1. 2023 Budget. The City Council hereby adopts the 2023 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund	6,743,202	19,267,190	20,604,329	5,406,064
Special Revenue Funds				
Transportation Impact	904,413	709,443	1,087,770	526,086
Transportation Benefit Spec. Rev. Fund	386,395	406,706	237,350	555,751
ARPA Fund	4,119,500	-	1,957,749	2,161,751
Real Estate Excise Tax Fund	3,521,955	3,478,731	3,232,000	3,768,685
Park Development Fund	1,852,926	609,152	909,000	1,553,078
Drug Seizure Fund	437,300	8,612	38,980	406,932
Bond Proceeds Fund	-	4,500,000	4,500,000	-
Capital Projects Funds	2,733,010	12,684,405	13,884,405	1,533,010
Enterprise Funds				
Surface Water Management	1,581,997	5,214,443	3,246,924	3,549,516
Lake Wilderness Golf Course	414,683	1,523,581	1,377,076	561,188
Subtotal	22,695,382	48,402,263	51,075,583	20,022,062
Internal Services Funds (External Revenues Only)				
Vehicle Rental Fund	898,461	713,144	493,820	1,117,785
Central Service Fund	301,561	1,824,260	1,808,054	317,767
Unemployment Trust Fund	2,886	10,013	10,000	2,899
Total	23,898,290	50,949,680	53,387,457	21,460,513

Section 2. 2024 Budget. The City Council hereby adopts the 2024 Budget as follows:

	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund	5,406,064	20,032,747	21,497,460	3,941,351
Special Revenue Funds				
Transportation Impact	526,086	760,763	985,760	301,089
Transportation Benefit Spec. Rev. Fund	555,751	394,678	439,350	511,079
ARPA Fund	2,161,751	-	1,772,640	389,111
Real Estate Excise Tax Fund	3,768,685	3,975,169	2,656,300	5,087,554
Park Development Fund	1,553,078	572,822	277,750	1,848,150
Drug Seizure Fund	406,932	8,736	38,980	376,688
Bond Proceeds Fund	-	10,000,000	10,000,000	-
Capital Projects Funds	1,533,010	16,098,310	16,098,310	1,533,010
Enterprise Funds				
Surface Water Management	3,549,516	6,897,137	4,472,480	5,974,172
Lake Wilderness Golf Course	561,188	1,553,581	1,413,440	701,329
Subtotal	20,022,062	60,293,943	59,652,470	20,663,534
Internal Services Funds (External Revenues Only)				
Vehicle Rental Fund	1,117,785	530,723	476,789	1,171,719
Central Service Fund	317,767	1,774,259	1,748,053	343,973
Unemployment Trust Fund	2,899	10,013	10,000	2,912
Total	21,460,513	62,608,938	61,887,312	22,182,139

Section 3. 2023-2024 Preliminary Budget. The City Council incorporates by reference into this Ordinance, the 2023-2024 Preliminary Budget; and the “Changes from 2023-2024 Preliminary Budget,” (collectively the 2023-2024 Budget), to be identified as Clerk’s Receiving Nos. ____ and ____.

Section 4. Capital Improvement Plan. The City Council hereby adopts the City’s Capital Improvement Plan for 2023- 2028 as a part of the 2023-2024 Budget.

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

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

ADOPTED BY THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON ON
THIS 5th DAY OF DECEMBER 2022.

CITY OF MAPLE VALLEY

Sean P. Kelly, Mayor

ATTEST:

Andrew Dacuag, City Clerk, CMC

APPROVED AS TO FORM:

Patricia Taraday, City Attorney

Date of Publication: December 9, 2022

Effective Date: December 14, 2022

2023-2024 Program Enhancements

		Positions	Total Request	Revenue/ Cost Reductions	Net Request	Net General Fund Cost	Funded by Proprietary		Expenditures					
Department	Program Enhancements						Fund Revenue ARPA	SWM	One-Time 2023	Recurring 2023	Total 2023	One Time 2024	Recurring 2024	Total 2024
Administrative Services														
Admin Services/EOC	EOC Furniture Replacement		11,000	-	11,000	-	11,000	-	5,000	-	5,000	6,000	-	6,000
			11,000	-	11,000	-	11,000	-	5,000	-	5,000	6,000	-	6,000
Community Development														
CD Planning	Permit Technician Overlap	x	12,918	-	12,918	-	12,918	-	12,918	-	12,918	-	-	-
			12,918	-	12,918	-	12,918	-	12,918	-	12,918	-	-	-
Finance Department														
Finance	Debt Book Software		17,000	-	17,000	-	17,000	-	8,500	-	8,500	8,500	-	8,500
			17,000	-	17,000	-	17,000	-	8,500	-	8,500	8,500	-	8,500
Human Resources														
Human Resources	Internship Program	x	65,000	-	65,000	65,000	-	-	35,000	-	35,000	30,000	-	30,000
			65,000	-	65,000	65,000	-	-	35,000	-	35,000	30,000	-	30,000
Parks & Recreation														
Recreation	Outdoor Recreation Programming		39,900	52,000	(12,100)	(12,100)	-	-	18,400	-	18,400	21,500	-	21,500
Parks Maintenance	Parks Snow Equipment		20,000	-	20,000	-	20,000	-	20,000	-	20,000	-	-	-
			59,900	52,000	7,900	(12,100)	20,000	-	38,400	-	38,400	21,500	-	21,500
Public Works Administration														
Public Works Admin	Construction Inspector Overlap	x	19,250	-	19,250	-	19,250	-	-	-	-	19,250	-	19,250
Public Works Admin	Permanent Message Boards		100,000	-	100,000	-	100,000	-	50,000	-	50,000	50,000	-	50,000
			119,250	-	119,250	-	119,250	-	50,000	-	50,000	69,250	-	69,250
Public Works Maintenance														
Snow & Ice	Sander/Plow Attachment		30,000	-	30,000	-	30,000	-	30,000	-	30,000	-	-	-
Snow & Ice	Salt/Sand Storage Expansion		75,000	-	75,000	-	75,000	-	75,000	-	75,000	-	-	-
Public Works Maintenance	Shop Gate Set Back & Security		20,000	-	20,000	-	20,000	-	20,000	-	20,000	-	-	-
Public Works Maintenance	Perimeter Aesthetics Enhancement		20,000		20,000		20,000		20,000	-	20,000	-	-	-
			145,000	-	145,000	-	145,000	-	145,000	-	145,000	-	-	-
Surface Water Management														
SWM/SWM NPDES	Associate Engineer	x	289,571	-	289,571	-	-	289,571	-	138,649	138,649	-	150,922	150,922
SWM	Tablets (Qty 10)		12,000	-	12,000	-	-	12,000	12,000	-	12,000	-	-	-
Public Works Maintenance	PW Maintenance vs 2 Seasonals	x	115,361	-	115,361	11,344	-	104,017	-	54,405	54,405	-	60,956	60,956
Public Works Maintenance	Ford F-550 Truck		75,000	-	75,000	-	-	75,000	65,000	5,000	70,000	-	5,000	5,000
Public Works Maintenance	John Deere Gator		19,000	-	19,000	-	-	19,000	15,000	2,000	17,000	-	2,000	2,000
SWM	Tow Behind Blower		14,000	-	14,000	-	-	14,000	12,000	1,000	13,000	-	1,000	1,000
SWM/CD Building	Code Enforcement (0.75 FTE)	x	196,058	20,000	176,058	-	58,686	117,372	-	93,718	93,718	-	102,340	102,340
			720,990	20,000	700,990	11,344	58,686	630,960	104,000	294,772	398,772	-	322,218	322,218
Total Program Enhancements			1,151,058	72,000	1,079,058	64,244	383,854	630,960	398,818	294,772	693,590	135,250	322,218	457,468

Program Enhancement Form

Program Enhancement Title: EOC Furniture Replacement

Department Name: Admin Services/EOC

Dept Rank: 1

	2023	2024
Total Cost:	\$ 5,000	\$ 6,000

Description of Request:

These funds will cover 50 new chairs and three new desks for the operation space in the Emergency Operations Center (EOC).

Justification of Request:

The EOC furniture is 20 plus years old and is in some cases no longer operable. There are not enough chairs for staff to fill roles needed when EOC is in use. The purchase of this new equipment will ensure more functionality of the space when activated.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023	2024
	2023	2024			
Salaries			Total Cost:	\$ 5,000	\$ 6,000
Benefits			Less Revenues:		
Other Expenses	5,000	6,000			
Prof Serv. Agreement	-	-	Less Cost Allocations:		
Subtotal:	5,000	6,000	Net Project Costs:	\$ 5,000	\$ 6,000
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreement	-	-
Subtotal:	-	-			
Total Project Cost	\$ 5,000	\$ 6,000	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title: Permit Technician Overlap

Department Name: Community Development

Dept Rank: 1

	<u>2023</u>	<u>2024</u>
Total Cost:	<u>\$ 12,918</u>	<u>\$ -</u>

Description of Request:

One months of "overlap" for training of a replacement for our Permit Technician who is retiring in 2023. This will be ARPA funded.

Justification of Request:

The Community Development Department's current Permit Technician has announced her retirement for August of 2023. Given the unique and complex nature of this position, varied duties which lie outside of a standard Permit Technician position, a period of on hand training will be required for the replacement position.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required	
	<u>2023</u>	<u>2024</u>
Salaries	8,363	
Benefits	4,555	
Other Expenses		
Prof Serv. Agreement	-	-
Subtotal:	<u>12,918</u>	<u>-</u>
Cost Reductions:		
Subtotal:	<u>-</u>	<u>-</u>
Total Project Cost	<u>\$ 12,918</u>	<u>\$ -</u>

Analysis of Net Project Costs

	<u>2023</u>	<u>2024</u>
Total Cost:	<u>\$ 12,918</u>	<u>\$ -</u>
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	<u>\$ 12,918</u>	<u>\$ -</u>
Expected Recurring Annual Costs		
Description		
Annual Salary & Benefits		
Prof Serv. Agreement	-	-
Total Recurring Costs	<u>\$ -</u>	<u>\$ -</u>

Program Enhancement Form

Program Enhancement Title: Debt Book Software

Department Name: Finance

2023

2024

Dept Rank: 1

Total Cost:

\$ 8,500

\$ 8,500

Description of Request:

The Finance Department would like to request exploring a Software Tool to facilitate life cycle of Financing Debt from Accounting/GASB Compliance Requirements, Amortization Schedules, Disclosure/Reporting Requirements, organized Centralized storage maintenance, and Capital projects planning. It is our hope that beyond these primary needs that a software with what-if scenarios will be available and provide collaboration with our internal departments, in addition to external partners ie. bond counsel, financial advisors, auditors, etc. Request funding through ARPA Fund for software that will help staff workload and enhance engagement in economic development economic analysis.

Justification of Request:

Council's priorities in the budget cycle include the ongoing capital projects (Public Works/Transportation Improvement Plan, Parks Improvement Plan, and City Facilities. Council also desires to further explore the development of the Legacy Site, downtown planning standards, and the Lake Wilderness Clubhouse. All these endeavors have potential financing associated with the projects. Currently, various separate excel worksheets are manually updated by the Parks Department, Public Works Department, and Finance Department to carry out the needs of each department and take ample time to produce. The Finance Director is recommending to explore this tool that could in the long run make this process more efficient allowing more time for critical analysis.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ 8,500	\$ 8,500
Salaries			Less Revenues:		
Benefits					
Other Expenses					
Prof Serv. Agreeemt	8,500	8,500	Less Cost Allocations:		
Subtotal:	8,500	8,500	Net Project Costs:	\$ 8,500	\$ 8,500
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreement	-	-
Subtotal:	-	-			
Total Project Cost	\$ 8,500	\$ 8,500	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title: Internship Program

Department Name: Human Resources

Dept Rank: 1

	2023	2024
Total Cost:	\$ 35,000	\$ 30,000

Description of Request:

Continuing former internship programs through multiple departments in the City. This program is housed in Human Resources and will be distributed to the departments that request interns.

Justification of Request:

Various departments brought forth requests for internship program enhancements in this budget cycle. Interns are especially useful and cost effective to the City, handling some of the work projects that are on staff wish lists. The City would like to use this program as an opportunity for students looking for local government experience.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ 35,000	\$ 30,000
Salaries	35,000	30,000	Less Revenues:		
Benefits					
Other Expenses			Less Cost Allocations:		
Prof Serv. Agreement	-	-			
Subtotal:	35,000	30,000	Net Project Costs:	\$ 35,000	\$ 30,000
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreement	-	-
Subtotal:	-	-	Total Recurring Costs	\$ -	\$ -
Total Project Cost	\$ 35,000	\$ 30,000			

Program Enhancement Form

Program Enhancement Title: Outdoor Recreation Programming

Department Name: Recreation 2023 2024
Dept Rank: 1 Total Cost: \$ 18,400 \$ 21,500

Description of Request:
Expanded outdoor programs to include Mountain Biking classes and Skateboarding.

Justification of Request:
These outdoor offerings will extend our outreach and utilize our natural environment as well as our community funded parks. These activities will support itself through cost recovery by way of fees and charges.
Mountain Biking classes will utilize our grant provided bikes to introduce and promote healthy outdoor recreation choices to our community's youth and adults. The skateboarding lessons will allow us to coordinate and promote organized use of the Summit skatepark, increase education to the users regarding stewardship of resources, and establish needed relationships with the community youth. These programs will increase monitoring of the facility and help decrease the vandalism and the poor behaviors at these sites. 2023 costs include bike racks for the van to transport the and standing racks for onsite bike parking. 2024 costs are for ongoing equipment expense, bike repairs and maintenance. Professional services are projected at 70% via instructor contract.

Summary of Project Costs

Line Item Cost Detail			Analysis of Net Project Costs		
Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ 18,400	\$ 21,500
Salaries			Less Revenues:		
Benefits			MTB Revenue	19,000	24,000
Other Expenses	3,000	500	Skate Board Revenue	3,000	6,000
			Less Cost Allocations:		
MTB Classes (70%)	13,300	16,800			
Skate Board Class (70%)	2,100	4,200			
Subtotal:	18,400	21,500	Net Project Costs:	\$ (3,600)	\$ (8,500)
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreement	-	-
Subtotal:	-	-			
Total Project Cost	\$ 18,400	\$ 21,500	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title:

Parks Snow Equipment

Department Name:	Parks Maintenance	2023	2024
Dept Rank:	2	Total Cost: \$ 20,000	\$ -

Description of Request:

Purchase of snowplow and tailgate de-icer spreader unit for snow response in the park facilities.

Justification of Request:

This equipment would provide the ability to respond and maintain all Park entrances and parking lots in snow events. These areas are currently secondary routes for Public Works and would allow the Parks Department to immediately address hazardous conditons and help to keep these areas cleared and safe for the public.

Summary of Project Costs

Line Item Cost Detail			Analysis of Net Project Costs		
Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ 20,000	\$ -
Salaries			Less Revenues:		
Benefits					
Other Expenses	20,000		Less Cost Allocations:		
Prof Serv. Agreemt	-	-			
Subtotal:	20,000	-	Net Project Costs:	\$ 20,000	\$ -
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreement	-	-
Subtotal:	-	-	Total Recurring Costs	\$ -	\$ -
Total Project Cost	\$ 20,000	\$ -			

Program Enhancement Form

Program Enhancement Title: Construction Inspector Overlap

Department Name: Public Works Admin

Dept Rank: 1

Total Cost: \$ - \$ 19,250

Description of Request:

One additional Construction Inspector position for 1.5 months of 2024. This will be ARPA funded.

Justification of Request:

The Public Works Department is seeking funds for hiring one additional Construction Inspector for 1.5 months in 2024 to overlap with our current Construction Inspector who is planning to retire around the end of 2024. This overlap period will help with on job training for the new position and assist the PW Department during the transition period.

Summary of Project Costs

Line Item Cost Detail			Analysis of Net Project Costs		
Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ -	\$ 19,250
Salaries		12,500	Less Revenues:		
Benefits		6,250			
Other Expenses		500	Less Cost Allocations:		
Prof Serv. Agreement	-	-			
Subtotal:	-	19,250	Net Project Costs:	\$ -	\$ 19,250
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreement	-	-
Subtotal:	-	-			
Total Project Cost	\$ -	\$ 19,250	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title: Permanent Message Boards on SR169 & SR516

Department Name: Public Works Admin

Dept Rank: 2

	2023	2024
Total Cost:	\$ 50,000	\$ 50,000

Description of Request:

Investigate types of electronic message boards and contract design/construction.

Justification of Request:

With the City's priorities on community events, permanent message boards are needed along SR 169 and SR 516 (Kent Kangley) for event messaging. The message boards could also provide accident and construction ahead messaging. The inefficient use of portable message boards needing to be recharged, moved, and programmed by Maintenance Workers.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023	2024
	2023	2024			
Salaries			Total Cost:	\$ 50,000	\$ 50,000
Benefits			Less Revenues:		
Other Expenses	50,000	50,000			
Prof Serv. Agreement	-	-	Less Cost Allocations:		
Subtotal:	50,000	50,000	Net Project Costs:	\$ 50,000	\$ 50,000
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreement	-	-
Subtotal:	-	-			
Total Project Cost	\$ 50,000	\$ 50,000	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title: Sander/Plow for 2019 Ford F-550

Department Name: Snow & Ice

2023

2024

Dept Rank: 1

Total Cost:

\$ 30,000

\$ -

Description of Request:

Plow and sander to outfit current 2019 F-550 truck.

Justification of Request:

Currently this truck is set up with the City's de-icing or anti-icing unit. During active snow storms the de-icing unit is used minimally. Typically the maintenance practice is done prior to freezing temperatures. Therefore, during the event this truck is not actively being used for snow and ice removal. We currently have Public Works maintenance staff and resources to run three plow trucks with sanders. This program enhancement would outfit a truck that the Public Works Department already has with a "backup" and/or additional snow plow and sander for heavy storms where four trucks are needed, or provide a backup truck if one of the three vehicles goes down for repairs.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required	
	2023	2024
Salaries		
Benefits		
Other Expenses	20,000	
	10,000	
Prof Serv. Agreemt	-	-
Subtotal:	30,000	-
Cost Reductions:		
Subtotal:	-	-
Total Project Cost	30,000	-

Analysis of Net Project Costs

	2023	2024
Total Cost:	30,000.00	-
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	30,000	-
Expected Recurring Annual Costs		
Description		
Annual Salary & Benefits		
Prof Serv. Agreemt	-	-
	-	-
Total Recurring Costs	-	-

Program Enhancement Form

Program Enhancement Title: Salt/Sand Storage Extension

Department Name: Snow & Ice

2023

2024

Dept Rank: 2

Total Cost:

\$ 75,000

\$ -

Description of Request:

Additional storage space for storing salt and sand for inclement weather.

Justification of Request:

In the year 2021 the shipping industry was very unreliable. This meant most materials that typically took 3 days took get took 3 weeks to 3 months to get. Expanding our storage capacity would allow PW to store enough material to make it through a typical winter versus a typical single snow event. Quote provided for building, 15k extra for salt and sand material to fill.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required				
	2023	2024		2023	2024
			Total Cost:	75,000.00	-
Salaries			Less Revenues:		
Benefits					
Other Expenses	60,000		Less Cost Allocations:		
	15,000				
Prof Serv. Agreemt	-	-			
Subtotal:	75,000	-	Net Project Costs:	75,000	-
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreemt	-	-
Subtotal:	-	-			
Total Project Cost	75,000	-	Total Recurring Costs	-	-

Program Enhancement Form

Program Enhancement Title:

Shop Gate Set Back & Security

Department Name:

Public Works Maintenance

2023

2024

Dept Rank:

3

Total Cost:

\$

20,000

\$

-

Description of Request:

Offsetting the maintenance facility gate.

Justification of Request:

Offsetting the maintenance gate to allow a truck and trailer to safely pull into the maintenance yard with the gate closed without blocking the travel lanes on a sharp turn on SE 264th ST. This would also allow delivery trucks a larger turn radius when delivering materials to the maintenance shop. Current configuration is extremely tight turning in to, and out of, the maintenance yard often times resulting in damage to the electronic gate card reader.

Summary of Project Costs

Line Item Cost Detail			Analysis of Net Project Costs		
Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	20,000.00	-
Salaries			Less Revenues:		
Benefits					
Other Expenses			Less Cost Allocations:		
Prof Serv. Agreemt	-	-			
	20,000				
Subtotal:	20,000	-	Net Project Costs:	20,000	-
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreemt	-	-
Subtotal:	-	-			
Total Project Cost	20,000	-	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title:

PW Shop Perimeter Aesthetics Enhancement

Department Name:

Public Works Maintenance

2023

2024

Dept Rank:

4

Total Cost:

\$

20,000

\$

-

Description of Request:

Perimeter landscape screening.

Justification of Request:

The PW shop lying adjacent to the new Downtown is in need of aesthetic improvements. This program enhancement would include perimeter landscaping screening.

Summary of Project Costs

Line Item Cost Detail			Analysis of Net Project Costs		
Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	20,000.00	-
Salaries			Less Revenues:		
Benefits					
Other Expenses			Less Cost Allocations:		
Prof Serv. Agreemt	-	-			
	20,000				
Subtotal:	20,000	-	Net Project Costs:	20,000	-
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits		
			Prof Serv. Agreemt	-	-
Subtotal:	-	-			
Total Project Cost	20,000	-	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title: SWM Associate Engineer

Department Name: SWM

2023

2024

Dept Rank: 1

Total Cost:

\$ 138,649

\$ 150,922

Description of Request:

SWM Associate Engineer to support project and contract management, education and outreach, and Stormwater Management Action Planning and Structural Stormwater Controls. Position budgeted at midpoint (E4).

Justification of Request:

Request of the new position is based off the Storm and Surface Water Comprehensive Planning gap analysis. Staff is needed to support accelerated CIP and new/existing NPDES Permit Requirements.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023		2024	
	2023	2024					
			Total Cost:	\$	138,649	\$	150,922
Salaries	103,774	113,311	Less Revenues:				
Benefits	34,875	37,611					
Other Expenses			Less Cost Allocations:				
Prof Serv. Agreement	-	-					
Subtotal:	138,649	150,922	Net Project Costs:	\$	138,649	\$	150,922
Cost Reductions:			Expected Recurring Annual Costs				
			Description				
			Annual Salary & Benefits		138,649		150,922
			Prof Serv. Agreement		-		-
Subtotal:	-	-					
Total Project Cost	\$ 138,649	\$ 150,922	Total Recurring Costs	\$	138,649	\$	150,922

Program Enhancement Form

Program Enhancement Title: Tablets (Qty 10)

Department Name: SWM

2023

2024

Dept Rank: 2

Total Cost:

\$ 12,000

\$ -

Description of Request:

Up to 10 tablets for PW Maintenance Staff. This equipment will be paid for by SWM.

Justification of Request:

PW Maintenance Staff are asked to track their work through our asset management program CityWorks. Use of tablets in the field would reduce the time to locate, update, and complete work orders, increase efficiency and reduce need for going back to the shop to make changes on the desktop computers.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ 12,000	\$ -
Salaries	-	-	Less Revenues:		
Benefits	-	-			
Other Expenses	12,000		Less Cost Allocations:		
Prof Serv. Agreemt	-	-			
Subtotal:	12,000	-	Net Project Costs:	\$ 12,000	\$ -
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits	-	-
			Prof Serv. Agreement	-	-
Subtotal:	-	-			
Total Project Cost	\$ 12,000	\$ -	Total Recurring Costs	\$ -	\$ -

Program Enhancement Form

Program Enhancement Title: PW Maintenance Worker & Removal of 2 Seasonals

Department Name: Public Works Maintenance

2023

2024

Dept Rank: 3

Total Cost:

\$ 54,405

\$ 60,956

Description of Request:

Per Council decision, two seasonal PW Maintenance Helpers are being removed from the budget, and in their place the addition of one PW Maintenance Worker I. Position budgeted at J1

Justification of Request:

To improve the level of service in landscape maintenance. This position will be funded 50/50 by the General Fund and SWM. Savings from the two seasonal Helpers come from General Fund.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023		2024	
	2023	2024					
PWM Worker I			Total Cost:	54,405		60,956	
Salaries	57,226	62,490	Less Revenues:				
Benefits	42,648	45,670					
	-		Less Cost Allocations:				
Removal of Seasonals							
Salaries	(40,000)	(41,600)					
Benefits	(5,469)	(5,604)					
Subtotal:	54,405	60,956	Net Project Costs:	54,405		60,956	
Cost Reductions:			Expected Recurring Annual Costs				
			Description				
			Annual Salary & Benefits				
			Prof Serv. Agreement	-		-	
				-		-	
Subtotal:	-	-	Total Recurring Costs	-		-	
Total Project Cost	54,405	60,956					

Program Enhancement Form

Program Enhancement Title: Ford F-550 Truck

Department Name: Public Works Maintenance

Dept Rank: 4

2023

2024

Total Cost:

\$ 70,000

\$ 5,000

Description of Request:

Additional truck to account for seven total FTE's and two temporary summer employees.

Justification of Request:

The PW Maintenance Department currently has three work vehicles that are used daily. With current full time staff this typically means a minimum of 2 employees per vehicle. If a vehicle is out for repair, or routine maintenance is not performed inhouse, then staff begin to have mobility issues for accessing job sites. Also, current configuration does not allow for one employee to pick up parts and equipment alone due to the need of having more than one person per vehicle. This is compounded during summer months when four temporary employees are hired and we have 10 employees and three vehicles. Please note all three maintenance vehicles currently for PWM operations are extended cab, this is not for additional seating for employees. This vehicles were ordered as extended cabs in order to hold two Maintenance Workers (front seats) and their safety gear (back seats). Safety gear often times consisting of rain gear, hard hats, gloves, chaps, ear muffs, rubber boots, fire extinguisher, small tools etc.

Summary of Project Costs

Line Item Cost Detail

Description of Cost	Amount Required	
	2023	2024
Salaries		
Benefits		
Other Expenses	65,000	
Prof Serv. Agreement	-	-
Subtotal:	65,000	-
Cost Reductions:		
Subtotal:	-	-
Total Project Cost	65,000	-

Analysis of Net Project Costs

	2023	2024
Total Cost:	65,000.00	-
Less Revenues:		
Less Cost Allocations:		
Net Project Costs:	65,000	-
Expected Recurring Annual Costs		
Description		
Annual Salary & Benefits		
Prof Serv. Agreement	-	-
	5,000	5,000
Total Recurring Costs	5,000	5,000

Program Enhancement Form

Program Enhancement Title: Gator

Department Name: Public Works Maintenance

Dept Rank: 5

2023

2024

Total Cost:

\$ 17,000

\$ 2,000

Description of Request:

John Deere Gator.

Justification of Request:

This vehicle would be used in several areas where standard Public Works equipment is too large. Examples being, the Public Works Department performs scheduled roadside landscape maintenance twice a year as well as several unscheduled visits per year to clean up the landscaping. Several of these areas are extremely difficult if not impossible to access with full size maintenance vehicles like the standard Ford F-550 trucks that the department uses for maintenance. A small utility vehicle would allow the employees to park City trucks outside of the work zone and transport materials and equipment with the small utility vehicle utilizing the sidewalk. This would reduce the time it takes to haul material which is normally transported in large buckets on foot to and from the work site to the truck location by employees and also reduce lane closures/ traffic control devices in the roadways when access is limited also reducing the chance of vehicle accidents within these work zones. The department also responds to graffiti complaints on several City owned structures along the King County Trail that would be accessed much easier with a small utility vehicle. Also, the Department is asking for an additional program enhancement for a tow behind blower. This utility vehicle would also allow the department to tow the blower along sidewalks.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023		2024	
	2023	2024					
Salaries			Total Cost:	\$	15,000	\$	-
Benefits			Less Revenues:				
Other Expenses							
Prof Serv. Agreement	-	-	Less Cost Allocations:				
Subtotal:	-	-	Net Project Costs:	\$	15,000	\$	-
Cost Reductions:			Expected Recurring Annual Costs				
			Description				
			Annual Salary & Benefits				
			Prof Serv. Agreement		-		-
Subtotal:	-	-			2,000		2,000
Total Project Cost	\$	15,000	Total Recurring Costs	\$	2,000	\$	2,000

Program Enhancement Form

Program Enhancement Title: Tow Behind Blower

Department Name: SWM

Dept Rank: 6

2023

2024

Total Cost:

\$ 13,000

\$ 1,000

Description of Request:

Tow behind blower, paid for by SWM.

Justification of Request:

The Public Works Department responds to several high wind events a year and also responds to leaf debris in the fall months. In addition to these events they also have extensive cleanup after routine roadside landscaping that takes place twice a year, typically in May and again in August. This blower would allow maintenance staff to be much more efficient in cleaning roadways and right of way landscaping areas when debris is too heavy and or large for the contracted sweeper to pick up. This would allow staff to blow debris to the shoulder of the roadway and pick it up with a larger piece of equipment like the excavator or backhoe. This practice is currently being used but with 2 or 3 employees with backpack blowers. This would reduce the number of employees needed to complete the job and significantly reduce the time it takes to complete similar tasks.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ 12,000	\$ -
Salaries	-	-	Less Revenues:		
Benefits	-	-			
Other Expenses	12,000		Less Cost Allocations:		
Prof Serv. Agreemt	-	-			
Subtotal:	12,000	-	Net Project Costs:	\$ 12,000	\$ -
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits	-	-
			Prof Serv. Agreement	-	-
				1,000	1,000
Subtotal:	-	-			
Total Project Cost	\$ 12,000	\$ -	Total Recurring Costs	\$ 1,000	\$ 1,000

Program Enhancement Form

Program Enhancement Title: SWM/CD Code Enforcement (Part Time)

Department Name: SWM/CD Building

2023

2024

Dept Rank: 7

Total Cost:

\$ 93,718

\$ 102,340

Description of Request:

Public Works/Community Development code enforcement position to respond to code enforcement complaints and perform inspections, provide education, track repeat offenses, and issue/track fines. This position will be 3/4 time (30 hours per week) and would be paid for 10 hours from ARPA and 20 hours from SWM. Position budgeted at midpoint (H4).

Justification of Request:

Current staff do not have the capacity to adequately implement the City's Public Works and Community Development Codes. While code language exists to issue fines, rarely are fines levied because of the challenge to track down offender and follow up with fining.

Summary of Project Costs

Line Item Cost Detail

Analysis of Net Project Costs

Description of Cost	Amount Required			2023	2024
	2023	2024			
			Total Cost:	\$ 93,718	\$ 102,340
Salaries	62,479	68,227	Less Revenues:		
Benefits	31,239	34,113		10,000	10,000
Other Expenses			Less Cost Allocations:		
Prof Serv. Agreement	-	-			
Subtotal:	93,718	102,340	Net Project Costs:	\$ 83,718	\$ 92,340
Cost Reductions:			Expected Recurring Annual Costs		
			Description		
			Annual Salary & Benefits	93,718	102,340
			Prof Serv. Agreement	-	-
Subtotal:	-	-			
Total Project Cost	\$ 93,718	\$ 102,340	Total Recurring Costs	\$ 93,718	\$ 102,340

Community Service Agency Funding

Each year the City of Maple Valley accepts applications from Maple Valley agencies and organizations that provide services and events within the community. Applications are open and reviewed for the next fiscal year. The applications are evaluated into two different categories based on their type of service or event they contribute to the City.

Human Services

Organizations which are registered as a non-profit corporation whose defined mission includes the provision of services to the poor and/or infirm and serve the City of Maple Valley.

Economic Development/Community Events

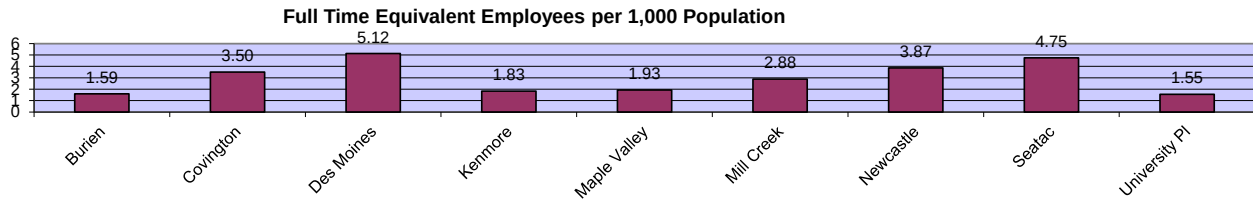
Organizations that are non-profit corporations sponsoring events are broken into two sub-categories, Economic Development and Community Events. Economic Development events are those in which they attract participants and spectators from the region, state, and across the US, located outside of Maple Valley, bring significant value to the citizen of Maple Valley and which serve valid municipal purposes (community participation, economic development). Community Events are those in which attract local participants and spectators, bring significant value to the citizens of Maple Valley, and which serve valid municipal purposes (community participation).

Request Summary	2021	2022	2023 Requests			Not	2023	2024	Budget
	Actual	Actual	Monetary	In-Kind	Total	Funded	Funding	Funding	Location
Available Grant Funds	306,799	395,704					423,480	440,411	CSA
Additional ARPA Funds							25,544	-	ARPA
Total Available Funding							<u>449,024</u>	<u>440,411</u>	
Human Services Grants									
Greater Maple Valley Community Center	209,456	269,000	290,789	-	290,789	290,789			CSA
Make A Difference Day (MADD)	5,000	5,000	6,000	-	6,000	6,000			CSA
Maple Valley Food Bank & Emergency Services	30,000	30,000	50,000	1,893	51,893	51,893			CSA
Vine Maple Place	20,000	21,420	40,000	-	40,000	40,000			CSA
Total Human Services Grants	264,456	325,420	386,789	1,893	388,682	388,682	-	-	
Economic Development/Community Events Grants									
Be the Hope - Valley Girls & Guys	3,185	4,285	-	5,000	5,000	5,000			CSA
Lake Wilderness Triathlon	9,510	12,168	-	25,000	25,000	25,000			CSA
Maple Valley Creative Arts Council	1,000	2,500	6,500	360	6,860	6,860			CSA
Maple Valley Days	28,649	51,330	10,000	54,000	64,000	64,000			CSA
Maple Valley Youth Symphony Orchestra	-	-	5,000	-	5,000	5,000			CSA
We the People	-	-	10,000	-	10,000	10,000			
Total Economic/Community Event Grants	42,343	70,284	31,500	84,360	115,860	115,860	-	-	
Grand Total	306,799	395,704	418,289	86,253	504,542	504,542	-	-	
% of Change from Prior Year		29%			28%				

Performance Measures

	2019 Actual	2020 Actual	2021 Benchmark (Actual)	2022 Est. Actual	2023 Budget	2024 Budget
City-wide Statistics						
Bond Ratings	AA+	AA+	AA+	AA+	AA+	AA+
Assessed Value / Capita	157,138	154,178	147,187	188,223	196,737	208,231
General Fund Expenditures / Capita	529	633	597	611	692	717
General Fund Balance as % of GF Expenditures	62.41%	25.58%	45.49%	38.13%	26.40%	18.30%
Outstanding Debt	5,728,105	4,758,484	4,253,863	3,744,242	3,224,621	2,875,000
Total Expenditures / Capita	760	747	567	618	663	679
General Fund Ending Fund Balance	8,646,600	4,537,298	7,782,120	6,743,201	5,336,370	3,868,863
City Employees / 1000 Population	1.9	1.8	1.8	1.7	1.6	1.6

- (1) The City's Standard & Poor's long term bond rating was increased in 2008 from A+ to AA+ and was affirmed as a AA+ in August 2018 with outlook Stable affirmed. The rating reflected the City's economy with access to broad and diverse metropolitan area, strong management and budgetary performance/flexibility, very strong liquidity, and very strong debt and contingence liability profile.
- (2) The change assessed valuation per capita is primarily related to real property inflation/deflation. The City's economic development program, focusing on new commercial activity, will continue work to increase this amount which has now surpassed the benchmark level.
- (3) General Fund expenditures per capita have been increasing from the benchmark primarily due to inflation. Staffing level remained the same however the ratio went down below the benchmark due to population increase.
- (4) Total Expenditures per capita are reflective of the City's capital improvement expenditures. This ratio is expected to increase just beyond the benchmark level in 2023 and 2024 primarily due to inflation.
- (5) City policy requires a General Fund Fund Balance be at least 16.7% of expenditures. The City implements this policy throughout its six year forecast which is based on moderate revenue and expenditure forecasts. Because of this, historical and budgeted amounts are maintained at high levels to ensure available funding for on-going programs. The City aims to maintain a safe level of reserves while still putting tax dollars to work for the residents of Maple Valley.
- (6) Outstanding debt has been decreasing with the City maintaining regular debt payments and not incurring additional financing proceeds. By the end of 2024, the City will redeem three of its four obligations.
- (7) The City has a long history of conservative budgeting. During the last biennium the City has moved toward a more conservative budgeting and forecasting approach where known circumstances are accounted for accordingly. Revenues are projected based on anticipated growth within the City using all available information on new development, property values, and legislative updates. With regards to expenditures, the City fully funds all budgeted positions and assumes that, excluding additional information, expenditures will increase each year with inflation. In 2018 projected General Fund Revenues are 26% over budget due to the sale of City-owned property on 216th Ave SE.
- (8) The City's FTE's per 1,000 population has increased slowly over time and remains 20% lower than the benchmark. Uniformed Police positions do not effect this number since they are contracted through King County.



Six Year Forecast



Lake Wilderness Golf Course, Maple Valley

Forecast Model Description

The City of Maple Valley's forecasting model is designed for a local residential and business community. It uses a combination of trend data from prior years and current national, state, and local economic factors into its forecast assumptions for revenue sources derived from taxes, licenses and permits, intergovernmental, charges for goods and services, and miscellaneous revenues. Trend data and growth in local development is adjusted for fore-casted changes that stimulate other revenue resources. The issuance of a building permit generates building permit revenue, including transportation and park impact fees designed to help offset the cost of improvements. When construction commences, the construction activity generates sales tax revenue. When construction is complete, the increase in assessed valuation leads to increases in property tax revenue. When the property is sold, whether a new property or resale, real estate excise tax is generated. The new occupants connect to utility and cable television services and utility tax revenue and cable TV franchise fees are generated. The new residents also begin shopping locally generating additional sales tax revenue and eventually leading to the construction of new commercial facilities. The new residents also add to the City's population upon which distributions of State-shared revenue is based.

The operating expenditure forecast adds an inflationary adjustment to the prior year's estimated actuals for labor/benefits and contracted police services. Sometimes the first year of the departmental forecast is below the current year budget if the current year budget includes some one time studies or large operating capital expenditures which are not going to be reprogrammed in the following year's budget.

The capital expenditure forecast is from the Capital Improvement Plan updated each year. The plan is fully funded with grants, impact fees, transfers from other funds, and any debt proceeds that may be issued. The transportation and park portions of the program are designed to ensure improvements concurrent with, or within six years of, new development.

With these components of the forecast complete, tests are made to ensure that it complies with applicable financial policies. The two pertinent policies that apply are that: "the fund balance of operating funds will be budgeted at least at 16.67% of anticipated operating expenditures for the year", per the operating reserves policy, and that "the City will commit an amount up to its prior year construction sales tax revenue to its capital improvement plan", per the committed special revenue funds policy. These and other City financial policies are included earlier in this budget document.

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

General Fund Forecast

	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
REVENUES										
Taxes										
Regular Property Tax	4,107,111	4,210,262	4,421,970	4,377,750	4,598,747	4,781,684	5,051,921	5,280,187	5,511,143	6,109,220
Sales Tax										
Locally	4,045,264	4,965,186	4,578,690	4,709,878	4,807,823	4,853,479	4,919,380	5,002,342	5,099,845	5,209,899
Housing & Related Service	-	579,557	-	492,203	506,969	522,178	537,844	553,979	570,598	587,716
Affordable Housing	6,166	49,691	34,950	24,028	24,749	25,491	26,256	27,044	27,855	28,691
.1% Criminal Justice	750,693	906,708	567,900	691,341	718,994	747,754	777,664	808,771	841,122	874,767
Utility Tax	1,692,879	1,975,915	1,978,110	1,838,701	1,903,746	1,971,393	2,041,745	2,114,911	2,191,005	2,270,141
Gambling Tax	49,136	74,795	48,950	66,623	66,623	66,623	66,623	66,623	66,623	66,623
Total Taxes	10,651,247	12,762,115	11,630,570	12,200,524	12,627,651	12,968,602	13,421,433	13,853,857	14,308,191	15,147,057
Licenses & Permits										
Business Licenses	14,169	16,854	11,310	15,453	15,453	15,453	15,453	15,453	15,453	15,453
Franchise Fees	652,154	429,121	446,000	668,871	716,714	745,383	825,198	806,206	838,455	871,993
Development Permits	788,502	786,328	1,771,020	488,571	581,085	846,913	891,869	757,140	1,237,199	1,237,199
Total Licenses & Permits	1,454,825	1,232,303	2,228,330	1,172,895	1,313,252	1,607,749	1,732,520	1,578,799	2,091,107	2,124,645
Intergovernmental Revenue										
Federal, State, & Local Grants	1,373,780	269,425	291,480	307,394	357,160	268,005	350,206	357,567	365,220	373,180
Criminal Justice Funding	93,298	101,346	87,970	88,792	99,873	100,831	101,799	102,777	103,764	104,761
Multimodal Transpo City	35,688	36,109	35,310	36,578	37,596	37,972	38,352	38,735	39,123	39,514
Motor Vehicle Fuel Tax	470,571	526,459	502,710	503,628	559,313	564,906	570,555	576,261	582,023	587,844
Marijuana Excise Tax	47,282	55,609	41,500	54,810	62,390	65,223	65,875	66,534	67,199	67,871
Liquor Taxes and Profits	383,081	404,446	317,140	351,292	419,629	423,825	428,064	432,344	436,668	441,034
Animal License Sales Rebate	-	-	-	-	-	-	-	-	-	-
Total Intergovernmental	2,403,700	1,393,394	1,276,110	1,342,494	1,535,961	1,460,762	1,554,851	1,574,217	1,593,997	1,614,204
Charges for Service										
Development Charges	2,230,093	2,054,957	1,999,700	700,200	756,344	756,344	756,344	755,344	754,344	753,344
Miscellaneous Charges	345,753	559,281	597,690	604,163	644,229	693,304	746,018	759,548	773,348	787,424
Total Charges for Services	2,575,846	2,614,238	2,597,390	1,304,363	1,400,573	1,449,648	1,502,362	1,514,892	1,527,692	1,540,768
Miscellaneous Revenue										
Fines & Forfeits	60,376	65,367	108,210	76,488	76,481	76,481	76,481	76,481	76,481	76,481
Investment Earnings	42,941	14,917	60,000	41,436	345,000	345,000	345,000	345,000	345,000	345,000
Rentals & Leases	95,558	289,616	449,800	416,742	419,550	439,550	565,820	586,849	608,719	631,464
Other Miscellaneous Revenue	34,211	101,244	186,920	268,650	255,723	258,623	63,123	63,123	63,123	63,123
Proceeds from Sale of Capital Assets	-	7,635	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue	233,087	478,779	804,930	803,316	1,096,754	1,119,654	1,050,424	1,071,453	1,093,323	1,116,068
TOTAL REVENUES	17,318,705	18,480,829	18,537,330	16,823,593	17,974,191	18,606,415	19,261,590	19,593,218	20,614,309	21,542,741
% Change from Prior Year		6.71%	0.31%	-9.24%	6.84%	3.52%	3.52%	1.72%	5.21%	4.50%
EXPENDITURES										
General Government	3,631,465	2,907,268	3,492,816	3,297,052	4,221,533	4,537,090	4,498,570	4,491,502	4,479,991	4,466,400
Community Development	3,045,993	2,776,609	3,052,277	1,762,317	1,935,161	1,987,773	1,957,654	1,957,654	1,957,654	1,957,654
Community Service Agencies	520,058	381,185	321,320	321,320	423,480	440,411	440,411	440,411	440,411	440,411
Parks & Recreation	2,801,956	3,648,712	4,317,352	4,255,925	4,376,612	4,685,274	4,689,592	4,489,592	4,489,592	4,489,592
Public Safety	6,065,991	5,667,288	6,338,349	6,338,349	7,290,159	7,566,438	5,917,478	5,917,478	5,917,478	5,917,478
Public Works	1,674,030	1,726,495	2,368,843	1,707,829	2,166,570	2,270,473	2,251,209	2,251,209	2,251,209	2,251,209
TOTAL EXPENDITURES	17,739,492	17,107,559	19,890,957	17,682,792	20,413,514	21,487,459	19,754,914	19,547,846	19,536,335	19,522,744
% Change from Prior Year		-3.56%	16.27%	-11.10%	15.44%	5.26%	-8.06%	-1.05%	-0.06%	-0.07%
REVENUES OVER/UNDER EXPENDITURES	(420,786)	1,373,270	(1,353,627)	(859,200)	(2,439,322)	(2,881,044)	(493,324)	45,372	1,077,974	2,019,997
OTHER FINANCING SOURCES (USES)										
Transfer-In from ARPA Fund	-	1,000,000	600,000	-	1,292,999	1,426,332	-	-	-	-
Transfer-In from KC Trails Fund	-	63,000	50,000	-	-	-	-	-	-	-
Transfer-In from SWM Fund	64,243	-	-	-	-	-	-	-	-	-
Transfer-Out to LW Golf Course	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Unemployment	(9,732)	(14,718)	(80,000)	(4)	(10,000)	(10,000)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
Transfer-Out to Capital Projects	(308,645)	(176,730)	(364,720)	(179,715)	(180,815)	-	-	-	-	-
TOTAL OTHER FINANCING	(254,134)	871,552	205,280	(179,719)	1,102,184	1,416,332	(10,000)	(10,000)	(10,000)	(10,000)
FUND BALANCE, January 1	5,239,434	4,537,298	7,782,120	7,782,120	6,743,202	5,406,064	3,941,352	3,438,029	3,473,401	4,541,375
Prior Period Adjustments	(27,216)	1,000,000	-	-	-	-	-	-	-	-
FUND BALANCE, December 31	4,537,298	7,782,120	6,633,773	6,743,202	5,406,064	3,941,352	3,438,029	3,473,401	4,541,375	6,551,372
Fund Balance as % of Expenditures	25.58%	45.69%	33.35%	38.13%	26.48%	18.34%	17.40%	17.77%	23.25%	33.56%

Policy 1.1 - Fund Balance > 16.67%

Policy 3.1 - Transfer to Capital

City Wide Forecast - All Funds

(Amounts in thousands)

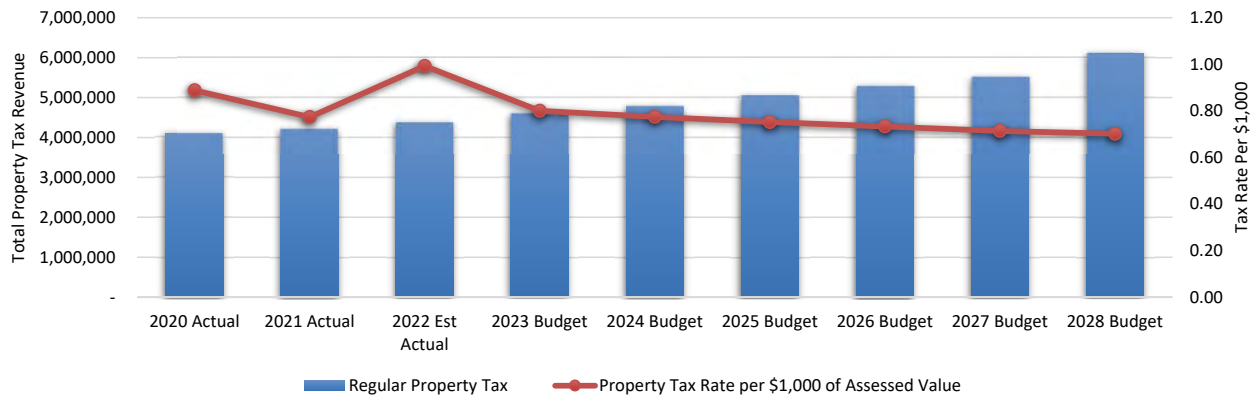
	2020	2021	2022		Total	2023	2024	2025	2026	2027	2028
	Actual	Actual	Budget	Est. Actual	2023-28	Budget	Budget	Forecast	Forecast	Forecast	Forecast
General Fund											
Beginning Fund Balance	5,239,434	4,537,298	7,782,120	7,782,120		6,743,202	5,406,064	3,941,352	3,438,029	3,473,401	4,541,375
Revenue	17,318,705	18,480,829	18,537,330	16,823,593	117,592,464	17,974,191	18,606,415	19,261,590	19,593,218	20,614,309	21,542,741
Operating Expenditures	17,739,492	17,107,559	19,890,957	17,682,791	120,262,811	20,413,514	21,487,460	19,754,914	19,547,846	19,536,335	19,522,744
Transfer-In from ARPA Fund	-	1,000,000	600,000	-	2,719,331	1,292,999	1,426,332	-	-	-	-
Transfer-In from KC Trails	-	63,000	50,000	-	-	-	-	-	-	-	-
Transfer-In from SWM Enterprise	64,243	-	-	-	-	-	-	-	-	-	-
Transfer-Out to LWGC Enterprise	-	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Unemployment	(9,732)	(14,718)	(80,000)	(4)	(60,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfer-Out to Capital Projects	(308,645)	(176,730)	(364,720)	(179,715)	(180,815)	(180,815)	-	-	-	-	-
Ending Fund Balance	4,537,298	7,782,120	6,633,773	6,743,202		5,406,064	3,941,352	3,438,029	3,473,401	4,541,375	6,551,372
Special Revenue Funds											
Transportation Development Fund											
Beginning Fund Balance	2,665,473	2,030,406	1,603,403	1,603,403		904,413	526,086	301,089	665,551	950,135	1,419,700
Revenue											
Transportation Impact Fees	522,575	709,672	300,000	787,094	4,270,604	673,113	723,293	727,833	708,080	719,735	718,550
Traffic Concurrence Fees	22,135	-	10,000	37,620	166,086	25,555	26,695	29,957	27,402	28,018	28,459
Traffic Conc. Admin Fees	-	16,910	-	-	-	-	-	-	-	-	-
Investment Earnings	16,194	2,299	33,000	10,566	64,237	10,775	10,775	10,672	10,672	10,672	10,672
Developer Contributions	136,022	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	(1,331,993)	(1,155,884)	(1,534,270)	(1,534,270)	(3,379,460)	(1,087,770)	(985,760)	(404,000)	(461,570)	(288,860)	(151,500)
Ending Fund Balance	2,030,406	1,603,403	412,133	904,413		526,086	301,089	665,551	950,135	1,419,700	2,025,880
Trans. Benefit Spec. Rev. Fund											
Beginning Fund Balance	901,490	510,744	908,793	908,793		386,395	555,751	511,079	614,785	504,463	594,465
Revenue											
Vehicle License Fees	440,573	397,488	-	375,408	2,380,603	404,490	392,462	404,490	392,462	390,787	395,913
Investment Earnings	4,869	561	-	2,194	13,295	2,216	2,216	2,216	2,216	2,216	2,216
Operating Expenditures	-	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	(836,188)	-	(900,000)	(900,000)	(2,090,700)	(237,350)	(439,350)	(303,000)	(505,000)	(303,000)	(303,000)
Ending Fund Balance	510,744	908,793	8,793	386,395		555,751	511,079	614,785	504,463	594,465	689,594
American Rescue Plan Fund											
Beginning Fund Balance	-	-	2,216,345	2,216,345		4,119,500	2,161,751	389,111	389,111	389,111	389,111
Revenue											
Fed, State, Local Grants	-	3,796,692	3,796,391	3,800,401	-	-	-	-	-	-	-
Operating Expenditures	-	580,347	1,249,729	1,249,729	1,011,058	664,750	346,308	-	-	-	-
Transfer-Out to General Fund	-	(1,000,000)	(147,517)	(147,517)	(2,719,331)	(1,292,999)	(1,426,332)	-	-	-	-
Transfer-Out to Capital Project Fund	-	-	(500,000)	(500,000)	-	-	-	-	-	-	-
Ending Fund Balance	-	2,216,345	4,115,490	4,119,500		2,161,751	389,111	389,111	389,111	389,111	389,111
Real Estate Excise Tax Fund											
Beginning Fund Balance	3,805,499	3,384,411	5,215,860	5,215,860		3,521,955	3,768,685	5,087,554	8,102,302	11,564,262	15,944,377
Revenue											
Real Estate Excise Taxes	2,420,668	2,952,571	1,935,200	3,023,834	29,782,188	3,457,949	3,954,387	4,522,096	5,171,308	5,913,724	6,762,724
Investment Earnings	20,174	3,736	23,150	20,576	124,691	20,782	20,782	20,782	20,782	20,782	20,782
Transfer-Out to Capital Projects	(2,861,930)	(1,124,857)	(4,738,315)	(4,738,315)	(11,700,850)	(3,232,000)	(2,656,300)	(1,528,130)	(1,730,130)	(1,554,390)	(999,900)
Ending Fund Balance	3,384,411	5,215,860	2,435,895	3,521,955		3,768,685	5,087,554	8,102,302	11,564,262	15,944,377	21,727,983
Park Development Fund											
Beginning Fund Balance	658,493	1,403,981	1,906,699	1,906,699		1,852,926	1,553,078	1,848,150	1,197,351	1,770,060	2,330,589
Revenue											
KC Open Space & Reg. Trails	153,329	156,115	153,330	180,911	1,004,045	163,452	166,826	170,396	166,891	168,038	168,442
Park Impact Fees	545,292	508,113	100,000	225,140	2,285,993	426,182	386,478	345,933	386,198	372,870	368,333
Investment Earning	4,363	1,490	7,000	19,427	117,520	19,518	19,518	19,621	19,621	19,621	19,621
Transfer-Out to General Fund	-	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	(34,120)	(163,000)	(478,250)	(479,250)	(2,373,500)	(909,000)	(277,750)	(1,186,750)	-	-	-
Ending Fund Balance	1,403,981	1,906,699	1,688,779	1,852,926		1,553,078	1,848,150	1,197,351	1,770,060	2,330,589	2,886,985
Drug Seizure Fund											
Beginning Fund Balance	74,367	80,172	998,629	998,629		437,300	406,932	376,688	368,361	360,066	351,755
Revenue											
Forfeitures	7,965	992,078	-	8,458	49,707	8,211	8,335	8,273	8,304	8,288	8,296
Investment Earnings	397	668	-	8,572	2,405	401	401	401	401	401	401
Professional Services	2,557	74,289	671,920	578,359	145,960	38,980	38,980	17,000	17,000	17,000	17,000
Ending Fund Balance	80,172	998,629	326,709	437,300		406,932	376,688	368,361	360,066	351,755	343,452
Bond Proceeds Fund											
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Bond Sale	-	-	-	-	14,500,000	4,500,000	10,000,000	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	-	-	-	-	(14,500,000)	(4,500,000)	(10,000,000)	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund											
Beginning Fund Balance	419,974	414,151	1,512,756	1,512,756		2,733,010	1,533,010	1,533,010	1,433,010	1,433,010	1,433,010
Revenue											
Intergovernmental Revenue	223,676	520,806	1,424,000	1,431,233	39,463,000	1,596,000	1,232,000	10,100,000	12,800,000	5,980,000	7,755,000
Miscellaneous Revenue	1,176,799	2,098,911	-	243,882	806,000	306,000	500,000	-	-	-	-
Capital Expenditures	5,789,212	4,623,112	9,446,316	9,446,316	74,490,140	13,232,380	15,624,310	13,642,360	15,222,640	7,845,050	8,923,400
Debt Expenditures	1,179,961	655,743	651,390	651,390	2,284,025	652,025	474,000	290,000	288,000	290,000	290,000
General Obligation Bond Proceeds	-	-	-	-	13,000,000	3,000,000	10,000,000	-	-	-	-
Transfer In from General Fund	308,645	176,730	364,720	364,720	180,815	180,815	-	-	-	-	-
Transfer In from ARPA Fund	-	-	500,000	500,000	-	-	-	-	-	-	-
Transfer In from TIF Fund	1,331,993	1,155,884	1,534,270	1,534,270	3,379,460	1,087,770	985,760	404,000	461,570	288,860	151,500
Transfer In from TBSRF Fund	836,188	-	900,000	900,000	2,090,700	237,350	439,350	303,000	505,000	303,000	303,000
Transfer In from REET Fund	2,861,930	1,125,129	4,738,315	4,738,315	11,700,850	3,232,000	2,656,300	1,528,130	1,730,130	1,554,390	999,900
Transfer In from PIF Fund	34,120	100,000	428,250	429,250	2,373,500	909,000	277,750	1,186,750	-	-	-
Transfer In from SWM Fund	190,000	1,200,000	1,176,290	1,176,290	979,840	635,470	7,150	310,480	13,940	8,800	4,000
Ending Fund Balance	414,151	1,512,756	2,480,895	2,733,010		1,533,010	1,533,010	1,433,010	1,433,010	1,433,010	1,433,010

City Wide Forecast - All Funds, *continued*

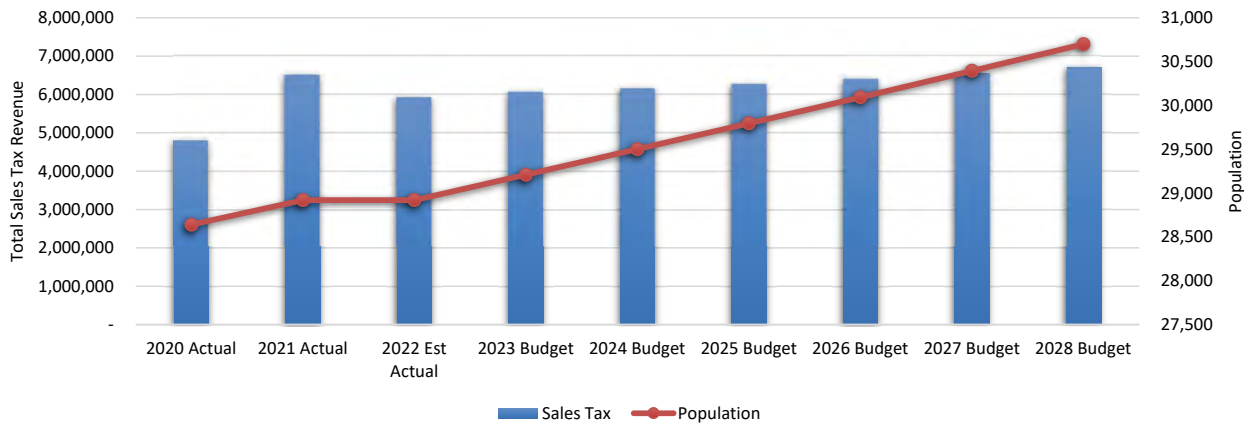
	2020 Actual	2021 Actual	2022		Total 2023-28	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
			Budget	Est. Actual							
Surface Water Management Fund											
Beginning Fund Balance	4,272,425	4,258,177	2,964,464	2,964,464		1,581,997	3,549,516	5,974,172	8,177,469	10,168,387	12,840,613
Revenue											
Intergovernmental Revenue	50,859	5,248	455,000	101,534	5,663,000	355,000	1,655,000	952,000	666,000	1,635,000	400,000
Charges for Services	1,816,141	2,022,528	2,377,000	2,351,745	32,437,171	4,832,476	5,215,170	5,376,611	5,538,915	5,708,388	5,765,612
Investment Earnings	21,197	3,307	60,000	26,700	161,804	26,967	26,967	26,967	26,967	26,967	26,967
Operating Expenditures	1,055,599	1,040,361	1,647,714	1,184,458	12,925,986	2,141,454	2,120,330	2,141,802	2,167,024	2,174,329	2,181,047
Capital Expenditures	592,603	877,477	1,501,698	1,501,698	9,890,000	470,000	2,345,000	1,700,000	2,060,000	2,515,000	800,000
Transfer-Out to General Fund	(64,243)	-	-	-	-	-	-	-	-	-	-
Transfer-Out to Capital Projects	(190,000)	(1,200,000)	(1,176,290)	(1,176,290)	(979,840)	(635,470)	(7,150)	(310,480)	(13,940)	(8,800)	(4,000)
Ending Fund Balance	4,258,177	2,964,464	1,530,762	1,581,997		3,549,516	5,974,172	8,177,469	10,168,387	12,840,613	16,048,146
Lake Wilderness Golf Course Fund											
Beginning Fund Balance	(352,376)	(204,957)	(6,380)	(6,380)		414,683	561,188	701,329	841,470	981,611	1,121,752
Revenue											
Charges for Services	1,421,392	1,602,649	1,240,580	1,572,266	9,258,000	1,518,000	1,548,000	1,548,000	1,548,000	1,548,000	1,548,000
Investment Earnings	60	557	-	5,526	33,486	5,581	5,581	5,581	5,581	5,581	5,581
Miscellaneous Revenue	(334)	8,957	-	342	-	-	-	-	-	-	-
Operating Expenditures	1,273,699	1,413,585	1,217,970	1,157,072	8,444,276	1,377,076	1,413,440	1,413,440	1,413,440	1,413,440	1,413,440
Ending Fund Balance	(204,957)	(6,380)	16,230	414,683		561,188	701,329	841,470	981,611	1,121,752	1,261,893
Internal Service Funds											
Beginning Fund Balance	396,886	494,132	743,630	743,630		1,202,908	1,438,451	1,518,604	1,808,051	2,097,497	2,386,943
Revenue											
Operating Income	78,216	241,661	(473,166)	451,132	1,604,428	217,196	277,446	277,446	277,446	277,446	277,446
Miscellaneous Revenue	9,297	(6,880)	3,520	8,142	24,694	8,347	8,347	2,000	2,000	2,000	2,000
Transfer-In from General Fund	9,732	14,718	80,000	4	60,000	10,000	10,000	10,000	10,000	10,000	10,000
Ending Fund Balance	494,132	743,630	353,984	1,202,908		1,438,451	1,518,604	1,808,051	2,097,497	2,386,943	2,676,390
Total All Funds											
Beginning Fund Balance	18,081,665	16,908,514	25,846,319	25,846,319		23,898,290	21,460,513	22,182,140	27,035,489	33,692,002	43,353,691
Revenue	26,410,564	34,516,964	29,982,335	31,516,297	247,305,422	32,052,402	34,787,094	43,812,865	47,372,463	43,452,843	45,827,755
Bond & Loan Proceeds	-	-	-	-	14,500,000	4,500,000	10,000,000	-	-	-	-
Operating Expenditures	20,071,346	20,216,141	24,678,290	21,852,409	141,779,034	24,635,774	25,406,518	23,327,155	23,145,310	23,141,104	23,134,231
Capital Expenditures	6,381,815	5,500,590	10,948,014	10,948,014	84,380,140	13,702,380	17,969,310	15,342,360	17,282,640	10,360,050	9,723,400
Debt Expenditures	1,179,961	655,743	651,390	651,390	2,284,025	652,025	474,000	290,000	288,000	290,000	290,000
Total Expenditures	27,633,123	26,372,474	36,277,694	33,451,813	228,443,199	38,990,179	43,849,828	38,959,515	40,715,950	33,791,154	33,147,631
Ending Fund Balance	16,908,514	25,846,319	20,003,443	23,898,290		21,460,513	22,182,139	27,035,489	33,692,002	43,353,691	56,033,815

Revenue Forecast Charts

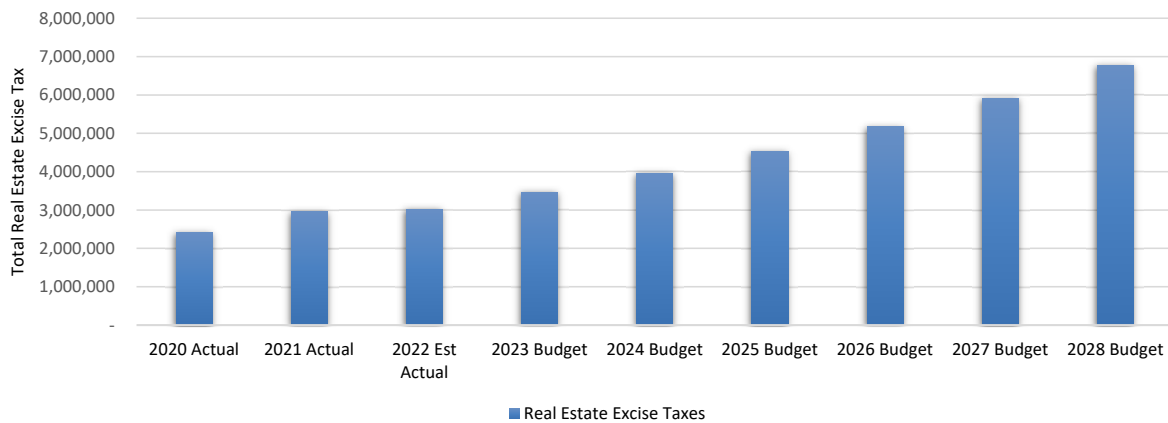
Regular Property Tax Forecast



Sales Tax Forecast

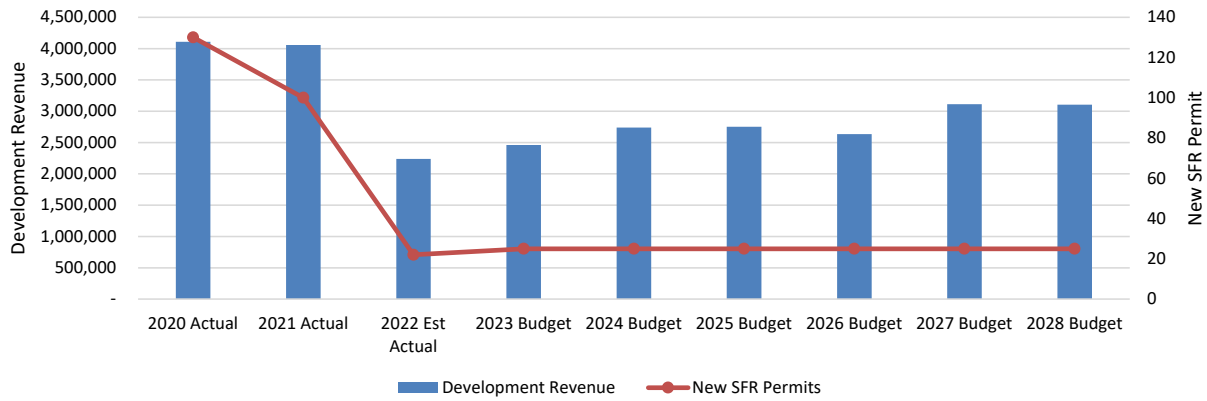


Real Estate Excise Tax Forecast

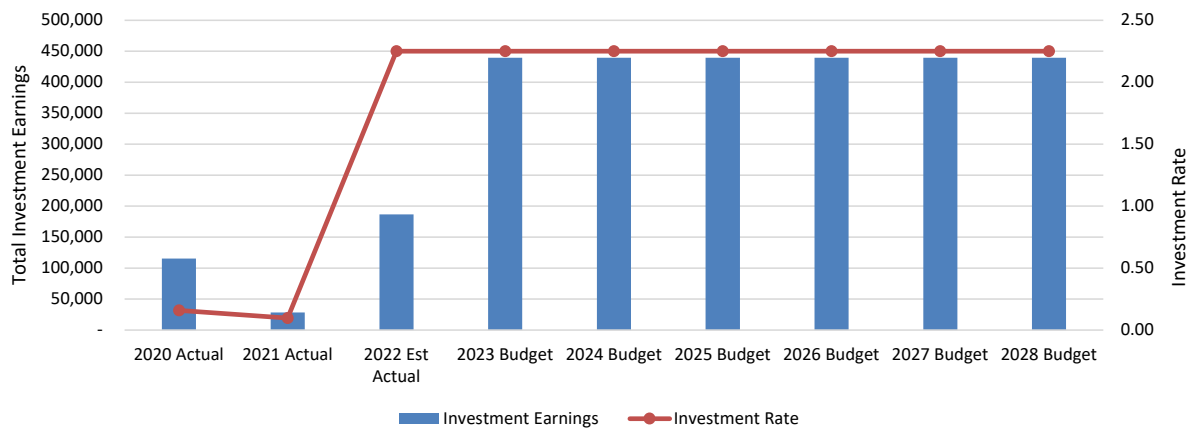


Revenue Forecast Charts, *continued*

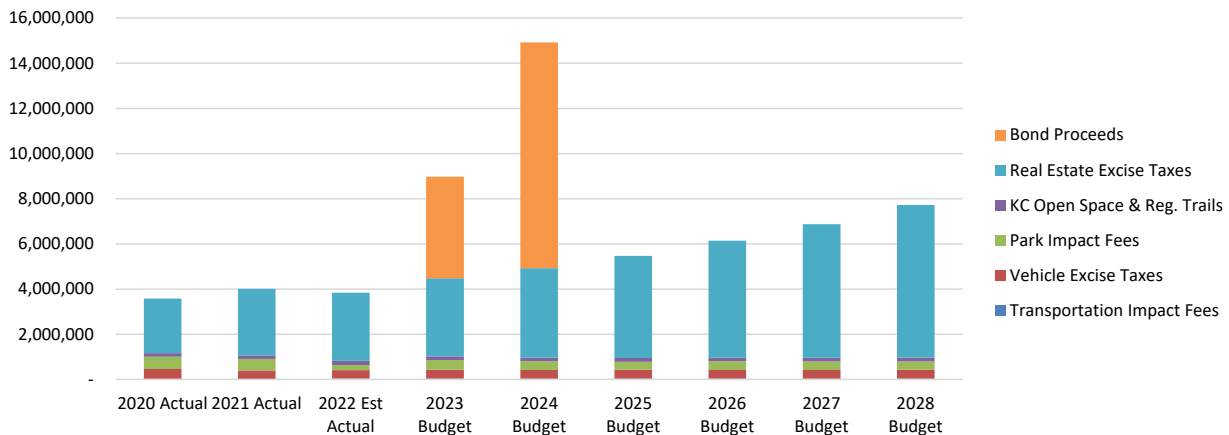
Development Revenue Forecast



Investment Earnings Forecast - City Wide

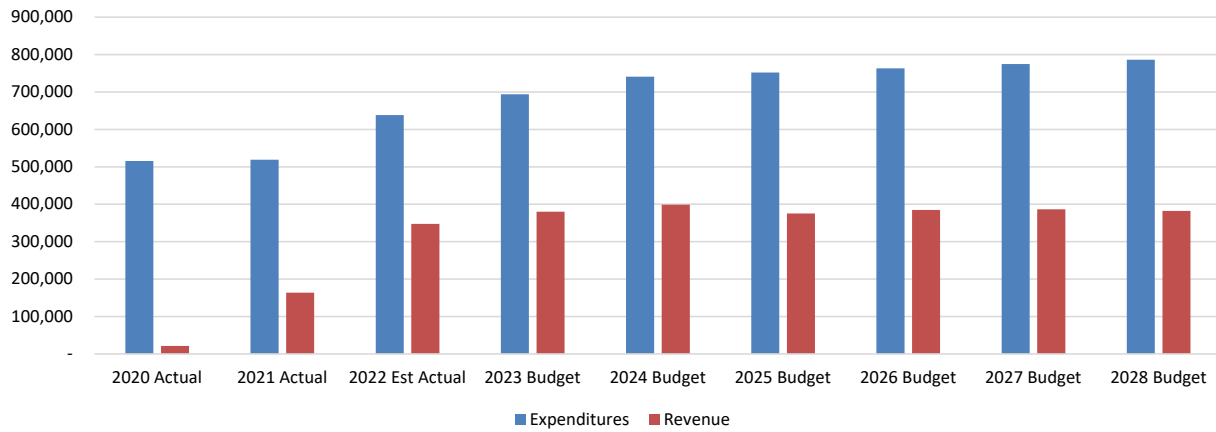


Capital Funding Forecast

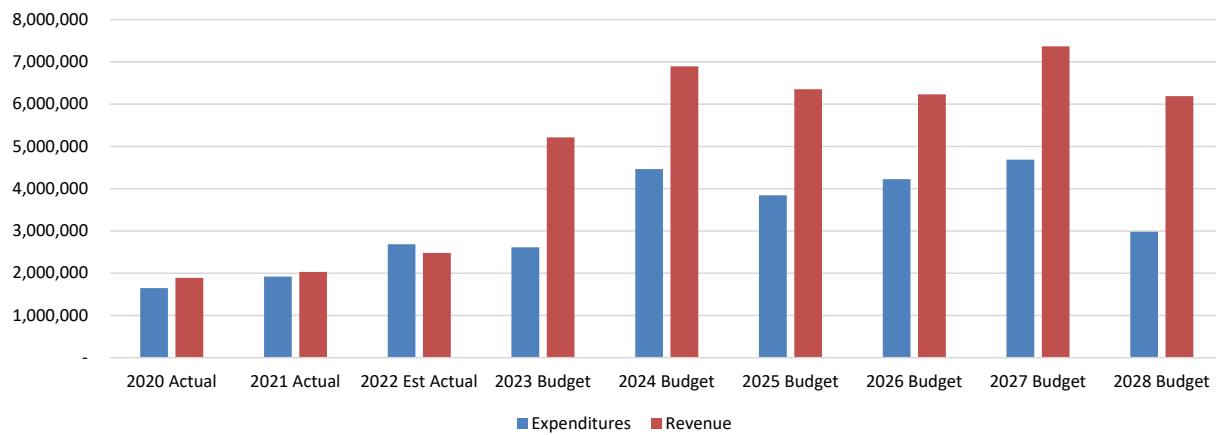


Revenue Forecast Charts, *continued*

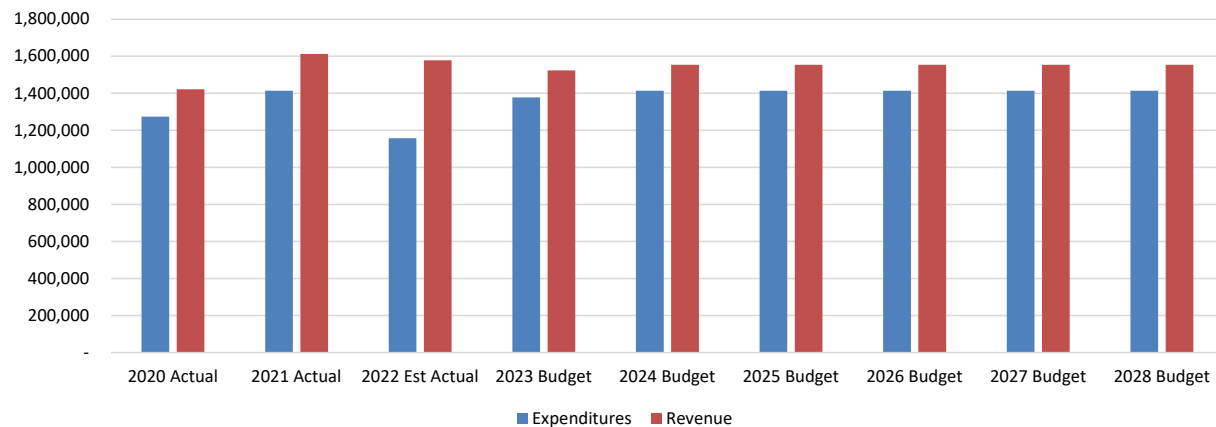
Lake Wilderness Lodge Expenditure to Revenue Coverage



Surface Water Management Expenditure to Revenue Coverage



Lake Wilderness Golf Course Expenditure to Revenue Coverage



Vehicle Rental Fund - Replacement Schedule

Description	Dept Name	Purch. Year	Life	Replacement Cost		Replacement Year								Additional Replacement Cost
				Estimated	In Books	Current	Proposed	2023	2024	2025	2026	2027	2028	
Heavy Equipment														
Snow Plow - Meyer	PW Maintenance	2016	7	9,500	8,840	2023	2023	8,840	-	-	-	-	-	660
Tractor - NewHolland	Parks Maintenance	2016	7	63,178	45,520	2023	2024	-	45,520	-	-	-	-	17,658
Trailer - Speed Monitor	Police	2013	10	14,904	16,340	2023	2024	-	16,340	-	-	-	-	(1,436)
Trailer - 20' Equipment	LWGC	2014	10	7,800	7,800	2024	2024	-	7,800	-	-	-	-	-
Full Tilt Deckover 16K Equipment Trailer 102" x 22'	PW Maintenance	2019	5	14,485	9,200	2024	2025	-	-	9,200	-	-	-	5,285
Blower - Kohler Buffalo Tow Behind	Parks Maintenance	2019	5	12,145	11,000	2024	2025	-	-	11,000	-	-	-	1,145
Trailer - Olympic Landscape	Parks Maintenance	2019	5	6,624	6,000	2024	2025	-	-	6,000	-	-	-	624
Mower - Zero Turn	Parks Maintenance	2018	7		15,000	2025	2026	-	-		15,000	-	-	
Skid Steer Loader - 2015 Case SV185	PW Maintenance	2016	9		57,440	2025	2026	-	-	-	57,440	-	-	
Tractor - Kubota 60919	LWGC	2007	18		21,430	2025	2026	-	-	-	21,430	-	-	
Wacker Neuson Roller	PW Maintenance	2019	7		18,200	2026	2027	-	-	-		18,200	-	
Trailer - '19 Maxey 14K Tilt	Parks Maintenance	2019	7		11,000	2026	2027	-	-	-		11,000	-	
				128,636	886,120			8,840	69,660	26,200	93,870	29,200	0	23,936
Vehicles														
Vehicle - 2015 Ford F250	Parks Maintenance	2015	8	60,000	33,130	2023	2023	33,130	-	-	-	-	-	26,870
Vehicle - 2016 Ford Escape	PW Administration	2015	8	46,818	23,710	2023	2024	-	23,710	-	-	-	-	23,108
Vehicle - 2016 Ford F-550	PW Maintenance	2016	7	91,555	77,290	2023	2024	-	77,290	-	-	-	-	14,265
Vehicle - 2016 Chevrolet Silverado	SWM	2016	8	83,232	27,030	2024	2024	-	27,030	-	-	-	-	56,202
Vehicle - 2018 Ford F550	PW Maintenance	2018	7		101,460	2025	2026	-	-		101,460	-	-	
Vehicle - 2009 Ford F-550 Boom Truck	PW Maintenance	2017	8		61,820	2025	2026	-	-		61,820	-	-	
2008 Chevrolet G3500 Caravan (Explorers)	Police	2010	15		30,510	2025	2026	-	-		30,510	-	-	
Electric Motorcycle	Police	2015	10		20,120	2025	2026	-	-		20,120	-	-	
Electric Motorcycle	Police	2015	10		20,120	2025	2026	-	-		20,120	-	-	
ATV - Ranger RGR 900 XP ED	Police	2015	10		30,270	2025	2026	-	-		30,270	-	-	
2019 Ford 350 CC 4x4 Truck	Parks Maintenance	2019	7		44,000	2026	2027	-	-			44,000	-	
2019 Ford F550 Truck	PW Maintenance	2019	7		83,270	2026	2027	-	-			83,270	-	
2019 RAM Promster Cargo Van 1500	Recreation	2019	7		34,000	2026	2027	-	-			34,000	-	
2020 Ford Oxford White 4WD 1FMJU1JT1LEA64350	CD Building	2020	7		68,917	2027	2028	-	-				68,917	
2020 Ford Ranger XL Supercab 4 x 4 Pickup Truck	CD Building	2020	7		32,655	2027	2028	-	-				32,655	
				221,605	896,172			33,130	128,030	-	264,300	161,270	101,572	120,445
Other Equipment														
Video Surveillance Equipment	Police	2018	5	8,280	8,280	2023	2023	8,280	-	-	-	-	-	-
Air Compressor	PW Maintenance	2017	6	13,967	9,310	2023	2024	-	9,310	-	-	-	-	4,657
Pedal Boat - Red	Beach	2015	8	6,561	4,000	2023	2024	-	4,000	-	-	-	-	2,561
Compactor - Ditch (3HP)	Roadway	2015	8	6,138	4,640	2023	2024	-	4,640	-	-	-	-	1,498
Pedal Boat - Smooth 4	Recreation	2016	7	6,693	4,420	2023	2025	-		4,420	-	-	-	2,273
Welder - Portable (10HP)	PW Maintenance	2015	9	5,412	3,610	2024	2025	-	-	3,610	-	-	-	1,802
Gator - 19 John Deere TX	Parks Maintenance	2019	5	15,457	14,000	2024	2025	-	-	14,000	-	-	-	1,457
Boat - Smokercraft 12ft Aluminum	SWM	2013	11	2,820	2,820	2024	2025	-	-	2,820	-	-	-	
Groomer - Ballfield	Parks Maintenance	2010	14	4,400	4,400	2024	2025	-	-	4,400	-	-	-	
Generator - Large (30kW)	PW Maintenance	2012	12	67,570	67,570	2024	2025	-	-	67,570	-	-	-	
Golf Cart - Club Car	Recreation	2016	7		15,460	2023	2026	-	-		15,460	-	-	
ATV Trailer	Police	2017	8		3,920	2025	2026	-	-		3,920	-	-	
Radar Speet Limit Sign	Police	2013	12		6,260	2025	2026	-	-		6,260	-	-	
Ice Machine - Koolaire	LWGC	2015	10		5,120	2025	2026	-	-		5,120	-	-	
Beer Cooler - Continental KC79	LWGC	2010	15		3,500	2025	2026	-	-		3,500	-	-	
Mixer - Globe SP20	LWGC	2007	18		3,570	2025	2026	-	-		3,570	-	-	
Food Warmer - Carter Hoffman	LWGC	2007	18		8,570	2025	2026	-	-		8,570	-	-	
Steamer - Cleveland Ultra 3	LWGC	2010	15		4,040	2025	2026	-	-		4,040	-	-	
Freezer - True Two Door T49F	LWGC	2007	18		4,430	2025	2026	-	-		4,430	-	-	
Food Warmer - Alto DDD/TH/I/HD	LWGC	2007	18		4,570	2025	2026	-	-		4,570	-	-	
Griddle - Imperial	LWGC	2008	17		3,080	2025	2026	-	-		3,080	-	-	

Vehicle Rental Fund - Replacement Schedule, *continued*

Description	Dept Name	Purch. Year	Life	Replacement Cost		Replacement Year								Additional Replacement Cost
				Estimated	In Books	Current	Proposed	2023	2024	2025	2026	2027	2028	
Other Equipment (Continued)														
Water Heater	LWGC	2011	14		8,890	2025	2026	-	-	-	8,890	-	-	
Core Harvester - Cushman a92040119	LWGC	2007	18		2,860	2025	2026	-	-	-	2,860	-	-	
Grinder - Neary Spinmatic	LWGC	2007	18		5,720	2025	2026	-	-	-	5,720	-	-	
Sod Cutter - Ryan 544854-8610	LWGC	2007	18		2,860	2025	2026	-	-	-	2,860	-	-	
Aerator - Ryan 544801-8610	LWGC	2007	18		2,860	2025	2026	-	-	-	2,860	-	-	
Top Dresser - Turfco Metermatic	LWGC	2015	10		2,860	2025	2026	-	-	-	2,860	-	-	
Aerator - Toro	LWGC	2007	18		4,290	2025	2026	-	-	-	4,290	-	-	
Turf Carryall - Clubcar 252	LWGC	2014	11		3,110	2025	2026	-	-	-	3,110	-	-	
Turf Carryall - Clubcar 252	LWGC	2014	11		3,110	2025	2026	-	-	-	3,110	-	-	
Golf Cart - Electric	Recreation	2007	18		16,570	2025	2026	-	-	-	16,570	-	-	
Audio-Video Recorder	Police	2010	15		9,970	2025	2026	-	-	-	9,970	-	-	
Broiler - Imperial	LWGC	2018	7		3,780	2025	2026	-	-	-	3,780	-	-	
Camera - Digital	Police	2015	10		10,800	2025	2026	-	-	-	10,800	-	-	
Freezer - Manitowoc Two Door AW25	LWGC	2018	7		6,000	2025	2026	-	-	-	6,000	-	-	
Furnace	LWGC	2018	7		30,310	2025	2026	-	-	-	30,310	-	-	
Grill - Belson Porta-Grill II	Recreation	2015	10		3,450	2025	2026	-	-	-	3,450	-	-	
Ice Machine - Manitowoc C570	LWGC	2018	7		4,000	2025	2026	-	-	-	4,000	-	-	
John Dere Gator TX	Parks Maintenance	2020	5		10,475	2025	2026	-	-	-	10,475	-	-	
Monocular Night Vision	Police	2018	7		4,360	2025	2026	-	-	-	4,360	-	-	
Monocular Night Vision	Police	2018	7		4,430	2025	2026	-	-	-	4,430	-	-	
Monocular Night Vision	Police	2018	7		4,430	2025	2026	-	-	-	4,430	-	-	
Mower - Remote Control R/D Pond Mower	SWM	2018	7		34,976	2025	2026	-	-	-	34,976	-	-	
Mower - Toro Greensmaster 3150	LWGC	2018	7		5,340	2025	2026	-	-	-	5,340	-	-	
Pump - Irrigation (HP)	Parks Maintenance	2018	7		14,040	2025	2026	-	-	-	14,040	-	-	
Pump Control Panel System	LWGC	2018	7		25,030	2025	2026	-	-	-	25,030	-	-	
Radio	PW Maintenance	2010	15		3,340	2025	2026	-	-	-	3,340	-	-	
Radio (PW 1 Ton Truck)	PW Maintenance	2010	15		3,560	2025	2026	-	-	-	3,560	-	-	
Radio (PW 1 Ton Truck)	PW Maintenance	2010	15		3,560	2025	2026	-	-	-	3,560	-	-	
Radio (PW 3/4 Ton Truck)	PW Maintenance	2010	15		3,560	2025	2026	-	-	-	3,560	-	-	
Radio (PW Dump Truck)	PW Maintenance	2009	16		3,560	2025	2026	-	-	-	3,560	-	-	
Radio (PW Maintenance Facility)	PW Maintenance	2009	16		3,340	2025	2026	-	-	-	3,340	-	-	
Radio (PW Maintenance Manager)	PW Maintenance	2009	16		3,340	2025	2026	-	-	-	3,340	-	-	
Refrigerator - True Countertop Reach In TSSU-60-16	LWGC	2018	7		3,570	2025	2026	-	-	-	3,570	-	-	
Repeater	Police	2018	7		4,920	2025	2026	-	-	-	4,920	-	-	
Scoreboard-Baseball 4'x8'	Recreation	2018	7		8,870	2025	2026	-	-	-	8,870	-	-	
Chairs - Padded	Recreation	2017	8		52,730	2025	2026	-	-	-	52,730	-	-	
Tables - Pacer 60" x 72" Oval	Recreation	2017	8		25,780	2025	2026	-	-	-	25,780	-	-	
Tables - Smartedge Folding	Recreation	2017	8		25,780	2025	2026	-	-	-	25,780	-	-	
Harper DewEeze 72LC Pond Mower	SWM	2019	7		59,800	2026	2026	-	-	-	59,800	-	-	
CyanoFluor Handheld Hazardous Algae Bloom Indicator	SWM	2010	16		5,510	2026	2027	-	-	-	-	5,510	-	
Turf Groomer for Artificial Turf	Parks Maintenance	2019	7		14,930	2026	2027	-	-	-	-	14,930	-	
Meyers Snow Plow 10 ft for Chevy Kodiak	PW Maintenance	2019	7		9,400	2026	2027	-	-	-	-	9,400	-	
Portable Message Sign - Grant Funded	PW Maintenance	2016	10		18,380	2026	2027	-	-	-	-	18,380	-	
Radar Speet Limit Sign	Police	2016	10		6,260	2026	2027	-	-	-	-	6,260	-	
John Deere GATOR TX (Model Year 2022)	Parks Maintenance	2021	5		13,120	2026	2027	-	-	-	-	13,120	-	
John Deere GATOR TX (Model Year 2022)	Parks Maintenance	2021	5		13,120	2026	2027	-	-	-	-	13,120	-	
Water Trailer & Pump	PW Maintenance	2021	5		6,360	2026	2027	-	-	-	-	6,360	-	
Portable Message Sign - Grant Funded	PW Maintenance	2017	10		18,380	2027	2028	-	-	-	-	-	18,380	
				226,362	788,023			8,280	17,950	96,820	492,751	87,080	18,380	14,249
				576,603	2,570,315			50,250	215,640	123,020	850,921	277,550	119,952	158,630

*Note: additional funding had been budgeted in the department expenditure budgets

Debt Forecast

Councilmanic Debt											
	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Bal. Beg. Of Year (1)	2004 Infra. Loan	2014 Councilmanic	2018 Councilmanic	Bal. @ Year End	Available Capacity Margin	Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue	
Councilmanic Debt Capacity Analysis								Benchmark (1)	5.0%		
2023	5,228,327,054	74,250,360	3,744,242	184,621	175,000	160,000	3,224,621	71,025,739	4%	0.1%	2.7%
2024	5,523,330,273	78,424,906	3,224,621	184,621		165,000	2,875,000	75,549,906	4%	0.1%	1.8%
2025	5,821,690,734	82,849,954	2,875,000			175,000	2,700,000	80,149,954	3%	0.0%	0.8%
2026	6,133,091,171	87,325,361	2,700,000			180,000	2,520,000	84,805,361	3%	0.0%	0.8%
2027	6,456,262,039	91,996,368	2,520,000			185,000	2,335,000	89,661,368	3%	0.0%	0.9%
2028	6,790,586,209	96,843,931	2,335,000			195,000	2,140,000	94,703,931	2%	0.0%	0.9%
2029	7,136,689,418	101,858,793	2,140,000			205,000	1,935,000	99,923,793	2%	0.0%	1.0%
2030	7,495,179,362	107,050,341	1,935,000			210,000	1,725,000	105,325,341	2%	0.0%	1.0%
2031	7,869,938,330	112,427,690	1,725,000			220,000	1,505,000	110,922,690	1%	0.0%	1.0%
2032	8,263,435,247	118,049,075	1,505,000			230,000	1,275,000	116,774,075	1%	0.0%	1.1%
2033	8,676,607,009	123,951,529	1,275,000			235,000	1,040,000	122,911,529	1%	0.0%	1.1%
2034	9,110,437,359	130,149,105	1,040,000			245,000	795,000	129,354,105	1%	0.0%	1.1%
2035	9,565,959,227	136,656,560	795,000			255,000	540,000	136,116,560	0%	0.0%	1.2%
2036	10,044,257,189	143,489,388	540,000			265,000	275,000	143,214,388	0%	0.0%	1.2%
2037	10,546,470,048	150,663,858	275,000			275,000	(0)	150,663,858	0%	0.0%	1.3%
2005 State Infrastructure Loan SR 169 & SR 516 Projects							369,242				
2014 Councilmanic Bonds							175,000				
2018 Summit Park Ballfield Bonds							3,200,000				
Total Outstanding Debt at December 31, 2022								3,744,242			

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

Potential Additional Revenue Sources

Maximizing Property Taxes- Tax Levy Lid Lift

The determination of a 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 prior year's levy amount. RCW 84.55.050 allows the City to request a tax levy lid lift by a vote of the citizens. The City's statutory maximum rate is 3.60 per \$1,000 Assessed value (AV), less the Fire and Library District rates. Assuming the two districts levy their maximum rates, the City's maximum levy rate is 1.60. 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. The use of revenue may be unrestricted for municipal purposes or restricted for specific purpose approved on the ballot measure. The City's 2022 levy rate is 0.81279.

	2022 Estim. Actuals	2023 Budget	2024 Budget	Potential Additional Revenue
Regular Property Tax Levy	4,377,750	4,598,747	4,781,684	4,059,458

Assumptions

Potential Additional Revenue assumes Fire and Library Districts at their maximum statutory levy rates permitted. The City's maximum limit would be 1.60 per \$1,000 AV and based on 2022 Assessed Value.

Authority

RCW 84.55.050

Maximizing Utility Taxes, Franchise Fees, and Assessments

The City currently imposes the maximum utility tax rates on privately-owned utilities at 6% of gross receipts on electric, natural gas, telecom, and cable TV. RCW 35.21.870 permits a utility tax applied to solid waste and surface water management fees. A limit is not perscribed by RCW 35.21.870. The new utility rates or increases would need to be approved by Council action.

	2022 Estim. Actuals	2023 Budget	2024 Budget	Potential Additional Revenue
Solid Waste-City Utility Tax	-	-	-	222,904
Solid Waste-Franchise Fees	81,000	105,328	109,541	204,678
Surface Water Management Fees	2,346,795	2,394,202	2,585,468	155,128
Total	2,427,795	2,499,530	2,695,009	582,710

Assumptions

Solid Waste-City Utility Tax based on a 6% tax of gross revenues; Solid Waste-Franchise Fees based on 6% increase of current rate 2.3% (total 8.3%); Surface Water Management Fees based on 6% increase of current assessment rate \$200.11/esu.

Authority

RCW 35.92.460

Total Potential Additional Revenue

4,642,168

FUND SUMMARIES



Townhall and 25th birthday celebration, Legacy Site

Fund Structure

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

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

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

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

The City of Maple Valley uses three of the five governmental fund types and both of the proprietary fund types. The City of Maple Valley does not use the fiduciary fund type. The 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 type⁴. The City of Maple Valley uses the General Fund to account for all unrestricted revenue and all operating expenditures not accounted for in a proprietary or special revenue fund. The General Fund receives transfers from proprietary funds to pay for appropriate operating expenditures. The General Fund makes transfers to the capital project fund to provide resources to fund capital expenditures.

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

²NCGA Statement 1, paragraph 4.

³*Governmental Accounting, Auditing, and Financial Reporting* (GAAFR 2012), The Governmental Financial Reporting Model, page 46.

⁴GAAFR 2012, page 40.

Special Revenue Funds

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

- **American Rescue Plan Fund** – to account for federal coronavirus local fiscal recovery funds restricted for coronavirus public health and economic aid.
- **Bond Proceeds Fund** – to account for the proceeds of councilmanic and voted bond issues.
- **Drug Seizure Fund** – to account for the seizure of cash and other assets from drug related police activity, and related expenses.
- **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.
- **Transportation Benefit Special Revenue Fund** – to account for receipt of vehicle license fees used for transportation infrastructure improvements.
- **Transportation Improvement Fund** – to account for transportation impact fees and contributions from developers restricted for street capital improvements.

Capital Projects Funds

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

Enterprise Funds

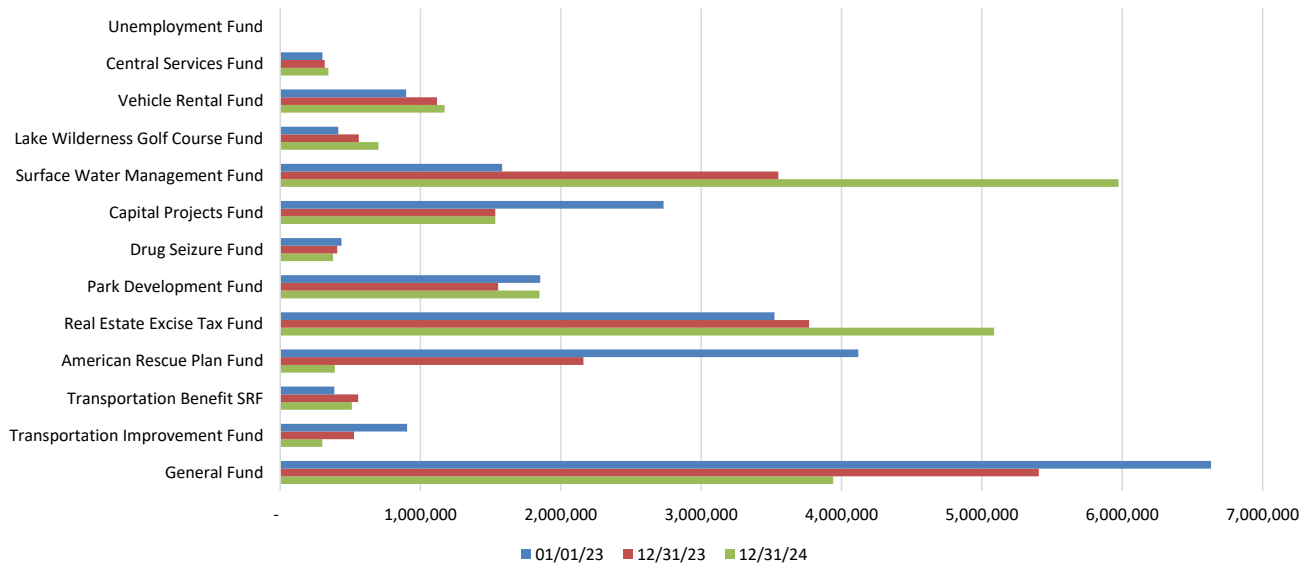
Enterprise funds may be used to report any activity for which a fee is charged to external users. Enterprise funds are required if debt that is backed solely by enterprise fund fees is issued, or if there is a legal requirement or policy decision to recover all direct costs. The City of Maple Valley 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.

Internal Service Funds

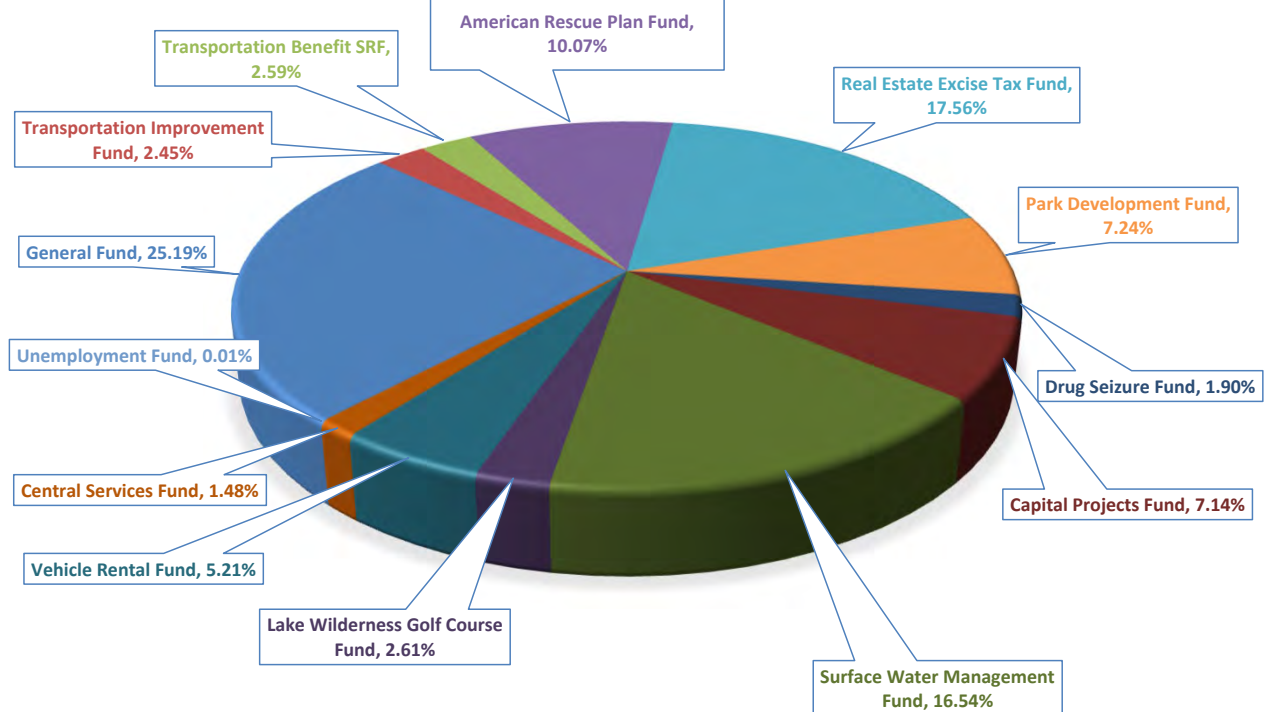
Internal Service Funds are used to account for centralized services, which are then allocated within the government. The City of Maple Valley uses the Vehicle Rental Fund to account for the operation of the City's vehicle and equipment fleet; and the Central Services Fund to account for liability and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

Fund Balance Summary

Fund Balance Comparison @ 01/01/23, 12/31/23, 12/31/24

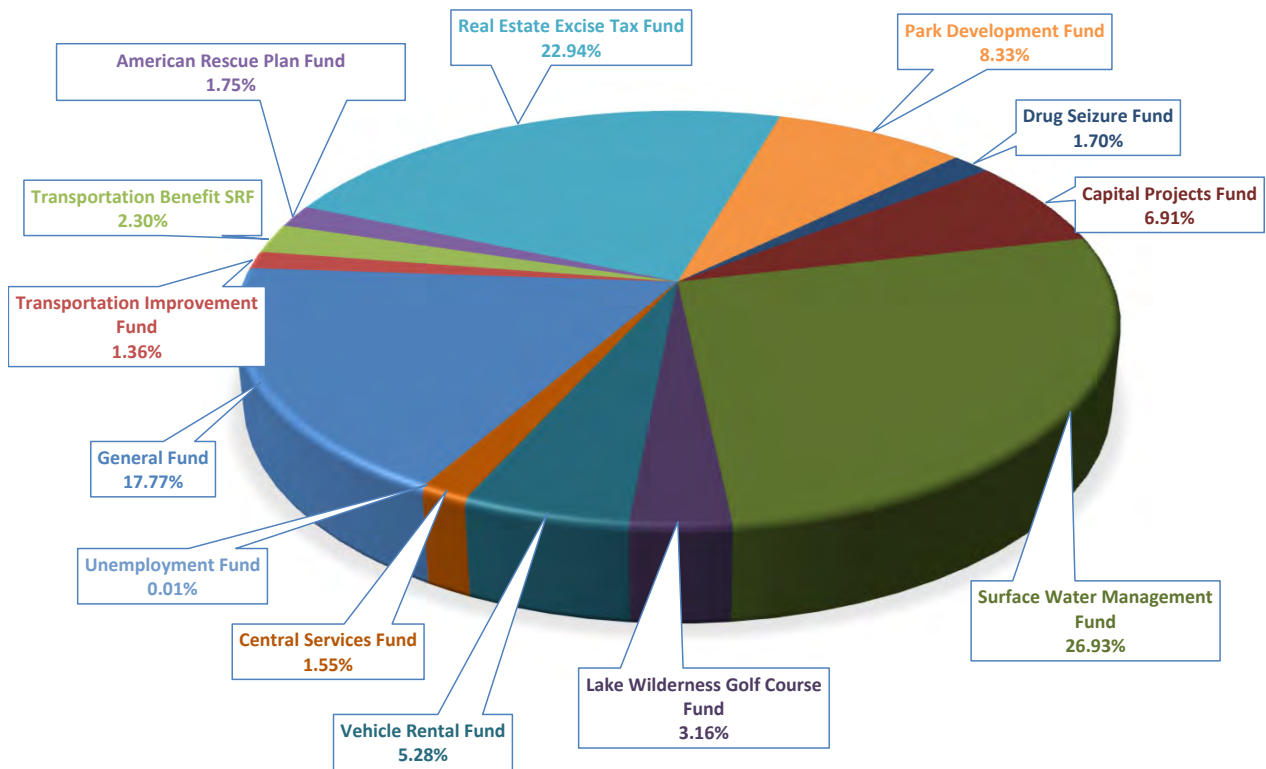


FUND BALANCE
DECEMBER 31, 2023 - \$21,460,513

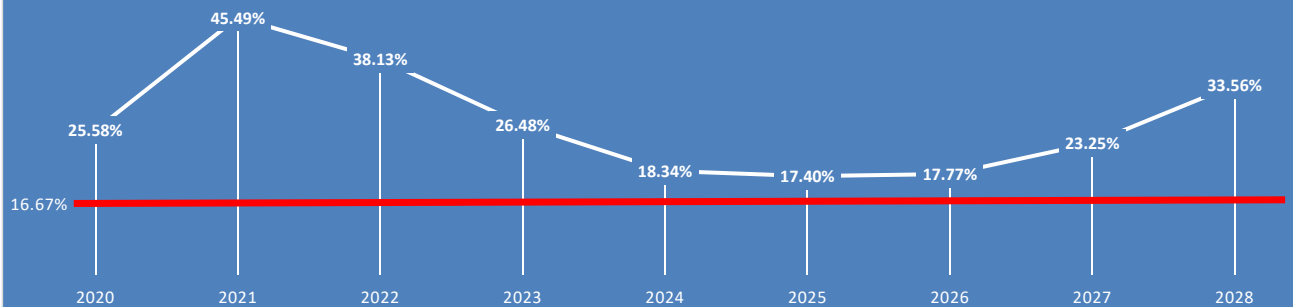


Fund Balance Summary, *continued*

FUND BALANCE DECEMBER 31, 2024 - \$22,182,139

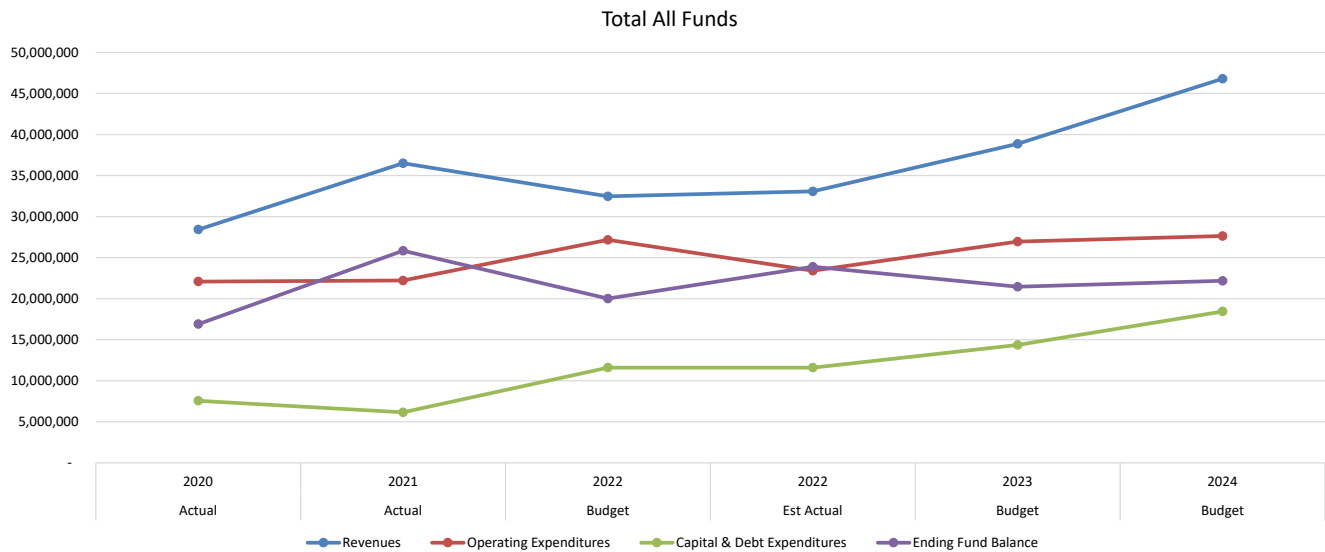


GENERAL FUND ENDING FUND BALANCE AS A PERCENTAGE OF EXPENDITURES



Budget Summary: All Funds

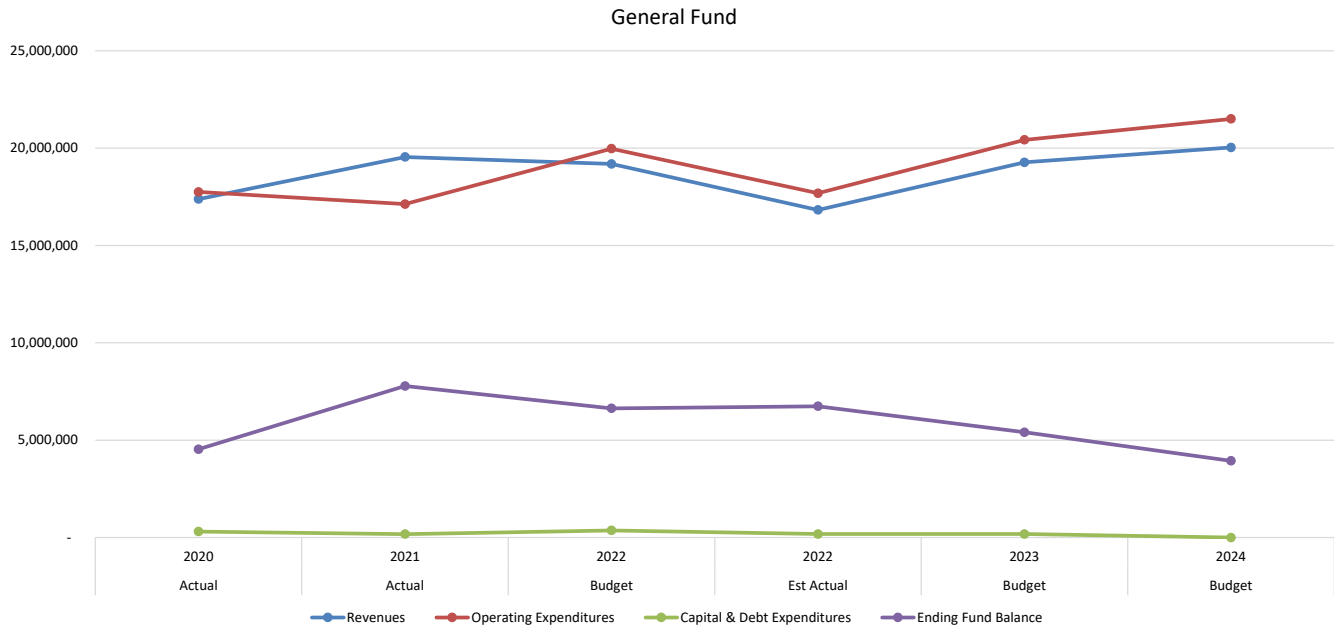
	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
Revenues	28,425,966	36,508,285	32,463,311	33,072,974	38,864,276	5,791,303	17.51%	46,806,296	7,942,020	20.44%
Expenditures										
Operating Expenditures	22,086,749	22,207,463	27,159,266	23,409,086	26,947,648	3,538,562	15.12%	27,641,360	693,712	2.57%
Capital Expenditures	6,381,815	5,500,590	10,948,014	10,948,014	13,702,380	2,754,366	25.16%	17,969,310	4,266,930	31.14%
Debt Expenditures	1,179,961	655,743	651,390	651,390	652,025	635	0.10%	474,000	(178,025)	-27.30%
Total Expenditures	29,648,525	28,363,796	38,758,670	35,008,490	41,302,053	6,293,563	17.98%	46,084,670	4,782,617	11.58%
Revenue Over (Under) Expenditures	(1,222,558)	8,144,490	(6,295,359)	(1,935,517)	(2,437,777)	(502,260)	25.95%	721,626	3,159,403	-129.60%
Other Sources (Uses)										
Bond & Loan Proceeds	-	-	-	-	(4,500,000)	(4,500,000)		(10,000,000)	(5,500,000)	
Beginning Fund Balance	18,081,665	16,908,514	25,846,319	25,846,319	23,898,290			21,460,513		
Prior Period Adjustment	(27,216)	793,043	-	-	-	-		-	-	
Ending Fund Balance	16,908,514	25,846,319	20,003,443	23,898,290	21,460,513			22,182,139		



Budget Summary

GENERAL FUND

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
Revenues	17,318,705	18,480,829	18,537,330	16,823,593	17,974,191	(563,139)	-3.04%	18,606,415	632,224	3.52%
Expenditures	17,739,492	17,107,559	19,890,957	17,682,791	20,413,514	522,557	2.63%	21,487,460	1,073,946	5.26%
Revenue Over (Under) Expenditures	(420,786)	1,373,270	(1,353,627)	(859,199)	(2,439,322)	(1,085,695)	80.21%	(2,881,045)	(441,723)	18.11%
Other Sources (Uses)										
Transfers-In (Revenue)	64,243	1,063,000	650,000	-	1,292,999	642,999	98.92%	1,426,332	133,333	10.31%
Transfers-Out (Operating Expenditures)	(9,732)	(14,718)	(80,000)	(4)	(10,000)	70,000	-87.50%	(10,000)	-	0.00%
Transfers-Out (Capital Expenditures)	(308,645)	(176,730)	(364,720)	(179,715)	(180,815)	183,905	-50.42%	-	180,815	-100.00%
Other Sources (Uses)	(254,134)	871,552	205,280	(179,719)	1,102,184	896,904	436.92%	1,416,332	314,148	28.50%
Revenue & Other Sources Over Expenditures & Other Uses										
Beginning Fund Balance	5,239,434	4,537,298	7,782,120	7,782,120	6,743,202	(1,038,918)	-13.35%	5,406,064	-	0.00%
Prior Period Adjustment	(27,216)	1,000,000	-	-	-	-	-	-	-	-
Ending Fund Balance	4,537,298	7,782,120	6,633,773	6,743,202	5,406,064	(1,227,709)	-18.51%	3,941,351	-	0.00%



Budget Summary, continued

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
TRANSPORTATION DEVELOPMENT FUND										
Revenues	696,926	728,881	343,000	835,280	709,443	366,443	106.83%	760,763	51,320	7.23%
Expenditures	-	-	-	-	-	-	0.00%	-	-	0.00%
Revenue Over (Under) Expenditures	696,926	728,881	343,000	835,280	709,443	366,443	106.83%	760,763	51,320	7.23%
Other Sources (Uses)	(1,331,993)	(1,155,884)	(1,534,270)	(1,534,270)	(1,087,770)	446,500	-29.10%	(985,760)	102,010	-9.38%
Beginning Fund Balance	2,665,473	2,030,406	1,603,403	1,603,403	904,413	(698,990)	-43.59%	526,086	(378,327)	-41.83%
Ending Fund Balance	2,030,406	1,603,403	412,133	904,413	526,086			301,089		
TRANSPORTATION BENEFIT SPECIAL REVENUE FUND										
Revenues	445,442	398,050	-	377,602	406,706	406,706	0.00%	394,678	(12,028)	-2.96%
Expenditures	-	-	-	-	-	-	0.00%	-	-	0.00%
Other Sources (Uses)	(836,188)	-	(900,000)	(900,000)	(237,350)	662,650	-73.63%	(439,350)	(202,000)	85.11%
Beginning Fund Balance	901,490	510,744	908,793	908,793	386,395	(522,398)	-57.48%	555,751	169,356	43.83%
Ending Fund Balance	510,744	908,793	8,793	386,395	555,751			511,079		
AMERICAN RESCUE PLAN FUND										
Revenues	-	3,796,692	3,796,391	3,800,401	-	(3,796,391)	-100.00%	-	-	0.00%
Expenditures	-	580,347	1,249,729	1,249,729	664,750	(584,979)	-46.81%	346,308	(318,442)	-47.90%
Other Sources (Uses)	-	(1,000,000)	(647,517)	(647,517)	(1,292,999)	(645,482)	99.69%	(1,426,332)	(133,333)	10.31%
Beginning Fund Balance	-	-	2,216,345	2,216,345	4,119,500	1,903,155	85.87%	2,161,751	(1,957,749)	-47.52%
Ending Fund Balance	-	2,216,345	4,115,490	4,119,500	2,161,751			389,111		
REAL ESTATE EXCISE TAX FUND										
Revenues	2,440,842	2,956,306	1,958,350	3,044,410	3,478,731	1,520,381	77.64%	3,975,169	496,438	14.27%
Expenditures	-	-	-	-	-	-	0.00%	-	-	0.00%
Revenue Over (Under) Expenditures	2,440,842	2,956,306	1,958,350	3,044,410	3,478,731	1,520,381	77.64%	3,975,169	496,438	14.27%
Other Sources (Uses)	(2,861,930)	(1,124,857)	(4,738,315)	(4,738,315)	(3,232,000)	1,506,315	-31.79%	(2,656,300)	575,700	-17.81%
Beginning Fund Balance	3,805,499	3,384,411	5,215,860	5,215,860	3,521,955	(1,693,905)	-32.48%	3,768,685	246,731	7.01%
Ending Fund Balance	3,384,411	5,215,860	2,435,895	3,521,955	3,768,685			5,087,554		
PARK DEVELOPMENT FUND										
Revenues	702,984	665,718	260,330	425,478	609,152	348,822	133.99%	572,822	(36,330)	-5.96%
Expenditures	-	-	-	-	-	-	0.00%	-	-	0.00%
Revenue Over (Under) Expenditures	702,984	665,718	260,330	425,478	609,152	348,822	133.99%	572,822	(36,330)	-5.96%
Other Sources (Uses)	(34,120)	(163,000)	(478,250)	(479,250)	(909,000)	(430,750)	90.07%	(277,750)	631,250	-69.44%
Beginning Fund Balance	658,493	1,403,981	1,906,699	1,906,699	1,852,926	(53,772)	-2.82%	1,553,078	(299,848)	-16.18%
Ending Fund Balance	1,403,981	1,906,699	1,688,779	1,852,926	1,553,078			1,848,150		
DRUG SEIZURE FUND										
Revenues	8,362	992,746	-	17,030	8,612	8,612	0.00%	8,736	124	1.44%
Expenditures	2,557	74,289	671,920	578,359	38,980	(632,940)	-94.20%	38,980	-	0.00%
Revenue Over (Under) Expenditures	5,805	918,457	(671,920)	(561,330)	(30,368)	641,552	-95.48%	(30,244)	124	-0.41%
Beginning Fund Balance	74,367	80,172	998,629	998,629	437,300	(561,330)	-56.21%	406,932	(30,368)	-6.94%
Ending Fund Balance	80,172	998,629	326,709	437,300	406,932			376,688		

Budget Summary, continued

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
BOND PROCEEDS FUND										
Revenues	-	-	-	-	4,500,000	4,500,000	0.00%	10,000,000	5,500,000	0.00%
Expenditures	-	-	-	-	-	-	0.00%	-	-	0.00%
Revenue Over (Under) Expenditures	-	-	-	-	4,500,000	4,500,000	0.00%	10,000,000	5,500,000	0.00%
Other Sources (Uses)										
Transfer-Out to Capital Projects	-	-	-	-	(4,500,000)	(4,500,000)	0.00%	(10,000,000)	(5,500,000)	0.00%
Other Sources (Uses)	-	-	-	-	(4,500,000)	(4,500,000)	0.00%	(10,000,000)	(5,500,000)	0.00%
Beginning Fund Balance	-	-	-	-	-	-	0.00%	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND										
Revenues	1,400,475	2,619,717	1,424,000	1,675,115	1,902,000	478,000	33.57%	1,732,000	(170,000)	-8.94%
Expenditures										
Capital Expenditures	5,789,212	4,623,112	9,446,316	9,446,316	13,232,380	3,786,064	40.08%	15,624,310	2,391,930	18.08%
Debt Expenditures	1,179,961	655,743	651,390	651,390	652,025	635	0.10%	474,000	(178,025)	-27.30%
Revenue Over (Under) Expenditures	(5,568,698)	(2,659,138)	(8,673,706)	(8,422,591)	(11,982,405)	(3,308,699)	38.15%	(14,366,310)	(2,383,905)	19.90%
Other Sources (Uses)	5,562,875	3,757,743	9,641,845	9,642,845	10,782,405	1,140,560	11.83%	14,366,310	3,583,905	33.24%
Beginning Fund Balance	419,974	414,151	1,512,756	1,512,756	2,733,010	1,220,254	80.66%	1,533,010	(1,200,000)	-43.91%
Ending Fund Balance	414,151	1,512,756	2,480,895	2,733,010	1,533,010	-	-	1,533,010	-	-
SURFACE WATER MANAGEMENT FUND										
Revenues	1,888,197	2,031,082	2,892,000	2,479,979	5,214,443	2,322,443	80.31%	6,897,137	1,682,694	32.27%
Expenditures										
Operating Expenditures	1,055,599	1,040,361	1,647,714	1,184,458	2,141,454	493,740	29.97%	2,120,330	(21,124)	-0.99%
Capital Expenditures	592,603	877,477	1,501,698	1,501,698	470,000	(1,031,698)	-68.70%	2,345,000	1,875,000	398.94%
Revenue Over (Under) Expenditures	239,995	113,244	(257,412)	(206,177)	2,602,989	2,860,401	-111.22%	2,431,807	(171,182)	-6.58%
Other Sources (Uses)	(254,243)	(1,200,000)	(1,176,290)	(1,176,290)	(635,470)	540,820	-45.98%	(7,150)	628,320	-98.87%
Beginning Fund Balance	4,272,425	4,258,177	2,964,464	2,964,464	1,581,997	(1,382,467)	-46.63%	3,549,516	1,967,519	124.37%
Prior Period Adjustments	-	(206,957)	-	-	-	-	0.00%	-	-	-
Ending Fund Balance	4,258,177	2,964,464	1,530,762	1,581,997	3,549,516	-	-	5,974,172	-	-
LAKE WILDERNESS GOLF COURSE FUND										
Revenues	1,421,118	1,612,162	1,240,580	1,578,134	1,523,581	283,001	22.81%	1,553,581	30,000	1.97%
Expenditures										
Operating Expenditures	1,273,699	1,413,585	1,217,970	1,157,072	1,377,076	159,106	13.06%	1,413,440	36,364	2.64%
Revenue Over (Under) Expenditures	147,419	198,577	22,610	421,063	146,505	123,895	547.97%	140,141	(6,364)	-4.34%
Other Sources (Uses)	-	-	-	-	-	-	0.00%	-	-	0.00%
Beginning Fund Balance	(352,376)	(204,957)	(6,380)	(6,380)	414,683	421,063	-6600.21%	561,188	146,505	35.33%
Ending Fund Balance	(204,957)	(6,380)	16,230	414,683	561,188	-	-	701,329	-	-
VEHICLE RENTAL FUND										
Revenues	382,343	567,658	418,500	423,122	713,144	294,644	70.40%	530,723	(182,421)	-25.58%
Expenditures	276,124	454,279	764,352	130,938	493,820	(270,532)	-35.39%	476,789	(17,031)	-3.45%
Revenue Over (Under) Expenditures	106,219	113,378	(345,852)	292,184	219,324	565,176	-163.42%	53,934	(165,390)	-75.41%
Beginning Fund Balance	386,679	492,898	606,277	606,277	898,461	292,184	48.19%	1,117,785	219,324	24.41%
Prior Period Adjustments	-	-	-	-	-	-	0.00%	-	-	0.00%
Ending Fund Balance	492,898	606,277	260,425	898,461	1,117,785	-	-	1,171,719	-	-

Budget Summary, continued

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
CENTRAL SERVICES FUND										
Revenues	1,720,551	1,658,444	1,592,810	1,592,810	1,824,260	231,450	14.53%	1,774,259	(50,001)	-2.74%
Expenditures	1,729,526	1,522,322	1,636,624	1,425,736	1,808,054	171,430	10.47%	1,748,053	(60,002)	-3.32%
Revenue Over (Under) Expenditures	(8,976)	136,122	(43,814)	167,074	16,206	60,020	-136.99%	26,206	10,001	61.71%
Beginning Fund Balance	7,340	(1,636)	134,487	134,487	301,561	167,074	124.23%	317,767	16,206	5.37%
Prior Period Adjustments	-	-	-	-	-	-	0.00%	-	-	0.00%
Ending Fund Balance	(1,636)	134,487	90,673	301,561	317,767			343,973		
UNEMPLOYMENT FUND										
Revenues	22	1	20	20	13	(7)	-35.00%	13	-	0.00%
Expenditures	9,752	14,721	80,000	4	10,000	(70,000)	-87.50%	10,000	-	0.00%
Revenue Over (Under) Expenditures	(9,730)	(14,720)	(79,980)	16	(9,987)	69,993	-87.51%	(9,987)	-	0.00%
Other Sources (Uses)	9,732	14,718	80,000	4	10,000	(70,000)	-87.50%	10,000	-	0.00%
Beginning Fund Balance	2,867	2,869	2,867	2,867	2,886	20	0.68%	2,899	13	0.45%
Ending Fund Balance	2,869	2,867	2,887	2,886	2,899			2,912		

Combined Revenue and Expenditure Summary by Fund

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
GENERAL FUND										
REVENUE										
Taxes										
Property Taxes - Current	4,107,111	4,210,262	4,421,970	4,377,750	4,598,747	176,777	4.00%	4,781,684	182,937	3.98%
Sales Tax										
Locally Generated	4,045,264	4,965,186	4,578,690	4,709,878	4,807,823	229,133	5.00%	4,853,479	45,656	0.95%
Housing & Related Service	-	579,557	-	492,203	506,969	506,969	0.00%	522,178	15,209	3.00%
Affordable Housing	6,166	49,691	34,950	24,028	24,749	(10,201)	-29.19%	25,491	742	3.00%
.1% Criminal Justice	750,693	906,708	567,900	691,341	718,994	151,094	26.61%	747,754	28,760	4.00%
Utility Taxes	1,692,879	1,975,915	1,978,110	1,838,701	1,903,746	(74,364)	-3.76%	1,971,393	67,647	3.55%
Gambling Tax	49,136	74,795	48,950	66,623	66,623	17,673	36.10%	66,623	-	0.00%
Total Taxes	10,651,247	12,762,115	11,630,570	12,200,524	12,627,651	997,081	8.57%	12,968,602	340,951	2.70%
Licenses & Permits										
Business Licenses	14,169	16,854	11,310	15,453	15,453	4,143	36.63%	15,453	-	0.00%
Franchise Fees	652,154	429,121	446,000	668,871	716,714	270,714	60.70%	745,383	28,669	4.00%
Development Permits	788,502	786,328	1,771,020	488,571	581,085	(1,189,935)	-67.19%	846,913	265,828	45.75%
Total Licenses & Permits	1,454,825	1,232,303	2,228,330	1,172,895	1,313,252	(915,078)	-41.07%	1,607,749	294,497	22.43%
Intergovernmental Revenue										
Fed, State, Local Grants	1,373,780	269,425	291,480	307,394	357,160	65,680	22.53%	268,005	(89,156)	-24.96%
State Entitlements										
Criminal Justice Funding	93,298	101,346	87,970	88,792	99,873	11,903	13.53%	100,831	958	0.96%
Multimodal Transpo City	35,688	36,109	35,310	36,578	37,596	2,286	6.47%	37,972	376	1.00%
Motor Vehicle Fuel Tax	470,571	526,459	502,710	503,628	559,313	56,603	11.26%	564,906	5,593	1.00%
Marijuana Excise Tax	47,282	55,609	41,500	54,810	62,390	20,890	50.34%	65,223	2,833	4.54%
Liquor Excise Tax & Profits	383,081	404,446	317,140	351,292	419,629	102,489	32.32%	423,825	4,196	1.00%
Animal License Sales Rebate	-	-	-	-	-	-	0.00%	-	-	0.00%
Total Intergovernmental Revenue	2,403,700	1,393,394	1,276,110	1,342,494	1,535,961	259,851	20.36%	1,460,762	(75,199)	-4.90%
Charges for Service										
Development Charges	2,230,093	2,054,957	1,999,700	700,200	756,344	(1,243,356)	-62.18%	756,344	-	0.00%
Miscellaneous Charges	345,753	559,281	597,690	604,163	644,229	46,539	7.79%	693,304	49,075	7.62%
Total Charges for Service	2,575,846	2,614,238	2,597,390	1,304,363	1,400,573	(1,196,817)	-46.08%	1,449,648	49,075	3.50%
Fines & Forfeits	60,376	65,367	108,210	76,488	76,481	(31,729)	-29.32%	76,481	-	0.00%
Miscellaneous Revenue										
Investment Earnings	42,941	14,917	60,000	41,436	345,000	285,000	475.00%	345,000	-	0.00%
Rentals & Leases	95,558	289,616	449,800	416,742	419,550	(30,250)	-6.73%	439,550	20,000	4.77%
Other Miscellaneous	34,211	101,246	186,920	268,650	255,723	68,803	36.81%	258,623	2,900	1.13%
Proceeds from Sale of Capital Assets	-	7,635	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue	172,711	413,414	696,720	726,828	1,020,273	323,553	46.44%	1,043,173	22,900	2.24%
Total General Fund Revenue	17,318,705	18,480,829	18,537,330	16,823,593	17,974,191	(563,139)	-3.04%	18,606,415	632,224	3.52%

Combined Revenue and Expenditure Summary by Fund, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
GENERAL FUND, <i>continued</i>										
EXPENDITURES										
General Government										
City Council	146,481	136,062	185,380	203,466	213,911	28,531	15.39%	213,563	(348)	-0.16%
City Manager	1,553,627	829,619	775,113	761,558	723,639	(51,474)	-6.64%	741,081	17,442	2.41%
Human Resources	391,400	462,055	479,393	441,417	862,463	383,070	79.91%	983,968	121,505	14.09%
Administrative Services	-	-	197,395	255,392	465,419	268,024	135.78%	525,306	59,887	12.87%
City Clerk	587,291	690,769	784,143	725,203	833,535	49,392	6.30%	875,791	42,256	5.07%
City Attorney	215,893	225,840	234,880	188,128	258,359	23,479	10.00%	268,700	10,341	4.00%
Finance	736,773	562,921	836,512	721,887	864,206	27,694	3.31%	928,681	64,476	7.46%
Total General Government	3,631,465	2,907,268	3,492,816	3,297,051	4,221,533	728,716	20.86%	4,537,090	315,558	7.47%
Community Development										
Planning	859,267	724,455	978,755	751,394	910,808	(67,947)	-6.94%	833,492	(77,316)	-8.49%
Building	1,784,015	1,471,841	1,778,522	601,010	750,595	(1,027,927)	-57.80%	880,523	129,928	17.31%
Fire Marshal	402,710	580,313	295,000	409,913	273,758	(21,242)	-7.20%	273,758	-	0.00%
Total Community Development	3,045,993	2,776,609	3,052,277	1,762,317	1,935,161	(1,117,116)	-36.60%	1,987,773	52,612	2.72%
Community Service Agencies										
Community Service Agencies	520,058	381,185	321,320	321,320	423,480	102,160	31.79%	440,411	16,931	4.00%
Total Community Service Agencies	520,058	381,185	321,320	321,320	423,480	102,160	31.79%	440,411	16,931	4.00%
Parks & Recreation										
Administration & Support	583,290	715,059	811,426	733,066	1,069,653	258,227	31.82%	1,138,215	68,562	6.41%
Parks Maintenance	873,408	960,821	1,291,180	1,058,994	1,177,538	(113,642)	-8.80%	1,270,169	92,631	7.87%
Lake Wilderness Lodge	515,688	519,040	627,815	638,180	693,860	66,044	10.52%	740,968	47,108	6.79%
Recreation	794,951	1,096,045	1,435,790	1,561,473	1,208,064	(227,726)	-15.86%	1,297,657	89,593	7.42%
Community Events	34,619	357,747	151,140	264,212	227,496	76,356	50.52%	238,265	10,769	4.73%
Total Parks & Recreation	2,801,956	3,648,712	4,317,352	4,255,925	4,376,612	59,260	1.37%	4,685,274	308,662	7.05%
Public Safety										
Police	5,510,138	5,088,149	5,727,659	5,727,659	6,683,239	955,580	16.68%	6,955,818	272,579	4.08%
Jail	152,522	162,292	199,000	199,000	199,000	-	0.00%	199,000	-	0.00%
Municipal Court	374,880	389,466	411,690	411,690	407,920	(3,770)	-0.92%	411,620	3,700	0.91%
Emergency Operations Center*	28,450	27,381	-	-	-	-	0.00%	-	-	0.00%
Total Public Safety	6,065,991	5,667,288	6,338,349	6,338,349	7,290,159	951,810	15.02%	7,566,438	276,279	3.79%
Public Works										
Administration & Support	483,105	438,296	777,430	464,081	646,022	(131,408)	-16.90%	692,030	46,009	7.12%
Transportation Planning	28,259	33,541	132,000	30,224	40,000	(92,000)	-69.70%	40,000	-	0.00%
Maintenance	709,424	627,254	982,118	685,066	907,798	(74,320)	-7.57%	966,491	58,693	6.47%
Street Maintenance	315,423	561,644	378,745	434,284	477,350	98,605	26.03%	472,951	(4,399)	-0.92%
Waste Reduction & Recycling	71,746	64,573	98,550	94,175	95,400	(3,150)	-3.20%	99,000	3,600	3.77%
Lake Management	66,073	1,187	-	-	-	-	0.00%	-	-	0.00%
Total Public Works	1,674,030	1,726,495	2,368,843	1,707,829	2,166,570	(202,273)	-8.54%	2,270,473	103,903	4.80%
Total General Fund Expenditures	17,739,492	17,107,559	19,890,957	17,682,791	20,413,514	522,557	2.63%	21,487,460	1,073,945	5.26%
Revenue Over (Under) Expenditures	(420,786)	1,373,270	(1,353,627)	(859,199)	(2,439,322)	(1,085,695)	80.21%	(2,881,045)		
Other Sources (Uses)										
Transfer-In from ARPA Fund	-	1,000,000	600,000	-	1,292,999	692,999	-100.00%	1,426,332	133,333	-100.00%
Transfer-In from KC Trails Fund	-	63,000	50,000	-	-	(50,000)	0.00%	-	-	0.00%
Transfer-In from SWM Fund	64,243	-	-	-	-	-	0.00%	-	-	0.00%
Transfer-Out to LWGC Operations	-	-	-	-	-	-	0.00%	-	-	0.00%
Transfer-Out to Unemployment	(9,732)	(14,718)	(80,000)	(4)	(10,000)	70,000	-87.50%	(10,000)	-	0.00%
Transfer-Out to Capital Projects	(308,645)	(176,730)	(364,720)	(179,715)	(180,815)	183,905	-50.42%	-	180,815	-100.00%
Total Other Sources (Uses)	(254,134)	871,552	205,280	(179,719)	1,102,184	203,905	99.33%	1,416,332	314,148	28.50%
Beginning Fund Balance (Jan 1)	5,239,434	4,537,298	7,782,120	7,782,120	6,743,202			5,406,064		
Prior Period Adjustments	(27,216)	1,000,000	-	-	-	-		-	-	
Ending Fund Balance (Dec 31)	4,537,298	7,782,120	6,633,773	6,743,202	5,406,064			3,941,352		

*(moved to Admin Services 2022)

Combined Revenue and Expenditure Summary by Fund, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
TRANSPORTATION DEVELOPMENT FUND										
REVENUE										
Charges for Service										
Transportation Impact Fees	522,575	709,672	300,000	787,094	673,113	373,113	124.37%	723,293	50,180	7.45%
Traffic Concurrence Admin Fees	-	16,910	-	-	-	-	0.00%	-	-	0.00%
Traffic Concurrence Fees	22,135	-	10,000	37,620	25,555	15,555	155.55%	26,695	1,140	4.46%
Total Charges for Service	544,710	726,582	310,000	824,714	698,668	388,668	125.38%	749,988	51,320	7.35%
Miscellaneous Revenue										
Investment Earnings	16,194	2,299	33,000	10,566	10,775	(22,225)	-67.35%	10,775	-	0.00%
Developer Contributions	136,022	-	-	-	-	-	0.00%	-	-	0.00%
Total Miscellaneous Revenue	152,216	2,299	33,000	10,566	10,775	(22,225)	-67.35%	10,775	-	0.00%
Total Operating Revenue	696,926	728,881	343,000	835,280	709,443	(22,225)	-6.48%	760,763	51,320	7.23%
Other Sources (Uses)										
Transfer-Out to General Fund										
Transfer-Out to Capital Projects	(1,331,993)	(1,155,884)	(1,534,270)	(1,534,270)	(1,087,770)	446,500	-29.10%	(985,760)	102,010	-9.38%
Total Other Sources (Uses)	(1,331,993)	(1,155,884)	(1,534,270)	(1,534,270)	(1,087,770)	446,500	-29.10%	(985,760)	102,010	-9.38%
Beginning Fund Balance (Jan 1)	2,665,473	2,030,406	1,603,403	1,603,403	904,413			526,086		
Ending Fund Balance (Dec 31)	2,030,406	1,603,403	412,133	904,413	526,086			301,089		
TRANSPORTATION BENEFIT SPECIAL REVENUE FUND										
REVENUE										
Taxes										
Excise Taxes - Vehicle License Fees	440,573	397,488	-	375,408	404,490	404,490	0.00%	392,462	(12,028)	-2.97%
Total Taxes	440,573	397,488	-	375,408	404,490	404,490	0.00%	392,462	(12,028)	-2.97%
Miscellaneous Revenue										
Investment Earnings	4,869	561	-	2,194	2,216	2,216	0.00%	2,216	-	0.00%
Total Miscellaneous Revenue	4,869	561	-	2,194	2,216	2,216	0.00%	2,216	-	0.00%
EXPENDITURES										
Public Works										
Operating Expenditures	-	-	-	-	-	-	0.00%	-	-	0.00%
Total Public Works	-	-	-	-	-	-	0.00%	-	-	0.00%
Other Sources (Uses)										
Transfer-Out to Capital Projects	(836,188)	-	(900,000)	(900,000)	(237,350)	662,650	-73.63%	(439,350)	(202,000)	85.11%
Total Other Sources (Uses)	(836,188)	-	(900,000)	(900,000)	(237,350)	662,650	-73.63%	(439,350)	(202,000)	85.11%
Beginning Fund Balance (Jan 1)	901,490	510,744	908,793	908,793	386,395			555,751		
Ending Fund Balance (Dec 31)	510,744	908,793	8,793	386,395	555,751			511,079		
AMERICAN RESCUE PLAN FUND										
REVENUE										
Intergovernmental Revenue										
Fed, State, Local Grants	-	3,796,692	3,796,391	3,800,401	-	(3,796,391)	-100.00%	-	-	0.00%
Total Intergovernmental Revenue	-	3,796,692	3,796,391	3,800,401	-	(3,796,391)	-100.00%	-	-	
EXPENDITURES										
General Government										
Operating Expenditures	-	439,347	863,729	863,729	664,750	(198,979)	-23.04%	346,308	(318,442)	-47.90%
Business Grants	-	141,000	386,000	386,000	-	(386,000)	-100.00%	-	-	0.00%
Total General Government	-	580,347	1,249,729	1,249,729	664,750	(584,979)	-46.81%	346,308	(318,442)	-47.90%
Other Sources (Uses)										
Transfer-Out to General Fund	-	1,000,000	147,517	147,517	1,292,999	1,145,482	776.51%	1,426,332	133,333	10.31%
Transfer-Out to Capital Project Fund	-	-	500,000	500,000	-	(500,000)	-100.00%	-	-	0.00%
Total Other Sources (Uses)	-	1,000,000	647,517	647,517	1,292,999	645,482	99.69%	1,426,332	133,333	
Beginning Fund Balance (Jan 1)	-	-	2,216,345	2,216,345	4,119,500			2,161,751		
Ending Fund Balance (Dec 31)	-	2,216,345	4,115,490	4,119,500	2,161,751			389,111		

Combined Revenue and Expenditure Summary by Fund, *continued*

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
REAL ESTATE EXCISE TAX FUND										
REVENUE										
Taxes										
Real Estate Excise Tax	2,420,668	2,952,571	1,935,200	3,023,834	3,457,949	1,522,749	78.69%	3,954,387	496,438	14.36%
Total Taxes	2,420,668	2,952,571	1,935,200	3,023,834	3,457,949	1,522,749	78.69%	3,954,387	496,438	14.36%
Miscellaneous Revenue										
Investment Earnings	20,174	3,736	23,100	20,576	20,782	(2,318)	-10.04%	20,782	-	0.00%
Other Interest	-	-	50	-	-	(50)	-100.00%	-	-	0.00%
Total Miscellaneous Revenue	20,174	3,736	23,150	20,576	20,782	(2,368)	-10.23%	20,782	-	0.00%
Total Operating Revenue	2,440,842	2,956,306	1,958,350	3,044,410	3,478,731	1,520,381	77.64%	3,975,169	496,438	14.27%
Other Sources (Uses)										
Transfer-Out to Capital Projects	(2,861,930)	(1,124,857)	(4,738,315)	(4,738,315)	(3,232,000)	1,506,315	-31.79%	(2,656,300)	575,700	-17.81%
Total Other Sources (Uses)	(2,861,930)	(1,124,857)	(4,738,315)	(4,738,315)	(3,232,000)	1,506,315	-31.79%	(2,656,300)	575,700	-17.81%
Beginning Fund Balance (Jan 1)	3,805,499	3,384,411	5,215,860	5,215,860	3,521,955			3,768,685		
Ending Fund Balance (Dec 31)	3,384,411	5,215,860	2,435,895	3,521,955	3,768,685			5,087,554		
PARK DEVELOPMENT FUND										
REVENUE										
Intergovernmental Revenue										
KC Open Space & Regional Trail Levy	153,329	156,115	153,330	180,911	163,452	10,122	6.60%	166,826	3,374	2.06%
Total Intergovernmental Revenue	153,329	156,115	153,330	180,911	163,452	10,122	6.60%	166,826	3,374	2.06%
Charges for Service										
Park Impact Fees	545,292	508,113	100,000	225,140	426,182	326,182	326.18%	386,478	(39,704)	-9.32%
Total Charges for Service	545,292	508,113	100,000	225,140	426,182	326,182	326.18%	386,478	(39,704)	-9.32%
Miscellaneous Revenue										
Investment Earnings	4,363	1,490	7,000	19,427	19,518	12,518	178.83%	19,518	-	0.00%
Total Miscellaneous Revenue	4,363	1,490	7,000	19,427	19,518	12,518	178.83%	19,518	-	0.00%
Total Operating Revenue	702,984	665,718	260,330	425,478	609,152	348,822	133.99%	572,822	(36,330)	-5.96%
Other Sources (Uses)										
Transfer-Out to General Fund	-	(63,000)	(50,000)	(50,000)	-	50,000	-	-	-	0.00%
Transfer-Out to Capital Projects	(34,120)	(100,000)	(428,250)	(429,250)	(909,000)	(480,750)	112.26%	(277,750)	631,250	-69.44%
Total Other Sources (Uses)	(34,120)	(163,000)	(478,250)	(479,250)	(909,000)	(430,750)	90.07%	(277,750)	631,250	-69.44%
Beginning Fund Balance (Jan 1)	658,493	1,403,981	1,906,699	1,906,699	1,852,926			1,553,078		
Ending Fund Balance (Dec 31)	1,403,981	1,906,699	1,688,779	1,852,926	1,553,078			1,848,150		
DRUG SEIZURE FUND										
REVENUE										
Miscellaneous Revenue										
Confiscated & Forfeited Property	7,965	992,078	-	8,458	8,211	8,211	0.00%	8,335	124	1.51%
Investment Earnings	462	668	-	8,572	401	401	0.00%	401	-	0.00%
Unrealized Gain (Loss) on Investments	(65)	-	-	-	-	-	0.00%	-	-	0.00%
Total Miscellaneous Revenue	8,362	992,746	-	17,030	8,612	8,612	0.00%	8,736	124	
EXPENDITURES										
Operating Expenditures	2,557	74,289	671,920	578,359	38,980	(632,940)	-94.20%	38,980	-	0.00%
Total Expenditures	2,557	74,289	671,920	578,359	38,980	(632,940)	-94.20%	38,980	-	0.00%
Revenue Over (Under) Expenditures	5,805	918,457	(671,920)	(561,330)	(30,368)			(30,244)		
Beginning Fund Balance (Jan 1)	74,367	80,172	998,629	998,629	437,300			406,932		
Ending Fund Balance (Dec 31)	80,172	998,629	326,709	437,300	406,932			376,688		

Combined Revenue and Expenditure Summary by Fund, continued

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
BOND PROCEEDS FUND										
REVENUE										
Other Sources (Uses)										
Bond Proceeds - LWGC	-	-	-	-	3,000,000	3,000,000	100.00%	10,000,000	7,000,000	233%
General Obligation Bond Proceeds - PW	-	-	-	-	1,500,000	1,500,000	0.00%	-	(1,500,000)	0.00%
Transfer-Out to Capital Projects	-	-	-	-	(4,500,000)	(4,500,000)	0.00%	(10,000,000)	(5,500,000)	0.00%
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Beginning Fund Balance (Jan 1)	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance (Dec 31)	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND										
REVENUE										
Intergovernmental Revenue										
State Grants										
TIB - T39	160,954	-	-	-	-	-	0.00%	-	-	0.00%
P03	-	-	-	4,356	-	-	0.00%	-	-	0.00%
ROC - P21	-	-	500,000	500,000	-	(500,000)	-100.00%	-	-	0.00%
State Grant - F03	62,722	88,198	-	-	-	-	0.00%	-	-	0.00%
DoT - T27a	-	-	924,000	924,000	-	(924,000)	-100.00%	-	-	0.00%
Dot - T27	-	-	-	2,877	-	-	0.00%	-	-	0.00%
County Grants										
KC Flood Control - T28b Ph. 1	-	-	-	-	80,000	80,000	0.00%	332,000	252,000	315.00%
KC 4Culture - P05a	-	-	-	-	600,000	600,000	0.00%	400,000	(200,000)	-33.33%
KC - P06d	-	-	-	-	-	-	0.00%	500,000	500,000	0.00%
KC Flood Control - T28b Ph. 2	-	432,608	-	-	-	-	0.00%	-	-	0.00%
KC Flood Control - T28b Ph. 3	-	-	-	-	614,000	614,000	0.00%	-	(614,000)	-100.00%
Intergovernmental Revenue	223,676	520,806	1,424,000	1,431,233	1,596,000	172,000	12.08%	1,232,000	(364,000)	-22.81%
Charges for Services										
Utility - Reimbursement	-	-	-	-	306,000	306,000	100.00%	-	(306,000)	-100.00%
Tax Increment Fee	-	-	-	-	-	-	0.00%	500,000	500,000	100.00%
Recology Grant - P03	-	5,010	-	-	-	-	0.00%	-	-	0.00%
Local Grant - T28b Ph. 2	-	2,060,806	-	-	-	-	0.00%	-	-	0.00%
Joint Utility Trench Reimbursement	1,176,799	33,095	-	243,882	-	-	0.00%	-	-	0.00%
Charges for Services	1,176,799	2,098,911	-	243,882	306,000	306,000	100.00%	500,000	194,000	-
Total Operating Revenue	1,400,475	2,619,717	1,424,000	1,675,115	1,902,000	478,000	33.57%	1,732,000	(232,000)	-12.20%
EXPENDITURES										
Transportation Program	4,141,297	4,425,185	6,927,000	6,927,000	8,140,000	1,213,000	17.51%	4,102,000	(4,038,000)	-49.61%
Parks & Recreation Program	123,502	92,641	1,711,065	1,711,065	5,028,000	3,316,935	193.85%	11,472,000	6,444,000	128.16%
Community Facilities Program	1,524,413	105,286	808,251	808,251	64,380	(743,871)	-92.03%	50,310	(14,070)	0.00%
Total Capital Expenditures	5,789,212	4,623,112	9,446,316	9,446,316	13,232,380	3,786,064	40.08%	15,624,310	2,391,930	18.08%
Debt Services Program	1,179,961	655,743	651,390	651,390	652,025	635	0.10%	474,000	(178,025)	-27.30%
Total Expenditures	6,969,173	5,278,856	10,097,706	10,097,706	13,884,405	3,786,699	37.50%	16,098,310	2,213,905	15.95%
Revenue Over (Under) Expenditures	(5,568,698)	(2,659,138)	(8,673,706)	(8,422,591)	(11,982,405)	(3,308,699)	38.15%	(14,366,310)	(2,445,905)	20.41%
Other Sources & (Uses)										
Bond Proceeds - LWGC	-	-	-	-	3,000,000	3,000,000	0.00%	10,000,000	7,000,000	0.00%
General Obligation Bond Proceeds - PW	-	-	-	-	1,500,000	1,500,000	100.00%	-	-	0.00%
Transfer In from General Fund	308,645	176,730	364,720	364,720	180,815	(183,905)	-50.42%	-	(180,815)	0.00%
Transfer In from ARPA Fund	-	-	500,000	500,000	-	-	0.00%	-	-	0.00%
Transfer In from TIF Fund	1,331,993	1,155,884	1,534,270	1,534,270	1,087,770	(446,500)	-29.10%	985,760	(102,010)	-9.38%
Transfer In from TBSRF Fund	836,188	-	900,000	900,000	237,350	(662,650)	-73.63%	439,350	202,000	85.11%
Transfer In from REET Fund	2,861,930	1,125,129	4,738,315	4,738,315	3,232,000	(1,506,315)	-31.79%	2,656,300	(575,700)	-17.81%
Transfer In from PIF Fund	34,120	100,000	428,250	429,250	909,000	480,750	112.26%	277,750	(631,250)	-69.44%
Transfer In from SWM Fund	190,000	1,200,000	1,176,290	1,176,290	635,470	(540,820)	-45.98%	7,150	(628,320)	-98.87%
Total Other Sources (Uses)	5,562,875	3,757,743	9,641,845	9,642,845	10,782,405	-	-	14,366,310	5,083,905	-
Beginning Fund Balance (Jan 1)	419,974	414,151	1,512,756	1,512,756	2,733,010	-	-	1,533,010	-	-
Ending Fund Balance (Dec 31)	414,151	1,512,756	2,480,895	2,733,010	1,533,010	-	-	1,533,010	-	-

Combined Revenue and Expenditure Summary by Fund, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
SURFACE WATER MANAGEMENT FUND										
REVENUES										
Intergovernmental Revenue										
WA - NPDES	44,753	5,248	50,000	-	25,000	(25,000)	-50.00%	25,000	-	0.00%
Dept. of Commerce - Early Action Climate	-	-	-	-	80,000	80,000	0.00%	-	(80,000)	-100.00%
Intergovernmental Revenue	44,753	5,248	50,000	-	105,000	55,000	110.00%	25,000	(80,000)	-76.19%
Charges for Services										
Inspection Fees	21,030	22,780	6,500	6,500	44,100	37,600	578.46%	44,100	-	0.00%
Surface Water Management Fees	1,795,111	1,999,748	2,370,500	2,345,245	4,788,376	2,417,876	102.00%	5,171,070	382,694	7.99%
Charges for Services	1,816,141	2,022,528	2,377,000	2,351,745	4,832,476	2,455,476	103.30%	5,215,170	382,694	7.92%
Miscellaneous Revenue										
Investment Earnings	21,197	3,307	60,000	26,700	26,967	(33,033)	-55.06%	26,967	-	0.00%
Other Miscellaneous	-	-	-	-	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	21,197	3,307	60,000	26,700	26,967	(33,033)	-55.06%	26,967	-	0.00%
Total Operating Revenue	1,882,091	2,031,082	2,487,000	2,378,445	4,964,443	2,477,443	99.62%	5,267,137	302,694	6.10%
Capital Revenue										
Federal Grant - NOAA	-	-	-	-	100,000	100,000	0.00%	975,000	875,000	0.00%
Department of Ecology	6,106	-	325,000	101,534	-	(325,000)	-100.00%	205,000	205,000	0.00%
King County Flood Control District	-	-	-	-	150,000	150,000	0.00%	450,000	300,000	0.00%
King County	-	-	80,000	-	-	(80,000)	-100.00%	-	-	0.00%
Total Capital Revenue	6,106	-	405,000	101,534	250,000	(155,000)	-38.27%	1,630,000	1,380,000	552.00%
EXPENDITURES										
Public Works										
Lake Management	6	63,523	89,760	45,141	135,664	45,904	51.14%	142,837	7,173	5.29%
Surface Water Management	945,513	857,593	1,209,844	1,021,686	1,744,800	534,956	44.22%	1,717,200	(27,600)	-1.58%
NPDES	110,080	118,825	346,870	117,632	259,875	(86,995)	-25.08%	259,178	(697)	-0.27%
Adopt-A-Road	-	420	1,240	-	1,115	(125)	-10.08%	1,115	-	0.00%
Total Operating	1,055,599	1,040,361	1,647,714	1,184,458	2,141,454	493,740	29.97%	2,120,330	(21,124)	-0.99%
Capital Expenditures	592,603	877,477	1,501,698	1,501,698	470,000	(1,031,698)	-68.70%	2,345,000	1,875,000	398.94%
TOTAL SWM EXPENDITURES	1,648,202	1,917,838	3,149,412	2,686,156	2,611,454	(537,958)	-17.08%	4,465,330	1,853,876	70.99%
Revenue Over (Under) Expenditures	239,995	113,244	(257,412)	(206,177)	2,602,989	2,860,401	-111.22%	801,807	1,853,876	71.22%
Other Sources & (Uses)										
Transfer-Out to General Fund	(64,243)	-	-	-	-	-	0.00%	-	-	0.00%
Transfer-Out to Capital Projects	(190,000)	(1,200,000)	(1,176,290)	(1,176,290)	(635,470)	540,820	-45.98%	(7,150)	628,320	-98.87%
Other Sources & (Uses)	(254,243)	(1,200,000)	(1,176,290)	(1,176,290)	(635,470)	540,820	-45.98%	(7,150)	628,320	-98.87%
Beginning Fund Balance (Jan 1)	4,272,425	4,258,177	2,964,464	2,964,464	1,581,997			3,549,516		
Prior Period Adjustment		(206,957)								
Ending Fund Balance (Dec 31)	4,258,177	2,964,464	1,530,762	1,581,997	3,549,516			5,974,172		

Combined Revenue and Expenditure Summary by Fund, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
LAKE WILDERNESS GOLF COURSE										
REVENUES										
City Revenue										
Sales Tax	29,576	-	23,000	-	-	(23,000)	-100.00%	-	-	0.00%
Charges for Services										
Course Operations										
Merchandise Sales	64,834	90,028	77,270	103,879	85,000	7,730	10.00%	85,000	-	0.00%
Green Fees	899,861	948,639	680,170	833,631	900,000	219,830	32.32%	930,000	30,000	3.33%
Lessons	240	830	1,800	-	1,500	(300)	-16.67%	1,500	-	0.00%
Cart Rentals	274,803	301,070	220,390	337,705	270,000	49,610	22.51%	270,000	-	0.00%
Food & Beverage										
Food Sales	42,071	80,715	110,000	87,399	100,000	(10,000)	-9.09%	100,000	-	0.00%
Beverage Sales	108,601	179,443	126,950	207,403	160,000	33,050	26.03%	160,000	-	0.00%
Facility Rentals	1,407	1,924	1,000	2,250	1,500	500	50.00%	1,500	-	0.00%
Charges for Services	1,391,816	1,602,649	1,217,580	1,572,266	1,518,000	277,420	22.78%	1,548,000	30,000	1.98%
Cost of Goods Sold										
Cost of Sales - Merchandise	53,604	69,922	54,080	51,376	65,000	10,920	20.19%	65,000	-	0.00%
Cost of Sales - Food	24,543	43,913	40,000	38,000	45,000	5,000	12.50%	45,000	-	0.00%
Cost of Sales - Beverages	45,422	57,630	40,620	38,589	60,000	19,380	47.71%	60,000	-	0.00%
Cost of Goods Sold	123,570	171,464	134,700	127,965	170,000	35,300	26.21%	170,000	-	0.00%
Gross Profit	1,268,246	1,431,184	1,082,880	1,444,301	1,348,000	242,120	22.36%	1,378,000	30,000	2.23%
EXPENSES										
Parks & Recreation										
City Paid Expenses	239,108	279,853	169,440	160,968	282,976	113,536	67.01%	284,340	1,364	0.48%
Administration	187,108	176,774	212,820	202,179	193,850	(18,970)	-8.91%	198,850	5,000	2.58%
Course Operations	615,926	634,559	484,280	460,066	573,750	89,470	18.47%	593,750	20,000	3.49%
Food & Beverage	107,988	150,935	216,730	205,894	156,500	(60,230)	-27.79%	166,500	10,000	6.39%
Total Operating Expenditures	1,150,130	1,242,120	1,083,270	1,029,107	1,207,076	123,806	11.43%	1,243,440	36,364	3.01%
Net Ordinary Income	118,117	189,064	(390)	415,195	140,924	118,314	30336.92%	134,560	(6,364)	-4.52%
Miscellaneous Revenue										
Miscellaneous Revenue										
Investment Earnings	60	557	-	5,526	5,581	5,581	0.00%	5,581	-	0.00%
Other Miscellaneous	(334)	8,957	-	342	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	(274)	9,513	-	5,868	5,581	5,581	0.00%	5,581	-	-
Net Income										
City Revenue/Paid Expenses	(239,108)	(279,853)	(169,440)	(160,968)	(282,976)	(113,536)	67.01%	(284,340)	(1,364)	0.48%
Administration	(187,108)	(176,774)	(212,820)	(202,179)	(193,850)	18,970	8.91%	(198,850)	(5,000)	2.58%
Course Operations	569,933	645,600	441,270	769,641	623,331	182,061	41.26%	633,331	10,000	1.60%
Food & Beverage	(25,875)	9,604	(59,400)	14,569	-	59,400	100.00%	(10,000)	(10,000)	0.00%
Net Income	117,843	198,577	(390)	421,063	146,505	146,895	37665.38%	140,141	(6,364)	-4.34%
Beginning Fund Balance (Jan 1)	(352,376)	(204,957)	(6,380)	(6,380)	414,683			561,188		
Prior Period Adjustment		-								
Ending Fund Balance (Dec 31)	(204,957)	(6,380)	16,230	414,683	561,188			701,329		

Combined Revenue and Expenditure Summary by Fund, *continued*

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
VEHICLE RENTAL FUND										
REVENUE										
Charges for Service										
Charges for Service	374,344	574,549	415,500	415,500	705,635	290,135	69.83%	523,214	(182,421)	-25.85%
Charges for Service	374,344	574,549	415,500	415,500	705,635	290,135	69.83%	523,214	(182,421)	-25.85%
Miscellaneous Revenue										
Investment Earnings	3,813	773	3,000	7,622	7,509	4,509	150.30%	7,509	-	0.00%
Other Miscellaneous	4,186	(7,664)	-	-	-	-	0.00%	-	-	-
Miscellaneous Revenue	8,000	(6,891)	3,000	7,622	7,509	4,509	150.30%	7,509	-	0.00%
Total Operating Revenue	382,343	567,658	418,500	423,122	713,144	294,644	70.40%	530,723	(182,421)	-25.58%
EXPENDITURES										
General Government										
Vehicle Services	200,655	408,695	418,500	100,419	443,570	25,070	5.99%	261,149	(182,421)	-41.13%
Vehicle Replacement	75,469	45,584	345,852	30,519	50,250	(295,602)	-85.47%	215,640	165,390	329.13%
General Government	276,124	454,279	764,352	130,938	493,820	(270,532)	-35.39%	476,789	(17,031)	-3.45%
Total Operating Expenditures	276,124	454,279	764,352	130,938	493,820	(270,532)	-35.39%	476,789	(17,031)	-3.45%
Revenue Over (Under) Expenditures	106,219	113,378	(345,852)	292,184	219,324	565,176	-163.42%	53,934	(165,390)	-75.41%
Beginning Fund Balance (Jan 1)	386,679	492,898	606,277	606,277	898,461			1,117,785		
Prior Period Adjustment	-	-	-	-	-			-		
Ending Fund Balance (Dec 31)	492,898	606,277	260,425	898,461	1,117,785			1,171,719		
CENTRAL SERVICES FUND										
REVENUE										
Charges for Services										
Charges for Services	1,719,275	1,658,433	1,592,310	1,592,310	1,823,435	231,125	14.52%	1,773,434	(50,001)	-2.74%
Charges for Services	1,719,275	1,658,433	1,592,310	1,592,310	1,823,435	231,125	14.52%	1,773,434	(50,001)	-2.74%
Miscellaneous Revenue										
Investment Earnings	1,276	10	500	500	825	325	65.00%	825	-	0.00%
Gain/(Loss) on Minor Equipment	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	1,276	10	500	500	825	325	65.00%	825	-	0.00%
Total Operating Revenue	1,720,551	1,658,444	1,592,810	1,592,810	1,824,260	231,450	14.53%	1,774,259	(50,001)	-2.74%
EXPENDITURES										
General Government										
Central Services	1,683,414	1,522,322	1,636,624	1,415,377	1,798,054	161,430	9.86%	1,748,053	(50,002)	-2.78%
Equipment Replacement	46,112	-	-	10,359	10,000	10,000	0.00%	-	(10,000)	-100.00%
General Government	1,729,526	1,522,322	1,636,624	1,425,736	1,808,054	171,430	10.47%	1,748,053	(60,002)	-3.32%
Total Operating Expenditures	1,729,526	1,522,322	1,636,624	1,425,736	1,808,054	171,430	10.47%	1,748,053	(60,002)	-3.32%
Revenue Over (Under) Expenditures	(8,976)	136,122	(43,814)	167,074	16,206	60,020	-136.99%	26,206	10,001	61.71%
Beginning Fund Balance (Jan 1)	7,340	(1,636)	134,487	134,487	301,561			317,767		
Prior Period Adjustment	-	-	-	-	-			-		
Ending Fund Balance (Dec 31)	(1,636)	134,487	90,673	301,561	317,767			343,973		
UNEMPLOYMENT TRUST FUND										
REVENUE										
Miscellaneous Revenue										
Investment Earnings	22	1	20	20	13	(7)	-35.00%	13	-	0.00%
Miscellaneous Revenue	22	1	20	20	13	(7)	-35.00%	13	-	0.00%
EXPENDITURES										
General Government										
Claimant Payments	9,752	14,721	80,000	4	10,000	(70,000)	-87.50%	10,000	-	0.00%
General Government	9,752	14,721	80,000	4	10,000	(70,000)	-87.50%	10,000	-	0.00%
Revenue Over (Under) Expenditures	(9,730)	(14,720)	(79,980)	16	(9,987)	69,993	-87.51%	(9,987)	-	0.00%
Other Sources & (Uses)										
Transfer-In from General Fund	9,732	14,718	80,000	4	10,000	(70,000)	-87.50%	10,000	-	0.00%
Other Sources & (Uses)	9,732	14,718	80,000	4	10,000	(70,000)	-87.50%	10,000	-	0.00%
Beginning Fund Balance (Jan 1)	2,867	2,869	2,867	2,867	2,886			2,899		
Ending Fund Balance (Dec 31)	2,869	2,867	2,887	2,886	2,899			2,912		

REVENUE BUDGET



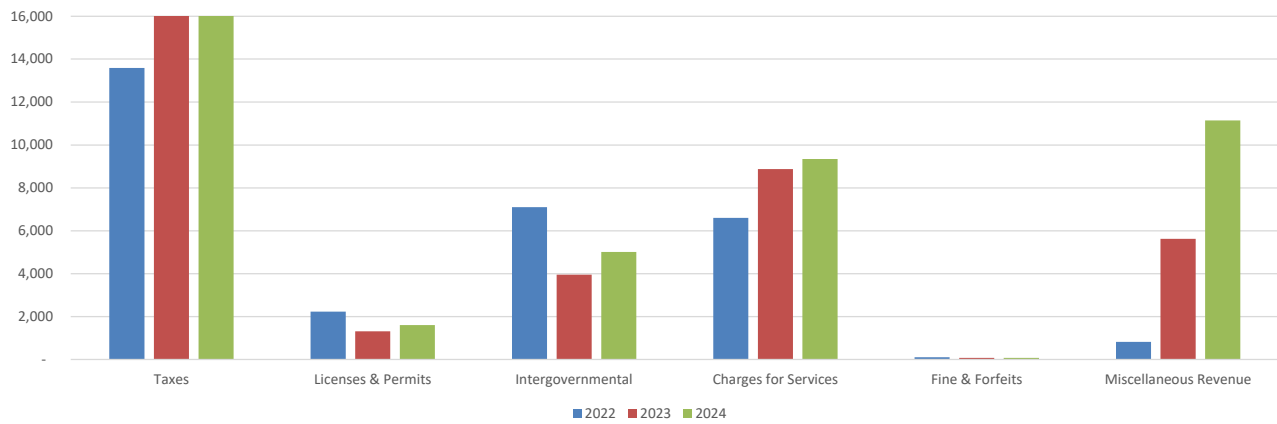
Paint by Tunnels event, Cedar River trail

Total Revenue by Source

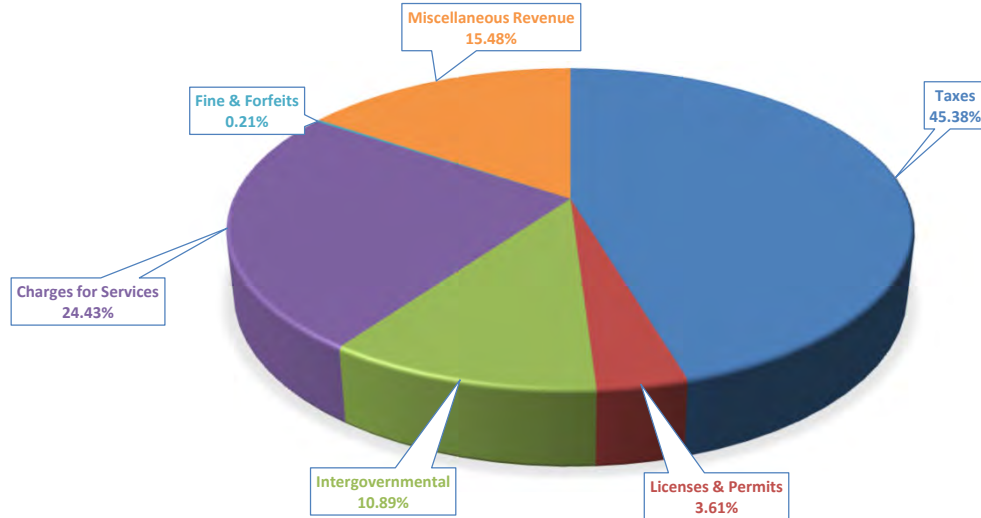
	2020	2021	2022		2023	% Change 2022			% Change 2023
	Actual	Actual	Budget	Est. Actual	Budget	Budget Over (Under) 2022	2022	2024	Budget Over (Under) 2023
						Budget	Actual	Budget	
TAXES									
Regular Property Taxes	4,136,687	4,210,262	4,444,970	4,377,750	4,598,747	3.46%	5.05%	4,781,684	3.98%
Sales Tax									
Locally Generated	4,045,264	4,965,186	4,578,690	4,709,878	4,807,823	5.00%	2.08%	4,853,479	0.95%
Housing & Related Service	-	579,557	-	492,203	506,969	0.00%	3.00%	522,178	3.00%
Affordable Housing	6,166	49,691	34,950	24,028	24,749	-29.19%	3.00%	25,491	3.00%
.1% Criminal Justice	750,693	906,708	567,900	691,341	718,994	26.61%	4.00%	747,754	4.00%
Utility Tax	1,692,879	1,975,915	1,978,110	1,838,701	1,903,746	-3.76%	3.54%	1,971,393	3.55%
Real Estate Excise Tax	2,420,668	2,952,571	1,935,200	3,023,834	3,457,949	78.69%	14.36%	3,954,387	14.36%
Excise Tax - Vehicle License Fess	440,573	397,488	-	375,408	404,490	0.00%	7.75%	392,462	-2.97%
Gambling Tax	49,136	74,795	48,950	66,623	66,623	36.10%	0.00%	66,623	0.00%
Total Taxes	13,542,064	16,112,174	13,588,770	15,599,766	16,490,090	21.35%	5.71%	17,315,451	5.01%
% Change from Prior Year Actual		18.98%	-15.66%	-3.18%	21.35%			5.01%	
LICENSES & PERMITS									
Business Licenses	14,169	16,854	11,310	15,453	15,453	36.63%	0.00%	15,453	0.00%
Franchise Fees	652,154	429,121	446,000	668,871	716,714	60.70%	7.15%	745,383	4.00%
Development Permits	788,502	786,328	1,771,020	488,571	581,085	-67.19%	18.94%	846,913	45.75%
Total Licenses & Permits	1,454,825	1,232,303	2,228,330	1,172,895	1,313,252	-41.07%	11.97%	1,607,749	22.43%
% Change from Prior Year Actual		-15.30%	80.83%	-4.82%	-41.07%			22.43%	
INTERGOVERNMENTAL REVENUE									
Federal, State & County Grants	2,825,115	6,691,082	5,966,871	5,884,445	2,614,160	-56.19%	-55.58%	3,655,005	39.82%
State Shared Revenue									
Criminal Justice Funding	93,298	101,346	87,970	88,792	99,873	13.53%	12.48%	100,831	0.96%
Multimodal Transpo City	35,688	36,109	35,310	36,578	37,596	6.47%	2.78%	37,972	1.00%
Motor Vehicle Fuel Tax	470,571	526,459	502,710	503,628	559,313	11.26%	11.06%	564,906	1.00%
Marijuana Excise Tax	47,282	55,609	41,500	54,810	62,390	50.34%	13.83%	65,223	4.54%
Liquor Excise Tax & Profits	383,081	404,446	317,140	351,292	419,629	32.32%	19.45%	423,825	1.00%
KC Open Space & Regional Trail Levy	153,329	156,115	153,330	180,911	163,452	6.60%	-9.65%	166,826	2.06%
Total Intergovernmental Revenue	4,008,364	7,971,166	7,104,831	7,100,456	3,956,413	-44.31%	-44.28%	5,014,588	26.75%
% Change from Prior Year Actual		98.86%	-10.87%	-10.92%	-44.31%			26.75%	
CHARGES FOR SERVICES									
Development Charges	2,230,093	2,054,957	1,999,700	700,200	756,344	-62.18%	8.02%	756,344	0.00%
Transportation Impact Fees	22,135	-	10,000	37,620	25,555	155.55%	-32.07%	26,695	4.46%
Traffic Concurrence Fees	522,575	709,672	300,000	787,094	673,113	124.37%	-14.48%	723,293	7.45%
Traffic Concurrence Admin Fees	-	16,910	-	-	-	0.00%	0.00%	-	0.00%
Park Impact Fee	545,292	508,113	100,000	225,140	426,182	326.18%	89.30%	386,478	-9.32%
Inspection Fees	21,030	22,780	6,500	6,500	44,100	578.46%	578.46%	44,100	0.00%
Surface Water Mgmt Fees	1,795,111	1,999,748	2,370,500	2,345,245	4,788,376	102.00%	104.17%	5,171,070	7.99%
Golf Course Charges	1,391,816	1,602,649	1,217,580	1,572,266	1,518,000	24.67%	-3.45%	1,548,000	1.98%
Miscellaneous Charges	345,753	559,281	597,690	604,163	644,229	7.79%	6.63%	693,304	7.62%
Total Charges for Services	6,873,805	7,474,109	6,601,970	6,278,228	8,875,899	34.44%	41.38%	9,349,284	5.33%
% Change from Prior Year Actual		8.73%	-11.67%	-16.00%	34.44%			5.33%	
FINES & FORFEITS									
	60,376	65,367	108,210	76,488	76,481	-29.32%	-0.01%	76,481	0.00%
		8.27%	65.54%	17.01%	-29.32%			0.00%	
MISCELLANEOUS REVENUE									
Investment Earnings	115,305	28,319	186,620	143,139	439,587	135.55%	207.10%	439,587	0.00%
Gains (Losses) on Sale of Assets	-	-	-	-	-	0.00%	0.00%	-	0.00%
Rents, Leases, & Concessions	95,558	289,616	449,800	416,742	419,550	-6.73%	0.67%	439,550	4.77%
Bond Proceeds	-	-	-	-	4,500,000	0.00%	0.00%	10,000,000	0.00%
Other Miscellaneous	38,063	102,539	186,920	268,992	255,723	36.81%	-4.93%	258,623	1.13%
Proceeds from Sale of Capital Assets	-	7,635	-	-	-	0.00%	0.00%	-	0.00%
Developer Contributions	136,022	-	-	-	-	0.00%	0.00%	-	0.00%
Other Interest	-	-	50	-	-	-100.00%	0.00%	-	0.00%
Confiscated & Forfieted Property	7,965	992,078	-	8,458	8,211	0.00%	-2.92%	8,335	1.51%
Total Miscellaneous Revenue	392,913	1,420,186	823,390	837,331	5,623,071	582.92%	571.55%	11,146,095	98.22%
% Change from Prior Year Actual		261.45%	-42.02%	-41.04%	582.92%			98.22%	
TOTAL REVENUE									
	26,332,348	34,275,305	30,455,501	31,065,164	36,335,206	19.31%	16.96%	44,509,648	22.50%
% Change from Prior Year Actual		30.16%	-11.14%	-9.37%	19.31%			22.50%	

Total Revenue by Source, *continued*

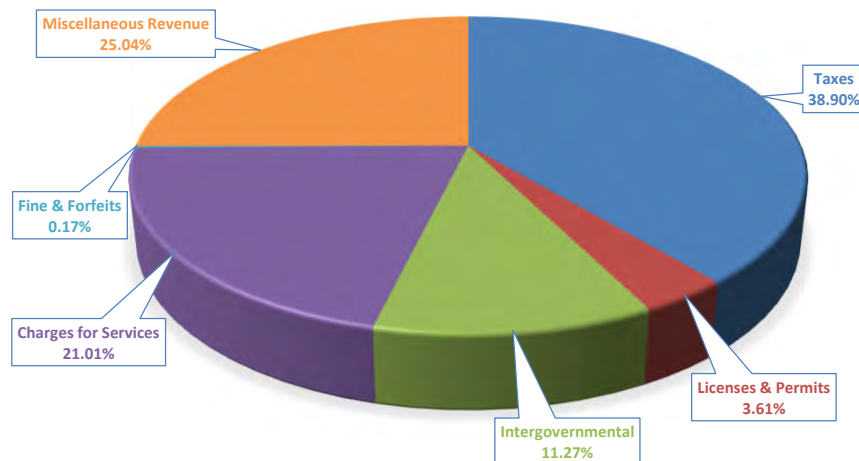
Total Revenue by Source
Comparing 2022, 2023, & 2024 Budgets
(amounts in thousands)



2023 TOTAL REVENUE BY SOURCE - \$36,335,206



2024 TOTAL REVENUE BY SOURCE - \$44,509,648



Total Revenue by Fund

	2020	2021	2022		2023	% Change 2021 Budget Over (Under) 2023		2024	% Change 2022 Budget Over (Under) 2023
	Actual	Actual	Budget	Est. Actual	Budget	Budget	Actual	Budget	
GENERAL FUND									
Taxes	10,651,247	12,762,115	11,630,570	12,200,524	12,627,651	8.57%	3.50%	12,968,602	2.70%
Licenses & Permits	1,454,825	1,232,303	2,228,330	1,172,895	1,313,252	-41.07%	11.97%	1,607,749	22.43%
Intergovernmental Revenue	2,403,700	1,393,394	1,276,110	1,342,494	1,535,961	20.36%	14.41%	1,460,762	-4.90%
Charges for Service	2,575,846	2,614,238	2,597,390	1,304,363	1,400,573	-46.08%	7.38%	1,449,648	3.50%
Fines & Forfeits	60,376	65,367	108,210	76,488	76,481	-29.32%	-0.01%	76,481	0.00%
Miscellaneous Revenue	172,711	413,414	696,720	726,828	1,020,273	46.44%	40.37%	1,043,173	2.24%
Total General Fund	17,318,705	18,480,831	18,537,330	16,823,593	17,974,191			18,606,415	
% Change from Prior Year Actual		6.71%	0.31%	-8.97%	-3.04%			3.52%	
TRANSPORTATION FUNDS									
Charges for Services	544,710	726,582	310,000	824,714	698,668	125.38%	-15.28%	749,988	7.35%
Miscellaneous Revenue	152,216	2,299	33,000	10,566	10,775	-67.35%	1.98%	10,775	0.00%
Total Transportation Funds	696,926	728,881	343,000	835,280	709,443			760,763	
% Change from Prior Year Actual		4.59%	-52.94%	14.60%	106.83%			7.23%	
TRANSPORTATION BENEFIT SRF									
Taxes	440,573	397,488	-	375,408	404,490	0.00%	7.75%	392,462	-2.97%
Miscellaneous Revenue	4,869	561	-	2,194	2,216	0.00%	1.00%	2,216	0.00%
Total Transportation Benefit SRF	445,442	398,050	-	377,602	406,706			394,678	
		-10.64%	-100.00%	-5.14%	0.00%				
AMERICAN RESCUE PLAN FUND									
Intergovernmental Revenue	-	3,796,692	3,796,391	3,800,401	-	0.00%	-100.00%	-	0.00%
Total AMERICAN RESCUE PLAN FUND	-	3,796,692	3,796,391	3,800,401	-	-	-100.00%	-	0.00%
% Change from Prior Year Actual			-0.01%	0.10%	-100.00%				
REAL ESTATE EXCISE TAX FUND									
Taxes	2,420,668	2,952,571	1,935,200	3,023,834	3,457,949	78.69%	14.36%	3,954,387	14.36%
Miscellaneous Revenue	20,174	3,736	23,150	20,576	20,782	-10.23%	1.00%	20,782	0.00%
Total Real Estate Excise Tax Fund	2,440,842	2,956,306	1,958,350	3,044,410	3,478,731			3,975,169	
% Change from Prior Year Actual		21.12%	-33.76%	2.98%	77.64%			14.27%	
PARK DEVELOPMENT FUND									
Intergovernmental Revenue	153,329	156,115	153,330	180,911	163,452	6.60%	-9.65%	166,826	2.06%
Charges for Services	545,292	508,113	100,000	225,140	426,182	326.18%	89.30%	386,478	-9.32%
Miscellaneous Revenue	4,363	1,490	7,000	19,427	19,518	178.83%	0.47%	19,518	0.00%
Total Park Development Fund	702,984	665,718	260,330	425,478	609,152			572,822	
% Change from Prior Year Actual		-5.30%	-60.89%	-36.09%	133.99%			-5.96%	
DRUG SEIZURE FUND									
Confiscated & Forfeited Property	7,965	992,078	-	8,458	8,211	0.00%	-2.92%	8,335	1.51%
Miscellaneous Revenue	397	668	-	8,572	401	0.00%	-95.32%	401	0.00%
Total Drug Seizure Fund	8,362	992,746	-	17,030	8,612			8,736	
% Change from Prior Year Actual		11772.33%	-100.00%	-98.28%	0.00%				
BOND PROCEEDS FUND									
Miscellaneous Revenue	-	-	-	-	1,500,000	0.00%	0.00%	-	0.00%
Other Sources (Uses)	-	-	-	-	3,000,000	0.00%	0.00%	10,000,000	0.00%
Total Bond Proceeds Fund	-	-	-	-	4,500,000			10,000,000	
% Change from Prior Year Actual		0.00%	0.00%	0.00%	0.00%				
CAPITAL PROJECTS FUND									
Intergovernmental Revenue	223,676	520,806	1,424,000	1,431,233	1,596,000	12.08%	11.51%	1,232,000	-22.81%
Charges for Services	1,176,799	2,098,911	-	243,882	306,000	0.00%	25.47%	500,000	63.40%
Total Capital Projects Fund	1,400,475	2,619,717	1,424,000	1,675,115	1,902,000			1,732,000	
% Change from Prior Year Actual		87.06%	-45.64%	-36.06%	33.57%			-8.94%	
SURFACE WATER MANAGEMENT FUND									
Intergovernmental Revenue	50,859	5,248	455,000	101,534	355,000	-21.98%	249.64%	1,655,000	366.20%
Charges for Services	1,816,141	2,022,528	2,377,000	2,351,745	4,832,476	103.30%	105.48%	5,215,170	7.92%
Miscellaneous Revenue	21,197	3,307	60,000	26,700	26,967	-55.06%	1.00%	26,967	0.00%
Total Surface Water Mgmt Fund	1,888,197	2,031,082	2,892,000	2,479,979	5,214,443			6,897,137	
% Change from Prior Year Actual		7.57%	42.39%	22.10%	80.31%			32.27%	
LAKE WILDERNESS GOLF COURSE FUND									
Taxes	29,576	-	23,000	-	-	-100.00%	0.00%	-	0.00%
Charges for Services	1,391,816	1,602,649	1,217,580	1,572,266	1,518,000	24.67%	-3.45%	1,548,000	1.98%
Miscellaneous Revenue	(274)	9,513	-	5,868	5,581	0.00%	-4.89%	5,581	0.00%
Total LW Golf Course Fund	1,421,118	1,612,162	1,240,580	1,578,134	1,523,581			1,553,581	
% Change from Prior Year Actual		13.44%	-23.05%	-2.11%	22.81%			1.97%	

Total Revenue by Fund, *continued*

	2020	2021	2022		2023	% Change 2021			% Change 2022
	Actual	Actual	Budget	Est. Actual	Budget	Budget Over (Under) 2023	2023	2024	Budget Over
						Budget	Actual	Budget	(Under) 2023
INTERNAL SERVICES FUNDS (External Revenue Only)									
Miscellaneous Revenue	9,297	(6,880)	3,520	8,142	8,347	137.13%	2.52%	8,347	0.00%
Total Internal Services Funds	9,297	(6,880)	3,520	8,142	8,347			8,347	
% Change from Prior Year Actual		-174.00%	-151.16%	-218.34%	137.13%			0.00%	
TOTAL REVENUE	26,332,348	34,275,305	30,455,501	31,065,164	36,335,206			44,509,648	
% Change from Prior Year Actual		30.16%	-11.14%	-9.37%	19.31%			22.50%	

Revenue Narrative Descriptions



Wall art by Adam D. McIsaac along HWY 169, Maple Valley

Revenue Narrative Descriptions

TAXES & ASSESSMENTS

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. A historical analysis of property tax rates and amounts are shown in Appendix B.

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

Historical and Projected Collections

Levy Rate (per \$1,000 of AV)

Property Tax Levy

% Change from the prior year

Actual				Budget			
2020	2021			2022	2023	2024	
\$ 0.95	\$ 0.91	\$		\$ 0.81	\$ 0.80	\$ 0.78	
4,107,110	4,210,262			4,421,970	4,598,747	4,781,684	
	2.5%			5.0%	4.0%	4.0%	

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

Assumptions Forecast levy amount controlled by State law at 1% above prior year levy plus impact of new construction at prior year levy rate. New construction forecast based on existing planned and available development sites in local market condition.

Authority and Rate

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

TAXES & ASSESSMENTS, *continued*

Surface Water Management Fees

Definition

Surface water management fees are utility fees that are used to fund operations and capital improvements for the City's surface water and stormwater management program. The cost of service for non-single-family residential customers is based on the number of Equivalent Service Units (ESUs) on the parcel. One ESU is equal to 3,100 impervious square feet. A uniform flat annual fee equal to 1 ESU is charged to all single-family-residential parcels regardless of impervious surface area. The City Council adopted a resolution in 2019 based on recommendations from a rate study that included 17% annual rate increases from 2020-2022 and 3% annual rate increases from 2023-2025. 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

	Actual		Budget		
	2020	2021	2022	2023	2024
Single Family ESU Rate	\$ 150.48	\$ 171.03	\$ 200.10	\$206.11	\$212.30
Surface Water Management Fees	1,791,242	1,999,748	2,370,500	4,788,376	5,171,070
Total	1,791,242	1,999,748	2,370,500	4,788,376	5,171,070
% Change from the prior year		11.6%	18.5%	102.0%	8.0%

Application Funds are restricted for surface water management purposes.

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively. Annual rates are based on the resolution adopted by City Council based on recommendations from the 2019 rate study plus a 3% rate increase.

Authority and Rates

City MVMC 13.05, Ordinance O-97-22, Resolution R-14-998
 State RCW 85.06.230
 Rates Single family: Flat fee, 1 ESU
 Multifamily and Commercial: Based on number of ESUs on the parcel

TAXES & ASSESSMENTS, *continued*

Retail Sales and Use Tax

Definition

The retail sales and use tax applies to the selling price of tangible personal property (unless exempt) 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 imposed by state, county, city/town, transit, and public facilities districts may include support for general government services, criminal justice, juvenile detention facilities, housing, mental health services, and high capacity transit. The State levy and certain local levies apply in Maple Valley. In total the basic levy rate is 8.7 percent: State-6.5 percent; County-1.1 percent; City Housing-0.1 percent; and City-local levy is 1.0 percent (0.15 percent automatically accrues to the County with the balance to the City).

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

Unlike all other retail sales and use taxes, which are distributed to the local jurisdictions based upon the amount of the good or service sold there, criminal justice sales taxes are distributed based on sales by County. In turn, this distribution is redistributed on a per capita basis to both the cities in the county and to the county itself. Another component for Housing & Related sales tax collected by the City is provided by a reduction from the State's levy.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Locally Generated	4,045,264	4,965,186	4,578,690	4,807,823	4,853,479
Housing & Related Service	-	579,557	-	506,969	522,178
Affordable Housing	6,166	49,691	34,950	24,749	25,491
Criminal Justice Distribution	750,693	906,708	567,900	718,994	747,754
Total	4,802,123	6,501,143	5,181,540	6,058,535	6,148,902
% Change from the prior year		35.4%	-20.3%	16.9%	1.5%

Application

The local portion of retail sales and use taxes are unrestricted and can be used for any municipal purpose. Housing & Related Services, Affordable Housing, and Criminal Justice sales tax are restricted for dedicated purposes.

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 and MVMC 3.05A
State	RCW 82.08, RCW 82.14
Rates	City share: 0.86% of total; Total general sales tax, 8.7%;

TAXES & ASSESSMENTS, *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, telephone, and cable TV services. The City ordinance defines "telephone services" to include cellular phones, pagers, and cable modem services. In 2010 the City raised its rate from 2.25% to 3% to fund a police sergeant. In 2011, the City increased its utility tax from 3% to 6% to fund public safety improvements including 3 police officers, a detective, and an emergency management plan and equipment. In 2012, the 2011 one time capital costs were used to fund an additional police officer. In 2015, the City implemented a 3.0% cable TV utility tax to pay for debt service for the Ravensdale Park Ph II improvements, and this rate increased to 6.0% in 2016. The additional 3% cable TV utility tax will sunset at the end of 2023, if Council takes no action.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Utility Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%
Electric	806,399	851,668	802,530	901,614	937,679
Natural Gas	444,606	527,621	483,010	568,680	591,427
Telecom	221,628	159,598	230,690	220,870	229,705
Cable TV	220,246	437,028	461,880	212,582	212,582
Total	1,692,879	1,975,915	1,978,110	1,903,746	1,971,393
% Change from the prior year		16.7%	0.1%	-3.8%	3.6%

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

Assumptions Forecast based on prior year amounts plus anticipated increases in population and inflation. Cable TV forecasted flat based on current collections.

Cable TV utility tax was adopted as payment for debt service on the 2014 Councilmanic bonds issued for the Ravensdale ballfield project. A rate increase from 3.0% to 6.0% was adopted in 2016. This additional 3% scheduled to sunset at the end of 2023 is expected to be reinsated in the forecast.

Authority and Rate

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

TAXES & ASSESSMENTS, *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

	Actual		Budget		
	2020	2021	2022	2023	2024
REET -- First 0.25 percent	1,210,334	1,476,285	967,600	1,728,975	1,977,194
REET -- Second 0.25 percent	1,210,334	1,476,285	967,600	1,728,975	1,977,194
Total	2,420,668	2,952,571	1,935,200	3,457,949	3,954,387
% Change from the prior year		22.0%	-34.5%	78.7%	14.4%

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

Assumptions Forecast based on conservative estimate of historic collection from development activity and resale of existing local real estate.

Authority and Rates

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

Excise Tax - Vehicle License Fees

Definition

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

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

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Excise taxes - vehicle license fees	440,573	397,488	-	404,490	392,462
Total	440,573	397,488	-	404,490	392,462
% Change from the prior year		-9.8%	-100.0%	n/a	-3.0%

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

Assumptions Forecast based on historic collections remitted by the Department of Licensing.

Authority and Rates

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

TAXES & ASSESSMENTS, *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 City Code. The City imposes the following gambling taxes: bingo and raffles at 5 percent of gross revenues less amount paid for prizes; punchboards and pull tabs at 5 percent of gross receipts; and amusement games at 2 percent of gross revenues less amount paid for prizes.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Gambling Taxes	49,136	74,795	48,950	66,623	66,623
% Change from the prior year		52.2%	-34.6%	36.1%	0.0%

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

Assumptions Forecast flat at estimated collections in the current year projected.

Authority and Rates

City MVMC 3.20 and MVMC 9.10
State RCW 9.46.110
Rates Bingo & Raffles: 5%
Punchboards & Pulltabs: 5%
Amusement games: 2%

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

	Actual		Budget		
	2020	2021	2022	2023	2024
Business Licenses	13,933	16,755	9,750	14,205	14,205
Professional & Occupational Licenses	62	-	200	347	347
Special Licenses	-	-	360	480	480
Transient Sales Licenses	174	99	1,000	421	421
Total	14,169	16,854	11,310	15,453	15,453
% Change from the prior year		19.0%	-32.9%	36.6%	0.0%

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

Assumptions Forecast flat at estimated collections in the current year projected.

Authority and Rates

City	MVMC 5.05, 5.25, and 5.35
State	RCW 35.90
Rates	\$100 base, \$20 each additional licensed activity; \$10 general business license fee

Franchise Fees

Definition

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

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
General Government					
Cable TV	569,357	359,762	350,000	611,386	635,842
Public Works					
Solid Waste	82,797	69,359	96,000	105,328	109,541
Total	652,154	429,121	446,000	716,714	745,383
% Change from the prior year		-34.2%	3.9%	60.7%	4.0%

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

Assumptions Forecast based on prior year amounts plus increases in population and inflation.

Authority and Rate

City	MVMC 5.20.030, Ordinance O-11-469
State	RCW 80.32.010
Rate	5% of gross revenue-cable franchise

LICENSES & PERMITS, *continued*

Development Permits

Definition

The City is empowered to regulate the use of land and buildings within its 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; 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

Community Development

Building Division

Building Permits
Plumbing Permits
Mechanical Permits
Miscellaneous Permits & Fees

Public Works

Right of Way Permit
Permit & Fees T28bp3

Total

% Change from the prior year

	Actual		Budget		
	2020	2021	2022	2023	2024
Building Permits	603,114	565,216	1,600,000	392,514	658,342
Plumbing Permits	69,500	65,992	50,000	45,312	45,312
Mechanical Permits	96,251	122,920	80,000	93,780	93,780
Miscellaneous Permits & Fees	1,107	1,025	1,020	1,648	1,648
Right of Way Permit	18,530	31,175	40,000	47,831	47,831
Permit & Fees T28bp3	-	5,010	-	-	-
Total	788,502	791,338	1,771,020	581,085	846,913
% Change from the prior year		0.4%	123.8%	-67.2%	45.7%

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

Assumptions Forecast on building permits is based on projects currently in the planning phase that is anticipated to be developed, along with regular permit activity for single family, commercial, and tenant improvements. Other various permits have been held flat to current estimated collection activity.

Authority and Rates

City MVMC 16.10
State RCW 19.27.031; 19.27.100
Rates Various

INTERGOVERNMENTAL REVENUE

Federal, State and Local Grants

Definition

Federal, State and Local Grants are received based upon an application that addresses the purposes of the grant. Grants are competitive and not all requests are funded. The City budgets those grants for which they have received official notification of award and anticipate a high likelihood of receiving due to past award performance. CARES Act Funding resulting from the Covid-19 Pandemic was significant grant contribution for the City to help with the onset of state-wide shutdown mandates. The American Rescue Plan Act provided further federal government funds to the City to support the public health and economic recovery. Funding for Capital Projects are reflected separately.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
General Government					
Federal Stimulus - CARES Act	1,178,100	3,709	-	-	-
Federal Grant-American Rescue Plan Act	-	3,796,391	3,796,391	-	-
KC-COVID 19	39,983	-	-	-	-
TSD ILA-Community Resource Coordinator	-	50,966	55,200	66,431	72,999
WA-DOH-Community Resource Coordinator	60,000	30,000	-	-	-
Port of Seattle Economic Development Grant	26,180	-	26,120	-	25,000
Community Development					
WA-DOC-Comprehensive Plan Grant	-	-	-	125,000	-
Public Safety					
Federal Grant-NHTSA-WASPC-Highway Safety	5,300	885	-	871	871
WA-Criminal Justice Legislation	-	108,882	-	-	-
TSD ILA-School Resource Officer	100,586	118,022	74,910	106,910	111,186
Federal Grant-Emergency Management	20,086	14,359	13,000	16,000	16,000
Parks & Recreation					
KC Voucher Program	1,198	(20)	450	-	-
KC - LW Park Playground Equipment	-	5,000	-	-	-
KC Open Space & Regional Trails Levy	153,329	156,115	153,330	163,452	166,826
WA - OSPI -SEEK Grant	-	-	37,650	-	-
Public Works					
WA - Department of Ecology	4,894	2,446	7,600	-	-
KC - Environmental Health Services	15,906	9,640	12,000	13,250	13,250
KC - Waste Reduction & Recycling	22,133	43,557	55,000	28,699	28,699
Total	1,627,695	4,339,952	4,231,651	520,612	434,831
% Change from the prior year		166.6%	-2.5%	-87.7%	-16.5%

INTERGOVERNMENTAL REVENUE, *continued*

Capital Projects

Parks & Recreation

WA - ROC - P21

WA - P38

Public Works

WA - Department of Transportation - T27a

WA - Department of Transportation - T27b

WA - Department of Transportation - T57

WA - Department of Transportation - T58

WA - TIB - T39

WA - F03

WA - Surface Water Management NPDES

Federal Grant - NOAA - S18

Federal Grant - NOAA - S24

WA - Department of Commerce

WA - Department of Ecology - S16

WA - Department of Ecology - S17

KC - Flood Control - S18

WA - Department of Ecology - S22

KC - Flood Control- S24

WA - Department of Ecology - S25

KC - Flood Control - T28b Ph. 3

KC - Water Works - S10

KC - Water Works - S17

Oakpoint/Yarrow Bay - T24

Total

% Change from the prior year

	Actual		Budget		
	2020	2021	2022	2023	2024
WA - ROC - P21	-	-	500,000	-	-
WA - P38	-	-	-	80,000	332,000
WA - Department of Transportation - T27a	-	-	924,000	-	-
WA - Department of Transportation - T27b	-	-	-	302,000	-
WA - Department of Transportation - T57	-	-	-	600,000	400,000
WA - Department of Transportation - T58	-	-	-	-	500,000
WA - TIB - T39	160,954	-	-	-	-
WA - F03	62,722	88,198	-	-	-
WA - Surface Water Management NPDES	44,753	5,248	50,000	25,000	25,000
Federal Grant - NOAA - S18	-	-	-	100,000	905,000
Federal Grant - NOAA - S24	-	-	-	-	70,000
WA - Department of Commerce	-	-	-	80,000	-
WA - Department of Ecology - S16	6,106	-	-	-	-
WA - Department of Ecology - S17	-	-	300,000	-	55,000
KC - Flood Control - S18	-	-	-	100,000	350,000
WA - Department of Ecology - S22	-	-	25,000	-	-
KC - Flood Control- S24	-	-	-	50,000	100,000
WA - Department of Ecology - S25	-	-	-	-	150,000
KC - Flood Control - T28b Ph. 3	-	432,608	-	614,000	-
KC - Water Works - S10	-	-	30,000	-	-
KC - Water Works - S17	-	-	50,000	-	-
Oakpoint/Yarrow Bay - T24	-	2,060,806	-	-	-
Total	274,535	2,586,860	1,879,000	1,951,000	2,887,000
% Change from the prior year		842.3%	-27.4%	3.8%	48.0%

Application Funds are restricted for the purposes identified.

Assumptions Forecast based on approved grant applications and anticipated high likelihood due to past award performance.

Authority and Rates: Various Federal, State, and Local laws

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

	Actual		Budget		
	2020	2021	2022	2023	2024
General Government					
Cannabis Excise Tax	47,282	55,609	41,500	62,390	65,223
Liquor Excise Tax	172,935	194,046	136,000	198,391	200,375
Liquor Profits	210,146	210,400	181,140	221,238	223,450
Public Safety					
CJ - Population	8,335	9,116	10,000	10,411	10,515
CJ - Contract Law Enforcement	51,179	55,246	45,000	48,695	49,182
CJ - Special Programs	29,792	32,426	28,970	36,728	37,095
CJ - DUI & Other	3,992	4,558	4,000	4,039	4,039
Public Works					
Multimodal Transpo City	35,688	36,109	35,310	37,596	37,972
Motor Vehicle Fuel Tax - Unrestricted	439,344	494,862	471,810	526,344	531,607
Motor Vehicle Fuel Tax - Increased MVFT	31,227	31,596	30,900	32,969	33,299
Total	1,029,920	1,123,969	984,630	1,178,801	1,192,757
% Change from the prior year	-12.8%	9.1%	-12.4%	19.7%	1.2%

Application "General Government" revenues are unrestricted and are used to pay general operating expenses. Those in the "Public Safety" category are restricted for use to the programs identified ("CJ" stands for criminal justice). Those in the "Public Works" category must be used for transportation purposes.

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

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

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. The City acts as a pass through collecting/dispersing revenues imposed by the Fire District and School District. These School Impact Fees and Fire District Impact Fees are shown separately. Fees collected in the Transportation Benefit Fund and Surface Water Management Fund are reflected separately below.

Historical and Projected Collections

Community Development

Planning Division

Boundary Line Adjustment Fee
Preliminary Plat Review Fees
Final Plat Review Fees
Design Review Fees
SEPA Review Fees
Counter Service Fees
Technology Fees
Noise Variance Fee

Building Division

Plan Review Fees
WSEC - Energy Code Fee
School Impact Administration Fees
Counter Service Fees
Technology Fees
Credit Card Processing Fee

Fire Marshal

Annual Fire Inspections
Inspections-New Construction
Plan Review Fee
Land Use Review Fee
Fire Impact Administration Fee

Public Works

Engineering Inspection Fees
Inspection Fees
Plan Review Fees
Traffic Concurrency Fees
Traffic Concurrency Admin Fees
Developer Contributions
Joint Utility Trench Reimbursement
Utility - Reimbursement
Tax Increment Fee
Surface Water Management Inspection Fees

Sub Total

% Change from the prior year

	Actual		Budget		
	2020	2021	2022	2023	2024
Boundary Line Adjustment Fee	1,000	-	1,500	658	658
Preliminary Plat Review Fees	12,350	17,400	5,000	4,251	4,251
Final Plat Review Fees	8,450	825	5,000	2,867	2,867
Design Review Fees	35,200	15,198	112,000	15,198	15,198
SEPA Review Fees	7,000	1,200	5,000	1,200	1,200
Counter Service Fees	1,681	1,904	3,000	1,720	1,720
Technology Fees	917	905	5,000	2,558	2,558
Noise Variance Fee	-	200	200	-	-
Plan Review Fees	269,155	163,099	260,000	84,953	84,953
WSEC - Energy Code Fee	11,200	10,350	10,000	7,673	7,673
School Impact Administration Fees	11,375	9,555	10,000	1,200	1,200
Counter Service Fees	9,728	14,146	23,000	19,071	19,071
Technology Fees	27,393	50,425	33,000	33,629	33,629
Credit Card Processing Fee	1,304	1,349	1,000	325	325
Annual Fire Inspections	12,725	11,400	12,000	12,959	12,959
Inspections-New Construction	11,150	38,850	15,000	14,138	14,138
Plan Review Fee	9,250	28,450	12,000	12,289	12,289
Land Use Review Fee	-	-	1,000	-	-
Fire Impact Administration Fee	14,040	11,115	11,000	1,415	1,415
Engineering Inspection Fees	-	150	-	-	-
Inspection Fees	73,540	106,575	100,000	100,000	100,000
Plan Review Fees	40,058	2,638	-	40,000	40,000
Traffic Concurrency Fees	22,135	-	10,000	25,555	26,695
Traffic Concurrency Admin Fees	-	16,910	-	-	-
Developer Contributions	136,022	-	-	-	-
Joint Utility Trench Reimbursement	1,176,799	33,095	-	-	-
Utility - Reimbursement	-	-	-	306,000	-
Tax Increment Fee	-	-	-	-	500,000
Surface Water Management Inspection Fees	21,030	22,780	6,500	44,100	44,100
Sub Total	1,913,502	558,519	641,200	731,759	926,899
% Change from the prior year		-70.8%	14.8%	14.1%	26.7%

Pass through Revenues

School Impact Fees
Fire Impact Fees

Sub Total

% Change from the prior year

	Actual		Budget		
	2020	2021	2022	2023	2024
School Impact Fees	1,281,546	1,083,390	1,100,000	146,482	146,482
Fire Impact Fees	391,032	485,833	275,000	253,758	253,758
Sub Total	1,672,578	1,569,223	1,375,000	400,240	400,240
% Change from the prior year		-6.2%	-12.4%	-70.9%	0.0%

Total

% Change from the prior year

3,586,080	2,127,742	2,016,200	1,131,999	1,327,139
	-40.7%	-5.2%	-43.9%	17.2%

Application Development charges are unrestricted and can be used for any municipal purpose. School & Fire Impact Fees are disbursed to the School and Fire Districts, whom impose the fees.

Assumptions Forecast based on available development sites and current local market conditions.

Authority and Rates

City MVMC 16.10
State RCW 19.27.100

CHARGES FOR SERVICES, *continued*

Miscellaneous Charges and Services

Definition

"Other charges for services" include a variety of charges with the revenues generated collection from recreation programs offered and contract agreements providing for shared revenues.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
General Government					
Sale of Maps & Publications	-	-	150	44	44
Passport Filing Fees	2,485	-	5,000	5,117	5,117
Police					
KC - Contract Services	-	-	10,000	-	-
Impound fees	1,000	500	6,000	3,224	3,224
Municipal Court					
District & Muni. Court Recording Fees	3	-	10	-	-
Warrant Cost	2,163	1,564	4,000	2,394	2,394
Deferred Prosecution Admin.	246	246	1,200	664	664
Copies and Tape Fees	11	-	-	-	-
Sentencing Compliance Fee	2,408	486	3,600	2,435	2,435
Housing and Monitoring of Prisoners	95	996	200	147	147
Pre-Conviction Supervision Costs	1,350	2,150	2,400	1,489	1,489
Crime Conviction Fee	20	3	30	30	30
Parks & Recreation					
Parks Admin Technology Fee	-	21,906	-	24,000	24,000
Recreation Convenience Fee	-	-	4,000	-	-
Credit Card Processing Fees	-	-	20,000	-	-
Beach Concessions	14,853	15,287	13,800	14,000	14,200
Concessions Proceeds	(56)	1,691	15,000	-	-
Event Concession Application Fee	50	-	-	-	-
Booth Application Fee	-	-	2,500	1,250	1,250
Program Fees - Adult Sports	9,273	51,551	67,000	65,700	72,270
Program Fees - Adult Classes	10,477	18,618	44,000	42,000	45,000
Program Fees - Youth Sports	71,014	46,493	127,100	169,225	186,150
Program Fees - Youth Classes	28,898	144,781	170,000	192,000	202,000
Program Fees - Day Camp	90,858	115,264	120,000	117,760	129,540
Program Fees - Day Camp/After School Care	4,318	5,678	11,000	10,000	10,000
Program Fees - Adventure Camp	5,701	14,045	32,000	32,000	32,800
Total	245,167	441,259	658,990	683,479	732,754
% Change from the prior year		80.0%	49.3%	3.7%	7.2%

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

Assumptions Forecast based on contractual agreement and program fee changes include increases for inflation.

Authority and Rates

City MVMC 2.60; MVMC 2.75; MVMC 4.30; and MVMC 7.10
 State RCW 3.50; 9.94A.185; 16.52.015
 Rates Various

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 generally required a City subsidy, incorporated in the miscellaneous revenues below. In 2010, in an effort to eliminate the subsidy, the City established a citizen advisory committee. The recommendation of the committee was to raise rates and reduced the restaurant scope to serve the golfer. This recommendation was fully implemented in April 2011. During the Covid-19 shutdown orders mandated in 2020, outdoor recreation was exempt, and had a positive impact on golfing activity. This growth continued into 2021, even after the shutdown mandates were lifted at the end of June.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Merchandise Sales	64,834	90,028	77,270	85,000	85,000
Green Fees	899,861	948,639	680,170	900,000	930,000
Lessons	240	830	1,800	1,500	1,500
Cart Rentals	274,803	301,070	220,390	270,000	270,000
Food Sales	42,071	80,715	110,000	100,000	100,000
Beverage Sales	108,601	179,443	126,950	160,000	160,000
Facility Rentals	1,407	1,924	1,000	1,500	1,500
Miscellaneous Revenues	29,242	8,957	23,000	-	-
Total	1,421,058	1,611,606	1,240,580	1,518,000	1,548,000
% Change from the prior year		13.4%	-23.0%	22.4%	2.0%

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

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

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 and Enumclaw. The City retains about 46 percent of the total amount paid in municipal court fines and forfeits. The balance is remitted to the State of Washington and King County.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Police					
False Alarm Fines	225	-	3,000	4,567	4,567
Confiscated & Forfeited Property	7,965	992,078	-	8,211	8,335
Municipal Court					
Traffic Infractions	4,726	2,041	71,400	35,980	35,980
Proof of Motor Vehicle Insurance	700	552	1,900	957	957
Emergency and Trauma	11,776	11,135	10,200	11,752	11,752
School Zone Safety	1,617	4,837	450	2,142	2,142
Local JIS- Court	21,356	29,733	50	6,160	6,160
Non-Traffic Infractions	535	2,172	400	349	349
Civil Parking Infraction Penalties	405	381	1,000	356	356
Driving Under the Influence	4,018	3,225	5,000	2,860	2,860
Criminal Traffic Misdemeanor	5,838	4,498	9,200	6,355	6,355
Domestic Violence Penalty Assessment	21	112	100	75	75
Other Non-Traffic Fines	4,679	1,012	500	752	752
Public Defense Fees	4,480	4,047	5,000	4,176	4,176
Law Enforcement Cost	-	-	10	-	-
Court Interpreter	-	119	-	-	-
Small Overpayment-Court	31	3	20	-	-
Community Development					
Code Enforcement Fine	-	1,500	-	-	-
Total	68,372	1,057,445	108,230	84,692	84,816
% Change from the prior year		1446.6%	-89.8%	-21.7%	0.1%

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

Assumptions Forecast based on holding flat and trend of historic collection.

Authority and Rates

City	MVMC 2.60 and MVMC 4.70
State	RCW 3.50
Rates	Various Per State law and sentencing

MISCELLANEOUS REVENUE

Investment Earnings

Definition

The City invests its public funds in a manner and in priority order that: 1) Provides safety of principal 2) Provides liquidity for meeting cash flow operating and debt requirements, and 3) Yields market rate of return, taking into account the City's risk constraints and cash flow needs. Investment earnings are received on all available City funds. On a daily basis, the City reviews its cash position and transfers funds either to or from the Washington State Local Government Investment Pool. Through prequalified investment firms, the City invests certain funds long-term within securities that are allowed by State law, as identified in the City's investment policy. Funds from tax-exempt bonds will be invested in adherence to bond covenant requirements, the City's Debt Policy, State, and Federal Law requirements. Governmental Accounting Standards Board (GASB) Statement No. 31 Accounting for *Financial Reporting for Certain Investments and for External Investment Pools* requires many investments of state and local governments to be reported at fair value, with changes in fair value reported as investment interest.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
General Fund	42,941	14,917	60,000	345,000	345,000
Transportation Impact Fee Fund	16,194	2,299	33,000	10,774	10,774
Trans. Benefit Spec. Rev. Fund	4,869	561	-	2,216	2,216
Real Estate Excise Tax Fund	20,174	3,736	23,150	20,782	20,782
Park Development Fund	4,363	1,490	7,000	19,518	19,518
Drug Seizure Fund	397	668	-	401	401
Surface Water Management Fund	21,197	3,307	60,000	26,967	26,967
Lake Wilderness Golf Course	60	557	-	5,581	5,581
Equipment Rental Fund	3,813	773	3,000	7,509	7,509
Central Service Fund	1,276	10	500	825	825
Unemployment Fund	20	1	20	13	13
Total	115,303	28,319	186,670	439,587	439,587
% Change from the prior year		-75.4%	559.2%	135.5%	0.0%

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

Assumptions Forecast based on projected fund balances and a modest growth in interest rates. The General Fund includes a forecast to retain future investment earnings of various funds and will be realized if permitted by law and become effective after formal City adoption.

Authority and Rates

City	Amended Investment Policy: Resolution No. R-18-1236; Amended Debt Policy Resolution No. R-18-1263
Federal	1986 Tax Reform Act
State	RCW 39.39; RCW 39.58.020; and RCW 39.59
Rates	Fluctuates with the market

MISCELLANEOUS REVENUE, *continued*

Other Miscellaneous

Definition

The "other miscellaneous" category includes a number of unique revenue sources. The most significant is the rental income received for use of the Lake Wilderness Lodge, primarily for weddings. The "judgements and settlements" line item includes the amount received when the City prevails in a litigation action.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Gains (Losses) Capital Equipment	4,186	(7,664)	-	-	-
Unrealized Gain/Loss on investment	(5,899)	-	-	-	-
Rentals	95,558	289,616	507,000	523,900	545,600
Private Donations	10,150	75,087	62,700	93,700	94,700
Miscellaneous Park Fees	(5)	590	-	-	-
Judgements & Settlements	-	432	-	-	-
Cash Long or Short	234	51	(50)	-	-
Other Interest & Penalties	7,943	3,809	7,100	5011	5011
Other Miscellaneous Revenue	21,756	21,278	8,200	13,412	13,412
Proceeds from Sale of Capital Assets	-	7,635	-	-	-
Insurance Recoveries-Surface Water Management	3,870	-	-	-	-
Total	137,793	390,833	584,950	636,023	658,723
% Change from the prior year		183.6%	49.7%	8.7%	3.6%

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 with anticipated cost increases for inflation. Other forecasts as individually determined and held flat with current activity.

Authority and Rates

City Various
State Various

OTHER FINANCIAL SOURCES

Proceeds from Issuance of Debt

Definition

The Capital Projects Plan provides for anticipated projects for transportation, parks, surface water, and capital facilities improvements. These projects have a variety of funding sources that may include real estate excise tax, transportation impact fees, vehicle licensing fees, parks impact fees, federal/state/local grants, and loans. The two projects identified below reflect anticipated loan proceeds to provide for the gap in funding to support these capital project investments.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Councilmanic GO Bond Proceeds-LWGC Remodel	-	-	-	3,000,000	10,000,000
WA State Infrastructure Loan Proceeds-Witte Rd	-	-	-	1,500,000	-
249/256 Road Improvements	-	-	-	4,500,000	10,000,000
Total	-	-	-	4,500,000	10,000,000
% Change from the prior year					122%

Application The use of proceeds are restricted according to the bond covenants for each issuance.

Assumptions Anticipated loan proceeds for additional resources for two future projects: Lake Wilderness Golf Clubhouse Remodel and the Witte Road 249/256 Road Improvements.

Authority and Rates

City	Amended Debt Policy Resolution No. R-18-1263; Amended Investment Policy: Resolution No. R-18-1236
Federal	1986 Tax Reform Act
State	RCW 35A.40.080-090; RCW 35.37; and RCW 35.41
Rates	Fluctuates with the market and City's bond rating

OTHER FINANCIAL SOURCES, *continued*

Developer Contributions

Definition

Developer contributions are payments provided by developers to help offset the impacts to the City attributable to their development. "Traffic Impact Fees" are assessed based upon the quantity of new PM peak hour trips a proposed development is projected to add to the City's transportation network. "Park Impact Fees" are amounts required in lieu of providing on-site park improvements in a new residential development.

Historical and Projected Collections

	Actual		Budget		
	2020	2021	2022	2023	2024
Traffic Impact Fee / PM peak hr. trip	\$ 4,437	\$ 4,729	\$ 6,872	\$6,872, adusted to CPI-W 2023 rate, adjusted to CPI-W	
Park Impact Fee / Dwelling unit	\$ 2,754	\$ 2,754	\$ 2,754	\$2,754	\$2,754
Transportation Impact Fees	522,574	709,672	300,000	673,113	723,293
Park Impact Fees	545,292	508,113	100,000	426,182	386,478
Total	1,067,866	1,217,785	400,000	1,099,295	1,109,771
% Change from the prior year	-8.4%	14.0%	-67.2%	174.8%	1.0%

Application Funds are restricted for the capital purposes identified.

Assumptions Forecast based on historic trend of actual collections.

Authority and Rates

City MVMC 16.45, 16.45.170 and MVMC 16.60.080
 State RCW 82.02.020; RCW 82.02.050 through 82.02.100.
 Transportation impact fees are updated annually and adjusted in
 Rates accordance with the Consumer Price Index (CPI-W, August YOY)
 Park impact fee as stated above in accordance to MVMC 16.45.170

Revenue Detail by Fund Source



Aerial view, Lake Wilderness

Revenue Budget: Detail by Fund Source

	2020	2021	2022		2023	Increase (Decrease)			Increase (Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	from 2022 Budget		2024	from 2023 Budget	
						\$	%	Budget	\$	%
GENERAL FUND										
GENERAL GOVERNMENT REVENUES										
TAXES										
Regular Property Tax - Current	4,107,111	4,210,262	4,421,970	4,377,750	4,598,747	176,777	4.00%	4,781,684	182,937	3.98%
Sales Tax	4,045,264	4,965,186	4,578,690	4,709,878	4,807,823	229,133	5.00%	4,853,479	45,656	0.95%
Affordable Housing Tax	6,166	49,691	34,950	24,028	24,749	(10,201)	0.00%	25,491	742	3.00%
Housing & Related Service Sales Tax	-	579,557	-	492,203	506,969	506,969	0.00%	522,178	15,209	3.00%
Criminal Justice Sales Tax	750,693	906,708	567,900	691,341	718,994	151,094	26.61%	747,754	28,760	4.00%
Electric Tax	806,399	851,668	802,530	866,937	901,614	99,084	12.35%	937,679	36,065	4.00%
Natural Gas Tax	444,606	527,621	483,010	546,807	568,680	85,670	17.74%	591,427	22,747	4.00%
Telephone Tax	221,628	159,598	230,690	212,375	220,870	(9,820)	-4.26%	229,705	8,835	4.00%
Cable TV Tax	220,246	437,028	461,880	212,582	212,582	(249,298)	-53.97%	212,582	-	0.00%
Gambling Tax	49,136	74,795	48,950	66,623	66,623	17,673	36.10%	66,623	-	0.00%
TOTAL TAXES	10,651,247	12,762,115	11,630,570	12,200,524	12,627,651	997,081	8.57%	12,968,602	340,951	2.70%
LICENSES & PERMITS										
Business Licenses	13,933	16,755	9,750	14,205	14,205	4,455	45.69%	14,205	-	0.00%
Professional & Occupational Licenses	62	-	200	347	347	147	73.50%	347	-	0.00%
Amusement Licenses	-	-	360	480	480	120	33.33%	480	-	0.00%
Transient Sales Licenses	174	99	1,000	421	421	(579)	-57.90%	421	-	0.00%
Franchise Fees - Cable TV	569,357	359,762	350,000	587,871	611,386	261,386	74.68%	635,842	24,456	4.00%
TOTAL LICENSES & PERMITS	583,525	376,616	361,310	603,324	626,839	265,529	73.49%	651,295	24,456	3.90%
INTERGOVERNMENTAL REVENUE										
Federal Stimulus - CARES Act	1,178,100	-	-	-	-	-	0.00%	-	-	0.00%
Coronavirus Local Fiscal Recovery	39,983	3,709	-	-	-	-	0.00%	-	-	0.00%
Marijuana Excise Tax	47,282	55,609	41,500	54,810	62,390	20,890	50.34%	65,223	2,833	4.54%
Liquor Excise Tax	172,935	194,046	136,000	149,661	198,391	62,391	45.88%	200,375	1,984	1.00%
Liquor Profits	210,146	210,400	181,140	201,631	221,238	40,098	22.14%	223,450	2,212	1.00%
DoH Community Resource Coordinator	60,000	30,000	-	-	-	-	0.00%	-	-	0.00%
SEEK Grant-OSPI (AWC)	-	-	37,650	37,650	-	(37,650)	100.00%	-	-	0.00%
TSD ILA Community Resource Coordinator	-	50,966	55,200	59,173	66,431	11,231	20.35%	72,999	6,568	9.89%
Port of Seattle Economic Dev Grant	26,180	-	26,120	46,046	-	(26,120)	-100.00%	25,000	25,000	0.00%
TOTAL INTERGOVERNMENTAL	1,734,626	544,730	477,610	548,971	548,450	70,840	14.83%	587,047	38,597	7.04%
CHARGES FOR SERVICES										
Sale of Maps & Publications	-	-	150	44	44	(106)	-70.67%	44	-	0.00%
Passport Filing Fees	2,485	-	5,000	5,117	5,117	117	2.34%	5,117	-	0.00%
TOTAL CHARGES FOR SERVICES	2,485	-	5,150	5,161	5,161	11	0.21%	5,161	-	0.00%
GENERAL GOVERNMENT REVENUES, continued										
MISCELLANEOUS REVENUES										
Investment Interest	42,941	14,917	60,000	41,436	345,000	285,000	475.00%	345,000	-	0.00%
Unrealized Gain(Loss) on Investments	(5,899)	-	-	-	-	-	0.00%	-	-	0.00%
Other Interest & Penalties	5,446	3,107	6,100	4,477	4,477	(1,623)	-26.61%	4,477	-	0.00%
Judgements & Settlements	-	432	-	-	-	-	0.00%	-	-	0.00%
Cash - Long/Short	234	51	(50)	(5)	-	50	-100.00%	-	-	0.00%
Other Miscellaneous Revenue	21,806	21,748	6,200	-	13,912	7,712	124.39%	13,912	-	0.00%
Proceeds from Sale of Capital Assets	-	7,635	-	-	-	-	0.00%	-	-	0.00%
TOTAL MISCELLANEOUS	64,529	47,890	72,250	45,908	363,389	291,139	402.96%	363,389	-	0.00%
TOTAL GENERAL GOV'T REVENUE	13,036,412	13,731,352	12,546,890	13,403,889	14,171,490	1,624,600	12.95%	14,575,494	404,004	2.85%

Revenue Budget: Detail by Fund Source, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
GENERAL FUND, <i>continued</i>										
COMMUNITY DEVELOPMENT REVENUES										
<u>PLANNING DIVISION</u>										
INTERGOVERNMENTAL REVENUES										
DOC-Comprehensive plan	-	-	-	-	125,000	125,000	0.00%	-	(125,000)	-100.00%
TOTAL INTERGOVERNMENTAL	-	-	-	-	125,000	125,000	0.00%	-	(125,000)	-100.00%
CHARGES FOR SERVICES										
Counter Service Fee	1,681	1,904	3,000	1,720	1,720	(1,280)	-42.67%	1,720	-	0.00%
Boundary Line Adjustment Fee	1,000	-	1,500	658	658	(842)	-56.13%	658	-	0.00%
Preliminary Plat Review Fee	12,350	17,400	5,000	4,251	4,251	(749)	-14.98%	4,251	-	0.00%
Final Plat Review Fee	8,450	825	5,000	2,867	2,867	(2,133)	-42.66%	2,867	-	0.00%
Design Review Fee	35,200	15,198	112,000	5,845	15,198	(96,802)	-86.43%	15,198	-	0.00%
Technology Fee	917	905	5,000	2,558	2,558	(2,442)	0.00%	2,558	-	0.00%
Noise Variance Fee	-	200	200	-	-	(200)	-100.00%	-	-	0.00%
SEPA Review - Offsite	7,000	1,200	5,000	-	1,200	(3,800)	-76.00%	1,200	-	0.00%
TOTAL CHARGES FOR SERVICES	66,598	37,631	136,700	17,899	28,452	(108,248)	-79.19%	28,452	-	0.00%
TOTAL PLANNING DIVISION	66,598	37,631	136,700	17,899	153,452	16,752	12.25%	28,452	(125,000)	-81.46%
EXPENDITURES	859,267	724,455	978,755	751,394	910,808			833,492		
Percent Coverage	7.75%	5.19%	13.97%	2.38%	16.85%			3.41%		
COMMUNITY DEVELOPMENT REVENUES, continued										
<u>BUILDING DIVISION</u>										
LICENSES & PERMITS										
Building Permits	603,114	565,216	1,600,000	300,000	392,514	(1,207,486)	-75.47%	658,342	265,828	67.72%
Plumbing Permits	69,500	65,992	50,000	45,312	45,312	(4,688)	-9.38%	45,312	-	0.00%
Mechanical Permits	96,251	122,920	80,000	93,780	93,780	13,780	17.23%	93,780	-	0.00%
Other Permits	1,000	1,025	1,000	1,630	1,630	630	63.00%	1,630	-	0.00%
Miscellaneous Permits & Fees	107	-	20	18	18	(2)	-10.00%	18	-	0.00%
TOTAL LICENSES & PERMITS	769,972	755,153	1,731,020	440,740	533,254	(1,197,766)	-69.19%	799,082	265,828	49.85%
CHARGES FOR SERVICES										
Counter Service Fee	9,728	14,146	23,000	19,071	19,071	(3,929)	-17.08%	19,071	-	0.00%
Plan Check Fee	269,155	163,099	260,000	84,953	84,953	(175,047)	-67.33%	84,953	-	0.00%
School Impact Administrative Fee	11,375	9,555	10,000	1,200	1,200	(8,800)	-88.00%	1,200	-	0.00%
School Impact Fee	1,281,546	1,083,390	1,100,000	146,482	146,482	(953,518)	-86.68%	146,482	-	0.00%
WSEC - Energy Code Fee	11,200	10,350	10,000	7,673	7,673	(2,327)	-23.27%	7,673	-	0.00%
Covington/Black Diamond ILA	-	-	-	-	-	-	0.00%	-	-	0.00%
Credit Card Processing Fees	1,304	1,349	1,000	325	325	(675)	-67.50%	325	-	0.00%
Code Enforcement	-	1,500	-	-	-	-	0.00%	-	-	0.00%
Technology Fee	27,393	50,425	33,000	33,629	33,629	629	1.91%	33,629	-	0.00%
TOTAL CHARGES FOR SERVICES	1,611,700	1,333,814	1,437,000	293,333	293,333	(1,143,667)	-79.59%	293,333	-	0.00%
TOTAL BUILDING DIVISION	2,381,673	2,088,967	3,168,020	734,073	826,587	(2,341,433)	-73.91%	1,092,415	265,828	32.16%
EXPENDITURES	1,784,015	1,471,841	1,778,522	601,010	750,595			880,523		
Percent Coverage	133.50%	141.93%	178.13%	122.14%	110.12%			124.06%		
<u>FIRE MARSHAL</u>										
CHARGES FOR SERVICES										
Annual Fire Inspections	12,725	11,400	12,000	12,959	12,959	959	7.99%	12,959	-	0.00%
Land Use Review Fee	-	-	1,000	-	-	(1,000)	-100.00%	-	-	0.00%
Plan Review Fee	9,250	28,450	12,000	12,289	12,289	289	2.41%	12,289	-	0.00%
Fire Impact Administration Fee	14,040	11,115	11,000	1,415	1,415	(9,585)	-87.14%	1,415	-	0.00%
Fire Impact Fee	391,032	485,833	275,000	253,758	253,758	(21,242)	-7.72%	253,758	-	0.00%
Inspections - New Construction	11,150	38,850	15,000	14,138	14,138	(862)	-5.75%	14,138	-	0.00%
TOTAL CHARGES FOR SERVICES	438,197	575,648	326,000	294,559	294,559	(31,441)	-9.64%	294,559	-	0.00%
TOTAL FIRE MARSHAL	438,197	575,648	326,000	294,559	294,559	(31,441)	-9.64%	294,559	-	0.00%
EXPENDITURES	402,710	580,313	295,000	409,913	273,758			273,758		
Percent Coverage	108.81%	99.20%	110.51%	71.86%	107.60%			107.60%		
TOTAL COMMUNITY DEVELOPMENT	2,886,468	2,702,246	3,630,720	1,046,531	1,274,598	(2,356,122)	-64.89%	1,415,426	140,828	11.05%
EXPENDITURES	3,045,993	2,776,609	3,052,277	1,762,317	1,935,161			1,987,773		
Percent Coverage	94.76%	97.32%	118.95%	59.38%	65.87%			71.21%		

Revenue Budget: Detail by Fund Source, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
GENERAL FUND, <i>continued</i>										
PARKS & RECREATION REVENUE										
PARK REVENUE										
MISCELLANEOUS REVENUE										
King County - Generator Voucher Program	1,198	(20)	450	450	-	(450)	-100.00%	-	-	0.00%
Parks Admin Technology Fees	-	21,906	-	17,733	24,000	24,000	0.00%	24,000	-	0.00%
LW Facility Rental	1,175	20,696	36,000	34,082	35,000	(1,000)	-2.78%	36,500	1,500	4.29%
Field Rental	27,530	60,349	60,000	59,043	65,000	5,000	8.33%	65,000	-	0.00%
Park Special Item Fee	(5)	590	-	266	-	-	0.00%	-	-	0.00%
Lights Rental	11,196	15,629	12,500	12,996	15,000	2,500	20.00%	15,000	-	0.00%
LW Arboretum Rental	-	1,200	2,500	2,050	1,600	(900)	-36.00%	2,000	400	25.00%
Legacy Site Facility Rental	-	4,316	-	3,533	3,000	3,000	0.00%	3,000	-	0.00%
TOTAL MISCELLANEOUS	41,095	124,665	111,450	130,153	143,600	32,150	28.85%	145,500	1,900	1.32%
TOTAL PARK	41,095	124,665	111,450	130,153	143,600	32,150	28.85%	145,500	1,900	1.32%
EXPENDITURES	1,456,698	1,672,484	1,953,606	1,778,299	2,247,191			2,408,384		
Percent Coverage	2.82%	7.45%	5.70%	7.32%	6.39%			6.04%		
LAKE WILDERNESS LODGE REVENUE										
MISCELLANEOUS REVENUE										
Facility Rental	21,114	163,573	360,000	347,585	380,000	20,000	5.56%	399,000	19,000	5.00%
TOTAL MISCELLANEOUS	21,114	163,573	360,000	347,585	380,000	20,000	5.56%	399,000	19,000	5.00%
TOTAL LAKE WILDERNESS LODGE	21,114	163,573	360,000	347,585	380,000	20,000	5.56%	399,000	19,000	5.00%
EXPENDITURES	515,688	519,040	627,815	638,180	693,860			740,968		
Percent Coverage	4.09%	31.51%	57.34%	54.47%	54.77%			53.85%		
RECREATION & EVENT REVENUE										
CHARGES FOR SERVICES										
Recreation Convenience Fee	-	-	4,000	-	-	(4,000)	-100.00%	-	-	0.00%
Program Fees - Adult Sports	9,273	51,551	67,000	60,114	65,700	(1,300)	-1.94%	72,270	6,570	10.00%
Program Fees - Adult Classes	10,477	18,618	44,000	31,785	42,000	(2,000)	-4.55%	45,000	3,000	7.14%
Program Fees - Youth Sports	71,014	46,493	127,100	106,599	169,225	42,125	33.14%	186,150	16,925	10.00%
Program Fees - Youth Classes	28,898	144,781	170,000	229,402	192,000	22,000	12.94%	202,000	10,000	5.21%
Program Fees - Day Camp	90,858	115,264	120,000	122,518	117,760	(2,240)	-1.87%	129,540	11,780	10.00%
Program Fees - Day Camp-After School Care	4,318	5,678	11,000	6,481	10,000	(1,000)	-9.09%	10,000	-	0.00%
Program Fees - Adventure Camp	5,701	14,045	32,000	31,720	32,000	-	0.00%	32,800	800	2.50%
TOTAL CHARGES FOR SERVICES	220,539	396,429	575,100	588,619	628,685	53,585	9.32%	677,760	49,075	7.81%
MISCELLANEOUS REVENUE										
Credit Card Processing Fees	-	-	20,000	-	-	(20,000)	-100.00%	-	-	0.00%
King County- Outdoor Recreation Program Grant	-	5,000	-	-	-	-	0.00%	-	-	0.00%
Beach Concession Proceeds	14,853	15,287	13,800	15,315	14,000	200	1.45%	14,200	200	1.43%
Beach Equipment Rentals	34,543	23,853	38,500	38,978	24,300	(14,200)	-36.88%	25,100	800	3.29%
Event Concessions Proceeds	(56)	1,691	15,000	14,864	-	(15,000)	-100.00%	-	-	#DIV/0!
Event Concessions Application Fee	50	-	-	-	-	-	0.00%	-	-	0.00%
Booth Application Fee	-	-	2,500	-	1,250	(1,250)	-50.00%	1,250	-	0.00%
Donations - Events	250	-	-	-	-	-	0.00%	-	-	0.00%
Donations - Youth Sports	1,650	12,192	13,500	18,028	15,000	1,500	11.11%	15,000	-	0.00%
Donations - Youth Classes	-	-	-	3,500	1,000	1,000	0.00%	1,000	-	0.00%
Donations - Day Camp	-	1,000	1,000	-	200	(800)	-80.00%	200	-	0.00%
Donations - Adventure Camp	-	-	500	-	-	(500)	-100.00%	-	-	0.00%
Donations - Miscellaneous	-	225	200	34,196	-	(200)	-100.00%	-	-	0.00%
Donations - Independence Day	500	-	8,000	4,807	8,000	-	0.00%	8,000	-	0.00%
Donations - Hometown Holidays	2,400	6,550	5,000	8,526	5,000	-	0.00%	5,500	500	10.00%
Donations - Music in the Park	3,500	4,000	4,000	9,750	9,000	5,000	125.00%	9,500	500	5.56%
Donations - Kid's Festival	1,800	400	5,000	3,922	4,000	(1,000)	-20.00%	4,000	-	0.00%
Donations - Bike Challenge	-	250	-	750	1,000	1,000	0.00%	1,000	-	0.00%
Ironman Contributions	-	50,000	25,000	50,000	50,000	25,000	100.00%	50,000	-	0.00%
TOTAL MISCELLANEOUS	59,491	120,448	152,000	202,636	132,750	(19,250)	-12.66%	134,750	2,000	1.51%
TOTAL RECREATION AND EVENTS	280,030	516,877	727,100	791,255	761,435	34,335	4.72%	812,510	51,075	6.71%
EXPENDITURES	829,570	1,448,212	1,534,750	1,677,032	1,322,500			1,415,116		
Percent Coverage	33.76%	35.69%	47.38%	47.18%	57.58%			57.42%		
TOTAL PARKS & RECREATION	342,238	805,115	1,198,550	1,268,993	1,285,035	86,485	7.22%	1,357,010	71,975	5.60%
EXPENDITURES	2,801,956	3,639,735	4,116,172	4,093,512	4,263,551			4,564,468		
Percent Coverage	12.21%	22.12%	29.12%	31.00%	30.14%			29.73%		

Revenue Budget: Detail by Fund Source, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
GENERAL FUND, <i>continued</i>										
PUBLIC SAFETY REVENUE										
<u>POLICE REVENUE</u>										
INTERGOVERNMENTAL REVENUE										
Federal Grant-NHTSA-WASPC-Highway Safety	5,300	885	-	871	871	871	0.00%	871	-	0.00%
Federal Grant-NHTSA-WTSC-Highway Safety	-	-	-	-	-	-	0.00%	-	-	0.00%
LE & CJ One Time Cost	-	108,882	-	-	-	-	0.00%	-	-	0.00%
TSD ILA - School Resource Officer	100,586	118,022	74,910	102,798	106,910	32,000	42.72%	111,186	4,276	4.00%
CJ - Population	8,335	9,116	10,000	9,501	10,411	411	4.11%	10,515	104	1.00%
CJ - Contract Law Enforcement	51,179	55,246	45,000	46,200	48,695	3,695	8.21%	49,182	487	1.00%
CJ - Special Programs	29,792	32,426	28,970	29,052	36,728	7,758	26.78%	37,095	367	1.00%
CJ - DUI & Other	3,992	4,558	4,000	4,039	4,039	39	0.98%	4,039	-	0.00%
King County Contract Services	-	-	10,000	-	-	(10,000)	-100.00%	-	-	0.00%
Federal Grant-Emergency Mgmt Program	20,086	14,359	13,000	14,000	16,000	3,000	23.08%	16,000	-	0.00%
TOTAL INTERGOVERNMENTAL	219,270	343,494	185,880	206,461	223,654	37,774	20.32%	228,888	5,235	2.34%
CHARGES FOR SERVICES										
Impound Fees	1,000	500	6,000	3,224	3,224	(2,776)	-46.27%	3,224	-	0.00%
TOTAL CHARGES FOR SERVICES	1,000	500	6,000	3,224	3,224	(2,776)	-46.27%	3,224	-	0.00%
FINES AND FORFEITS										
False Alarm Fines	225	-	3,000	4,567	4,567	1,567	52.23%	4,567	-	0.00%
TOTAL FINES AND FORFEITS	225	-	3,000	4,567	4,567	1,567	52.23%	4,567	-	0.00%
TOTAL POLICE	220,495	343,994	194,880	214,252	231,445	36,565	18.76%	236,679	5,235	2.26%
EXPENDITURES	5,691,110	5,277,822	5,960,139	5,960,139	6,950,124			7,220,891		
Percent Coverage	3.87%	6.52%	3.27%	3.59%	3.33%			3.28%		
<u>MUNICIPAL COURT REVENUE</u>										
CHARGES FOR SERVICES										
District & Municipal Court Records Services	3	-	10	-	-	(10)	-100.00%	-	-	0.00%
Warrant Cost	2,163	1,564	4,000	2,394	2,394	(1,606)	-40.15%	2,394	-	0.00%
Deferred Prosecution Administration	246	246	1,200	664	664	(536)	-44.67%	664	-	0.00%
Copies and Tape Fees	11	1	-	-	-	-	0.00%	-	-	0.00%
Sentencing Compliance Fee	2,408	486	3,600	2,435	2,435	(1,165)	-32.36%	2,435	-	0.00%
Housing & Monitoring of Prisoners	95	996	200	147	147	(53)	-26.50%	147	-	0.00%
Pre-Conviction Supervision Costs	1,350	2,150	2,400	1,489	1,489	(911)	-37.96%	1,489	-	0.00%
Crime Conviction Fee	20	3	30	30	30	-	0.00%	30	-	0.00%
TOTAL CHARGES FOR SERVICES	6,296	5,445	11,440	7,159	7,159	(4,281)	-37.42%	7,159	-	0.00%
FINES AND FORFEITS										
Traffic Infraction Penalties	4,726	2,041	71,400	35,980	35,980	(35,420)	-49.61%	35,980	-	0.00%
Proof of Motor Vehicle Insurance	700	552	1,900	957	957	(943)	-49.63%	957	-	0.00%
Emergency & Trauma Services	11,776	11,135	10,200	11,752	11,752	1,552	15.22%	11,752	-	0.00%
School Zone Safety	1,617	4,837	450	2,142	2,142	1,692	376.00%	2,142	-	0.00%
Local / JIS Court	21,356	29,733	50	6,160	6,160	6,110	12220.00%	6,160	-	0.00%
Non-Traffic Infractions	535	2,172	400	349	349	(51)	-12.75%	349	-	0.00%
Civil Parking Infraction Penalties	405	381	1,000	356	356	(644)	-64.40%	356	-	0.00%
Driving Under Influence	4,018	3,225	5,000	2,860	2,860	(2,140)	-42.80%	2,860	-	0.00%
Criminal Traffic Misdemeanor	5,838	4,498	9,200	6,355	6,355	(2,845)	-30.92%	6,355	-	0.00%
Domestic Violence Penalty Assessment	21	112	100	75	75	(25)	-25.00%	75	-	0.00%
Other Non-traffic Fines	4,679	1,012	500	752	752	252	50.40%	752	-	0.00%
Public Defense Fees	4,480	4,047	5,000	4,176	4,176	(824)	-16.48%	4,176	-	0.00%
Law Enforcement Cost	-	-	10	-	-	(10)	-100.00%	-	-	0.00%
Court Interpreter Fees	-	119	-	7	-	-	0.00%	-	-	0.00%
TOTAL FINES AND FORFEITS	60,151	63,864	105,210	71,921	71,914	(33,296)	-31.65%	71,914	-	0.00%
MISCELLANEOUS REVENUES										
Small Overpayment - Court	31	3	20	12	-	(20)	-100.00%	-	-	0.00%
Interest - Court	2,497	702	1,000	534	534	(466)	-46.60%	534	-	0.00%
TOTAL MISCELLANEOUS	2,528	705	1,020	546	534	(486)	-47.65%	534	-	0.00%
TOTAL MUNICIPAL COURT	68,975	70,013	117,670	79,626	79,607	(38,063)	-32.35%	79,607	-	0.00%
EXPENDITURES	374,880	389,466	411,690	411,690	407,920			411,620		
Percent Coverage	18.40%	17.98%	28.58%	19.34%	19.52%			19.34%		
TOTAL PUBLIC SAFETY REVENUE										
EXPENDITURES	6,065,991	5,667,288	6,371,829	6,371,829	7,358,044			7,632,511		
Percent Coverage	4.77%	7.31%	4.91%	4.61%	4.23%			4.14%		

Revenue Budget: Detail by Fund Source, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
GENERAL FUND, <i>continued</i>										
PUBLIC WORKS REVENUE										
<u>ADMINISTRATION DIVISION</u>										
LICENSES AND PERMITS										
Right of Way Permit	18,530	31,175	40,000	47,831	47,831	7,831	19.58%	47,831	-	0.00%
TOTAL LICENSES AND PERMITS	18,530	31,175	40,000	47,831	47,831	7,831	19.58%	47,831	-	0.00%
CHARGES FOR SERVICES										
Engineering Inspection Fees	-	150	-	-	-	-	0.00%	-	-	0.00%
Inspection Fees	73,540	106,575	100,000	92,496	100,000	-	0.00%	100,000	-	0.00%
Plan Review Fees	40,058	2,638	-	1,913	40,000	40,000	0.00%	40,000	-	0.00%
TOTAL CHARGES FOR SERVICES	113,598	109,363	100,000	94,409	140,000	40,000	40.00%	140,000	-	0.00%
TOTAL ADMINISTRATION DIVISION	132,128	140,538	140,000	142,240	187,831	47,831	34.17%	187,831	-	0.00%
EXPENDITURES	1,220,787	1,099,091	1,891,548	1,179,370	1,593,820			1,698,522		
Percent Coverage	10.82%	12.79%	7.40%	12.06%	11.78%			11.06%		
<u>STREET MAINTENANCE</u>										
INTERGOVERNMENTAL REVENUES										
Multimodal Transpo City	35,688	36,109	35,310	36,578	37,596	2,286	6.47%	37,972	376	1.00%
Motor Vehicle Fuel Tax - Unrestricted	439,344	494,862	471,810	471,620	526,344	54,534	11.56%	531,607	5,263	1.00%
Motor Vehicle Fuel Tax - SB5987	31,227	31,596	30,900	32,008	32,969	2,069	6.70%	33,299	330	1.00%
TOTAL INTERGOVERNMENTAL	506,260	562,568	538,020	540,206	596,909	58,889	10.95%	602,878	5,969	1.00%
TOTAL STREET MAINTENANCE	506,260	562,568	538,020	540,206	596,909	58,889	10.95%	602,878	5,969	1.00%
EXPENDITURES	315,423	561,644	378,745	433,886	477,350			472,951		
Percent Coverage	160.50%	100.16%	142.05%	124.50%	125.05%			127.47%		
<u>WASTE REDUCTION AND RECYCLING</u>										
LICENSES AND PERMITS										
Franchise Fee - Solid Waste	82,797	69,359	96,000	81,000	105,328	9,328	9.72%	109,541	4,213	4.00%
TOTAL LICENSES AND PERMITS	82,797	69,359	96,000	81,000	105,328	9,328	9.72%	109,541	4,213	4.00%
INTERGOVERNMENTAL REVENUES										
Department of Ecology	4,894	2,446	7,600	-	-	(7,600)	-100.00%	-	-	0.00%
KC-Environmental Health Services	15,906	9,640	12,000	12,654	13,250	1,250	10.42%	13,250	-	0.00%
Waste Reduction / Recycling Grant	22,133	43,557	55,000	34,202	28,699	(26,302)	-47.82%	28,699	-	0.00%
TOTAL INTERGOVERNMENTAL	42,933	55,643	74,600	46,856	41,949	(32,652)	-43.77%	41,949	-	0.00%
TOTAL WASTE/RECYCLING	125,730	125,002	170,600	127,856	147,277	(23,324)	-13.67%	151,490	4,213	2.86%
EXPENDITURES	71,746	64,573	98,550	94,175	95,400			99,000		
Percent Coverage	175.24%	193.58%	173.11%	135.76%	154.38%			153.02%		
TOTAL DEPARTMENT REVENUE	764,117	828,111	848,620	810,302	932,017	83,397	9.83%	942,199	10,182	1.09%
EXPENDITURES	1,607,956	1,725,308	2,368,843	1,707,432	2,166,570			2,270,473		
Percent Coverage	47.52%	48.00%	35.82%	47.46%	43.02%			41.50%		
TOTAL GENERAL FUND REVENUE	17,318,705	18,480,831	18,537,330	16,823,593	17,974,191	(563,139)	-3.04%	18,606,415	632,224	3.52%

Revenue Budget: Detail by Fund Source, *continued*

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
TRANSPORTATION DEVELOPMENT FUND										
CHARGES FOR SERVICES										
Transportation Impact Fees	522,575	709,672	300,000	787,094	673,113	373,113	124.37%	723,293	50,180	7.45%
Traffic Concurrency Administrative Fee	-	16,910	-	-	-	-	0.00%	-	-	0.00%
Traffic Concurrency Fees	22,135	-	10,000	37,620	25,555	15,555	155.55%	26,695	1,140	4.46%
TOTAL CHARGES FOR SERVICES	544,710	726,582	310,000	824,714	698,668	388,668	125.38%	749,988	51,320	7.35%
MISCELLANEOUS REVENUES										
Investment Interest	19,646	2,299	33,000	10,566	10,775	(22,225)	-67.35%	10,775	-	0.00%
Unrealized Gain(Loss) on Investments	(3,452)	-	-	-	-	-	0.00%	-	-	0.00%
Developer Contributions	136,022	-	-	-	-	-	0.00%	-	-	0.00%
TOTAL MISCELLANEOUS	152,216	2,299	33,000	10,566	10,775	(22,225)	-67.35%	10,775	-	0.00%
TOTAL TRANS DEVELOPMENT FUND	696,926	728,881	343,000	835,280	709,443	366,443	106.83%	760,763	51,320	7.23%
TRANSPORTATION BENEFIT SPECIAL REVENUE FUND										
TAXES										
Excise Taxes - Vehicle License Fees	440,573	397,488	-	375,408	404,490	404,490	#DIV/0!	392,462	(12,028)	-2.97%
TOTAL TAXES	440,573	397,488	-	375,408	404,490	404,490		392,462	(12,028)	
MISCELLANEOUS REVENUES										
Investment Interest	5,700	561	-	2,194	2,216	2,216	0.00%	2,216	-	0.00%
Unrealized Gain(Loss) on Investments	(832)	-	-	-	-	-	0.00%	-	-	0.00%
TOTAL MISCELLANEOUS	4,869	561	-	2,194	2,216	2,216		2,216	-	
TOTAL TRANS. BENEFIT SPEC. REV. FUND	445,442	398,050	-	377,602	406,706	406,706		394,678	(12,028)	
AMERICAN RESCUE PLAN FUND										
INTERGOVERNMENTAL REVENUES										
Federal Grant	-	3,796,692	3,796,391	3,800,401	-	(3,796,391)	-100.00%	-	-	0.00%
TOTAL AMERICAN RESCUE PLAN FUND	-	3,796,692	3,796,391	3,800,401	-	(3,796,391)	-100%	-	-	-
REAL ESTATE EXCISE TAX FUND										
TAXES										
Real Estate Excise Tax - 1st 1/4%	1,210,334	1,476,285	967,600	1,511,917	1,728,975	761,375	78.69%	1,977,194	248,219	14.36%
Real Estate Excise Tax - 2nd 1/4%	1,210,334	1,476,285	967,600	1,511,917	1,728,975	761,375	78.69%	1,977,194	248,219	14.36%
TOTAL TAXES	2,420,668	2,952,571	1,935,200	3,023,834	3,457,949	1,522,749	78.69%	3,954,387	496,438	14.36%
MISCELLANEOUS REVENUES										
Investment Interest	24,646	3,736	23,100	20,576	20,782	(2,318)	-10.04%	20,782	-	0.00%
Unrealized Gain(Loss) on Investments	(4,472)	-	-	-	-	-	0.00%	-	-	0.00%
Other Interest	-	-	50	-	-	(50)	-100.00%	-	-	0.00%
TOTAL MISCELLANEOUS	20,174	3,736	23,150	20,576	20,782	(2,368)	-10.23%	20,782	-	0.00%
TOTAL REAL ESTATE EXCISE TAX FUND	2,440,842	2,956,306	1,958,350	3,044,410	3,478,731	1,520,381	77.64%	3,975,169	496,438	14.27%
PARK DEVELOPMENT FUND										
INTERGOVERNMENTAL REVENUES										
KC Open Space & Regional Trails Levy	153,329	156,115	153,330	180,911	163,452	10,122	6.60%	166,826	3,374	2.06%
TOTAL INTERGOVERNMENTAL	153,329	156,115	153,330	180,911	163,452	10,122	6.60%	166,826	3,374	2.06%
CHARGES FOR SERVICES										
Park Impact Fees	545,292	508,113	100,000	225,140	426,182	326,182	326.18%	386,478	(39,704)	-9.32%
TOTAL CHARGES FOR SERVICES	545,292	508,113	100,000	225,140	426,182	326,182	326.18%	386,478	(39,704)	-9.32%
MISCELLANEOUS REVENUES										
Investment Interest	5,075	1,490	7,000	19,427	19,518	12,518	178.83%	19,518	-	0.00%
Unrealized Gain(Loss) on Investments	(713)	-	-	-	-	-	0.00%	-	-	0.00%
TOTAL MISCELLANEOUS	4,363	1,490	7,000	19,427	19,518	12,518	178.83%	19,518	-	0.00%
TOTAL PARK DEVELOPMENT FUND	702,984	665,718	260,330	425,478	609,152	348,822	133.99%	572,822	(36,330)	-5.96%

Revenue Budget: Detail by Fund Source, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
DRUG SEIZURE FUND										
MISCELLANEOUS REVENUES										
Investment Interest	462	668	-	8,572	401	401	0.00%	401	-	0.00%
Unrealized Gain(Loss) on Investments	(65)	-	-	-	-	-	0.00%	-	-	0.00%
Confiscated & Forfeited Property	7,965	992,078	-	8,458	8,211	8,211	0.00%	8,335	124	1.51%
TOTAL MISCELLANEOUS	8,362	992,746	-	17,030	8,612	8,612		8,736	124	
TOTAL DRUG SEIZURE FUND	8,362	992,746	-	17,030	8,612	8,612		8,736	124	
BOND PROCEEDS FUND										
OTHER FINANCIAL SOURCES										
Bond Proceeds - LWGC	-	-	-	-	3,000,000	3,000,000	100.00%	10,000,000	7,000,000	233.33%
General Obligation Bond Proceeds - PW	-	-	-	-	1,500,000	1,500,000	100.00%	-	(1,500,000)	-100.00%
TOTAL OTHER FINANCIAL SOURCES	-	-	-	-	4,500,000	4,500,000	100%	10,000,000		
TOTAL BOND PROCEEDS FUND	-	-	-	-	4,500,000	4,500,000		10,000,000	5,500,000	
CAPITAL PROJECTS FUND										
INTERGOVERNMENTAL REVENUE										
State Grants										
TIB - T39	160,954	-	-	-	-	-	-	-	-	-
T24	-	-	-	4,356	-	-	-	-	-	-
ROC - P21	-	-	500,000	500,000	-	(500,000)	-	-	-	-
State Grant - F03	62,722	88,198	-	-	-	-	-	-	-	-
DoT - T27a	-	-	924,000	924,000	-	(924,000)	-	-	-	-
Dot - T27	-	-	-	2,877	-	-	-	-	-	-
Dot - T27b	-	-	-	-	302,000	302,000	-	-	(302,000)	-
P38	-	-	-	-	80,000	-	-	332,000	-	-
T54	-	-	-	-	-	-	-	-	-	-
T57	-	-	-	-	600,000	600,000	-	400,000	(200,000)	-
T58	-	-	-	-	-	-	-	500,000	-	-
County Grants										
KC Flood Control - T28b Ph. 2	-	432,608	-	-	-	-	-	-	-	-
KC Flood Control - T28b Ph. 3	-	-	-	-	614,000	614,000	-	-	(614,000)	-
TOTAL INTERGOVERNMENTAL	223,676	520,806	1,424,000	1,431,233	1,596,000			1,232,000		
CHARGES FOR SERVICES										
Permit & Fees T28bp3	-	5,010	-	-	-	-	0.00%	-	-	0.00%
Oakpointe/Yarrow Bay T24	-	2,060,806	-	-	-	-	0.00%	-	-	0.00%
Joint Utility Trench Reimbursement	1,176,799	33,095	-	243,882	-	-	0.00%	-	-	0.00%
Utility - Reimbursement	-	-	-	-	306,000	306,000	100.00%	-	(306,000)	0.00%
Tax Increment Fee	-	-	-	-	-	-	0.00%	500,000	500,000	100.00%
TOTAL CHARGES FOR SERVICES	1,176,799	2,098,911	-	243,882	306,000	306,000	100.00%	500,000	194,000	0.00%
TOTAL CAPITAL PROJECTS FUND	1,400,475	2,619,717	1,424,000	1,675,115	1,902,000	478,000	33.57%	1,732,000	(170,000)	

Revenue Budget: Detail by Fund Source, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
SURFACE WATER MANAGEMENT FUND										
INTERGOVERNMENTAL REVENUES										
State Grant - NPDES	44,753	5,248	50,000	-	25,000	(25,000)	-50.00%	25,000	-	0.00%
Department of Commerce - Early Action Climate	-	-	-	-	80,000	80,000	100.00%	-	(80,000)	200.00%
DoE - S16	6,106	-	-	-	-	-	0.00%	-	-	0.00%
DoE - S17	-	-	300,000	101,534	-	(300,000)	-100.00%	55,000	55,000	0.00%
DoE - S18	-	-	-	-	200,000	200,000	0.00%	1,255,000	1,055,000	527.50%
DoE - S22	-	-	25,000	-	-	(25,000)	-100.00%	-	-	0.00%
DoE - S24	-	-	-	-	50,000	50,000	0.00%	170,000	120,000	240.00%
DoE - S25	-	-	-	-	-	-	0.00%	150,000	150,000	0.00%
King County Water Works - S10	-	-	30,000	-	-	(30,000)	-100.00%	-	-	0.00%
King County Water Works - S17	-	-	50,000	-	-	(50,000)	-100.00%	-	-	0.00%
TOTAL INTERGOVERNMENTAL	50,859	5,248	455,000	101,534	355,000	(100,000)	-21.98%	1,655,000	1,300,000	366.20%
CHARGES FOR SERVICES										
Surface Water Mgt Fee - Current	1,795,111	1,999,748	2,370,500	2,345,245	4,788,376	2,417,876	102.00%	5,171,070	382,694	7.99%
Inspection Fees	21,030	22,780	6,500	6,500	44,100	37,600	578.46%	44,100	-	0.00%
TOTAL CHARGES FOR SERVICES	1,816,141	2,022,528	2,377,000	2,351,745	4,832,476	2,455,476	103.30%	5,215,170	382,694	7.92%
MISCELLANEOUS REVENUES										
Investment Interest	24,820	3,307	60,000	26,700	26,967	(33,033)	-55.06%	26,967	-	0.00%
Unrealized Gain(Loss) on Investments	(3,623)	-	-	-	-	-	0.00%	-	-	0.00%
TOTAL MISCELLANEOUS	21,197	3,307	60,000	26,700	26,967	(33,033)	-55.06%	26,967	-	0.00%
TOTAL SURFACE WATER MGMT FUND	1,888,197	2,031,082	2,892,000	2,479,979	5,214,443	2,322,443	80.31%	6,897,137	1,682,694	32.27%
LAKE WILDERNESS GOLF COURSE										
<u>ADMINISTRATION</u>										
MISCELLANEOUS REVENUE										
Sales & Use Tax	29,576	-	23,000	-	-	(23,000)	-100.00%	-	-	0.00%
Unrealized Gain(Loss) on Investments	(84)	-	-	-	-	-	0.00%	-	-	0.00%
Investment Earnings	144	557	-	5,526	5,581	5,581	0.00%	5,581	-	0.00%
Cash Long and Short	(1,068)	(443)	-	-	-	-	0.00%	-	-	0.00%
Miscellaneous	733	9,400	-	342	-	-	0.00%	-	-	0.00%
TOTAL MISCELLANEOUS	29,302	9,513	23,000	5,868	5,581	(17,419)	-75.73%	5,581	-	0.00%
TOTAL ADMINISTRATION	29,302	9,513	23,000	5,868	5,581			5,581		
EXPENDITURES	426,215	456,627	382,260	363,147	476,826			483,190		
Percent Coverage	6.87%	2.08%	6.02%	1.62%	1.17%			1.16%		
<u>COURSE OPERATIONS</u>										
CHARGES FOR SERVICES										
Green Fees	899,861	948,639	680,170	833,631	900,000	219,830	32.32%	930,000	30,000	3.33%
Lessons	240	830	1,800	-	1,500	(300)	-16.67%	1,500	-	0.00%
Merchandise Sales	64,834	90,028	77,270	103,879	85,000	7,730	10.00%	85,000	-	0.00%
Cart Rentals	274,803	301,070	220,390	337,705	270,000	49,610	22.51%	270,000	-	0.00%
TOTAL CHARGES FOR SERVICES	1,239,737	1,340,567	979,630	1,275,215	1,256,500	276,870	28.26%	1,286,500	30,000	2.39%
TOTAL COURSE OPERATIONS	1,239,737	1,340,567	979,630	1,275,215	1,256,500			1,286,500		
EXPENDITURES	669,530	704,480	538,360	511,442	638,750			658,750		
Percent Coverage	185.17%	190.29%	181.97%	249.34%	196.71%			195.29%		
<u>FOOD & BEVERAGE</u>										
CHARGES FOR SERVICES										
Food Sales	42,071	80,715	110,000	87,399	100,000	(10,000)	-9.09%	100,000	-	0.00%
Beverage Sales	108,601	179,443	126,950	207,403	160,000	33,050	26.03%	160,000	-	0.00%
Facility Rentals	1,407	1,924	1,000	2,250	1,500	500	50.00%	1,500	-	0.00%
TOTAL CHARGES FOR SERVICES	152,078	262,082	237,950	297,052	261,500	23,550	9.90%	261,500	-	0.00%
TOTAL FOOD & BEVERAGE	152,078	262,082	237,950	297,052	261,500			261,500		
EXPENDITURES	177,953	252,477	297,350	282,483	261,500			271,500		
Percent Coverage	85.46%	103.80%	80.02%	105.16%	100.00%			96.32%		
TOTAL LAKE WILDERNESS GOLF COURSE	1,421,118	1,612,162	1,240,580	1,578,134	1,523,581	283,001	22.81%	1,553,581	30,000	1.97%
EXPENDITURES	1,273,699	1,413,585	1,217,970	1,157,072	1,377,076			1,413,440		
Percent Coverage	111.57%	114.05%	101.86%	136.39%	110.64%			109.91%		

Revenue Budget: Detail by Fund Source, *continued*

	2020	2021	2022		2023	Increase (Decrease) from 2022 Budget		2024	Increase (Decrease) from 2023 Budget	
	Actual	Actual	Budget	Est. Actual	Budget	\$	%	Budget	\$	%
VEHICLE RENTAL FUND										
VEHICLE SERVICES										
Vehicle Services	97,445	294,044	415,500	156,689	443,570	28,070	6.76%	261,149	(182,421)	-41.13%
TOTAL VEHICLE SERVICES	97,445	294,044	415,500	156,689	443,570	28,070	6.76%	261,149	(182,421)	-41.13%
VEHICLE REPLACEMENT										
Investment Interest	4,248	773	3,000	7,622	7,509	4,509	150.30%	7,509	-	0.00%
Unrealized Gain(Loss) on Investments	(435)	-	-	-	-	-	0.00%	-	-	0.00%
Vehicle Replacement Revenue	276,899	280,505	-	258,811	262,065	262,065	0.00%	262,065	-	0.00%
Gains (Losses) Capital Equipment	4,186	(7,664)	-	-	-	-	0.00%	-	-	0.00%
TOTAL VEHICLE REPLACEMENT	284,898	273,614	3,000	266,433	269,574	266,574	8885.80%	269,574	-	0.00%
TOTAL VEHICLE RENTAL FUND	382,343	567,658	418,500	423,122	713,144	294,644	70.40%	530,723	(182,421)	-25.58%
CENTRAL SERVICES FUND										
RISK MANAGEMENT										
Insurance Revenue	155,399	164,753	174,550	174,550	253,847	79,297	45.43%	304,069	50,222	19.78%
TOTAL RISK MANAGEMENT	155,399	164,753	174,550	174,550	253,847	79,297	45.43%	304,069	50,222	19.78%
BUILDING SERVICES										
Building Rental Revenue	349,865	330,630	361,890	361,890	351,023	(10,867)	-3.00%	356,456	5,433	1.55%
TOTAL BUILDING SERVICES	349,865	330,630	361,890	361,890	351,023	(10,867)	-3.00%	356,456	5,433	1.55%
OFFICE SERVICES										
Office Supply Revenue	3,386	6,990	10,350	10,350	10,815	465	4.49%	11,250	435	4.02%
Postage Revenue	5,332	5,304	10,880	10,880	9,900	(980)	-9.01%	10,400	500	5.05%
TOTAL OFFICE SERVICES	8,718	12,294	21,230	21,230	20,715	(515)	-2.43%	21,650	935	4.51%
INFORMATION TECHNOLOGY										
Information Technology Service Reimbursement	827,328	718,743	800,710	800,710	795,392	(5,318)	-0.66%	849,791	54,399	6.84%
Information Technology Service Pass Thru	323,763	386,212	233,930	233,930	377,077	143,147	61.19%	216,087	(160,990)	-42.69%
TOTAL INFORMATION TECHNOLOGY	1,151,091	1,104,955	1,034,640	1,034,640	1,172,469	137,829	13.32%	1,065,878	(106,591)	-9.09%
IT EQUIPMENT REPLACEMENT										
Investment Interest	1,501	10	500	500	825	325	65.00%	825	-	0.00%
Unrealized Gain(Loss) on Investments	(225)	-	-	-	-	-	0.00%	-	-	0.00%
IT Equipment Replacement Reserve	54,201	45,801	-	-	25,381	25,381	0.00%	25,381	-	0.00%
TOTAL EQUIPMENT REPLACEMENT	55,477	45,812	500	500	26,206	25,706	5141.20%	26,206	-	0.00%
TOTAL CENTRAL SERVICE FUND	1,720,551	1,658,444	1,592,810	1,592,810	1,824,260	231,450	14.53%	1,774,259	(50,001)	-2.74%
UNEMPLOYMENT TRUST FUND										
MISCELLANEOUS										
Investment Interest	22	1	20	20	13	(7)	-35.00%	13	-	0.00%
TOTAL MISCELLANEOUS	22	1	20	20	13	(7)	-35.00%	13	-	0.00%
TOTAL UNEMPLOYMENT FUND	22	1	20	20	13	(7)	-35.00%	13	-	0.00%
GRAND TOTAL REVENUE	28,425,966	36,508,287	32,463,311	33,072,974	38,864,276			46,806,296		

OPERATING BUDGET



Public Works Maintenance Workers snowplowing, Maple Valley

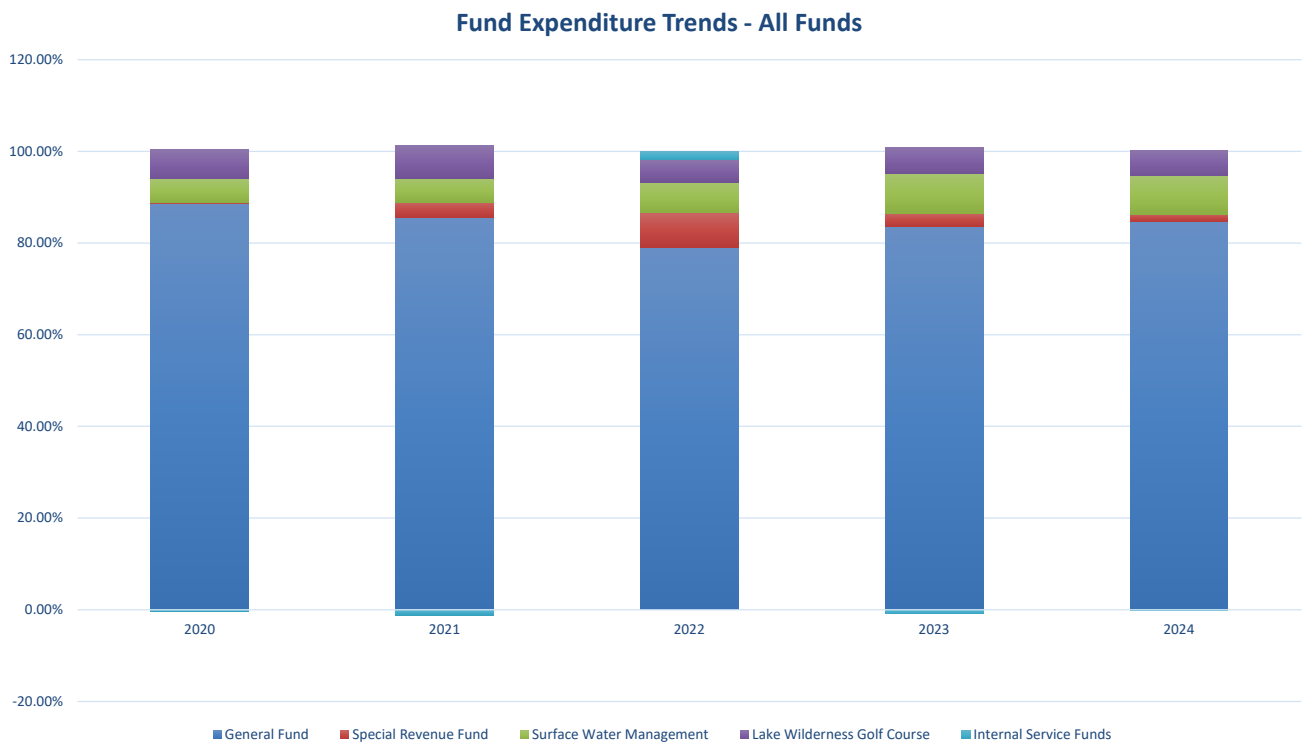
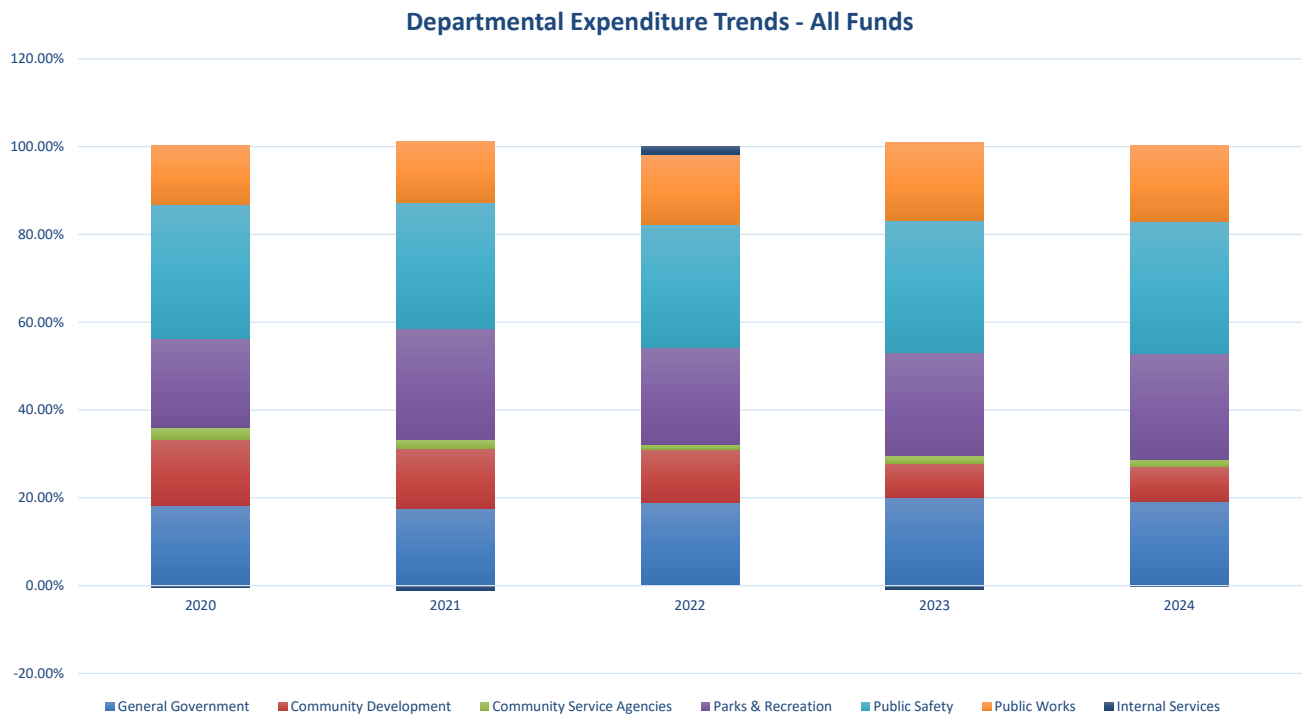
Operating Expenditures: All Departments

	2020	2021	2022		2023	Increase (Decrease)			Increase (Decrease)	
	Actual	Actual	Budget	Est. Actual	Budget	from 2022 Budget		2024	from 2023 Budget	
						\$	%	Budget	\$	%
Department Totals										
City Council										
General Fund	146,481	136,062	185,380	203,466	213,911	28,531	15.39%	213,563	(348)	-0.16%
City Manager										
General Fund	1,772,363	1,055,461	1,009,993	949,686	981,998	(27,995)	-2.77%	1,009,781	27,783	2.83%
Human Resources										
General Fund	391,400	462,055	479,393	441,417	862,463	383,070	79.91%	983,968	121,505	14.09%
Administrative Services										
General Fund	-	-	197,777	68,474	465,419	267,643	135.33%	525,306	59,887	12.87%
City Clerk										
General Fund	587,291	690,769	784,143	725,203	833,535	49,392	6.30%	875,791	42,256	5.07%
Finance										
General Fund	736,773	562,921	836,512	721,887	864,206	27,694	3.31%	928,681	64,476	7.46%
Community Development										
General Fund	3,045,993	2,776,609	3,052,277	1,762,317	1,935,161	(1,117,116)	-36.60%	1,987,773	52,612	2.72%
Community Service Agencies										
General Fund	520,058	381,185	321,320	321,320	423,480	102,160	31.79%	440,411	16,931	4.00%
Parks & Recreation										
General Fund	2,801,956	3,648,712	4,317,352	4,255,925	4,376,612	59,260	1.37%	4,685,274	308,662	7.05%
Lake Wilderness Golf Course	1,273,699	1,413,585	1,217,970	1,157,072	1,377,076	159,106	13.06%	1,413,440	36,364	2.64%
Total Parks & Recreation	4,075,655	5,062,297	5,535,322	5,412,997	5,753,688	218,366	3.94%	6,098,714	345,026	6.00%
Public Safety										
General Fund	6,065,991	5,667,288	6,338,349	6,338,349	7,290,159	951,810	15.02%	7,566,438	276,279	3.79%
Drug Seizure	2,557	74,289	671,920	578,359	38,980	(632,940)	-94.20%	38,980	-	0.00%
Total Public Safety	6,068,547	5,741,577	7,010,269	6,916,708	7,329,139	318,870	4.55%	7,605,418	276,279	3.77%
Public Works										
General Fund	1,674,030	1,726,495	2,368,843	1,707,829	2,166,570	(202,273)	-8.54%	2,270,473	103,903	4.80%
Surface Water Management	1,055,599	1,040,361	1,647,714	1,184,458	2,141,454	493,740	29.97%	2,120,330	(21,124)	-0.99%
Total Public Works	2,729,629	2,766,856	4,016,557	2,892,288	4,308,024	291,467	7.26%	4,390,803	82,779	1.92%
ARPA Fund	-	580,347	1,249,729	1,249,729	664,750	(584,979)	-46.81%	346,308	61,656	9.28%
Internal Service Funds	(78,216)	(241,661)	473,166	(451,132)	(217,196)	(690,362)	-145.90%	(61,806)	155,389	-71.54%
Department Totals	19,995,973	19,974,480	25,151,838	21,214,358	24,418,578	(733,260)	-2.92%	25,344,711	926,133	3.79%

Fund Totals

General Fund	17,742,335	17,107,559	19,891,339	17,495,873	20,413,514	522,175	2.63%	21,487,459	1,073,945	5.26%
Special Revenue Fund	2,557	654,637	1,921,649	1,828,088	703,730	(1,217,919)	-63.38%	385,288	(318,442)	-45.25%
Surface Water Management	1,055,599	1,040,361	1,647,714	1,184,458	2,141,454	493,740	29.97%	2,120,330	(21,124)	-0.99%
Lake Wilderness Golf Course	1,273,699	1,413,585	1,217,970	1,157,072	1,377,076	159,106	13.06%	1,413,440	36,364	2.64%
Internal Service Fund	(78,216)	(241,661)	473,166	(451,132)	(217,196)	(690,362)	-145.90%	(61,806)	155,389	-71.54%
Fund Totals	19,995,973	19,974,480	25,151,838	21,214,358	24,418,578	(733,260)	-2.92%	25,344,711	926,133	3.79%

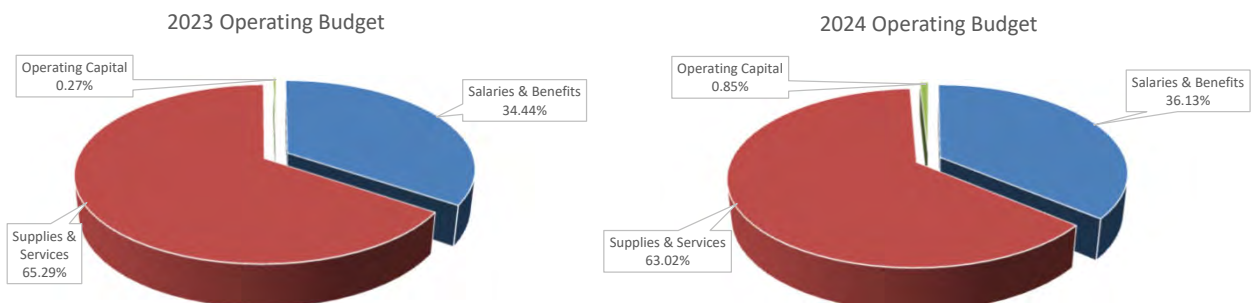
Operating Expenditures: All Departments, *continued*



Budget Summary: Operating Expenditures by Object Code

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
10 SALARIES	4,599,266	4,748,465	5,845,872	5,845,872	6,198,708	352,836	6.04%	6,775,807	577,098	9.31%
20 BENEFITS	1,655,123	1,475,684	2,148,959	2,148,959	2,273,691	124,732	5.80%	2,461,429	187,737	8.26%
30 SUPPLIES										
Office & Operating Supplies	275,756	315,301	314,540	314,540	336,496	21,956	6.98%	348,170	11,674	3.47%
Meals & Refreshments	6,053	13,770	30,740	30,740	31,055	315	1.02%	40,740	9,685	31.19%
Fuel Consumed	27,775	32,989	34,600	34,600	41,900	7,300	21.10%	38,712	(3,188)	-7.61%
Clothing and Footwear	-	-	-	-	11,000	11,000	100.00%	11,000	-	0.00%
Cost of Sales	128,685	178,090	143,400	143,400	173,800	30,400	21.20%	173,900	100	0.06%
Small Tools & Minor Equipment	74,028	186,490	146,860	146,860	139,840	(7,020)	-4.78%	135,453	(4,387)	-3.14%
Books & Minor Software	2,421	4,251	2,710	2,710	900	(1,810)	-66.79%	830	(70)	-7.78%
TOTAL SUPPLIES	514,719	730,891	672,850	672,850	734,991	62,141	9.24%	748,805	13,814	1.88%
40 OTHER SERVICES & CHARGES										
Professional Services	1,869,956	2,365,407	3,994,729	3,994,729	3,745,059	(249,670)	-6.25%	3,431,803	(313,256)	-8.36%
Information Services	1,137,768	937,892	1,051,180	1,051,180	1,013,322	(37,858)	-3.60%	1,061,479	48,157	4.75%
Telephone & Internet	12,516	11,941	11,090	11,090	12,200	1,110	10.01%	12,200	-	0.00%
Postage	6,005	17,591	16,740	16,740	8,415	(8,325)	-49.73%	8,840	425	5.05%
Travel	2,071	3,086	14,520	14,520	34,750	20,230	139.33%	25,280	(9,470)	-27.25%
Meals & Lodging	4,031	6,128	13,700	13,700	38,850	25,150	183.58%	39,300	450	1.16%
Training	16,500	25,935	39,050	39,050	54,275	15,225	38.99%	52,915	(1,360)	-2.51%
Advertising	37,013	32,855	53,670	53,670	70,003	16,333	30.43%	71,011	1,008	1.44%
Rentals & Leases	89,382	137,337	134,230	134,230	139,085	4,855	3.62%	144,137	5,052	3.63%
Building Rental	332,048	312,032	342,630	342,630	324,390	(18,240)	-5.32%	329,410	(5,020)	-1.55%
Vehicle Rental	97,381	303,452	435,000	435,000	248,570	(186,430)	-42.86%	211,149	(37,421)	-15.05%
Equipment Replacement	285,477	287,089	330,000	330,000	279,204	(50,796)	-15.39%	279,204	-	0.00%
Insurance	170,669	168,981	188,510	188,510	255,701	67,191	35.64%	303,826	48,125	18.82%
Utilities	269,019	279,327	292,960	292,960	296,750	3,790	1.29%	311,850	15,100	5.09%
Repairs & Maintenance	58,223	92,049	70,450	70,450	156,000	85,550	121.43%	134,275	(21,725)	-13.93%
Intergovernmental Services	7,445,459	7,165,001	7,756,050	7,756,050	7,778,831	22,781	0.29%	8,040,294	261,463	3.36%
Taxes & Assessments	59,238	116,200	48,010	48,010	95,500	47,490	98.92%	97,854	2,354	2.46%
Miscellaneous	1,248,084	296,786	336,970	336,970	350,862	13,892	4.12%	367,622	16,760	4.78%
Community Service Grants	-	350,550	455,170	455,170	423,480	(31,690)	-6.96%	440,411	16,931	4.00%
TOTAL OTHER SERVICES & CHARGES	13,140,840	12,909,640	15,584,659	15,584,659	15,325,247	(259,412)	538%	15,362,860	37,613	0.25%
60 OPERATING CAPITAL	104,456	77,494	291,560	291,560	65,250	(226,310)	-77.62%	216,640	151,390	232.02%
80 DEBT SERVICE COST	-	-	-	-	-	-	0.00%	-	-	0.00%
00 COST ALLOCATION	(34,494)	3,732	(63,000)	(63,000)	13,000	76,000	-121%	13,000	-	0%
TOTAL OPERATING EXPENDITURES	19,979,910	19,945,905	24,480,900	24,480,900	24,610,888	129,988	0.53%	25,578,540	967,653	3.93%

*Effective January 1, 2019, BARS implemented a change to remove object code 50, Intergovernmental Expenditures. Intergovernmental Expenditures are housed in Other Services & Charges.



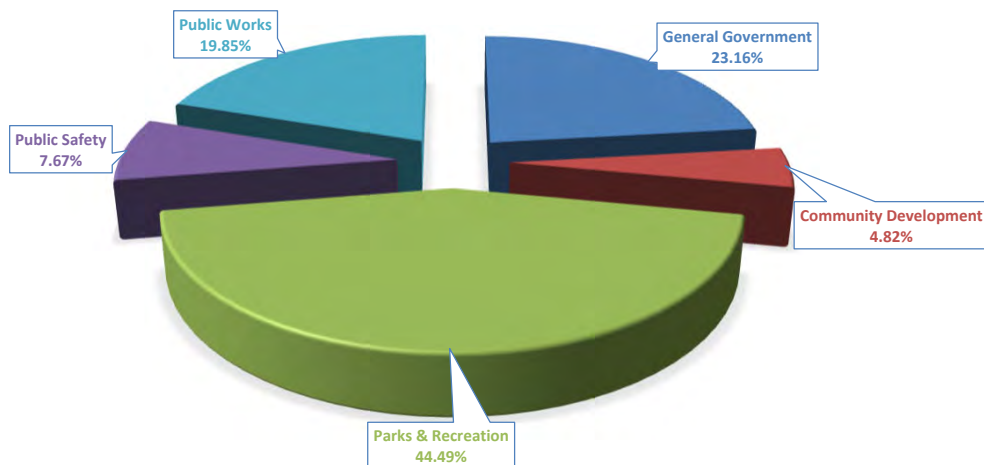
Budget Summary: Professional Services by Department

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2022 Budget		2024 Budget	Increase (Decrease) from 2023 Budget	
			Budget	Est. Actual		\$	%		\$	%
City Council										
Other Professional Services	-	4,900	6,000	6,000	5,000	(1,000)	0.00%	5,000	-	0.00%
Management Consulting		2,956	3,000	3,000	5,000	2,000	66.67%	5,000	-	0.00%
For the Love of Maple Valley	-	-	12,000	12,000	12,000	-	0.00%	12,000	-	0.00%
	-	7,856	21,000	21,000	22,000	1,000	66.67%	22,000	-	0.00%
City Manager										
Other Professional Services	-	-	15,000	15,000	10,000	(5,000)	-33.33%	10,000	-	0.00%
General Lobbyist Services	36,000	39,600	36,000	36,000	42,000	6,000	16.67%	42,000	-	0.00%
Ironman Triathlon	-	-	-	-	50,000	50,000	100.00%	50,000	-	100.00%
	36,000	39,600	51,000	51,000	102,000	1,000	-16.67%	102,000	-	100.00%
Economic Development										
Other Professional Services	44,051	58,791	20,000	20,000	43,000	23,000	115.00%	23,180	(19,820)	-46.09%
Economic Development Consulting	-	-	10,000	10,000	45,000	35,000	350.00%	45,000	-	0.00%
Transportation Services	-	-	1,500	1,500	1,500	-	0.00%	1,500	-	0.00%
Management Consulting	-	-	-	-	1,500	1,500	100.00%	-	(1,500)	0.00%
	44,051	58,791	31,500	31,500	91,000	59,500	565.00%	69,680	(21,320)	0.00%
Human Resources										
Management Consulting	-	59,448	8,000	8,000	-	(8,000)	-100.00%	-	-	0.00%
Student program	-	-	-	-	66,500	66,500	0.00%	113,000	46,500	100.00%
REACH	-	-	-	-	26,000	26,000	100.00%	27,000	1,000	200.00%
Community Health Fair	-	-	-	-	6,000	6,000	200.00%	6,500	500	300.00%
Legal Investigation Consulting	-	-	1,000	1,000	2,500	1,500	0.00%	5,000	2,500	100.00%
Wage & Salary Survey	-	-	20,000	20,000	-	(20,000)	-100.00%	20,000	20,000	0.00%
FSA/HAS Administration Services	795	1,061	1,500	1,500	2,000	500	33.33%	2,000	-	0.00%
	795	60,509	30,500	30,500	103,000	72,500	133.33%	173,500	70,500	68.45%
Administrative Services										
Other Professional Services	-	-	8,180	3,200	6,000	(2,180)	-26.65%	6,000	-	0.00%
Community Survey Services	-	-	-	35,029	-	-	0.00%	30,000	30,000	0.00%
	-	-	8,180	38,229	6,000	(2,180)	-26.65%	36,000	30,000	0.00%
City Clerk										
Records Management Services	3,675	25,631	6,000	6,000	5,500	(500)	-8.33%	6,000	500	9.09%
Municipal Code Update Services	5,536	4,335	5,000	5,000	5,000	-	0.00%	5,500	500	10.00%
Newsletter	-	-	-	-	5,000	5,000	0.00%	5,000	-	0.00%
	9,212	29,966	11,000	11,000	15,500	4,500	-8.33%	16,500	1,000	6.45%
City Attorney										
General Legal Counsel	215,893	225,840	234,880	234,880	258,359	23,479	10.00%	268,700	10,341	4.00%
	215,893	225,840	234,880	234,880	258,359	23,479	10.00%	268,700	10,341	4.00%
Finance										
Other Professional Services	10,913	15,413	3,000	3,000	14,000	11,000	366.67%	14,000	-	0.00%
Fiscal Agent Services	427	300	600	600	600	-	0.00%	600	-	0.00%
Banking Services	13,947	16,417	20,000	20,000	20,000	-	0.00%	20,000	-	0.00%
	25,286	32,130	23,600	23,600	34,600	11,000	366.67%	34,600	-	0.00%
Community Development										
Other Professional Services	-	21,974	-	-	125,000	125,000	0.00%	-	(125,000)	0.00%
Downtown Visioning	117,889	900	-	3,520	-	-	0.00%	-	-	0.00%
Hearing Examiner Services	1,200	4,163	5,000	5,000	5,000	-	0.00%	5,000	-	0.00%
Plan Review Services	-	-	-	-	70,000	70,000	0.00%	70,000	-	0.00%
Banking Services	3,934	4,790	3,500	3,500	3,500	-	0.00%	3,500	-	0.00%
	123,022	31,827	8,500	12,020	203,500	195,000	0.00%	78,500	(125,000)	0.00%
Public Safety										
Other Professional Services	1,850	574	1,500	1,500	2,498	998	66.53%	2,658	160	6.41%
Cleaning Services	-	-	280	280	280	-	0.00%	280	-	0.00%
Judge Services	21,720	22,200	24,000	24,000	24,000	-	0.00%	24,000	-	0.00%
Public Defender Services	45,000	45,000	60,000	60,000	60,000	-	0.00%	60,000	-	0.00%
Prosecution Services	125,004	125,004	127,500	127,500	127,500	-	0.00%	127,500	-	0.00%
Domestic Violence Advocate Services	325	-	10,000	10,000	10,000	-	0.00%	10,000	-	0.00%
	193,899	192,778	223,280	223,280	224,278	998	66.53%	224,438	160	0.07%

Budget Summary: Professional Services by Department, *continued*

					2023 Budget	Increase (Decrease)		2024 Budget	Increase (Decrease)	
	2020	2021	2022			from 2022 Budget			from 2023 Budget	
	Actual	Actual	Budget	Est. Actual		\$	%		\$	%
Parks & Recreation										
Other Professional Services	37,559	105,334	89,550	89,550	96,000	6,450	7.20%	97,000	1,000	1.04%
Banking Services	18,098	25,697	27,000	27,000	27,760	760	2.81%	30,536	2,776	10.00%
Tree Removal Services	7,276	5,979	12,000	12,000	12,000	-	0.00%	12,000	-	0.00%
Contracted Staff	-	-	5,530	5,530	9,760	4,230	76.49%	10,890	1,130	11.58%
Cleaning Services	-	3,140	4,000	4,000	5,000	1,000	25.00%	5,000	-	0.00%
Contracted Instructors & Officials	25,394	114,771	153,550	153,550	173,600	20,050	13.06%	182,750	9,150	5.27%
Special Event Services	16,568	10,532	39,750	39,750	40,000	250	0.63%	42,600	2,600	6.50%
Transportation Services	-	8,025	17,000	17,000	19,200	2,200	12.94%	21,040	1,840	9.58%
Special Event Entertainment	6,549	12,894	21,000	21,000	19,000	(2,000)	-9.52%	19,600	600	3.16%
	111,444	286,371	369,380	369,380	402,320	32,940	128.61%	421,416	19,096	4.75%
Public Works										
Other Professional Services	12,194	35,127	60,000	60,000	80,000	20,000	33.33%	67,000	(13,000)	-16.25%
Plan Review Services	26,236	13,988	-	-	-	-	0.00%	-	-	0.00%
Traffic Control Counts	-	4,250	10,000	10,000	10,000	-	0.00%	10,000	-	0.00%
Transportation Studies & Concurrency	28,259	28,844	122,000	122,000	30,000	(92,000)	-75.41%	30,000	-	0.00%
Tree Removal Services	3,801	7,066	16,000	16,000	16,000	-	0.00%	16,000	-	0.00%
Backflow Prevention Services	675	495	1,000	1,000	1,000	-	0.00%	1,000	-	0.00%
Solid Waste Event Services	44,244	34,702	53,000	53,000	50,000	(3,000)	-5.66%	53,000	3,000	0.00%
Clean Air Assessments	18,432	18,783	20,000	20,000	19,850	(150)	-0.75%	20,450	600	0.00%
	133,840	143,255	282,000	282,000	206,850	(75,150)	-48.49%	197,450	(9,400)	0.00%
Surface Water Management										
Aquatic Plant Education Services	2,512	1,348	-	-	2,800	2,800	0.00%	2,900	100	3.57%
Aquatic Plant Evaluation Services	1,629	-	-	-	3,600	3,600	0.00%	3,700	100	2.78%
Aquatic Plant Treatment Services	9,041	-	-	-	27,000	27,000	0.00%	28,000	1,000	3.70%
Other Professional Services	-	26,370	112,500	112,500	138,000	25,500	22.67%	43,000	(95,000)	-68.84%
Tree Removal Services	-	179	10,300	10,300	8,000	(2,300)	-22.33%	8,500	500	6.25%
Street Sweeping Services	58,180	62,394	61,800	61,800	70,000	8,200	13.27%	75,000	5,000	7.14%
Vactoring Services	130,132	44,004	102,500	102,500	145,000	42,500	41.46%	195,000	50,000	34.48%
NPDES Training	-	-	3,200	3,200	3,500	300	9.38%	3,500	-	0.00%
NPDES Monitoring & Assessment	-	-	13,000	13,000	-	(13,000)	-100.00%	-	-	0.00%
	201,494	134,296	303,300	303,300	397,900	94,600	-35.56%	359,600	(38,300)	0.00%
Lake Wilderness Golf Course										
Other Professional Services	12,457	24,880	38,860	38,860	34,400	(4,460)	-11.48%	34,400	-	0.00%
Management Services	106,964	119,690	104,040	104,040	116,000	11,960	11.50%	115,000	(1,000)	-0.86%
Banking Services	45,639	54,153	35,000	35,000	55,000	20,000	57.14%	55,000	-	0.00%
Contracted Staff	548,863	624,906	547,980	547,980	655,000	107,020	19.53%	690,000	35,000	5.34%
Payroll & Persnnel Services	1,478	397	-	-	-	-	0.00%	-	-	0.00%
Cleaning Services	820	1,694	3,620	3,620	2,000	(1,620)	-44.75%	2,000	-	0.00%
Security Services	1,424	3,170	-	-	3,500	3,500	0.00%	3,500	-	0.00%
Software Maintenance & Support	6,864	6,561	-	-	7,000	7,000	0.00%	7,000	-	0.00%
	724,509	835,450	729,500	729,500	872,900	143,400	31.94%	906,900	34,000	3.90%
	1,819,445	2,078,668	2,327,620	2,361,189	2,940,207	564,767	1259.71%	2,911,284	(58,923)	-2.00%

2023 - 2024 PROFESSIONAL SERVICES BY DEPARTMENT



Budget Summary: Intergovernmental Services by Department

	2020 Actual	2021 Actual	2022		2023 Budget	Increase (Decrease) from 2023 Budget		2024 Budget	Increase (Decrease) from 2024 Budget	
			Budget	Est. Actual		\$	%		\$	%
City Clerks										
Records Retention	-	-	25,000	25,000	25,000	-	0.00%	25,000	-	0.00%
Election Services	985	80,946	80,946	80,946	195,000	114,054	140.90%	188,000	(7,000)	-3.59%
	985	80,946	105,946	105,946	220,000	114,054	107.65%	213,000	(7,000)	-3.18%
Finance										
Audit Services	45,489	58,292	54,000	54,000	55,000	1,000	1.85%	58,000	3,000	5.45%
	45,489	58,292	54,000	54,000	55,000	1,000	1.85%	58,000	3,000	5.45%
Community Development										
School Impact Fees	1,281,546	969,549	1,100,000	1,100,000	146,482	(953,518)	-86.68%	146,482	-	0.00%
MVFLS Services	11,678	94,545	20,000	20,000	20,000	-	0.00%	20,000	-	0.00%
Fire Impact Fees	391,032	485,768	275,000	275,000	253,758	(21,242)	-7.72%	253,758	-	0.00%
	1,684,256	1,549,862	1,395,000	1,395,000	420,240	(974,760)	-69.88%	420,240	-	0.00%
Police										
Sheriff Services	5,266,739	4,921,398	5,505,000	5,505,000	6,341,045	836,045	15.19%	6,597,252	256,207	4.04%
Licenses & Permits	-	-	100	100	150	50	50.00%	150	-	0.00%
Animal Control Services	34,990	20,747	42,250	42,250	43,750	1,500	3.55%	43,750	-	0.00%
WTSC Special Emphasis	5,300	1,001	10,000	10,000	10,000	-	0.00%	10,000	-	0.00%
Jail Services	152,522	162,292	199,000	199,000	199,000	-	0.00%	199,000	-	0.00%
Court Services	182,303	196,782	189,700	189,700	186,000	(3,700)	-1.95%	189,700	3,700	1.99%
	5,641,855	5,302,220	5,946,050	5,946,050	6,779,945	833,895	14.02%	7,039,852	259,907	3.83%
Parks & Recreation										
Licenses & Permits	-	485	600	600	-	(600)	-100.00%	-	-	0.00%
	-	485	600	600	-	(600)	-100.00%	-	-	0.00%
Public Works										
Licenses & Permits	-	34	170	170	170	-	0.00%	170	-	0.00%
Street Maintenance	-	22,530	65,000	65,000	105,000	40,000	61.54%	105,000	-	0.00%
MVFLS Services	-	-	200	200	200	-	0.00%	200	-	0.00%
	-	22,564	65,370	65,370	105,370	40,000	61.19%	105,370	-	0.00%
Human Services										
Drug & Alcohol Pre-Assessment	-	7,977	-	-	-	-	0.00%	-	-	0.00%
	-	7,977	-	-	-	-	0.00%	-	-	0.00%
Surface Water Management										
Lake Management	-	64,273	101,534	101,534	51,500	(50,034)	0.00%	53,500	2,000	3.88%
King County Debt Service	8,570	9,606	3,600	3,600	10,190	6,590	183.06%	10,500	310	3.04%
King County Billing & Collection Fees	17,816	36,170	35,000	35,000	38,100	3,100	8.86%	39,500	1,400	3.67%
WRIA 8 Agreement	1,037	1,037	1,100	1,100	1,133	33	3.00%	1,167	34	3.00%
WRIA 9 Agreement	8,910	9,100	8,600	8,600	10,403	1,803	20.97%	10,715	312	3.00%
Licenses & Permits	36,542	21,764	31,000	31,000	34,500	3,500	11.29%	34,500	-	0.00%
Technical Services	-	-	7,300	7,300	38,000	30,700	420.55%	39,000	1,000	2.63%
	72,875	141,950	188,134	188,134	183,826	(4,308)	-2.29%	188,882	5,056	2.75%
Lake Wilderness Golf Course										
Licenses & Permits	-	705	950	950	950	-	0.00%	950	-	0.00%
	-	705	950	950	950	-	0.00%	950	-	0.00%
	7,445,459	7,165,000	7,756,050	7,756,050	7,765,331	-	0.00%	8,026,294	-	0.00%

City Council



Playground dedicated to former council member Linda Olson, Summit Park

City Council



Mission Statement

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

Department Overview

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

Major Activities

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

Significant Budget Issues

- None

2021/2022 Accomplishments

- ✓ Provided ARPA funding for local businesses
- ✓ Provided ARPA funding to support non-profits
- ✓ Successfully hosted two years of IRONMAN 70.3 event
- ✓ Helped advocate and receive all the funding for the completion of State Route 18
- ✓ Provided funding and support to improve Witte Road
- ✓ Shifted Council Meetings to hybrid to allow for more attendance from the public and funded the necessary equipment/infrastructure to make that happen
- ✓ Advocated at the State for improvements related to Public Safety regulations

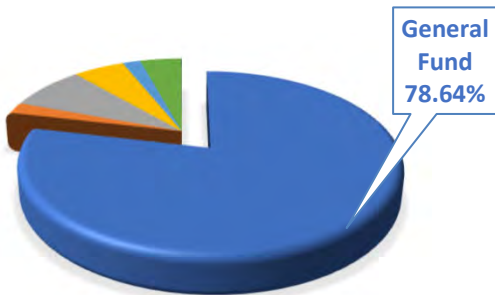
2023/2024 Goals

- ◇ Support local businesses and non-profits
- ◇ Partner with TSD on Mental Health Awareness and Education
- ◇ Host the 3rd IRONMAN 70.3 event
- ◇ Continue to make progress on State Route 169 and advocate for more state funding
- ◇ Support the construction of a new clubhouse at the Lake Wilderness Golf Course
- ◇ Implement new Downtown Standards
- ◇ Further activate the Legacy Site

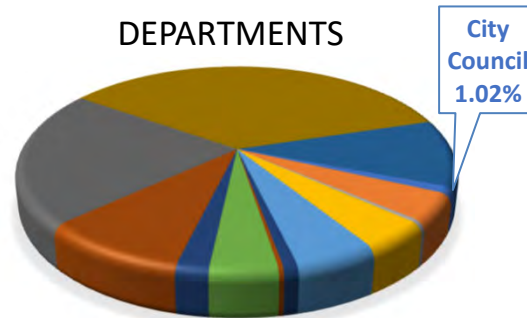


City Council

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

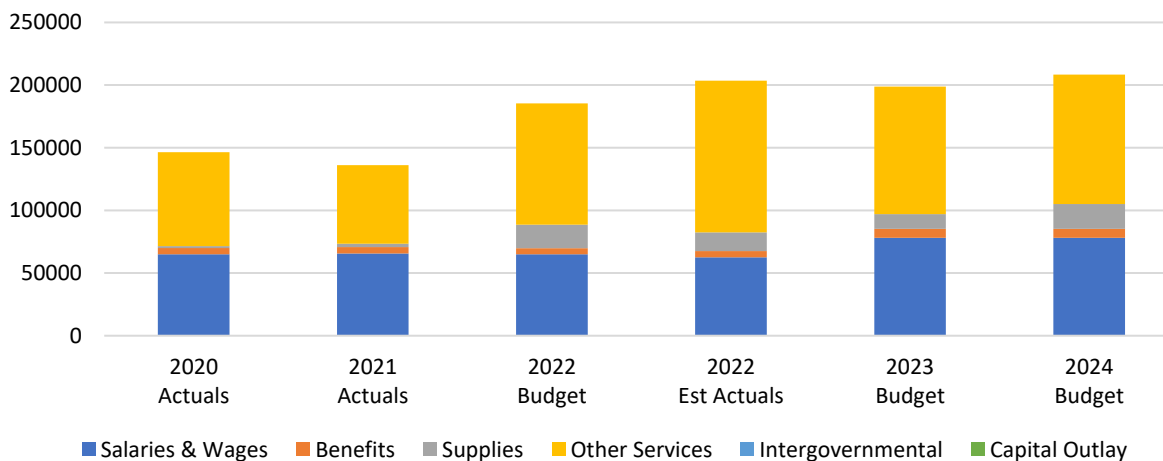


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	64,920	65,669	64,920	62,552	78,132	78,132
Benefits	5,096	5,046	4,940	4,943	6,425	6,472
Supplies	1,448	2,673	18,750	15,026	11,750	19,750
Other Services	75,018	62,674	96,770	120,945	117,604	109,209
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	146,481	136,062	185,380	203,466	213,911	213,563

Total Operating Expenditures by Year



City Council



Account Number	Description	2023 Budget	2024 Budget
City Council			
001-1101000-51160-110100	Salaries & Wages	\$ 78,132	\$ 78,132
001-1101000-51160-210100	Benefits	6,425	6,472
001-1101000-51160-310010	Office & Operating Supplies	1,000	1,000
001-1101000-51160-310030	Meals & Refreshments	3,000	3,000
001-1101000-51160-350100	Small Tools & Minor Equipment	200	200
001-1101000-51160-410100	Advertising	500	500
001-1101000-51160-410900	Other Professional Services	5,000	5,000
001-1101000-51160-419020	PD OT for Council Meetings	5,000	5,000
001-1101000-51160-419930	IT Allocation	13,073	14,098
001-1101000-51160-430100	Travel	11,500	1,500
001-1101000-51160-430200	Meals & Lodging	500	500
001-1101000-51160-459200	IT Equipment Replacement	9,000	9,000
001-1101000-51160-490111	AWC	19,770	20,170
001-1101000-51160-490112	Puget Sound Regional Council	10,011	10,191
001-1101000-51160-490113	Sound Cities	21,000	21,000
001-1101000-51160-490250	Registration & Training	3,000	3,000
		\$ 187,111	\$ 178,763
Volunteer Recognition			
001-1101010-51160-310030	Meals & Refreshments	-	8,000
		\$ -	\$ 8,000
Council Retreat			
001-1101020-51160-310030	Meals & Refreshments	3,000	3,000
001-1101020-51160-411000	Consultant	5,000	5,000
		\$ 8,000	\$ 8,000
Town Hall Meeting			
001-1101030-51160-310010	Office & Operating Supplies	250	250
001-1101030-51160-310030	Meals & Refreshments	1,200	1,200
001-1101030-51160-350100	Small Tools & Minor Equipment	100	100
001-1101030-51160-410100	Advertising	750	750
		\$ 2,300	\$ 2,300

*Volunteer Appreciation is done every other year

City Council, *continued*



Account Number	Description	2023 Budget	2024 Budget
For the Love of Maple Valley			
001-1101060-51160-310010	Office & Operating Supplies	\$ 1,500	\$ 1,500
001-1101060-51160-310030	Meals & Refreshments	1,000	1,000
001-1101060-51160-350100	Small Tools & Minor Equipment	500	500
001-1101060-51160-410100	Advertising	1,500	1,500
001-1101060-51160-410900	Other Professional Services*	12,000	12,000
		\$ 16,500	\$ 16,500

*Facilitator for Community Event

City Council Grand Total	\$ 213,911	\$ 213,563

City Manager



Maple Valley Days parade 2022, Witte Road



City Manager

Mission Statement

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

Department Overview

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

Major Activities

- Identify & direct resources to assist the City in accomplishing programmed improvements and daily operations
- Coordinates & maintains relationships with other governmental jurisdictions
- Coordinates & maintains relationships with community partners
- Staff assistance to the Economic Development Commission
- City Attorney by Contract

Significant Budget Issues

- None

2021/2022 Accomplishments

- ✓ Hired new Finance Director
- ✓ Increased City's social media presence
- ✓ Increased City's public art portfolio
- ✓ Served on the Sound Cities Association Board of Directors
- ✓ Served on Maple Valley Food Bank & Emergency Services board
- ✓ Coordinated with King County Cedar to Green River Trail capital fund from paving existing to extending the gravel trail to the south connecting with the Black Diamond Open Space
- ✓ In partnership with IRONMAN, King County, Black Diamond, and Renton, hosted two successful 70.3 events
- ✓ Provided oversight and direction as the City navigated the COVID-19 pandemic, while continuing to provide service to our community
- ✓ Continued to foster community relationships with residents, community partners, peer cities, and regional partners
- ✓ Held a Diversity, Equity, and Inclusion training for all staff

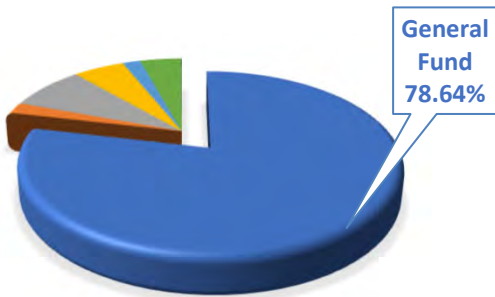
2023/2024 Goals

- ◇ Strive to grow the City's partnership with Tahoma
- ◇ Work with the Black Diamond Chamber of Commerce to maximize usage of their website for tourism
- ◇ Assist Council in finalizing Downtown Standards
- ◇ Work with King County on the sale and development of Summit Property
- ◇ Support increased Emergency Management training for all staff
- ◇ Host the 3rd IRONMAN 70.3 event
- ◇ Look for ways to increase communication methods with residents
- ◇ Work with Economic Development Commission to support existing businesses and attract new businesses

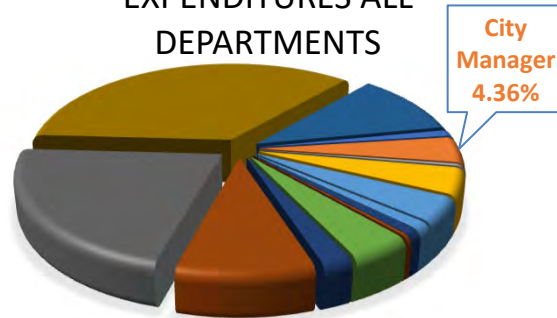


City Manager

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

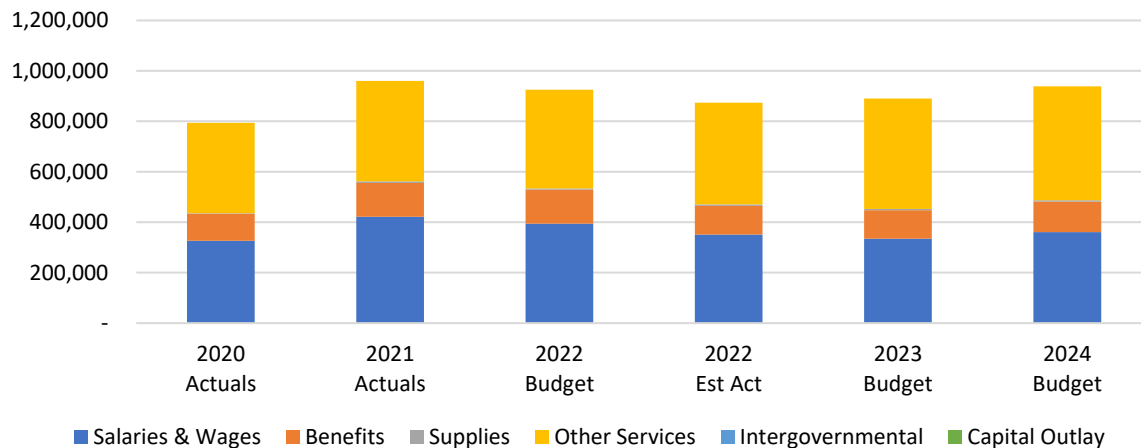


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	326,091	421,583	394,114	351,039	334,463	360,531
Benefits	107,689	133,608	135,459	113,707	113,165	121,177
Supplies	1,540	6,253	4,130	5,655	5,286	5,308
Other Services	358,795	398,349	391,280	403,584	437,635	451,315
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	794,115	959,793	924,983	873,984	890,548	938,331

Total Operating Expenditures by Year



City Manager



Account Number	Description	2023 Budget	2024 Budget
City Manager			
001-1201000-51310-110100	Salaries & Wages	\$ 328,463	\$ 354,531
001-1201000-51310-160010	Vehicle Allowance	6,000	6,000
001-1201000-51310-210100	Benefits	113,165	121,177
001-1201000-51310-310010	Office & Operating Supplies	250	250
001-1201000-51310-310020	Supplies Allocation	556	578
001-1201000-51310-310030	Meals & Refreshments	2,000	2,000
001-1201000-51310-350100	Small Tools & Minor Equipment	600	600
001-1201000-51310-410100	Advertising	200	200
001-1201000-51310-410900	Other Professional Services*	10,000	10,000
001-1201000-51310-412080	General Lobbyist	42,000	42,000
001-1201000-51310-419920	IT Pass-Thru Allocation	4,640	4,690
001-1201000-51310-419930	IT Allocation	26,989	28,849
001-1201000-51310-420200	Postage	495	520
001-1201000-51310-430100	Travel	1,000	1,000
001-1201000-51310-430200	Meals & Lodging	1,500	1,500
001-1201000-51310-451010	Building Rental	27,680	28,100
001-1201000-51310-460100	Liability Insurance	4,926	5,910
001-1201000-51310-490100	Dues, Subscriptions & Memberships	2,870	2,870
001-1201000-51310-490230	Background Checks	26	26
001-1201000-51310-490250	Registration & Training	1,200	1,200
001-1201000-51310-499900	Other Miscellaneous	400	400
		\$ 574,959	\$ 612,401

Public Arts Commission			
001-1202020-51320-310010	Office & Operating Supplies	1,130	1,130
001-1202020-51320-310030	Meals & Refreshments	500	500
001-1202020-51320-350100	Small Tools & Minor Equipment	250	250
001-1202020-51320-410100	Advertising	250	250
001-1202020-51320-410900	Other Professional Services	5,000	5,000
001-1202020-51320-490100	Dues, Subscriptions, & Memberships	100	100
		\$ 7,230	\$ 7,230

City Attorney			
001-1501000-51530-412123	Outside Legal Counsel	258,359	268,700
		\$ 258,359	\$ 268,700

*Supporting Diversity, Equity, and Inclusion work

City Manager, *continued*



Account Number	Description	2023 Budget	2024 Budget
Ironman Triathlon			
001-4502040-57390-410900	Other Professional Services	50,000	50,000
		\$ 50,000	\$ 50,000

City Manager Grand Total	\$ 890,548	\$ 938,331



Economic Development

Mission Statement

To encourage economic development and support existing businesses and residents to enhance the quality of life in Maple Valley.

Department Overview

The Economic Development Department is responsible for planning, organizing, and directing activities which enhance the economic development efforts for the City. Activities include, policy recommendations and implementation, marketing, recruiting, and assisting existing and new businesses within Maple Valley.

Major Activities

- Coordinate and manage the City's Economic Development Commission
- Implement the adopted Economic Development Plan
- Establish relationships with prospective developers, businesses, community, advisory groups, other governmental agencies, citizen groups, and citizens
- Serve as the City's liaison to the business community, Chamber of Commerce, economic development advisory boards, economic development agencies, and governmental agencies
- Coordinates policy recommendations, implementation, marketing, recruiting, and assisting existing and new businesses within Maple Valley

Significant Budget Issues

- None

2021/2022 Accomplishments

- ✓ Implemented new City Brand
- ✓ Updated Economic Development Commission goals
- ✓ Seek grants for Economic Development projects
- ✓ Developed a Small Business Growth Strategy
- ✓ Implemented new brand on wayfinding signs
- ✓ Researched ways to increase Maple Valley's exposure
- ✓ Increased employment opportunities within Maple Valley
- ✓ Updated the Economic Development section of the City's Comprehensive Plan
- ✓ Updated the Economic Development section of the City's website
- ✓ Developed key business partnerships within Maple Valley
- ✓ Enhanced business development and education programs
- ✓ Identified zoning and long range planning opportunities
- ✓ Identified opportunities for Legacy site and Summit Place
- ✓ Business retention, expansion, and resiliency programs

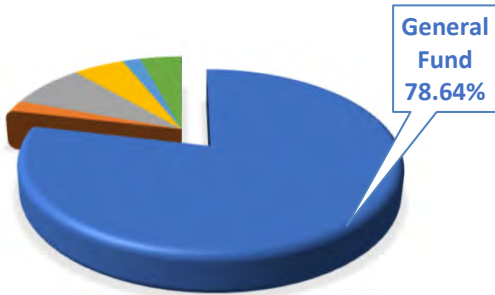
2023/2024 Goals

- ◇ Seek grants for Economic Development projects
- ◇ Implement and refine the Pitch and Pivot business support program
- ◇ Continue to coordinate with Planning Commission
- ◇ Update the Economic Development Element of the City's Comprehensive Plan
- ◇ Increase public outreach
- ◇ Conduct a Targeted Marketing Pitch to new Downtown businesses
- ◇ Increase resource visibility - add links to website
- ◇ Host a business networking summit for developers
- ◇ Increase collaboration with Chamber
- ◇ Host a public event to share EDC work

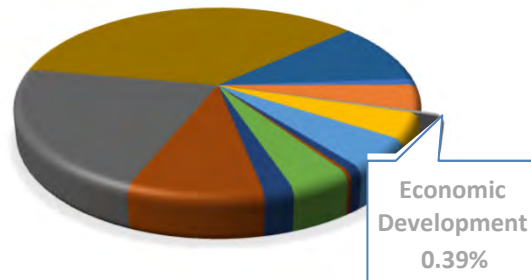


Economic Development

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

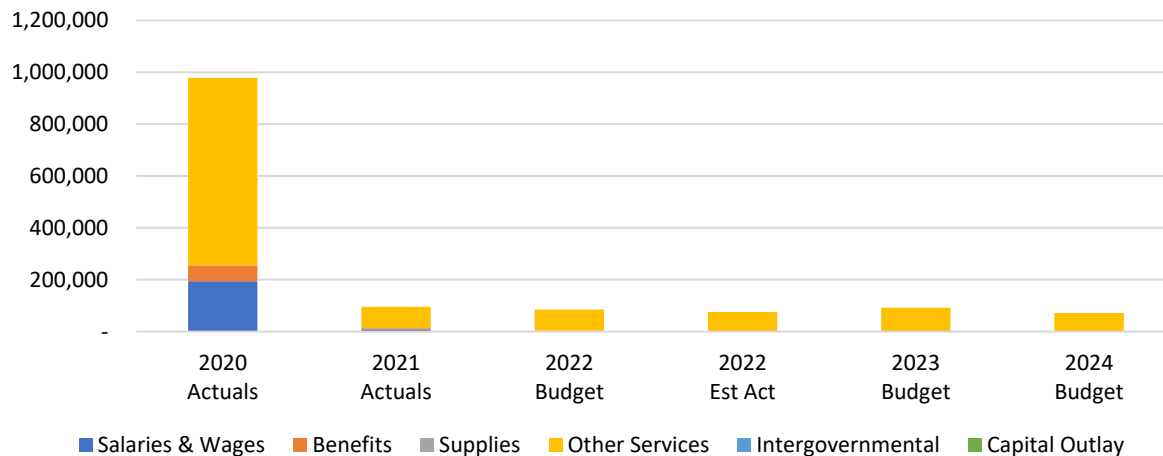


2023-2024
OPERATING EXPENDITURES
ALL DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	194,362	8,701	-	-	-	-
Benefits	61,031	4,238	-	-	-	-
Supplies	318	242	2,610	1,019	2,300	2,300
Other Services	722,535	82,487	82,400	74,682	89,150	69,150
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	978,247	95,668	85,010	75,702	91,450	71,450

Total Operating Expenditures by Year





Economic Development

Account Number	Description	2023 Budget	2024 Budget
Economic Development			
001-1201010-55870-310010	Office & Operating Supplies	\$ 200	\$ 200
001-1201010-55870-310030	Meals & Refreshments	1,500	1,500
001-1201010-55870-350100	Small Tools & Minor Equipment	500	500
001-1201010-55870-350200	Books & Minor Software	100	100
001-1201010-55870-410100	Advertising	1,000	1,000
001-1201010-55870-410900	Other Professional Services*	32,000	12,000
001-1201010-55870-411010	Economic Development Consultant**	45,000	45,000
001-1201010-55870-412152	Transporation Services	1,500	1,500
001-1201010-55870-430100	Travel	500	500
001-1201010-55870-430200	Meals & Lodging	200	200
001-1201010-55870-451000	Rentals & Leases	80	80
001-1201010-55870-451020	Office Equipment Rental	170	170
001-1201010-55870-490100	Dues, Subscriptions & Memberships***	5,000	5,000
		\$ 87,750	\$ 67,750

Chamber of Commerce			
001-1202010-51320-451011	Lake Wilderness Lodge Rental	3,700	3,700
		\$ 3,700	\$ 3,700

*Covers business survey (\$10k), business navigation program (\$10k), and Green River College consulting (\$12k)

**Placer Platform (\$20k), Local Intel (\$10k), and UW Consultant (\$15k)

***Greater Seattle Partners

Economic Development Grand Total	\$ 91,450	\$ 71,450

Human Resources



City staff and council members participating in a litter pick, City Hall



Human Resources

Mission Statement

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

Department Overview

The Human Resources Department is comprised of 3.15 FTEs that handle the full employment life cycle for the City. The process includes recruitment, interview and selection, onboarding new employees, employee relations, and separation of employment both voluntary and involuntary. Human Resources is also responsible for the update and creation of employment policies (both federal and state), and mediation to conflict resolution, investigations, Wellness, Employee Recognition and Community Resource programs, and all aspects of the City's risk management program (including Workplace Health & Safety).

Major Activities

- Staff recruitment and selection
- Employee relations
- Classification and compensation
- Employee training and professional development
- Employee benefits
- Diversity, Equity, Inclusion & Justice (DEIJ) initiatives
- Volunteer coordination
- Risk management
- Employee Wellness Program
- Workplace health and safety
- Mental Health programs & events (School & Community)
- Policy development

Significant Budget Issues

- Growth within the City departments and overall program requirements has created workload issues.

2021/2022 Accomplishments

- ✓ Updated the Employee Handbook Policies & Procedures
- ✓ Completed WCIA liability exposure and other audit requirements
- ✓ Completed onboarding of 150+ full-time, part-time, and seasonal employees
- ✓ Converted HR forms from paper to online
- ✓ Received WellCity Award, reducing benefit costs by 2% for both 2021 and 2022
- ✓ Completed Comprehensive Salary Survey in 2022
- ✓ Revised performance evaluation system

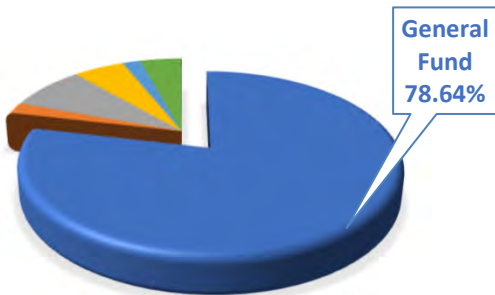
2023/2024 Goals

- ◇ Enhance Volunteer programs, organization, and structure
- ◇ Build comprehensive training and development programs
- ◇ Inclusion of DEIJ initiatives into designated systems and programs
- ◇ Maintain updated Employee Handbook Policies & Procedures
- ◇ Complete Comprehensive Salary Survey in 2024
- ◇ Provide additional framework for risk management
- ◇ Complete review of City benefits
- ◇ Revise Accident Prevention & Safety manual

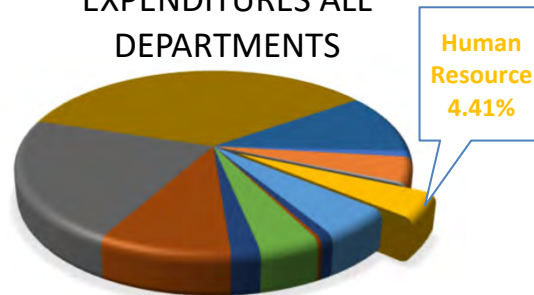


Human Resources

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

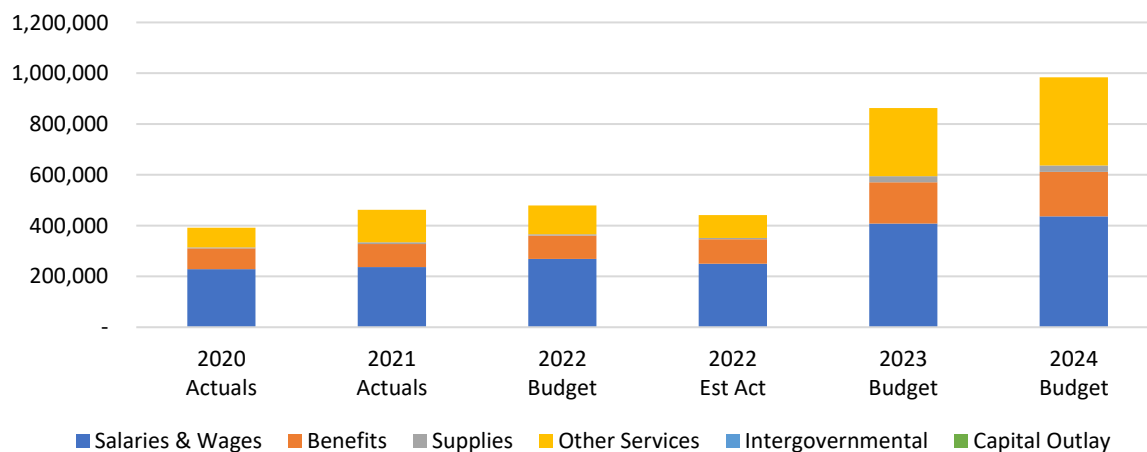


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	228,465	236,257	268,571	249,583	407,597	436,295
Benefits	81,672	90,973	92,332	96,674	163,068	175,013
Supplies	3,924	6,730	4,620	4,888	23,668	25,059
Other Services	77,339	128,096	113,870	90,272	268,130	347,601
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	391,400	462,055	479,393	441,417	862,463	983,968

Total Operating Expenditures by Year





Human Resources

Account Number	Description	2023 Budget	2024 Budget
Human Resources			
001-1301000-51810-110100	Salaries & Wages	\$ 274,952	\$ 299,860
001-1301000-51810-110120	Salaries & Wages - LPT/Temp*	40,976	36,339
001-1301000-51810-210100	Benefits	113,488	121,875
001-1301000-51810-310010	Office & Operating Supplies	400	450
001-1301000-51810-310020	Supplies Allocation	718	747
001-1301000-51810-310030	Meals & Refreshments	500	500
001-1301000-51810-350100	Small Tools & Minor Equipment	1,000	1,000
001-1301000-51810-350200	Books & Minor Software	100	-
001-1301000-51810-410100	Advertising	150	150
001-1301000-51810-411020	Legal Investigation Consulting	2,500	2,500
001-1301000-51810-411030	Wage & Salary Survey	-	20,000
001-1301000-51810-412041	FSA Account Administration	2,000	2,000
001-1301000-51810-419920	IT Pass-Thru Allocation	3,070	5,370
001-1301000-51810-419930	IT Allocation	32,825	35,087
001-1301000-51810-420200	Postage	495	520
001-1301000-51810-430100	Travel	500	500
001-1301000-51810-430200	Meals & Lodging	500	500
001-1301000-51810-451010	Building Rental	22,360	22,710
001-1301000-51810-459200	IT Equipment Replacement	500	500
001-1301000-51810-460100	Liability Insurance	6,364	7,635
001-1301000-51810-490100	Dues, Subscriptions & Memberships	500	500
001-1301000-51810-490250	Registration & Training	1,000	1,000
001-1301000-51810-490251	Tuition Reimbursement	-	10,000
		\$ 504,898	\$ 569,742

*Includes \$35,000 in 2023 and \$30,000 in 2024 for Internship Program

Employee Recognition			
001-1301010-51790-310010	Office & Operating Supplies	200	250
001-1301010-51790-310030	Meals & Refreshments	2,500	3,000
001-1301010-51790-330010	Clothing	11,000	11,000
001-1301010-51790-499900	Other Miscellaneous**	3,000	3,000
		\$ 16,700	\$ 17,250

**Length of Service Awards, You-Did-It Awards, Recognition events, etc.

Wellness Program			
001-1301020-51790-310010	Office & Operating Supplies	300	400
001-1301020-51790-310030	Meals & Refreshments	2,000	2,500
001-1301020-51790-350100	Small Tools & Minor Equipment	200	250
001-1301020-51790-430100	Travel	200	200
001-1301020-51790-499900	Other Miscellaneous***	3,000	3,000
		\$ 5,700	\$ 6,350

***Program Activity Awards



Human Resources, *continued*

Account Number	Description	2023 Budget	2024 Budget
Community Resources			
001-1301030-55720-110100	Salaries & Wages	\$ 91,669	\$ 100,097
001-1301030-55720-210100	Benefits	49,580	53,138
001-1301030-55720-310010	Office & Operating Supplies	100	150
001-1301030-55720-310020	Office Supplies Allocation	300	312
001-1301030-55720-310030	Meals & Refreshments	200	200
001-1301030-55720-350100	Small Tools & Minor Equipment	500	500
001-1301030-55720-410100	Advertising	300	300
001-1301030-55720-411050	Miscellaneous Consulting	2,500	2,500
001-1301030-55720-419920	Internal Services - IT Pass-Thru	850	850
001-1301030-55720-419930	Internal Services - IT Allocation	14,588	15,594
001-1301030-55720-420200	Postage	495	520
001-1301030-55720-430100	Travel	500	500
001-1301030-55720-430200	Lodging & Meals	500	500
001-1301030-55720-451010	Office Space Rental	6,070	6,170
001-1301030-55720-460100	Liability Insurance	2,663	3,195
001-1301030-55720-490100	Dues, Subscriptions & Memberships	500	500
001-1301030-55720-490250	Registration & Training	500	500
001-1301030-55720-499900	Other Miscellaneous*	500	500
		\$ 172,315	\$ 186,026

*Additional Expenses if needed

Kindness Connects			
001-1301031-55720-310010	Office & Operating Supplies	1,500	1,500
001-1301031-55720-410100	Advertising	8,000	8,500
		\$ 9,500	\$ 10,000

Student Programs			
001-1301032-55720-310010	Office & Operating Supplies	200	200
001-1301032-55720-350100	Small Tools & Minor Equipment	200	200
001-1301032-55720-410100	Advertising	200	200
001-1301032-55720-410900	Other Professional Services	46,500	93,000
001-1301032-55720-411030	Misc. Consulting	20,000	20,000
001-1301032-55720-499900	Other Miscellaneous**	20,000	25,000
		\$ 87,100	\$ 138,600

**Grants for McKenney Vento with Tahoma School District

Mental Health/First Aid			
001-1301033-55720-310010	Office & Operating Supplies	100	150
001-1301033-55720-410100	Advertising	300	400
001-1301033-55720-411030	Misc. Consulting***	27,000	15,000
		\$ 27,400	\$ 15,550

***Trainer, Registration Allocations & Materials (2023; Materials & Registration Spots (2024)



Human Resources, *continued*

Account Number	Description	2023 Budget	2024 Budget
Community Health Fair			
001-1301034-55720-310010	Office & Operating Supplies	\$ 200	\$ 250
001-1301034-55720-310030	Meals & Refreshments	350	400
001-1301034-55720-410100	Advertising	2,000	2,000
001-1301034-55720-411050	Miscellaneous Consulting*	6,000	6,500
		\$ 8,550	\$ 9,150
REACH			
001-1301040-51810-310030	Meals & Refreshments	1,000	1,000
001-1301040-51810-410900	Other Professional Services**	20,000	20,000
001-1301040-51810-411030	Misc. Consulting***	6,000	7,000
001-1301040-51810-490250	Registration & Training	2,000	2,000
		\$ 29,000	\$ 30,000
Risk Management			
001-1301050-51810-310030	Meals & Refreshments	100	100
001-1301050-51810-430200	Lodging & Meals	200	200
001-1301050-51810-490250	Registration & Training	1,000	1,000
		\$ 1,300	\$ 1,300

*Speakers & Presenters

**City-wide DEIJ training consultant

***BIPOC Affinity Consultant

Human Resources Grand Total

\$ 862,463 \$ 983,968

Administrative Services



Community Emergency Preparedness Fair 2022, Legacy Site



Administrative Services

Mission Statement

The Administrative Services Director leads, plans, organizes, and oversees the City's administrative functions inclusive of the City Clerk and Communications operations which includes supervision of all Department employees. The Administrative Services Director aids the City Manager with special projects. The Administrative Services Director/Emergency Manager/PIO plans, organizes, and provides general leadership and training for the City of Maple Valley's Comprehensive Emergency Management Plan, staff and volunteers. The PIO serves as one of the key staff members responsible for supporting the City's incident command structure and will advise incident command on all matters related to public information.

Department Overview

The Administrative Services Department leads, plans, organizes, and controls the City's administrative functions including City Hall administration, front desk customer service operations, Communications, City Clerk, records management, and Emergency Management.

Major Activities

- Serves as the Emergency Manager and Public Information Officer
- Supports City Clerk functions
- Supports Communication Specialist
- Supports City Council meetings
- Maintains City website
- Manages Emergency Preparedness Fair and coordination with local partners
- Manages emergency coordination with notifications to staff and public
- Coordinates staff training on emergency procedures

Significant Budget Issues

Department was added May 2022 and has not had previous budgets for comparison.

- Elections and Voter Registration Costs
- Website Redesign Costs
- Records Management Costs
- Agenda Management System
- Emergency Response Costs

2021/2022 Accomplishments

- ✓ Redesigned City website
- ✓ Received State Records Management Grant
- ✓ Digitized multiple department historical records
- ✓ Coordinated successful Emergency Prep Fairs
- ✓ Began construction and implementation of City Hall generator for emergency power services

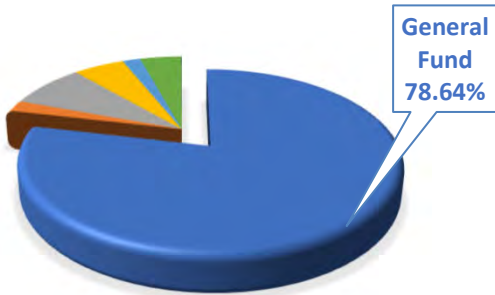
2023/2024 Goals

- ◇ Continue to digitize historic records for preservation
- ◇ Update service agreement templates and processes
- ◇ Continue to review website content and update
- ◇ Review department retention schedules for record digitization

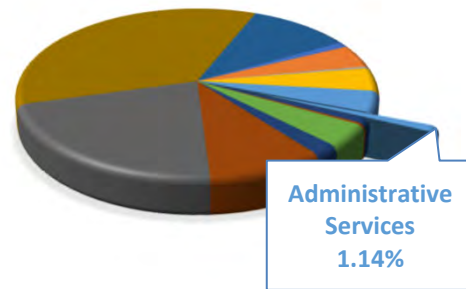


Administrative Services

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

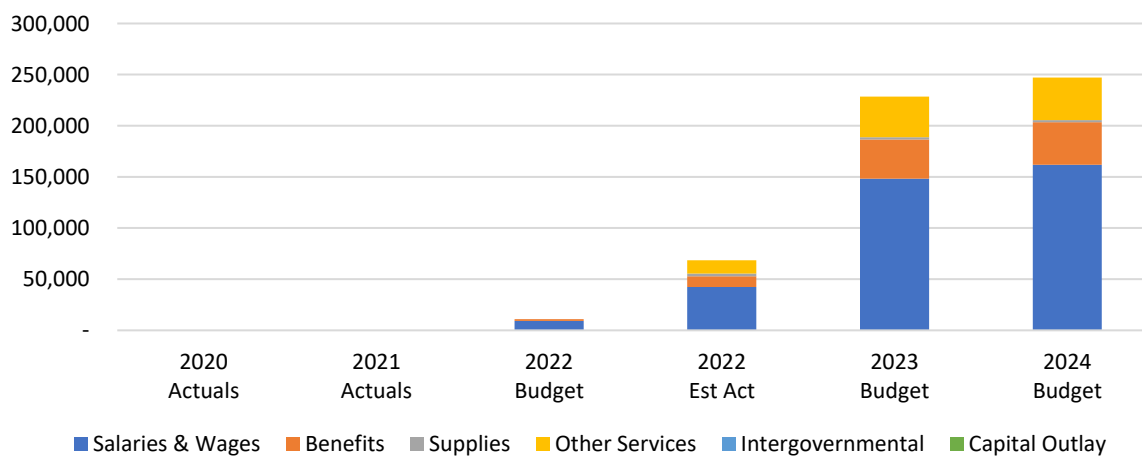


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	-	-	9,127	42,400	148,224	161,866
Benefits	-	-	1,731	10,361	38,392	41,539
Supplies	-	-	-	2,777	2,100	2,112
Other Services	-	-	-	12,936	39,810	41,613
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	-	-	10,858	68,474	228,526	247,130

Total Operating Expenditures by Year



*New department in 2022.



Administrative Services

Account Number	Description	2023 Budget		2024 Budget	
Administrative Services					
001-1400000-51130-110100	Salaries & Wages	\$	148,224	\$	161,866
001-1400000-51130-210100	Benefits		38,392		41,539
001-1400000-51130-310010	Office & Operating Supplies		500		500
001-1400000-51130-310020	Office Supplies Allocation		300		312
001-1400000-51130-310030	Meals & Refreshments		800		800
001-1400000-51130-350100	Small Tools & Minor Equipment		500		500
001-1400000-51130-410100	Advertising		500		500
001-1400000-51130-419920	Internal Services - IT Pass-Thru		1,164		1,164
001-1400000-51130-419930	Internal Services - IT Allocation		14,588		15,594
001-1400000-51130-420200	Postage		495		520
001-1400000-51130-430100	Travel		1,500		1,500
001-1400000-51130-430200	Lodging & Meals		2,000		2,000
001-1400000-51130-451010	Office Space Rental		15,200		15,440
001-1400000-51130-460100	Liability Insurance		2,663		3,195
001-1400000-51130-490100	Dues, Subscriptions & Memberships		600		600
001-1400000-51130-490230	Background Checks		100		100
001-1400000-51130-490250	Registration & Training		1,000		1,000
		\$	228,526	\$	247,130

Administration Services Grand Total

\$ 228,526 \$ 247,130



City Clerk

Mission Statement

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

Department Overview

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

Major Activities

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

Significant Budget Issues

- Elections and Voter Registrations
- Website RFP
- Records Management

2021/2022 Accomplishments

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

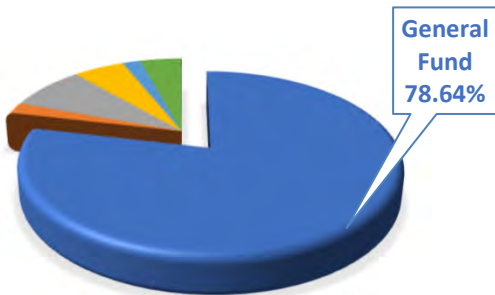
2023/2024 Goals

- ◇ Continue to digitize historic records for preservation
- ◇ Update service agreement templates and processes
- ◇ Continue to review and update website
- ◇ Review department retention schedules for record digitization

City Clerk



2023-2024 OPERATING
EXPENDITURES ALL FUNDS

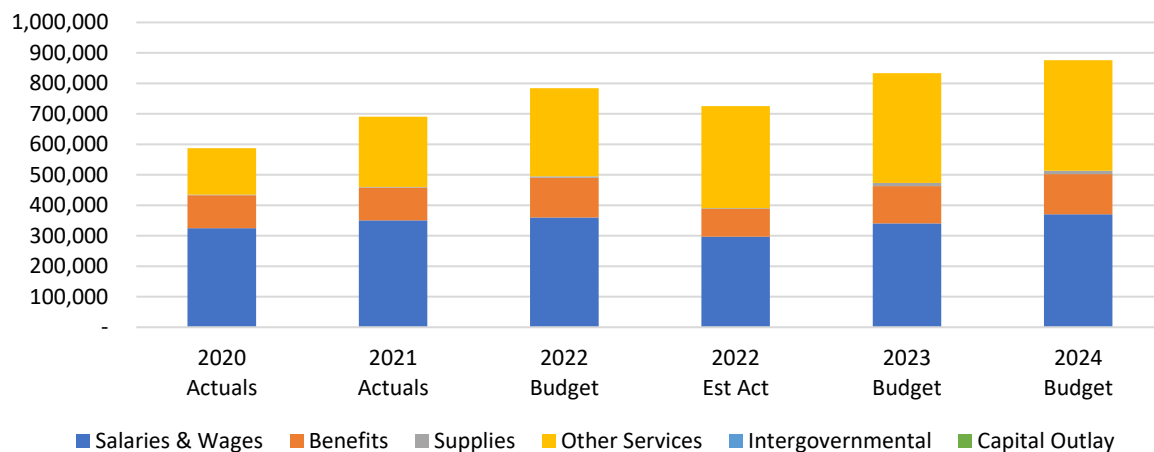


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	324,509	350,545	359,652	296,659	340,549	370,235
Benefits	108,466	107,582	130,613	91,093	122,414	131,734
Supplies	1,890	1,771	4,680	2,373	10,239	11,289
Other Services	152,426	230,871	289,198	335,077	360,334	362,533
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	587,291	690,769	784,143	725,203	833,535	875,791

Total Operating Expenditures by Year



City Clerk



Account Number	Description	2023 Budget	2024 Budget
City Clerk			
001-1401000-51130-110100	Salaries & Wages	\$ 340,549	\$ 370,235
001-1401000-51130-210100	Benefits	122,414	131,734
001-1401000-51130-310010	Office & Operating Supplies	1,000	1,500
001-1401000-51130-310020	Operating Supplies Allocation	1,239	1,289
001-1401000-51130-310030	Meals & Refreshments	1,500	2,000
001-1401000-51130-350100	Small Tools & Minor Equipment	1,500	1,500
001-1401000-51130-410100	Advertising	1,500	1,500
001-1401000-51130-412121	Records Management Services	5,500	6,000
001-1401000-51130-412122	Municipal Code Update Services	5,000	5,500
001-1401000-51130-419920	Internal Services - IT Pass-Thru	3,448	3,478
001-1401000-51130-419930	Internal Services - IT Allocation	60,178	64,326
001-1401000-51130-420200	Postage	495	520
001-1401000-51130-430100	Travel	1,500	1,500
001-1401000-51130-430200	Lodging & Meals	2,000	2,000
001-1401000-51130-451010	Office Space Rental	45,290	45,990
001-1401000-51130-459200	IT Equipment Replacement	225	225
001-1401000-51130-460100	Liability Insurance	10,998	13,194
001-1401000-51130-490100	Dues, Subscriptions & Memberships	900	1,500
001-1401000-51130-490220	Filing, Recording & Witness Fees	600	600
001-1401000-51130-490230	Background Checks	200	200
001-1401000-51130-490250	Registration & Training	2,500	3,000
001-1401000-51130-491600	WA State-Records Retention Services	25,000	25,000
		\$ 633,535	\$ 682,791
Newsletter			
001-1401010-51130-410900	Newsletter	5,000	5,000
		\$ 5,000	\$ 5,000
Election Services			
001-1402010-51440-492100	King County Election & Ballot Services	95,000	88,000
		\$ 95,000	\$ 88,000
Voter Registration Services			
001-1402020-51490-492110	King County Voter Registration Services	100,000	100,000
		\$ 100,000	\$ 100,000
City Clerk Grand Total		\$ 833,535	\$ 875,791



Communications

Mission Statement

The Communications Department strives to best communicate the goals and vision of the City with residents and community members. We are dedicated to providing accurate information to the public as it pertains to the City of Maple Valley.

Department Overview

Communications is responsible for planning and implementing marketing, communications and promotional activities to help develop and maintain a positive public perception of the City of Maple Valley's programs, places and people. Responsibilities include: development, implementation, and ongoing coordination of the City's communication plan, including public information (not related to Emergency Management), public relations, media relations, internal and external communications, marketing, education and outreach.

Major Activities

- Conduct a community-wide survey
- Promote/advertise IRONMAN 70.3
- Promote major City events including Maple Valley Days, Family 4th, Town Hall, and Hometown Holidays

Significant Budget Issues

- Community Survey
- IRONMAN Promotion
- Tourism ads in local magazines and publications

2021/2022 Accomplishments

- ✓ Promoted IRONMAN 70.3
- ✓ Conducted Community Survey
- ✓ Promoted the return of many favorite local events

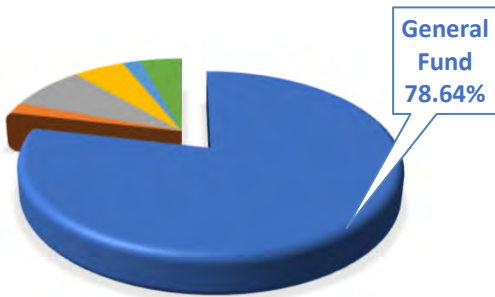
2023/2024 Goals

- ◇ Improve overall communication regarding City related information and events using the information gathered from the Community Survey
- ◇ Continue to improve City social media presence
- ◇ Continue to improve IRONMAN communication
- ◇ Conduct a second community survey to compare results from the original in 2022

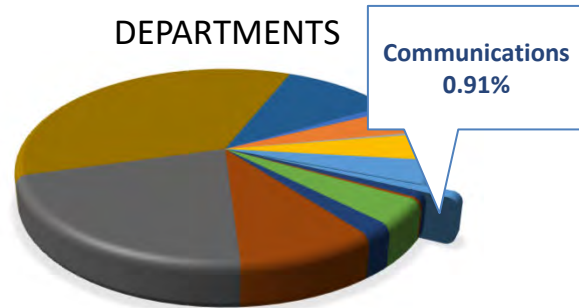


Communications

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

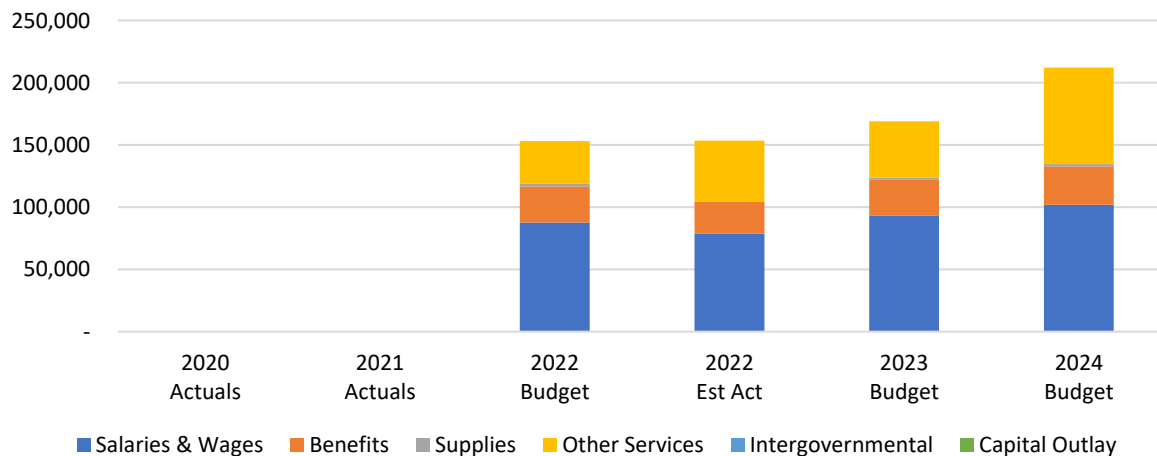


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	-	-	87,562	78,777	93,236	101,822
Benefits	-	-	29,155	25,537	28,673	30,926
Supplies	-	-	2,310	42	1,800	1,812
Other Services	-	-	34,030	49,083	45,300	77,543
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	-	-	153,057	153,439	169,009	212,103

Total Operating Expenditures by Year





Communications

Account Number	Description	2023 Budget	2024 Budget
Communications			
001-1401020-51310-110100	Salaries & Wages	\$ 93,236	\$ 101,822
001-1401020-51310-210100	Benefits	28,673	30,926
001-1401020-51310-310010	Office & Operating Supplies	1,000	1,000
001-1401020-51310-310020	Office Supplies Allocation	300	312
001-1401020-51310-350100	Small Tools & Minor Equipment	500	500
001-1401020-51310-410100	Advertising	5,000	5,000
001-1401020-51310-410900	Other Professional Services	6,000	6,000
001-1401020-51310-412090	Community Survey Services	-	30,000
001-1401020-51310-419920	Internal Services - IT Pass-Thru	904	904
001-1401020-51310-419930	Internal Services - IT Allocation	14,588	15,594
001-1401020-51310-420200	Postage	495	520
001-1401020-51310-430100	Travel	1,000	1,000
001-1401020-51310-430200	Lodging & Meals	1,000	1,500
001-1401020-51310-451010	Office Space Rental	12,150	12,330
001-1401020-51310-460100	Liability Insurance	2,663	3,195
001-1401020-51310-490100	Dues, Subscriptions & Memberships	500	500
001-1401020-51310-490250	Registration & Training	1,000	1,000
		\$ 169,009	\$ 212,103

Communications Grand Total

\$ 169,009 \$ 212,103



Emergency Management

Mission Statement

The Office of Emergency Management will ensure, through coordination and partnerships that the City of Maple Valley is prepared to plan for, respond to, mitigate the impacts of, and recover from disasters.

Department Overview

The Administrative Services Department leads, plans, organizes, and controls the City's administrative functions including City Hall administration, front desk customer service operations, Communications, City Clerk, records management, and Emergency Management.

Major Activities

- Coordinate the maintenance and exercising of the City's Comprehensive Emergency Management Plan, which provides the framework for organizational activities during disaster operations
- Provide a community education and preparedness program for the residential, school, and business communities to assist them in developing self-sufficiency
- Provide assistance to City departments in training activities for the development of contract-responder capabilities
- Foster an atmosphere of interagency cooperation within the City of Maple Valley and with community support groups, adjacent jurisdictions as well as county, state, and federal agencies
- Serves as the Public Information Officer

Significant Budget Issues

- Emergency Preparedness activities
- Emergency Operations Center
- Plans and Exercise Coordination
- Radio and Communication Infrastructure
- Emergency Response Costs

2021/2022 Accomplishments

- ✓ COVID-19 Recovery
- ✓ Hazard Mitigation Plan Update
- ✓ Emergency Operations Center Upgrades

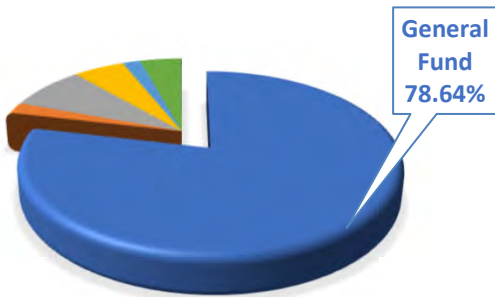
2023/2024 Goals

- ◇ Comprehensive Emergency Management Plan Update
- ◇ Emergency Operations Center Updates
- ◇ City Hall Generator
- ◇ Regional Coordination Plan
- ◇ Training and Exercises for Staff

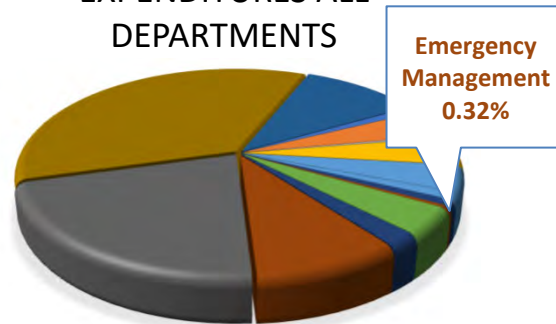


Emergency Management

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

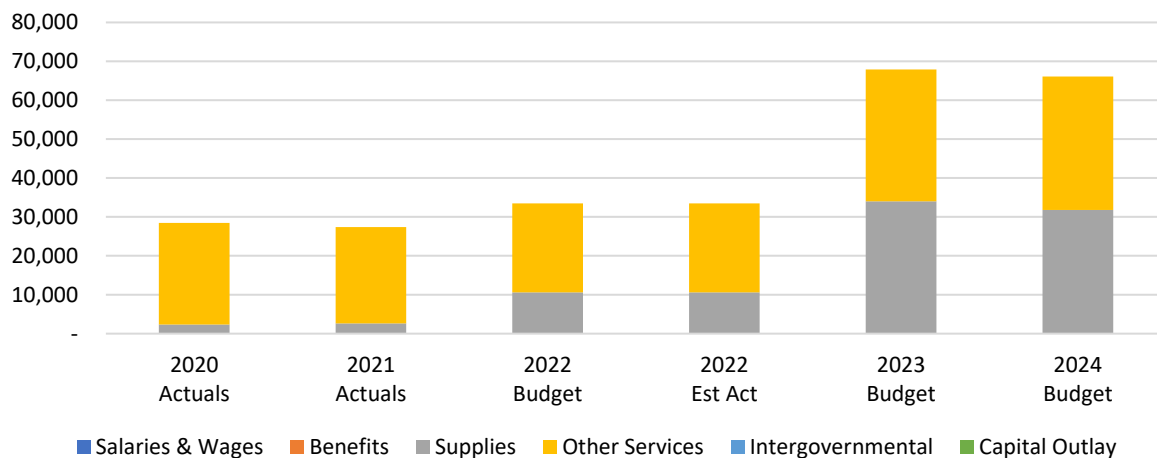


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Supplies	2,314	2,599	10,600	10,600	34,000	31,800
Other Services	26,136	24,783	22,880	22,880	33,885	34,273
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	28,450	27,381	33,480	33,480	67,885	66,073

Total Operating Expenditures by Year





Emergency Management

Account Number	Description	2023 Budget	2024 Budget
Disaster Preparedness			
001-3801010-52560-310010	Office & Operating Supplies	\$ 5,000	\$ 6,000
001-3801010-52560-310030	Meals & Refreshments	1,000	1,000
001-3801010-52560-320100	Fuel Consumed	6,500	3,000
001-3801010-52560-350100	Small Tools & Minor Equipment	16,500	16,500
001-3801010-52560-410100	Advertising	1,000	1,200
001-3801010-52560-430100	Travel	1,500	1,500
001-3801010-52560-430200	Lodging & Meals	2,500	2,500
001-3801010-52560-481000	Repairs & Maintenance	5,000	5,000
001-3801010-52560-490100	Dues, Subscriptions & Memberships	500	500
001-3801010-52560-490230	Background Checks	200	250
001-3801010-52560-490250	Registration & Training	1,800	1,800
		\$ 41,500	\$ 39,250

Emergency Management Center			
001-3801020-52550-310010	Office & Operating Supplies	1,500	1,800
001-3801020-52550-350100	Small Tools & Minor Equipment	3,500	3,500
001-3801020-52550-410900	Other Professional Services	7,000	7,000
001-3801020-52550-419930	Internal Services - IT Allocation	9,900	9,900
001-3801020-52550-459200	IT Equipment Replacement	3,791	3,791
001-3801020-52550-460200	Property Insurance	694	832
		\$ 26,385	\$ 26,823

Emergency Management Grand Total	\$ 67,885	\$ 66,073

Finance



Senior lunch program volunteers, Greater Maple Valley Community Center



Finance

Mission Statement

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

Department Overview

The Finance Department, consisting of 4.0 FTEs, is responsible for the administration of all financial record keeping and reporting functions required by local, state, and federal law. They provide stewardship of the public's money, protect the assets of the City, provide City policymakers with the information needed to perform their fiduciary responsibilities, and assist departments in carrying out their financial and operational functions for the citizens of Maple Valley.

Major Activities

- Accounts Payable/Receivable
- ARPA Grant Management
- Banking Service Management
- Capital Assets Management
- Cash Management/Investments
- Community Operating Grants
- Debt Management
- Finance Committee Meetings
- GIS & IT Central Service/Network Security Management
- Internal Controls
- Liason to State Auditor's Office
- Payroll
- Preparation of Annual Financial Statements
- Preparation of Biennial Budget
- Quarterly Financial Reporting
- Taxes - Excise, Leasehold, Property, and Quarterly

Significant Budget Issues

Due to the COVID-19 pandemic, forecasting budgets during the recovery period may lead to larger discrepancies in Budget to Actuals for 2022-2024.

2021/2022 Accomplishments

- ✓ Received the Distinguished Budget Presentation Award for the 2021/2022 Final Budget (18th consecutive)
- ✓ Maintained AA+ bond rating
- ✓ Reinstated and hired frozen Accountant position
- ✓ Initiated new Armored Car Services
- ✓ Automated integration between Opengov and Incode Financial Software
- ✓ ARPA grants distributed to community non-profit organizations and small businesses
- ✓ Awarded Community Grants for Human Services and Economic Development/Community Events

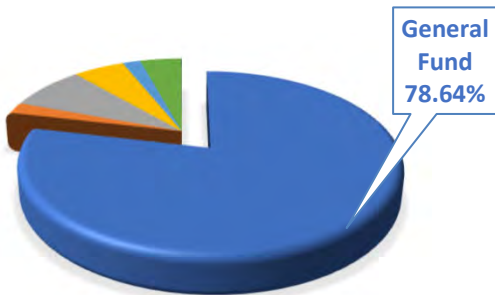
2023/2024 Goals

- ◇ Policy certifications
- ◇ Review and amend Investment and Debt Policies
- ◇ Maintain AA+ bond rating
- ◇ Implement Remote Deposit Technology
- ◇ Implement Payee Positive Pay Fraud Protection
- ◇ Provide professional staff development
- ◇ Continue to explore automation for process efficiencies
- ◇ Evaluate external fleet management for cost savings
- ◇ Enhance cybersecurity safeguards



Finance

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

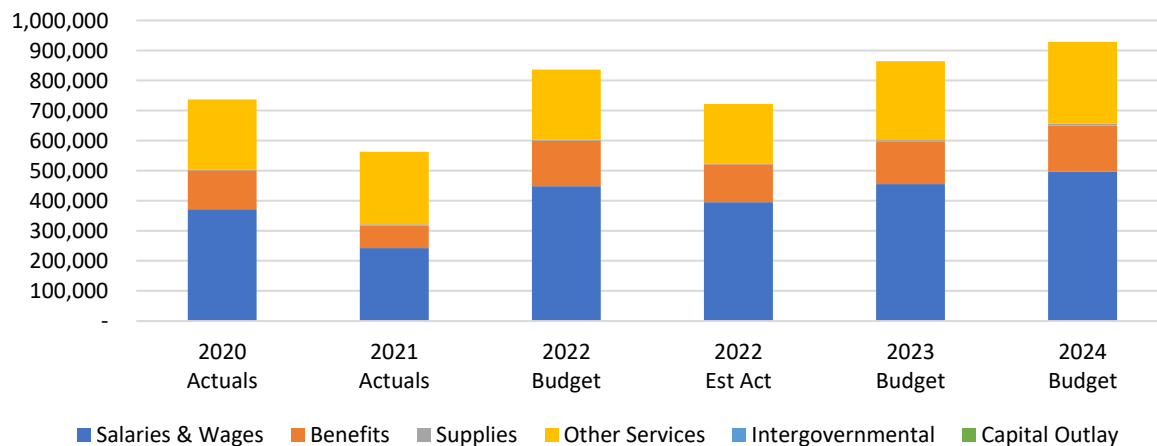


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	371,831	242,165	448,566	395,155	455,222	496,613
Benefits	129,253	74,837	151,736	126,048	142,180	153,287
Supplies	2,299	4,768	2,830	2,789	4,301	5,849
Other Services	233,389	241,151	233,380	197,894	262,503	272,932
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	736,773	562,921	836,512	721,887	864,206	928,681

Total Operating Expenditures by Year



Finance



Account Number	Description	2023 Budget	2024 Budget
Finance			
001-1701000-51420-110100	Salaries & Wages	\$ 455,222	\$ 496,613
001-1701000-51420-210100	Benefits	142,180	153,287
001-1701000-51420-310010	Office & Operating Supplies	3,000	4,500
001-1701000-51420-310020	Operating Supplies Allocation	1,201	1,249
001-1701000-51420-350100	Small Tools & Minor Equipment	100	100
001-1701000-51420-410100	Advertising	200	200
001-1701000-51420-410900	Other Professional Services	14,000	14,000
001-1701000-51420-412111	Fiscal Agent Services	600	600
001-1701000-51420-412113	Banking Services	20,000	20,000
001-1701000-51420-419920	Internal Services - IT Pass-Thru	50,800	51,370
001-1701000-51420-419930	Internal Services - IT Allocation	58,355	62,377
001-1701000-51420-420200	Postage	495	520
001-1701000-51420-430100	Travel	1,235	1,320
001-1701000-51420-430200	Lodging & Meals	1,400	1,500
001-1701000-51420-451010	Office Space Rental	36,800	37,370
001-1701000-51420-451020	Office Equipment Rental	150	150
001-1701000-51420-459200	IT Equipment Replacement	2,667	2,667
001-1701000-51420-460100	Liability Insurance	10,651	12,778
001-1701000-51420-490100	Dues, Subscriptions & Memberships	2,665	2,470
001-1701000-51420-490230	Background Checks	25	25
001-1701000-51420-490250	Registration & Training	6,460	6,585
001-1701000-51420-490260	Budget & CAFR Awards	1,000	1,000
001-1701000-51420-491200	WA State - Audit Services	55,000	58,000
		\$ 864,206	\$ 928,681

Finance Grand Total

\$ 864,206 \$ 928,681

Community Development



Community development zoning interview panel, Lake Wilderness Lodge



Community Development

Mission Statement

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

Department Overview

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

Major Activities

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

Significant Budget Issues

The City would like to add the following as presented in the 2023-2024 Program Enhancements:

- Legacy Site Consultant (ARPA)
- Two month overlap of Permit Technician (ARPA)

Other significant budget impacts include professional services to assist in the State required update to the Comprehensive Plan. These services have \$125,000 in grant funding, and the remaining \$175,000 is identified to be ARPA funded.

2021/2022 Accomplishments

- ✓ Completed updates to Interim Zoning Code
- ✓ Completed Downtown Design Standards and Guidelines
- ✓ Completed zoning for Legacy Site
- ✓ Issued building permits for Maple Valley Logistics project (aka Amazon development)
- ✓ Implemented new permitting software - Opengov
- ✓ Implemented updates to International Building Code
- ✓ Reinstated frozen Building Inspector position

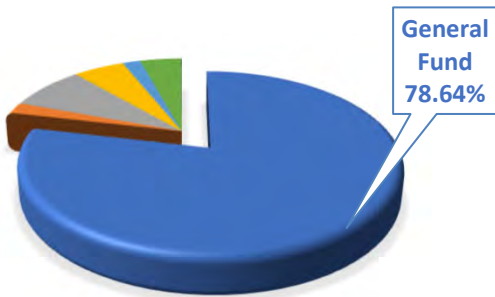
2023/2024 Goals

- ◇ Complete periodic updates to Comprehensive Plan
- ◇ Issue permits for The Villages Development
- ◇ Issue permits for development in the Downtown area
- ◇ Complete a Climate Action & Resiliency Plan
- ◇ Work collaboratively with the CitySpark Americorps Fellow
- ◇ Implement updates to the International Building Code
- ◇ Implement a new Code Enforcement program

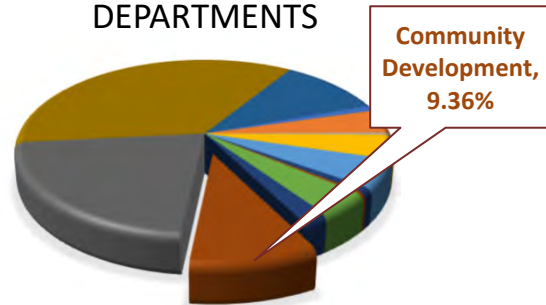


Community Development

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

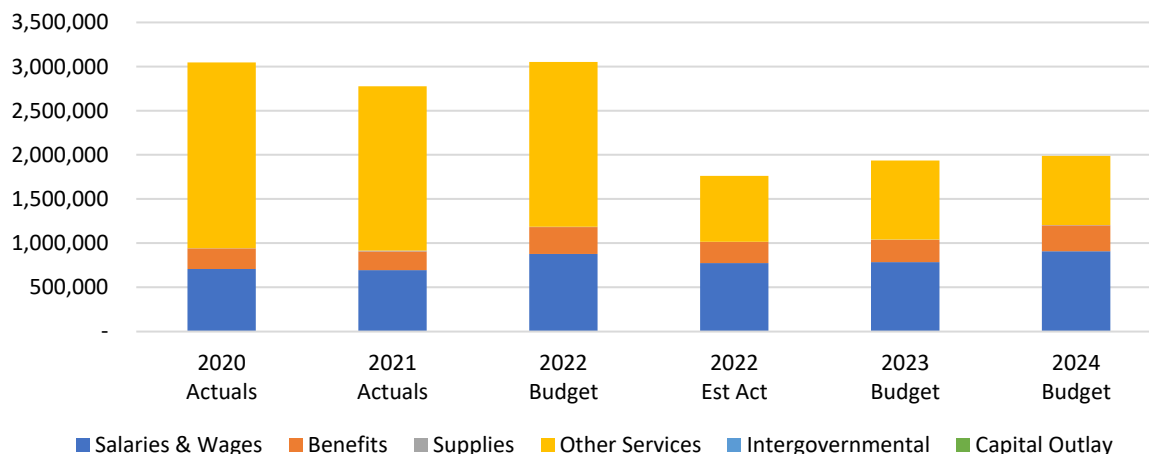


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	707,821	694,545	877,726	773,747	785,801	908,309
Benefits	232,612	212,329	303,493	239,709	250,364	292,615
Supplies	2,274	7,777	3,950	1,512	4,677	4,764
Other Services	2,103,285	1,861,958	1,867,108	747,349	894,319	782,084
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	3,045,993	2,776,609	3,052,277	1,762,317	1,935,161	1,987,773

Total Operating Expenditures by Year





Community Development

Account Number	Description	2023 Budget	2024 Budget
Planning Division			
001-2201000-55850-110100	Salaries & Wages	\$ 490,442	\$ 524,362
001-2201000-55850-210100	Benefits	140,320	146,331
001-2201000-55850-310010	Office & Operating Supplies	500	500
001-2201000-55850-310020	Supplies Allocation	1,201	1,249
001-2201000-55850-310030	Meals & Refreshments	200	200
001-2201000-55850-350100	Small Tools & Minor Equipment	500	500
001-2201000-55850-410100	Advertising	7,500	8,500
001-2201000-55850-410900	Other Professional Services*	125,000	-
001-2201000-55850-412124	Hearing Examiner	5,000	5,000
001-2201000-55850-412140	Plan Review Services**	20,000	20,000
001-2201000-55850-419920	IT Pass-Thru Allocation	3,364	3,394
001-2201000-55850-419930	IT Allocation	58,355	62,377
001-2201000-55850-420200	Postage	495	520
001-2201000-55850-430100	Travel***	1,000	1,000
001-2201000-55850-430200	Lodging & Meals***	1,500	1,500
001-2201000-55850-451010	Building Rental	31,780	32,280
001-2201000-55850-459200	IT Equipment Replacement	500	500
001-2201000-55850-460100	Liability Insurance	10,651	12,778
001-2201000-55850-490100	Dues, Subscriptions & Memberships****	11,000	11,000
001-2201000-55850-490250	Registration & Training***	1,500	1,500
		\$ 910,808	\$ 833,492

*\$150k in 2023 and 2024 for Comp. Plan Consultant; ARPA will cover \$25k in 2023 and \$150k in 2024

**Surveying, Wetland, and Geotech

***Based on three Planners, one conference per year plus out of city travel for the year

****SKHHP annual membership

Community Development, *con.*



Account Number	Description	2023 Budget	2024 Budget
Building Division			
001-2301000-55850-110100	Salaries & Wages	\$ 295,359	\$ 383,947
001-2301000-55850-210100	Benefits	110,044	146,284
001-2301000-55850-310010	Office & Operating Supplies	1,000	1,000
001-2301000-55850-310020	Operating Supplies Allocation	976	1,015
001-2301000-55850-310030	Meals & Refreshments	100	100
001-2301000-55850-350100	Small Tools & Minor Equipment	200	200
001-2301000-55850-412113	Banking Services	3,500	3,500
001-2301000-55850-412140	Plan Review Services*	50,000	50,000
001-2301000-55850-419910	Internal Services-Machinery & Equipment Servi	3,000	3,000
001-2301000-55850-419920	Internal Services - IT Pass-Thru	51,368	51,358
001-2301000-55850-419930	Internal Services - IT Allocation	47,413	50,681
001-2301000-55850-420200	Postage	495	520
001-2301000-55850-430100	Travel**	750	750
001-2301000-55850-430200	Lodging & Meals**	1,500	1,500
001-2301000-55850-451010	Office Space Rental	22,080	22,420
001-2301000-55850-459100	Equipment Replacement	4,375	4,375
001-2301000-55850-460100	Liability Insurance	8,654	10,382
001-2301000-55850-460600	Auto Physical Damage Insurance	1,399	1,609
001-2301000-55850-490100	Dues, Subscriptions & Memberships	400	400
001-2301000-55850-490250	Registration & Training**	1,500	1,000
001-2301000-58940-493910	Impact Fees Due to School District	146,482	146,482
		\$ 750,595	\$ 880,523

Fire Marshal			
001-2401000-52420-493700	Fire & Life Safety Services	20,000	20,000
001-2401000-58940-493710	Impact Fees Due to Fire District	253,758	253,758
		\$ 273,758	\$ 273,758

*Contracted Building Plan Review Services

**Based on two Inspectors, one Building Official, one conference per year and travel throughout the year

Community Development Grand Total

\$ 1,935,161 \$ 1,987,773

Public Safety



National Night Out, City Hall



Public Safety

Mission Statement

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

Department Overview

Police services in Maple Valley are provided via contract with the King County Sheriff's Office. Through the contract, the City has 20 commissioned personnel which include one Captain who is the City's Police Chief, two Sergeants, twelve Patrol Officers, one Traffic Officer, one School Resource Officer assigned to Tahoma High School, and three General Investigations/Anti-Crime Detectives. In addition, the department has four active Reserve Officers. The City provides office space in the Police Department for other County officers that work in the unincorporated area surrounding Maple Valley. The City also employs one non-commissioned Executive Assistant to the Police Chief.

Major Activities

- Organize and facilitate police events including the annual Community Police Academy, Explorer Appreciation, Bike Rodeo, and National Night Out
- Attend various City events including Maple Valley Days, Fishing Derby, Independence Day, Kids' Festival, Emergency Preparedness Fair, and Hometown Holidays
- Manage State grants for Distracted Driving, Speed, DUI, Seatbelt, and Motorcycle Safety emphases
- Manage police activities in regard to the IRONMAN event
- Assist in Emergency Management & Disaster Preparedness
- Explorer Program

Significant Budget Issues

The City should receive a credit from King County Sheriff's Office after year end reconciliation of 2022 due to vacancies in staffing.

2021/2022 Accomplishments

- ✓ Successful School Resource Officer program with Tahoma!
- ✓ Safely traversed the COVID-19 pandemic
- ✓ Multiple Safe City Awards
- ✓ Storefront at Ascend made available to MVPD
- ✓ Joined the Community Coalition Committee
- ✓ Attended HOA and Community Group meetings
- ✓ Participated in a Procedural Justice and Trauma event
- ✓ Informed an interviewing research study in partnership with Covington PD

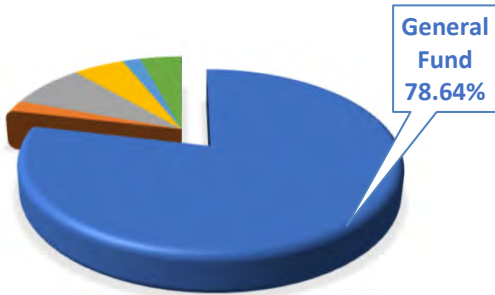
2023/2024 Goals

- ◇ Completion of Ascend Storefront and full-time occupancy for detectives
- ◇ Plan for addition of Storefront Deputy in 2025-2026
- ◇ Comprehensive Security System for City properties
- ◇ Explore Domestic Violence Advocacy partnership
- ◇ Develop juvenile outreach programs for our City's youth
- ◇ Continue to improve community and business relationships with law enforcement
- ◇ Research Jail service transition
- ◇ Adding Mental Health education and awareness to our community and explore a co-response program for MVPD
- ◇ Safe and successful IRONMAN 2023!
- ◇ Bring back Community Police Academy
- ◇ Work in partnership with P&R to complete Security Camera project



Public Safety

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

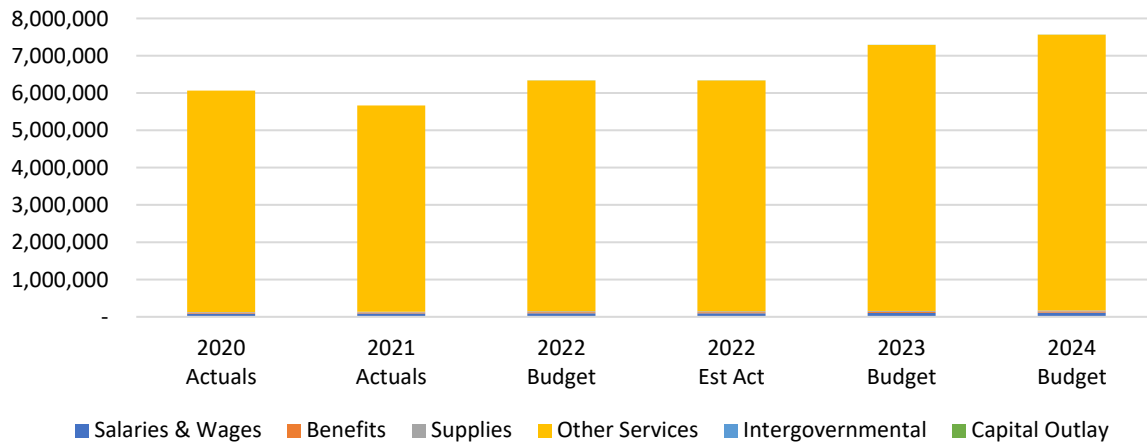


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	83,551	87,800	92,810	92,810	101,094	110,395
Benefits	27,584	27,640	32,330	32,330	32,079	34,511
Supplies	15,970	20,438	22,960	22,960	24,800	25,572
Other Services	5,938,886	5,531,410	6,185,249	6,185,249	7,127,186	7,390,960
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	5,000	5,000	5,000	5,000
Total Uses	6,065,991	5,667,288	6,338,349	6,338,349	7,290,159	7,566,438

Total Operating Expenditures by Year



Public Safety



Account Number	Description	2023 Budget	2024 Budget
Police			
001-3101000-52120-110100	Salaries & Wages	\$ 101,094	\$ 110,395
001-3101000-52120-210100	Benefits	32,079	34,511
001-3101000-52120-310010	Office & Operating Supplies	3,000	3,000
001-3101000-52120-310020	Operating Supplies Allocation	300	312
001-3101000-52120-310030	Meals & Refreshments	1,500	1,500
001-3101000-52120-320100	Fuel Consumed	150	162
001-3101000-52120-350100	Small Tools & Minor Equipment	8,100	8,748
001-3101000-52120-350200	Books & Minor Software	350	350
001-3101000-52120-410900	Other Professional Services	1,998	2,158
001-3101000-52120-412060	Cleaning Services	280	280
001-3101000-52120-419910	Internal Services-Machinery & Equip. Srvcs.	3,000	3,259
001-3101000-52120-419920	Internal Services - IT Pass-Thru	1,629	1,629
001-3101000-52120-419930	Internal Services - IT Allocation	21,873	23,048
001-3101000-52120-420200	Postage	495	520
001-3101000-52120-430100	Travel	3,500	3,780
001-3101000-52120-430200	Lodging & Meals	5,500	5,900
001-3101000-52120-451020	Office Equipment Rental	500	540
001-3101000-52120-459100	Equipment Replacement	15,468	15,468
001-3101000-52120-460100	Liability Insurance	2,663	3,195
001-3101000-52120-460200	Property Insurance	53	63
001-3101000-52120-460600	Auto Physical Damage Insurance	572	658
001-3101000-52120-481000	Repairs & Maintenance	1,200	1,200
001-3101000-52120-490100	Dues, Subscriptions & Memberships	700	700
001-3101000-52120-490250	Registration & Training	800	870
001-3101000-52120-491100	Intergovernmental License & Permits	150	150
001-3101000-52120-492200	King County Sheriff-Police Services	6,441,045	6,697,252
001-3101000-52120-492210	King County Sheriff-Arson Investigation Srvcs.	15,000	15,000
001-3101000-52120-492220	King County Sheriff-Special Emphasis Srvcs.	5,000	5,000
001-3101000-52120-492230	King County Sheriff-Park Patrol	20,000	20,000
001-3101000-52120-492240	King County-Animal Control Services	42,250	42,250
001-3101000-52120-492250	King County-Sheriff Prior Year Credit	(140,000)	(140,000)
001-3101000-59421-645000	Other Furniture & Equipment	5,000	5,000
		\$ 6,595,249	\$ 6,866,898

Police - Facility			
001-3101020-52150-410900	Other Professional Services	500	500
001-3101020-52150-451010	Office Space Rental	51,710	52,510
001-3101020-52150-471000	Utility Service	500	500
001-3101020-52150-481000	Repairs & Maintenance	500	500
		\$ 53,210	\$ 54,010



Public Safety, *continued*

Account Number	Description	2023 Budget	2024 Budget
Police - Training			
001-3101010-52140-490250	Registration & Training	500	500
		\$ 500	\$ 500
Community Police Academy			
001-3101110-52130-310010	Office & Operating Supplies	800	800
		\$ 800	\$ 800
Explorer Program			
001-3101120-52130-310010	Office & Operating Supplies	4,000	4,000
001-3101120-52130-310030	Meals & Refreshments	2,000	2,000
001-3101120-52130-419910	Internal Services-Machinery & Equip. Svcs.	1,880	1,910
001-3101120-52130-419020	Cost Allocation- Police (Explorer Program)	8,000	8,000
		\$ 15,880	\$ 15,910
Volunteer Program			
001-3101130-52130-310010	Office & Operating Supplies	1,000	1,000
		\$ 1,000	\$ 1,000
Emergency Preparedness Event			
001-3101140-52130-310010	Office & Operating Supplies	1,000	1,000
001-3101140-52130-410100	Advertising	2,000	2,000
		\$ 3,000	\$ 3,000
Kids' Annual Events			
001-3101150-52130-310010	Office & Operating Supplies	1,000	1,000
001-3101150-52130-310030	Meals & Refreshments	500	500
001-3101150-52130-410100	Advertising	1,000	1,000
		\$ 2,500	\$ 2,500
National Night Out			
001-3101160-52130-310010	Office & Operating Supplies	1,100	1,200
		\$ 1,100	\$ 1,200
WTSC Special Emphasis			
001-3102010-52170-491400	WTSC Special Emphasis	10,000	10,000
		\$ 10,000	\$ 10,000



Public Safety, *continued*

Account Number	Description	2023 Budget	2024 Budget
Jail			
001-3201000-52360-492300	King County Jail Services	3,000	3,000
001-3201000-52360-493300	Contracted-Jail Services	190,000	190,000
001-3201000-52360-493400	Enumclaw-Jail Services	5,000	5,000
001-3201000-52360-493500	Issaquah-Jail Services	1,000	1,000
		\$ 199,000	\$ 199,000
Municipal Court			
001-3301000-51250-412125	Judge Services	24,000	24,000
001-3301000-51250-412126	Public Defender Services	60,000	60,000
001-3301000-51250-412127	Prosecution Services	127,500	127,500
001-3301000-51250-412128	Domestic Violence Advocate Services	10,000	10,000
001-3301000-51250-419920	Internal Services - IT Pass-Thru	420	420
001-3301000-51250-493310	Kent-Court Services	185,000	188,700
001-3301000-51250-493320	Kent-Interpreter Services	500	500
001-3301000-51250-493330	Kent-Juror Services	500	500
		\$ 407,920	\$ 411,620

Public Safety Grand Total

\$ 7,290,159 \$ 7,566,438

Parks & Recreation



Music in the Park concert, Lake Wilderness Park



Parks & Recreation

Mission Statement

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

Department Overview

The Department is comprised of four key areas: Administration, Parks Maintenance, Lake Wilderness Lodge Operations, and Recreation Services. Administration is responsible for fiscal and personnel management, clerical support services, staff support to Parks & Recreation and Public Arts Commissions, the Capital Improvement Program, and management of Lake Wilderness Golf Course. Parks Maintenance is responsible to maintain, repair, and improve parks and facilities throughout the City. Lake Wilderness Lodge Operations maintain, repair, schedule, and monitor use of the Lodge as well as schedule rental facilities throughout the park system. Recreation Services provide a variety of recreation programs and events for the community.

Major Activities

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

Significant Budget Issues

- None

2021/2022 Accomplishments

- ✓ Maintained flexibility and adaptability while providing recreation activities through the COVID-19 pandemic
- ✓ Provided safe and clean parks during the pandemic while seeing record numbers of park patrons
- ✓ Reinstated department special events from a two year hold
- ✓ Brought newly acquired park properties into Parks Maintenance operations and standards
- ✓ Developed the Department's first 6-Year Parks Improvement Plan
- ✓ Completed Conceptual Design of new clubhouse at Lake Wilderness Golf Course

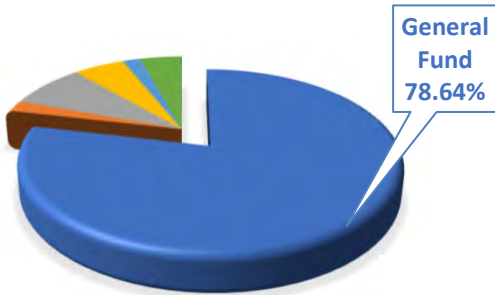
2023/2024 Goals

- ◇ Maintain Parks & Facilities according to established standards
- ◇ Complete final design and construction documents for new clubhouse at Lake Wilderness Golf Course
- ◇ Prepare for construction of Lake Wilderness Golf Course clubhouse
- ◇ Update and implement 6-Year Parks Improvement Plan



Parks & Recreation

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

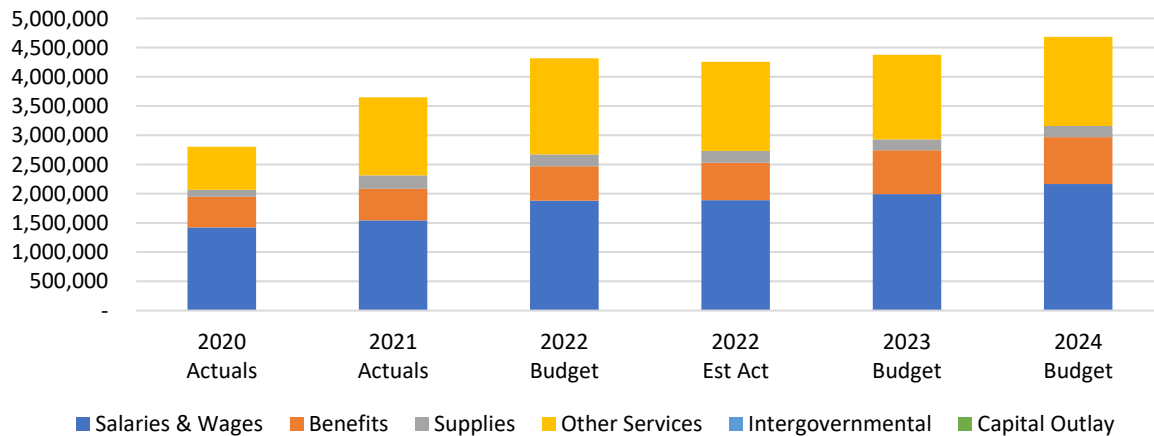


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	1,421,697	1,543,127	1,880,462	1,889,533	1,992,096	2,164,712
Benefits	524,224	538,491	587,567	640,027	751,221	801,876
Supplies	121,155	229,929	203,930	201,421	185,932	193,439
Other Services	734,879	1,337,165	1,645,393	1,524,944	1,447,363	1,525,247
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	2,801,956	3,648,712	4,317,352	4,255,925	4,376,612	4,685,274

Total Operating Expenditures by Year





Parks & Recreation

Account Number	Description	2023 Budget	2024 Budget
Parks Administration			
001-4101000-57100-110100	Salaries & Wages	\$ 517,989	\$ 562,817
001-4101000-57100-110120	Salaries & Wages-LPT & Temp	5,000	5,000
001-4101000-57100-210100	Benefits	205,610	220,175
001-4101000-57100-310010	Office & Operating Supplies	4,000	4,000
001-4101000-57100-310030	Meals & Refreshments	500	500
001-4101000-57100-350100	Small Tools & Minor Equipment	1,500	1,500
001-4101000-57100-410100	Advertising	200	200
001-4101000-57100-410900	Other Professional Services	5,000	5,000
001-4101000-57100-412113	Banking Services	27,760	30,536
001-4101000-57100-419920	Internal Services - IT Pass-Thru	21,180	21,220
001-4101000-57100-419930	Internal Services - IT Allocation	60,069	64,141
001-4101000-57100-420200	Postage	495	520
001-4101000-57100-430100	Travel	1,500	1,500
001-4101000-57100-430200	Lodging & Meals	1,500	1,500
001-4101000-57100-451020	Office Equipment Rental	170	187
001-4101000-57100-460100	Liability Insurance	11,210	13,449
001-4101000-57100-490100	Dues, Subscriptions & Memberships	2,700	2,700
001-4101000-57100-490210	Printing & Binding	500	500
001-4101000-57100-490230	Background Checks	20	20
001-4101000-57100-490250	Registration & Training	2,750	2,750
001-4101000-57100-499900	Ravensdale Amortization	200,000	200,000
		\$ 1,069,653	\$ 1,138,215



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Parks Maintenance			
001-4201000-57680-110100	Salaries & Wages	\$ 398,792	\$ 436,984
001-4201000-57680-110120	Salaries & Wages-LPT & Temp	181,064	192,017
001-4201000-57680-150010	Overtime	3,000	3,000
001-4201000-57680-210100	Benefits	229,213	244,777
001-4201000-57680-310010	Office & Operating Supplies	33,500	36,680
001-4201000-57680-310030	Meals & Refreshments	50	50
001-4201000-57680-320100	Fuel Consumed	3,700	4,000
001-4201000-57680-350100	Small Tools & Minor Equipment	11,000	11,810
001-4201000-57680-410100	Advertising	250	275
001-4201000-57680-410900	Other Professional Services	4,500	4,500
001-4201000-57680-412243	Tree Removal Services	12,000	12,000
001-4201000-57680-412320	Backflow Prevention Services	800	900
001-4201000-57680-419910	Internal Services-Machinery & Equip. Svcs.	49,400	49,590
001-4201000-57680-419920	Internal Services - IT Pass-Thru	4,776	4,816
001-4201000-57680-419930	Internal Services - IT Allocation	77,009	82,233
001-4201000-57680-420200	Postage	495	520
001-4201000-57680-430100	Travel	500	600
001-4201000-57680-430200	Lodging & Meals	1,000	1,100
001-4201000-57680-441000	Taxes & Assessments	2,150	2,150
001-4201000-57680-451000	Rentals & Leases	19,850	20,350
001-4201000-57680-459100	Equipment Replacement	25,978	25,978
001-4201000-57680-460100	Liability Insurance	14,939	17,922
001-4201000-57680-460200	Property Insurance	33,176	39,757
001-4201000-57680-460600	Auto Physical Damage Insurance	1,170	1,345
001-4201000-57680-471000	Utility Services	51,000	56,000
001-4201000-57680-481000	Repairs & Maintenance	12,500	13,100
001-4201000-57680-490100	Dues, Subscriptions & Memberships	400	440
001-4201000-57680-490230	Background Checks	150	175
001-4201000-57680-490250	Registration & Training	5,175	7,100
		\$ 1,177,538	\$ 1,270,169



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Lake Wilderness Lodge			
001-4301000-57550-110100	Salaries & Wages	\$ 242,331	\$ 264,628
001-4301000-57550-110120	Salaries & Wages-LPT & Temp	79,458	83,334
001-4301000-57550-150010	Overtime	1,200	1,200
001-4301000-57550-210100	Benefits	143,109	152,320
001-4301000-57550-310010	Office & Operating Supplies	17,700	18,570
001-4301000-57550-310030	Meals & Refreshments	500	550
001-4301000-57550-350100	Small Tools & Minor Equipment	10,400	9,700
001-4301000-57550-410100	Advertising	22,000	21,000
001-4301000-57550-410900	Other Professional Services	14,000	15,000
001-4301000-57550-412010	Contracted Staff	8,500	9,500
001-4301000-57550-412060	Cleaning Services	5,000	5,000
001-4301000-57550-419920	Internal Services - IT Pass-Thru	3,038	3,058
001-4301000-57550-419930	Internal Services - IT Allocation	46,205	49,339
001-4301000-57550-420200	Postage	495	520
001-4301000-57550-430100	Travel	1,000	1,000
001-4301000-57550-430200	Lodging & Meals	1,500	1,500
001-4301000-57550-451000	Rentals & Leases	1,000	1,000
001-4301000-57550-459100	Equipment Replacement	9,904	9,904
001-4301000-57550-460100	Liability Insurance	11,104	13,321
001-4301000-57550-460200	Property Insurance	16,171	19,379
001-4301000-57550-471000	Utility Services	33,000	33,000
001-4301000-57550-481000	Repairs & Maintenance	18,000	19,500
001-4301000-57550-490100	Dues, Subscriptions & Memberships	2,795	3,045
001-4301000-57550-490210	Printing & Binding	3,700	3,850
001-4301000-57550-490230	Background Checks	250	250
001-4301000-57550-490250	Registration & Training	1,500	1,500
		\$ 693,860	\$ 740,968



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Recreation			
001-4401000-57100-110100	Salaries & Wages	\$ 290,853	\$ 320,878
001-4401000-57100-110120	Salaries & Wages-LPT & Temp	1,640	1,722
001-4401000-57100-210100	Benefits	125,124	134,754
001-4401000-57100-310010	Office & Operating Supplies	1,300	1,300
001-4401000-57100-310030	Meals & Refreshments	200	200
001-4401000-57100-320100	Fuel Consumed	500	500
001-4401000-57100-350100	Small Tools & Minor Equipment	11,000	11,000
001-4401000-57100-350200	Books & Minor Software	100	100
001-4401000-57100-410100	Advertising	600	650
001-4401000-57100-410900	Other Professional Services	1,500	1,500
001-4401000-57100-419910	Internal Services-Machinery & Equip. Svcs.	410	410
001-4401000-57100-419920	Internal Services - IT Pass-Thru	4,136	4,156
001-4401000-57100-419930	Internal Services - IT Allocation	46,205	49,339
001-4401000-57100-420200	Postage	495	520
001-4401000-57100-430100	Travel	250	250
001-4401000-57100-430200	Lodging & Meals	1,000	200
001-4401000-57100-441000	Taxes & Assessments	50	50
001-4401000-57100-459100	Equipment Replacement	7,814	7,814
001-4401000-57100-460100	Liability Insurance	8,681	9,967
001-4401000-57100-460200	Property Insurance	439	526
001-4401000-57100-460600	Auto Physical Damage Insurance	323	372
001-4401000-57100-490100	Dues, Subscriptions & Memberships	400	400
001-4401000-57100-490230	Background Checks	100	120
001-4401000-57100-490250	Registration & Training	2,150	2,200
		\$ 505,269	\$ 548,928

Recreation Guide			
001-4401010-57100-410900	Other Professional Services	21,000	21,000
001-4401010-57100-490210	Printing & Binding	4,500	4,500
		\$ 25,500	\$ 25,500



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Beach			
001-4402010-57100-110120	Salaries & Wages-LPT & Temp	\$ 112,184	\$ 123,293
001-4402010-57100-150010	Overtime	300	300
001-4402010-57100-210100	Benefits	14,332	15,148
001-4402010-57100-310010	Office & Operating Supplies	2,500	2,680
001-4402010-57100-310030	Meals & Refreshments	150	150
001-4402010-57100-340040	Inventory Supplies-Concessions	3,800	3,900
001-4402010-57100-350100	Small Tools & Minor Equipment	3,800	4,200
001-4402010-57100-350200	Books & Minor Software	100	100
001-4402010-57100-410100	Advertising	500	550
001-4402010-57100-412020	Contracted Instructors & Officials	3,000	3,000
001-4402010-57100-419920	Internal Services - IT Pass-Thru	1,404	1,404
001-4402010-57100-430100	Travel	100	150
001-4402010-57100-459100	Equipment Replacement	1,772	1,772
001-4402010-57100-460100	Liability Insurance	2,184	3,067
001-4402010-57100-460200	Property Insurance	4,534	5,434
001-4402010-57100-481000	Repairs & Maintenance	100	100
001-4402010-57100-490230	Background Checks	150	150
001-4402010-57100-490250	Registration & Training	1,230	1,330
001-4402010-57100-499900	Other Miscellaneous	100	100
		\$ 152,240	\$ 166,827

Adult Sports			
001-4404100-57100-110120	Salaries & Wages-LPT & Temp	26,560	29,214
001-4404100-57100-210100	Benefits	11,284	11,484
001-4404100-57100-310010	Office & Operating Supplies	5,800	6,300
001-4404100-57100-350100	Small Tools & Minor Equipment	3,000	3,000
001-4404100-57100-350200	Books & Minor Software	50	60
001-4404100-57100-410100	Advertising	200	210
001-4404100-57100-412020	Contracted Instructors & Officials	2,600	3,000
001-4404100-57100-451000	Rentals & Leases	9,085	9,995
001-4404100-57100-460100	Liability Insurance	1,377	1,652
001-4404100-57100-490230	Background Checks	200	240
		\$ 60,156	\$ 65,155



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Adult Classes			
001-4404200-57100-310010	Office & Operating Supplies	400	400
001-4404200-57100-350100	Small Tools & Minor Equipment	750	750
001-4404200-57100-410100	Advertising	200	200
001-4404200-57100-412020	Contracted Instructors	26,500	27,500
001-4404200-57100-451000	Rentals & Leases	250	250
001-4404200-57100-490230	Background Checks	120	150
		\$ 28,220	\$ 29,250

Youth Sports			
001-4405100-57100-110120	Salaries & Wages-LPT & Temp	46,979	51,515
001-4405100-57100-210100	Benefits	13,054	13,396
001-4405100-57100-310010	Office & Operating Supplies	38,922	41,214
001-4405100-57100-310030	Meals & Refreshments	200	240
001-4405100-57100-350100	Small Tools & Minor Equipment	7,000	8,000
001-4405100-57100-350200	Books & Minor Equipment	100	120
001-4405100-57100-410100	Advertising	100	120
001-4405100-57100-441000	Taxes & Assessments	2,000	2,000
001-4405100-57100-451000	Rentals & Leases	19,440	21,385
001-4405100-57100-460100	Liability Insurance	1,491	1,789
001-4405100-57100-490230	Background Checks	2,300	2,300
001-4405100-57100-499900	Other Miscellaneous	100	100
		\$ 131,686	\$ 142,179

Youth Classes			
001-4405200-57100-110120	Salaries & Wages-LPT & Temp	2,597	2,726
001-4405200-57100-210100	Benefits	213	223
001-4405200-57100-310010	Office & Operating Supplies	1,000	1,100
001-4405200-57100-350100	Small Tools & Minor Equipment	3,500	1,050
001-4405200-57100-410100	Advertising	250	250
001-4405200-57100-412020	Contracted Instructors & Officials	139,400	147,000
001-4405200-57100-441000	Taxes & Assessments	3,000	3,000
001-4405200-57100-451000	Rentals & Leases	1,000	1,000
001-4405200-57100-460100	Liability Insurance	53	64
001-4405200-57100-490230	Background Checks	220	240
		\$ 151,233	\$ 156,653



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Camp Wild			
001-4405510-57100-110120	Salaries & Wages-LPT & Temp	\$ 58,176	\$ 61,083
001-4405510-57100-210100	Benefits	6,718	6,954
001-4405510-57100-310010	Office & Operating Supplies	5,400	5,400
001-4405510-57100-310030	Meals & Refreshments	600	600
001-4405510-57100-350100	Small Tools & Minor Equipment	2,300	2,500
001-4405510-57100-410100	Advertising	200	200
001-4405510-57100-412020	Contracted Instructors & Officials	1,500	1,600
001-4405510-57100-412150	Special Event Services	10,000	11,000
001-4405510-57100-412152	Transportation Services	10,800	11,800
001-4405510-57100-419920	Internal Services - IT Pass-Thru	880	890
001-4405510-57100-460100	Liability Insurance	2,263	2,715
001-4405510-57100-490230	Background Checks	180	180
001-4405510-57100-490250	Registration & Training	150	150
001-4405510-57100-499900	Other Miscellaneous	200	200
		\$ 99,367	\$ 105,273

Wilderness Adventure Camp			
001-4405530-57100-110120	Salaries & Wages - LPT/Temp	12,433	13,054
001-4405530-57100-210100	Benefits	1,263	1,313
001-4405530-57100-310010	Office & Operating Supplies	1,050	1,220
001-4405530-57100-310030	Meals & Refreshments	805	840
001-4405530-57100-350100	Small Tools & Minor Equipment	2,000	2,000
001-4405530-57100-412020	Contracted Instructors & Officials	600	650
001-4405530-57100-412150	Special Event Services	5,000	5,500
001-4405530-57100-412152	Transportation Services	8,400	9,240
001-4405530-57100-419920	Internal Services - IT Pas-Thru	2,130	2,130
001-4405530-57100-451000	Rentals & Leases	1,100	1,210
001-4405530-57100-460100	Liability Insurance	612	735
		\$ 35,394	\$ 37,892

On The Move Program			
001-4405540-57100-410900	Other Professional Services	19,000	20,000
		\$ 19,000	\$ 20,000



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Independence Day			
001-4501010-57390-110120	Salaries & Wages - LPT/Temp	\$ 2,928	\$ 3,074
001-4501010-57390-150010	Overtime	2,000	2,000
001-4501010-57390-210100	Benefits	467	479
001-4501010-57390-310010	Office & Operating Supplies	250	275
001-4501010-57390-310030	Meals & Refreshments	150	150
001-4501010-57390-320100	Fuel Consumed	50	50
001-4501010-57390-350100	Small Tools & Minor Equipment	1,000	1,000
001-4501010-57390-410100	Advertising	200	200
001-4501010-57390-412010	Contracted Staff	500	550
001-4501010-57390-412150	Special Event Services	25,000	26,100
001-4501010-57390-412151	Special Event Entertainment	1,000	1,100
001-4501010-57390-451000	Rentals & Leases	7,000	7,700
001-4501010-57390-481000	Repairs & Maintenance	300	325
001-4501010-57390-490230	Background Checks	30	30
		\$ 40,875	\$ 43,033

Hometown Holidays			
001-4501020-57390-110120	Salaries & Wages - LPT/Temp	703	738
001-4501020-57390-150010	Overtime	1,000	1,000
001-4501020-57390-210100	Benefits	113	115
001-4501020-57390-310010	Office & Operating Supplies	500	600
001-4501020-57390-310030	Meals & Refreshments	200	200
001-4501020-57390-350100	Small Tools & Minor Equipment	2,000	2,200
001-4501020-57390-412010	Contracted Staff	160	180
001-4501020-57390-412151	Event Entertainment	5,500	5,500
001-4501020-57390-451000	Rentals & Leases	2,800	3,080
		\$ 12,976	\$ 13,613



Parks & Recreation, *continued*

Account Number	Description	2023 Budget	2024 Budget
Music In the Park			
001-4501030-57390-110120	Salaries & Wages-LPT & Temp	\$ 2,459	\$ 2,582
001-4501030-57390-150010	Overtime	200	200
001-4501030-57390-210100	Benefits	393	403
001-4501030-57390-310010	Office & Operating Supplies	250	250
001-4501030-57390-350100	Small Tools & Minor Equipment	500	500
001-4501030-57390-410100	Advertising	300	300
001-4501030-57390-412010	Contracted Staff	600	660
001-4501030-57390-412151	Special Event Entertainment	12,500	13,000
001-4501030-57390-451000	Rentals & Leases	500	500
001-4501030-57390-481000	Repairs & Maintenance	250	250
001-4501030-57390-490100	Dues, Subscriptions & Memberships	1,400	1,450
		\$ 19,352	\$ 20,095

Kid's Festival			
001-4501050-57390-110120	Salaries & Wages-LPT & Temp	1,523	1,599
001-4501050-57390-150010	Overtime	200	200
001-4501050-57390-210100	Benefits	243	249
001-4501050-57390-310010	Office & Operating Supplies	580	640
001-4501050-57390-310030	Meals & Refreshments	50	60
001-4501050-57390-350100	Small Tools & Minor Equipment	200	200
001-4501050-57390-410100	Advertising	300	350
001-4501050-57390-451000	Rentals & Leases	5,500	5,750
		\$ 8,595	\$ 9,048

Bike Challenge			
001-4501060-57390-110120	Salaries & Wages-LPT & Temp	527	553
001-4501060-57390-210100	Benefits	85	87
001-4501060-57390-310010	Office & Operating Supplies	500	550
001-4501060-57390-350100	Small Tools & Minor Equipment	525	480
		\$ 1,637	\$ 1,671

Lake Wilderness Arboretum			
001-4601010-57690-410900	Other Professional Services	103,200	107,300
		\$ 103,200	\$ 107,300

Parks & Recreation, *continued*



Account Number	Description	2023 Budget	2024 Budget
Maple Valley Historical Society			
001-4601020-57530-410900	Other Professional Services	\$ 12,800	\$ 13,400
001-4601020-57530-460200	Property Insurance	184	221
		\$ 12,984	\$ 13,621

Maple Valley Community Center			
001-6101030-57550-441000	Taxes & Assessments	6,500	7,000
001-6101030-57550-460200	Property Insurance	900	1,000
		\$ 7,400	\$ 8,000

Maple Valley Youth Center (The Den)			
001-6101035-57550-460200	Property Insurance	1,638	1,963
001-6101035-57550-481000	Repairs & Maintenance	1,150	1,300
		\$ 2,788	\$ 3,263

NEXUS House			
001-6101040-56510-410900	Other Professional Services	660	720
001-6101040-56510-451000	Rentals & Leases	1,860	2,000
001-6101040-56510-460200	Property Insurance	669	802
001-6101040-56510-471000	Utility Services	1,000	1,100
001-6101040-56510-493200	Drug & Alcohol Pre-Assessments Grant	13,500	14,000
		\$ 17,689	\$ 18,622

Parks & Recreation Grand Total

\$ 4,376,612 \$ 4,685,274

Public Works



Public Works Maintenance Workers responding to a fallen tree, Maple Valley



Public Works

Mission Statement

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

Department Overview

The Public Works Department is responsible for planning, funding, design, construction, maintenance, and operations of City streets, sidewalks, storm drainage infrastructure, and right of way landscaping. They also manage contracted garbage and recycling programs, water quality and aquatic vegetation in our City's lakes, contracted street sweeping services, and the snow and ice program. The Department collaborates with local, regional, and state jurisdictions to develop funding, plan, and coordinate system improvements for the benefit of the community and general public.

Major Activities

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

Significant Budget Issues

Public Works would like to add the following as presented in the 2023-2024 Program Enhancements:

Funded by ARPA

- PWA - Construction Inspector Overlap (3 months)
- PWA - Community Shuttles Research
- PWA - New Equipment - Electric Bikes (Qty 2)
- PWA - Intern for Asset Mapping (Inspections, Markings, etc)
- PWA - Permanent Message Boards
- PWM - New Equipment - Snow Plow/Sander Attachment
- PWM - Sand/Salt Bin Expansion (with additional sand/salt)
- PWM - Relocate Shop Gate
- PWM - Shop Security/Aesthetic Improvements/Monument

Funded by SWM - No SWM rate increase

- New Employee - Associate Engineer
- New Equipment - Tablets for Maintenance Workers
- New Equipment - PW Maintenance Truck F550
- New Equipment - Tow-behind Blower
- New Equipment - John Deere Gator
- New Employee - 0.75 FTE Code Enforcement Officer (SWM/ARPA)

2021/2022 Accomplishments

- ✓ Completed design and construction of:
 - T28b Witte Phase 3 North Project & replacement of Jenkins Creek Culvert
 - T48 SE 231st Road Connection project
 - T27d High Reflectivity Roadway Delineation Project
 - Cedar Downs Division 3 Pond Retrofit
 - 2021 and 2022 Pavement Overlay
 - Pedestrian paths in front of Farmers Market and on SE 248th St to access
- ✓ Completed design of Witte Roundabout Project at SE 254th Pl
- ✓ Secured grant funding for:
 - Jenkins Creek fish passage at SE 254th Pl and 220th Ave SE (\$613,580)
 - T27b SR 516 School Crosswalk Project (\$302,400)
 - T27d High Reflectivity Roadway Delineation Project (\$484,200)
 - T57 SR 169 Pedestrian Bridge (\$5M)
- ✓ Secured Oakpointe reimbursement (\$2M)
- ✓ Prepared for Council adoption of 6 Year TIP
- ✓ Compliance with all Phase II NPDES Permit requirements
- ✓ Completed contract amendment for King County's Solid Waste Rate Restructure
- ✓ Implemented CityWorks Asset Management Program and SeeClickFix Program
- ✓ Developed a Storm and Surface Water Comprehensive Plan
- ✓ Provided exceptional snow and ice responses
- ✓ Provided engineering review and construction inspection on Amazon Distribution Center, Learning Center, and several plats

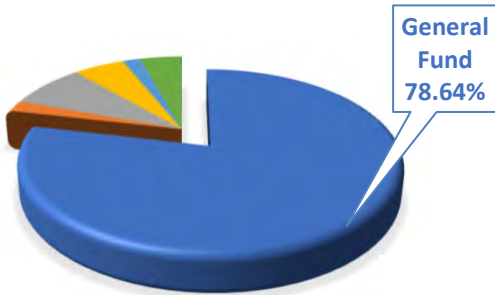
2023/2024 Goals

- ◇ Complete construction of Witte Roundabout Project
- ◇ Complete design and construction of T27b SR 516 School Crosswalk Project
- ◇ Complete design and construction for 2023 and 2024 Pavement Overlay
- ◇ Complete design and construction of S-18 Jenkins Creek Witte Road Driveway Culvert Replacement
- ◇ Complete design and ROW acquisition for T45 SR 169 Widening
- ◇ Complete design for T36 SR 169 Widening Project
- ◇ Secure Oakpointe reimbursement
- ◇ Comply with all Phase II NPDES Permit requirements
- ◇ Begin RFP for a solid waste hauler contract
- ◇ Complete Comprehensive Plan Transportation Element Updates
- ◇ Begin implementation of the Storm and Surface Water Comprehensive Plan
- ◇ Support Climate Action and Resiliency Plan development
- ◇ Provide engineering review and construction inspection of new and ongoing development projects
- ◇ Provide exceptional snow and ice responses
- ◇ Support Ironman events

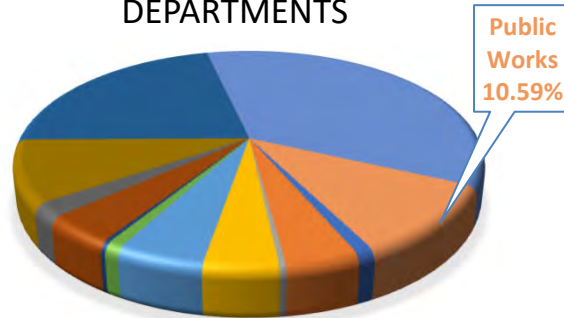


Public Works

2023-2024 OPERATING
EXPENDITURES ALL FUNDS

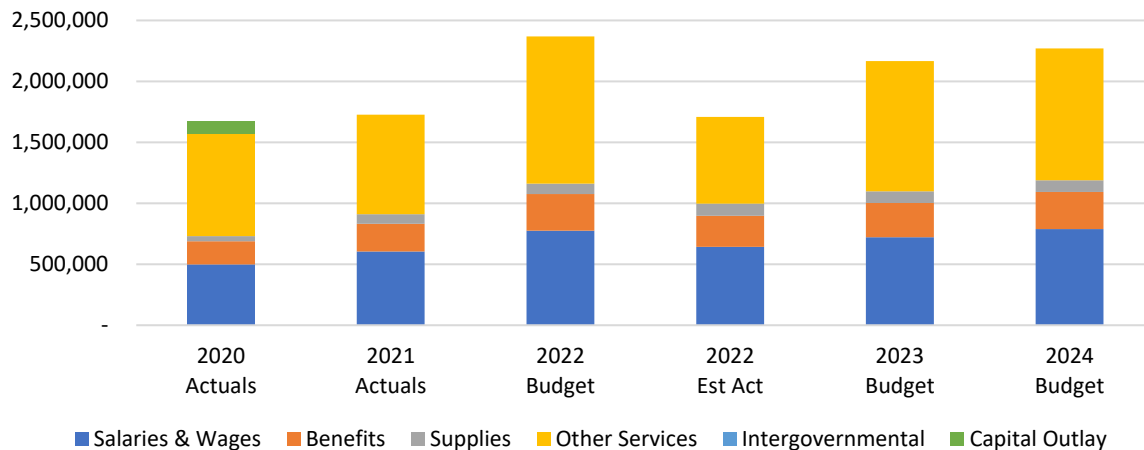


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	498,602	603,917	775,151	641,990	721,079	787,525
Benefits	189,645	228,086	300,430	255,601	280,381	305,173
Supplies	42,645	78,029	84,940	98,863	95,946	95,996
Other Services	838,682	816,462	1,208,322	711,376	1,069,163	1,081,779
Intergovernmental	-	-	-	-	-	-
Capital Outlay	104,456	-	-	-	-	-
Total Uses	1,674,030	1,726,495	2,368,843	1,707,829	2,166,570	2,270,473

Total Operating Expenditures by Year



Public Works



Account Number	Description	2023 Budget	2024 Budget
Administration			
001-5101000-54420-110100	Salaries & Wages	\$ 288,990	\$ 321,717
001-5101000-54420-120000	Bonus	2,250	-
001-5101000-54420-150010	Overtime	1,000	1,000
001-5101000-54420-210100	Benefits	91,517	103,299
001-5101000-54420-310010	Office & Operating Supplies	500	500
001-5101000-54420-310020	Operating Supplies Allocation	1,246	1,296
001-5101000-54420-310030	Meals & Refreshments	500	500
001-5101000-54420-350100	Small Tools & Minor Equipment	1,000	1,000
001-5101000-54420-410100	Advertising	1,000	1,000
001-5101000-54420-410900	Other Professional Services*	50,000	50,000
001-5101000-54420-412140	Plan Review Services	80,000	80,000
001-5101000-54420-419910	Internal Services-Machinery & Equip. Svcs.	3,500	3,500
001-5101000-54420-419920	Internal Services - IT Pass-Thru	3,770	1,550
001-5101000-54420-419930	Internal Services - IT Allocation	60,544	64,716
001-5101000-54420-420110	Telephone	1,800	1,800
001-5101000-54420-420200	Postage	495	520
001-5101000-54420-430100	Travel**	1,000	1,000
001-5101000-54420-430200	Lodging & Meals**	2,000	2,000
001-5101000-54420-451010	Office Space Rental	32,560	33,060
001-5101000-54420-459100	Equipment Replacement	2,409	2,409
001-5101000-54420-459200	IT Equipment Replacement	299	299
001-5101000-54420-460100	Liability Insurance	11,051	13,258
001-5101000-54420-460600	Auto Physical Damage Insurance	90	106
001-5101000-54420-490100	Dues, Subscriptions & Memberships***	2,500	2,500
001-5101000-54420-490250	Registration & Training****	6,000	5,000
		\$ 646,022	\$ 692,030
Transportation Planning			
001-5103000-54440-412210	Traffic Counts	10,000	10,000
001-5103000-54440-412230	Transportation Studies & Concurrency Svcs.	30,000	30,000
		\$ 40,000	\$ 40,000

*On-Call Services for Traffic, Survey, Geotech, and Grant Applications

**Based on four Engineers, one conference per year, and misc travel throughout the year

***Four PE license renewals and one ITE registration

****Same as (**) with an additional \$1k for Director registration to NW Woman's Leadership Academy



Public Works, *continued*

Account Number	Description	2023 Budget	2024 Budget
Maintenance			
001-5301000-54830-110100	Salaries & Wages	\$ 357,779	\$ 390,208
001-5301000-54830-110120	Salaries & Wages-LPT & Temp	40,000	41,600
001-5301000-54830-150010	Overtime	3,060	4,000
001-5301000-54830-210100	Benefits	188,864	201,874
001-5301000-54830-310010	Office & Operating Supplies	4,000	4,000
001-5301000-54830-310030	Meals & Refreshments	300	300
001-5301000-54830-320100	Fuel Consumed	1,000	1,000
001-5301000-54830-350100	Small Tools & Minor Equipment	8,000	8,000
001-5301000-54830-410100	Advertising	250	250
001-5301000-54830-410900	Other Professional Services*	15,000	15,000
001-5301000-54830-419910	Internal Services-Machinery & Equip. Svcs.	50,000	50,000
001-5301000-54830-419920	Internal Services - IT Pass-Thru	4,181	4,221
001-5301000-54830-419930	Internal Services - IT Allocation	62,107	66,614
001-5301000-54830-420200	Postage	495	520
001-5301000-54830-430100	Travel**	500	500
001-5301000-54830-430200	Lodging & Meals**	1,000	1,000
001-5301000-54830-441000	Taxes & Assessments	-	-
001-5301000-54830-451000	Rentals & Leases	1,000	1,000
001-5301000-54830-459100	Equipment Replacement	120,608	120,608
001-5301000-54830-460100	Liability Insurance	12,595	15,110
001-5301000-54830-460200	Property Insurance	3,767	4,514
001-5301000-54830-460600	Auto Physical Damage Insurance	3,412	3,923
001-5301000-54830-471000	Utility Services	16,000	18,000
001-5301000-54830-481000	Repairs & Maintenance***	11,000	12,000
001-5301000-54830-490100	Dues, Subscriptions & Memberships	150	150
001-5301000-54830-490230	Background Checks	100	100
001-5301000-54830-490250	Registration & Training	2,260	1,630
001-5301000-54830-491100	Intergovernmental License & Permits	170	170
001-5301000-54830-493700	MVFLS-Fire & Life Safety Services	200	200
		\$ 907,798	\$ 966,491

*Equipment inspection and maintenance approved in 2020-2021 budget as program enhancement

**Two Maintenance Workers, one conference per year, and two nights per conference attendee

***Repairs to Fence, Gate, and Maintenance Facility (electric shop doors, etc.)

****APWA at \$25/employee



Public Works, *continued*

Account Number	Description	2023 Budget	2024 Budget
Roadway			
001-5201010-54230-150010	Overtime	\$ 3,000	\$ 3,000
001-5201010-54230-310010	Office & Operating Supplies	5,000	5,000
001-5201010-54230-350100	Small Tools & Minor Equipment	1,000	1,000
001-5201010-54230-419910	Internal Services-Machinery & Equip. Svcs.	5,000	5,000
001-5201010-54230-451000	Rentals & Leases	6,000	6,000
001-5201010-54230-459100	Equipment Replacement	29,545	29,545
001-5201010-54230-460200	Property Insurance	7,484	8,969
001-5201010-54230-460600	Auto Physical Damage Insurance	19	22
001-5201010-54230-481000	Repairs & Maintenance	6,000	6,000
		\$ 63,048	\$ 64,536

Structures & Bridges

001-5201030-54250-492420	King County Traffic Projects*	10,000	10,000
		\$ 10,000	\$ 10,000

*Bridge inspection program including inspection (2023), and repairs (2023-2024)

Sidewalks

001-5201040-54261-310010	Office & Operating Supplies	10,000	12,000
001-5201040-54261-350100	Small Tools & Minor Equipment	2,000	2,000
		\$ 12,000	\$ 14,000

Street Lighting

001-5201060-54263-471000	Utility Services	120,000	125,000
001-5201060-54263-490250	Registration & Training	2,000	-
		\$ 122,000	\$ 125,000

Traffic Control Devices

001-5201070-54264-310010	Office & Operating Supplies**	12,000	10,000
001-5201070-54264-459100	Equipment Replacement	4,399	4,399
001-5201070-54264-460600	Auto Physical Damage Insurance	16	19
001-5201070-54264-491500	Other Intergovernmental Services***	15,000	15,000
001-5201070-54264-492410	King County-Traffic Maintenance****	80,000	80,000
		\$ 111,415	\$ 109,418

**Traffic Control signs to maintain PMS and Speed Radar Trailers

***WSDOT signal maintenance, TRM signal (KK/242nd), School Zone Flashing Beacon @ Rock Creek

****Signals, Increased Striping, and new street lights maintained by King County



Public Works, *continued*

Account Number	Description	2023 Budget	2024 Budget
Snow & Ice			
001-5201080-54266-150010	Overtime	\$ 20,000	\$ 20,000
001-5201080-54266-310010	Office & Operating Supplies	20,000	20,000
001-5201080-54266-310030	Meals & Refreshments	400	400
001-5201080-54266-350100	Small Tools & Minor Equipment	2,000	2,000
001-5201080-54266-419910	Equipment Operating	12,000	12,000
001-5201080-54266-459100	Equipment Replacement	5,428	5,428
001-5201080-54266-460200	Property Insurance	197	236
		\$ 60,025	\$ 60,064

Roadside			
001-5201110-54270-150010	Overtime	5,000	6,000
001-5201110-54270-310010	Office & Operating Supplies*	20,000	20,000
001-5201110-54270-350100	Small Tools & Minor Equipment	7,000	7,000
001-5201110-54270-410900	Other Professional Services**	15,000	2,000
001-5201110-54270-412243	Tree Removal	16,000	16,000
001-5201110-54270-412320	Backflow Prevention	1,000	1,000
001-5201110-54270-419910	Equipment Operating	7,000	7,000
001-5201110-54270-460200	Property Insurance	362	433
001-5201110-54270-471000	Utilities	25,000	28,000
001-5201110-54270-481000	Repairs & Maintenance	2,500	2,500
		\$ 98,862	\$ 89,933

Waste Reduction & Recycling			
001-5401000-53700-410100	Advertising	50	50
001-5401000-53700-411030	Franchise Consulting***	25,000	25,000
001-5401000-53700-412340	Solid Waste Event Services	50,000	53,000
001-5401000-53700-412350	Clean Air Assessment Services	19,850	20,450
001-5401000-53700-490250	Registration & Training	500	500
		\$ 95,400	\$ 99,000

*Plants and Tree replacements, Irrigation Controller Upgrades, Herbicide & Casaron

**Bark Blowing 2023, Irrigation services through Horizon for Four Corners area 2024

***Consultant fees for RFP for new Waste Hauler in 2025

Public Works Grand Total

\$ 2,166,570 \$ 2,270,473

Community Service Agencies



Maple Valley Food Bank's summer lunch program, Take-A-Break Park



Community Service Agency Grants

Mission Statement

The mission of the Community Service Agency Grants is to provide funding for organizations which support the poor/infirm or provide various other services to the residents of Maple Valley. The City Council delegates the Finance Committee to review the community grant applications before making a recommendation for funding approval. Under special circumstances City Council may vote to support community service organizations after the initial application process is complete when significant opportunities or as needs arise.

Department Overview

The City Council may invite representatives from community service agencies to address the City Council and provide testimony on the merits and needs of each request. Administration of these grants are performed by the Finance Department.

Grant Recipients 2021-2022

Human Service Grants

- Greater Maple Valley Community Center (GMVCC)
- Make A Difference Day (MADD)
- Maple Valley Food Bank & Emergency Services
- Vine Maple Place

Economic/Community Event Grants

- Be the Hope - Valley Girls & Guys
- Lake Wilderness Triathlon
- Maple Valley Creative Arts Council (MVCAC)
- Maple Valley Days (MVD)
- Maple Valley Youth Symphony Orchestra (MVYSO)

Significant Budget Issues

Community Service Agency Grants, as presented in the 2023-2024 budget are grouped by type of grant recipient, not to individual organizations. Individual organizations and their grant amounts are determined by a committee at a later date.

2021/2022 Accomplishments

- ✓ Provided \$50,000 (2021) and \$51,420 (2022) in regular operating grants in support of agencies providing services to the poor and infirm (Vine Maple Place & MV Food Bank)
- ✓ Provided \$209,456 (2021) and \$259,000 (2022) in regular operating grants in support of agencies providing other services to residents of Maple Valley (GMVCC)
- ✓ Provided \$110,000 (2022) in ARPA funded Small Business Grants
- ✓ Provided \$176,000 (2022) in ARPA funded Community Service Grants

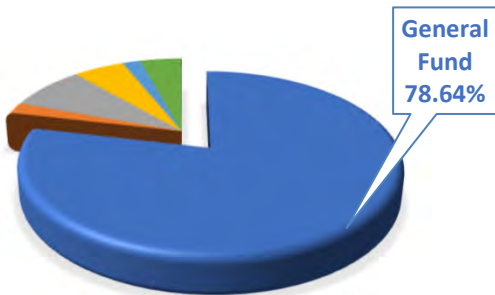
2023/2024 Goals

- ◇ Provide adequate support for community service agencies which operate within Maple Valley and provide immense benefit to the residents of Maple Valley

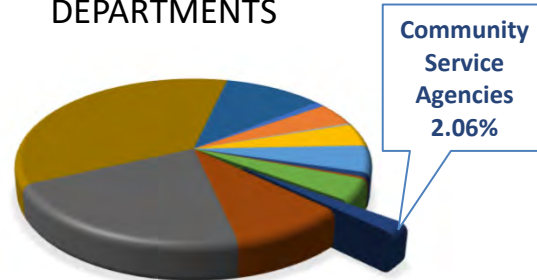
Community Service Agencies



2023-2024 OPERATING
EXPENDITURES ALL FUNDS

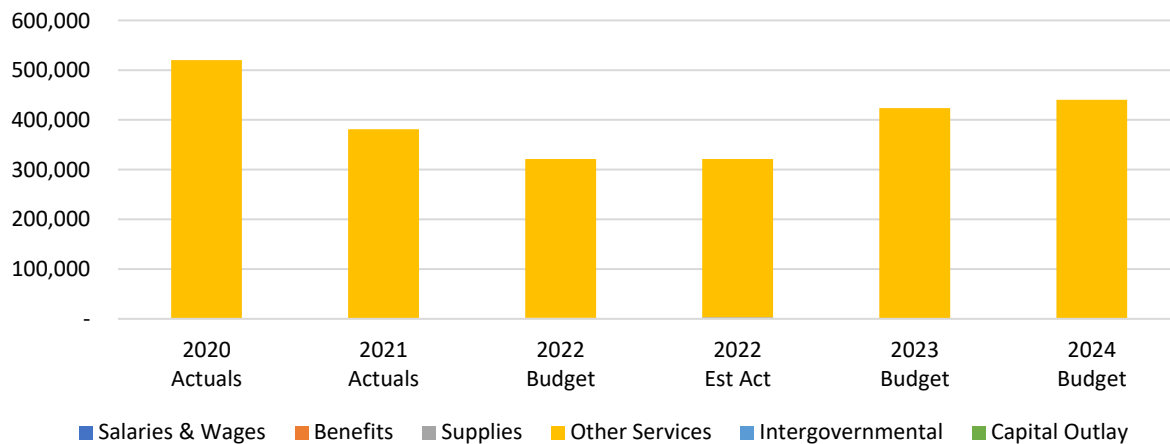


2023-2024 OPERATING
EXPENDITURES ALL
DEPARTMENTS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	-	815	-	-	-	-
Benefits	-	389	-	-	-	-
Supplies	791	138	2,000	3,290	-	-
Other Services	519,267	379,843	319,320	318,030	423,480	440,411
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	520,058	381,185	321,320	321,320	423,480	440,411

Total Operating Expenditures by Year



Community Service Agencies



Account Number	Description	2023 Budget	2024 Budget
Local Grants - Economic Development/Community Events			
001-4601000-57390-494100	Economic/Community Event Grants	\$ 75,480	\$ 78,411
		\$ 75,480	\$ 78,411
Local Grants - Human Services			
001-6101000-56510-494100	Human Services Operating Grants	348,000	362,000
		\$ 348,000	\$ 362,000

*Additional \$25,544 funded through ARPA for 2023

Community Service Agencies Grand Total	\$ 423,480	\$ 440,411

American Rescue Plan Act (ARPA)



Activity hosted by the On The Move Recreation Team, Summit Park



AMERICAN RESCUE PLAN FUND

Mission Statement

The American Rescue Plan Act was signed by President Biden on March 11, 2021 to provide federal funding of \$1.9 trillion dollars in financial relief to respond to the public health emergency and economic recovery resulting from the massive impacts of the COVID-19 pandemic in the nation. The City's entitlement amount to aide in this effort was approximately \$7.6 million distributed in two installment, 2021 and 2022 respectively. The City will dedicate these resources for programs that to support the community's public health and economic recovery and general government services, in the spirit of these grant funds.

Department Overview

The Finance Department is responsible for the administration and compliance for the federal funds received. The Finance Committee and City Manager have been delegated oversight of policy, programmatic and funding recommendations to the City Council.

Major Activities

- ARPA Grant Management
- Public outreach
- Small Business & Nonprofit Grants
- Tourism support
- Mental Health Programs and Partnerships
- General government services and infrastructure investments

Significant Budget Issues

- Funding must be obligated by December 31, 2024 and must be spent by December 31, 2026. These are one-time federal funds received in 2021 and 2022.

2021/2022 Accomplishments

- ✓ Awarded grant funding to Small Business and Nonprofit organizations
- ✓ Contracted for Recovery Fund Specialist for community outreach and compliance/reporting services
- ✓ Implemented Utility Assistance Program through partnership with Covington Water District for City of Maple Valley Residents
- ✓ Partnered with Tahoma School District to provide mental health therapy services to students seeking support
- ✓ Provided Community Resource programs to the public including Kindness Connects and Mental Health/First Aid Training
- ✓ Support Tourism/economic activity hosting Ironman and implementing Business Voucher Dine in program
- ✓ Reinstated city government positions frozen during the pandemic.
- ✓ Procured Audio Visual technology to support Hybrid Council Meetings during pandemic
- ✓ Office Space & Ventilation Improvements
- ✓ Issued Covid-19 Premium Pay

2023/2024 Goals

- ◇ Continue Community Outreach to Small Businesses and Nonprofit Organizations
- ◇ Continue partnership with Port of Seattle for small business support
- ◇ Stimulate economic development based on Leakage Study
- ◇ Information Technology Equipment/Cybersecurity investment
- ◇ One-Time commitments to Comprehensive Plan, Transportation Element Plan, and Parks PRAOS Plan
- ◇ Commit funding for General Government Services to support: Community Grants, Community Resources/Kindness Connects/Student programs/Mental Health & First Aid/Community Health Fair/Reach programs, and On The Move program
- ◇ Support program enhancements that will aide in the recovery of the pandemic
- ◇ Ensure Compliance with administration, funding uses and reporting requirements
- ◇ Obtain clean audit of schedule of expenditures of federal awards

ARPA Fund



ARPA Fund operating budget expenditures summarized by Department.

Account Number	Department	2023 Budget	2024 Budget
Operating Expenditures			
121-1201010-55870-410900	Economic Development	\$ 54,070	\$ -
121-1701000-51420-410900	Finance	72,375	-
121-1851000-51810-419920	IT Services	155,000	-
121-2301000-55850-410900	Community Development	25,000	150,000
121-4101000-57100-410900	Parks Administration	-	100,000
121-5103000-54440-410900	Transportation Planning	75,000	-
Operating Expenditures Total		\$ 381,445	\$ 250,000

Program Enhancements			
121-1701000-51420-419920	Finance	8,500	8,500
121-3801010-52560-350100	Emergency Management Operations	5,000	6,000
121-4201000-57680-419910	Parks Maintenance	20,000	-
121-5101000-54420-419910	Public Works Administration	50,000	50,000
121-5301000-54830-419910	Public Works Maintenance	40,000	-
121-5201080-54261-419910	Snow & Ice	105,000	-
121-5502000-55350-110100	Surface Water Management	29,261	31,808
121-6101030-57550-494100	Community Grants	25,544	-
		\$ 283,305	\$ 96,308

Program Enhancements - General Fund Transfers			
001-2201000-39700001210	Community Development Planning	12,918	-
001-5101000-39700001210	Public Works Administration	-	19,250
001-3101000-39700001210	Police	232,870	296,939
		\$ 245,788	\$ 316,189

General Fund Transfers			
001-1301030-39700001210	Community Resources	173,858	187,722
001-1301031-39700001210	Kindness Connects	9,500	10,000
001-1301032-39700001210	Student Programs	87,100	138,600
001-1301033-39700001210	Mental Health/First Aid	27,400	15,550
001-1301034-39700001210	Community Health Fair	8,550	9,150
001-1301035-39700001210	REACH	29,000	30,000
001-4201010-39700001210	Beach	153,323	168,010
001-4405400-39700001210	On The Move	19,000	20,000
001-6101000-39700001210	Community Service Agencies	539,480	531,111
		\$ 1,047,211	\$ 1,110,143

Fund Balance			
	2022 Estimated Actual	2023 Budget	2024 Budget
Beginning Fund Balance	2,216,345	4,119,500	2,161,751
Total Revenue	3,800,401	-	-
Total Expenditures	1,249,729	664,750	346,308
Transfers Out- General Fund	647,517	1,292,999	1,426,332
*Ending Fund Balance	4,119,500	-	389,111

* Fund balance and savings from 2022 referenced in the Changes, may be allocated to small business grants.

Potential Savings & Small Business Grants (Unencumbered)	389,111	-
Potential Ending Fund Balance	1,772,640	-



ARPA Fund

Descriptions of ARPA related expenditures, transfers, and program enhancements have been summarized below for quick reference. Detailed pages for the Program Enhancements can be found in the Budget Summary chapter.

Description	Department	2023 Budget	2024 Budget
Operating Expenditures - Summary			
Business Navigation Program, partnership with Port of Seattle	Economic Development	\$ 27,570	\$ -
Leakage Study Grant match with Port of Seattle	Economic Development	26,500	-
Recovery Specialist Service Agreement	Finance	72,375	-
Replacement of SAN Equipment	IT Services	50,000	-
Replacement of Access Points (Qty 17)	IT Services	30,000	-
Website Hosting Services	IT Services	75,000	-
Comprehensive Plan Services	Community Development	25,000	150,000
Parks PRAOS Plan Services	Parks Administration	-	100,000
Transportation Element Plan Services	Transportation Planning	75,000	-
	Total	\$ 381,445	\$ 250,000
Program Enhancement - Direct Cost			
EOC Building Furniture Replacement	Emergency Operations Management	\$ 5,000	\$ 6,000
Debt Book Software	Finance	8,500	8,500
Snow Equipment	Parks Maintenance	20,000	-
Permanent Message Boards	Public Works Administration	50,000	50,000
Shop Gate Setback & Security	Public Works Maintenance	20,000	-
Perimeter Security & Aesthetics	Public Works Maintenance	20,000	-
Salt/Sand Storage Expansion	Snow & Ice	75,000	-
Sander/Plow Attachment	Snow & Ice	30,000	-
Community Grants	Community Service Agency	25,544	-
Code Enforcement Officer (0.75 FTE)	Surface Water Management	29,261	31,808
		\$ 283,305	\$ 96,308
Program Enhancement - General Fund Transfers			
Permit Technician Overlap	Community Development Planning	12,918	-
Construction Inspector Overlap	Public Works Administration	-	19,250
King County 2022 Police Officer Retro Pay	Police	54,655	-
King County 2023-2024 Contract	Police	178,215	296,939
		\$ 245,788	\$ 316,189
General Fund Transfers - Summary			
Economic/Community Event Grants (Monetary & Inkind Support)	Community Service Agency	\$ 75,480	\$ 48,411
Human Services Grants (Monetary & Inkind Support)	Community Service Agency	348,000	362,000
Lake Wilderness Arboretum Maintenance Contract	Arboretum	103,200	107,300
Historical Society Maintenance Contract	Maple Valley Historical Society	12,800	13,400
Community Resources Expenditures	Community Resources	173,858	187,722
Kindness Connects Program Expenditures	Community Resources - Kindness Connects	9,500	10,000
Student Programs Expenditures	Community Resources - Student Programs	87,100	138,600
Mental Health/First Aid Expenditures	Community Resources - Mental Health/First Aid	27,400	15,550
Community Health Fair Expenditures	Community Resources - Community Health Fair	8,550	9,150
REACH Expenditures	REACH	29,000	30,000
Beach Services Expenditures	Beach Services	153,323	168,010
On The Move Expenditures	On The Move	19,000	20,000
	Total	\$ 1,047,211	\$ 1,110,143
		\$ 1,957,749	\$ 1,772,640

OTHER FUNDS



MVPD Coffee with a Cop community event, Starbucks



Other Funds: All Funds

The City utilizes money from funds other than the General Fund to cover some expenditures of its operating budget. Those funds are categorized into two types: Special Revenue Funds, and Proprietary Funds.

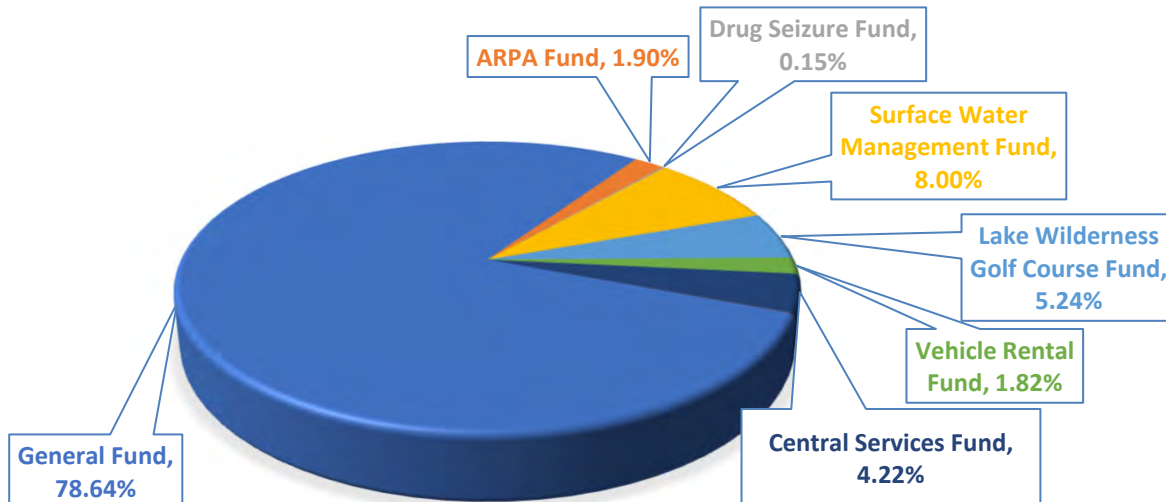
Special Revenue Funds:

- ARPA Fund
- Bond Proceeds Fund
- Drug Seizure Fund
- Transportation Benefit Special Revenue Fund

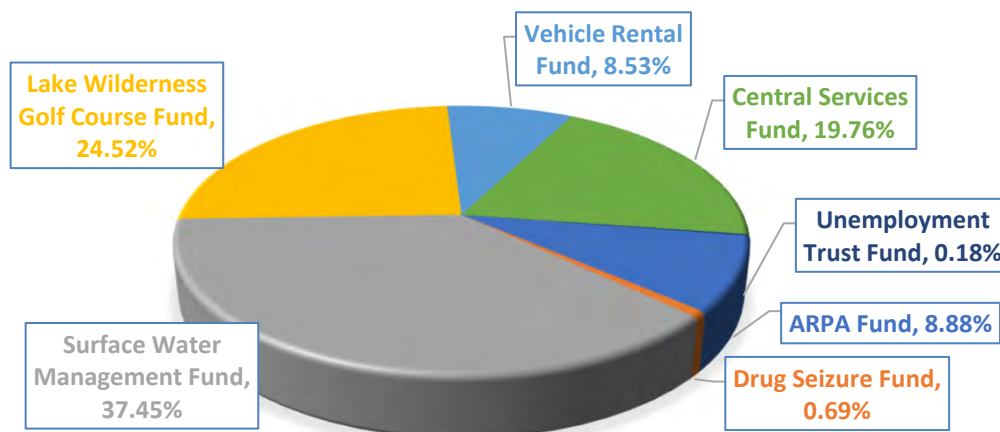
Proprietary Funds:

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

2023-2024 OPERATING EXPENDITURES ALL FUNDS



2023-2024 OPERATING EXPENDITURES ALL OTHER FUNDS





Drug Seizure Fund

Account Number	Description	2023 Budget		2024 Budget	
Drug Seizure					
185-3105000-52120-310010	Office & Operating Supplies	\$	3,700	\$	3,700
185-3105000-52120-350100	Small Tools & Minor Equipment		1,900		1,900
185-3105000-52120-410900	Other Professional Services		5,000		5,000
185-3105000-52120-419020	Cost Allocation-Police (Drug Seizure)		3,300		3,300
185-3105000-52120-430100	Travel		2,500		2,500
185-3105000-52120-430200	Lodging & Meals		8,000		8,000
185-3105000-52120-490100	Dues, Subscriptions & Memberships		1,100		1,100
185-3105000-52120-490250	Registration & Training		1,200		1,200
185-3105000-52120-499900	Other Miscellaneous		12,280		12,280
		\$	38,980	\$	38,980

Drug Seizure Agencies Grand Total	\$	38,980	\$	38,980



Capital Projects

Some positions at the City of Maple Valley work directly on Capital Projects. For budgeting purposes we have shown the percentage allocations for the applicable positions below, and the current budgeted amounts for the projects they will be spending majority of their time on. There are several other active projects that may account for these hours and will be billed accordingly as the hours are worked.

Active Projects	Positions Charging Time	2023 Budget	2024 Budget
T28bp3	Senior Project Engineer (52.5%), City Engineer (36.75%)	150,729	165,121
T36	Senior Project Engineer (26.25%), City Engineer (18.375%)	82,353	87,384
T45	Senior Project Engineer (26.25%), City Engineer (18.375%)	82,353	87,384

Other Active Projects

The following projects are active and may have hours billed: T23, T24, T27, T27b, T33c, T54, T57, T59

Account Number	Description	2023 Budget	2024 Budget
T28bp3 - Witte Roundabout at SE 254th Place			
302-5924284-59530-110100	Salaries & Wages	113,463	124,819
302-5924284-59530-210100	Benefits	37,266	40,302
		150,729	165,121

Account Number	Description	2023 Budget	2024 Budget
T36 - SR 169 Widening 2 - SE 240th Street to SE 244th Street			
302-5900362-59510-110100	Salaries & Wages	57,610	63,889
302-5900362-59510-120000	Bonus	2,625	-
302-5900362-59510-210100	Benefits	22,118	23,495
		82,353	87,384

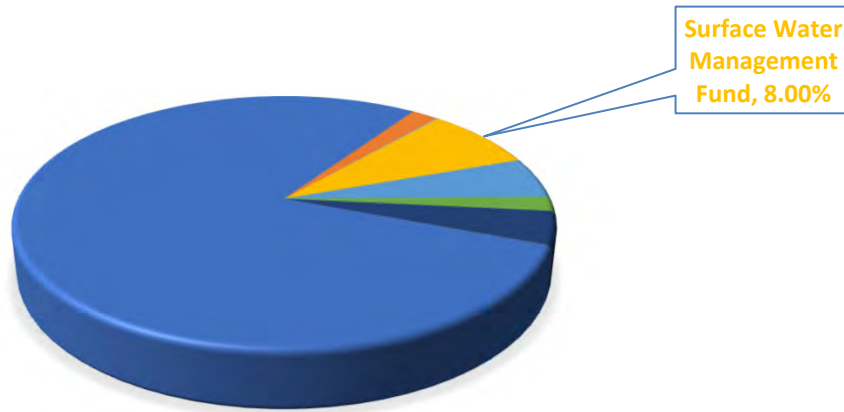
Account Number	Description	2023 Budget	2024 Budget
T45 - SR 169 Widening 4 - SE 253rd Place to SE 260th Street			
302-5900452-59510-110100	Salaries & Wages	57,610	63,889
302-5900452-59510-120000	Bonus	2,625	-
302-5900452-59510-210100	Benefits	22,118	23,495
		82,353	87,384

Capital Projects Expenses Total	\$ 315,435	\$ 339,889

Surface Water Management

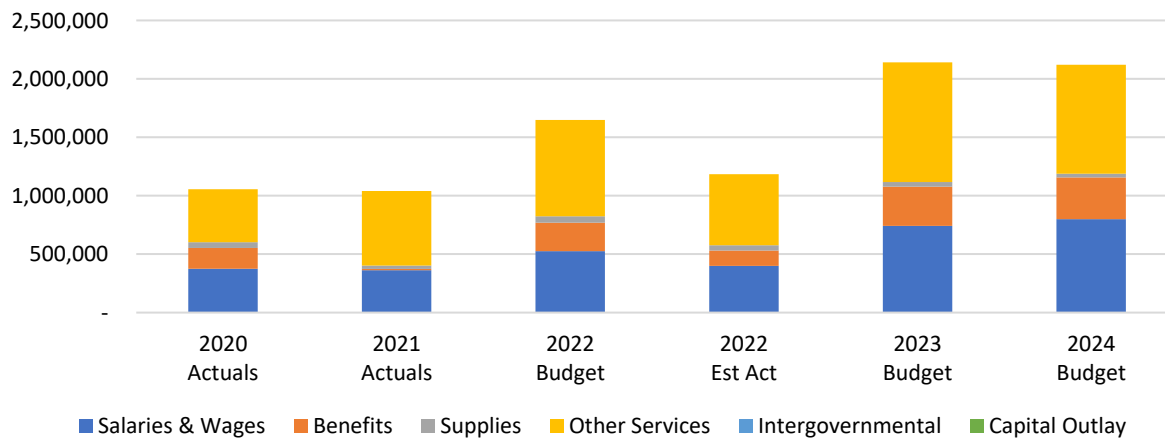


2023-2024 OPERATING EXPENDITURES ALL FUNDS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	374,742	362,560	525,013	399,555	741,216	799,370
Benefits	177,538	10,079	243,271	130,962	335,331	357,106
Supplies	50,052	29,704	55,920	45,329	40,342	31,405
Other Services	453,267	638,017	823,510	608,613	1,024,565	932,449
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	1,055,599	1,040,361	1,647,714	1,184,458	2,141,454	2,120,330

Total Operating Expenditures by Year



Surface Water Management Fund



Account Number	Description	2023 Budget	2024 Budget
Surface Water Management (SWM)			
420-5502000-55350-110100	Salaries & Wages	\$ 565,534	\$ 613,675
420-5502000-55350-120000	Bonus	2,500	-
420-5502000-55350-150010	Overtime	5,000	5,150
420-5502000-55350-210100	Benefits	239,670	256,088
420-5502000-55350-310010	Office & Operating Supplies	25,000	25,000
420-5502000-55350-310020	Operating Supplies Allocation	1,502	1,562
420-5502000-55350-350100	Small Tools & Minor Equipment	12,000	3,000
420-5502000-55350-410100	Advertising	450	450
420-5502000-55350-410900	Other Professional Services*	108,000	28,000
420-5502000-55350-412243	Tree Removal Services	8,000	8,500
420-5502000-55350-412300	Street Sweeping Services	70,000	75,000
420-5502000-55350-412310	Vactoring Services	145,000	195,000
420-5502000-55350-419910	Internal Services-Machinery & Equip. Svcs.	113,380	75,480
420-5502000-55350-419920	Internal Services - IT Pass-Thru	54,425	47,515
420-5502000-55350-419930	Internal Services - IT Allocation	66,881	71,985
420-5502000-55350-420200	Postage	495	520
420-5502000-55350-430100	Travel	515	530
420-5502000-55350-430200	Lodging & Meals	1,050	1,200
420-5502000-55350-441000	Taxes & Assessments	61,800	63,654
420-5502000-55350-451000	Rentals & Leases	5,150	5,300
420-5502000-55350-451010	Office Space Rental	18,250	18,530
420-5502000-55350-451020	Office Equipment Rental	200	210
420-5502000-55350-459100	Equipment Replacement	15,212	15,212
420-5502000-55350-459200	IT Equipment Replacement	147	147
420-5502000-55350-460100	Liability Insurance	13,314	15,973
420-5502000-55350-460200	Property Insurance	522	626
420-5502000-55350-460600	Auto Physical Damage Insurance	227	261
420-5502000-55350-471000	Utility Services	1,250	1,250
420-5502000-55350-481000	Repairs & Maintenance	75,000	50,000
420-5502000-55350-490100	Dues, Subscriptions & Memberships	500	500
420-5502000-55350-490250	Registration & Training	3,000	3,000
420-5502000-55350-491100	Intergovernmental License & Permits	33,000	33,000
420-5502000-55350-492700	King County-Debt Service	10,190	10,500
420-5502000-55350-492710	King County-Billing & Collection Fees	38,100	39,500
420-5502000-55350-492720	King County-WRIA 8 Agreement	1,133	1,167
420-5502000-55350-492730	King County-WRIA 9 Agreement	10,403	10,715
420-5502000-55350-492740	King County-Technical Services	38,000	39,000
		\$ 1,744,800	\$ 1,717,200

*Weathernet (\$6.5k/yr), Geotech On-Call (\$10k), Arborist (\$1.5K), Surveyor (\$10k), Climate Action (\$80k)

Surface Water Management, *con.*



Account Number	Description	2023 Budget	2024 Budget
SWM- National Pollution Discharge Elimination System (NPDES)			
420-5502500-55350-110100	Salaries & Wages	\$ 136,817	\$ 146,332
420-5502500-55350-150010	Overtime	1,590	1,693
420-5502500-55350-210100	Benefits	87,318	92,003
420-5502500-55350-310010	Office & Operating Supplies	350	350
420-5502500-55350-350100	Small Tools & Minor Equipment	300	300
420-5502500-55350-410900	Other Professional Services*	30,000	15,000
420-5502500-55350-410910	NPDES Training	3,500	3,500
		\$ 259,875	\$ 259,178

*Additional NPDES requirements, Comp Plan SMAP supports, and educational outreach

Lake Management			
420-5501000-55360-110100	Salaries & Wages	29,775	32,520
420-5501000-55360-210100	Benefits	8,343	9,015
420-5501000-55360-310020	Office Supplies Allocation	75	78
420-5501000-55360-410100	Advertising	103	106
420-5501000-55360-412331	Aquatic Plant Education Services	2,800	2,900
420-5501000-55360-412332	Aquatic Plant Evaluation Services	3,600	3,700
420-5501000-55360-412333	Aquatic Plant Treatment Services	27,000	28,000
420-5501000-55360-419920	Internal Services - IT Pass-Thru	500	500
420-5501000-55360-419930	Internal Services - IT Allocation	3,647	3,899
420-5501000-55360-420200	Postage	495	520
420-5501000-55360-451010	Office Space Rental	2,460	2,500
420-5501000-55360-460100	Liability Insurance	666	799
420-5501000-55360-490250	Registration & Training	200	200
420-5501000-55360-491100	Intergovernmental License & Permits	1,500	1,500
420-5501000-55360-492500	King County (KC)-Beach Monitoring	13,500	14,000
420-5501000-55360-492510	KC-Lake Wilderness Technical Services	3,000	3,000
420-5501000-55360-492520	KC-Lake Stewardship-Lake Wilderness	14,500	15,000
420-5501000-55360-492530	KC-Lake Stewardship-Pipe & Lucerne	20,500	21,500
420-5501000-55360-499900	Other Miscellaneous	3,000	3,100
		\$ 135,664	\$ 142,837

Adopt-A-Road			
420-5503000-54270-310010	Office & Operating Supplies	650	650
420-5503000-54270-350100	Small Tools & Minor Equipment	465	465
		\$ 1,115	\$ 1,115

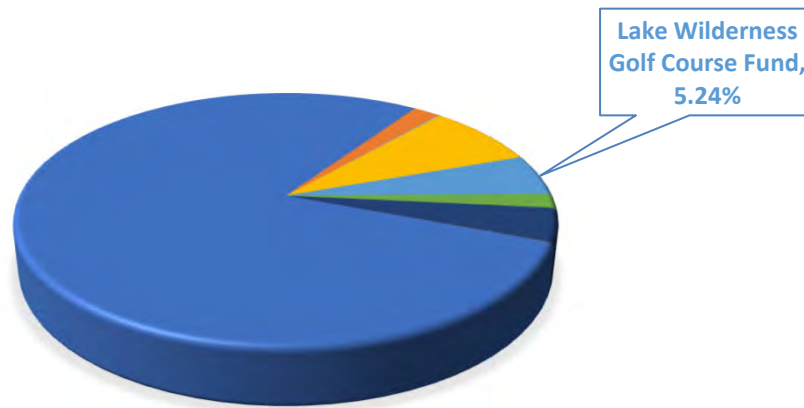
Surface Water Management Fund Grand Total

\$ 2,141,454 \$ 2,120,330

Lake Wilderness Golf Course

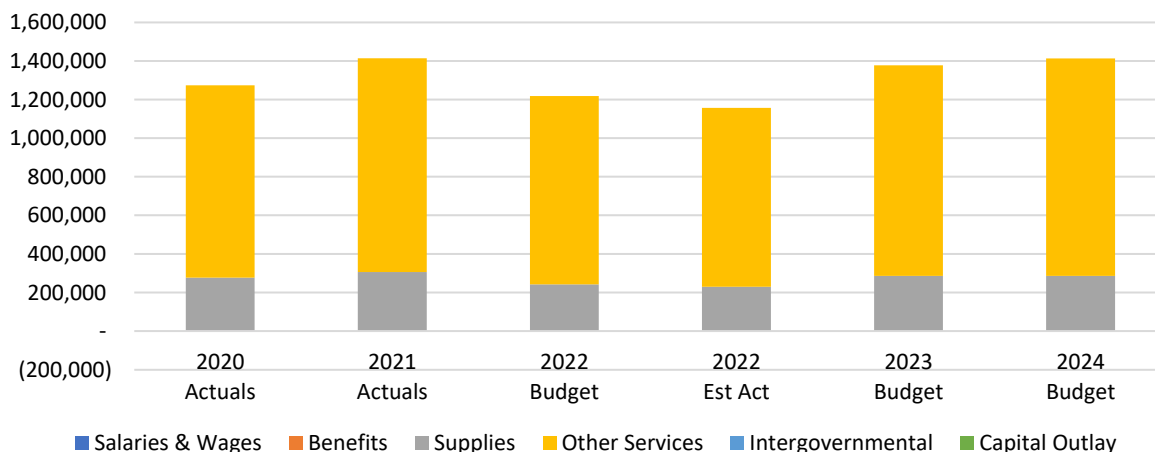


2023-2024 OPERATING EXPENDITURES ALL FUNDS



	2020 Actuals	2021 Actuals	2022 Budget	2022 Est Act	2023 Budget	2024 Budget
Salaries & Wages	2,712	1,090	-	-	-	-
Benefits	560	(430)	-	-	-	-
Supplies	273,468	304,537	242,020	229,919	285,750	285,750
Other Services	996,959	1,108,388	975,950	927,153	1,091,326	1,127,690
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Uses	1,273,699	1,413,585	1,217,970	1,157,072	1,377,076	1,413,440

Total Operating Expenditures by Year



Lake Wilderness Golf Course Fund



Account Number	Description	2023 Budget	2024 Budget
City Paid Expenses			
480-4801000-57660-410900	Other Professional Services	\$ 14,400	\$ 14,400
480-4801000-57660-412000	Management Services	116,000	115,000
480-4801000-57660-412113	Banking Services	55,000	55,000
480-4801000-57660-441000	Taxes & Assessments	20,000	20,000
480-4801000-57660-459100	Equipment Replacement	19,163	19,163
480-4801000-57660-460200	Property Insurance	11,913	14,277
480-4801000-57660-471000	Utility Services	45,000	45,000
480-4801000-57660-491100	Intergovernmental Licenses & Permits	1,500	1,500
		\$ 282,976	\$ 284,340

Administration			
480-4802000-57660-310010	Office & Operating Supplies	5,000	5,000
480-4802000-57660-350100	Small Tools & Minor Equipment	2,000	2,000
480-4802000-57660-410100	Advertising	8,500	8,500
480-4802000-57660-410900	Other Professional Services	10,000	10,000
480-4802000-57660-412010	Contracted Staff	115,000	120,000
480-4802000-57660-412060	Cleaning Services	1,000	1,000
480-4802000-57660-412070	Security Services	3,500	3,500
480-4802000-57660-414011	Software Maintenance & Support	7,000	7,000
480-4802000-57660-420110	Telephone	3,200	3,200
480-4802000-57660-420120	Internet	7,200	7,200
480-4802000-57660-430100	Travel	500	500
480-4802000-57660-430200	Lodging & Meals	1,000	1,000
480-4802000-57660-451000	Rentals & Leases	3,200	3,200
480-4802000-57660-460100	Liability Insurance	12,000	12,000
480-4802000-57660-471000	Utility Services	1,500	1,500
480-4802000-57660-471050	Cable TV	2,500	2,500
480-4802000-57660-481000	Repairs & Maintenance	5,000	5,000
480-4802000-57660-490100	Dues, Subscriptions & Memberships	3,500	3,500
480-4802000-57660-490200	Licenses & Permits	1,000	1,000
480-4802000-57660-490250	Registration & Training	300	300
480-4802000-57660-491100	Intergovernmental License & Permits	950	950
		\$ 193,850	\$ 198,850

Lake Wilderness Golf Course, *con.*



Account Number	Description	2023 Budget	2024 Budget
Pro-Shop & Course Operations			
480-4802100-57660-310010	Office & Operating Supplies	\$ 65,000	\$ 65,000
480-4802100-57660-320100	Fuel Consumed	30,000	30,000
480-4802100-57660-340030	Inventory	65,000	65,000
480-4802100-57660-350100	Small Tools & Minor Equipment	3,250	3,250
480-4802100-57660-410900	Other Professional Services	10,000	10,000
480-4802100-57660-412011	Contracted Salaries & Benefits - Pro Shop	190,000	200,000
480-4802100-57660-412012	Contracted Salaries & Benefits - Course	220,000	230,000
480-4802100-57660-451000	Rentals & Leases	48,000	48,000
480-4802100-57660-481000	Repairs & Maintenance	7,500	7,500
		\$ 638,750	\$ 658,750

Restaurant			
480-4802200-57660-310010	Office & Operating Supplies	8,000	8,000
480-4802200-57660-340010	Inventory - Food	45,000	45,000
480-4802200-57660-340020	Inventory - Beverage	60,000	60,000
480-4802200-57660-350100	Small Tools & Minor Equipment	2,500	2,500
480-4802200-57660-412010	Contracted Salaries & Benefits	130,000	140,000
480-4802200-57660-412060	Cleaning Services	1,000	1,000
480-4802200-57660-451000	Rentals & Leases	5,000	5,000
480-4802200-57660-481000	Repairs & Maintenance	10,000	10,000
		\$ 261,500	\$ 271,500

Lake Wilderness Golf Course Fund Grand Total

\$ 1,377,076 \$ 1,413,440



Vehicle Rental Fund

Account Number	Description	2023 Budget	2024 Budget
Machinery & Equipment Services			
510-5801000-54860-310010	Office & Operating Supplies	\$ 3,651	\$ 2,502
510-5801000-54860-320100	Fuel Consumed	66,935	53,871
510-5801000-54860-350100	Small Tools & Minor Equipment	8,519	5,838
510-5801000-54860-481000	Repairs & Maintenance	42,595	29,191
510-5801000-59448-641000	Machinery & Equipment	225,000	58,716
510-5801000-59448-641100	Heavy Duty Work Equipment	-	17,658
510-5801000-59448-641200	Transportation Equipment	96,870	93,373
		\$ 443,570	\$ 261,149

Machinery & Equipment Replacement			
510-5809000-54860-350100	Small Tools & Minor Equipment	-	4,000
510-5809000-59448-641000	Machinery & Equipment	8,280	13,950
510-5809000-59448-641100	Heavy Duty Work Equipment	8,840	69,660
510-5809000-59448-641200	Transportation Equipment	33,130	128,030
		\$ 50,250	\$ 215,640

Vehicle Rental Fund Grand Total	\$ 493,820	\$ 476,789

Central Services Fund



Account Number	Description	2023 Budget	2024 Budget
Insurance			
520-1801000-51860-460100	Liability Insurance	\$ 162,151	\$ 194,581
520-1801000-51860-460200	Property Insurance	81,506	97,808
520-1801000-51860-460300	Crie/Fidelity Bond	276	278
520-1801000-51860-460500	Boiler & Machinery Insurance	2,684	3,087
520-1801000-51860-460600	Auto Physical Damage Insurance	7,230	8,315
		\$ 253,847	\$ 304,069

Building Services			
520-1802000-51830-350100	Small Tools & Minor Equipment	400	400
520-1802000-51830-410900	Other Professional Services	1,000	1,000
520-1802000-51830-451010	Building Rental	348,350	353,530
520-1802000-51830-460200	Property Insurance	1,273	1,526
		\$ 351,023	\$ 356,456

Office Services			
520-1802010-51850-310010	Office & Operating Supplies	10,315	10,750
520-1802010-51850-350100	Small Tools & Minor Equipment	500	500
		\$ 10,815	\$ 11,250

Postage Services			
520-1802020-51850-420200	Postage	7,200	7,560
520-1802020-51850-451000	Rentals & Leases	300	320
520-1802020-51850-451020	Office Equipment Rental	2,400	2,520
		\$ 9,900	\$ 10,400

Central Services Fund, *continued*



Account Number	Description	2023 Budget	2024 Budget
Information Technology Services			
520-1851000-51880-110100	Salaries & Wages	\$ 315,050	\$ 344,043
520-1851000-51880-210100	Benefits	124,550	133,824
520-1851000-51880-310010	Office & Operating Supplies	1,000	1,000
520-1851000-51880-310020	Office Supplies Allocation	901	937
520-1851000-51880-310030	Meals & Refreshments	150	150
520-1851000-51880-350100	Small Tools & Minor Equipment	7,500	7,650
520-1851000-51880-350200	Books & Minor Software	6,500	6,775
520-1851000-51880-410100	Advertising	240	240
520-1851000-51880-410900	Other Professional Services	140	140
520-1851000-51880-411040	Consultant	37,500	37,500
520-1851000-51880-414011	Software Maintenance & Support	133,440	137,360
520-1851000-51880-414012	Telephone Maintenance & Support	1,500	1,000
520-1851000-51880-414013	Printer Maintenance & Support	50	50
520-1851000-51880-414020	Website Hosting	-	10,000
520-1851000-51880-420110	Telephone	2,500	2,500
520-1851000-51880-420120	Internet	1,730	1,750
520-1851000-51880-420200	Postage	990	1,040
520-1851000-51880-430100	Travel	500	500
520-1851000-51880-430200	Lodging & Meals	1,000	1,000
520-1851000-51880-451010	Building Rental	26,630	27,040
520-1851000-51880-451020	Office Equipment Rental	1,900	2,065
520-1851000-51880-459200	IT Equipment Replacement	8,253	8,253
520-1851000-51880-460100	Liability Insurance	7,989	9,584
520-1851000-51880-481000	Repairs & Maintenance	600	600
520-1851000-51880-490100	Dues, Subscriptions & Memberships	4,800	4,900
520-1851000-51880-490230	Background Checks	40	40
520-1851000-51880-490250	Registration & Training	2,000	2,000
520-1851000-51880-492760	King County-Aerial Mapping	2,500	2,500
		\$ 689,952	\$ 744,441

City Hall IT Services			
520-1851010-51880-350100	Small Tools & Minor Equipment	3,500	2,100
520-1851010-51880-414011	Software Maintenance & Support	300	310
520-1851010-51880-414013	Printer Maintenance & Support	10,000	10,500
520-1851010-51880-420110	Telephone	2,400	2,400
520-1851010-51880-420120	Internet	25,000	25,000
520-1851010-51880-451020	Office Equipment Rental	5,600	5,900
		\$ 46,800	\$ 46,210

Central Services Fund, *continued*



Account Number	Description	2023 Budget	2024 Budget
Parks & Recreation IT Services			
520-1851020-51880-350100	Small Tools & Minor Equipment	\$ 2,200	\$ 2,300
520-1851020-51880-414011	Software Maintenance & Support	1,000	1,000
520-1851020-51880-414012	Telecom Maintenance & Support	300	300
520-1851020-51880-414013	Printer Maintenance & Support	5,000	5,000
520-1851020-51880-420110	Telephone	2,400	2,400
520-1851020-51880-420120	Internet	20,000	20,000
520-1851020-51880-451020	Office Equipment Rental	3,800	4,000
		\$ 34,700	\$ 35,000
Public Works Maintenance IT Services			
520-1851030-51880-350100	Small Tools & Minor Equipment	1,500	1,550
520-1851030-51880-414011	Software Maintenance & Support	740	740
520-1851030-51880-414013	Printer Maintenance & Support	500	500
520-1851030-51880-420120	Internet	2,500	2,500
		\$ 5,240	\$ 5,290
Emergency Operations Center (EOC) IT Services			
520-1851040-51880-414013	Printer Maintenance & Support	2,500	2,500
520-1851040-51880-420110	Telephone	2,400	2,400
520-1851040-51880-420120	Internet	5,000	5,000
		\$ 9,900	\$ 9,900
Police IT Services			
520-1851050-51880-350100	Small Tools & Minor Equipment	1,000	1,030
520-1851050-51880-414013	Printer Maintenance & Support	650	670
520-1851050-51880-420120	Internet	5,250	5,250
520-1851050-51880-451020	Office Equipment Rental	1,900	2,000
		\$ 8,800	\$ 8,950

Central Services Fund, *continued*



Account Number	Description	2023 Budget	2024 Budget
Pass-Thru Departmental IT Services			
520-1851090-51880-350100	Small Tools & Minor Equipment	\$ 29,097	\$ 15,257
520-1851090-51880-350110	Workstations	4,500	4,500
520-1851090-51880-414011	Software Maintenance & Support	295,690	148,450
520-1851090-51880-414013	Printer Maintenance & Support	2,670	2,670
520-1851090-51880-420110	Telephone	26,500	26,500
520-1851090-51880-420120	Internet	13,400	13,400
520-1851090-51880-451020	Office Equipment Rental	5,220	5,310
		\$ 377,077	\$ 216,087

IT Equipment Replacement			
520-1859000-59418-643000	IT Equipment	10,000	-
		\$ 10,000	\$ -

Central Services Fund Grand Total

\$ 1,808,054 \$ 1,748,053

Unemployment Trust Fund



Account Number	Description	2023 Budget	2024 Budget
Unemployment Services			
560-1302000-51770-220100	Claimant Payment	\$ 10,000	\$ 10,000
		\$ 10,000	\$ 10,000

Unemployment Fund Grand Total	\$	10,000	\$	10,000

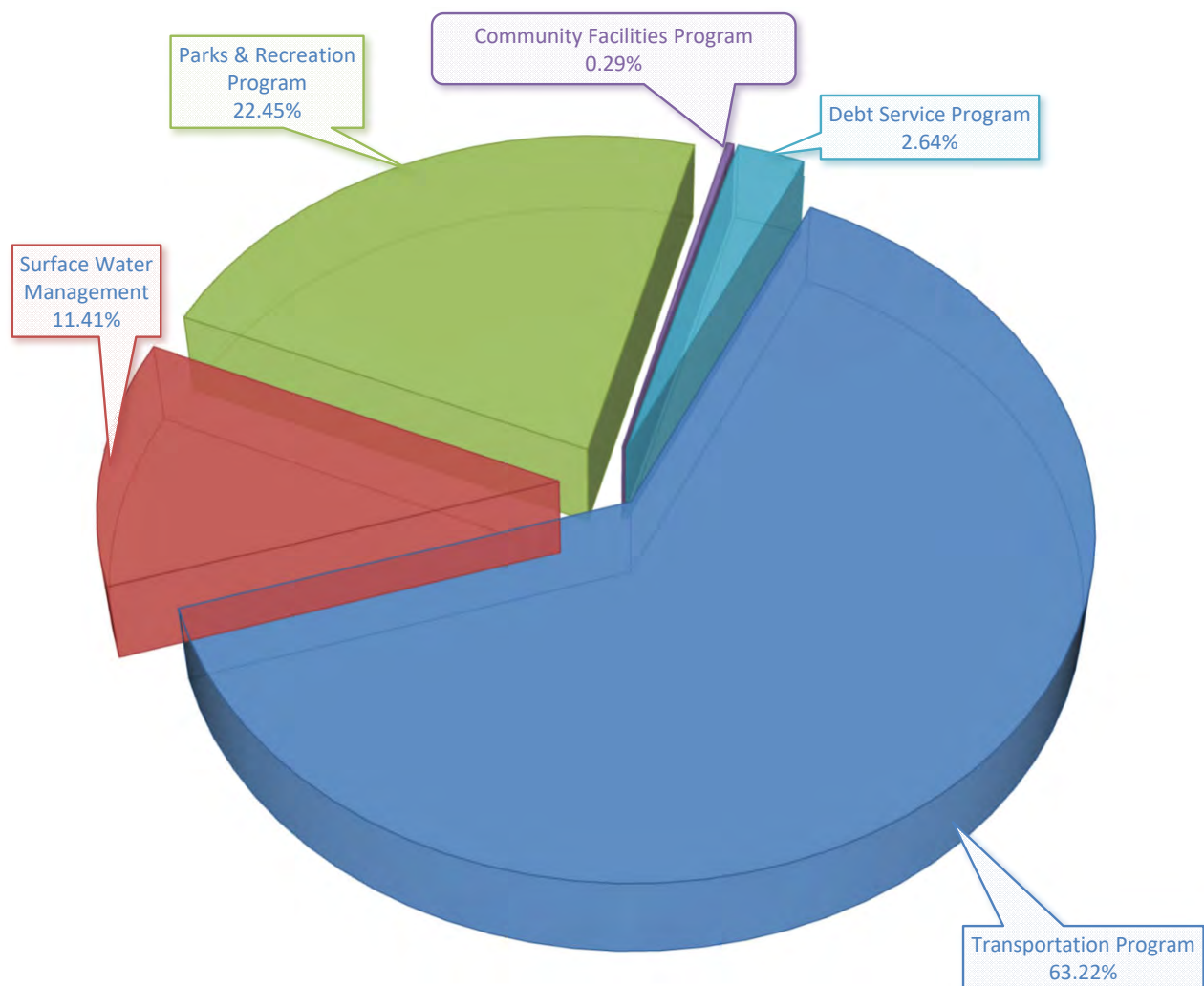
CAPITAL BUDGET



Fresh pavement and striping, Witte Road

Capital Improvement Plan 2023 - 2028 - Expenditure Summary

CITY OF MAPLE VALLEY CAPITAL IMPROVEMENT PLAN EXPENDITURE SUMMARY 2023 - 2028 \$86,664,165



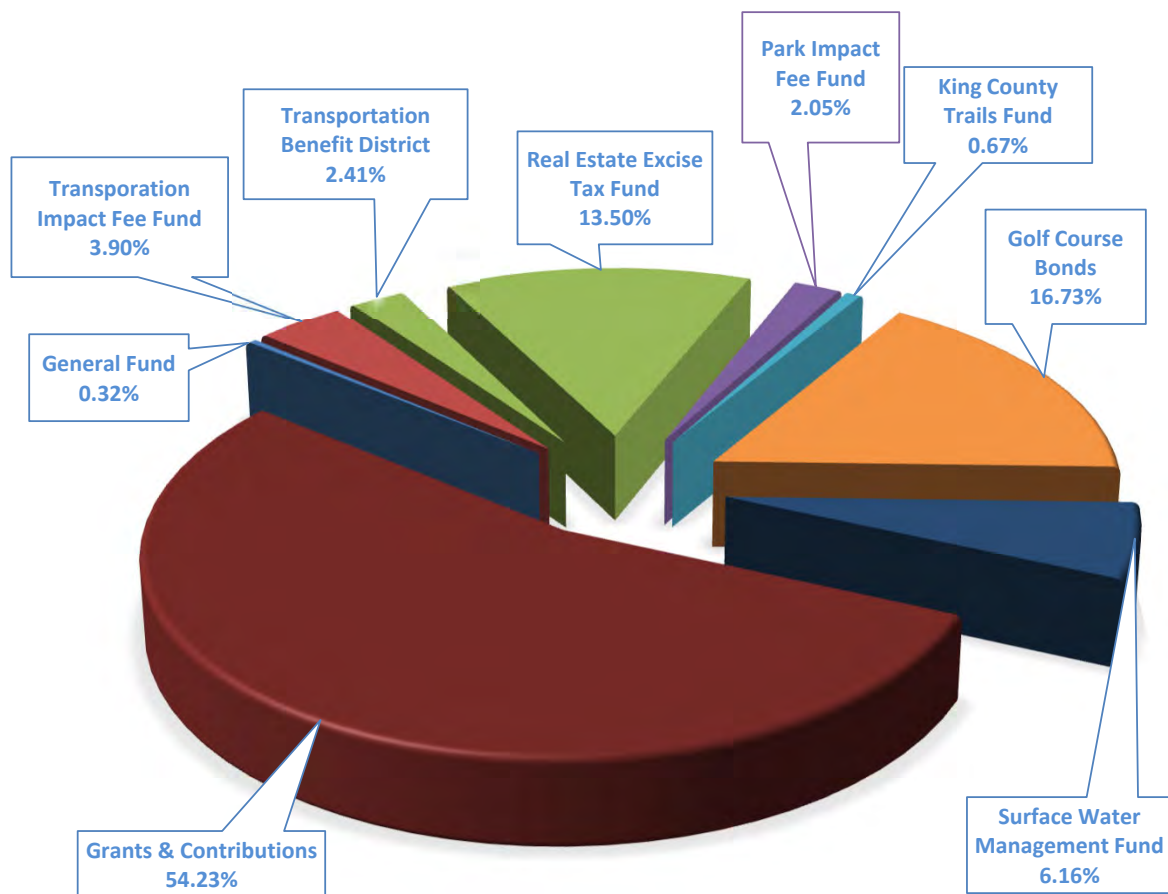
Capital Improvement Plan 2023 - 2028

(Amounts in thousands)

		2020	2021	2022		Total	2023	2024	2025	2026	2027	2028	Grants, Voted, & Loans	Net City
				Budget	Est Act	2023-28								
Transportation Improvement Program														
T23	Asphalt Overlay Program	15	131	360	360	2,070	435	435	300	300	300	300	-	2,070
T24	Miscellaneous Street Improvements	47	73	200	200	550	100	100	100	50	100	100	-	550
T27	Non Motorized Plan	-	1	200	200	400	25	25	100	50	100	100	-	400
T36	SR169 - 228th Ave SE to SE 244th St	103	2	200	200	12,602	684	476	300	-	5,643	5,500	10,600	2,002
T39	SR169 - Witte Rd to SE 244th St	1,180	31	80	80	-	-	-	-	-	-	-	-	-
T44	Kent-Kangley & 242nd Ave E Intersection	133	123	-	-	-	-	-	-	-	-	-	-	-
T45	SR169 Widening - Phase 4	120	42	1,200	1,200	14,584	1,084	-	10,843	2,657	-	-	11,900	2,684
T48	SE 231st St Extension	20	696	2,000	2,000	-	-	-	-	-	-	-	-	-
T53	SR 516 Multi Modal Improvements 1	-	-	-	-	1,467	-	-	-	-	250	1,217	1,217	250
T54	SR 516 Multi Modal Improvements 2	-	-	-	-	2,143	-	1,000	-	-	200	943	1,043	1,100
T27a	Curbed Walkway Improvements	-	-	495	495	565	-	-	-	65	500	-	488	77
T27b	Crossing Enhancements	-	-	-	-	352	352	-	-	-	-	-	302	50
T27c	Cedar to Green River Trail Access	-	-	-	-	222	-	-	-	-	222	-	192	30
T27d	High Reflectivity Roadway Delinination	-	-	484	484	-	-	-	-	-	-	-	-	-
T27e	SE Wax Road Shoulder Widening and Utility Undergrounding (E/O city limit)	-	-	-	-	620	-	-	-	-	125	495	495	125
T28b Ph2	Witte Rd - 249/256 Utility Relocate	2,109	129	-	-	-	-	-	-	-	-	-	-	-
T28b Ph3	Witte Rd - 249/256 Road Improvements	416	3,192	-	-	5,928	4,761	1,167	-	-	-	-	3,620	2,308
T28c	Witte Rd - SE 256th to SE 272nd	-	-	150	150	-	-	-	-	-	-	-	-	-
T33c	SE 283rd St Extension	-	6	958	958	100	100	-	-	-	-	-	-	100
T57	SR 169 Pedestrian Bridge at SE 258th St	-	-	-	-	8,185	600	400	-	7,185	-	-	7,500	685
T58	SE 260th St from Main St to SR 169	-	-	-	-	5,000	-	500	200	4,300	-	-	5,000	-
T59	Oakpointe Mitigation Design	-	-	600	600	-	-	-	-	-	-	-	-	-
Total Transportation Program		4,141	4,425	6,927	6,927	54,787	8,140	4,102	11,843	14,607	7,440	8,655	42,357	12,430
Surface Water Management Program														
S10	Water Quality Retrofits	256	460	318	318	-	-	-	-	-	-	-	-	-
S12	Misc Drainage Improvements	77	81	55	55	-	-	-	-	-	-	-	-	-
S15	Pond Fencing	74	18	20	20	-	-	-	-	-	-	-	-	-
S16	Stormwater Facility - Witte Rd	42	-	-	-	-	-	-	-	-	-	-	-	-
S17	Cedar Downs Water Quality Improvments	143	319	950	950	1,975	-	75	-	1,900	-	-	701	1,274
S18	Witte Road Culvert	-	-	-	-	2,060	260	1,800	-	-	-	-	1,455	605
S21	Invasive Plant Species Removal	-	-	22	22	-	-	-	-	-	-	-	-	-
S22	ROW and Public Lands UID	-	-	27	27	-	-	-	-	-	-	-	-	-
S23	Stormwater Opportunity Fund	-	-	110	110	600	100	100	100	100	100	100	-	600
S24	Lake Wilderness Country Club Drive	-	-	-	-	1,880	110	170	1,600	-	-	-	1,172	708
S25	276th/Kent Kangley Drainage Imp.	-	-	-	-	2,200	-	200	-	-	2,000	-	1,600	600
S26	262nd Street Flooding/WQ	-	-	-	-	345	-	-	-	-	45	300	235	110
S31	Elk Run Pond Retrofit and Pipe Replacement	-	-	-	-	430	-	-	-	60	370	-	170	260
S32	Maple Woods Pond Retrofit	-	-	-	-	400	-	-	-	-	-	400	200	200
Total Surface Water Mgmt Program		593	877	1,502	1,502	9,890	470	2,345	1,700	2,060	2,515	800	5,533	4,357
Parks & Recreation Program														
P20	LWL HVAC Upgrade	-	40	-	-	-	-	-	-	-	-	-	-	-
P21	Elk Run Open Space	50	-	1,000	1,000	175	25	150	-	-	-	-	-	175
P22	General Park Improvements	28	7	15	15	175	25	25	25	25	25	50	-	175
P24	PRAOS Plan	11	-	-	-	100	-	-	100	-	-	-	-	100
P25	Arboretum Irrigation	34	1	-	-	-	-	-	-	-	-	-	-	-
P26	Fernwood Park Improvements	-	-	-	-	40	-	40	-	-	-	-	-	40
P27	Park Signage/Wayfinding	-	-	-	-	20	20	-	-	-	-	-	-	20
P28	ADA Enhancements	-	-	10	10	-	-	-	-	-	-	-	-	-
P29	Parks Maintenance Security	-	44	-	-	-	-	-	-	-	-	-	-	-
P30	LW Lodge Improvements	-	-	80	80	660	70	130	100	120	120	120	-	660
P33	Take-A-Break Park	-	-	-	-	510	35	475	-	-	-	-	-	510
P34	Henry's Switch Park	-	-	-	-	475	-	75	400	-	-	-	-	475
P35	Park Property Acquisition	-	-	-	-	1,775	800	-	975	-	-	-	-	1,775
P38	LWL Generator	-	-	-	-	412	80	332	-	-	-	-	412	-
P40	Lake Wilderness Park Improvements	-	-	-	-	1,065	140	150	125	400	200	50	-	1,065
P41	Arboretum Misc. Improvements	-	-	-	-	28	13	15	-	-	-	-	-	28
P42	Historical Society Facilities	-	-	-	-	90	40	50	-	-	-	-	-	90
P44	Trail Connection - Pipeline to KC Regional	-	-	-	-	100	100	-	-	-	-	-	-	100
P45	Trails & Connections	-	-	-	-	180	30	30	30	30	30	30	-	180
G06	Lake Wilderness Golf Course Remodel	-	-	606	606	13,650	3,650	10,000	-	-	-	-	13,000	650
Total Parks & Recreation Program		124	93	1,711	1,711	19,455	5,028	11,472	1,755	575	375	250	13,412	6,043
City Facilities Program														
A01	Art Program	-	-	94	94	248	64	50	44	41	30	18	-	248
F03	Legacy Site	1,524	90	29	29	-	-	-	-	-	-	-	-	-
F04	Public Works Maintenance Shop	-	15	-	-	-	-	-	-	-	-	-	-	-
F05	City Hall Generator	-	0	185	185	-	-	-	-	-	-	-	-	-
F06	City Facility Security System	-	-	500	500	-	-	-	-	-	-	-	-	-
Total City Facilities Program		1,524	105	808	808	248	64	50	44	41	30	18	-	248
Debt Service Program														
D04	Infrastructure Loan DS - Transportation	189	188	187	187	374	187	187	-	-	-	-	-	374
D06	2014 Councilmanic Bonds (Ravensdale)	181	177	178	178	179	179	-	-	-	-	-	-	179
D07	2015 Refunding Bonds '05	520	-	-	-	-	-	-	-	-	-	-	-	-
D08	Summit Ballfields	290	291	286	286	1,731	286	287	290	288	290	290	-	1,731
Total Debt Service Program		1,180	656	651	651	2,284	652	474	290	288	290	290	-	2,284
Total Capital Improvement Plan		7,562	6,156	11,599	11,599	86,664	14,354	18,443	15,632	17,571	10,650	10,013	61,302	25,362

Capital Improvement Plan 2023 - 2028 - Revenue Summary

**CITY OF MAPLE VALLEY
CAPITAL IMPROVEMENT PLAN
REVENUE SUMMARY
2023 - 2028
\$86,664,165**



Capital Improvement Plan 2023 - 2028

(Amounts in thousands)

		2020	2021	2022		Total	2023	2024	2025	2026	2027	2028
				Budget	Est Act	2023-28						
Funding Summary												
General Fund												
A01	Art Program	-	-	2	2	2	2	-	-	-	-	-
F05	City Hall Generator	-	-	185	185	-	-	-	-	-	-	-
D06	2014 Councilmanic Bonds (Ravensdale)	181	177	178	178	179	179	-	-	-	-	-
D07	2015 Refunding Bonds '05	117	-	-	-	-	-	-	-	-	-	-
P24	PROS Plan	11	-	-	-	-	-	-	-	-	-	-
Total General Fund		309	177	365	365	181	181	-	-	-	-	-
Transportation Impact Fee Fund												
A01	Art Program	-	-	13	13	33	11	10	4	5	3	2
D04	Infrastructure Loan DS - Transportation	95	94	94	94	186	93	93	-	-	-	-
D07	2015 Refunding Bonds '05	104	-	-	-	-	-	-	-	-	-	-
T23	Asphalt Overlay Program	-	200	-	-	-	-	-	-	-	-	-
T36	SR169 - 228th Ave SE to SE 244th St	-	-	-	-	946	384	376	-	-	186	-
T39	SR169 -Witte Rd to SE 244th St	-	-	180	180	-	-	-	-	-	-	-
T44	Kent-Kangley & 242nd Ave E Intersection	249	-	120	120	-	-	-	-	-	-	-
T45	SR169 Widening - Phase 4	120	300	200	200	1,357	500	-	400	457	-	-
T48	SE 231st St Extension	-	500	850	850	-	-	-	-	-	-	-
T54	SR 516 Multi Modal Improvements 2	-	-	-	-	290	-	40	-	-	100	150
T28b Ph2	Witte Rd - 249/256 Utility Relocate	629	-	78	78	-	-	-	-	-	-	-
T28b Ph3	Witte Rd - 249/256 Road Improvements	-	62	-	-	567	100	467	-	-	-	-
Total Transportation Impact Fee		1,196	1,156	1,534	1,534	3,379	1,088	986	404	462	289	152
Transportation Benefit SRF												
A01	Art Program	-	-	-	-	21	2	4	3	5	3	3
T23	Asphalt Overlay Program	-	-	300	300	1,870	235	435	300	300	300	300
T24	Miscellaneous Street Improvements	47	-	-	-	-	-	-	-	-	-	-
T39	SR169 -Witte Rd to SE 244th St	200	-	-	-	-	-	-	-	-	-	-
T28b Ph2	Witte Rd - 249/256 Utility Relocate	590	-	500	500	-	-	-	-	-	-	-
T45	SR169 Widening - Phase 4	-	-	-	-	200	-	-	-	200	-	-
T48	SE 231st St Extension	-	-	100	100	-	-	-	-	-	-	-
Total Transportation Benefit SRF		836	-	900	900	2,091	237	439	303	505	303	303
ARPA												
F06	City Facility Security System	-	-	500	500	-	-	-	-	-	-	-
P24	PROS Plan	-	-	-	-	100	-	-	100	-	-	-
Total ARPA Fund		-	-	500	500	100	-	-	100	-	-	-
Real Estate Excise Tax 1 Fund												
A01	Art Program	-	-	10	10	63	19	15	7	9	9	5
F03	Legacy Site	698	100	29	29	-	-	-	-	-	-	-
F06	City Facility Security System	-	200	-	-	-	-	-	-	-	-	-
D04	Infrastructure Loan DS - Transportation	95	94	94	94	186	93	93	-	-	-	-
D07	2015 Refunding Bonds '05	186	-	-	-	-	-	-	-	-	-	-
T23	Asphalt Overlay Program	-	-	60	60	200	200	-	-	-	-	-
T24	Miscellaneous Street Improvements	-	50	200	200	550	100	100	100	50	100	100
T27	Non Motorized Plan	-	-	200	200	400	25	25	100	50	100	100
T36	SR169 - 228th Ave SE to SE 244th St	102	-	-	-	257	-	100	-	-	157	-
T39	SR169 -Witte Rd to SE 244th St	439	-	-	-	-	-	-	-	-	-	-
T45	SR169 Widening - Phase 4	163	-	200	200	1,127	584	-	543	-	-	-
T48	SE 231st St Extension	-	300	1,400	1,400	-	-	-	-	-	-	-
T53	SR 516 Multi Modal Improvements 1	-	-	-	-	250	-	-	-	-	250	-
T54	SR 516 Multi Modal Improvements 2	-	-	-	-	810	-	460	-	-	100	250
T57	SR 169 Pedestrian Bridge at SE 258th St	-	-	-	-	685	-	-	-	685	-	-
T27a	SE 260th St from Main St to SR 169	-	-	-	-	77	-	-	-	65	12	-
T27b	Crossing Enhancements	-	-	-	-	50	50	-	-	-	-	-
T27c	Cedar to Green River Trail Access on SE 264 th ST	-	-	-	-	30	-	-	-	-	30	-
T27e	SE Wax Road Shoulder Widening and Utility Undergrounding (E/O city limit)	-	-	-	-	125	-	-	-	-	125	-
T28b Ph2	Witte Rd - 249/256 Utility Relocate	-	-	1,169	1,169	-	-	-	-	-	-	-
T28b Ph3	Witte Rd - 249/256 Road Improvements	-	-	-	-	1,414	714	700	-	-	-	-
T28c	Witte Rd - SE 256th to SE 272nd	-	-	-	-	-	-	-	-	-	-	-
T33c	SE 283rd St Extension	-	-	300	300	100	100	-	-	-	-	-
Total Real Estate Excise Tax 1		1,683	744	3,662	3,662	6,324	1,885	1,493	750	859	883	455

Capital Improvement Plan 2023 - 2028

(Amounts in thousands)

		2020	2021	2022		Total	2023	2024	2025	2026	2027	2028
				Budget	Est Act	2023-28						
Real Estate Excise Tax 2 Fund												
A01	Art Program	-	-	5	5	53	13	12	8	9	7	5
F03	Legacy Site	698	-	-	-	-	-	-	-	-	-	-
D07	2015 Refunding Bonds '05	113	-	-	-	-	-	-	-	-	-	-
D08	Summit Ballfields	290	291	286	286	1,731	286	287	290	288	290	290
G06	LWGC Remodel	-	-	606	606	650	650	-	-	-	-	-
P19	Park Security	-	-	-	-	-	-	-	-	-	-	-
P21	Elk Run Open Space	50	-	170	170	25	25	-	-	-	-	-
P22	General Park Improvements	28	-	-	-	175	25	25	25	25	25	50
P26	Fernwood Park Improvements	-	40	-	-	40	-	40	-	-	-	-
P27	Park Signage/Wayfinding	-	40	-	-	20	20	-	-	-	-	-
P28	ADA Enhancements	-	10	10	10	-	-	-	-	-	-	-
P30	LW Lodge Improvements	-	-	-	-	660	70	130	100	120	120	120
P33	Take-A-Break Park	-	-	-	-	510	35	475	-	-	-	-
P34	Henry's Switch Park	-	-	-	-	200	-	-	200	-	-	-
P40	Lake Wilderness Park Improvements	-	-	-	-	1,065	140	150	125	400	200	50
P41	Arboretum Misc. Improvements	-	-	-	-	28	13	15	-	-	-	-
P42	Historical Society Facilities	-	-	-	-	40	40	-	-	-	-	-
P45	Trails & Connections	-	-	-	-	180	30	30	30	30	30	30
Total Real Estate Excise Tax 2		1,179	381	1,077	1,077	5,377	1,347	1,164	778	872	672	545
PW Development Contributions Fund												
T44	Kent-Kangley & 242nd Ave E Intersection	1	-	-	-	-	-	-	-	-	-	-
T28b Ph2	Witte Rd - 249/256 Utility Relocate	135	-	-	-	-	-	-	-	-	-	-
Total PW Development Contributions		136	-	-	-	-	-	-	-	-	-	-
Park Impact Fee Fund												
A01	Art Program	-	-	-	-	18	8	-	10	-	-	-
P22	General Park Improvements	-	15	15	15	-	-	-	-	-	-	-
P25	Arboretum Irrigation	34	-	-	-	-	-	-	-	-	-	-
P30	LW Lodge Improvements	-	40	80	80	-	-	-	-	-	-	-
P35	Park Property Acquisition	-	-	-	-	1,775	800	-	975	-	-	-
Total Park Impact Fee		34	55	94	95	1,793	808	-	985	-	-	-
King County Trails Fund												
A01	Art Program	-	-	4	4	6	1	3	2	-	-	-
P21	Elk Run Open Space	-	-	330	330	150	-	150	-	-	-	-
P29	Parks Maintenance Security	-	45	-	-	-	-	-	-	-	-	-
P34	Henry's Switch Park	-	-	-	-	275	-	75	200	-	-	-
P42	Historical Society Facilities	-	-	-	-	50	-	50	-	-	-	-
P44	Trail Connection - Pipeline to KC Regional	-	-	-	-	100	100	-	-	-	-	-
Total King County Trails		-	45	334	334	581	101	278	202	-	-	-
Bond Proceeds Fund												
T28b Ph3	Bonds Witte Rd - 249/256 Road Improvements	-	-	-	-	1,500	1,500	-	-	-	-	-
G06	LWGC Remodel	-	-	-	-	13,000	3,000	10,000	-	-	-	-
Total Bond Proceeds		-	-	-	-	14,500	4,500	10,000	-	-	-	-
Surface Water Management Fund												
A01	Art Program	-	-	19	19	53	8	7	10	14	9	4
T28b Ph2	Witte Rd - 249/256 Utility Relocate	190	-	150	150	-	-	-	-	-	-	-
T28b Ph3	Witte Rd - 249/256 Road Improvements	-	1,200	107	107	327	327	-	-	-	-	-
T36	SR169 - 228th Ave SE to SE 244th St	-	-	200	200	600	300	-	300	-	-	-
T45	SR169 Widening - Phase 4	-	-	700	700	-	-	-	-	-	-	-
S10	Water Quality Retrofits	256	460	288	288	-	-	-	-	-	-	-
S12	Misc Drainage Improvements	77	81	55	55	-	-	-	-	-	-	-
S15	Pond Fencing	74	18	20	20	-	-	-	-	-	-	-
S16	Stormwater Facility - Witte Rd	42	-	-	-	-	-	-	-	-	-	-
S17	Cedar Downs Water Quality Improvements	143	319	600	600	1,274	-	20	-	1,254	-	-
S18	Witte Road Culvert	-	-	-	-	605	60	545	-	-	-	-
S21	Invasive Plant Species Removal	-	-	22	22	-	-	-	-	-	-	-
S22	ROW and Public Lands LID	-	-	2	2	-	-	-	-	-	-	-
S23	Stormwater Opportunity Fund	-	-	110	110	600	100	100	100	100	100	100
S24	Lake Wilderness Country Club Drive	-	-	-	-	708	60	-	648	-	-	-
S25	276th/Kent Kangley Drainage Imp.	-	-	-	-	600	-	50	-	-	550	-
S26	262nd Street Flooding/WQ	-	-	-	-	110	-	-	-	-	10	100
S31	Elk Run Pond Retrofit and Pipe Replacement	-	-	-	-	260	-	-	-	40	220	-
S32	Maple Woods Pond Retrofit	-	-	-	-	200	-	-	-	-	-	200
Total Surface Water Management		783	2,077	2,273	2,273	5,337	855	722	1,058	1,408	889	404

Capital Improvement Plan 2023 - 2028

(Amounts in thousands)

		2020	2021	2022		Total						
				Budget	Est Act	2023-28	2023	2024	2025	2026	2027	2028
Grants & Contributions												
F03	Legacy Site	63	88	-	-	-	-	-	-	-	-	-
T24	Miscellaneous Street Improvements	-	1,965	-	-	-	-	-	-	-	-	-
T27	Non Motorized Plan	-	-	924	924	-	-	-	-	-	-	-
T36	SR169 - 228th Ave SE to SE 244th St	-	-	-	-	10,800	-	-	-	-	5,300	5,500
T39	SR169 - Witte Rd to SE 244th St	161	96	-	-	-	-	-	-	-	-	-
T45	SR169 Widening - Phase 4	-	-	-	-	11,900	-	-	9,900	2,000	-	-
T53	SR 516 Multi Modal Improvements 1	-	-	-	-	1,217	-	-	-	-	-	1,217
T54	SR 516 Multi Modal Improvements 2	-	-	-	-	1,043	-	500	-	-	-	543
T57	SR 169 Pedestrian Bridge at SE 258th St	-	-	-	-	7,500	600	400	-	6,500	-	-
T58	SE 260th St from Main St to SR 169	-	-	-	-	5,000	-	500	200	4,300	-	-
T27a	Curbed Walkway Improvements	-	-	-	3	488	-	-	-	-	488	-
T27b	Crossing Enhancements	-	-	-	-	302	302	-	-	-	-	-
T27c	Cedar to Green River Trail Access	-	-	-	-	192	-	-	-	-	192	-
T27e	SE Wax Road Shoulder Widening and Utility Undergrounding (E/O city limit)	-	-	-	-	495	-	-	-	-	-	495
T28b Ph2	Witte Rd - 249/256 Utility Relocate	1,177	33	-	244	-	-	-	-	-	-	-
T28b Ph3	Witte Rd - 249/256 Road Improvements	-	438	-	-	2,120	2,120	-	-	-	-	-
S10	Water Quality Retrofits	-	-	30	30	-	-	-	-	-	-	-
S16	Stormwater Facility - Witte Rd	6	-	-	-	-	-	-	-	-	-	-
S17	Cedar Downs Water Quality Improvments	-	-	350	167	701	-	55	-	646	-	-
S18	Witte Road Culvert	-	-	-	-	1,455	200	1,255	-	-	-	-
S22	ROW and Public Lands LID	-	-	25	25	-	-	-	-	-	-	-
S24	Lake Wilderness Country Club Drive	-	-	-	-	1,172	50	170	952	-	-	-
S25	276th/Kent Kangley Drainage Imp.	-	-	-	-	1,600	-	150	-	-	1,450	-
S26	262nd Street Flooding/WQ	-	-	-	-	235	-	-	-	-	35	200
S31	Elk Run Pond Retrofit and Pipe Replacement	-	-	-	-	170	-	-	-	20	150	-
S32	Maple Woods Pond Retrofit	-	-	-	-	200	-	-	-	-	-	200
P03	Summit Park Ballfields	-	-	-	4	-	-	-	-	-	-	-
P21	Elk Run Open Space	-	-	500	500	-	-	-	-	-	-	-
P38	LWL Generator	-	-	-	-	412	80	332	-	-	-	-
Total Grants & Contributions		1,407	2,620	1,829	1,897	47,002	3,352	3,362	11,052	13,466	7,615	8,155
Total Capital Improvement Plan Funding		7,562	7,255	12,568	12,636	86,664	14,354	18,443	15,632	17,571	10,650	10,013

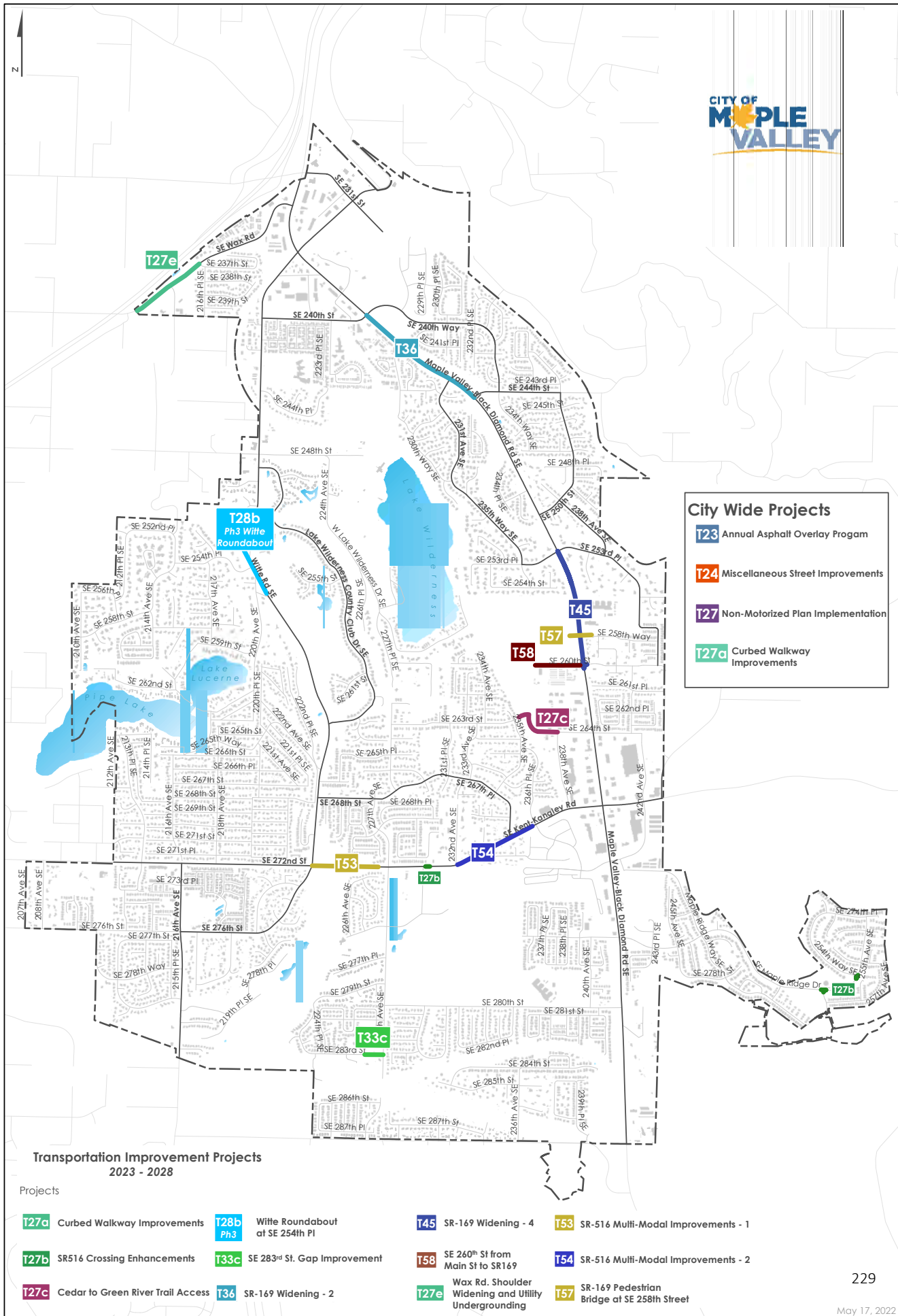
Note : Discrepancies of \$2.1M in 2020, 2021, and 2022 totals are due to revenue receipted in capital project funds from Oakpointe which will fund future capital projects.

Transportation Program



Road paving along HWY 169, Maple Valley

Transportation Improvement Projects (TIP) 2023 - 2028



Project Name: Annual Asphalt Overlay Program

CIP Program: Transportation
Project Number: T23

Total Project Cost: 2,070,000
Non City Revenue: - 0%
Net City Cost: 2,070,000 100%

Project Description and Justification

This project provides annual funding for the City's pavement management program. Based on an annual review of the condition of the City's roadways, a road segment or segments are selected for repair or overlay to maintain the integrity of the City's street system. In 2023 and 2024, the City intends to allocate \$35,000 for crack sealing throughout the city.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	2,070	435	435	300	300	300	300
Debt Service	-	-	-	-	-	-	-
Total	2,070	435	435	300	300	300	300
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	200	200	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	1,870	235	435	300	300	300	300
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	2,070	435	435	300	300	300	300

(Dollars in Thousands)

Project Name: Miscellaneous Street Improvements

CIP Program: Transportation
Project Number: T24

Total Project Cost: 550,000
Non City Revenue: - 0%
Net City Cost: 550,000 100%

Project Description and Justification

This project provides annual funding for small projects. The focus of the project for the last few years has been neighborhood traffic enhancements, intersection improvements, school zone safety enhancements. The program, based on an annual review of near-term needs and opportunities, may fund improvements to sidewalks, street connections, traffic signals, crosswalk flashing beacons, and minor reconstruction.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	550	100	100	100	50	100	100
Debt Service	-	-	-	-	-	-	-
Total	550	100	100	100	50	100	100
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	550	100	100	100	50	100	100
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	550	100	100	100	50	100	100

(Dollars in Thousands)

Project Name: Non-Motorized Plan Implementation

CIP Program: Transportation
Project Number: T27

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

Project Description and Justification

This line item provides funding to implement the projects identified in the non-motorized transportation plan adopted in 2012, projects in the Local Roads Safety Plan, and projects as directed by the City Council. Projects include improvements to short sections of sidewalks, trails, bikeways, and wayfinding signage. Funds may also be used as the local match for grants



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	400	25	25	100	50	100	100
Debt Service	-	-	-	-	-	-	-
Total	400	25	25	100	50	100	100
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	400	25	25	100	50	100	100
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	400	25	25	100	50	100	100

(Dollars in Thousands)

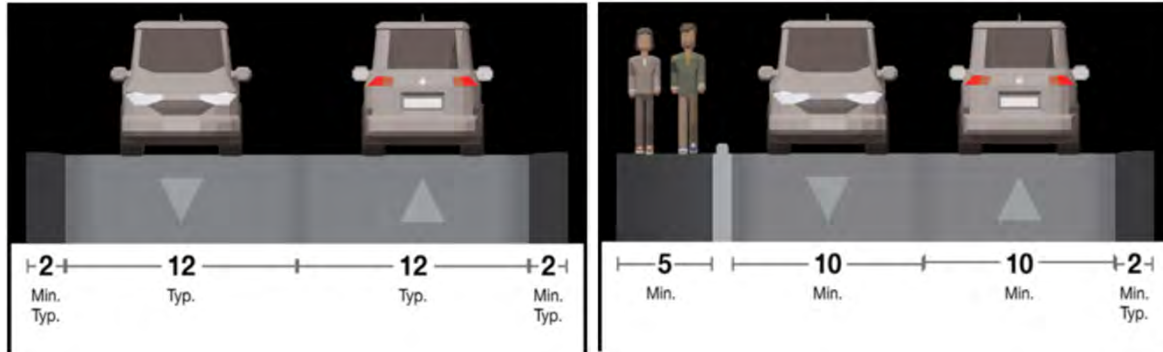
Project Name: Curbed Walkway Improvements

CIP Program: Transportation
Project Number: T27a

Total Project Cost: 565,000
Non City Revenue: 488,000 86%
Net City Cost: 77,000 14%

Project Description and Justification

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



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	65	-	-	-	65	-	-
Acquisition	-	-	-	-	-	-	-
Construction	500	-	-	-	-	500	-
Debt Service	-	-	-	-	-	-	-
Total	565	-	-	-	65	500	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	488	-	-	-	-	488	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	77	-	-	-	65	12	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	565	-	-	-	65	500	-

(Dollars in Thousands)

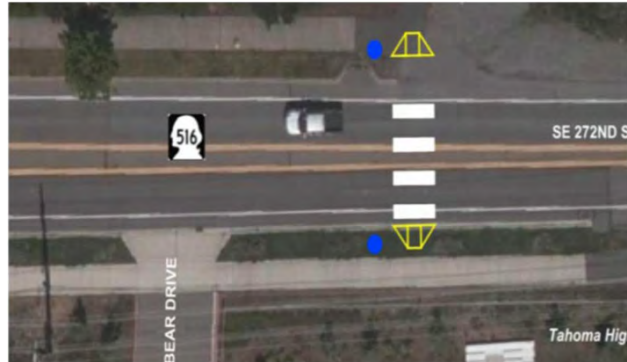
Project Name: SR 516 Crossing Enhancements at THS

CIP Program: Transportation
Project Number: T27b

Total Project Cost: 352,000
Non City Revenue: 302,000 86%
Net City Cost: 50,000 14%

Project Description and Justification

The City applied for Safe Route To School grant in 2020 for SR 516 Crossing Enhancements at Tahoma High School project as identified in the Local Roads Safety Plan. A grant was awarded in 2022 to be funded for construction in 2023. The project is to install advance warning standard flashing beacons, marked crosswalk (includes illumination), rectangular rapid flashing beacons, ADA curb ramp retrofits, and safe routes to school walk or bike encouragement programs.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	352	352	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	352	352	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	302	302	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	50	50	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	352	352	-	-	-	-	-

(Dollars in Thousands)

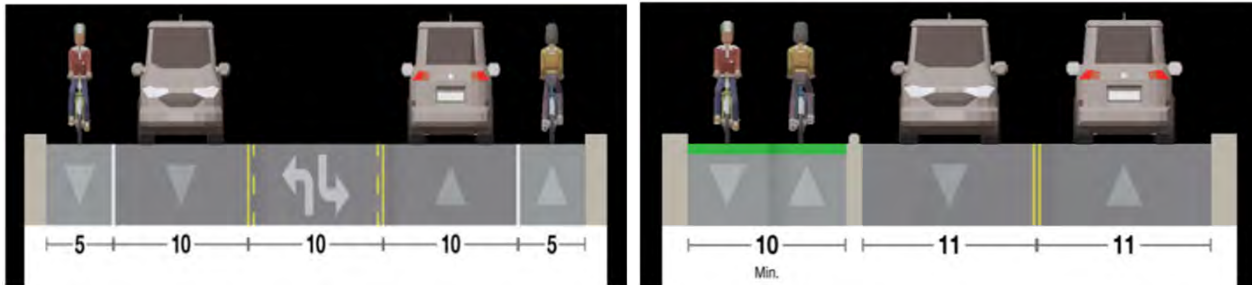
Project Name: Cedar to Green River Trail Access at SE 264th St & 238th Ave SE

CIP Program: Transportation
Project Number: T27c

Total Project Cost: 222,000
Non City Revenue: 192,000 86%
Net City Cost: 30,000 14%

Project Description and Justification

This project would extend existing bike lanes at the intersection of SE 264th Street and SR-169 to the intersection with 238th Ave SE. On the west side of 238th Ave SE, an RRFB protected crossing, marked for cyclists and pedestrians, would cross all active transportation traffic to the south side of the road. A crosswalk at the west side of the 238th Ave SE intersection will align with an access point for an under construction multifamily residential neighborhood north of SE 264th Street. From the crossing point, a two-way active transportation facility, separated by physical barrier will provide bicycle and pedestrian connections to the trail access point, 400 feet west of 238th Ave SE.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	26	-	-	-	-	26	-
Acquisition	-	-	-	-	-	-	-
Construction	196	-	-	-	-	196	-
Debt Service	-	-	-	-	-	-	-
Total	222	-	-	-	-	222	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	192	-	-	-	-	192	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	30	-	-	-	-	30	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	222	-	-	-	-	222	-

(Dollars in Thousands)

Project Name: Wax Road Shoulder Widening & Utility Undergrounding

CIP Program: Transportation
Project Number: T27e

Total Project Cost: 620,000
Non City Revenue: 495,000 80%
Net City Cost: 125,000 20%

Project Description and Justification

Roadway shoulder significantly narrows from SE 237th street to the City Limits on both sides of the road and sight distance is limited. Pedestrians and bicyclists routinely traverse this section from the end of the City sidewalks to the widened paved shoulder at the City limits. Undergrounding utilities and widening paved shoulder to five feet on both sides will help provide a higher level of safety.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	125	-	-	-	-	125	-
Acquisition	-	-	-	-	-	-	-
Construction	495	-	-	-	-	-	495
Debt Service	-	-	-	-	-	-	-
Total	620	-	-	-	-	125	495
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	495	-	-	-	-	-	495
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	125	-	-	-	-	125	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	620	-	-	-	-	125	495

(Dollars in Thousands)

Project Name: Witte Roundabout at SE 254th Place

CIP Program: Transportation
Project Number: T28b Ph3

Total Project Cost: 5,928,000
Non City Revenue: 3,620,000 61%
Net City Cost: 2,308,000 39%

Project Description and Justification

Extending improvements on Witte Road south of Witte Rd Phase 3 North Project, the project includes improvements and widening of Witte Rd to provide sidewalks on west side and bike lanes for both directions to a complete streets level of service, a roundabout at the intersection of SE 254th Pl, intersection improvements at 256th intersection, and installation of fish passage culvert at SE 254th Place.



*Staff hours included in project costs

Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	5,928	4,761	1,167	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	5,928	4,761	1,167	-	-	-	-
Project Funding Sources							
Utility Reimbursement	306	306	-	-	-	-	-
KC Flood Grant	614	614	-	-	-	-	-
Oakpointe Mitigation Payment	1,200	1,200	-	-	-	-	-
Bond Proceeds	1,500	1,500	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	327	327	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	567	100	467	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	1,414	714	700	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	5,928	4,761	1,167	-	-	-	-

(Dollars in Thousands)

Project Name: SE 283rd Street Gap Improvements

CIP Program: Transportation
Project Number: T33c

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

Project Description and Justification

The southern portion of right of way (ROW) on this section of SE 283rd is in private ownership and was not completed as part of past development. It is a gap in the full width street section. Potential development on north side will be required to install frontage and roadway improvements on this section of 283rd. The City is acquiring the existing 10 ft ROW for public usage after development frontage improvements are completed, and complete the remaining improvements for roadway connection.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	100	100	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	100	100	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	100	100	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	100	100	-	-	-	-	-

(Dollars in Thousands)

Project Name: SR 169 Widening - 2 (SE 240th St to SE 244th St)

CIP Program: Transportation
Project Number: T36

Total Project Cost: 12,603,000
Non City Revenue: 10,800,000 86%
Net City Cost: 1,803,000 14%

Project Description and Justification

The second segment in the series of capacity improvements on the SR 169 corridor; this project adds an additional lane in both directions to include medians, center turn lanes, sidewalks, bicycle lanes, improved transit stops, street lighting, and enhanced storm drainage. This eliminates a bottleneck for traffic traveling to and from SR 18 and Wilderness Village shopping area. This project also include intersection improvements at SR 169/SE 244th St intersection.



*Staff hours included in project costs

Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	1,160	684	476	-	-	-	-
Acquisition	300	-	-	300	-	-	-
Construction	11,143	-	-	-	-	5,643	5,500
Debt Service	-	-	-	-	-	-	-
Total	12,603	684	476	300	-	5,643	5,500
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	10,800	-	-	-	-	5,300	5,500
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	600	300	-	300	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	946	384	376	-	-	186	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	257	-	100	-	-	157	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	12,603	684	476	300	-	5,643	5,500

(Dollars in Thousands)

Project Name: SR 169 Widening - 4 (SE 253rd Place to SE 260th St)

CIP Program: Transportation
Project Number: T45

Total Project Cost: 14,584,000
Non City Revenue: 11,900,000 82%
Net City Cost: 2,684,000 18%

Project Description and Justification

This SR 169 corridor project will improve traffic operation, safety, access management, and non-motorized amenities in the vicinity of the Legacy Site between SE 260th Street and SE 253rd Place. Proposed improvements include widening SR 169, sidewalks, and bicycle lanes on both sides of the highway, street lighting, surface water enhancements, and intersection improvements at SR 169/SE 260th St and SR 169/SE 253rd Place. Access improvements at Rock Creek Elementary school and the Legacy Site will also be included as well as school traffic improvements.



*Staff hours included in project costs

Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	1,084	1,084	-	-	-	-	-
Construction	13,500	-	-	10,843	2,657	-	-
Debt Service	-	-	-	-	-	-	-
Total	14,584	1,084	-	10,843	2,657	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	5,400	-	-	3,400	2,000	-	-
County Grants	-	-	-	-	-	-	-
Oakpointe Mitigation Payment	6,500	-	-	6,500	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	1,357	500	-	400	457	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	1,127	584	-	543	-	-	-
Trans. Benefit Spec. Rev. Fund	200	-	-	-	200	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	14,584	1,084	-	10,843	2,657	-	-

(Dollars in Thousands)

Project Name: SR 516 Multi-Modal Improvements - 1 (Witte Rd to 228th Ave SE)

CIP Program: Transportation
Project Number: T53

Total Project Cost: 1,467,000
Non City Revenue: 1,217,000 83%
Net City Cost: 250,000 17%

Project Description and Justification

This project completes a gap in the sidewalk on the south side of Kent-Kangley Road (SR 516) between Witte Road and 228th Ave SE. This project, coupled with a phase 2 multi-modal project, will provide continuous sidewalk facilities, both sides, on SR 516 from Witte Road to SR 169 and the east City Limits.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	250	-	-	-	-	250	-
Acquisition	-	-	-	-	-	-	-
Construction	1,217	-	-	-	-	-	1,217
Debt Service	-	-	-	-	-	-	-
Total	1,467	-	-	-	-	250	1,217
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	1,217	-	-	-	-	-	1,217
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	250	-	-	-	-	250	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	1,467	-	-	-	-	250	1,217

(Dollars in Thousands)

Project Name: SR 516 Multi-Modal Improvements - 2

CIP Program: Transportation
Project Number: T54

Total Project Cost: 2,143,000
Non City Revenue: 1,043,000 49%
Net City Cost: 1,100,000 51%

Project Description and Justification

A significant gap in the sidewalk alignment exists on both sides of the road (5,850 feet of sidewalk length). Since the recreational amenities provided by the high school, and now Summit Park, were constructed, pedestrian activity on these marginally improved shoulders has increased. This project would complete the gap in bicycle and pedestrian facilities in this corridor in two phases. Pedestrian crossing facilities are not included at this time.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	400	-	200	-	-	200	-
Acquisition	-	-	-	-	-	-	-
Construction	1,743	-	800	-	-	-	943
Debt Service	-	-	-	-	-	-	-
Total	2,143	-	1,000	-	-	200	943
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	1,043	-	500	-	-	-	543
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	290	-	40	-	-	100	150
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	810	-	460	-	-	100	250
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	2,143	-	1,000	-	-	200	943

(Dollars in Thousands)

Project Name: SR 169 Pedestrian Bridge

CIP Program: Transportation
Project Number: T57

Total Project Cost: 8,185,000
Non City Revenue: 7,500,000 92%
Net City Cost: 685,000 8%

Project Description and Justification

The T-57 project includes the design and construction of a pedestrian bridge on SR 169 in the vicinity of SE 258th Street. SR 169 has developed from a rural highway to a freight and commuter highway, serving 25,000 vehicles per day. The pedestrian bridge would be designed to connect communities east and west of SR 169. It would serve as a gateway into the City's future downtown development and Legacy Site public amenities, the King County Regional Cedar to Green River Trail, and the Maple Valley Farmers' Market. It would connect parking lots on the Legacy Site and Rock Creek Elementary School as well as reduce the SR 169 traffic flow during event days by encouraging non-motorized access from adjacent neighborhoods.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	1,000	600	400	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	7,185	-	-	-	7,185	-	-
Debt Service	-	-	-	-	-	-	-
Total	8,185	600	400	-	7,185	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	7,500	600	400	-	6,500	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	685	-	-	-	685	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	8,185	600	400	-	7,185	-	-

(Dollars in Thousands)

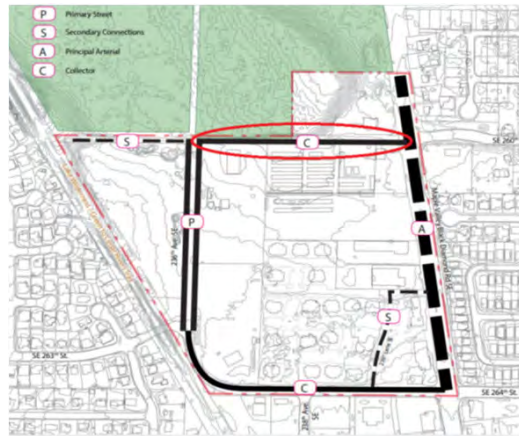
Project Name: SE 260th Street from Main Street to SR 169

CIP Program: Transportation
Project Number: T58

Total Project Cost: 5,000,000
Non City Revenue: 5,000,000 100%
Net City Cost: - 0%

Project Description and Justification

Downtown and Legacy Site developments. SE 260 St is one of the future collector streets serving both of these developments connecting future Main St to SR 169. The south side of the 260th St will be improved as part of the frontage improvements for downtown development projects. This project is to improve SE 260th St to a collector street with one lane each direction, sidewalks and bike lane on the north side.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	500	-	500	-	-	-	-
Acquisition	200	-	-	200	-	-	-
Construction	4,300	-	-	-	4,300	-	-
Debt Service	-	-	-	-	-	-	-
Total	5,000	-	500	200	4,300	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Tax Increment Financing	5,000	-	500	200	4,300	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	5,000	-	500	200	4,300	-	-

(Dollars in Thousands)

Project Name: Oakpointe Mitigation Agreement

CIP Program: Transportation
Project Number: T59

Total Project Cost: 735,000
Non City Revenue: - 0%
Net City Cost: 735,000 100%

Project Description and Justification

This project is to complete the 30% design of Projects A, B, E, F as described in the Ten Trails development mitigation agreement between the City and Oakpointe (Yarrow Bay).



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	735	735	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	735	735	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Oakpointe Mitigation Payment	600	600	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds *	135	135	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	735	735	-	-	-	-	-

(Dollars in Thousands)

*This amount is set as an information reminder that a budget amendment will be issued to carry forward unused funds from 2022. It will not show in the CIP Summary or expenditure backup.

Surface Water Management Program



Jenkins Creek Culvert, Witte Road

Project Name: Cedar Downs Flood Reduction & Water Quality Improvement Project

CIP Program: SWM
Project Number: S17

Total Project Cost: 1,975,000
Non City Revenue: 571,000 29%
Net City Cost: 1,404,000 71%

Project Description and Justification

The north portion of the Cedar Downs neighborhood drains to three existing detention facilities that were installed with a single inlet/overflow structure leading to quick sediment build-up that causes the systems to go into overflow. These systems also have minimal access for maintenance and discharge pipes on steep slopes. These detention facilities discharge within 500 feet of Jenkins Creek. This project will retrofit one existing detention vault and one existing detention tank with hydrodynamic separation and enhanced treatment (biofiltration) ahead of the detention facilities as well as new inlet and outlet structures. This project will also abandon a single detention facility and pipe the existing ditch to the detention vault. The two outlet pipes will be lined to extend their useful lives.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	75	-	75	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	1,900	-	-	-	1,900	-	-
Debt Service	-	-	-	-	-	-	-
Total	1,975	-	75	-	1,900	-	-

Project Funding Sources

Federal Grants	-	-	-	-	-	-	-
State Grants	455	-	55	-	400	-	-
County Grants	116	-	-	-	116	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	1,274	-	20	-	1,254	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	130	-	-	-	130	-	-
Total	1,975	-	75	-	1,900	-	-

(Dollars in Thousands)

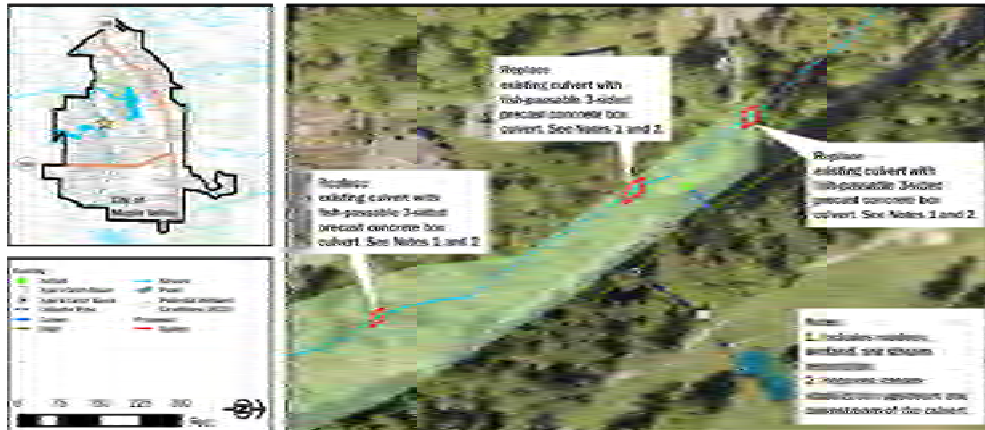
Project Name: Witte Road Culvert Replacements

CIP Program: SWM
Project Number: S18

Total Project Cost: 2,060,000
Non City Revenue: 1,455,000 71%
Net City Cost: 605,000 29%

Project Description and Justification

Three culverts located under private roads adjacent to Witte Road have deteriorated. These culverts are currently not properly conveying flow or allowing fish to pass and have the potential to leach zinc into Jenkins Creek. The collapse of the culverts has resulted in flooding of upstream properties and roads, and sinkholes in private driveways. This project will obtain access easements over culvert locations and replace the three culverts adjacent to Witte Road with fish passable culverts.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	260	260	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	1,800	-	1,800	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	2,060	260	1,800	-	-	-	-
Project Funding Sources							
Federal Grants	1,005	100	905	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	450	100	350	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	605	60	545	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	2,060	260	1,800	-	-	-	-

(Dollars in Thousands)

Project Name: Stormwater Opportunity Fund

CIP Program: SWM
Project Number: S23

Total Project Cost: 600,000
Non City Revenue: - 0%
Net City Cost: 600,000 100%

Project Description and Justification

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



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	120	20	20	20	20	20	20
Acquisition	-	-	-	-	-	-	-
Construction	480	80	80	80	80	80	80
Debt Service	-	-	-	-	-	-	-
Total	600	100	100	100	100	100	100
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	600	100	100	100	100	100	100
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	600	100	100	100	100	100	100

(Dollars in Thousands)

Project Name: Lake Wilderness Country Club Drive Culvert Replacement

CIP Program: SWM
Project Number: S24

Total Project Cost: 1,880,000
Non City Revenue: 1,172,000 62%
Net City Cost: 708,000 38%

Project Description and Justification

Lake Wilderness Golf Course and nearby private properties are experiencing flooding. Flooding is occurring in the roadway, private residents' yards, and golf course paths. This project would replace the culvert at Lake Wilderness Country Club Dr SE with a fish passable culvert and perform a feasibility investigation and alternatives analysis to identify the preferred approach for wetland rehabilitation near Jenkins Creek and replacing the culvert on 214th Ave SE. This feasibility investigation would explore the impacts on the golf course, lakefront homes, and presence of invasive species.



	Project Financial Summary						
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	260	110	150	-	-	-	-
Acquisition	20	-	20	-	-	-	-
Construction	1,600	-	-	1,600	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	1,880	110	170	1,600	-	-	-
Project Funding Sources							
Federal Grants	722	-	70	652	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	450	50	100	300	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	708	60	-	648	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	1,880	110	170	1,600	-	-	-

(Dollars in Thousands)

Project Name: SE 276th Street South of Kent Kangley Flooding

CIP Program: SWM
Project Number: S25

Total Project Cost: 2,200,000
Non City Revenue: 1,600,000 73%
Net City Cost: 600,000 27%

Project Description and Justification

SE 276th St South of Kent Kangley has flooding on both sides of the roadway near SE 273rd St S. There are two catch basins that are not located in the low points and a culvert inlet has become buried. The roadside flooding is causing safety hazards and the conveyance system discharges to Cranmar Creek without treatment. This project would replace existing catch basins to address flooding and install water quality treatment for the entire drainage basin. During project initiation, an alternatives analysis will determine the most cost-effective option for water quality treatment in this basin (dispersed treatment or centralized biofiltration or wetpond facility).



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	300	-	200	-	-	100	-
Acquisition	-	-	-	-	-	-	-
Construction	1,900	-	-	-	-	1,900	-
Debt Service	-	-	-	-	-	-	-
Total	2,200	-	200	-	-	2,000	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	1,600	-	150	-	-	1,450	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	600	-	50	-	-	550	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	2,200	-	200	-	-	2,000	-

(Dollars in Thousands)

Project Name: SE 262nd Street - Pipe Lake Flooding

CIP Program: SWM
Project Number: S26

Total Project Cost: 345,000
Non City Revenue: 235,000 68%
Net City Cost: 110,000 32%

Project Description and Justification

Private properties on SE 262nd St are experiencing flooding due to an inadequate stormwater collection and conveyance system. This project would involve working with the property owner, permitting lead, designer, and an arborist to determine a preferred alignment for a new outfall pipe. Reshape the roadway to control surface flow and install a treatment BMP, shallow conveyance, and outfall. An easement would be obtained for maintenance access for the new outfall alignment.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	40	-	-	-	-	40	-
Acquisition	5	-	-	-	-	5	-
Construction	300	-	-	-	-	-	300
Debt Service	-	-	-	-	-	-	-
Total	345	-	-	-	-	45	300

Project Funding Sources

Federal Grants	-	-	-	-	-	-	-
State Grants	235	-	-	-	-	35	200
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	110	-	-	-	-	10	100
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	345	-	-	-	-	45	300

(Dollars in Thousands)

Project Name: Elk Run Pond Retrofit & Pipe Replacement

CIP Program: SWM
Project Number: S31

Total Project Cost: 430,000
Non City Revenue: 170,000 40%
Net City Cost: 260,000 60%

Project Description and Justification

The pond that serves the Elk Run Divisions 3, 5 and 6 is no longer functioning as designed due to vegetation overgrowth, lack of functioning liner and cell division. Additionally, a stormwater pipe that conveys flow to the pond along the hillside has collapsed and is causing street shoulder flooding. This project would remove trees and overgrowth from within the pond, establish three detention cells for water quality, install a new overflow structure, and install new fencing to improve safety. Abandon the existing collapsed stormwater pipe and connect a new stormwater pipe within the open space west of the existing pipe and install new manholes at the top and bottom of hill to handle grade breaks and connect the pipe into the existing system ahead of the pond.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	50	-	-	-	50	-	-
Acquisition	10	-	-	-	10	-	-
Construction	370	-	-	-	-	370	-
Debt Service	-	-	-	-	-	-	-
Total	430	-	-	-	60	370	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	170	-	-	-	20	150	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	260	-	-	-	40	220	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	430	-	-	-	60	370	-

(Dollars in Thousands)

Project Name: Maple Wood Pond Retrofit

CIP Program: SWM
Project Number: S32

Total Project Cost: 400,000
Non City Revenue: 200,000 50%
Net City Cost: 200,000 50%

Project Description and Justification

The detention and infiltration pond that serves the Maple Woods neighborhood (D99035) requires significant maintenance repairs due to failure of the liner in the two detention cells and erosion of the berm between the two cells. This project would excavate the first two cells of the pond and replace the till liner with a geomembrane liner, repair the berm separating the first two cells and improve erosion protection around the pond inlet.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	400	-	-	-	-	-	400
Debt Service	-	-	-	-	-	-	-
Total	400	-	-	-	-	-	400
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	200	-	-	-	-	-	200
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	200	-	-	-	-	-	200
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	400	-	-	-	-	-	400

(Dollars in Thousands)

Parks & Recreation Program



Picnic area, Lake Wilderness Park

Project Name: Elk Run Open Space

CIP Program: Parks
Project Number: P21

Total Project Cost: 175,000
Non City Revenue: - 0%
Net City Cost: 175,000 100%

Project Description and Justification

Develop and implement trail improvements, connections, and other park amenities at Elk Run Open Space per the 2020 PRAOS Plan.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	40	25	15	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	135	-	135	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	175	25	150	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	150	-	150	-	-	-	-
Real Estate Excise Tax Funds	25	25	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	175	25	150	-	-	-	-

(Dollars in Thousands)

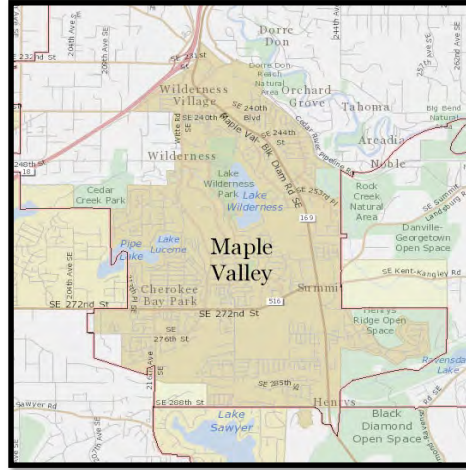
Project Name: General Park Improvements

CIP Program: Parks
Project Number: P22

Total Project Cost: 175,000
Non City Revenue: - 0%
Net City Cost: 175,000 100%

Project Description and Justification

General improvements throughout the park system as need for updates arise, including but not limited to a gate at Lake Wilderness Park.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	5	-	-	-	-	-	5
Acquisition	-	-	-	-	-	-	-
Construction	170	25	25	25	25	25	45
Debt Service	-	-	-	-	-	-	-
Total	175	25	25	25	25	25	50
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	175	25	25	25	25	25	50
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	175	25	25	25	25	25	50

(Dollars in Thousands)

Project Name: PRAOS Plan

CIP Program: Parks
Project Number: P24

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

Project Description and Justification

Update the 6-Yr Parks, Recreation, Arts, Open Space, (PRAOS) Plan.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	100	-	-	100	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	100	-	-	100	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
ARPA	100	-	-	100	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	100	-	-	100	-	-	-

(Dollars in Thousands)

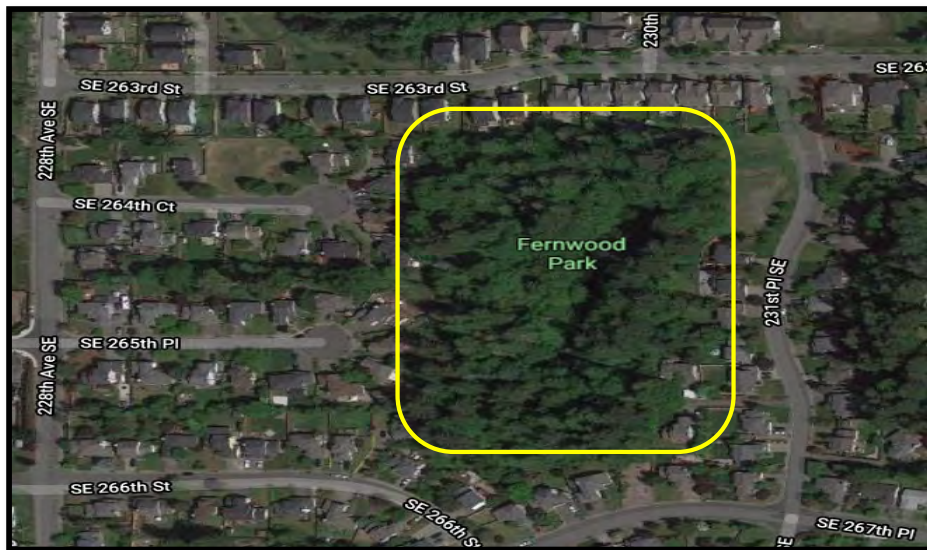
Project Name: Fernwood Park Improvements

CIP Program: Parks
Project Number: P26

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

Project Description and Justification

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



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	5	-	5	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	35	-	35	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	40	-	40	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	40	-	40	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	40	-	40	-	-	-	-

(Dollars in Thousands)

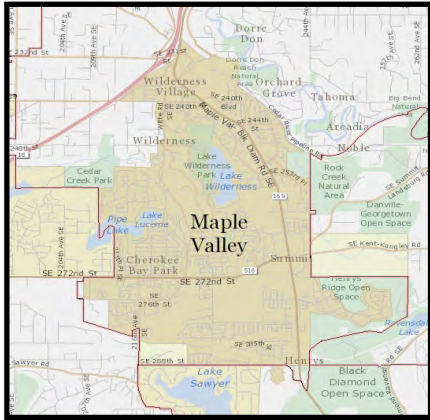
Project Name: Park Signage/Wayfinding

CIP Program: Parks
Project Number: P27

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

Project Description and Justification

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



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	5	5	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	15	15	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	20	20	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	20	20	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	20	20	-	-	-	-	-

(Dollars in Thousands)

Project Name: Lake Wilderness Lodge Improvements

CIP Program: Parks
Project Number: P30

Total Project Cost: 660,000
Non City Revenue: - 0%
Net City Cost: 660,000 100%

Project Description and Justification

Improvements at Lake Wilderness Lodge, including but not limited to exterior and interior painting, equipment/asset replacement, updates, renovations/repurposing areas, and other general facility improvements.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	105	15	15	15	20	20	20
Acquisition	-	-	-	-	-	-	-
Construction	555	85	85	85	100	100	100
Debt Service	-	-	-	-	-	-	-
Total	660	100	100	100	120	120	120
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	660	100	100	100	120	120	120
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	660	100	100	100	120	120	120

(Dollars in Thousands)

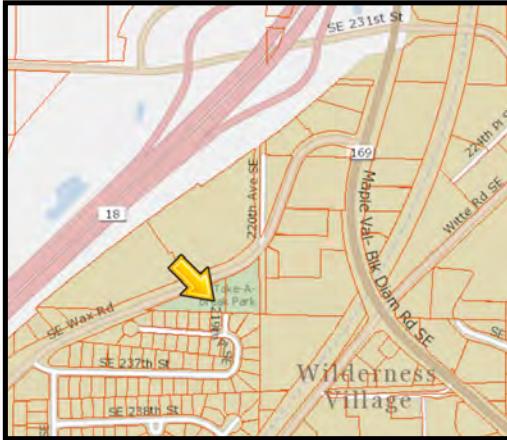
Project Name: Take-A-Break Park

CIP Program: Parks
Project Number: P33

Total Project Cost: 510,000
Non City Revenue: - 0%
Net City Cost: 510,000 100%

Project Description and Justification

Improvements at Take-A-Break Park as listed in the 2020 PRAOS Plan, (such as playground replacement and associated groundwork, replacing failing perimeter fencing, site amenities, etc.).



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	60	35	25	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	450	-	450	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	510	35	475	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	510	35	475	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	510	35	475	-	-	-	-

(Dollars in Thousands)

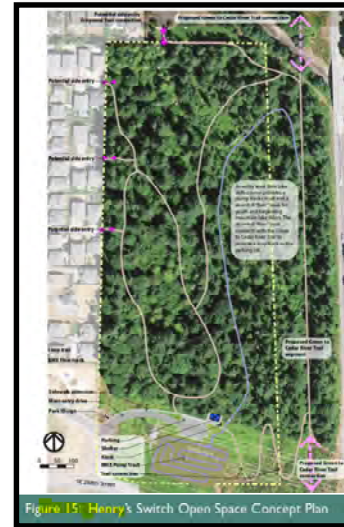
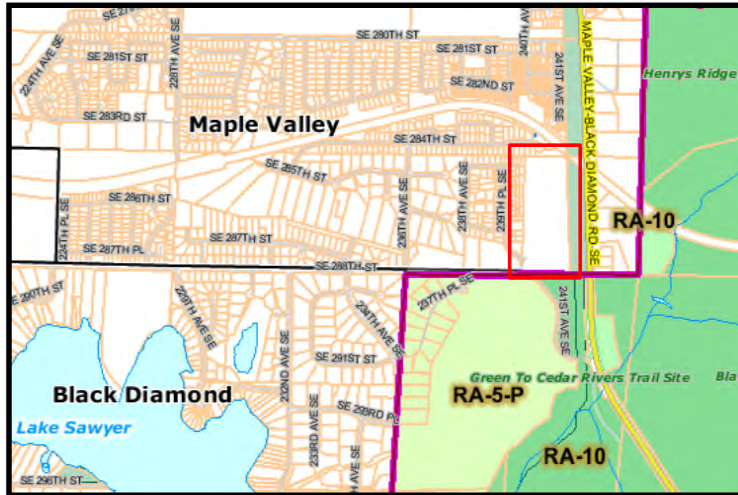
Project Name: Henry's Switch Park

CIP Program: Parks
Project Number: P34

Total Project Cost: 475,000
Non City Revenue: - 0%
Net City Cost: 475,000 100%

Project Description and Justification

Improvements at Henry's Switch Park as identified in the 2020 PRAOS Plan (such as trails, trailhead, trail connection, and potential pump track).



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	125	-	75	50	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	350	-	-	350	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	475	-	75	400	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	275	-	75	200	-	-	-
Real Estate Excise Tax Funds	200	-	-	200	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	475	-	75	400	-	-	-

(Dollars in Thousands)

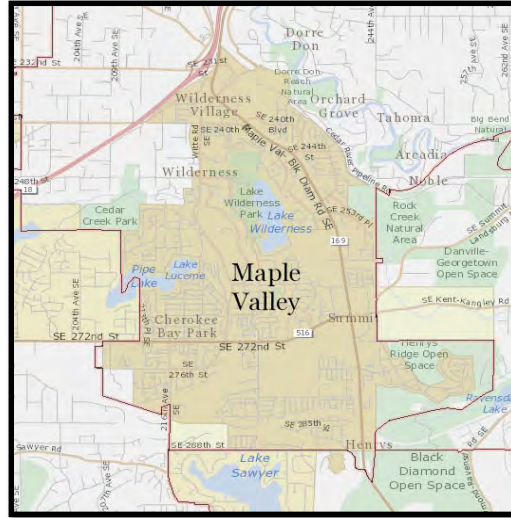
Project Name: Park Property Acquisition

CIP Program: Parks
Project Number: P35

Total Project Cost: 1,775,000
Non City Revenue: - 0%
Net City Cost: 1,775,000 100%

Project Description and Justification

Acquisition of park properties in-line with 2020 PRAOS Plan and as opportunities arise.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	50	-	-	50	-	-	-
Acquisition	1,725	800	-	925	-	-	-
Construction	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	1,775	800	-	975	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	1,775	800	-	975	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	1,775	800	-	975	-	-	-

(Dollars in Thousands)

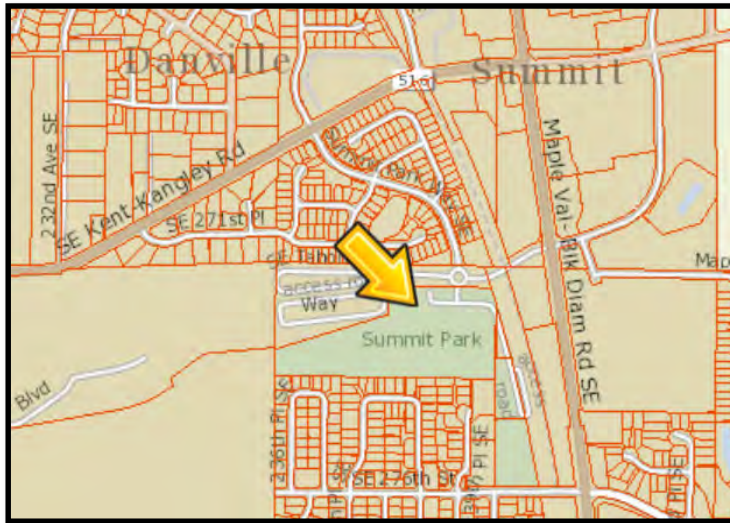
Project Name: Summit Park

CIP Program: Parks
Project Number: P36

Total Project Cost: 15,000
Non City Revenue: - 0%
Net City Cost: 15,000 100%

Project Description and Justification

Improvements at Summit Park as listed in the 2020 PRAOS Plan.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	1	1	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	14	14	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	15	15	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	15	15	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	15	15	-	-	-	-	-

(Dollars in Thousands)

Project Name: LW Lodge Generator

CIP Program: Parks
Project Number: P38

Total Project Cost: 412,000
Non City Revenue: 412,000 100%
Net City Cost: - 0%

Project Description and Justification

Install a new emergency back-up power generator at the Lake Wilderness Lodge.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	112	80	32	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	300	-	300	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	412	80	332	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	412	80	332	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	412	80	332	-	-	-	-

(Dollars in Thousands)

Project Name: Parks Maintenance Building

CIP Program: Parks
Project Number: P39

Total Project Cost: 425,000
Non City Revenue: - 0%
Net City Cost: 425,000 100%

Project Description and Justification

Replace dilapidated, hazardous parks maintenance office building with new structure.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	75	75	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	350	350	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	425	425	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	425	425	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	425	425	-	-	-	-	-

(Dollars in Thousands)

Project Name: Lake Wilderness Park Improvements

CIP Program: Parks
Project Number: P40

Total Project Cost: 1,065,000
Non City Revenue: - 0%
Net City Cost: 1,065,000 100%

Project Description and Justification

Improvements at Lake Wilderness Park as identified in the 2020 PRAOS Plan and through the Lake Wilderness Park Master Plan Update (to be completed in 2023).



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	270	90	25	25	75	50	5
Acquisition	-	-	-	-	-	-	-
Construction	795	50	125	100	325	150	45
Debt Service	-	-	-	-	-	-	-
Total	1,065	140	150	125	400	200	50
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	1,065	140	150	125	400	200	50
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	1,065	140	150	125	400	200	50

(Dollars in Thousands)

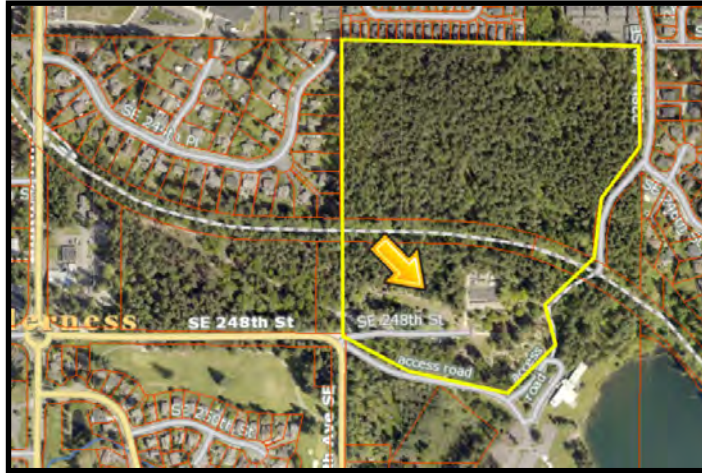
Project Name: Arboretum Miscellaneous Improvements

CIP Program: Parks
Project Number: P41

Total Project Cost: 28,000
Non City Revenue: - 0%
Net City Cost: 28,000 100%

Project Description and Justification

Miscellaneous improvements to the Lake Wilderness Arboretum, including but not limited to; fountain repairs, roof structure replacements, fence and gate repairs, rebuilding nursery infrastructure and materials storage bins, and purchase of a cart for maintenance operations.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	28	13	15	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	28	13	15	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	28	13	15	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	28	13	15	-	-	-	-

(Dollars in Thousands)

Project Name: Historical Society Facilities

CIP Program: Parks
Project Number: P42

Total Project Cost: 90,000
Non City Revenue: - 0%
Net City Cost: 90,000 100%

Project Description and Justification

Miscellaneous improvements and repairs to historical society facilities (including but not limited to, exterior paint, ADA ramp replacement, roof repairs, etc.).



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	10	5	5	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	80	35	45	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	90	40	50	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	50	-	50	-	-	-	-
Real Estate Excise Tax Funds	40	40	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	90	40	50	-	-	-	-

(Dollars in Thousands)

Project Name: Den Facility Improvements

CIP Program: Parks
Project Number: P43

Total Project Cost: 38,000
Non City Revenue: - 0%
Net City Cost: 38,000 100%

Project Description and Justification

Emergency repairs to leaking roof.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	38	38	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	38	38	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	38	38	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	38	38	-	-	-	-	-

(Dollars in Thousands)

Project Name: Trail Connection - Pipeline to KC Regional GCR Trail

CIP Program: Parks
Project Number: P44

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

Project Description and Justification

Last leg connection and site improvement elements to connect the regional Pipeline and Green to Cedar Rivers Trails.



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	15	15	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	85	85	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	100	100	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	100	100	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	100	100	-	-	-	-	-

(Dollars in Thousands)

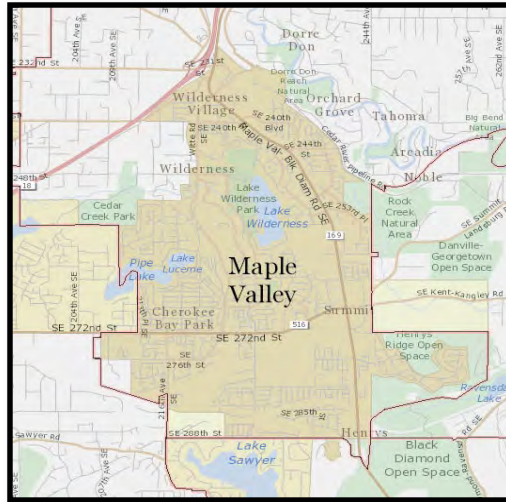
Project Name: Trails & Connections

CIP Program: Parks
Project Number: P45

Total Project Cost: 180,000
Non City Revenue: - 0%
Net City Cost: 180,000 100%

Project Description and Justification

Improvements to trail system access and infrastructure through various projects (i.e. trail, trailhead, and trail connection improvements; improving access through new trail connections, and new trails).



Project Financial Summary

	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Planning & Eng	30	5	5	5	5	5	5
Acquisition	-	-	-	-	-	-	-
Construction	150	25	25	25	25	25	25
Debt Service	-	-	-	-	-	-	-
Total	180	30	30	30	30	30	30
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	180	30	30	30	30	30	30
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	180	30	30	30	30	30	30

(Dollars in Thousands)

Project Name: Lake Wilderness Golf Course Remodel

CIP Program: Lake Wilderness Golf Course
Project Number: G06

Total Project Cost: 13,650,000
Non City Revenue: 13,000,000 95%
Net City Cost: 650,000 5%

Project Description and Justification

Replace existing dilapidated clubhouse which may include features such as pro shop, restaurant and bar, community banquet room, and cart barn storage.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	13,650	3,650	10,000	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	13,650	3,650	10,000	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	13,000	3,000	10,000	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	650	650	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	13,650	3,650	10,000	-	-	-	-

(Dollars in Thousands)

Community Facilities Program



Maple Valley Historical Society, Maple Valley

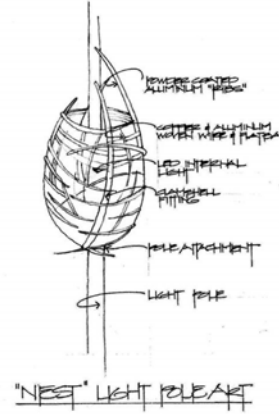
Project Name: Art Program

CIP Program: Art
Project Number: A01

Total Project Cost: 248,000
Non City Revenue: - 0%
Net City Cost: 248,000 100%

Project Description and Justification

Art to enhance the City's appearance.



Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	248	64	50	44	41	30	18
Debt Service	-	-	-	-	-	-	-
Total	248	64	50	44	41	30	18
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	2	2	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	53	8	7	10	14	9	4
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	33	11	10	4	5	3	2
Park Impact Fee Fund	18	8	-	10	-	-	-
KC Trail and Open Space	6	1	3	2	-	-	-
Real Estate Excise Tax Funds	116	32	27	15	18	16	10
Trans. Benefit Spec. Rev. Fund	21	2	4	3	5	3	3
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	248	64	50	44	42	31	19

(Dollars in Thousands)

Debt Service Program



Staff kickball game, Summit Park

Project Name: 2004 Infrastructure Loan Debt

CIP Program: Debt Service
Project Number: D04

Total Project Cost: 372,000
Non City Revenue: - 0%
Net City Cost: 372,000 100%

Project Description and Justification

In determining the financial plan for improving the roadways within Maple Valley, the City applied for and received loans from the Public Works Trust Fund for project T06- SR169 to SR516 to SE 264th Street, \$1,955,100 and for project T16 - SR516 to 228th Ave to Witte Road, \$1,341,900. These loans were received as reimbursements for the work completed on specific portions of the capital project. The City borrowed a total of \$3,297,000 between 2005 and 2008. At project close out the City met the matching requirements that qualified it to receive a 0.5% interest rate. The loans will be paid off per the appended debt service schedule.

Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Debt Service	372	186	186	-	-	-	-
Total	372	186	186	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	186	93	93	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	186	93	93	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	372	186	186	-	-	-	-

(Dollars in Thousands)

Project Name: 2014 Councilmanic Parks Bond

CIP Program: Debt Service
Project Number: D06

Total Project Cost: 179,025
Non City Revenue: - 0%
Net City Cost: 179,025 100%

Project Description and Justification

The bond issue was used to fund the \$1,500,000 in City costs for the Ravensdale Park Phase 2 Improvements. Funding is from a dedicated cable utility tax collected in the General Fund.

Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Debt Service	179	179	-	-	-	-	-
Total	179	179	-	-	-	-	-
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	179	179	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	-	-	-	-	-	-	-
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	179	179	-	-	-	-	-

(Dollars in Thousands)

Project Name: 2018 Councilmanic Summit Park Bonds

CIP Program:	Debt Service	Total Project Cost:	1,725,000	
Project Number:	D08	Non City Revenue:	-	0%
		Net City Cost:	1,725,000	100%

Project Description and Justification

This bond issue was used to fund the Summit Park & Ballfields Project in 2018.

Project Financial Summary							
	Total	Budget		Forecast			
	2023-28	2023	2024	2025	2026	2027	2028
Project Costs							
Mgmt & Eng	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Debt Service	1,725	286	287	290	288	286	288
Total	1,725	286	287	290	288	286	288
Project Funding Sources							
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Lake Wilderness Golf Course Fund	-	-	-	-	-	-	-
Surface Water Mgt Fund	-	-	-	-	-	-	-
Street Fund	-	-	-	-	-	-	-
Transportation Impact Fee Fund	-	-	-	-	-	-	-
Park Impact Fee Fund	-	-	-	-	-	-	-
KC Trail and Open Space	-	-	-	-	-	-	-
Real Estate Excise Tax Funds	1,725	286	287	290	288	286	288
Trans. Benefit Spec. Rev. Fund	-	-	-	-	-	-	-
State Infrastructure Loan Proceeds	-	-	-	-	-	-	-
Total	1,725	286	287	290	288	286	288

(Dollars in Thousands)

Appendix



Bike Challenge podium winners, Lake Wilderness Park

Appendix A: Changes in Fund Balances - Governmental Funds

	2012	2013	2014	2015	2016
Revenue					
Taxes					
Regular Property Tax	3,200,310	3,312,283	3,489,468	3,579,149	3,672,451
Sales Tax	2,528,876	2,676,444	3,036,207	3,336,309	4,228,554
Utility Tax	1,698,866	1,730,053	1,956,726	1,981,568	1,835,667
Excise Taxes in Lieu of Property Tax	-	173,663	345,219	364,041	376,525
Real Estate Excise Tax	1,043,963	801,022	1,152,583	1,577,332	1,597,864
Gambling Tax	38,828	45,920	51,873	68,085	73,102
Total Taxes	8,510,843	8,739,385	10,032,076	10,906,484	11,784,163
Licenses & Permits	861,982	625,668	948,972	929,695	695,449
Intergovernmental Revenue	3,085,412	1,704,407	1,112,553	2,210,998	2,676,441
Charges for Services	2,428,849	1,687,780	1,745,764	1,556,472	1,444,222
Fines & Forfeitures	153,605	96,381	87,858	100,983	84,503
Miscellaneous Revenue	424,707	404,965	540,626	576,543	271,220
Total Revenue	15,465,398	13,258,586	14,467,849	16,281,175	16,955,998
Expenditures					
Current					
General Government	3,127,924	3,189,920	3,345,716	3,269,631	3,673,833
Human Services	232,840	-	-	-	-
Parks & Recreation	1,680,423	2,144,097	2,203,522	2,221,737	2,529,473
Public Safety	3,851,964	3,881,719	4,015,425	4,046,669	446,582
Public Works	1,460,712	1,213,610	1,692,920	1,685,074	1,695,833
Capital Outlay	2,970,732	2,419,678	2,832,443	3,269,273	3,467,653
Debt Service					
Principal	579,621	589,621	704,621	814,621	774,621
Interest	181,551	164,829	197,463	139,682	113,478
Total Expenditures	17,226,902	16,961,181	18,888,552	19,353,498	16,926,779
Revenues Over/(Under) Expenditures	(1,761,504)	(3,702,595)	(4,420,703)	(3,072,323)	29,219
Other Financing Sources (Uses)					
Issuance of General Obligation Bonds	-	-	1,530,000	-	-
Issuance of Refunding Bonds	-	-	-	3,022,980	-
Payment to Refunding Escrow Agent	-	-	-	(2,975,277)	-
Transfer In from (Out to) Enterprise Fund	46,893	435,717	130,156	341,422	431,522
Insurance Recoveries	-	-	8,269	-	1,125
Total Other Financing Sources	46,893	435,717	1,668,425	389,125	432,647
Fund Balance, January 1					
Prior Period Adjustment	-	-	(4,625)	-	-
Fund Balance, December 31					
Nonspendable- General Fund	5,000	9,575	55,171	53,944	39,902
Restricted- Special Revenue Funds	10,389,134	10,364,060	11,013,780	11,260,321	11,505,996
Committed- Capital Improvement Fund	19,025	19,025	19,025	19,025	19,025
Assigned- General Fund	-	600,385	439,368	1,117,268	1,124,299
Unassigned- General Fund	2,989,217	2,500,162	3,105,401	3,405,803	3,835,010
Total	13,402,376	13,493,207	14,632,745	15,856,361	16,524,232

Appendix A: Changes in Fund Balances - Governmental Funds - *continued*

	2017	2018	2019	2020	2021
Revenue					
Taxes					
Regular Property Tax	3,744,970	3,814,598	4,029,084	4,136,687	4,210,262
Sales Tax	4,002,641	4,391,493	4,707,357	4,802,122	6,501,143
Utility Tax	1,918,715	1,928,518	1,889,336	1,692,879	1,975,915
Excise Taxes in Lieu of Property Tax	392,334	445,051	418,271	440,573	397,488
Real Estate Excise Tax	1,872,303	1,990,992	2,043,278	2,420,668	2,952,571
Gambling Tax	59,603	115,698	70,294	49,136	74,795
Total Taxes	11,990,566	12,686,350	13,157,620	13,542,064	16,112,174
Licenses & Permits	1,157,688	946,494	1,092,390	1,454,825	1,232,303
Intergovernmental Revenue	1,174,308	1,513,339	6,388,431	4,008,364	7,971,166
Charges for Services	3,867,770	2,013,862	2,391,999	6,873,805	7,474,109
Fines & Forfeitures	95,574	103,952	1,155,726	60,376	65,367
Miscellaneous Revenue	676,220	3,844,487	874,945	392,881	1,420,186
Total Revenue	18,962,126	21,108,484	25,061,111	26,332,315	34,275,305
Expenditures					
Current					
General Government	3,848,014	4,297,336	5,998,971	5,370,743	5,024,657
Human Services	-	-	-	520,058	381,185
Parks & Recreation	2,824,043	3,019,378	3,473,016	4,075,655	5,062,297
Public Safety	4,648,293	4,787,917	5,395,396	6,068,547	5,741,577
Public Works	2,314,988	1,900,396	1,876,124	3,005,753	3,221,135
Capital Outlay	1,711,611	-	16,354,771	6,381,815	5,500,590
Debt Service					
Principal	789,621	809,621	944,621	834,621	499,621
Interest	95,905	108,082	234,866	175,725	147,430
Total Expenditures	21,371,506	19,842,504	39,626,905	33,514,325	33,861,925
Revenues Over/(Under) Expenditures	(2,409,380)	1,265,980	(14,565,794)	(7,182,009)	413,381
Other Financing Sources (Uses)					
Issuance of General Obligation Bonds	-	4,059,139	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to Refunding Escrow Agent	-	-	-	-	-
Transfer In from (Out to) Enterprise Fund	46,140	(16,337)	1,276,334	254,243	1,200,000
Insurance Recoveries	5,500	-	211	3,870	-
Total Other Financing Sources	51,640	4,042,802	1,276,545	258,113	1,200,000
Fund Balance, January 1					
Prior Period Adjustment	14,508	42,410	(13,745)	27,184	1,000,000
Fund Balance, December 31					
Nonspendable- General Fund	42,889	79,776	128,055	107,427	928,932
Restricted- Special Revenue Funds	13,809,838	13,779,443	8,130,144	7,313,461	10,536,859
Committed- Capital Improvement Fund	19,025	41,861	41,860	(1,034,056)	1,246,805
Assigned- General Fund	994,294	934,116	299,975	299,975	299,975
Unassigned- General Fund	4,453,985	7,632,709	4,874,016	4,129,896	6,527,702
Total	19,320,031	22,467,905	13,474,050	10,816,703	19,540,273

Appendix B: Property Tax Data

Last Ten Years

Page 1 of 2

Table I below reflects a trend in growth in Assessed Value of all Taxable Property from 2012-2021. In Table II, the City of Maple Valley's tax rate has peaked at 1.55 in 2013 and at its lowest in 2021. It also provides the various taxing district levies that combine to the total tax levy. For example in 2021, the City's levy rate was .91 of the overall 11.97 property tax rate.

TABLE I:

	2012	2013	2014	2015	2016
ASSESSED VALUE					
Assessed Value	\$ 2,315,994,330	\$ 2,144,093,190	\$ 2,331,951,167	\$ 2,824,650,852	\$ 3,033,330,682
Increase (Decrease) in Assessed Valuation	1%	-7%	9%	21%	7%
Includes Local New Construction of	57,519,249	57,519,249	41,854,201	45,140,694	32,491,497
Includes Increase in Public Utility Value	2,315,419	1,405,704	1,405,704	3,853,445	(1,051,448)
Total New Construction	59,834,668	58,924,953	43,259,905	48,994,139	31,440,049

TABLE II:

PROPERTY TAX RATES

Direct Regular and Special					
City of Maple Valley	1.38	1.55	1.47	1.25	1.19
Overlapping Regular and Special					
State School Fund	2.42	2.57	2.47	2.29	2.17
King County General	1.42	1.54	1.52	1.35	1.48
King County Flood District	0.12	0.13	0.15	0.14	0.13
Ferry District	0.00	0.00	0.00	0.00	0.00
Port of Seattle	0.23	0.23	0.22	0.19	0.17
Emergency Medical Services (EMS)	0.30	0.30	0.34	0.30	0.28
Tahoma School District Special Levy	3.54	3.95	3.73	3.26	3.12
Tahoma School District Bond & Bldg	2.05	2.30	3.48	2.91	3.05
Fire District # 43	1.72	1.74	1.86	1.94	1.68
Rural Library District	0.57	0.57	0.56	0.50	0.48
Sub Total Overlapping	12.36	13.34	14.33	12.87	12.55
Total Property Tax Levy	13.75	14.89	15.79	14.11	13.75

Source: King County Assessor's Office

Appendix B: Property Tax Data, *continued*

Last Ten Years

Page 2 of 2

TABLE I:

	2017	2018	2019	2020	2021
ASSESSED VALUE					
Assessed Value	\$ 3,268,616,351	\$ 3,665,996,644	\$ 4,113,693,532	\$ 4,318,983,125	\$ 4,623,843,141
Increase (Decrease) in Assessed Valuation	8%	12%	12%	5%	7%
Includes Local New Construction of	32,491,497	105,406,233	150,747,110	74,861,865	158,236,077
Includes Increase in Public Utility Value	1,664,113	422,517	(1,547,325)	1,359,865	1,862,679
Total New Construction	34,155,610	105,828,750	149,199,785	76,221,730	160,098,756

TABLE II:

PROPERTY TAX RATES

Direct Regular and Special					
City of Maple Valley	1.13	1.04	0.96	0.95	0.91
Overlapping Regular and Special					
State School Fund	2.03	2.92	2.63	3.03	3.09
King County General	1.38	1.33	1.22	1.23	1.24
King County Flood District	0.12	0.11	0.10	0.09	0.09
Ferry District	0.00	0.00	0.00	0.01	0.01
Port of Seattle	0.15	0.14	0.12	0.12	0.12
Emergency Medical Services (EMS)	0.26	0.24	0.22	0.27	0.26
Tahoma School District Special Levy	3.00	2.84	1.49	1.45	1.99
Tahoma School District Bond & Bldg	2.83	2.57	1.98	1.94	2.36
Fire District # 43	1.31	1.56	1.51	1.55	1.54
Rural Library District	0.45	0.41	0.37	0.36	0.36
Sub Total Overlapping	11.53	12.11	9.64	10.04	11.06
Total Property Tax Levy	12.66	13.15	10.60	10.99	11.97

Source: King County Assessor's Office

Appendix C: Principal Taxpayers

Current and Ten Years Prior

The Table Below Provides a Comparison of the Top Ten Principal Taxpayers, based on the Assessed Value. It also shows the growth the City of Maple Valley has experienced in Property Value.

Taxpayer	2011		2021	
	Assessed Valuation	% of AV	Assessed Valuation	% of AV
Four Corners LLC	\$ 19,699,700	16%	\$ 56,506,700	17.8% Itty Bitty Big & Bouncy LLC
Wilderness Village Apartments	16,404,000	14%	52,069,800	16.4% Wilderness Village
KRG Four Corner Square LLC	15,906,400	13%	50,822,900	16.0% Four Corners Associates
CMBA No. 6/7 LLC	11,903,900	10%	34,685,500	10.9% Roic Four Corner Square LLC
Four Corners Northeast LFP	10,810,400	9%	33,290,000	10.5% C/O Avenue 5
Puget Sound Energy-Gas/Electric	10,366,229	9%	26,714,600	8.4% Donahue Schriber Rty Group
Schneider Homes	9,873,000	8%	21,666,200	6.8% Avanath Maple Crossing LLC
NW Apartment Portfolio II (Westlake/Maple Crossing apts.)	9,648,000	8%	16,508,000	5.2% Ch Realty Ix-Jv I Maple Val.
Hogate Wilderness LCC	8,124,700	7%	13,519,800	4.3% Wilderness Maple Valley LLC
Wilderness Village Properties	7,469,300	6%	12,028,800	3.8% Cmba LLC
Subtotal - Ten Largest Taxpayers	\$ 120,205,629	100%	\$ 317,812,300	100.0%
All Other City Taxpayers	2,326,189,298		4,306,030,841	
Total City Taxpayers	\$ 2,447,593,467		\$ 4,623,843,141	

Source: King County Assessor's Office

Appendix D: Sales Tax Data

Last Ten Years

In 2021, locally generated sales tax was the number one revenue source for the City, surpassing property taxes. The table below shows that Retail, Construction, and Food Services/Drinking Services make up 74% of all sales tax. In 2020, during the shutdown mandates, sales tax only decreased by \$288,065. In 2021, post covid shutdowns, Construction and Retail Activity contributed to the significant increase of 23% in collections.

	Group Code	2012	2013	2014	2015	2016
Sales Tax Revenue (Locally generated) (1)						
Retail Trade	441-454	\$ 797,120	\$ 888,774	\$ 981,093	\$ 1,065,462	\$ 1,146,956
Construction	236-238	471,520	411,819	524,425	635,660	1,233,298
Food Services, Drinking Places	722	222,657	266,971	289,384	326,878	384,530
Administrative and Support Services	561-562	51,642	53,004	56,781	68,493	69,720
Wholesale Trade	423-425	122,330	115,814	139,386	130,116	147,648
All Other	various	387,508	21,584	35,016	29,319	56,767
Telecommunication	517	87,401	109,663	128,029	125,248	135,078
Other Services	811-813	79,971	83,850	85,284	94,316	97,248
Professional, Scientific & Technical Services	541	24,662	36,080	37,494	32,624	38,837
Manufacturing	311-339	41,243	31,856	42,984	41,106	36,820
Real Rental & Leasing	531-533	27,909	36,002	35,982	47,465	70,868
Finance and Insurance	522-525	12,147	15,957	18,358	24,843	26,872
Arts Entertainment & Recreation	711-713	27,657	29,787	32,265	25,619	28,769
Public Administration	921-926	51,787	57,173	62,148	69,761	77,433
		\$ 2,405,554	\$ 2,158,334	\$ 2,468,629	\$ 2,716,910	\$ 3,550,844
Overall Annual Percent Growth			-10%	14%	10%	31%

- (1) Locally generated grouped by Standard Industrial Code (SIC).
Source: Washington State Department of Revenue

Appendix D: Sales Tax Data, *continued*

Last Ten Years

	Group Code	2017	2018	2019	2020	2021	% of 2021
Sales Tax Revenue (Locally generated) (1)							
Retail Trade	441-454	\$ 1,261,620	\$ 1,376,113	\$ 1,491,647	\$ 1,756,309	\$ 2,057,826	42%
Construction	236-238	836,500	899,203	741,928	733,567	1,101,392	22%
Food Services, Drinking Places	722	408,556	430,978	468,438	427,329	498,535	10%
Administrative and Support Services	561-562	77,473	198,169	262,758	259,319	291,094	6%
Wholesale Trade	423-425	164,238	168,421	188,957	222,580	249,557	5%
All Other	various	40,114	589,712	635,293	164,462	228,280	5%
Telecommunication	517	142,373	147,093	143,255	114,739	114,253	2%
Other Services	811-813	98,397	101,337	106,367	96,913	102,853	2%
Professional, Scientific & Technical Services	541	39,375	52,105	67,402	67,093	93,481	2%
Manufacturing	311-339	62,199	45,762	51,975	52,881	68,839	1%
Real Rental & Leasing	531-533	63,332	64,320	76,250	65,408	68,446	1%
Finance and Insurance	522-525	26,516	28,819	31,347	30,739	39,542	1%
Arts Entertainment & Recreation	711-713	35,079	35,718	37,821	21,631	26,964	1%
Public Administration	921-926	80,803	12,502	9,684	12,087	14,003	0%
		\$ 3,336,575	\$ 4,150,252	\$ 4,313,122	\$ 4,025,057	\$ 4,955,065	100%
Overall Annual Percent Growth		-6%	24%	4%	-7%	23%	

(1) Locally generated grouped by Standard Industrial Code
Source: Washington State Department of Revenue

Appendix E: Debt Type

Last Ten Years

The City's Outstanding General Obligation Bonds and Public Trust Works Fund Loans ending December 31, 2021 amounts to \$4,253,863. It would cost each person in the City \$149 to pay off these outstanding bonds.

Fiscal Year Ending	Governmental Activities		Total Primary Government	Population (April 1)*	Debt Per Capita	Average Median Household Income**
	General Obligation Bonds	Public Works Trust Fund Loans				
2012	3,745,000	2,215,451	5,960,451	23,340	255	68,313
2013	3,340,000	2,030,830	5,370,830	23,910	225	71,122
2014	4,350,000	1,846,210	6,196,210	24,230	256	75,045
2015	3,805,535	1,661,589	5,467,124	24,700	221	80,998
2016	3,181,867	1,476,968	4,658,835	24,790	188	84,897
2017	2,543,199	1,292,347	3,835,546	24,900	154	88,466
2018	5,595,000	1,107,726	6,702,726	25,280	265	93,707
2019	4,335,000	923,105	5,258,105	26,180	201	102,338
2020	4,020,000	738,484	4,758,484	28,013	170	102,620
2021	3,700,000	553,863	4,253,863	28,640	149	102,903

* Source: Population data from State of Washington Office of Financial Management.

** Average Median Household Income in King County from State of Washington Office of Financial Management.

Appendix F: Debt Service Schedule

December 31, 2022

The table below represents the remaining debt payments for the four outstanding obligations of the City. The City will pay off three of these obligation during the next budget period and will only have the Summit Park Ballfield Bond.

Due Date	Infrastructure Loan: Four Corners Intersection Improvement/SR 169/SE 264th			Infrastructure Loan: Kent Kangley Road/SR 516/228th Avenue SE			Ravensdale Park Bond			Summit Park Ballfield Bond		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
6/1/2023	109,265	1,093	110,358	75,356	754	76,109	-	2,013	2,013	-	63,200	63,200
12/1/2023	-	-	-	-	-	-	175,000	2,013	177,013	160,000	63,200	223,200
6/1/2024	109,265	546	109,812	75,356	377	75,733	-	-	-	-	60,800	60,800
12/1/2024	-	-	-	-	-	-	-	-	-	165,000	60,800	225,800
6/1/2025	-	-	-	-	-	-	-	-	-	-	57,500	57,500
12/1/2025	-	-	-	-	-	-	-	-	-	175,000	57,500	232,500
6/1/2026	-	-	-	-	-	-	-	-	-	-	54,000	54,000
12/1/2026	-	-	-	-	-	-	-	-	-	180,000	54,000	234,000
6/1/2027	-	-	-	-	-	-	-	-	-	-	50,400	50,400
12/1/2027	-	-	-	-	-	-	-	-	-	185,000	50,400	235,400
6/1/2028	-	-	-	-	-	-	-	-	-	-	46,700	46,700
12/1/2028	-	-	-	-	-	-	-	-	-	195,000	46,700	241,700
6/1/2029	-	-	-	-	-	-	-	-	-	-	42,800	42,800
12/1/2029	-	-	-	-	-	-	-	-	-	205,000	42,800	247,800
6/1/2030	-	-	-	-	-	-	-	-	-	-	38,700	38,700
12/1/2030	-	-	-	-	-	-	-	-	-	210,000	38,700	248,700
6/1/2031	-	-	-	-	-	-	-	-	-	-	34,500	34,500
12/1/2031	-	-	-	-	-	-	-	-	-	220,000	34,500	254,500
6/1/2032	-	-	-	-	-	-	-	-	-	-	30,100	30,100
12/1/2032	-	-	-	-	-	-	-	-	-	230,000	30,100	260,100
6/1/2033	-	-	-	-	-	-	-	-	-	-	25,500	25,500
12/1/2033	-	-	-	-	-	-	-	-	-	235,000	25,500	260,500
6/1/2034	-	-	-	-	-	-	-	-	-	-	20,800	20,800
12/1/2034	-	-	-	-	-	-	-	-	-	245,000	20,800	265,800
6/1/2035	-	-	-	-	-	-	-	-	-	-	15,900	15,900
12/1/2035	-	-	-	-	-	-	-	-	-	255,000	15,900	270,900
6/1/2036	-	-	-	-	-	-	-	-	-	-	10,800	10,800
12/1/2036	-	-	-	-	-	-	-	-	-	265,000	10,800	275,800
6/1/2037	-	-	-	-	-	-	-	-	-	-	5,500	5,500
12/1/2037	-	-	-	-	-	-	-	-	-	275,000	5,500	280,500
Total	218,530	1,639	220,169	150,712	1,130	151,842	175,000	4,025	179,025	3,200,000	1,114,400	4,033,900

Appendix G: Full Time Equivalent Employee History

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Employee Data										
City Employees										
City Manager	2.00	2.00	2.00	2.00	2.75	2.75	3.75	2.85	2.85	1.85
Human Resources*	0.75	0.75	0.75	0.75	1.50	1.50	2.25	2.25	2.25	3.25
Administrative Services*	-	-	-	-	-	-	-	-	-	2.00
City Clerk*	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.125
Community Development	7.00	7.00	6.00	6.00	6.00	6.00	7.75	6.75	6.75	7.05
Finance	3.80	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Information Technology & GIS	2.50	3.00	3.00	4.00	5.00	4.00	3.00	3.00	3.00	3.00
Parks & Recreation*	8.25	9.50	11.00	11.00	11.75	11.75	13.50	15.40	15.90	15.90
Public Safety	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works	10.00	10.00	11.00	11.00	11.00	11.00	11.25	11.25	12.25	13.95
Total City Employees	39.30	41.25	42.75	43.75	47.00	46.00	50.50	50.50	52.00	56.125
Contracted										
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Domestic Violence Advocate	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Municipal Court Judge	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Court Clerks	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Police										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00	2.00
Detective	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
School Resource Officer	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Police Officers (1)	11.00	11.00	11.00	11.00	11.00	11.00	11.00	13.00	13.00	13.00
Information Services Consultant	-	-	-	-	-	-	-	-	-	-
Total Contractees	18.35	18.35	18.35	20.35	21.35	21.35	21.35	22.35	22.35	23.35
Total Full Time Equivalent Employees	57.65	59.60	61.10	64.10	68.35	67.35	71.85	72.85	74.35	79.475

***Positions shifted departments during the 2022 Salary Survey and are as follows:**

Community Resource Coordinator, moved from Parks & Recreation to Human Resources
 Administrative Services Director, new position and new Department
 Communications Specialist, moved from City Manager to Administrative Services
 Administrative Assistance in Clerks Department moved from 0.50 FTE to 0.5625 FTE
 Parks Capital Project Manager (TLT), new position in Parks & Recreation

Appendix H: Salary Range & Steps

2023

		Step						
		1	2	3	4	5	6	7
R A N G E	ACM	151,744	157,813	164,126	170,691	177,519	184,619	192,004
	A	138,821	144,374	150,149	156,155	162,401	168,897	175,653
	B	116,898	121,574	126,437	131,495	136,754	142,225	147,913
	C	108,323	112,656	117,162	121,848	126,722	131,791	137,063
	D	98,219	102,147	106,233	110,483	114,902	119,498	124,278
	E	92,254	95,944	99,782	103,773	107,924	112,241	116,731
	F	84,787	88,179	91,706	95,374	99,189	103,157	107,283
	G	79,896	83,091	86,415	89,872	93,466	97,205	101,093
	H	74,206	77,175	80,262	83,472	86,811	90,284	93,895
	I	65,282	67,893	70,609	73,434	76,371	79,426	82,603
	J	57,233	59,522	61,903	64,379	66,954	69,632	72,418
	K	52,808	54,921	57,117	59,402	61,778	64,249	66,819

*Cost of Living Adjustment (COLA) rate calculated from a three year rolling average at 90% CPI-W: Seattle, Tacoma, Bellevue August 2022 Rate, capped at 5% (4.77%)

2024

		Step						
		1	2	3	4	5	6	7
R A N G E	ACM	159,331	165,704	172,332	179,225	186,395	193,850	201,604
	A	145,762	151,593	157,657	163,963	170,521	177,342	184,436
	B	122,743	127,653	132,759	138,069	143,592	149,336	155,309
	C	113,739	118,288	123,020	127,941	133,058	138,381	143,916
	D	103,130	107,255	111,545	116,007	120,647	125,473	130,492
	E	96,867	100,742	104,771	108,962	113,321	117,853	122,568
	F	89,027	92,588	96,291	100,143	104,149	108,314	112,647
	G	83,890	87,246	90,736	94,365	98,140	102,065	106,148
	H	77,917	81,033	84,275	87,646	91,152	94,798	98,590
	I	68,546	71,288	74,140	77,105	80,189	83,397	86,733
	J	60,094	62,498	64,998	67,598	70,302	73,114	76,039
	K	55,449	57,667	59,973	62,372	64,867	67,462	70,160

*Cost of Living Adjustment (COLA) rate calculated a three year rolling average at 90% CPI-W: Seattle-Tacoma-Bellevue Projected August 2023 Rate, capped at 5% (5.00%)

Appendix I: Salary Schedule

		2023 Budget							2024 Budget						
Department	Position	1/1/2023			12/31/2023			1/1/2024			12/31/2024				
		FTE	Range	Step	Salary	Range	Step	Salary	Range	Step	Salary	Range	Step	Salary	
Elected Officials															
	Mayor	0.18			14,664						14,664				
	Deputy Mayor	0.18			12,408						12,408				
	Councilmember	0.18			10,212						10,212				
	Councilmember	0.18			10,212						10,212				
	Councilmember	0.18			10,212						10,212				
	Councilmember	0.18			10,212						10,212				
	Councilmember	0.18			10,212						10,212				
City Manager															
	City Manager	1.00													
	Executive Assistant	1.00	G	7	101,093	G	7	101,093	G	7	106,148	G	7	106,148	
Human Resources															
	Human Resource/Risk Mgmt Director	1.00	A	2	144,374	A	3	150,149	A	3	157,657	A	4	163,963	
	Human Resource Analyst	1.00	G	6	97,205	G	7	101,093	G	7	106,148	G	7	106,148	
	Community Resource Coordinator	1.00	G	4	89,872	G	5	93,466	G	5	98,140	G	6	102,065	
Administrative Serviceses															
	Administrative Services Director	1.00	A	2	144,374	A	3	150,149	A	3	157,657	A	4	163,963	
	Communications Specialist	1.00	F	3	91,706	F	4	95,374	F	4	100,143	F	5	104,149	
	City Clerk	1.00	C	1	108,323	C	2	112,656	C	2	118,288	C	3	123,020	
	Deputy City Clerk	1.00	G	2	83,091	G	3	86,415	G	3	90,736	G	4	94,365	
	Administrative Assistant II	1.00	I	3	70,609	I	4	73,434	I	4	77,105	I	5	80,189	
	Administrative Assistant I	0.56	K	7	66,819	K	7	66,819	K	7	70,160	K	7	70,160	
	Administrative Assistant I	0.56	K	4	59,402	K	5	61,778	K	5	64,867	K	6	67,462	
Community Development															
	Community Development Manager	1.00	B	5	136,754	B	6	142,225	B	6	149,336	B	7	155,309	
	Senior Planner	1.00	D	6	119,498	D	7	124,278	D	7	130,492	D	7	130,492	
	Senior Planner	1.00	D	4	110,483	D	5	114,902	D	5	120,647	D	6	125,473	
	Building Official	1.00	C	5	126,722	C	6	131,791	C	6	138,381	C	7	143,916	
	Building Inspector	1.00	H	7	93,895	H	7	93,895	H	7	98,590	H	7	98,590	
	Building Inspector*	1.00	H	4	83,472	H	4	83,472	H	4	87,646	H	5	91,152	
	Code Enforcement Officer	0.75	H	4	62,604	H	4	62,604	H	5	68,364	H	5	68,364	
	Permit Technician	1.00	G	7	101,093	G	7	101,093	G	7	106,148	G	7	106,148	
Finance/ IT															
	Finance Director	1.00	A	6	168,897	A	7	175,653	A	7	184,436	A	7	184,436	
	Senior Financial Analyst	1.00	F	7	107,283	F	7	107,283	F	7	112,647	F	7	112,647	
	Accountant	1.00	H	6	90,284	H	7	93,895	H	7	98,590	H	7	98,590	
	Accountant	1.00	H	2	77,175	H	3	80,262	H	3	84,275	H	4	87,646	
	IT Manager	1.00	B	3	126,437	B	4	131,495	B	4	138,069	B	5	143,592	
	GIS Manager	1.00	F	4	95,374	F	5	99,189	F	5	104,149	F	6	108,314	
	IT Systems Administrator	1.00	F	2	88,179	F	3	91,706	F	3	96,291	F	4	100,143	
Public Safety															
	Administrative Assistant III	1.00	G	6	97,205	G	7	101,093	G	7	106,148	G	7	106,148	

*Frozen for the first half of 2023

Appendix I: Salary Schedule, *continued*

		2023 Budget								2024 Budget					
Department	Position	1/1/2023				12/31/2023				1/1/2024		12/31/2024			
		FTE	Range	Step	Salary	Range	Step	Salary	Range	Step	Salary	Range	Step	Salary	
Parks & Recreation															
	Parks Director/Asst City Manager	1.00	ACM	7	192,004	ACM	7	192,004	ACM	7	201,604	ACM	7	201,604	
	Deputy Park Director	1.00	B	6	142,225	B	7	147,913	B	7	155,309	B	7	155,309	
	Parks Capital Project Manager	1.00	D	4	110,483	D	5	114,902	D	5	120,647	D	6	125,473	
	Administrative Assistant III	1.00	G	6	97,205	G	7	101,093	G	7	106,148	G	7	106,148	
	Administrative Assistant II	1.00	I	3	70,609	I	4	73,434	I	4	77,105	I	5	80,189	
	Parks Manager	1.00	E	6	112,241	E	7	116,731	E	7	122,568	E	7	122,568	
	Maintenance Worker II	1.00	I	3	70,609	I	4	73,434	I	4	77,105	I	5	80,189	
	Maintenance Worker I	1.00	J	5	66,954	J	6	69,632	J	6	73,114	J	7	76,039	
	Maintenance Worker I	1.00	J	4	64,379	J	5	66,954	J	5	70,302	J	6	73,114	
	Maintenance Worker I	1.00	J	4	64,379	J	5	66,954	J	5	70,302	J	6	73,114	
	Rental & Facility Manager	1.00	E	1	92,254	E	2	95,944	E	2	100,742	E	3	104,771	
	Rental & Facilitiy Specialist	1.00	I	2	67,893	I	3	70,609	I	3	74,140	I	4	77,105	
	Facilities Maintenance Technician	1.00	I	5	76,371	I	6	79,426	I	6	83,397	I	7	86,733	
	Recreation Manager	1.00	E	6	112,241	E	7	116,731	E	7	122,568	E	7	122,568	
	Recreation Coordinator	1.00	H	5	86,811	H	6	90,284	H	6	94,798	H	7	98,590	
	Recreation Coordinator	1.00	H	4	83,472	H	5	86,811	H	5	91,152	H	6	94,798	
Public Works															
	Public Works/Community Dev. Director	1.00	A	7	175,653	A	7	175,653	A	7	184,436	A	7	184,436	
	City Engineer	1.00	B	6	142,225	B	7	147,913	B	7	155,309	B	7	155,309	
	Senior Project Engineer	1.00	D	5	114,902	D	6	119,498	D	6	125,473	D	7	130,492	
	Senior Project Engineer	1.00	D	6	119,498	D	7	124,278	D	7	130,492	D	7	130,492	
	Construction Inspector	1.00	G	7	101,093	G	7	101,093	G	7	106,148	G	7	106,148	
	SWM/NPDES Program Manager	1.00	C	5	126,722	C	6	131,791	C	6	138,381	C	7	143,916	
	SWM Inspection Technician	1.00	H	7	93,895	H	7	93,895	H	7	98,590	H	7	98,590	
	SWM Associate Engineer	1.00	E	4	103,773	E	4	103,773	E	5	113,321	E	5	113,321	
	Infrastructure Manager	1.00	D	5	114,902	D	6	119,498	D	6	125,473	D	7	130,492	
	Maintenance Worker II	1.00	I	4	73,434	I	5	76,371	I	5	80,189	I	6	83,397	
	Maintenance Worker II	1.00	I	3	70,609	I	4	73,434	I	4	77,105	I	5	80,189	
	Maintenance Worker II	1.00	I	1	65,282	I	2	67,893	I	2	71,288	I	3	74,140	
	Maintenance Worker I	1.00	J	4	64,379	J	5	66,954	J	5	70,302	J	6	73,114	
	Maintenance Worker I	1.00	J	2	59,522	J	3	61,903	J	3	64,998	J	4	67,598	
	Maintenance Worker I	1.00	J	2	59,522	J	3	61,903	J	3	64,998	J	4	67,598	
	Maintenance Worker I	1.00	J	1	57,233	J	1	57,233	J	2	62,498	J	2	62,498	

Appendix J: Benefit Summary

Health Insurance Provisions

Insurance Benefit	Options	Premiums (monthly) – if applicable
Medical Plan – see below	AWC HealthFirst 250 & Kaiser Permanente 200	Employee coverage – 100% employer paid Spouse/DP – 80% employer paid 1 st Dependent – 80% employer paid 2 nd + Dependent – 50% employer paid*
Dental Plan – see below	Delta Dental – Plan J	Employer pays the full premium (EE, SP/DP, 1D, 2D)
Vision Plan – see below	AWC - Vision Service Plan (\$25 deductible)	Employer pays the full premium (EE, SP/DP, 1D, 2D)
Life Insurance	AWC – Standard Life	Employer pays the full premium of \$0.15 cost per \$1,000 of salary
Long-Term Disability	AWC – Standard Insurance Long Term Disability (pays 60%, 90 day elimination)	Employer pays the full premium of 0.331% of payroll

Association of Washington Cities – Estimated Health Insurance Premiums

HealthFirst 250 - Monthly Premiums										
	2023					2024				
	Monthly Premium	City Pays		Employee Pays		Monthly Premium	City Pays		Employee Pays	
Employee	\$854.62	100%	\$854.62	0%	-	\$905.89	100%	\$905.89	0%	-
Spouse/DP	\$861.76	80%	\$689.41	20%	\$172.35	\$913.49	80%	\$730.79	20%	\$182.70
1 st Dep.	\$424.50	80%	\$339.60	20%	\$84.90	\$449.98	80%	\$359.98	20%	\$90.00
2 nd Dep.	\$350.98	50%	\$175.79	50%	\$175.49	\$372.05	50%	\$186.02	50%	\$186.02

Kaiser Permanente 200 - Monthly Premiums										
	2023					2024				
	Monthly Premium	City Pays		Employee Pays		Monthly Premium	City Pays		Employee Pays	
Employee	\$746.88	100%	\$746.88	0%	-	\$784.21	100%	\$784.21	0%	-
Spouse/DP	\$734.46	80%	\$587.57	20%	\$146.89	\$771.17	80%	\$616.94	20%	\$154.23
1 st Dep.	\$374.78	80%	\$299.82	20%	\$74.96	\$393.49	80%	\$314.79	20%	\$78.70
2 nd Dep.	\$374.74	50%	\$187.37	50%	\$187.37	\$393.50	50%	\$196.75	50%	\$196.75

* For employees with no spouse/domestic partner coverage but other dependent coverage, the City pays 80% of the premium cost, the employee pays the other 20%.

** The AWC Premiums listed above are reflective of receiving the 2% Wellness Discount earned for the WellCity Award

Delta Dental: Plan J – Estimated Insurance Costs

	2023	2024
Employee	\$57.78	\$63.56
1 st Dep.	\$109.28	\$120.21
2 nd Dep.	\$171.06	\$188.17

Vision Service Plan (VSP) – Estimated Insurance Costs

	2023	2024
Employee	\$7.72	\$8.49
1 st Dep.	\$15.44	\$16.98
2 nd Dep.	\$23.16	\$25.48

Appendix J: Benefit Summary

Retirement Plan Options

Retirement Benefits*	Plan	Employer/Employee Cost
Public Employees Retirement System (PERS)	PERS2 Defined Benefit plan (benefit is based on 2% X service credit years X average final compensation)	Employer contribution rate – 10.39% Employee contribution rate – 6.36%
	PERS3 Defined Benefit (benefit is based on 1% X service credit years X average final compensation) Defined Contribution plan (value of benefit is based on employee contributions and investment returns)	Employer contribution rate – 10.39% Employee contribution rate – Employees do not contribute to the defined benefit plan. Employee contributions to the defined contribution plan depend on which of the contribution options the employee chooses. Option A: 5% all ages Option B: 5% up to age 35; 6% ages 35 thru 44; 7.5% age 45 and older Option C: 6% up to age 35; 7.5% ages 35 thru 44; 8.5% age 45 and older Option D: 7% all ages Option E: 10% all ages Option F: 15% all ages
401(a) Social Security Replacement Plan	Defined contribution plan, in lieu of contributions to Social Security (value of benefit is based on employer and employee contributions, and investment return)	Employer contribution rate – 5.2%, subject to five year vesting of 20% each year Employee mandatory contribution rate – 6.2% (pre-tax) In addition, an employee may voluntarily contribute (post-tax) to their 401(a) per contribution guidelines Employee pre-tax & post-tax contributions are 100% vested Employer match subject to the five year vesting schedule.
457 Deferred Compensation Plan	Voluntary pre-tax elective employee deferrals to a defined contribution plan	Employee contribution rate – elective deferrals up to IRS annual maximum contribution levels (currently \$22,500)

*Retirement benefits only applicable for eligible employees.

Appendix J: Benefit Summary

Leave and Other Provisions

Vacation Accrual Schedule	Years of Employment	Vacation Days Earned
	1	12
	2	12
	3	13
	4	14
	5	15
	6	16
	7	17
	8	18
	9	19
	10	20
	11	21
	12	22
	13	23
	14	24
	15 +	25
	*maximum carry over is 320 hours	
Holidays	13	
Sick Leave Accrual Rate	96 hours per year	
Maximum Sick Leave Accrual Rate	None	
Sick Leave pay-out Provisions	25% at PERS Retirement	
Shared Leave	Yes	
Jury Duty Leave	Up to 4 weeks	
Witness Duty Leave	Yes	
Bereavement Leave	3 days, if additional time needed may use Sick Leave	
Domestic Violence Leave	Yes, unpaid but employee may elect to use available accrued paid leave	
Tuition Reimbursement	100% if job related and budget allows	
Employee Assistance Plan	Yes	
Family/Medical Leave (FMLA + WAPMFL)	Yes	

Appendix K: Glossary

Accrual Basis of Accounting	A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.
ACFR	Annual Comprehensive Financial Report
Appropriation	Authorization by Council to allow expenditures and to incur obligations for a specific purpose for a limited amount and period.
ARPA	American Rescue Plan ActAmerican Rescue Plan Act (2021), is a federal law that was passed in March 2021 to provide direct relief to Americans, contain the COVID-19 virus, and help economic recovery.
Assigned Fund Balance	Assigned fund balance includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed.
Assessed Valuation (AV)	The taxable portion of fair market value of both real and personal property as determined by the King County Assessor's Office.
Audit	The inspection and review of an organization's financial statements to ensure transactions and reporting are represented accurately and in accordance to legal and governing standards.
AWC	Association of Washington Cities
Balanced Budget	City policy achieves a balanced budget when operating fund balance is at least 16% of anticipated operating expenditures for the year. This criterion is expected for the current budget and 6 year forecast.
BARS	The State of Washington Budget, Accounting, and Reporting System required for all governmental entities in Washington State.
Benefits	City paid benefits provided for employees such as a social security replacement plan, retirement plan, worker's compensation, life insurance, and medical insurance.
Budget	The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).
Budget Amendment	An appropriation approved by the Council after the initial budget appropriation. Budget amendments are approved by Council on a quarterly basis if needed.
Capital Expenditures	Funds spent for the acquisition of a long-term asset.
Capital Improvement Budget	The capital projects approved and funded in the first year of the adopted Capital Improvement Program.
Capital Improvement Program	The six-year plan of expenditures for capital improvements.
Capital Asset Lives	Capital asset lives are determined by their classification and can have expected life spans of 5, 7, and 10 years before being replaced.
Capital Outlay	Capital assets which have a value of \$5,000 or more and have a useful economic lifetime of more than two years.
Capital Project	The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$50,000 or more in order to be considered a capital project; amounts under \$50,000 are considered in the operating budget.
CARES	Coronavirus Aid, Relief, and Economic Security. The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic.
Charges for Services	A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and other miscellaneous fees.

Appendix K: Glossary, *continued*

Committed Fund Balance	Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the City Council, the City's highest level of decision-making authority. This formal action is the passage of an ordinance by City Council creating, modifying, or rescinding an appropriation.
Comprehensive Budget	The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.
Cost Allocation	Assignment of cost from one department that reimburse another department for services received. An example is the Public Works Administration Department charges to operation divisions or capital projects.
Councilmanic Bonds	Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation. The total of Councilmanic and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of goods purchased.
Debt Service	The annual payment of principal and interest on the city's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, and storm sewer improvements.
Depreciation	The loss of asset value through time and usage, recorded as an expense under the full accrual method of accounting.
Enterprise Fund	A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as for the City's surface water management function. Costs are recovered through user charges.
ESU	Equivalent Service Unit
Estimated Actual (Est Act)	An estimate of the year-end balance of a revenue or expenditure account.
Expenditure	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, materials or settling a loss.
Expense	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
Fees	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include development and recreation fees.
Fiduciary Fund	A fund 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.
Fines and Forfeitures	A revenue category which primarily includes court, police, traffic and parking fines' and forfeitures of property.
Fund	A fiscal and accounting entity with a self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	Working capital, or the net current assets less short term liabilities.
Full-Time Equivalent (FTE)	An employee who regularly works a minimum of forty (40) hours a week.
GAAFR	"Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.

Appendix K: Glossary, *continued*

GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Fund	The General Fund is used to account for all of the City's resources except for those resources which are accounted for in other funds.
General Obligation Bonds	Bonds for which the full faith and credit of the insuring government are pledged for payment.
GFOA	Government Finance Officers Association. A professional association that represents public financial officials in United States and Canada.
Governmental Fund	Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources.
Intergovernmental Revenue	Revenue from other governments, including, Federal, State and County grants. State shared revenue from liquor profits and taxes are also forms of intergovernmental revenue.
IPD	Implicit price deflator
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permits.
Miscellaneous Revenue	A revenue category that basically includes leases and rentals of the various city facilities.
MV	Maple Valley
NCGA	National Council on Governmental Accounting
Net Budget	The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.
Non-Spendable Fund Balance	Non-spendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.
NPDES	National Pollutant Discharge Elimination System
Object of Expenditure	Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services, and capital outlay.
Operating Budget	An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.
Operating Expense	Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization. For example, telephone charges, printing and office supplies are operating expenses.
PERS	Public Employees Retirement System provided by the State of Washington for City employees other than contracted positions like Police.
PRAOS	Parks, Recreation, Arts, and Open Space Plan
Proprietary Fund	Funds that account for a government's business-type activities (activities supported, at least in part, by fees and charges).
PW	Public Works
Qty	Quantity
RCW	Revised Code of Washington

Appendix K: Glossary, *continued*

Restricted Fund Balance	Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.
Revenue	Income received by the city in support of its program of services to the community. It includes such items as property taxes, fees, grants, fines, interest income and other miscellaneous revenue.
RFP	Request for Proposal
Salaries and Wages	A majority of City employees are paid a bi-weekly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
SAN	Storage Area Network (SAN) is an online storage device.
Sqft	Square foot
SRF	Special Revenue Fund
Standard Work Year	2,080 hours or 260 days is the equivalent of one work year.
Unassigned Fund Balance	Unassigned fund balance is the residual amount of the general fund not included in the four categories described above. Also, any deficit fund balances within the other governmental fund types are reported as unassigned.
User Charges	The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
WCIA	Washington Cities Insurance Authority
Working Capital	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds.
YOY	Year over year