City of Maple Valley
2025-2026 Biennial Budget

Adopted Version - 11/12/2024

Last updated 01/31/25

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INTRODUCTION

City Manager Budget Message

2025-2026 Biennial Budget Overview

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

It is my pleasure and privilege to provide the adopted 2025-2026 biennial budget document. The City budget is one of the most important documents a local government prepares, and it also functions as a practical tool for setting policy, establishing priorities, and promoting effectiveness and efficiency in operations.

This 2025-2026 budget incorporates the City Council's Mission, Vision, and Core Values to establish a complete and balanced financial plan for the upcoming 2025-2026 fiscal period and fully complies with all statutory biennial budgeting requirements and restrictions. The 2025-2026 total biennial budget, which includes discrete operating, capital, enterprise, internal service, and special revenue funds and reserves, totals $165 million. The two-year general fund operating budget = $55,943,693. The 2025 portion of the general fund budget = $31,906,729, of which $7,057,949 is an ending balance reserve. The 2026 portion of the general fund budget = $31,094,913, of which $5,156,343 is an ending fund balance reserve. Capital improvement investments in parks, transportation, and facilities infrastructure account for approximately $23.7 million over the coming two-year period and the storm water utility and golf-course enterprise funds account for $38.2 million. The remaining non-General Fund funds are dedicated to internal service provision in the areas of fleet and equipment, risk management, and technology, amounting to nearly $6.3 million. Special revenue expenses are also budgeted at approximately $10.2 million along with debt financing obligations of $24.3 million over the next two years. The remaining budgeted expenses are contained in special fund restricted ending balances that are planned for future use beyond the 2025-2026 period, totaling just over $5.9 million.

Although the budget is stated in numbers and illustrated in charts and graphs, it represents an action plan for the city for the next two years. A core guiding principle in the 2025-2026 budget planning process was to develop a plan that continues the level of service provision that our community partners, residents, and local businesses have asked to sustain. Any new future service or funding needs would then be evaluated separately as new budget requests.

In looking ahead to 2025 and 2026, economic headwinds of rising inflationary costs on contracts, equipment, materials, and labor will need to be balanced against the Washington State restricted 1% limit on local city property tax increases. Since local property taxes are the largest revenue source available to the City, and are being significantly outpaced by inflation, other revenue sources have been considered to address these fiscal funding challenges needed to maintain current city services. While the 2023-2024 Budget period contained one-time federal funding from the American Recovery and Reinvestment Act(ARPA) that helped fund many one-time operational needs, those funds are planned to be fully expended at the end of 2024 and no new federal recovery funding was provided or budgeted for in 2025-2026.

Maple Valley voters passed a local property tax lid levy lift, adding $2.2 million of dedicated funding for sustaining the 2023 level of public safety services. In 2023, King County Sheriff's Office contracted police services cost the City $6,583,070. The $2.2 Million in revenue from the Lid Levy Lift funds will be enough to fund 33% of this public safety contract cost. The King County Sheriff's Office has notified the City that their contracted police service costs are planned to increase in the 2024, 2025,and 2026 period by $345,868, $307,452, and $860,370 (with one new officer position) respectively. That cumulative three-year cost increase amounts to $1,513,690, and the 1% state allowable regular property tax revenue increase for all city services is approximately $150,000 cumulatively over this same 2024 to 2026 three-year period. The only new budget request that was included for public safety in the 2025-2026 period is the addition of a storefront police officer position in 2026, which was a Council priority. The funding for this police position is to come from the re-establishment of a 3% cable utility tax that sunset at the end of 2023.

In addition to the need to bridge the public safety funding gap, street maintenance expenses continue to outpace the 1% revenue funding level. The City originally established the Maple Valley Transportation District with an annual vehicle fee of $20 for the purpose of funding the City's overlay program. State law allows an increase in the vehicle fee from $20 to $40 and also allows for a 0.1% sales tax dedicated to funding transportation needs. The $20 local vehicle tab fee has been in place since 2012, even though the cost of street maintenance has continued to climb over the past 12-year period. As part of the City Council's priority of balancing the operating revenue and expense gap in street maintenance funding along with the need to meet the costs of added State and Federal compliance requirements on transportation systems, the 2025-2026 budget includes adding a 0.1% sales tax and eliminating the $20 vehicle tab fee beginning in 2025. The City Council considered both the projected amounts from the $20 fee and the 0.1% sales tax, as well as who would pay the amounts, in approving this funding action for the 2025-2026 period.

The council also prioritized the goal of long-term fiscal sustainability by reviewing the general fund ending fund balance reserve policy. The current policy is two months or 16.67% of expenditures. At the end of 2026, the 2025-2026 budget satisfies this reserve requirement and accounts for restricted fund balances on top of the 16.67% reserve. However, certain adjustments were necessary to get to these fiscal results while also meeting the Council's priorities on what services to maintain, add or reduce in the 2025-2026 period.

For the general fund, the budget includes the addition of a Director of Economic and Community Development position. This will include splitting the existing dual department (Public Works and Community Development) into two separate departments. The new title of Community Development would be Economic and Community Development. This position is planned to be funded by an increase in permitting and development related revenues that results from deploying economic development strategies that will be designed and implemented under this new economic development resource.

In addition to the Director position, a Human Resources & Finance Analyst position is being added to the Risk Management internal service fund to provide internal support to all City departments and programs on risk management mitigation programs and grant administration. That position is anticipated to be fully cost recovered through loss prevention, claim mitigation and grant funding.

Other base city operating services were maintained at 2024 levels for the 2025-2026 biennium. Some of the budgeting strategies employed to achieve these results included eliminating one-time costs from 2024, reducing operating budgets below increased inflationary levels and updating future fiscal revenue projections based on more current economic forecasts.

The City's non-general fund activities include ongoing costs of operating two enterprise funds for the Stormwater Utility and the Lake Wilderness Golf-Course. Both enterprise funds are not supported by the general fund or property tax revenues, and instead are funded by utility user fees and golf course user fees respectively. The Stormwater Utility fund includes a 3% storm water utility rate increase in 2025 and a 7% increase in 2026 to fund new budget requests needed to meet new compliance activities and to deliver storm water capital infrastructure improvements. The City also invests specific revenue sources in eligible programs and major capital projects that are planned over a six-year planning horizon. These six-year capital plans are adopted by City Council and the transportation capital improvement plan is updated annually. The 2025-2026 budget includes the first two years of the most recently City Council adopted six-year capital plans. The major (over $100,000) capital improvement projects that were funded in the 2025-2026 budget, by service area, are listed below.

2025-2026 Major Transportation Capital Improvement Projects:

- Annual asphalt overlay program ($1.236 million)
- SR 169 widening project ($8.5 million)
- SR516 multi-modal improvements ($830,000)

- SR169 pedestrian bridge at SE 258th St ($6.616 million)
- Street and non-motorized improvements ($500,000)

2025-2026 Major Parks Capital Improvement Projects
- Lake Wilderness lodge improvements ($500,000)
- Henry's Switch park improvements ($1.029 million)
- Lake Wilderness park improvements ($317,000)
- Maple Valley indoor recreation facility ($200,000)
- Lake Wilderness community clubhouse ($15 million)

2025-2026 Major Stormwater Capital Improvement Projects
- Cedar Downs Flood reduction & water quality ($2.215 million)
- Witte Road Culvert ($2.721 million)
- Maple Wood Pond Retrofit ($500,000)
- SE 276th St and 216th Ave SE flooding ($355,000)
- LW Council club drive culvert improvement ($210,000)
- Storm water capital improvements ($200,000)
- Witte Road flooding and water quality project ($200,000)

2025-2026 Major Facility Capital Improvement Projects:
- Permanent message boards ($600,000)
- Public Works Maintenance Facility remodel and generator ($590,000)

To reduce reliance on multiple consultants, and to create efficiency and save capital outlay long-term, a senior project engineer position focused on construction management is included in the budget. Cost savings in the Storm water utility and transportation capital funds more than cover the associated salary expenditures.

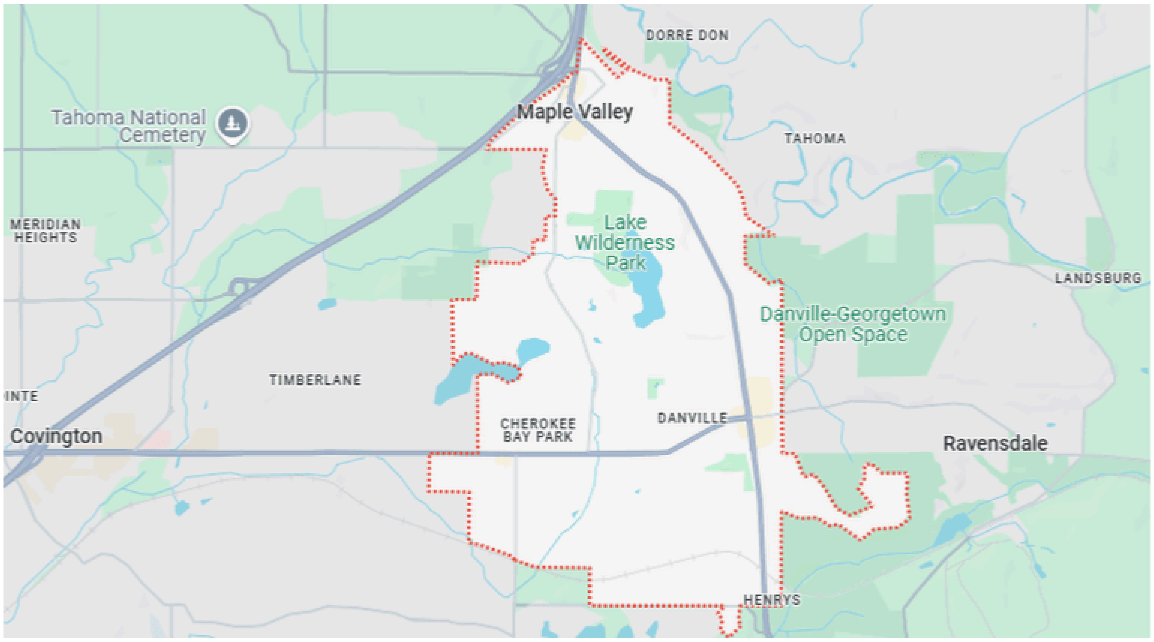
A more comprehensive list of major assumptions is attached in the budget book for ease of reference. It is also notable that this budget includes the same methodology for the annual Cost-Of-Living Adjustment (COLA) for city staff as the prior 2023-2024 budget. This COLA is based on 90% of the 3-year average increase in the June-to-June Seattle-Tacoma-Bellevue statistical Consumer Price Index-Urban (CPI-U). The city also applies an additional constraint of a maximum increase of 5% and a 0% minimum increase. For the 2022 to 2024 period, the three-year average increase of this CPI-U statistical index was 6.17%. Ninety percent (90%) of that three-year average equates to 5.5%, so the maximum increase of 5% was applied and input for the 2025 budgeted COLA. A cost of living increase of 3% was assumed for 2026.

In conclusion, the City's 2025-2026 budget is a solid financial plan that strikes an efficient balance of funding needs and priorities identified by the Council and navigating the reduced revenue challenges while still maintaining the level of service our community has grown to expect. Staff stepped through a long thoughtful process as they assisted with the development of the 2025-2026 budget. The result is a budget that incorporates the City Council's priorities, while limiting new funding revenue requirements, and maintaining the general fund reserve policy of 16.7% of 2026 expenditures. This budget also achieves positively positioning the city to address the economic uncertainty of future fiscal challenges beyond the upcoming 2025-2026 biennium.

Respectfully,

Laura Philpot
City Manager

History & Location of City



The City of Maple Valley was incorporated on August 31, 1997. Due to the urban growth boundaries of King County, the city is uniquely split into different sectors along Maple Valley Black Diamond Road (State Route 169), the main thoroughfare through the city. Large commercial areas border the northern and southern ends of the city, while the center is predominately residential.

The City of Maple Valley is located at the junction formed by the intersection of State Routes 18 and 169 in the southwest region of King County. Residents have a 26-mile commute to either downtown Seattle, northwest, or to downtown Tacoma, southwest. The City is surrounded by rural and suburban environments while offering convenient state highway access, making it an excellent location for moderate and higher-end residential development.

The City of Maple Valley has a City Manager form of government.

Mission

The City of Maple Valley fosters a safe and welcoming community by providing services that improve quality of life, empower businesses, and support environmental stewardship.

Vision

To create a city that is the crown jewel of the Pacific Northwest.

Core Values

We will focus on diversity, equity, and ***inclusion.***

We will provide programs, services, and resources for a ***healthy*** community.

We will be good ***stewards*** with the resources entrusted to us.

We will be ***authentic*** in our intentions, decisions, and actions.

Municipal Services

City Provided Services

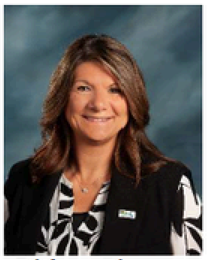
- **Community Development:** includes land-use planning, zoning, and inspection and issuance of building related permits and licenses.
- **Parks & Recreation:** maintaining and providing programming at three park facilities, a golf course and clubhouse facility, and a natural walking area
  - Elk Run
  - Lake Wilderness Park
  - Legacy Site
  - Summit Park
  - Take-A-Break-Park
  - Lake Wilderness Golf Course & Clubhouse
- **Public Works:** including development, transportation engineering, surface water utility, and maintenance and transportation operations services.

Non-City Provided Services

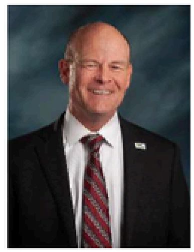
- **Animal Control:** contracted through King County
- **Fire Protection:** contracted through Puget Sound Regional Fire Authority
- **Law Enforcement:** contracted through King County Sheriff's Office
- **Library Services:** annexed into the King County Library System
- **School District:** Tahoma School District
- **Trail System:** maintained by King County Parks
- **Utilities:** separately managed by outside jurisdictions
  - **Cable TV:** Comcast
  - **Electricity & Natural Gas:** Puget Sound Energy
  - **Waste Management:** contracted with Recology Cleanscapes
  - **Water & Sewer:** provided by Cedar River Water & Sewer District, Covington Water District, and Soos Creek Water & Sewer District

City Council

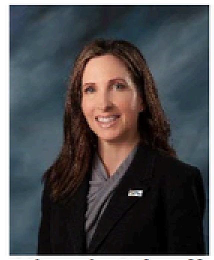
Mayor Sean Kelly
Position 1
Term Expiration 12/2027



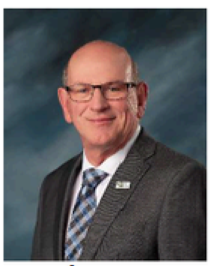
Didem Pierson
Position 2
Term Expiration 12/2025



Leslie Burberry
Position 3
Term Expiration 12/2027

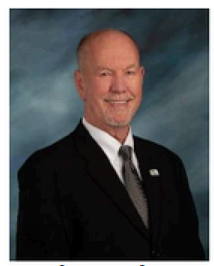


Victoria Schroff
Position 4
Term Expiration 12/2025



Syd Dawson
Position 5
Term Expiration 12/2027

Deputy Mayor Dana Parnello
Position 6
Term Expiration 12/2025



John Herbert
Position 7
Term Expiration 12/2027

City Council History

Mayors:

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

Deputy Mayors:

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

Position 1:

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

Position 2:

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

Position 3:

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

Position 4:

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

Position 5:

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

Position 6:

- Dana Parnello 2015 - Present
- Victoria Laise Jones 2000 - 2014
- Daniel R. Beckler 1997 - 1999

Position 7:

- John Herbert 2024 - Present
- Linda Johnson 2004 - 2023
- Dave Draveling 1997 - 2003

Adopted Budget Ordinance

CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-24-835

AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, ADOPTING THE 2025-2026 BUDGET.

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2025-2026 Budget; and

WHEREAS, the Maple Valley City Council received the 2025-2026 Preliminary Budget from the City Manager on September 23, 2024 and has reviewed it since that date; and

WHEREAS, ARPA fund #121, created previously to track Federal funding provided to the City as part of the State and Local Fiscal Recovery Funds (SLFRF) is scheduled to be fully expended and is no longer budgeted for in the 2025-2026 period is now authorized to be closed at the end of 2024; 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, revenue sources, and 2025-2026 Budget for adoption on November 12, 2024;

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

Section 1. 2025 Budget. The City Council hereby adopts by reference the 2025 Budget as follows:

	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001 - General Fund	8,500,798	23,405,931	24,848,780	7,057,949
113 - Transportation Impact Fees Fund	365,747	692,936	20,030	1,038,653
114 - Transportation Benefit District Fund	1,468,872	720,704	1,211,277	978,299
121 - American Rescue Plan Act (ARPA) Fund	-	-	-	-
151 - Real Estate Excise Tax 1 (REET 1) Fund	1,311,737	1,535,276	1,706,579	1,140,434
152 - Real Estate Excise Tax 2 (REET 2) Fund	2,058,811	1,554,367	1,201,632	2,411,546
160 - PW Development Fund	13,147	2,552	-	15,699
161 - Park Impact Fees Fund	1,486,476	378,367	724,983	1,139,860
162 - King County Trails & Open Space Fund	726,588	183,322	116,230	793,680
185 - Drug Seizure Fund	146,269	5,278	79,000	72,547
190 - Bond Proceeds Fund	-	17,300,000	17,300,000	-
200 - Debt Service Fund	-	1,522,644	1,522,644	-
302 - Transportation Capital Project Fund	566,016	10,509,200	10,622,950	452,266
330 - Parks Capital Project Fund	213,562	1,036,680	1,036,680	213,562
370 - Facilities Capital Project Fund	17,221	930,000	930,000	17,221
380 - Art Program Fund	41,861	39,700	39,700	41,861
420 - Surface Water Management Fund - Operating	2,812,074	2,952,800	4,321,252	1,443,622
430 - Surface Water Management Fund - Capital	-	3,924,400	3,624,400	300,000
480 - Lake Wilderness Golf Course Fund	957,481	1,688,000	1,597,750	1,047,731
490 - Lake Wilderness Golf Course Fund - Capital	-	15,000,000	15,000,000	-
510 - Vehicle & Equipment Rental Fund	1,508,423	327,200	1,172,400	663,223
520 - Information Technology Fund	308,800	1,129,900	1,148,150	290,550
560 - Risk Management Fund	880	750,200	730,519	20,561
TOTAL 2025	**22,504,763**	**85,589,457**	**88,954,956**	**19,139,264**

Section 2. 2026 Budget. The City Council hereby adopts by reference the 2026 Budget as follows:

	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001 - General Fund	7,057,949	24,036,964	25,938,570	5,156,343
113 - Transportation Impact Fees Fund	1,038,653	322,575	-	1,361,228
114 - Transportation Benefit District Fund	978,299	761,658	944,189	795,768
121 - American Rescue Plan Act (ARPA) Fund	-	-	-	-
151 - Real Estate Excise Tax 1 (REET 1) Fund	1,140,434	1,333,901	1,106,038	1,368,297
152 - Real Estate Excise Tax 2 (REET 2) Fund	2,411,546	1,353,375	2,219,833	1,545,088
160 - PW Development Fund	15,699	2,603	-	18,302
161 - Park Impact Fees Fund	1,139,860	489,934	836,908	792,886
162 - King County Trails & Open Space Fund	793,680	186,989	944,822	35,847
185 - Drug Seizure Fund	72,547	2,689	75,236	-
190 - Bond Proceeds Fund	-	3,000,000	3,000,000	-
200 - Debt Service Fund	-	2,446,068	2,446,068	-
302 - Transportation Capital Project Fund	452,266	7,750,000	7,751,500	450,766
330 - Parks Capital Project Fund	213,562	2,406,263	2,456,263	163,562
370 - Facilities Capital Project Fund	17,221	150,000	150,000	17,221
380 - Art Program Fund	41,861	39,420	39,420	41,861
420 - Surface Water Management Fund - Operating	1,443,622	3,164,990	3,666,370	942,242
430 - Surface Water Management Fund - Capital	300,000	2,973,900	2,973,900	300,000
480 - Lake Wilderness Golf Course Fund	1,047,731	1,712,500	1,669,300	1,090,931
490 - Lake Wilderness Golf Course Fund - Capital	-	3,000,000	3,000,000	-
510 - Vehicle & Equipment Rental Fund	663,223	374,400	656,800	380,823
520 - Information Technology Fund	290,550	1,129,900	1,333,350	87,100
560 - Risk Management Fund	20,561	750,200	769,000	1,761
TOTAL 2026	**19,139,264**	**57,388,329**	**61,977,567**	**14,550,026**

Section 3. 2025-2026 Biennial Budget. The City Council hereby adopts the balanced 2025-2026 Biennial Budget of $165,482,549 (Beg. Bal + Revenue = Expenditures + End Bal) as follows:

	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001 - General Fund	8,500,798	47,442,895	50,787,350	5,156,343
113 - Transportation Impact Fees Fund	365,747	1,015,511	20,030	1,361,228
114 - Transportation Benefit District Fund	1,468,872	1,482,362	2,155,466	795,768
121 - American Rescue Plan Act (ARPA) Fund	-	-	-	-
151 - Real Estate Excise Tax 1 (REET 1) Fund	1,311,737	2,869,177	2,812,617	1,368,297
152 - Real Estate Excise Tax 2 (REET 2) Fund	2,058,811	2,907,742	3,421,465	1,545,088
160 - PW Development Fund	13,147	5,155	-	18,302
161 - Park Impact Fees Fund	1,486,476	868,301	1,561,891	792,886
162 - King County Trails & Open Space Fund	726,588	370,311	1,061,052	35,847
185 - Drug Seizure Fund	146,269	7,967	154,236	-
190 - Bond Proceeds Fund	-	20,300,000	20,300,000	-
200 - Debt Service Fund	-	3,968,712	3,968,712	-
302 - Transportation Capital Project Fund	566,016	18,259,200	18,374,450	450,766
330 - Parks Capital Project Fund	213,562	3,442,943	3,492,943	163,562
370 - Facilities Capital Project Fund	17,221	1,080,000	1,080,000	17,221
380 - Art Program Fund	41,861	79,120	79,120	41,861
420 - Surface Water Management Fund - Operating	2,812,074	6,117,790	7,987,622	942,242
430 - Surface Water Management Fund - Capital	-	6,898,300	6,598,300	300,000
480 - Lake Wilderness Golf Course Fund	957,481	3,400,500	3,267,050	1,090,931
490 - Lake Wilderness Golf Course Fund - Capital	-	18,000,000	18,000,000	-
510 - Vehicle & Equipment Rental Fund	1,508,423	701,600	1,829,200	380,823

520 - Information Technology Fund	308,800	2,259,800	2,481,500	87,100
560 - Risk Management Fund	880	1,500,400	1,499,519	1,761
TOTAL 2025-2026	**22,504,763**	**142,977,786**	**150,932,523**	**14,550,026**

Section 4. 2025-2026 Biennial Budget. The City Council incorporates by reference into this Ordinance, the 2025-2026 Preliminary Budget; and the "Changes from 2025-2026 Preliminary Budget," (collectively the 2025-2026 Budget), to be identified as Clerk's Receiving Nos. 4240 and 4241.

Section 5. Capital Improvement Plan. The City Council hereby adopts the City's Capital Improvement Plan for 2025-2030 as a part of the 2025-2026 Budget.

Section 6. 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 7. 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 12th DAY OF NOVEMBER, 2024.

CITY OF MAPLE VALLEY

____
Sean P. Kelly, Mayor

ATTEST:

____
Andrew Dacuag, City Clerk

APPROVED AS TO FORM:

____
Patricia Taraday, City Attorney

Date of Publication: November 15, 2024
Effective Date: November 20, 2024

GFOA Budget Award 2023-2024

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Maple Valley
Washington

For the Biennium Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

Population Overview

TOTAL POPULATION

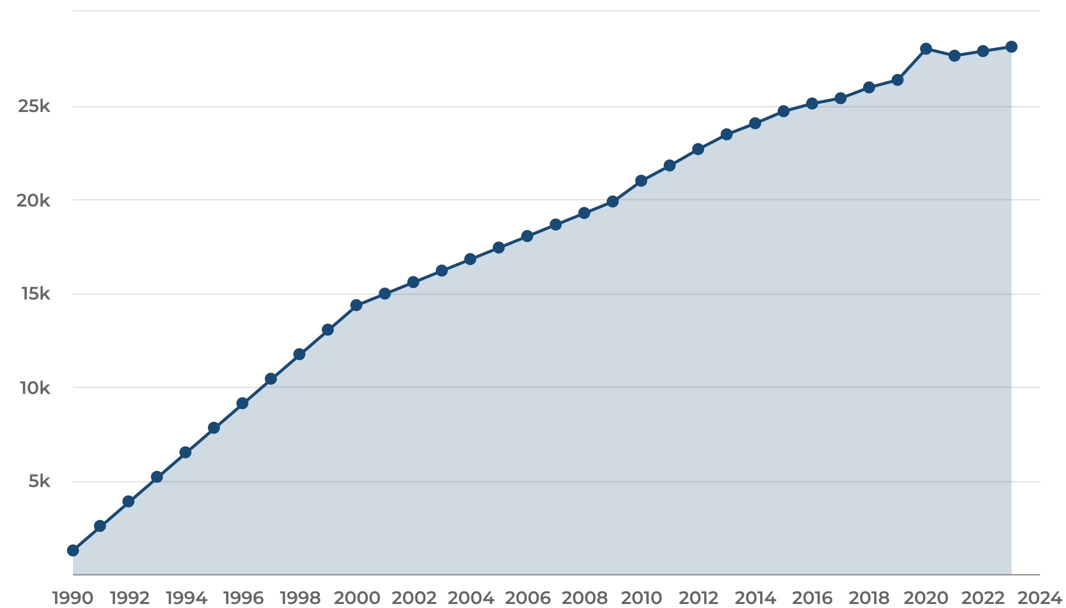
28,121

▲ .8%
vs. 2022

GROWTH RANK

125 out of **289**

Municipalities in Washington



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

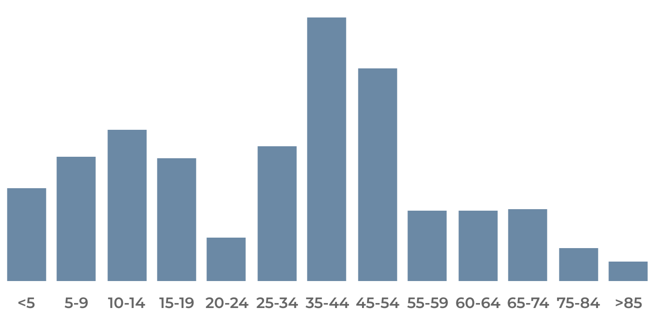
DAYTIME POPULATION

22,848

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

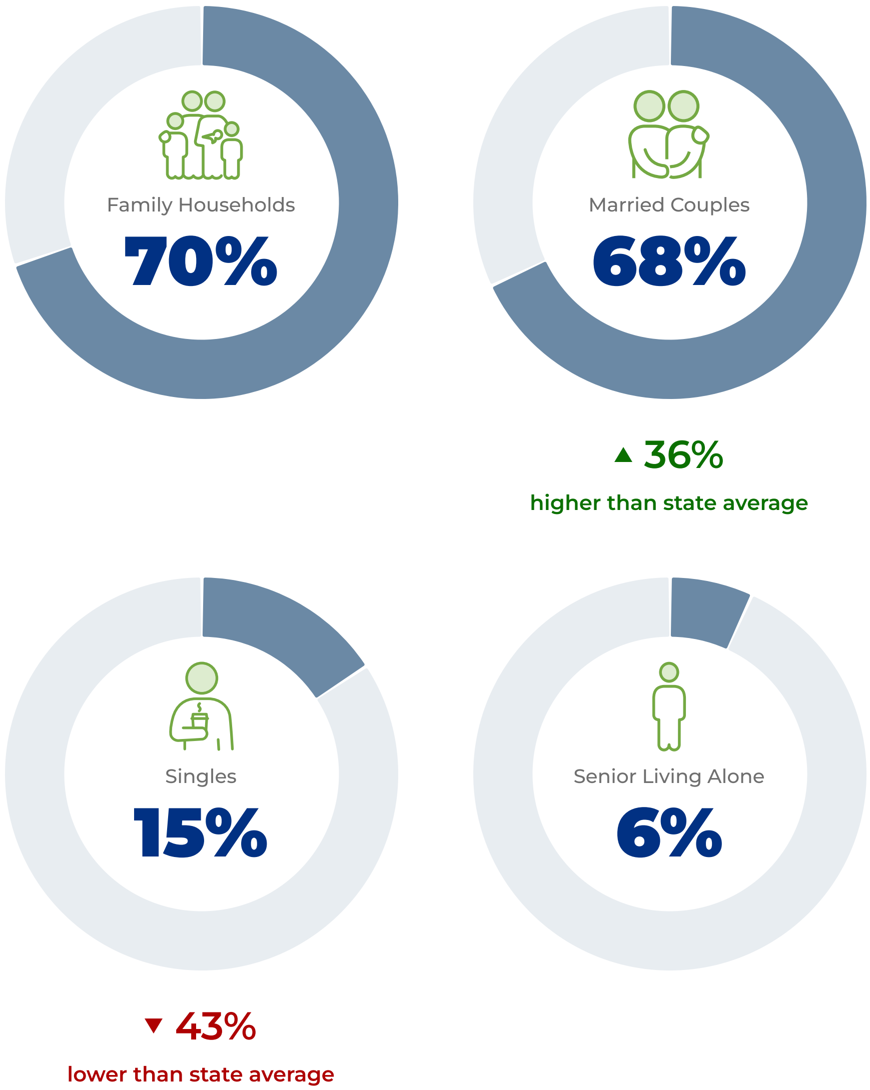
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

9,300

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Above $200,000

27%

Median Income

$147,546

Below $25,000

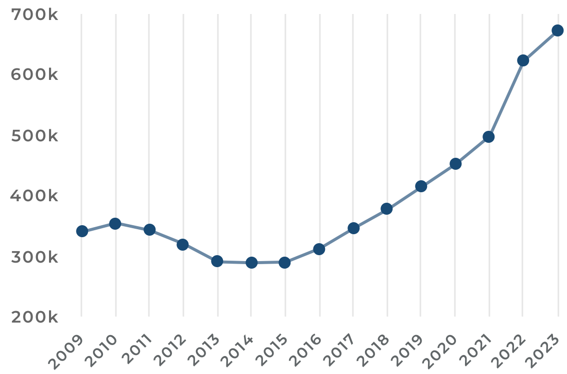
7%

** Data Source: American Community Survey 5-year estimates*

Housing Overview

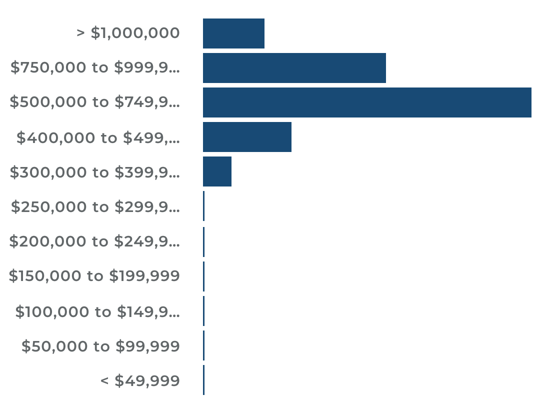
2023 MEDIAN HOME VALUE

$672,000



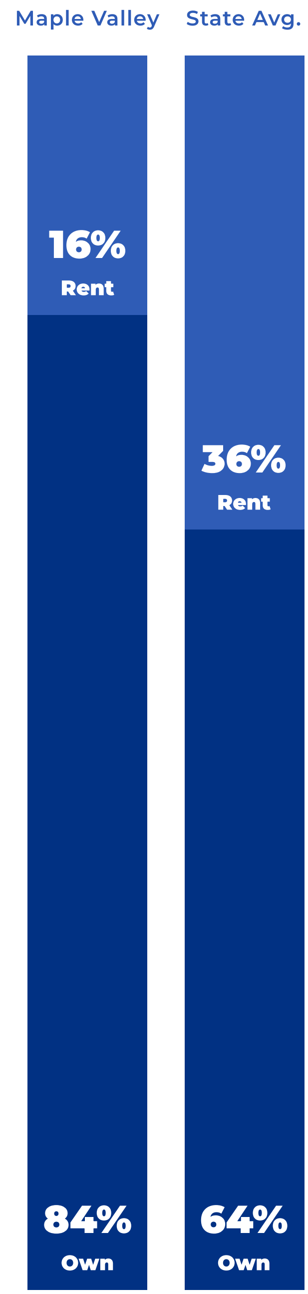
** Data Source: 2023 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



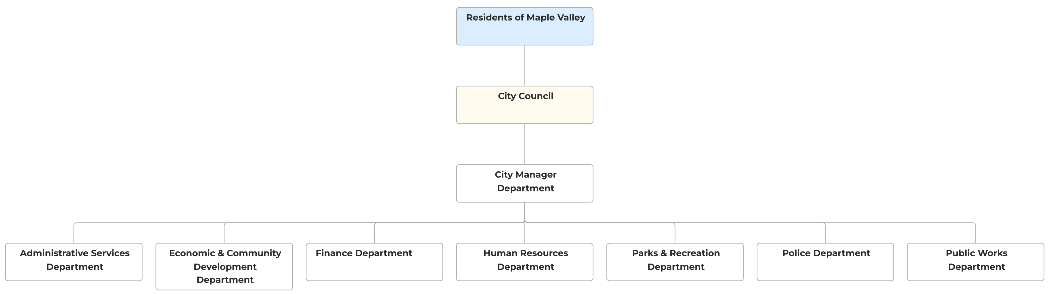
** Data Source: 2023 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2023 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart



Executive Staff

City Manager	Laura Philpot
Assistant City Manager/Parks & Recreation Director	Dave Johnson
Administrative Services Director	Shaunna Bisesto
Chief of Police (Contract)	James "Tony" Lockhart
City Attorney (Contract)	Lighthouse Law Group PLLC
Economic & Community Development Director	Vacant
Finance Director	Aaron Antin
Human Resources & Risk Management Director	Julie Hunsaker
Public Works Director	Tawni Dalziel

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 the City Council. Carry forward budget adjustments primarily relate to unspent capital projects moving from one budget biennium to the next.

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, the Finance Committee, and the City Council. Amendments to the current year's budget, if any, may 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 defines 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 large planning processes also follow an annual update timeline.

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's 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.

Public Hearings
In addition to the WA State law that requires the City to conduct public hearings prior to the adoption of the city budget, the City of Maple Valley also conducts additional opportunities for public input throughout the budget formation process. These added opportunities for input allow the public the opportunity to be heard and public participation of the community's priorities is encouraged. During the 2025-2026 Budget development process the City conducted two open Town Hall meetings in addition to numerous Council Meetings and Budget retreats to solicit and gather community input on the prioritization decisions being made that were part of the City's 2025-2026 biennial budget process. The City Council also publicly reviews the long-term fiscal forecast model and dynamically views budget balancing strategies to show the impact of near-term budget decisions and evaluate optimal balancing strategies for the upcoming biennial budget period.

Review of Program Changes with City Manager
During June, July and August, the department directors draft program change proposals. The baseline forecast is projected by the Finance Department and a budget call goes out to department heads to submit the complete financial plan for their respective areas. The department directors review previously completed biennial data, the current biennial data, and then 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, local or federal requirements, and any service level changes desired or mandated. The department directors have individual meetings with the City Manager to review their base and any new

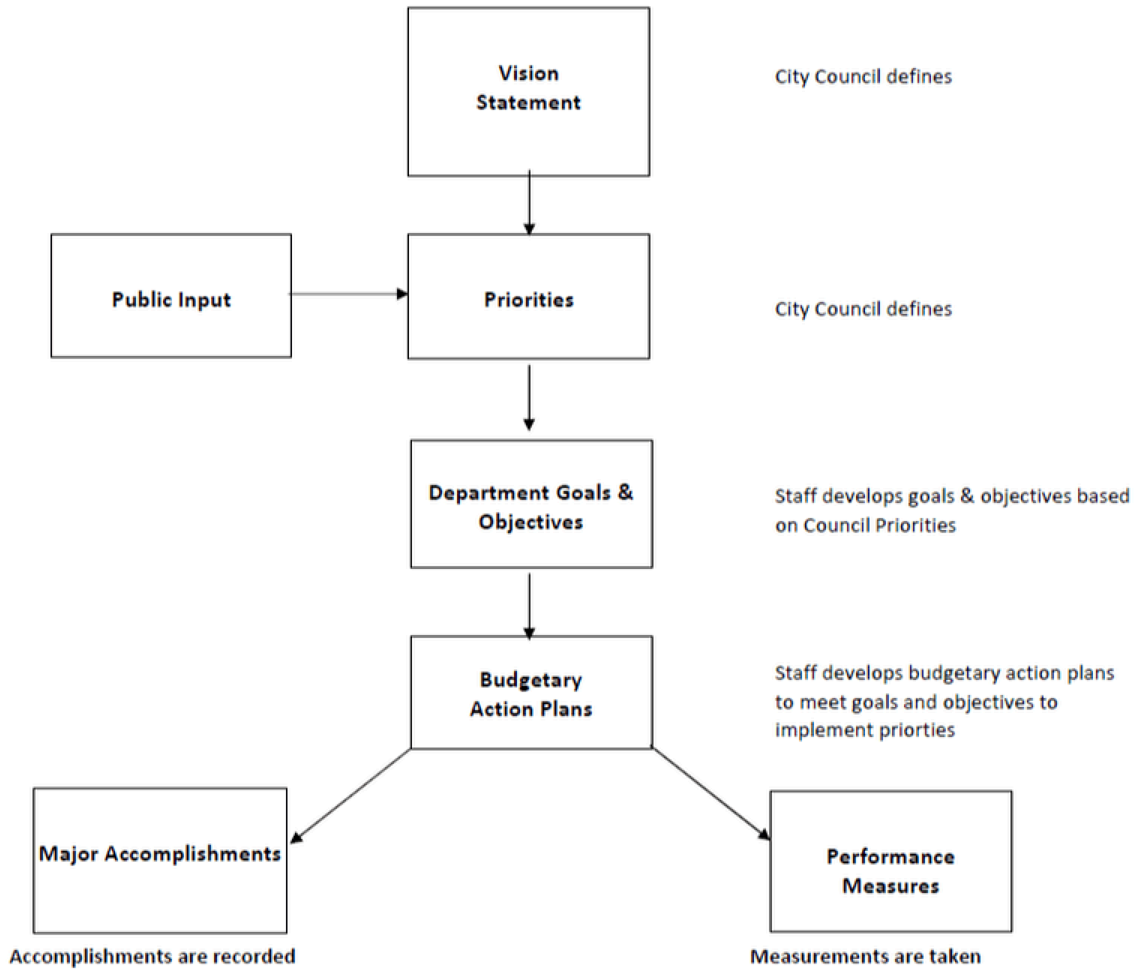
budget requests needed to meet the City Council's priorities for the coming biennium. The City Manager then evaluates and directs any changes to be made and authorizes adjustments prior to filing the City Managers' preliminary budget. The preliminary City Manager Budget is balanced to meet the City Council's fiscal policy objectives and a matrix listing which Council priorities were included (or not included) is included in the presentation of the preliminary budget to City Council, prior to City Council's fall budget retreats.

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 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 through a variety of means, including study sessions held in the preceding months, quarterly financial management reports, capital plan update, storm water utility rate forecast updates, citywide revenue forecast updates, and the preliminary budget book presentation and review of any new budget requests that are included by the City Manager's preliminary budget recommendation to Council for the upcoming biennial period.

Council Action
The Council reviews the Preliminary Budget in October and November and holds several public hearings. By law, the Council is obligated to adopt the City's upcoming biennial budget by December 31st of the previous year.

Budget Planning Process



Budget Timeline

Jan 25, 2024

Discussion of 2024 workplan and the 2025-2026 budget process

Feb 5, 2024

Presentation of 2025-2030 Parks Capital Improvement Plan

Feb 26, 2024

Adoption of 2025-2030 Parks Capital Improvement Plan

May 6, 2024

Presentation of 2025-2030 Transportation Capital Improvement Program
Presentation of 2025-2026 Surface Water Management Capital Plan/Rate Update

May 21, 2024

Council Budget Retreat and priority setting

Jun 10, 2024

Confirmation of 2025-2026 Council Priorities
Public Hearing for 2025-2030 Transportation Capital Improvement Program
Public Hearing for 2025-2026 Surface Water Management Capital Plan/Rate Update

Jun 12, 2024

Budget Call to Department Directors

Jun 24, 2024

Adoption of 2025-2030 Transportation Capital Improvement Program
Adoption of 2025-2026 Surface Water Management Capital Plan & Rate Updates

Jul 22, 2024

City Manager & Department Budget Meetings

Sep 23, 2024

2025-2026 Preliminary Biennial Budget delivered to Council

Oct 4, 2024

Budget Retreat

Oct 7, 2024

Continuation of Budget Retreat

Nov 12, 2024

Public Hearing of 2025 Property Tax Levy
Public Hearing of 2025-2026 Biennial Budget
Adoption of 2025 Property Tax Levy Ordinance
Adoption of 2025-2026 Biennial Budget Ordinance

Dec 2, 2024

Adoption of 2025 Property Tax Levy Increase Ordinance

Sep 30, 2025

Mid-Biennium Budget Modification (Per State Law, no sooner than eight months after the beginning of the Budget Biennium)

How the Budget is Organized

The budget document is organized into six sections; three major chapters supplemented with three supporting chapters. The sections are:

- The **Introduction** provides general information about the City and the budget development process. It also includes fund structure, basis of budgeting, financial policies, the general budget process, revenue descriptions, and a glossary of terms used throughout the document.
- The **Budget Overview** which discusses strategic budget plans, short-term factors influencing budgeting decisions, priorities and issues, changes to personnel, new budget requests for programs, equipment, and positions, along with city-wide performance measures.
- The **Fund Summaries** provides consolidated revenue, expenditure, and fund balance information for each fund type and in some cases by individual funds within the fund type. In some funds, the fund balances provide a cushion for financial stability. In other funds, the fund balances provide funding for future capital project expenditures or for other large capital equipment and replacement needs.
- The **Departments** section provides historical and budgeted information on the operational costs and associated revenues that each department facilitates. Each department begins with its associated director, overview of services, an organizational chart, an expenditure budget organized according to the Washington State Auditor’s Office account coding system, accomplishments in the previous biennium, as well as goals and objectives for the current budget. Departments are listed in alphabetical order.
- The **Capital Improvements** section details the City’s budget for capital improvements for the six-year (2025-2030) planning horizon that begins with the 2025-2026 budget years. The Capital Improvement Plan (CIP) is organized into seven program areas: Art Program, Debt Service, Facilities, Lake Wilderness Golf Course, Parks & Recreation, Surface Water Management, and Transportation. Each program includes one or more projects. For each project, a description, project type, status, and photo or map is included along with a six-year cost estimate. Also shown are the funding sources for each project, which include identified grants, and any borrowing required to fund the project. The entire capital budget is funded by the sources identified.
- The **Debt** section outlines the current municipal debt capacity the City maintains and descriptions of the debt service types. The debt schedules are outlined for payment plans that have been initiated. While the budget was being developed, some loans were awarded to the City, but draws on the loan had not yet occurred. For these loans, debt schedules are not available and have been noted.

Biennial Budget Cycle

Basis of Budgeting

The City's biennial budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). Budgets for the governmental fund types are prepared on the modified accrual basis of accounting in accordance with GAAP. The governmental funds include the General Fund, Special Revenue funds, Capital Project funds, and Debt Service fund. All proprietary funds are budgeted using the full accrual basis of accounting in accordance with GAAP. The proprietary funds include both enterprise funds and internal service funds.

Financial Policies

1. Financial Stability Policies

1. Operating Fund Reserves (Balanced Budget): The Fund Balance of operating funds will be budgeted for at least 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 the current adopted budget.

2. Equipment Replacement Funds: The City will maintain an adequately funded fleet and equipment rental fund and a information technology services fund to replace vehicles and computer equipment at their scheduled replacement time. This policy is designed to provide funds to replace major equipment and technology as it wears out without creating financial stress or incurring debt.

3. Insurance Programs: The City will maintain an actuarial sound self insurance program for unemployment to cover worker's compensation claims through the State’s Department of Labor & Industries program. The City will also provide a comprehensive risk management program to insure liability, automobile, and property risks through a pooled risk insurance program provided by the Washington Cities Insurance Authority.

2. Operating Budget Policies

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. 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.

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.

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 capital assets as needed.

3. Capital Budgeting Policies

1. Committed Special Revenue Funds: The City will continue to commit real estate excise tax (REET) revenue to fund capital investments that are part of the long-term capital infrastructure investment plans. Long-term (six year) capital financing plans that include REET projections for parks and transportation infrastructure improvements will be reviewed at least biennially to adjust and plan for these long-term capital infrastructure needs.

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 six-year Parks Improvement Plan, which are regularly approved annually, will be adopted by reference in the Capital Facilities Plan Element of the City’s Comprehensive Plan. The first two years of the Parks and Transportation Capital funds will also be budgeted based on the capital projects listed in the most recently adopted six-year Parks and Transportation capital improvement plans (CIP) respectively.

4. Debt and Cash Management Policies

1. Bond Rating: The City will strive to obtain a high tier (low risk of default) bond rating. 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 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.

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.

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. Investment Security & Earning Maximization: The City will invest public funds in a manner consistent with the following order of priority. Safety and legality, liquidity and maximum yield in that order. The first priority will be to maintain the greatest safety and protection for the City's investment portfolio. The investing of funds will be performed in a manner that maintains safe, liquid investments to meet short-term cash flow needs while maximizing higher long -term investment earnings yields. The City's mix of investments will also conform to all relevant laws, City ordinances and policies governing the investment of public funds.

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.

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 debt issuance, which may include, but are not limited to, policies and procedures relating to federal securities and state law requirements.

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. Revenue Policies

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 that the collection effort remains cost-effective.

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.

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

6. Financial Reporting Policies

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).

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.

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.

Fund Structure

Governmental Funds

All governmental funds are budgeted and accounted for using the modified accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). The revenues are recognized when received in cash, except accrued amounts, which are recorded as receivable when measurable and available to pay current liabilities. Expenditures are recognized on a modified accrual basis and are recorded when the associated liability is incurred. Governmental funds are divided into major and non-major funds.

Proprietary Funds

All proprietary funds are budgeted and accounted for using the full accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP).

Major Budgetary Funds

The City's major budgetary funds include those whose revenues or expenditures make up 10% or more of the City's total budgeted revenues or total appropriated expenditures, excluding "*other financing sources*" and "*other financing uses*." The governmental funds included as major funds are the General Fund (001) and the Transportation Capital Project Fund (302). The only major proprietary fund is the Lake Wilderness Golf Course - Capital Fund (490). Major fund classifications may differ between the City's biennial budget and the annual audited financial statements due to (1) variances between budget and actual results and (2) the inclusion of asset and liability balances in the major fund calculation for financial reporting.

The major budgetary funds and their descriptions are as follows:

- **General Fund:** The *General Fund* is the City's general operating fund and is the City's largest major fund. The *General Fund* is used to account for and report all financial resources not specifically required to be accounted for in another fund.

- **Transportation Capital Project Fund:** The *Transportation Capital Project Fund* is a capital fund which is used to account for transportation related expenditures. Projects in this fund are typically funded through debt proceeds, state appropriations, or grant proceeds. This fund pays for annual street overlay projects and other infrastructure additions and repairs in the city.

- **Lake Wilderness Golf Course - Capital Fund:** The *Lake Wilderness Golf Course - Capital Fund* is an enterprise capital fund which is used to account for golf course related capital expenditures. The main revenue source for this is bond proceeds.

Non-Major Funds – Governmental

Special Revenue Funds: The Special Revenue Funds are used to account for the proceeds of specific revenues which are legally restricted to finance specific functions or activities of the government, and therefore cannot be diverted to other uses. This group consists of: Transportation Impact Fee Fund (113), Transportation Benefit District Special Revenue Fund (114), American Rescue Plan Act "ARPA" Fund (121), Real Estate Excise Tax 1 Fund (151), Real Estate Excise Tax 2 Fund (152), Public Work Developer Fund (160), Parks Impact Fee Fund (161), King County Trails & Open Space Fund (162), Drug Seizure Fund (185), and Bond Proceeds Fund (190).

Debt Service Fund: The Debt Service Fund is used for the accumulation of resources for, and payment of, principal and interest on general long-term debt.

Capital Project Funds: The Capital Project Funds provides funding for property acquisition, infrastructure improvements, and capital improvements. The Capital Project Funds are further broken out by the type of project: Art (380), Facilities (370), Parks (330), and Transportation (302).

Non-Major Funds – Proprietary

Enterprise Funds:
A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The City has two types of enterprises, both of which have their expenses and revenues separated between general operating functions and capital projects.

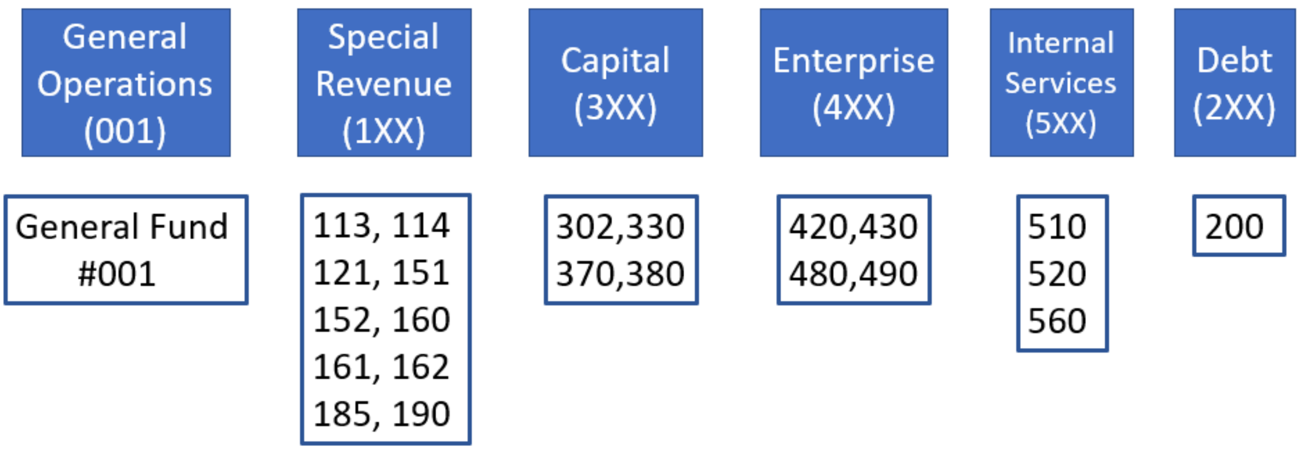
- **Surface Water Management:** The Surface Water Management funds account for the revenues earned from stormwater management fees and the costs relating to the facility repairs and improvements. Beginning in 2025, the City separated

the fund into Surface Water Management - Operating Fund (420) and Surface Water Management - Capital Fund (430).
- **Lake Wilderness Golf Course:** The Lake Wilderness Golf Course funds account for the revenues earned from and the costs related to the operations of the golf course. Beginning in 2025, the City separated the fund into Lake Wilderness Golf Course - Operating Fund (480) and Lake Wilderness Golf Course - Capital Fund (490).

Internal Service Funds:
Internal Service Funds are used to account for the funding of goods or services provided by one department or agency to other departments or agencies of a government, on a cost-reimbursement basis. The City has three Internal Service Funds: Vehicle & Equipment Rental Fund (510), Information Technology Fund (520), and the Risk Management Fund (560).

The matrices below are visual representations of fund structure.

City Accounting Fund Structure



Fund Types

Fund Type	City of Maple Valley Funds
General Fund	General Fund (001)
Special Revenue Fund	Transportation Impact Fee Fund (113) Transportation Benefit District SR Fund (114) American Rescue Plan Act "ARPA" (121) Real Estate Excise Tax 1 Fund (151) Real Estate Excise Tax 2 Fund (152) Public Work Developer Fund (160) Parks Impact Fee Fund (161) King County Trails & Open Space Fund (162) Drug Seizure Fund (185) Bond Proceeds Fund (190)
Debt Service Fund	Debt Service Fund (200)
Capital Fund	Transportation Capital Project Fund (302) Parks Capital Project Fund (330) Facility Capital Project Fund (370) Art Program Fund (380)
Enterprise Fund	Surface Water Management Fund - Operating (420) Surface Water Management Fund - Capital (430) Lake Wilderness Golf Course Fund - Operating (480) Lake Wilderness Golf Course Fund - Capital (490)
Internal Service Fund	Vehicle & Equipment Rental Fund (510) Information Technology Fund (520) Risk Management Fund (560)

Department/Fund Relationship

Fund	Departments
General Fund (001)	City Council City Manager Human Resources Administrative Services Finance Economic/Community Development Public Safety Parks & Recreation Public Works Human Services Non-Departmental
Transportation Capital Project Fund (302)	Public Works Non-Departmental
Parks Capital Project Fund (330)	Parks & Recreation Non-Departmental
Facility Capital Project Fund (370)	Administrative Services Public Works Non-Departmental
Art Program Fund (380)	Parks & Recreation Non-Departmental
Surface Water Management Fund - Operating (420) Surface Water Management Fund - Capital (430)	Public Works Surface Water Management Non-Departmental
Lake Wilderness Golf Course Fund - Operating (480) Lake Wilderness Golf Course Fund - Capital (490)	Lake Wilderness Golf Course Non-Departmental
Vehicle & Equipment Rental Fund (510)	Non-Departmental
Information Technology Fund (520)	Administrative Services Non-Departmental
Risk Management Fund (560)	Human Resources Non-Departmental

Charges for Services

Development Review
Development review 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-thru for certain charges like Fire and School Impact Fees, collecting and disbursing revenues imposed by these governing districts. Impact fees are shown in their own category.

Development review revenues for the City of Maple Valley include:
- Community Development: Planning Division: Boundary Line Adjustment Fee, Preliminary Plat Review Fee, Final Plat Review Fee, Design Review Fee, SEPA Review Fee, Counter Service Fee, Technology Fee, Noise Variance Fee, and Pre-Application Fee
- Community Development: Building Division: Plan Review Fee, WSEC Energy Code Fee, Counter Service Fee, Technology Fee, and Credit Card Processing Fee
- Fire Marshal: Annual Fire Inspection Fee, New Construction Inspection Fee, Plan Review Fee, and Land Use Review Fee
- Public Works: Engineering Inspection Fee, Plan Review Fee, Traffic Concurrency Fee, Traffic Concurrency Admin Fee, and Surface Water Management Inspection Fee

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

Golf Course Charges
The City acquired the Lake Wilderness Golf Course in December 2006. The operation included an 18-hole golf course and a full-service restaurant. Since the acquisition, the City has chosen to have the operation managed by a golf contractor. The operation generally required a City subsidy, and 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 reduce 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.

Golf course revenues for the City of Maple Valley include:
- Merchandise Sales
- Lessons
- Cart Rentals
- Food Sales
- Beverage Sales
- Facility Rentals
- Miscellaneous Revenues

Application: Golf course revenues are used for golf course related expenses.

Miscellaneous Charges & Services
The City provides a variety of services and charges for such work that are miscellaneous in nature. Some examples include: Passport Filing, Sales of Maps and Publications, and other District & Municipal Court costs not relating to Fines & Forfeitures.

Application: Revenues from miscellaneous charges and services are unrestricted and can be used for any municipal purpose.

Park Impact Fees
Park impact fees are payments from developers during the permitting process to help offset the impacts to the City attributable to their development. These fees are required in lieu of providing on-site park improvements in a new residential development.

Application: Funds are restricted for capital parks related purposes.

Recreation Registration Fees
The Recreation Department maintains agreements with instructors for programming services for public use. The registration fees associated with each program is specific to the provider and outlined in the seasonal Recreation Guide. For most programs, the City collects the registration fees associated with the program, remitting an agreed upon percentage of revenue to the program instructor. Some programs are facilitated by City employees, in which case the revenues remain with the City.

Recreation registration fees for the City of Maple Valley include:

- Adult Classes
- Adult Sports
- Bike Challenge
- Day Camp (summer program)
- Day Camp - Before and After Care
- Wilderness Adventure Camp
- Youth Classes
- Youth Sports
- Zombie Dash

Application: Recreation registration revenues are unrestricted and can be used for any municipal purpose. However, they are used to offset program costs.

Transportation Impact Fees
Transportation impact fees are payments from developers during the permitting process to help offset the impacts to the City attributable to their development. These fees are assessed based upon the quantity of new PM peak hour trips a proposed development project is projected to add to the City's transportation network.

Application: Funds are restricted for capital transportation purposes.

Cost Share

Cost Share
The City of Maple Valley has interlocal agreements with Tahoma School District for two positions that offer services to the school district annually. The Community Resource Coordinator is a regular full-time position with the City, and provides wellness and mental health related resources for the students at Tahoma. The School Resource Officer is a regular full-time position for the King County Sheriff's Office, and provides safety services for the students at Tahoma High School. Both positions are billed for actual costs relating to salaries and benefits.

Application: Funds are reimbursed to the corresponding departments.

Impact Fees (Other Jurisdictions)

Fire Impact Fees & Admin Fees
The City collects fees associated with development charges, of which include imposed fees by other jurisdictions. Fire impact fees are collected on behalf of Puget Sound Regional Fire Authority (PSRFA), who set the rates. These fees are disbursed to PSRFA on a monthly basis.

Application: Fire impact fees are disbursed to Puget Sound Regional Fire Authority.

School Impact Fees & Admin Fees
The City collects fees associated with development charges, of which include imposed fees by other jurisdictions. School impact fees are collected on behalf of Tahoma School District (TSD), who set the rates. These fees are disbursed to TSD on a monthly basis.

Application: School impact fees are disbursed to Tahoma School District.

Intergovernmental Revenue

Federal, State, and Local Grants
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 a significant grant contribution for the City to help with the onset of state-wide shutdown mandates. The American Rescue Plan Act (ARPA) provided further federal government funds to the City to support the public health and economic recovery. Both CARE and ARPA funding have been used and will not appear in any future budget. Funding for Capital Projects are reflected separately.

Application: Funds are restricted for the purposes identified in the grant details.

State & County Shared Revenue
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.

State-shared revenue taxes for the City of Maple Valley include:

- General Government: Marijuana Excise Tax, Liquor & Beer Excise Tax, Liquor Control Board Profits
- Public Safety: Criminal Justice Tax (Population, Contract Services, Special Programs, DUI & Other)
- Public Works: Multimodal Transpo City Tax, Motor Vehicle Fuel Tax (Unrestricted), and MVA Transpo Tax

Application: General Government revenues are unrestricted and are used to pay for general operating expenditures. Public Safety revenues are restricted for use to the program areas in public safety. Public Works revenues are restricted for transportation purposes.

Licenses & Permits

Business Licenses

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.

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

Development Permits

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.The Community Development Department updates the fee code annually.

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

Franchise Fees

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 5.00% 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.

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

Miscellaneous Revenue

Contributions from Non-Governmental Agencies
Joint utility agreements are a form of contribution that occurs from non-government agencies for specific capital project tasks. These contributions are specific in nature and formally agreed upon before or during the construction of the project. These revenues are outlined in their associated projects in the Capital Improvement section of the budget.

Application; Funds are restricted for the purpose outlined in the agreement.

Fines & Forfeitures
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% of the total amount paid in municipal court fines and forfeits. The balance is remitted to the State of Washington and King County. Other fines are issued directly from the City, not the municipal courts, in which case the City collects all the revenue. Examples include code enforcement fines and gambling tax late fees.

Examples of revenue collected from fines and forfeitures in the City of Maple Valley are:

- Police: False Alarm Fines, Confiscated & Forfeited Property, and Impound Fees
- Municipal Court: Traffic Infractions, Proof of Motor Vehicle Insurance, Emergency & Trauma, School Zone Safety, Local JIS Court, Non-Traffic Infractions, Civil Parking Infraction Penalties, Driving Under the Influence, Criminal Traffic Misdemeanor, Domestic Violence Penalty Assessment, Other Non-Traffic Fines, Public Defense Fees, Law Enforcement Cost, Court Interpreter, and Small Overpayments
- General Government: Gambling Tax Late Fees
- Community Development: Code Enforcement Fines

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

Investment Earnings
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 pre-qualified 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.

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

Opioid Settlement
In 2022, Washington State began receiving funds from settlements with companies that fueled the opioid public health crisis. The Attorney General's Office is the lead agency for the settlements. Local governments had the opportunity to receive opioid settlement funds if they joined the settlement group. The City of Maple Valley agreed to receive funds.

Application: The opoid settlement funds are restricted for opioid public health crisis use.

Other Miscellaneous Revenues

This category of revenue captures miscellaneous functions the City provides that are unable to be placed elsewhere. Examples of this include sponsorship for City events or programs, scholarships for recreation programs, donations for City events or programs, and sales occurring at the summer concession stand.

Application: Other miscellaneous revenues are restricted for the purpose they are collected for, as mentioned above.

Proceeds from Sales of Capital Assets
Sales of capital assets occur when an asset has reached the extent of its useful life and is surplussed. Most vehicles and large equipment are sent to the Department of Enterprise Services for auction. Revenue from the auction is sent back to the City and can be found in the Vehicle & Equipment Rental Fund (510).

Application: Proceeds from the sale of capital assets is restricted for the equipment replacement fund.

Rentals & Leases
Park picnic shelter rentals, field rentals, light charges for associated field rentals, boat rentals, and business or event rentals at the Lake Wilderness Lodge are all forms of rentals and leases that the City offers as a service to customers. Rates are set forth by the Parks & Recreation Department and are reviewed on an annual basis.

Application: Funds are unrestricted and can be used for any municipal purpose.

Other Financial Sources

Developer Contributions
Developer contributions are payments provided by developers to fund the work necessary to maintain City standards that were not outlined in the development plans. Some examples include sidewalk development and repairs in the Maple Ridge development, installation of traffic calming measures at the Arbors development, and a proportionate shared of signalized intersection costs near the Monarch apartments. The most recent developer contribution occurred in 2019, and the City does not anticipate new funds being added.

Application: The use of funds are restricted for the location and purpose of which it was originally charged.

Proceeds from Issuance of Debt
The Capital Improvement Plan provides for anticipated projects for Art, Facility, Lake Wilderness Golf Course, Parks & Recreation, Surface Water Management, and Transportation. These projects have a variety of funding sources that may also include the need for a loan or bond. Current bond issuance can be found in the Debt chapter of the budget for more detail.

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

Taxes & Assessments

Gambling Tax

Gambling Taxes are assessed on permitted gambling activities that occur within the City. Permitted gambling, regulated by the State Gambling Commisison, includes bingo and raffles, amusement games, and punchboards or pull tabs. Social card game rooms are not allowed in Maple Valley per City Code. The City imposes the following gambling taxes: bingo and raffles at 5.00% of gross revenues less amount paid for prizes; punchboards and pull tabs at 5.00% of gross receipts; and amusement games at 2.00% of gross revenues less amount paid for prizes.

See Miscellaneous Revenue for details regarding Gambling Tax Late Fees & Penalties.

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.

Property Taxes

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.

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 1.00% 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.

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

Real Estate Excise Tax

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%. King County's rate is 0.50%, 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% (State = 1.28%, City = 0.50%).

Consistent with State law, the City's REET is divided into two portions. The proceeds from the first 0.25% must be used for capital facilities and improvements identified in the City's Transportation Capital Improvement Plan, these revenues will be found in the REET1 Fund (151). The second 0.25% must also be used for capital facilities and improvements identified in the City's Parks Capital Improvement Plan, except not for the acquisition of park land; these revenues will be found in the REET2 Fund (152).

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

Sales Tax
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 for 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 for 2025 is 8.90%: State = 6.50%; Local City/County= 2.40% (King County & Maple Valley combined).

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.

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.

Application: The local portion of retail sales and use taxes are unrestricted and can used for any municipal purpose. Housing & Related Services and Affordable Housing are restricted for dedicated purposes. Criminal Justice sales taxes are also restricted for dedicated public safety purposes.

Surface Water Management Fees
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 17.00% annual rate increases from 2020-2022 and 3.00% 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 periods.

An update to the rate study was presented to Council on 9/9/2024 with the following rate structure to be approved with the 2025-2026 Biennial Budget.

2025	2026	2027	2028	2029	2030
3.00%	7.00%	7.00%	6.00%	6.00%	5.00%

Application: Funds are restricted for surface water management purposes.

Utility Taxes
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 6.00%. 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 3.00% to fund a police sergeant. In 2011, the City increased its utility tax from 3.00% to 6.00% to fund public safety improvements including three police officers, one detective, and an emergency management plan and equipment. In 2012, the 2011 onetime capital costs were used to fund an additional police officer. In 2015, the City implemented a 3.00% cable TV utility tax to pay for debt service for the Ravensdale Park Phase II improvements, and this rate increased to 6.00% in 2016. The additional 3.00% cable TV utility tax was expired at the end of 2023. Council made action to approve the reinstatement of the addition 3.00% cable TV utility tax in 2025 to support the addition of a new storefront detective.

Application: Utility taxes are unrestricted and can be used for any municipal purpose. The City has dedicated 3.00% of the cable TV utility taxes to support the addition of a new storefront detective.

Vehicle Excise Taxes

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 District Special Revenue Fund (114) , 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. In 2024, Council approved a new ordinance O-24-829, which repealed the $20 tab fees in favor of a 0.10% vehicle sales tax.

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.

Application: The vehicle excise tax is restricted to capital purposes, as described above.

Transfers & Allocations

Cost Allocation

Cost allocation is the process of identifying and assigning costs associated to activities, positions, or projects. Beginning with the 2025-2026 Biennial Budget, the Finance Department implemented cost allocations for internal service departments, such as Information Technology (IT), in order to more accurately capture costs for services. Cost allocations are a transfer of money between funds solely for the purpose of capturing expenditure costs. They are not tied to capital projects in the same way Transfers are.

Application: Funds are unrestricted but reserved for the items outlined in the cost allocation model.

Transfers

The movement of money from fund to fund is considered a transfer. Transfers take place as a method of funding source for capital projects or for services provided in another fund. Transfers are not considered new forms of revenue. However, their transactions end up in the revenue category.

Application: Transfers are restricted to the fund for use that is specifically outlined.

BUDGET OVERVIEW

Strategic Plan

This 2025-2026 budget incorporates the City Council's Mission, Vision, and Core Values to establish a complete and balanced financial plan for the upcoming 2025-2026 fiscal period and fully complies with the short-term statutory biennial budgeting requirements and restrictions. The 2025-2026 total biennial budget is composed of discrete operating, capital, enterprise, internal service, and special revenue funds and reserves and totals $165 million. The Budget is created with a long-term mindset in view through a dedicated focus on a six-year operating forecast that is used to guide near-term budget biennium decisions. During the budget period, the City strategically balances reserves within adopted City Council policy and regularly reviews those fiscal polices to update the framework for prudent long-term financial decision-making. As part of this strategic planning process, the City Council reviews and makes any alignment adjustments to the City's Mission, Vision and Core Values that are stated prior to launching each new budget process. The design of this strategic planning process allows for a thorough assessment of changes to economic and community service level expectations that could impact city service provision and execution of the City Council's Mission, Vision, objectives and goals.

Short-term Factors

Sustain Service Levels
A core guiding principle in the 2025-2026 budget planning process was to develop a plan that continues the level of service provision that our community partners, residents, and local businesses have asked to sustain. Any new future service or funding needs would then be evaluated separately as new budget requests.

Navigate Economic Headwinds
In looking ahead to 2025 and 2026, economic headwinds of rising inflationary costs on contracts, equipment, materials, and labor will need to be balanced against the Washington State restricted 1% limit on local city property tax increases. Since local property taxes are the largest revenue source available to the City, and are being significantly outpaced by inflation, other revenue sources have been considered to address these fiscal funding challenges needed to maintain current city services.

Plan for Revenue Loss Replacement
While the 2023-2024 Budget period contained one-time federal funding from the American Recovery and Reinvestment Act(ARPA) that helped fund many one-time operational needs, those funds are planned to be fully expended at the end of 2024 and no new federal recovery funding was provided or budgeted for in 2025-2026.

Maple Valley voters passed a local property tax lid levy lift, adding $2.2 million of dedicated funding for sustaining the 2023 level of public safety services. In 2023, King County Sheriff's Office contracted police services cost the City $6,583,070. The $2.2 Million in revenue from the Lid Levy Lift funds will be enough to fund 33% of this public safety contract cost. The King County Sheriff's Office has notified the City that their contracted police service costs are planned to increase in the 2024, 2025,and 2026 period by $345,868, $307,452, and $860,370 (with one new officer position) respectively. That cumulative three-year cost increase amounts to $1,513,690, and the 1% state allowable regular property tax revenue increase for all city services is approximately $150,000 cumulatively over this same 2024 to 2026 three-year period. The only new budget request that was included for public safety in the 2025-2026 period is the addition of a storefront police officer position in 2026, which was a Council priority. The funding for this police position is to come from the re-establishment of a 3% cable utility tax that sunset at the end of 2023.

Match on-going service cost increases with an on-going revenue source
In addition to the need to bridge the public safety funding gap, street maintenance expenses continue to outpace the 1% revenue funding level. The City originally established the Maple Valley Transportation District with an annual vehicle fee of $20 for the purpose of funding the City's overlay program. State law allows an increase in the vehicle fee from $20 to $40 and also allows for a 0.1% sales tax dedicated to funding transportation needs. The $20 local vehicle tab fee has been in place since 2012, even though the cost of street maintenance has continued to climb over the past 12-year period. As part of the City Council's priority of balancing the operating revenue and expense gap in street maintenance funding along with the need to meet the costs of added State and Federal compliance requirements on transportation systems, the 2025-2026 budget includes adding a 0.1% sales tax and eliminating the $20 vehicle tab fee beginning in 2025. The City Council considered both the projected amounts from the $20 fee and the 0.1% sales tax, as well as who would pay the amounts, in approving this funding action for the 2025-2026 period.

Goals & Priorities

- Support the construction of the Lake Wilderness Community Clubhouse
- Support transportation funding for capacity and safety enhancements along State Route 169
- Finalize a strategic implementation plan to support the Economic Development Program
- Expand mental health support for the full community including all adults and seniors
- Create a formal citywide Diversity, Equity, Inclusion, and Justice (DEIJ) Commission
- Continue implementation of the climate Action and Resiliency Plan
- Complete ADA Transition Plan
- Complete Active Transportation Plan
- Adopt a Legacy Site Master Plan
- Implement cybersecurity enhancements
- Update and implement the 6-Year Parks Improvement Plan and the 6-Year Transportation Improvement Plan
- Provide adequate support for community service agencies operating within Maple Valley and which provide immense benefit to the residents of Maple Valley
- Retain 2024 level of city provided service delivery standards with existing city staffing levels
- Enhance staff development, training, and succession planning programs

Major Forecast Assumptions

Major forecast assumptions that were used for the creation of this budget book are listed below by their applicable category type.

Expenditures

Personnel

- Annual Cost of Living Adjustment (COLA)
  - 2025: 5.00%
  - 2026: 3.00 %
  - 2027-2030: 2.00%
- Position Vacancies
  - Step 4 (midpoint)
  - Medical/Dental/Vision for Full Family on Regence Healthfirst 250
- New Positions Added/FTE Revision
  - Economic & Community Development Director (1.00 FTE)
  - Senior Project Engineer - Construction Manager (1.00 FTE)
  - Finance/Human Resources Analyst (1.00 FTE)
  - Revised Code Enforcement Specialist from 0.75 FTE to 1.00 FTE
- Benefits
  - Medical/Dental/Vision model based on the premium rate projections provided by the Association of Washington Cities (AWC)
  - All other benefits utilize a three-year average increase

New Budget Requests - see *Approved New Budget Request* for amounts and further detail

- General Fund: Economic & Community Development Director
- General Fund: Storefront Detective (2026)
- Risk Management Fund: Finance/Human Resources Analyst
- REET 1/General Fund: PW Maintenance Facility/EOC Generator
- REET 1/General Fund: PW Maintenance Facility HVAC Repairs
- REET 1: PW Maintenance Facility Remodel
- REET 1: Irrigation Repairs at 4 Corners Planter Strips/Medians
- SWM: Sweeper/Vactor Truck
- SWM: Irrigation Evaluation
- SWM: Landscaping Palette
- SWM Capital/Transportation Capital: Senior Project Engineer - Construction Manager
- General Fund: Two Pedal Boats (full cost recovery)
- Multiple Funds: City Hall Building Lease Takeover (2026)

Capital Expenditures

- Modeled after all Capital Improvement Plans (CIP). Adjustments to projects costs and associated revenues will be captured in future annual CIP Plan updates.
- Project A01 in the Art Program Fund was first funded with available Parks and Transportation Impact Fees. The remaining funding is then calculated as a proportionate share of all other funding sources based on each funding source's available balance in the Art Program Fund.

Other Expenditures

- Unless otherwise listed, inflation was set to 2.00% in forecast years

Revenues

Increases

- Cable Utility Tax from 3.00% (2024) back to 6.00% (beginning 2025)
- Stormwater Utility rate increases
  - 2025: 3.00%
  - 2026-2027: 6.00%
  - 2028: 8.00%
  - 2029: 7.00%
  - 2030: 6.00%

Updates

- Transportation Benefit District Vehicle Fee change:
  - Removal of $20 tab fee
  - Additional of a 0.1% sales tax
- Long-term forecast includes a property tax and a sales tax for new construction revenue component associated with the partial development of the following properties:
  - Summit Place
  - Brandt Property
  - Downtown

Other Revenues

- Unless otherwise listed, inflation was set to 2.00% in forecast years

Policy

Reserves

- General Fund Ending Fund Balance reserve set to 16.67% - this is consistent with two months of annual general fund operating expenditures without accounting transfers
- Restricted fund balance amounts are stacked on top of the 16.67% Reserve Ending Fund Balance target

Personnel Changes

The 2025-2026 Biennial Budget included several new positions and position modifications.

New Positions
Four new full-time positions were added during the New Budget Request process.

1. Economic/Community Development Director
2. Finance/Human Resource Analyst
3. Senior Project Engineer - Construction Manager
4. Storefront Detective (2026 King County Sheriff's Office Contract)

Position Updates
Two positions were modified in the budget from their current status.

1. Public Works/Community Development Director - modified to - Public Works Director
2. Code Enforcement Specialist - increase from 0.75 FTE to 1.00 FTE

Full-Time Equivalent Employee History

City Employees

Department	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Administrative Services	4.00	4.00	4.00	4.00	4.00	6.125	6.125	6.125	6.125	6.12
City Manager	2.75	2.75	3.75	2.85	2.85	1.85	2.10	2.10	2.00	2.0
Community Development	6.00	6.00	7.75	6.75	6.75	7.05	7.05	7.80	8.25	7.2
Finance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.5
Human Resources	1.50	1.50	2.25	2.25	2.25	3.25	3.00	3.00	3.50	3.5
Information Technology	5.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.5
Parks & Recreation	11.75	11.75	13.50	15.40	15.90	15.90	15.90	15.90	16.00	16.0
Public Safety	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0
Public Works	10.00	10.00	9.25	9.25	10.25	11.95	11.95	11.95	13.00	13.0
Surface Water Management	1.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00	4.25	4.2
Total City Employees	**47.00**	**46.00**	**50.50**	**50.50**	**52.00**	**56.125**	**57.125**	**57.875**	**61.125**	**61.12**

Contracted Employees

Contracted Service	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerks	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Domestic Violence Advocate	1.00	1.00	1.00	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
Police (KCSO)										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Detective	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Police Officer	11.00	11.00	11.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
School Resource Officer	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
Total Contracted FTE	**21.35**	**21.35**	**21.35**	**22.35**	**22.35**	**23.35**	**23.35**	**23.35**	**23.35**	**24.35**

COLA History

The City of Maple Valley uses a rolling three-year average of the June-June CPI-U percentage, capped at 5.00%, to evaluate future COLA impacts.

Year	Percent
2016	1.70%
2017	1.10%
2018	1.80%
2019	2.30%
2020	2.80%
2021	1.40%
2022	2.00%
2023	4.56%
2024	5.00%
2025	5.00%
2026	3.00%

Salary Matrix

2025 Salary Matrix:

COLA: 5.00%

Range/Step	1	2	3	4	5	6	7
CM	227,259.19	236,349.56	245,803.54	255,635.68	265,861.11	276,495.55	287,555.37
ACM	167,297.35	173,989.25	180,948.81	188,186.77	195,714.24	203,542.81	211,684.52
A	153,050.48	159,172.45	165,539.31	172,160.28	179,046.92	186,208.47	193,656.49
B	128,880.24	134,035.40	139,398.48	144,972.94	150,771.49	156,802.21	163,074.35
C	119,425.83	124,203.28	129,171.32	134,338.03	139,711.51	145,299.83	151,112.24
D	108,286.15	112,617.74	117,122.58	121,807.63	126,679.79	131,747.17	137,016.69
E	101,710.23	105,778.45	110,009.55	114,410.44	118,986.90	123,745.87	128,695.42
F	93,477.91	97,216.93	101,106.12	105,151.24	109,356.92	113,732.40	118,281.14
G	88,084.80	91,608.97	95,272.92	99,084.71	103,047.82	107,170.34	111,456.87
H	81,812.66	85,085.03	88,487.92	92,027.12	95,708.39	99,536.35	103,517.94
I	71,973.61	74,852.56	77,846.66	80,960.52	84,198.95	87,566.90	91,069.58
J	63,098.49	65,622.43	68,247.32	70,977.22	73,816.30	76,768.96	79,839.71
K	58,221.12	60,549.96	62,971.96	65,490.84	68,110.47	70,834.89	73,668.29

2026 Salary Matrix:

COLA: 3.00%

Range/Step	1	2	3	4	5	6	7
CM	234,076.97	243,440.04	253,177.65	263,304.75	273,836.94	284,790.42	296,182.04
ACM	172,316.27	179,208.92	186,377.28	193,832.37	201,585.67	209,649.09	218,035.06
A	157,642.00	163,947.63	170,505.48	177,325.09	184,418.33	191,794.73	199,466.18
B	132,746.65	138,056.46	143,580.44	149,322.13	155,294.63	161,506.28	167,966.58
C	123,008.61	127,929.38	133,046.46	138,368.18	143,902.86	149,658.83	155,645.61
D	111,534.74	115,996.27	120,636.26	125,461.86	130,480.19	135,699.58	141,127.19
E	104,761.54	108,951.81	113,309.83	117,842.75	122,556.51	127,458.24	132,556.29
F	96,282.24	100,133.44	104,139.30	108,305.78	112,637.63	117,144.37	121,829.57
G	90,727.34	94,357.24	98,131.10	102,057.25	106,139.26	110,385.45	114,800.58
H	84,267.04	87,637.58	91,142.56	94,787.93	98,579.64	102,522.44	106,623.48
I	74,132.82	77,098.13	80,182.06	83,389.34	86,724.91	90,193.91	93,801.67
J	64,991.44	67,591.10	70,294.74	73,106.53	76,030.79	79,072.03	82,234.91
K	59,967.75	62,366.46	64,861.12	67,455.57	70,153.79	72,959.94	75,878.34

Position Allocations

All budgeted positions, including new additions and other changes mentioned above, are listed in the table below along with their associated range and funding allocation.

Title	FTE	Range	GF (001)	TIP (302)	PIP (330)	SWM (420)	SIP (430)	IT (520)	Risk Mgmt (560)
Administrative Assistant I	1.13	K	100%	-	-	-	-	-	-
Administrative Services Director	1.00	A	100%	-	-	-	-	-	-
Building Inspector	1.00	H	100%	-	-	-	-	-	-
Building Official	1.00	C	100%	-	-	-	-	-	-
City Clerk	1.00	C	100%	-	-	-	-	-	-
City Engineer	1.00	B	25%	75%	-	-	-	-	-
City Manager	1.00	CM	100%	-	-	-	-	-	-
Code Enforcement Specialist	1.00	H	33%	-	-	67%	-	-	-
Communications Specialist	1.00	F	100%	-	-	-	-	-	-
Community Development Manager	1.00	B	100%	-	-	-	-	-	-
Community Resource Coordinator	1.00	G	100%	-	-	-	-	-	-
Construction Inspector	1.00	G	65%	-	-	35%	-	-	-
Councilmember*	7.00	N/A	100%	-	-	-	-	-	-
Deputy City Clerk	1.00	G	100%	-	-	-	-	-	-
Deputy Parks Director	1.00	B	75%	-	25%	-	-	-	-
Economic & Community Development Director	1.00	A	100%	-	-	-	-	-	-
Executive Assistant	1.00	G	100%	-	-	-	-	-	-
Facilities Maintenance Technician	1.00	I	100%	-	-	-	-	-	-
Finance Coordinator	1.00	G	100%	-	-	-	-	-	-
Finance Director	1.00	A	90%	5%	5%	-	-	-	-
Finance Manager	1.00	C	100%	-	-	-	-	-	-
Finance/Human Resources Analyst	1.00	F	-	-	-	-	-	-	100%
GIS Manager	1.00	F	-	-	-	50%	-	50%	-
Human Resources/Risk Management Director	1.00	A	90%	5%	5%	-	-	-	-
IT Manager	1.00	B	-	-	-	-	-	100%	-
Parks & Recreation Director/Assistant City Manager	1.00	ACM	90%	-	10%	-	-	-	-
Parks Administrative Assistant I	1.00	K	100%	-	-	-	-	-	-
Parks Administrative Assistant III	1.00	G	100%	-	-	-	-	-	-
Parks Capital Project Manager	1.00	D	-	-	100%	-	-	-	-
Parks Maintenance Worker II	4.00	I	100%	-	-	-	-	-	-
Parks Operation Manager	1.00	E	100%	-	-	-	-	-	-
Permit Technician	1.00	G	100%	-	-	-	-	-	-
Police Executive Assistant	1.00	G	100%	-	-	-	-	-	-
Public Works Director	1.00	A	50%	25%	-	25%	-	-	-
PW Infrastructure Manager	1.00	D	60%	-	-	40%	-	-	-
PW Maintenance Worker I	1.00	K	50%	-	-	50%	-	-	-
PW Maintenance Worker II	4.00	I	50%	-	-	50%	-	-	-
PW Maintenance Worker II	2.00	I	75%	-	-	25%	-	-	-
Records Coordinator	1.00	G	100%	-	-	-	-	-	-
Recreation Coordinator	2.00	H	100%	-	-	-	-	-	-
Recreation Manager	1.00	E	100%	-	-	-	-	-	-
Rental & Facilities Coordinator	1.00	I	100%	-	-	-	-	-	-
Rental & Facilities Manager	1.00	E	100%	-	-	-	-	-	-
Senior Budget Analyst	1.00	E	100%	-	-	-	-	-	-
Senior Human Resource Analyst	1.00	D	100%	-	-	-	-	-	-
Senior Planner	2.00	D	100%	-	-	-	-	-	-
Senior Project Engineer	1.00	D	25%	75%	-	-	-	-	-
Senior Project Engineer	1.00	D	25%	50%	-	25%	-	-	-
Senior Project Engineer - Construction Manager	1.00	D	-	50%	-	-	50%	-	-
SWM Associate Engineer	1.00	E	-	-	-	75%	25%	-	-
SWM Inspection Technician	1.00	H	-	-	-	100%	-	-	-
SWM Manager	1.00	C	-	-	-	85%	15%	-	-
Systems Administrator	1.00	F	-	-	-	-	-	100%	-

*Councilmembers are not considered full-time positions but have been listed to show the total number of members

Abbreviation Key
GF: General Fund
TIP: Transportation Capital Project Fund
PIP: Parks Capital Project Fund
SWM: Surface Water Management - Operating Fund
SIP: Surface Water Management - Capital Fund
IT: Information Technology Fund
Risk Mgmt: Risk Management Fund

New Budget Requests

New Budget Requests are the City's process for requesting funding for new programs or positions. The following list details the approved New Budget Requests for the 2025-2026 Biennial Budget.

New Budget Requests 2025-2026

Summary

Department	Request Description	CM Ranking	Council Priority	Budget Impacts 2025	Budget Impacts 2026	Fund(s)
Community Development	Economic & Community Development Director	1	1	67,600	81,500	001
Police	Storefront Detective	2	2/3	-	-	001
Finance/Human Resources	Finance & HR Analyst (1.00 FTE)	3	4	136,500	(57,800)	560
Public Works Admin	ADA Transition Plan	4		175,000	75,000	001
CD Building	Code Enforcement Specialist from 0.75 FTE to 1.00 FTE		6	30,000	34,400	001/420
Public Works Admin	Senior Engineer - Construction Manager (1.00 FTE)		10	(235,600)	(4,500)	302/430
Public Works Admin	2025 Ford Escape Hybrid Electric Vehicle			53,200	2,600	114
Public Works Maintenance	PW Maintenance Facility/EOC Backup Generator			255,000	10,000	151/001
Public Works Maintenance	PW Maintenance Facility - Main Floor HVAC			75,000	10,000	151/001
Public Works Maintenance	PW Maintenance Facility Remodel			-	150,000	151
Public Works Maintenance	Irrigation Repairs - 4 Corners Planter Strips/Medians			-	50,000	151/302
Surface Water Management	Non-CDL Street Sweeper/Vactor Truck			124,000	20,000	420
Surface Water Management	Irrigation Evaluation			35,000	-	420
Surface Water Management	Drought Tolerant RoW Landscaping Palette Development			15,000	-	420
Parks & Recreation	Recreation - Pedal Boats (Qty 2) *			-	-	001/510
City Manager	City Hall Lease - Full Building			-	100,000	001/302/420/520
			Total New Budget Requests	**730,700**	**471,200**	

**Full revenue recovery for all expenditures*

1. Economic & Community Development Director (1.00 FTE)

Description of Request:

This full-time position will direct the newly-established Economic and Community Development Department, allowing the existing Public Works and Community Development Director to redirect focused leadership toward the Public Works Department. The workload in the Public Works Department is expected to increase significantly with a proposed Active Transportation/ADA Transition Plan in the next budget cycle.

Justification of Request:

During the pre-budget retreat on May 21st, Council expressed a desire for additional resources to be directed toward economic development. Staff reviewed options, which included hiring a consultant to lead the Economic Development Commission or hiring a new 1.00 FTE Economic Development Manager. A consultant would bring a lot of expertise to the growth of economic development in Maple Valley, but they would never be fully a part of the City to be able to recognize synergies between other City programs and projects. Considering the workload of the current PW/CD Director, staff recommend a split between the Community Development and Public Works departments to allow necessary leadership to include economic development. The Community Development Department will be renamed as the Community and Economic Development Department with an expanded mission. The new Director will lead the Economic Development Commission and be able to have staff members within their department help with projects and workload. The City Manager will have a new executive team member to report on both community development and economic development. The current PW/CD Director will have more capacity to lead the Public Works Department.

2. Storefront Detective (1.00 FTE)

Description of Request:

Adding a new detective to mitigate retail theft in 2026. This is a contracted position with the King County Sheriff's Office.

Justification of Request:

Budgeting for an additional contracted position, beginning in 2026, will allow for increased retail theft mitigation efforts, business outreach, and community policing initiatives.

3. Finance/Human Resources Analyst (1.00 FTE)

Description of Request:

This role will be comprised of two positions filled by the same candidate (0.50 FTE HR/0.50 FTE Finance). The responsibilities included in this role will include benefit enrollment, HR onboarding/offboarding, payroll processing, PAF review, training management, asset management (Incode & WCIA schedules), claims management, WCIA audit liaison, revenue auditing, cashiering auditing, and accounts receivable. Shifting these functions to the Finance & HR Analyst will allow existing Finance staff to focus more heavily on grant administration and the HR department to manage daily/ongoing workload responsibilities.

Justification of Request:

The Finance and Human Resources Departments are two of the smallest departments in the City, and have seen little to no growth over the last decade, while externally facing departments have continued to grow. As other City departments expand staff and offerings, more burden is placed on the internal administrative departments, and it is becoming increasingly difficult to support all City Departments with the existing staff in Finance and Human Resources. The addition of this position will provide an extra 0.50 FTE each to Finance and Human Resources which will allow both departments to provide higher level support as well as increase City revenue through grants, revenue/tax audits, and an increased focus on insurance claims cost recovery. The position will also provide additional opportunities for growth within both departments and provide a path for the successful candidate to gain skills in both Finance and Human Resources. The addition of this position will also allow for department efficiencies, the ability to process existing workload, and compliance with all state and federal regulatory requirements. Position will be in the Risk Management Fund (560) - 87% General Fund/13% SWM Fund**.**

4. ADA Transition Plan

Description of Request:

Develop American Disabilities Act (ADA) Transition Plan - Citywide. Funds will be from General Fund or from Department of Commerce Climate Implementation Grant if the program still has funding after the November ballot. If excluding City facilities and parks, this request could be reduced by $100,000.

Justification of Request:

House Bill (HB) 1181 requires the City to adopt an ADA Transition Plan by 2029 and to incorporate it into the Transportation Element of the Comprehensive Plan. An ADA Transition Plan is also required for some State and federal grant funding applications.

5. Code Enforcement Specialist from 0.75 FTE to 1.00 FTE

Description of Request:

This request will make the current Code Enforcement Specialist a full-time position.

Justification of Request:

During the pre-budget retreat on May 21, Council indicated a desire to increase our Code Enforcement Specialist to a full-time position. The duties and responsibilities of the current position will remain, but allow greater enforcement of city regulations. This position would remain 1/3 General Fund and 2/3 SWM Fund.

6. Senior Project Engineer - Construction Manager (1.00 FTE)

Description of Request:

Hire a new Senior Project Engineer - Construction Manager 1.00 FTE.
This position would be 50% SWM Capital Fund and 50% Transportation Capital Fund.

Justification of Request:

The Public Works Department is seeking funds to add a new position of Senior Project Engineer for construction management. The City's six-year and long-range Transportation Improvement Plan (TIP) identified an extensive project list for construction. The City has been contracting out the construction management services to consultants for CIP projects. Typically, the consultant cost of construction management is approximately 13% of the construction contract amount. For example, the City's $2M S-18 Driveway culvert replacement project on Witte Road will cost the City almost $200K in construction management fees, for which the Senior Project Engineer could provide all or the majority of the work and significantly reduce the cost of the City's contract. The Senior Project Engineer-Construction Manager will be the in-house resident engineer for both Transportation and Surface Water Management Capital Improvement Plans. The in-house resident engineer will also provide better public outreach, communication with residents, and coordination with utilities during construction instead of relying on consultants.

7. 2025 Ford Escape Hybrid Electric Vehicle

Description of Request:

Request for a dedicated vehicle for the Construction Management Senior Engineer. Funding sources could come from Transportation Capital (TBD) & SWM Budgets.

Justification of Request:

If the position of Senior Engineer - Construction Manager is approved, there will be a need for a dedicated vehicle for the position to perform project inspections, store equipment, tools, and safety supplies. Staff is requesting a new 2025 Ford Escape Plug-in Hybrid Electric Vehicle. The amount of the request includes tax, addition of a light bar, anticipated fuel, and maintenance for a year.

8. PW Maintenance Facility/EOC Backup Generator

Description of Request:

Provide generator for PW Shop and Emergency Operations Center. Funds for the generator would be from REET 1 as a one-time cost, but an annual maintenance contract is also necessary and is split between Emergency Management Department and PW Maintenance (General Fund).

Justification of Request:

The Public Works Maintenance Facility currently shares a generator with the Emergency Operations Center (EOC). The generator is trailer-mounted and is not large enough to power both buildings at full capacity, nor can it heat the main floor of the Maintenance Facility and run the facility's air compressor at the same time. The Maintenance Facility has historically only lost power during inclement weather events, at which time the crews rely on the Facility's waste oil heater to heat the main shop floor space for mechanical repairs to snow and ice equipment during inclement weather. Crews also rely on the heater during extremely cold weather events where sand or salt can freeze inside the sander hopper. If the shop were to lose power during an extremely cold and/or a freezing rain event, the department would not have an area to stage vehicles to warm up and thaw out leaving crews immobile when residents need them the most. The large air compressor is a critical tool for the Department, especially during inclement weather, when crews need to make repairs to equipment. Whereas the current trailer-mounted generator must be manually hooked up to both buildings when power is lost, the new backup generator will be permanently mounted and will start automatically when power is lost with an auto-transfer switch and then switch back once power is restored.

Note: this request has been added as part of the Facilities Capital Improvement Plan

9. PW Maintenance Facility - Main Floor HVAC

Description of Request:

Install an HVAC system for the Public Works Maintenance Facility. Funds for the addition would be from REET 1 as a one-time cost, but an annual maintenance contract is also necessary and will be housed in Public Works Maintenance (General Fund).

Justification of Request:

The Public Works Maintenance Department is seeking to upgrade the HVAC system for the main shop area. In the last budget cycle, Council approved an HVAC system for the facilities' break room and office space. This request is for the main shop floor. The current heat source for the main floor is a large waste oil heater. This has been very useful for the Department, but the heat source is unreliable. The waste oil heater burns used petroleum products like hydraulic fluid, used engine oil, etc. which is produced by routine maintenance of the public works equipment and the equipment of local contractors at no cost. If needed, the heater would also take oil furnace fuel, but the heater only provides heat and, as mentioned, the source of the fuel is unreliable. This request will replace the current waste oil heater with a commercial heat pump that will provide heating and air conditioning from electricity and, in the case of a power outage, could be powered by the generator that is being requested. In addition to the issues mentioned above, there is currently no air filtration for the maintenance facility. The last few summers, this area has seen unhealthy air quality due to forest fires in the region. If the air quality is low and crews are required to work indoors, it is very likely the air quality within the shop is similar to the outdoor air quality. An annual maintenance contract is also necessary.

Note: this request has been added as part of the Facilities Capital Improvement Plan

10. PW Maintenance Facility Remodel

Description of Request:

Remodel the Public Works Maintenance Facility offices and bathrooms. This remodel will be funded by REET 1.

Justification of Request:

The Public Works Maintenance Facility has not had any improvements to the main building since it was purchased around 2011. This request is for improvements to the break room, the office, and the facility bathroom. This remodel would include new flooring, dishwasher, vent fan over the range/oven, reconfiguration of the bathroom to become ADA-compliant, installation of two windows, both for esthetics and safety, allowing an exit off the second floor in case of fires, and weather monitoring while in the break room as well as the manager's office.

Note: this request has been added as part of the Facilities Capital Improvement Plan

11. Irrigation Repairs - 4 Corners Planter Strips & Medians

Description of Request:

Repair irrigation for the 4 Corners planter strips and medians. This repair will be funded by REET 1.

Justification of Request:

When the 4 Corners area was being re-developed the irrigation system was damaged and never repaired. With the T45 project starting and irrigation being installed for that project, the department would like to repair and or upgrade the system in the 4 Corners area. The landscaping will remain as is until irrigation is repaired.

Note: this request has been added as part of the Transportation Capital Improvement Plan

12. Non-CDL Street Sweeper/Vactor Truck

Description of Request:

Purchase of a non-CDL street sweeper with vactor capabilities including delivery, tax, and additional warranty.
Recurring costs include replacement reserves, insurance, and repairs.
Budget from grant and SWM. No General Fund budget.

Justification of Request:

This equipment will allow the City to provide a higher level of service for street sweeping operations, respond more rapidly to spills and accident cleanup that impact streets and the stormwater system, storm event cleanup, and ensure compliance with NPDES Permit cleaning requirements and future Permit street sweeping requirements. This equipment is not CDL rated and will be able to be operated by all Public Works Maintenance workers and SWM Inspection Tech as needed. This equipment will not replace contracts with street sweeper or vactoring contractors and is a supplement to these services. Reductions in costs are based on the reduction in emergency callouts to contractors for spills, storms, or flooding issues. The City has received a $130,000 capacity grant from the Department of Ecology that we plan to use for this purchase. However this is not added as additional revenue because the City can use it for other Permit compliance-related activities even if this equipment is not purchased.

14. Drought Tolerant Right of Way Landscaping Palette Development

Description of Request:

Hiring a consultant to develop a planting palette of drought-tolerant plants to use in right-of-way areas that are challenging to maintain due to the heat island effect. The budget would be from SWM fund as a one-time cost. No General Fund budget requested.

Justification of Request:

The City identified, in the Climate Action and Resiliency Plan, a goal to reduce irrigation water used for City facilities. The City also wants to have attractive landscaped streets that help reduce the heat island effect. Currently, there are multiple right-of-way locations where City staff struggle to keep plants alive due to the heat generated from surrounding paved surfaces. Working with a landscape designer to develop a palette of drought-tolerant plants that can tolerate hot microclimates created by the streetscape will aid staff in selecting replacement plants when needed, reduce irrigation usage, and improve the appearance of streets. Reevaluating ROW landscaping shrubs and groundcover is part of the City Fact Sheet and has been placed on PC parking lot items for multiple years.

15. Pedal Boats (Qty 2)

Description of Request:

Purchase of two six-person pedal boats to be added to the rental fleet at Lake Wilderness Beach. These boats will be operated seasonally, enhancing our recreational offerings and generating additional revenue. One of the new boats will replace a four-person pedal boat (pedal boat red), and the other will replace an unused row boat.

Justification of Request:

1. Increased Recreational Opportunities - Compared to the existing four-person pedal boats, the addition of two 6-person pedal boats will provide more options for groups and families, with more people visiting Lake Wilderness Beach, thereby enhancing their recreational experience.
2. Revenue Generation - These boats will be a valuable addition to our rental fleet, attracting more visitors and increasing rental income. Each boat is estimated to generate $6,500 a year, a total of $26,000 in revenue generated in the biennium. Pedal boats have a very low annual maintenance cost.
3. Community Engagement - Offering more diverse recreational activities promotes community engagement and encourages outdoor activity, aligning with our mission to support a healthy and active community. Six-person boats increase access by accommodating more people.

13. Irrigation Evaluation

Description of Request:

Hiring of consultant to evaluate the City-owned existing right-of-way irrigation system and recommend improvements to reduce leakage, overspray, and general water waste, and improve controls. Parks is not included in this evaluation based on their input that they did not want to participate. Budget will come from SWM fund as a one time cost. No General Fund budget requested.

Justification of Request:

The City identified in the Climate Action and Resiliency Plan a goal to reduce irrigation water used for City facilities. The City has multiple different types of irrigation systems installed in City right-of-way, some newer ones with rain-sensing controls or drip irrigation, and older systems that may be more wasteful. This new budget will support studying and identifying improvements to our irrigation system to reduce water waste where feasible.

16. City Hall Building Lease Takeover - 2026

Description of Request:

City Hall Building full lease takeover in 2026.

Justification of Request:

The City of Maple Valley currently leases the space used for City Hall. The building is shared with a private business. A long-range goal of the City is to own space for City Hall. New construction is proving to be cost prohibitive. Taking over the entire building and entering into a long-term lease with a discounted purchase option provides more stability for the City. City Hall needs additional office space and meeting space. Lastly, occupying the full building will allow the City to implement security and safety measures to improve employee safety.

Performance Measures

The performance measures program at the City involves a full City Council holistic review of the Citywide Mission, Values, and Goals. To achieve alignment with more specific City department sections and performance, the specific performance measures (indicators listed below) were identified. Alignment of metrics with any updates to the City Council's citywide goals is done as part of the review, prioritization and funding of any particular department's requested new budget proposal. Department performance goals for the 2025-2026 fiscal period will be re-visited in future years after City Council approves any new budget proposals approved by City Council in the setting of the original 2025-2026 budget. The Budget message from the City Manager (in the introduction section of the budget document) highlights and summarizes any changes that were approved to align, fund, and achieve performance in the prioritized service responses requested by City Council. The table of citywide performance metrics by department identifies the service area metrics being tracked, and the timeliness of performance by year (2022-2026). In addition, tracking performance timing looks at past performance (2022, 2023 actual) to inform current targets (2024) and set future targeted performance in that service area for the coming 2025-2026 budget biennium. To further an open, transparent government accountability process for the public, the State of the City address is done annually and citywide goals and prior year accomplishments are reviewed and broadly communicated. The more detailed review and re-alignment of performance metrics with citywide performance goals and prior year accomplishments is an iterative process that fosters continuous improvements that utilizes an annual reporting period.

The table below includes the performance measures that were reviewed, categorized by the department/division and each associated indicator/measure of service. Estimates were provided for 2024, as final numbers were not received prior to adoption of the 2025-2026 biennial budget in November 2024.

Department	Indicator	2022 Actual	2023 Actual	2024 Est Actual	2025 Budget	2026 Budget
City Clerk	Records Requests Processed	166	171	175	171	172
City Clerk	Passport Renewals	372	597	523	497	539
City Manager	Attendees at Other City Events	4,100	12,300	12,500	9,633	11,478
Communications	Website Visits	260,769	188,000	200,000	216,256	201,419
Communications	Facebook Followers	6,769	7,695	77,000	30,488	38,394
Communications	Instagram Followers	347	581	600	509	563
Community Development	Total Home Sales	784	302	300	462	355
Community Development	Building Permits Issued	661	613	600	625	613
Community Development	NSFR Permits Issued	20	26	25	24	25
Community Development	Business Licences Issued	266	972	980	739	897
Community Development	Business Licences Issued Out of City Limits	567	1,239	1,300	1,035	1,191
Community Development	Inspections Performed	2,554	1,587	1,600	1,914	1,700
Economic Development	Population	28,920	29,250	29,300	29,917	30,258
Economic Development	Median Home Sales Price	690,500	797,000	750,000	762,387	790,793
Economic Development	Median Household Income	117,706	125,092	137,595	141,966	151,168
Finance	Grant Funding Received	3,900,000	1,500,000	5,452,624	5,339,731	8,939,000
Finance	Grant Funding Awarded to Human Service Agencies	698,000	395,000	463,411	443,800	443,800
Finance	Bond Rating	AA+	AA+	AA+	AA+	AA+
Finance	Increase/Decrease in Sales Tax Revenue	-3.43%	-0.42%	3.00%	4.30%	6.50%
Finance	Total City Volunteers	350	330	731	470	510
Finance	Total City Volunteer Hours	6,700	10,787	17,729	11,739	13,418
Human Resources	New Hires	7	12	10	10	11
Human Resources	Seasonal Hires	56	56	56	56	56
LW Lodge	Event Rentals at Lake Wilderness Lodge	352	503	500	452	485
LW Lodge	Couples Married at Lodge	69	76	75	73	75
LWGC	Golf Rounds at LWGC*	34,650	38,617	39,000	37,422	38,346
Parks Maintenance	Picnic Site Rentals	150	204	200	185	196
Parks Maintenance	Legacy Site Rentals	56	40	45	47	44
Parks Maintenance	Summit Park Rentals	690	492	500	561	518
Parks Maintenance	Tons of Trash & Yard Waste Collected by Parks & Recreation	80.80	82.27	81	81.36	81.54
Police	Police Department: Dispatched Calls for Service	3,295	3,962	3,747	3,668	3,792
Police	Total Number of False Alarm Calls Billed for Repeated Response	73	24	16	38	26
PW Administration	Transportation Dollars Spent	2,620,000	7,760,000	8,000,000	11,075,216	7,751,500
Recreation	Boat Rental Hours	542	1,398	1,400	1,113	1,304
Recreation	Lifeguard Hours	3,180	3,268	3,300	3,249	3,272
Recreation	Youth Sports Participant Hours	21,800	24,342	24,500	23,547	24,130
Recreation	Youth Camp & Classes Participant Hours	33,914	26,474	26,500	28,963	27,312
Recreation	Hometown Holidays Attendees	1,000	1,700	1,500	1,400	1,533
Recreation	Music in the Park Attendees	1,200	2,600	2,500	2,100	2,400

Notes:

*Metric shows three year but needs to be revisted upon construction timeline during 2025-2026

Values are per budget entry

Actuals provided

Estimates

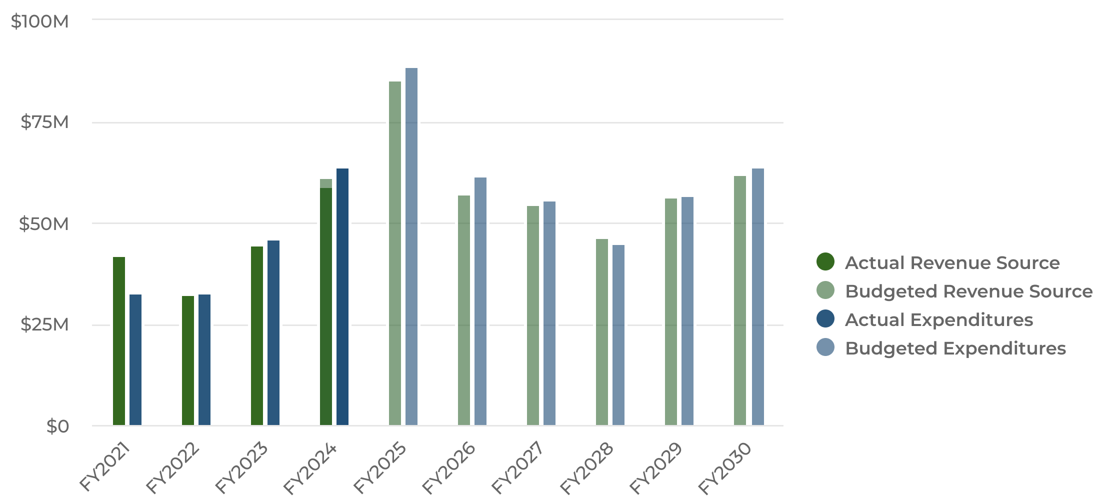
Note: The 2024 Year in Review Infographic is being created during the first quarter of 2025. Two previous years infographics (2022, 2023) are attached for reference.

FUND SUMMARIES

Summary

City of Maple Valley is projecting $85.59M of revenue in FY2025, which represents a 39.3% increase over the prior year and $57.39M of revenue in FY2026, which represents a 32.9% decrease over the prior year.

Budgeted expenditures are projected to increase by 38.8% or $24.85M to $88.95M in FY2025 and 30.3% or $26.98M in FY2026.

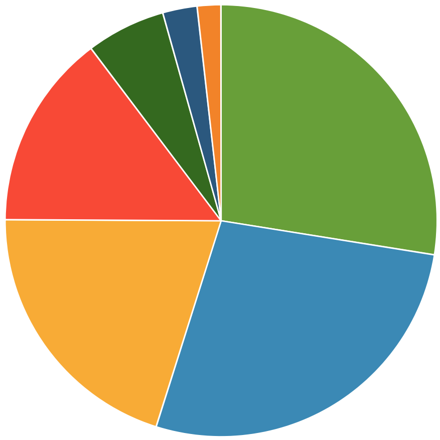


All Funds - Fund Summaries Comprehensive Summary

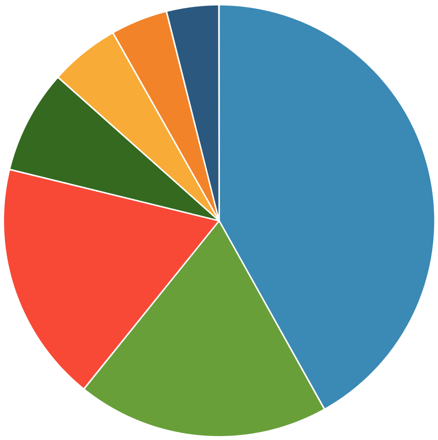
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast
Beginning Fund Balance:	**$29,046,829**	**$27,362,312**	**$22,504,763**	**$19,139,264**	**$14,550,026**
Revenues					
Taxes	$15,712,443	$17,962,031	$20,500,945	$20,965,756	$21,862,533
Licenses & Permits	$784,413	$1,446,472	$1,312,000	$1,403,000	$1,432,820
Intergovernmental Revenue	$5,875,820	$11,533,988	$10,985,244	$10,275,710	$13,043,384
Cost Share	$120,871	$205,000	$219,450	$226,600	$231,650
Charges for Services	$7,676,202	$7,950,900	$6,110,688	$6,169,678	$6,618,712
Impact Fees	$183,789	$103,415	$702,700	$403,700	$411,774
Miscellaneous Revenue	$3,352,156	$2,457,608	$2,500,847	$2,585,591	$2,937,719
Prior Period Adjustment	$25,042	$0	$0	$0	$0
Other Financing	$3,420,000	$9,180,000	$34,480,000	$6,000,000	$0
Transfers & Allocations	$7,586,830	$8,405,294	$8,777,583	$9,358,294	$8,170,123
Total Revenues:	**$44,737,565**	**$59,244,709**	**$85,589,457**	**$57,388,328**	**$54,708,715**
Expenditures					
Salaries & Wages	$6,476,382	$7,264,035	$8,580,750	$9,002,450	$9,304,758
Benefits	$2,092,004	$2,575,142	$2,973,330	$3,211,110	$3,347,237
Supplies	$1,061,409	$1,424,638	$1,484,630	$1,461,850	$1,546,141
Services	$16,328,193	$17,002,118	$17,087,439	$17,626,610	$16,940,844
Capital Outlay	$10,289,514	$22,163,318	$31,228,580	$15,871,183	$14,208,200
Fund Balance & Transfers	$9,495,705	$13,186,602	$26,077,583	$12,358,296	$8,170,123
Debt Payments - Principal	$519,621	$349,621	$970,875	$1,867,268	$1,850,267
Debt Payments - Interest	$159,254	$136,784	$551,769	$578,800	$590,800
Total Expenditures:	**$46,422,082**	**$64,102,258**	**$88,954,956**	**$61,977,567**	**$55,958,370**
Total Revenues Less Expenditures:	**-$1,684,517**	**-$4,857,549**	**-$3,365,499**	**-$4,589,238**	**-$1,249,655**
Ending Fund Balance:	**$27,362,312**	**$22,504,763**	**$19,139,264**	**$14,550,026**	**$13,300,371**

Revenue by Fund

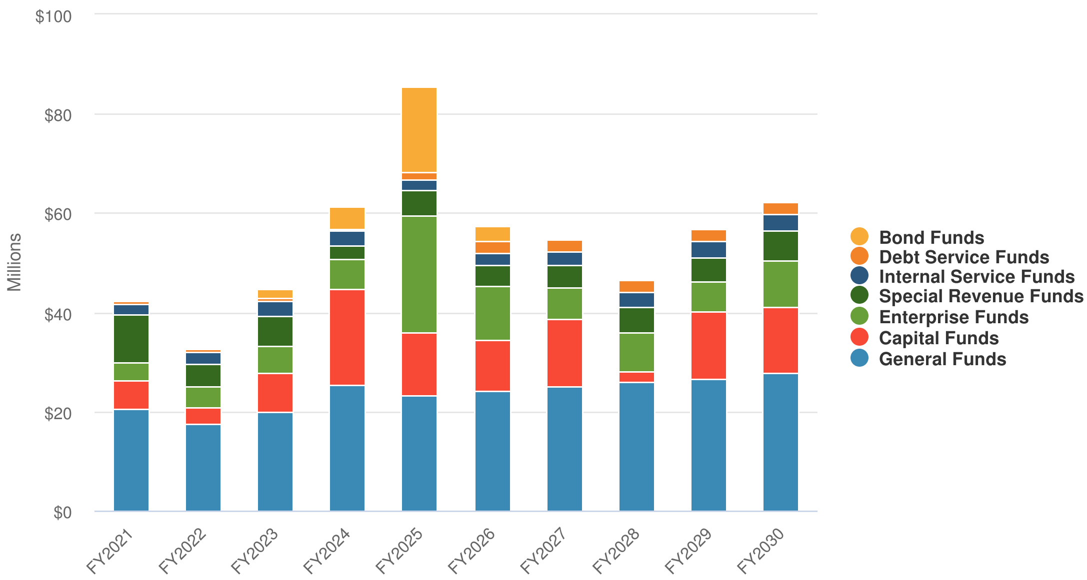
2025 Revenue by Fund



2026 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

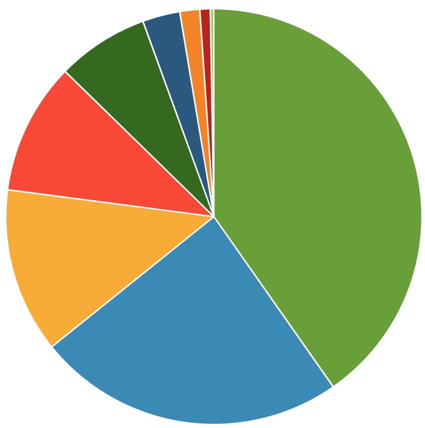


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
General Funds	$20,048,713	$23,132,594	$23,405,931	$24,036,963
Special Revenue Funds	$5,948,612	$2,913,573	$5,072,802	$4,453,724
Bond Funds	$1,710,000	$4,590,000	$17,300,000	$3,000,000
Debt Service Funds	$651,892	$486,405	$1,522,644	$2,446,068

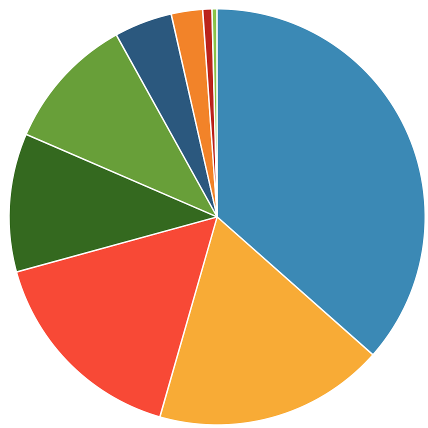
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Capital Funds	$7,807,789	$19,242,311	$12,515,580	$10,345,683
Enterprise Funds	$5,347,668	$6,088,830	$23,565,200	$10,851,390
Internal Service Funds	$3,222,890	$2,790,996	$2,207,300	$2,254,500
Total:	**$44,737,565**	**$59,244,709**	**$85,589,457**	**$57,388,328**

Revenues by Source

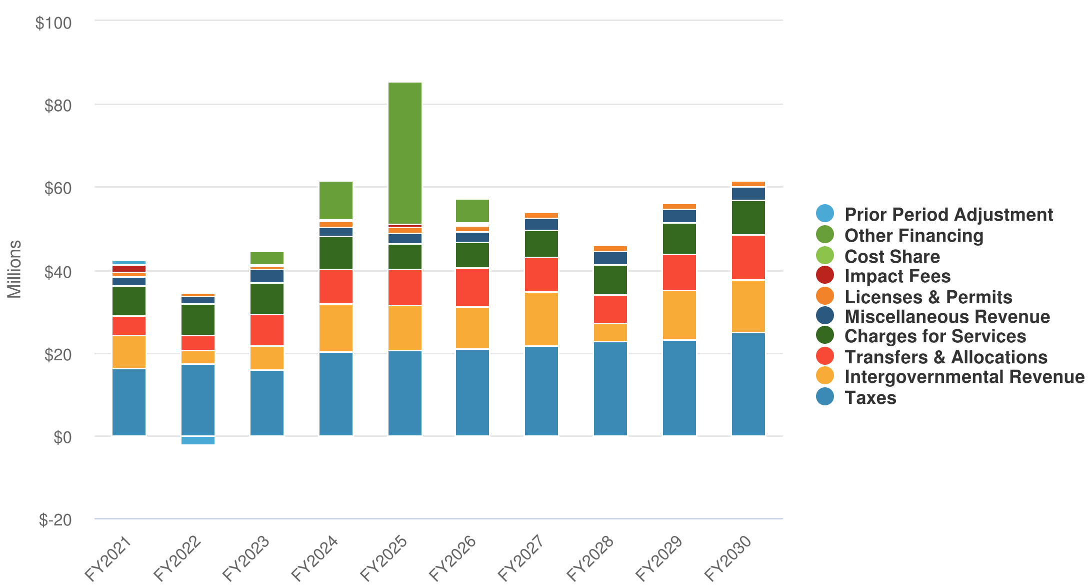
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

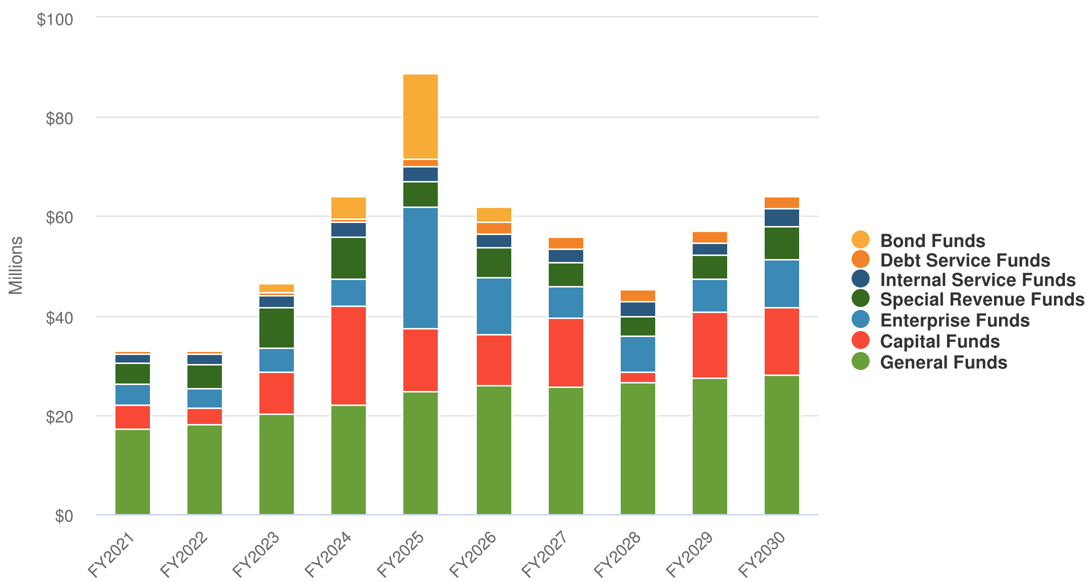


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Taxes	$15,712,443	$17,962,031	$20,500,945	$20,965,756
Licenses & Permits	$784,413	$1,446,472	$1,312,000	$1,403,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Intergovernmental Revenue	$5,875,820	$11,533,988	$10,985,244	$10,275,710
Cost Share	$120,871	$205,000	$219,450	$226,600
Charges for Services	$7,676,202	$7,950,900	$6,110,688	$6,169,678
Impact Fees	$183,789	$103,415	$702,700	$403,700
Miscellaneous Revenue	$3,352,156	$2,457,608	$2,500,847	$2,585,591
Prior Period Adjustment	$25,042	$0	$0	$0
Other Financing	$3,420,000	$9,180,000	$34,480,000	$6,000,000
Transfers & Allocations	$7,586,830	$8,405,294	$8,777,583	$9,358,294
Total Revenue Source:	**$44,737,565**	**$59,244,709**	**$85,589,457**	**$57,388,328**

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

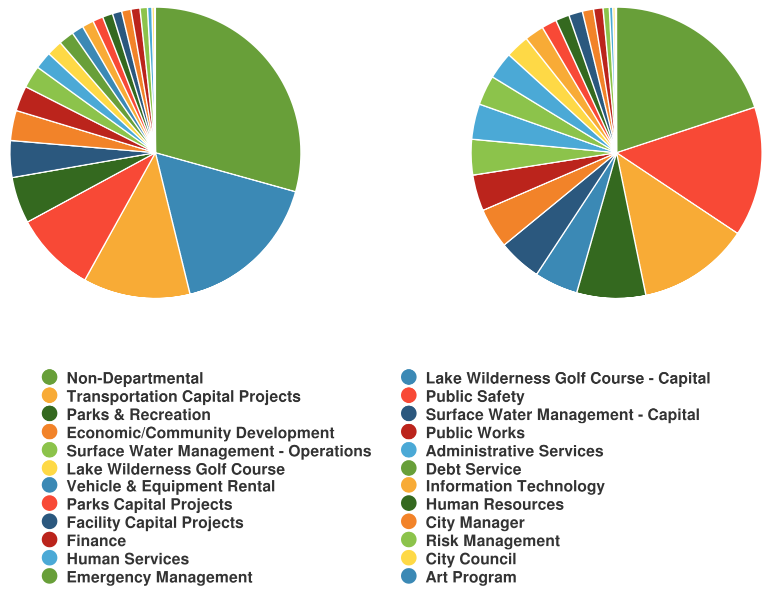


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
General Funds	$20,380,397	$22,022,837	$24,848,780	$25,938,570
Special Revenue Funds	$8,020,473	$8,395,679	$5,059,731	$6,127,026
Bond Funds	$1,710,000	$4,590,000	$17,300,000	$3,000,000
Debt Service Funds	$651,892	$486,405	$1,522,644	$2,446,068
Capital Funds	$8,347,921	$20,035,041	$12,629,330	$10,397,183
Enterprise Funds				
Lake Wilderness Golf Course - Capital	$0	$0	$15,000,000	$3,000,000
Total Enterprise Funds:	**$4,907,989**	**$5,482,517**	**$24,543,402**	**$11,309,570**
Internal Service Funds	$2,403,409	$3,089,778	$3,051,069	$2,759,150
Total:	**$46,422,082**	**$64,102,258**	**$88,954,956**	**$61,977,567**

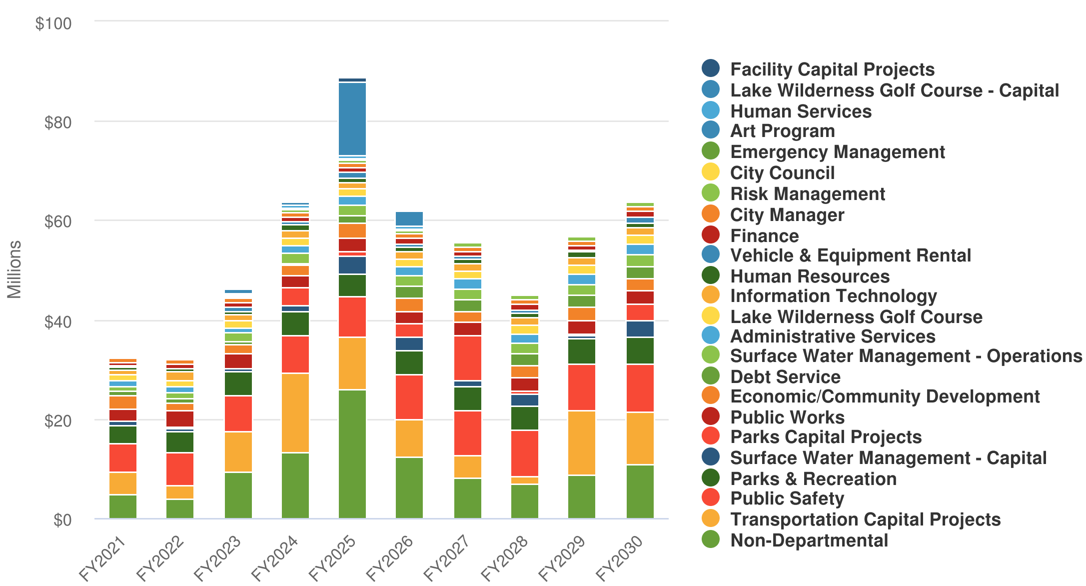
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



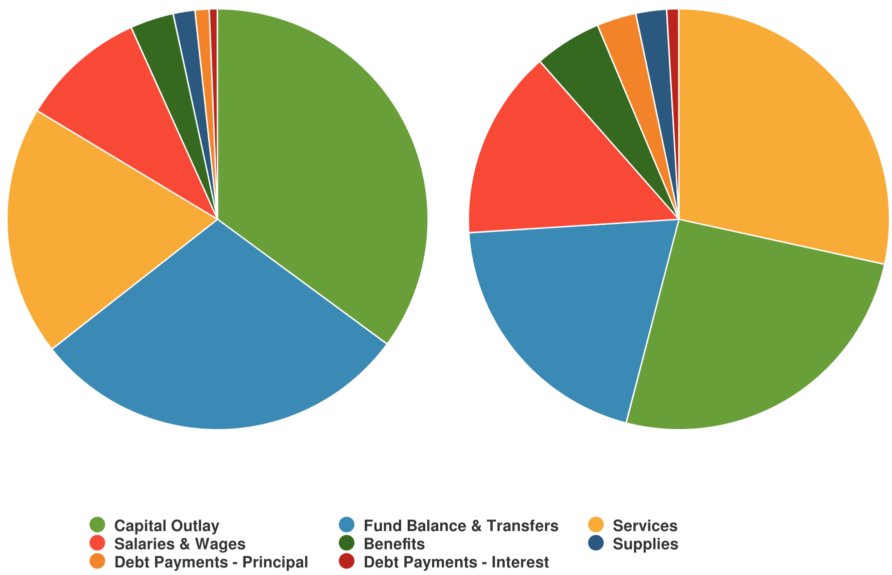
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
City Council	$214,852	$234,682	$232,000	$238,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
City Manager	$895,177	$955,595	$915,500	$944,900
Human Resources	$736,565	$1,031,341	$1,004,900	$1,037,300
Administrative Services	$1,064,442	$1,694,200	$1,704,020	$1,873,420
Debt Service	$651,892	$486,405	$1,522,644	$2,446,068
Finance	$782,700	$960,176	$896,350	$941,650
Risk Management	$322,713	$483,336	$730,519	$769,000
Information Technology	$1,075,912	$1,531,336	$1,148,150	$1,333,350
Art Program	$0	$50,260	$39,700	$39,420
Facility Capital Projects	$328,741	$400,000	$930,000	$150,000
Economic/Community Development	$1,638,168	$2,088,174	$2,969,400	$2,762,900
Public Safety	$7,304,328	$7,653,035	$8,040,880	$8,928,780
Emergency Management	$53,158	$66,925	$56,500	$57,500
Parks & Recreation	$4,981,585	$4,794,316	$4,593,930	$4,738,930
Lake Wilderness Golf Course	$1,645,475	$1,456,165	$1,543,050	$1,614,600
Lake Wilderness Golf Course - Capital	$743,118	$675,840	$15,000,000	$3,000,000
Parks Capital Projects	$88,037	$3,441,517	$1,010,480	$2,430,063
Public Works	$3,139,578	$2,489,007	$2,499,000	$2,491,140
Surface Water Management - Operations	$1,715,163	$1,947,609	$2,222,300	$2,051,750
Surface Water Management - Capital	$345,797	$1,193,000	$3,624,400	$2,973,900
Vehicle & Equipment Rental	$867,005	$670,228	$1,172,400	$656,800
Transportation Capital Projects	$7,956,863	$16,143,264	$10,571,450	$7,700,000
Human Services	$375,109	$463,411	$443,800	$433,800
Non-Departmental	$9,495,705	$13,192,437	$26,083,583	$12,364,296
Total Expenditures:	**$46,422,082**	**$64,102,258**	**$88,954,956**	**$61,977,567**

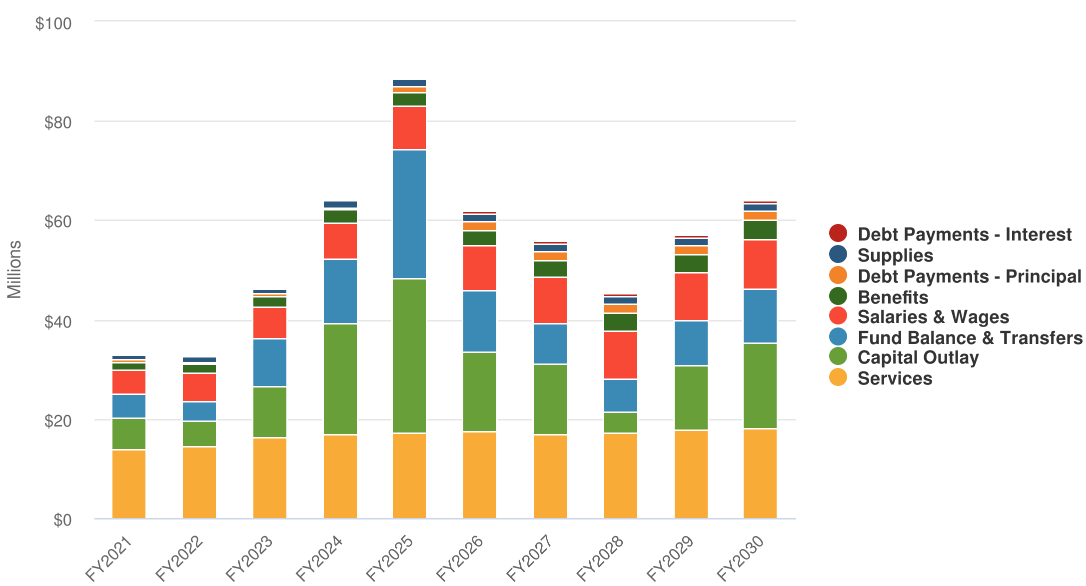
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$6,476,382	$7,264,035	$8,580,750	$9,002,450

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$2,092,004	$2,575,142	$2,973,330	$3,211,110
Supplies	$1,061,409	$1,424,638	$1,484,630	$1,461,850
Services	$16,328,193	$17,002,118	$17,087,439	$17,626,610
Capital Outlay	$10,289,514	$22,163,318	$31,228,580	$15,871,183
Fund Balance & Transfers	$9,495,705	$13,186,602	$26,077,583	$12,358,296
Debt Payments - Principal	$519,621	$349,621	$970,875	$1,867,268
Debt Payments - Interest	$159,254	$136,784	$551,769	$578,800
Total Expense Objects:	**$46,422,082**	**$64,102,258**	**$88,954,956**	**$61,977,567**

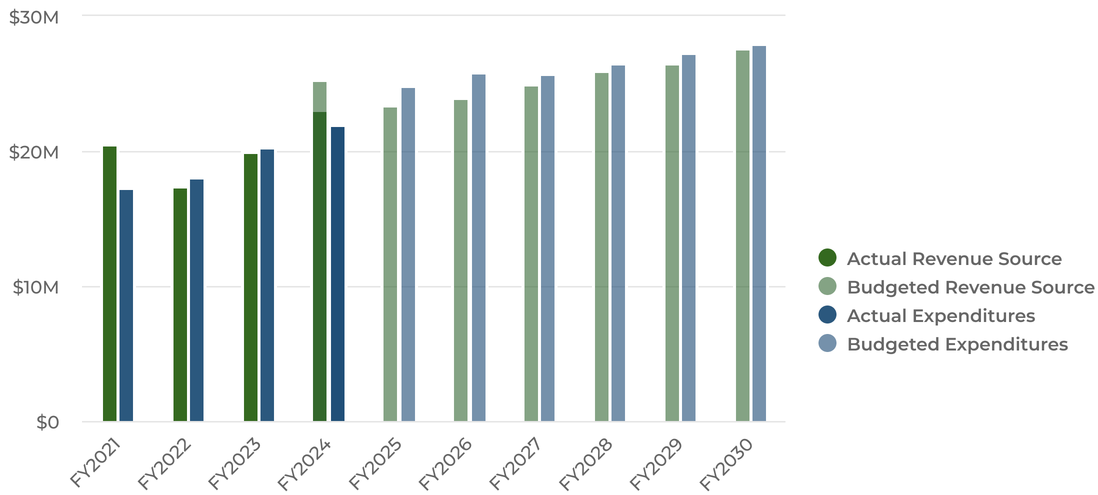
General Fund

The General Fund supports the general operations of the City government. These include administration, the legislative function, legal services, public safety, planning and community development, enforcement of local codes, parks, recreation, and cultural activities. Taxes are the principal source of revenue for the General Fund: property, sales, and gambling taxes. Other important resources are shared revenue from other governments, licenses and permits, charges for services, and fines and forfeitures.

Summary

City of Maple Valley is projecting $23.41M of revenue in FY2025, which represents a 7.6% decrease over the prior year and $24.04M of revenue in FY2026, which represents a 2.7% increase over the prior year.

Budgeted expenditures are projected to increase by 12.8% or $2.83M to $24.85M in FY2025 and 4.4% or $1.09M in FY2026.

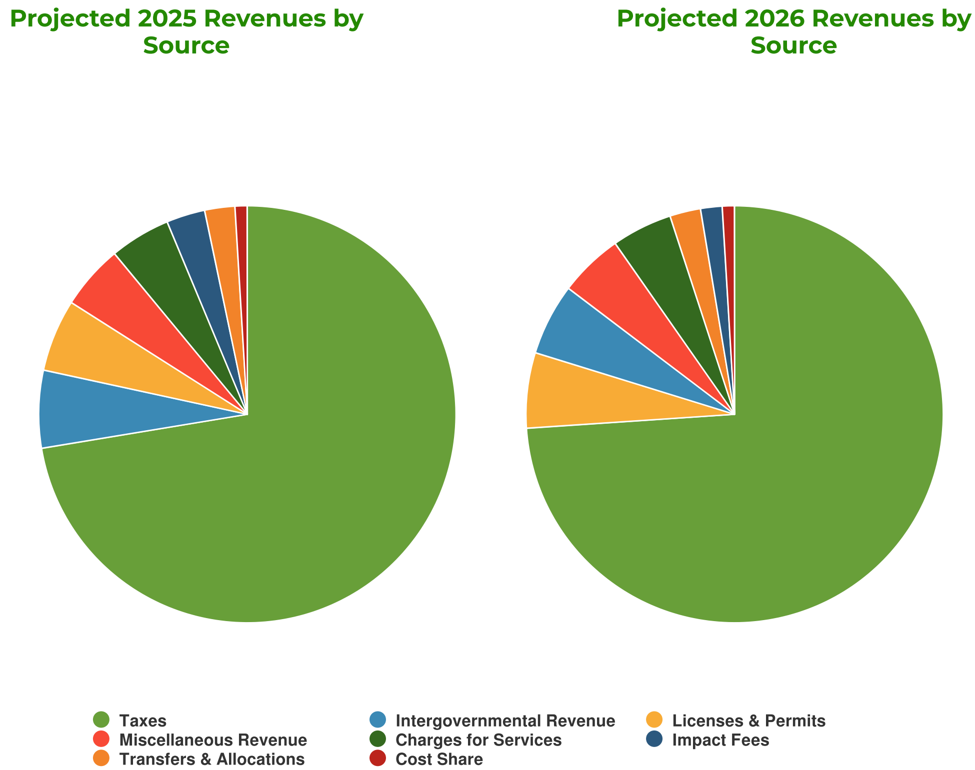


General Fund Comprehensive Summary & Forecast

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Beginning Fund Balance:	**$7,722,724**	**$7,391,041**	**$8,500,798**	**$7,057,949**	**$5,156,343**	**$4,343,428**	**$3,822,894**	**$3,052,067**
Revenues								
Taxes	$13,781,319	$16,290,000	$16,944,640	$17,774,872	$18,655,832	$19,594,910	$20,049,870	$21,025,273
Licenses & Permits	$784,413	$1,446,472	$1,312,000	$1,403,000	$1,432,820	$1,463,290	$1,494,426	$1,526,241
Intergovernmental Revenue	$1,439,038	$1,563,584	$1,408,456	$1,332,710	$1,328,384	$1,354,572	$1,381,283	$1,408,529
Cost Share	$120,871	$205,000	$219,450	$226,600	$231,650	$236,806	$242,069	$247,391
Charges for Services	$1,222,301	$986,123	$1,100,888	$1,126,688	$1,149,190	$1,172,142	$1,195,552	$1,219,431
Impact Fees	$183,789	$103,415	$702,700	$403,700	$411,774	$420,009	$428,410	$436,978
Miscellaneous Revenue	$1,195,084	$1,037,858	$1,169,150	$1,196,850	$1,203,235	$1,225,558	$1,239,327	$1,262,551
Prior Period Adjustment	$28,900	$0	$0	$0	$0	$0	$0	$0
Transfers & Allocations	$1,292,999	$1,500,142	$548,647	$572,543	$539,130	$549,912	$560,911	$572,129
Total Revenues:	**$20,048,713**	**$23,132,594**	**$23,405,931**	**$24,036,963**	**$24,952,015**	**$26,017,200**	**$26,591,848**	**$27,698,523**
Expenditures								
Salaries & Wages	$5,306,524	$5,870,243	$6,435,350	$6,741,850	$6,969,214	$7,188,517	$7,359,067	$7,515,470
Benefits	$1,694,323	$2,032,692	$2,182,530	$2,358,010	$2,457,595	$2,553,574	$2,643,648	$2,739,720
Supplies	$467,376	$541,091	$692,480	$722,500	$736,950	$751,689	$766,723	$782,057
Services	$12,567,078	$13,534,312	$14,012,920	$14,595,710	$13,935,261	$14,209,726	$14,695,325	$14,986,950
Capital Outlay	$6,843	$14,500	$10,000	$5,000	$5,100	$5,202	$5,306	$5,412
Fund Balance & Transfers	$338,253	$30,000	$1,515,500	$1,515,500	$1,660,810	$1,829,026	$1,892,607	$1,945,459
Total Expenditures:	**$20,380,397**	**$22,022,837**	**$24,848,780**	**$25,938,570**	**$25,764,930**	**$26,537,733**	**$27,362,676**	**$27,975,069**
Total Revenues Less Expenditures:	**-$331,683**	**$1,109,757**	**-$1,442,849**	**-$1,901,607**	**-$812,915**	**-$520,533**	**-$770,828**	**-$276,546**
Ending Fund Balance:	**$7,391,041**	**$8,500,798**	**$7,057,949**	**$5,156,342**	**$4,343,428**	**$3,822,895**	**$3,052,066**	**$2,775,521**

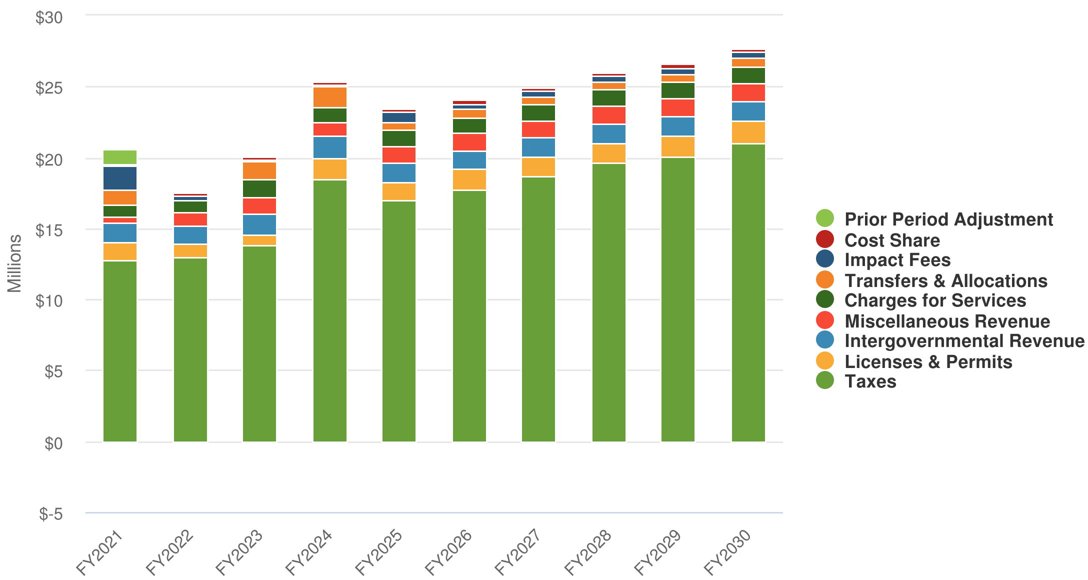
Revenues by Source

Historical trend analysis, economic updates and trending from the State, King County and local city financial records provide the basis of estimates for future years' revenue forecasts. Revenue and Expenditure budget performance monitoring and reporting is reviewed quarterly and is provided and internally reported monthly to department heads. These monthly financial management reports track fiscal performance on a monthly, quarterly and annual basis to identify seasonality trends, and to track and identify emerging opportunities and risks to the complete total financial performance plan of the City.   The current year (2024) and the previous three years (2021, 2022, and 2023) revenue and expenditures data is used as a basis for future forecast estimates. Anticipated regional, state, county, and local economic factors along with local new construction unit forecasts and activity levels are used to modify base trend information to refine future revenue and expenditure forecast estimates.



The major increase in the tax category from 2023 to 2024 is related to the passage of a property tax lid levy lift dedicated to public safety. Local voters approved this funding mechanism in 2023 for the 2024 property tax year for the purpose of sustaining funding primarily for King County contracted police service costs.

Budgeted and Historical 2025 Revenues by Source

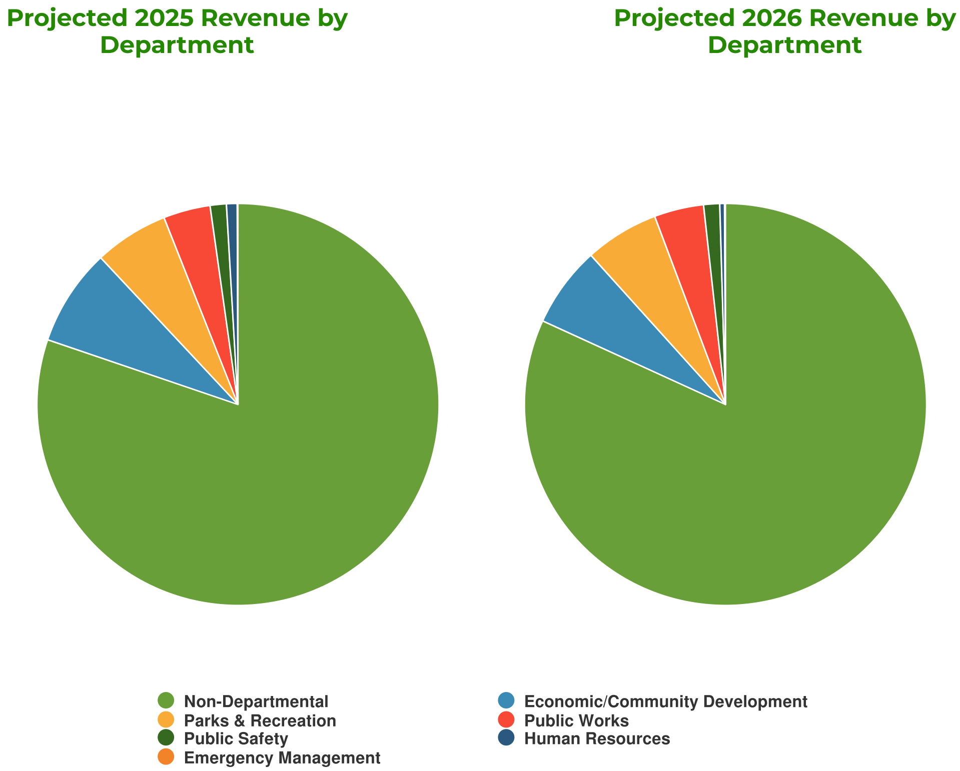


In addition to property taxes, the other major sources of revenue in the tax category are sales taxes and utility taxes. Economic trending information indicates decreased consumer spending and a slow or moderate growth outlook limiting both sales and utility tax projections for 2025-2026.

Note: Due to rounding, the revenues for Transfers & Allocations are overstated by $1 in the FY2026 Budgeted column when comparing to the approved budget ordinance. This accounts for the only difference between the

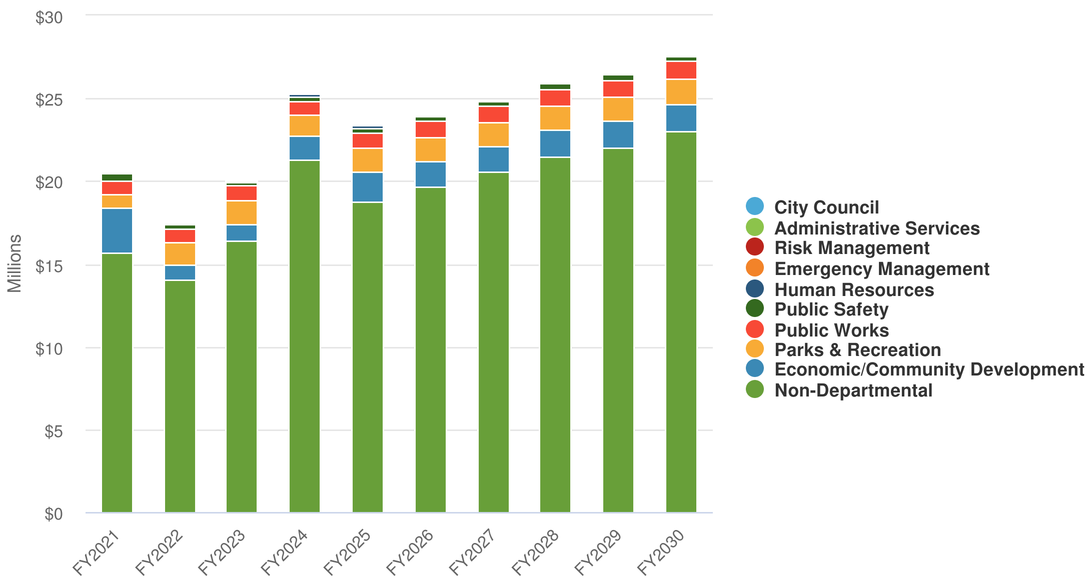
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Taxes	$13,781,319	$16,290,000	$16,944,640	$17,774,872
Licenses & Permits	$784,413	$1,446,472	$1,312,000	$1,403,000
Intergovernmental Revenue	$1,439,038	$1,563,584	$1,408,456	$1,332,710
Cost Share	$120,871	$205,000	$219,450	$226,600
Charges for Services	$1,222,301	$986,123	$1,100,888	$1,126,688
Impact Fees	$183,789	$103,415	$702,700	$403,700
Miscellaneous Revenue	$1,195,084	$1,037,858	$1,169,150	$1,196,850
Prior Period Adjustment	$28,900	$0	$0	$0
Transfers & Allocations	$1,292,999	$1,500,142	$548,647	$572,543
Total Revenue Source:	**$20,048,713**	**$23,132,594**	**$23,405,931**	**$24,036,963**

Revenue by Department



The Non-Departmental category of revenues is the largest portion of overall revenues for the General Fund. That grouping includes the local City of Maple Valley portion of King County collected property taxes, the local portion of Washington State sales taxes, and the City portion of utility taxes that the various utility service providers charge their customers.

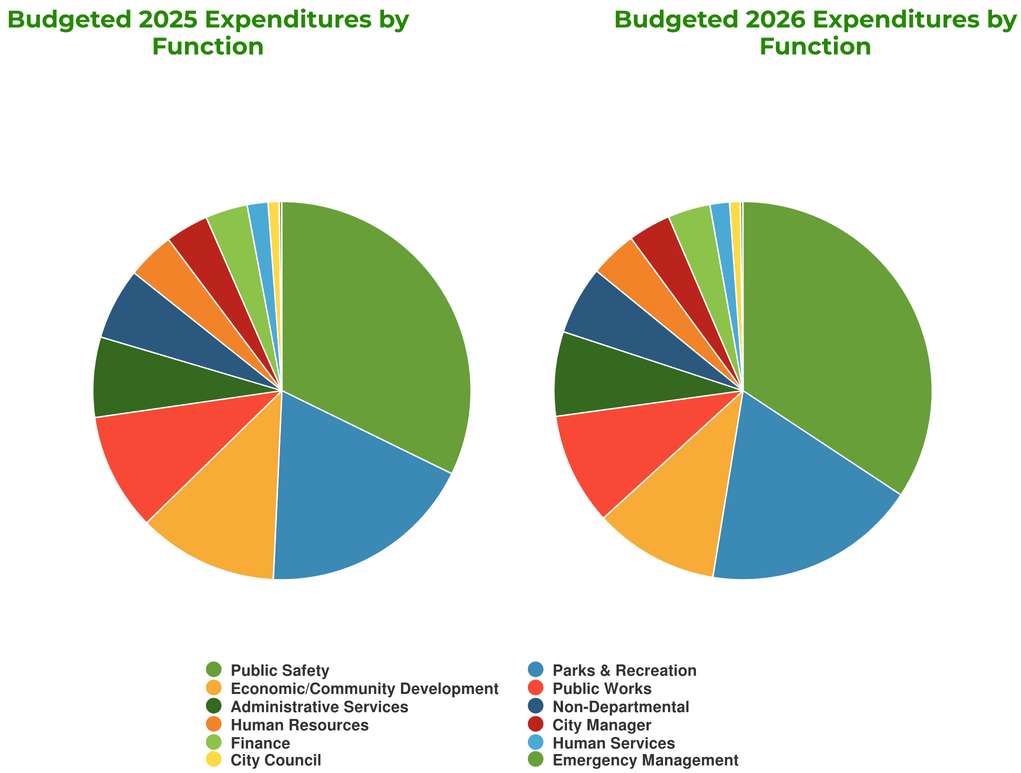
Budgeted and Historical 2025 Revenue by Department



Certain specific grants or costs of service fee revenue can partially or fully offset the cost of city department provided services. The spreadsheet below provides a table of anticipated revenues organized by the associated service or City department whose costs are recovered by these respective grants or fee revenue. The revenues listed under the "Non-Department" function represent general revenues that have fewer restrictions and could be used to fund multiple service areas, functions or departments of the general fund. In the 2023-2024 biennium, the City budgeted to use $2.7 million of the one-time federal American Recovery and Reinvestment Plan Act (ARPA) funds to sustain general government services. That federal funding is fully expended at the end of 2024, and no future ARPA funding is anticipated in 2025-2026 to sustain any general government services.

Expenditures by Function

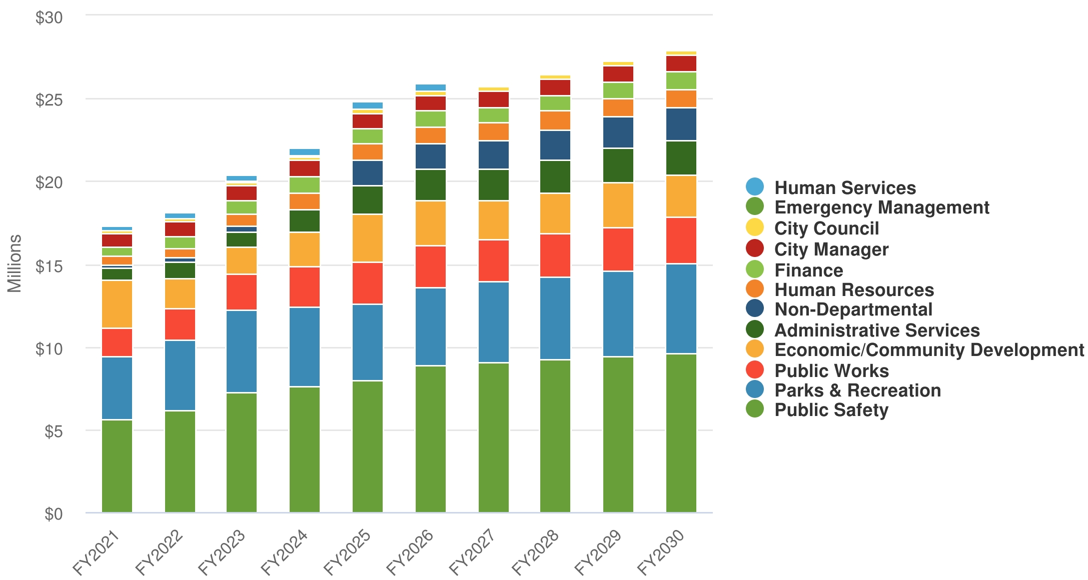
The major differences between 2025 and 2024 expenditure levels by department are depicted below.



Public safety costs will continue to increase at a pace greater than inflation through the 2026 budget period. The City contracts for police services with the King County Sheriff's Office, and the costs have increased significantly in the 2023 through 2026 timeframe. There are three primary cost drivers of these police service cost increases:

1) Police officer labor related cost increases from King County negotiated wage, benefit and overtime agreements
2) King County regional implementation of body-worn cameras and related records and licensing costs.
3) King County officer liability insurance premium costs increases.

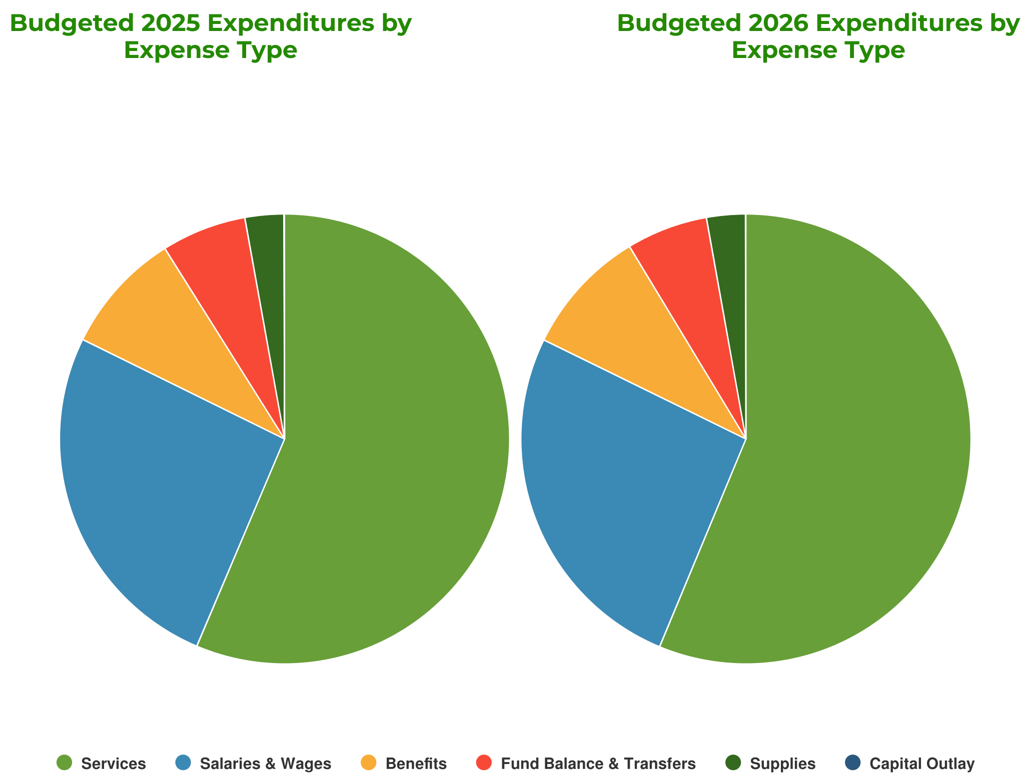
Budgeted and Historical Expenditures by Function

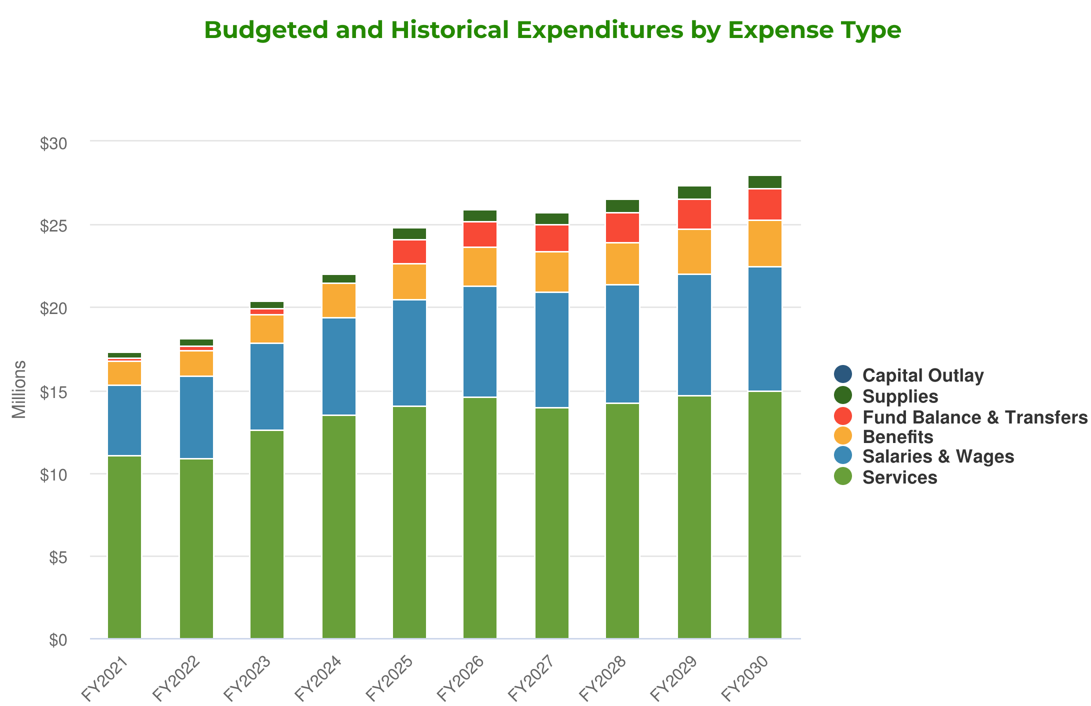


The expenditure increase in Administrative Services comparing 2025-2026 to 2023-2024 was related to an accounting adjustment to align the City Hall facility operating lease under the administrative services department that is overseeing management of the lease. This cost was accounted for in the central services internal service fund in 2023-2024. Other than police services, the other major departmental increase is in the Economic & Community Development department, where a new department Director is planned to be hired in 2025-2026 and $500,000 of restricted State revenues are planned to be contributed to South County affordable housing projects.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
City Council	$214,852	$234,682	$232,000	$238,000
City Manager	$895,177	$955,595	$915,500	$944,900
Human Resources	$736,565	$1,031,341	$1,004,900	$1,037,300
Administrative Services	$926,662	$1,289,321	$1,704,020	$1,873,420
Finance	$782,700	$960,176	$896,350	$941,650
Economic/Community Development	$1,638,168	$2,088,174	$2,969,400	$2,762,900
Public Safety	$7,287,209	$7,614,055	$8,011,880	$8,897,530
Emergency Management	$53,158	$66,925	$56,500	$57,500
Parks & Recreation	$4,981,585	$4,794,316	$4,593,930	$4,738,930
Public Works	$2,150,960	$2,489,007	$2,499,000	$2,491,140
Human Services	$375,109	$463,411	$443,800	$433,800
Non-Departmental	$338,253	$35,835	$1,521,500	$1,521,500
Total Expenditures:	**$20,380,397**	**$22,022,837**	**$24,848,780**	**$25,938,570**

Expenditures by Expense Type





Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$5,306,524	$5,870,243	$6,435,350	$6,741,850

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$1,694,323	$2,032,692	$2,182,530	$2,358,010
Supplies	$467,376	$541,091	$692,480	$722,500
Services	$12,567,078	$13,534,312	$14,012,920	$14,595,710
Capital Outlay	$6,843	$14,500	$10,000	$5,000
Fund Balance & Transfers	$338,253	$30,000	$1,515,500	$1,515,500
Total Expense Objects:	**$20,380,397**	**$22,022,837**	**$24,848,780**	**$25,938,570**

Fund Balance

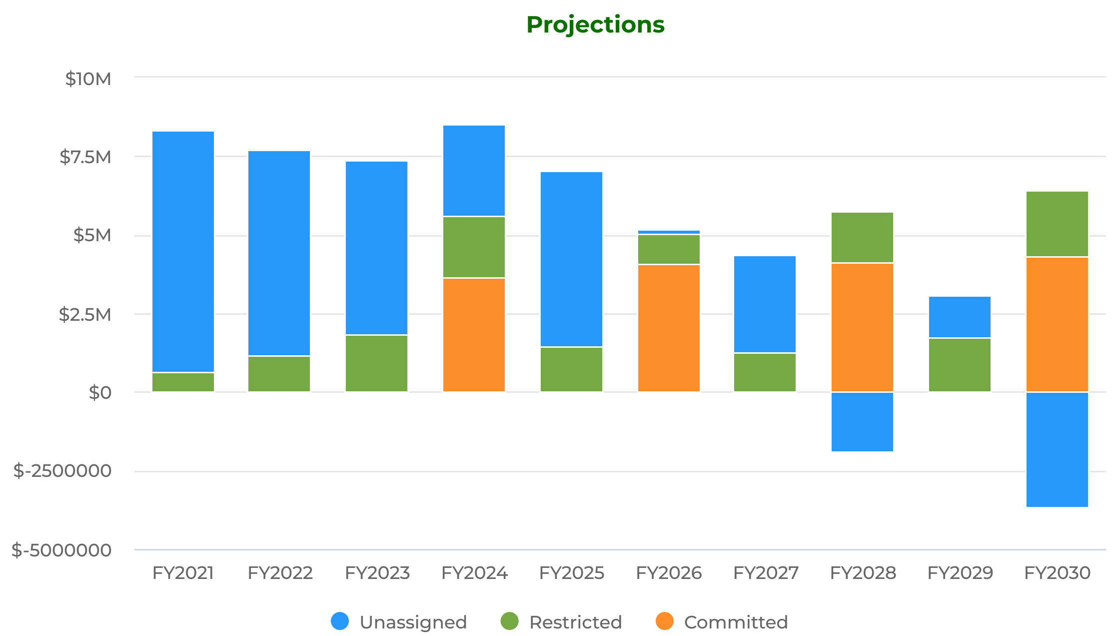
The City's General Fund Balance remains positive for both past bienniums and the current biennium.

Restricted:
The restricted fund balance depicts the revenues received that are restricted for specific use. These revenues include the Affordable Housing Sales Tax (HB1406), Housing & Related Service Sales Tax (HB1590), and Opioid Lawsuit Settlement monies. The portion of the restricted ending fund balance in 2026 is budgeted at $936,640.

Committed:
The committed portion of the fund balance equates to 16.67% of operating expenditures consistent with the general operating reserve policy. The 2026 budgeted ending fund balance total amount of $5,156,343 remains above that 16.67% threshold amount of $4,071,326 at the end of the 2025-2026 biennium. Committed portions of the fund balance are shown at the end (or second year) of each biennium.

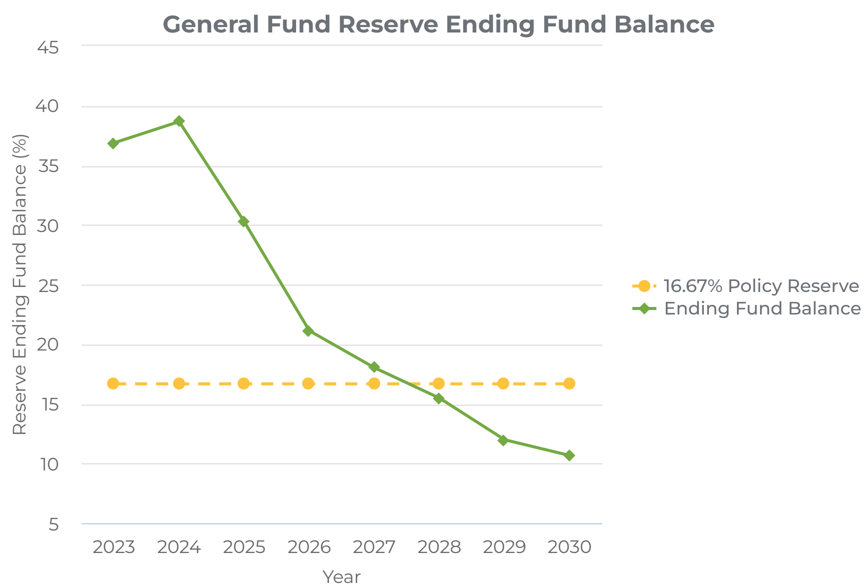
Unassigned:
The unassigned portion of the fund balance budgeted at the end of the 2025-2026 biennium is $148,377. This amount represents a small portion of fund balance that is set aside for future budget variances or unforeseen circumstances that may occur in the future 2025-2026 budget biennium period. The $148,377 amount is 0.6% of the general funds 2026 budgeted expenditures.

Future:
The City's general fund operating forecast projects two bienniums beyond (2027-2028 and 2029-2030) the upcoming 2025-2026 budgeted biennium period. This allows the City to forecast longer-term impacts of immediate budget decisions and aides in the evaluation and prioritization of long-term financially sustainable budget strategies. As the graphic shows, the policy position of a 16.67% reserve at the end of the 2027-2028 and 2029-2030 bienniums will need to be revisited to balance those future budget bienniums. The forecast amount of fund balance needed to remain positive in future years is shown as $1.9 Million in 2028 and $3.6 million in 2030. This implies a range of variance in revenue and expenditure assumptions and projections over the next six years. Since at the end of 2026 the 16.67% committed reserve equates to $4,071,326, if all other revenue and expenditures hold true, the budgeted 2028 committed reserve will need to be reduced by $1.9 Million to remain positive through 2028. If budget strategies are not updated by 2028, the projection shows the imbalance in fiscal policy would grow to $3.6 million. This alerts the community that future adjustments to services, increased revenues and other budget strategies are needed to continue to balance the budget with community service expectations for each and every biennium beyond the 2025-2026 balanced budget period.



Financial Summary	FY2023	FY2024	FY2025	FY2026
Fund Balance	—	—	—	—
Unassigned	$5,555,478	$2,878,264	$5,594,531	$148,377
Committed	$0	$3,666,206	$0	$4,071,326
Restricted	$1,835,563	$1,956,328	$1,463,418	$936,640
Total Fund Balance:	**$7,391,041**	**$8,500,798**	**$7,057,949**	**$5,156,343**

General Fund Reserve Ending Fund Balance



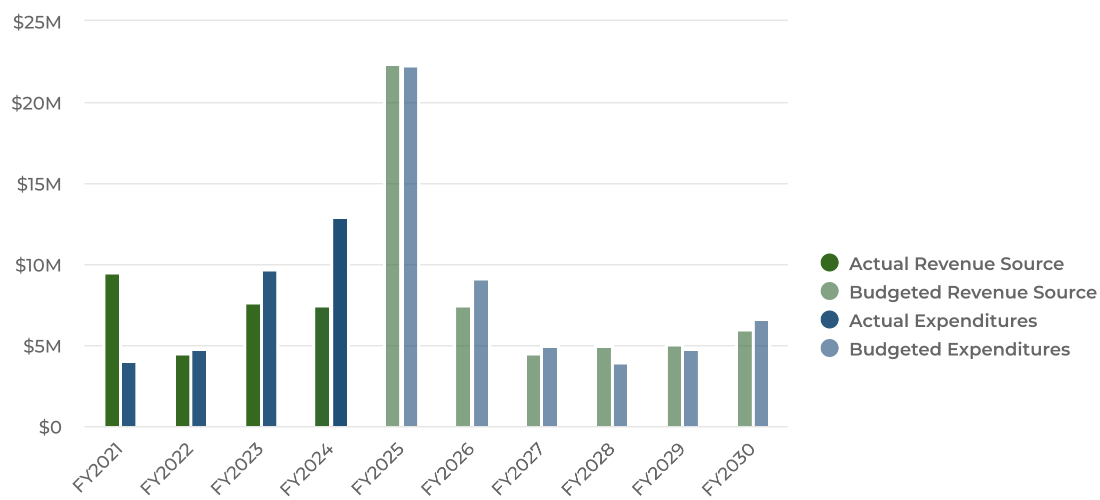
Special Revenue Funds

Special revenue funds account for revenues and expenditures that are restricted by state law for a specific use. The City of Maple Valley has eight different special revenue funds.

Summary

City of Maple Valley is projecting $22.37M of revenue in FY2025, which represents a 198.2% increase over the prior year and $7.45M of revenue in FY2026, which represents a 66.7% decrease over the prior year.

Budgeted expenditures are projected to increase by 72.2% or $9.37M to $22.36M in FY2025 and 59.2% or $13.23M in FY2026.



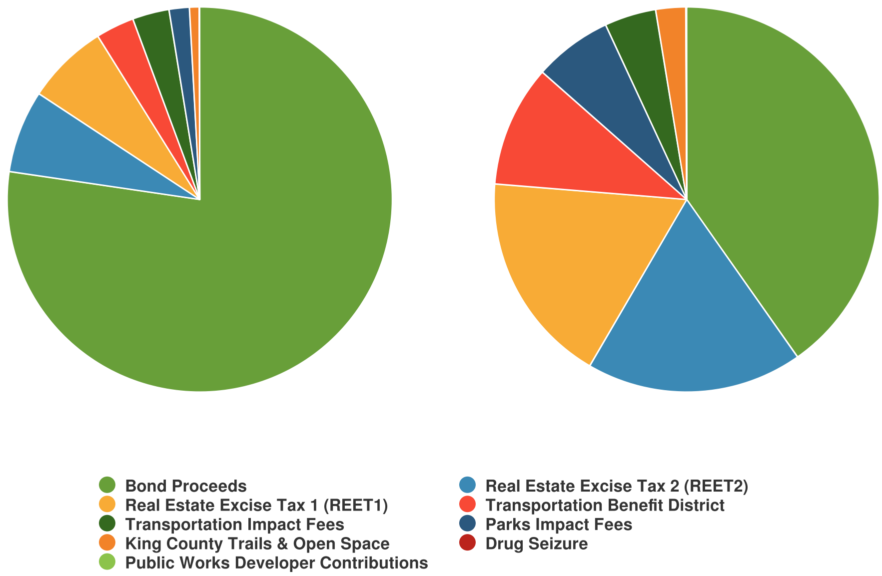
Special Revenue Funds Comprehensive Summary & Forecast

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Beginning Fund Balance:	**$15,128,614**	**$13,056,753**	**$7,577,647**	**$7,590,717**	**$5,917,416**	**$5,484,410**	**$6,558,466**	**$6,806,423**
Revenues								
Taxes	$1,931,124	$1,672,031	$3,556,305	$3,190,884	$3,206,701	$3,222,835	$3,239,292	$3,856,078
Total Taxes:	**$1,931,124**	**$1,672,031**	**$3,556,305**	**$3,190,884**	**$3,206,701**	**$3,222,835**	**$3,239,292**	**$3,856,078**
Intergovernmental Revenue	$2,947,400	$0	$0	$0	$0	$0	$0	$0
Total Intergovernmental Revenue:	**$2,947,400**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Charges for Services	$350,958	$711,275	$961,000	$700,000	$795,000	$1,220,000	$1,220,000	$1,566,000
Total Charges for Services:	**$350,958**	**$711,275**	**$961,000**	**$700,000**	**$795,000**	**$1,220,000**	**$1,220,000**	**$1,566,000**
Miscellaneous Revenue	$719,130	$530,267	$555,497	$562,841	$571,354	$582,782	$594,437	$606,327
Total Miscellaneous Revenue:	**$719,130**	**$530,267**	**$555,497**	**$562,841**	**$571,354**	**$582,782**	**$594,437**	**$606,327**
Other Financing								
Long-Term Debt Processes	$1,710,000	$4,590,000	$17,300,000	$3,000,000	$0	$0	$0	$0
Total Other Financing:	**$1,710,000**	**$4,590,000**	**$17,300,000**	**$3,000,000**	**$0**	**$0**	**$0**	**$0**
Total Revenues:	**$7,658,612**	**$7,503,573**	**$22,372,802**	**$7,453,724**	**$4,573,055**	**$5,025,617**	**$5,053,729**	**$6,028,404**
Expenditures								
Supplies	$10,767	$5,600	$6,000	$7,000	$0	$0	$0	$0
Services	$6,353	$33,380	$23,000	$24,250	$0	$0	$0	$0
Capital Outlay	$988,618	$0	$0	$0	$0	$0	$0	$0
Fund Balance & Transfers	$8,724,735	$12,946,699	$22,330,731	$9,095,776	$5,006,061	$3,951,561	$4,805,773	$6,629,012
Total Expenditures:	**$9,730,473**	**$12,985,679**	**$22,359,731**	**$9,127,026**	**$5,006,061**	**$3,951,561**	**$4,805,773**	**$6,629,012**
Total Revenues Less Expenditures:	**-$2,071,861**	**-$5,482,106**	**$13,071**	**-$1,673,301**	**-$433,006**	**$1,074,056**	**$247,957**	**-$600,607**
Ending Fund Balance:	**$13,056,753**	**$7,574,647**	**$7,590,718**	**$5,917,416**	**$5,484,410**	**$6,558,466**	**$6,806,423**	**$6,205,816**

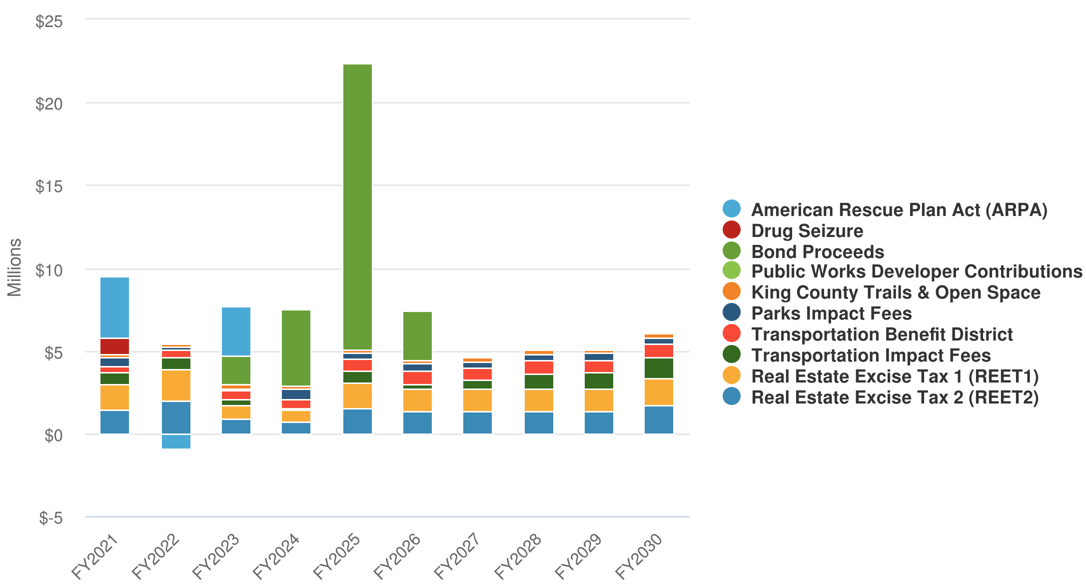
Revenue by Fund

2025 Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



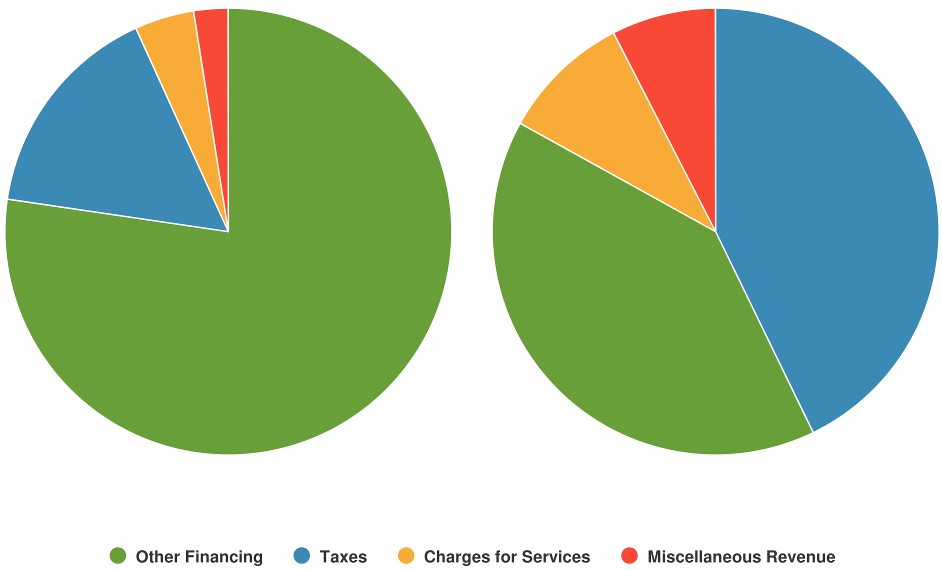
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Transportation Impact Fees	$375,700	$132,585	$692,936	$322,575
Transportation Benefit District	$498,630	$494,320	$720,704	$761,659
American Rescue Plan Act (ARPA)	$2,947,400	$0	$0	$0
Real Estate Excise Tax 1 (REET1)	$835,847	$690,515	$1,535,276	$1,333,901

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Real Estate Excise Tax 2 (REET2)	$859,274	$709,233	$1,554,367	$1,353,375
Public Works Developer Contributions	$9,544	$10,007	$2,552	$2,603
Parks Impact Fees	$162,380	$686,830	$378,367	$489,934
King County Trails & Open Space	$232,795	$179,728	$183,322	$186,989
Drug Seizure	$27,042	$10,355	$5,278	$2,689
Bond Proceeds	$1,710,000	$4,590,000	$17,300,000	$3,000,000
Total:	**$7,658,612**	**$7,503,573**	**$22,372,802**	**$7,453,724**

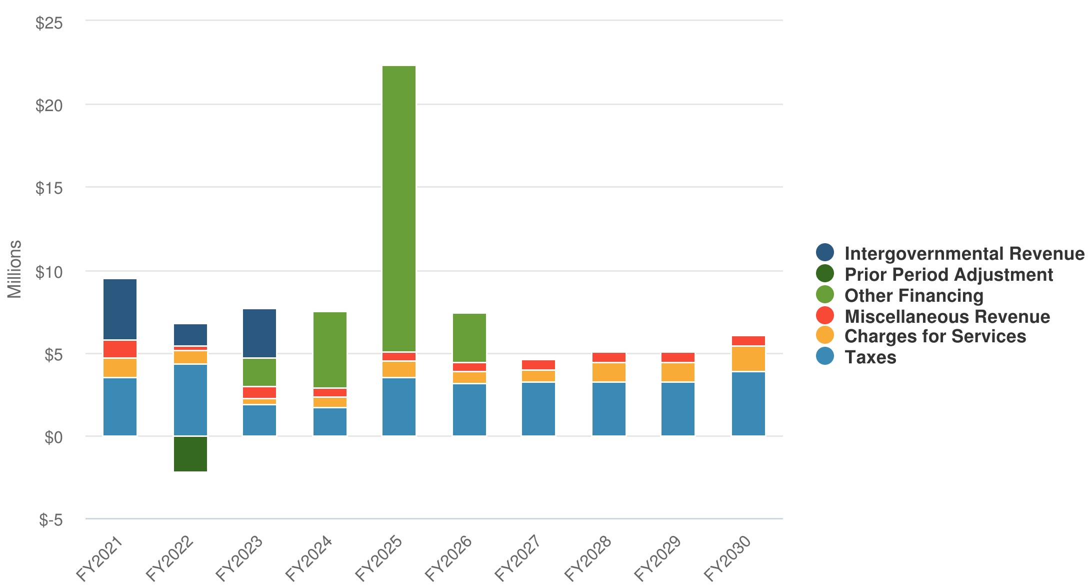
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



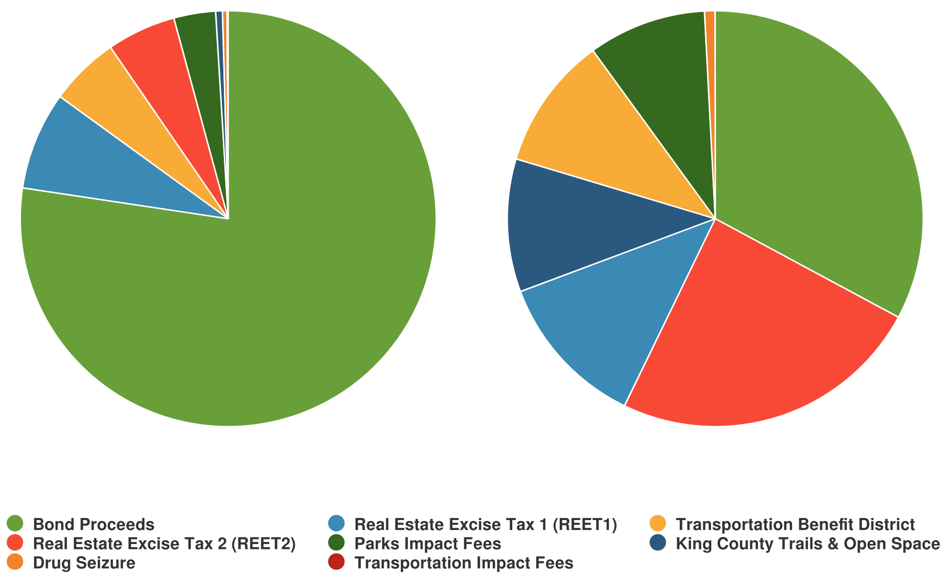
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Taxes				
Vehicle Excise Tax Fees	-$1,010	-$30,532	$0	$0

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Vehicle Excise Tax Fees I-976	$439,420	$446,802	$613,529	$653,412
REET 1 - First Quarter Percent	$653,534	$561,814	$1,404,000	$1,200,000
REET 2 - Second Quarter Percent	$653,534	$561,814	$1,404,000	$1,200,000
King County Park Tax	$185,645	$132,133	$134,776	$137,472
Total Taxes:	**$1,931,124**	**$1,672,031**	**$3,556,305**	**$3,190,884**
Intergovernmental Revenue				
Federal American Rescue Plan Act (ARPA) Funds	$2,947,400	$0	$0	$0
Total Intergovernmental Revenue:	**$2,947,400**	**$0**	**$0**	**$0**
Charges for Services				
Transportation Impact Fees	$279,354	$101,275	$661,000	$290,000
Park Impact Fees	$71,604	$610,000	$300,000	$410,000
Total Charges for Services:	**$350,958**	**$711,275**	**$961,000**	**$700,000**
Miscellaneous Revenue				
Investment Interest	$96,346	$31,310	$31,936	$32,575
Investment Interest	$60,219	$78,050	$107,175	$108,247
Investment Interest	$182,313	$128,702	$131,276	$133,901
Investment Interest	$205,740	$147,419	$150,367	$153,375
Investment Interest	$9,544	$10,007	$2,552	$2,603
Investment Interest	$90,776	$76,830	$78,367	$79,934
Investment Interest	$47,149	$47,594	$48,546	$49,517
Investment Interest	$24,002	$10,355	$5,178	$2,589
Confiscated & Forfeited Property	$3,040	$0	$100	$100
Total Miscellaneous Revenue:	**$719,130**	**$530,267**	**$555,497**	**$562,841**
Other Financing				
Long-Term Debt Processes				
Bond Proceeds- D09-2023 T28bp3 Construction Loan	$1,710,000	$90,000	$0	$0
Bond Proceeds- D10-2023 G06 LWGC Bond	$0	$0	$15,000,000	$3,000,000
Bond Proceeds- D11- 2024 T45 PW Board Loan	$0	$4,300,000	$0	$0
DoC Loan - S18	$0	$200,000	$2,300,000	$0
Total Long-Term Debt Processes:	**$1,710,000**	**$4,590,000**	**$17,300,000**	**$3,000,000**
Total Other Financing:	**$1,710,000**	**$4,590,000**	**$17,300,000**	**$3,000,000**
Total Revenue Source:	**$7,658,612**	**$7,503,573**	**$22,372,802**	**$7,453,724**

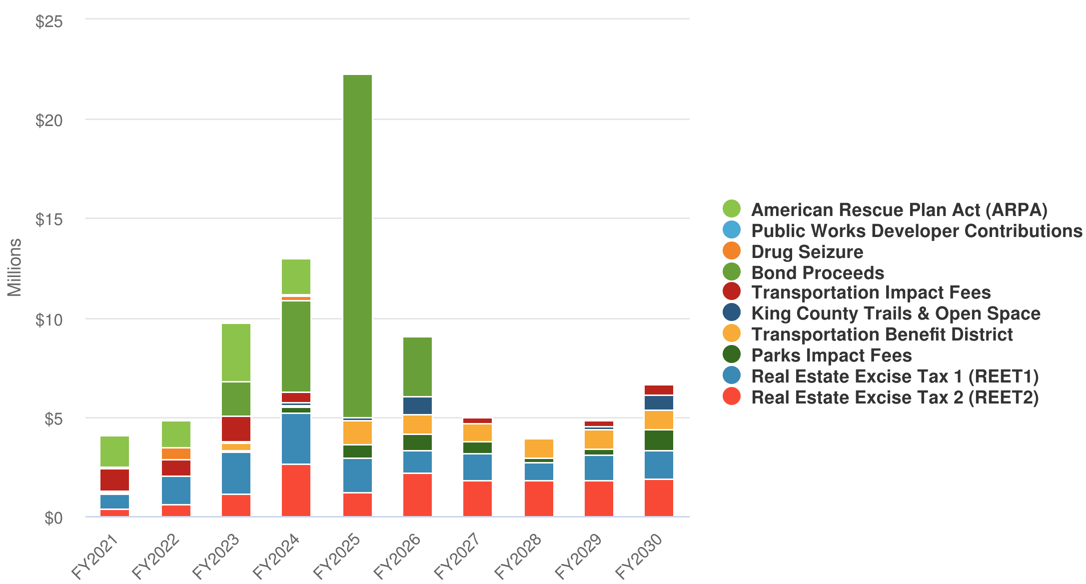
Expenditures by Fund

2025 Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



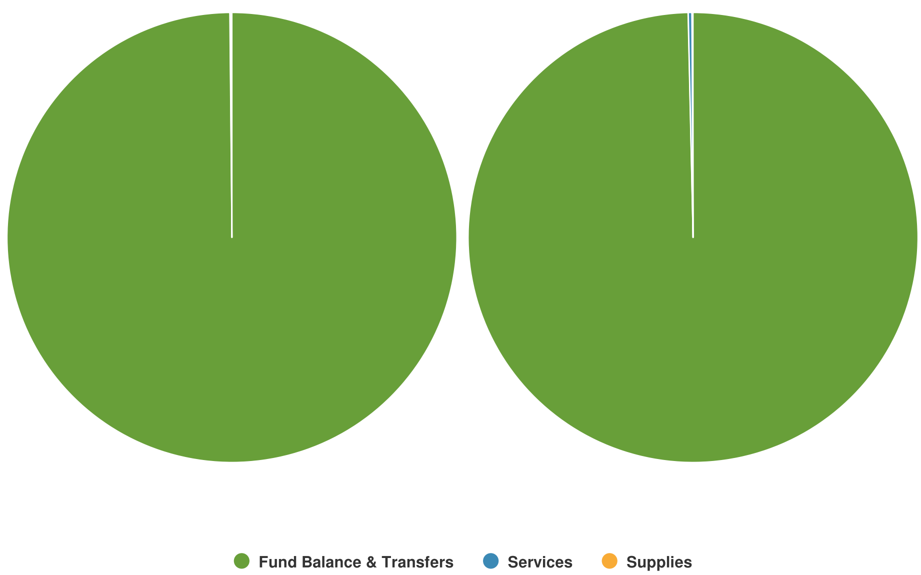
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Transportation Impact Fees	$1,316,398	$515,032	$20,030	$0
Transportation Benefit District	$435,920	$54,350	$1,211,277	$944,189
American Rescue Plan Act (ARPA)	$2,947,400	$1,822,630	$0	$0
Real Estate Excise Tax 1 (REET1)	$2,127,004	$2,543,773	$1,706,579	$1,106,038

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Real Estate Excise Tax 2 (REET2)	$1,153,545	$2,680,511	$1,201,632	$2,219,833
Public Works Developer Contributions	$0	$73,820	$0	$0
Parks Impact Fees	$8,000	$286,600	$724,983	$836,908
King County Trails & Open Space	$15,088	$179,983	$116,230	$944,822
Drug Seizure	$17,119	$238,980	$79,000	$75,236
Bond Proceeds	$1,710,000	$4,590,000	$17,300,000	$3,000,000
Total:	**$9,730,473**	**$12,985,679**	**$22,359,731**	**$9,127,026**

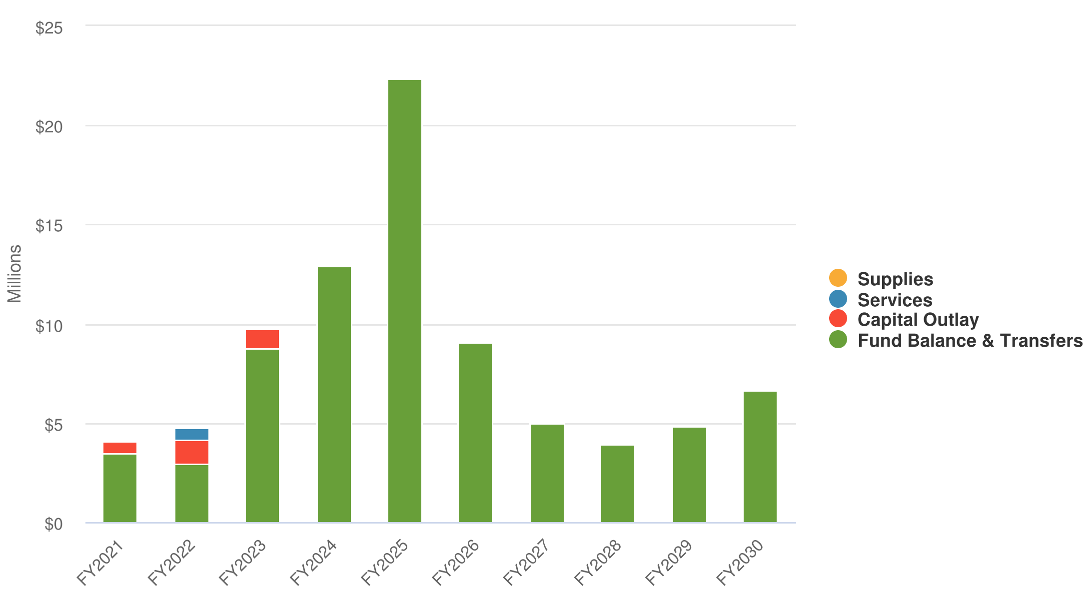
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Supplies	$10,767	$5,600	$6,000	$7,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Services	$6,353	$33,380	$23,000	$24,250
Capital Outlay	$988,618	$0	$0	$0
Fund Balance & Transfers	$8,724,735	$12,946,699	$22,330,731	$9,095,776
Total Expense Objects:	**$9,730,473**	**$12,985,679**	**$22,359,731**	**$9,127,026**

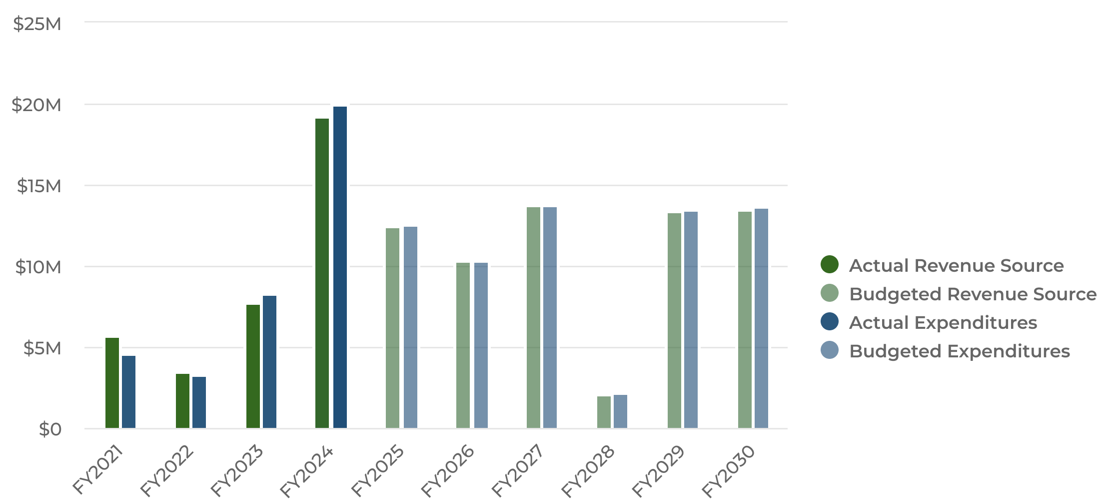
Capital Project Funds

Capital project funds are used to acquire, build, or develop facilities with a useful life of more than one year and a cost of more than $5,000. Examples include road construction, sports fields, and buildings. Surface Water and Lake Wilderness Golf Course capital projects are budgeted in the Surface Water Management Capital Project Fund and the Lake Wilderness Golf Course Capital Project Fund respectively. Vehicle and equipment purchases are budgeted in the Vehicle and Equipment Rental Fund. Technology equipment purchases are budgeted in the Information Technology Fund.

Summary

City of Maple Valley is projecting $12.52M of revenue in FY2025, which represents a 35.0% decrease over the prior year and $10.35M of revenue in FY2026, which represents a 17.3% decrease over the prior year.

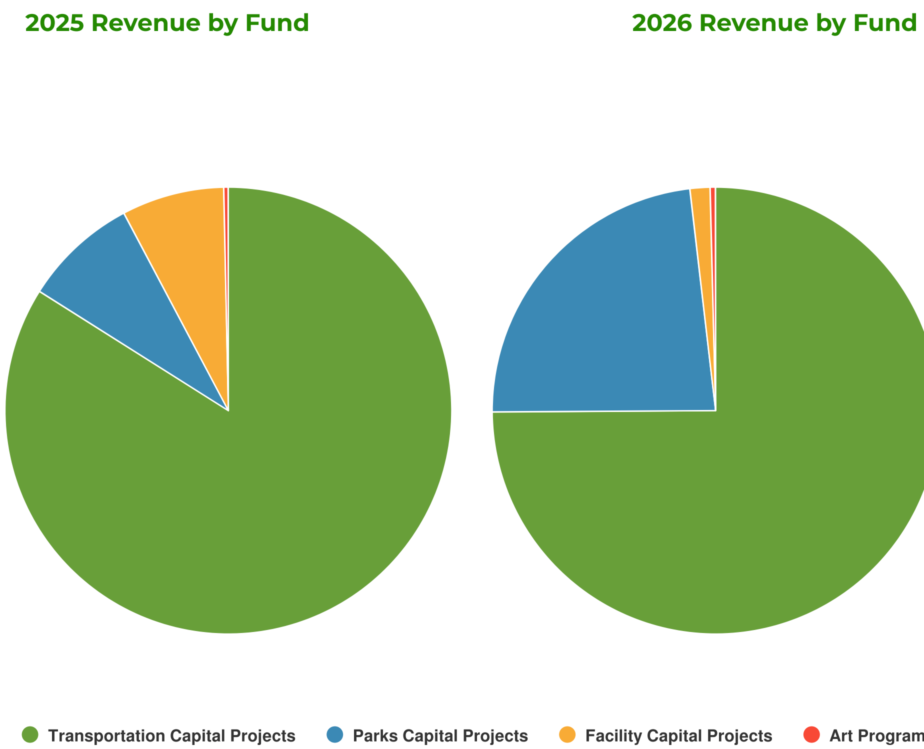
Budgeted expenditures are projected to decrease by 37.0% or $7.41M to $12.63M in FY2025 and 17.7% or $2.23M in FY2026.

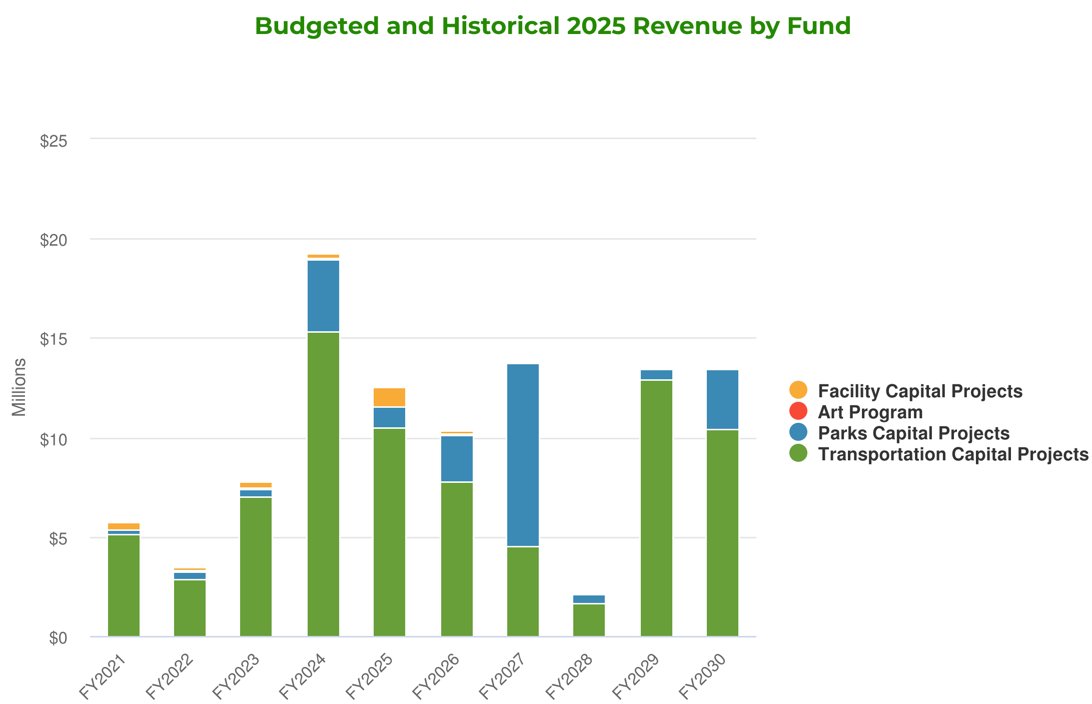


Capital Project Funds Comprehensive Summary & Forecast

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Beginning Fund Balance:	**$1,088,897**	**$1,619,390**	**$838,660**	**$724,911**	**$673,410**	**$620,880**	**$567,299**	**$512,647**
Revenues								
Intergovernmental Revenue	$1,298,158	$9,139,404	$8,772,000	$6,920,000	$11,412,000	$860,000	$10,338,000	$8,898,995
Miscellaneous Revenue	$273,472	$0	$0	$0	$0	$0	$0	$0
Prior Period Adjustment	$26,898	$0	$0	$0	$0	$0	$0	$0
Other Financing	$1,710,000	$4,390,000	$0	$0	$0	$0	$0	$0
Transfers & Allocations	$4,499,262	$5,712,907	$3,743,580	$3,425,683	$2,359,124	$1,280,388	$3,131,464	$4,597,403
Total Revenues:	**$7,807,789**	**$19,242,311**	**$12,515,580**	**$10,345,683**	**$13,771,124**	**$2,140,388**	**$13,469,464**	**$13,496,398**
Expenditures								
Salaries & Wages	$224,295	$318,906	$654,300	$679,800	$701,500	$719,600	$736,900	$751,700
Benefits	$69,010	$109,674	$196,900	$209,600	$218,400	$226,100	$234,000	$252,000
Services	$672,157	$177,632	$200,000	$50,000	$0	$0	$0	$0
Capital Outlay	$7,382,459	$19,428,829	$11,500,430	$9,380,083	$12,824,500	$1,167,430	$12,470,760	$12,627,900
Fund Balance & Transfers	$0	$0	$77,700	$77,700	$79,254	$80,839	$82,456	$84,105
Total Expenditures:	**$8,347,921**	**$20,035,041**	**$12,629,330**	**$10,397,183**	**$13,823,654**	**$2,193,969**	**$13,524,116**	**$13,715,705**
Total Revenues Less Expenditures:	**-$540,132**	**-$792,730**	**-$113,750**	**-$51,500**	**-$52,530**	**-$53,581**	**-$54,652**	**-$219,307**
Ending Fund Balance:	**$548,765**	**$826,660**	**$724,910**	**$673,411**	**$620,880**	**$567,299**	**$512,647**	**$293,340**

Revenue by Fund





Prior to 2025, Risk Management was previously housed in the General Fund.

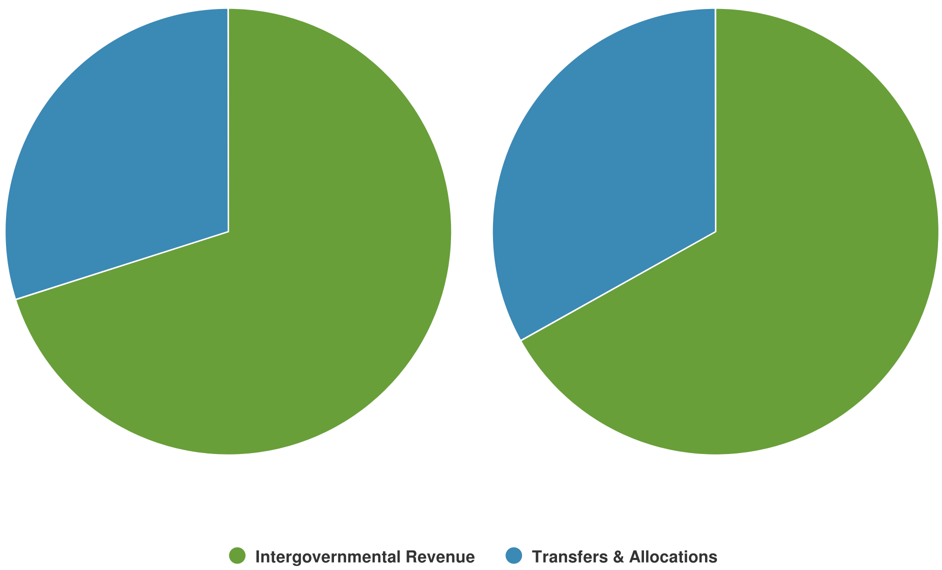
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Transportation Capital Projects	$7,027,623	$15,356,617	$10,509,200	$7,750,000
Parks Capital Projects	$380,163	$3,635,434	$1,036,680	$2,406,263
Facility Capital Projects	$330,544	$200,000	$930,000	$150,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Art Program	$69,460	$50,260	$39,700	$39,420
Total:	**$7,807,789**	**$19,242,311**	**$12,515,580**	**$10,345,683**

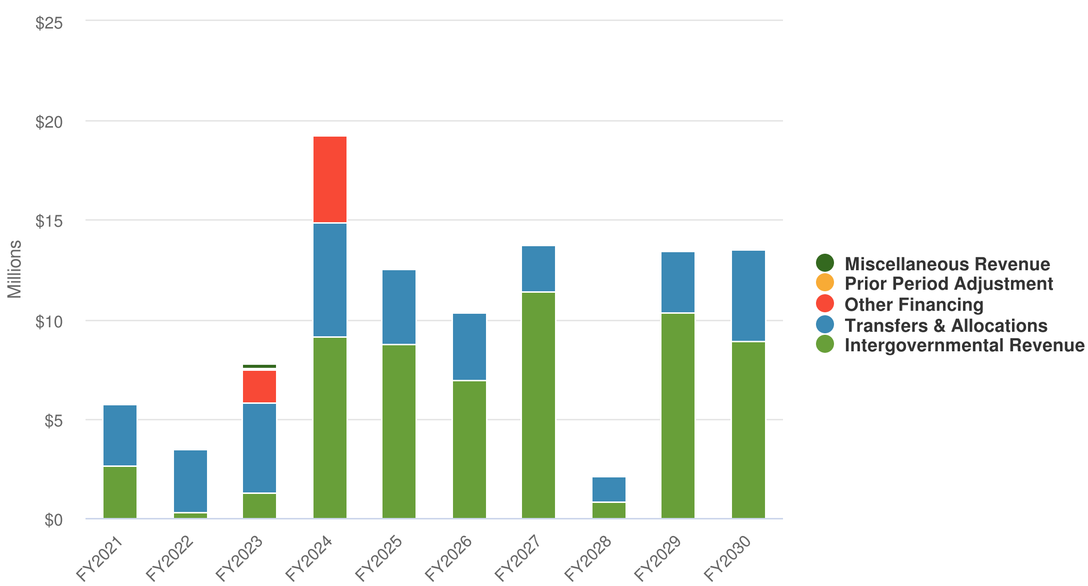
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



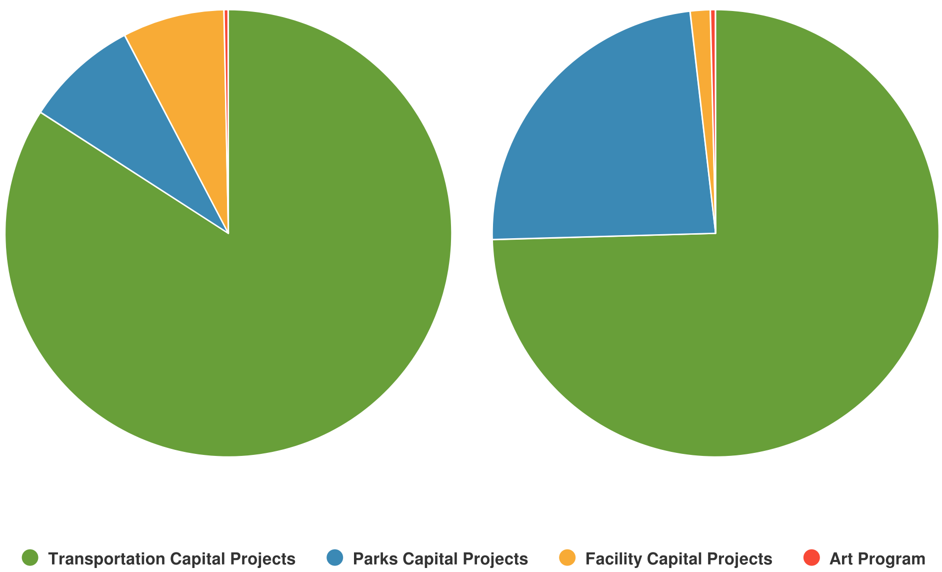
Budgeted and Historical 2025 Revenues by Source



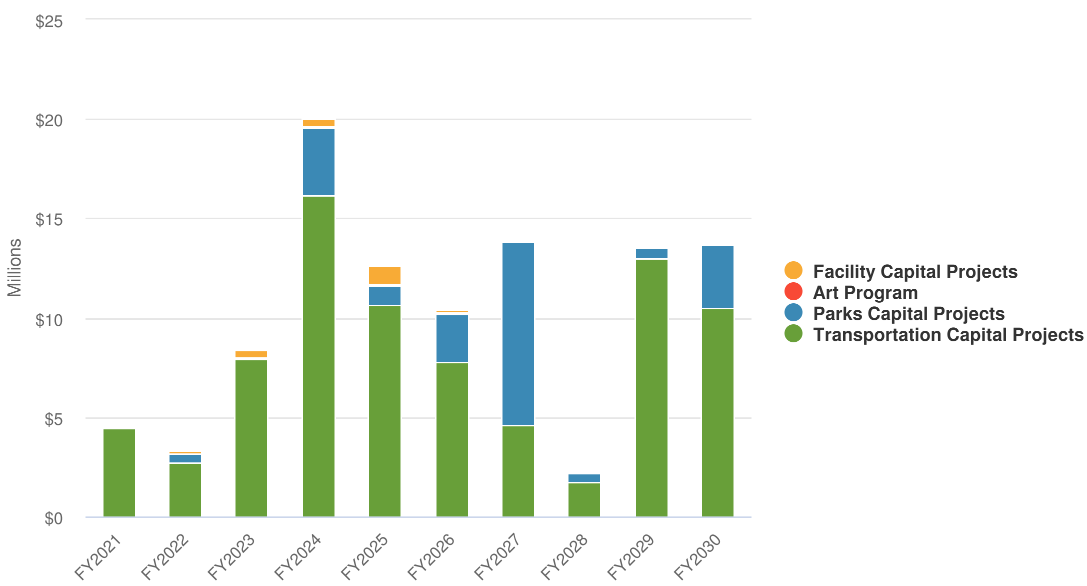
Expenditures by Fund

2025 Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



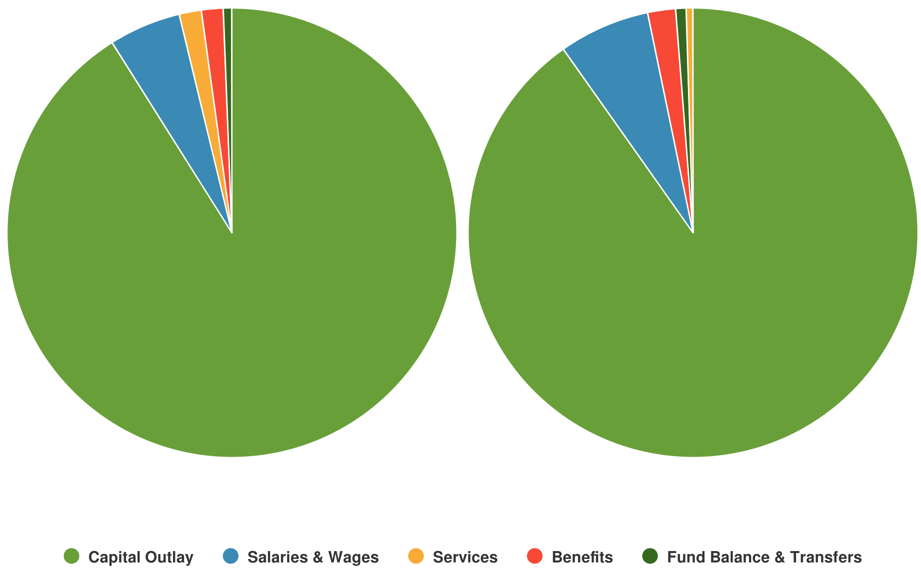
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Transportation Capital Projects	$7,931,143	$16,143,264	$10,622,950	$7,751,500
Parks Capital Projects	$88,037	$3,441,517	$1,036,680	$2,456,263
Facility Capital Projects	$328,741	$400,000	$930,000	$150,000
Art Program	$0	$50,260	$39,700	$39,420

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total:	**$8,347,921**	**$20,035,041**	**$12,629,330**	**$10,397,183**

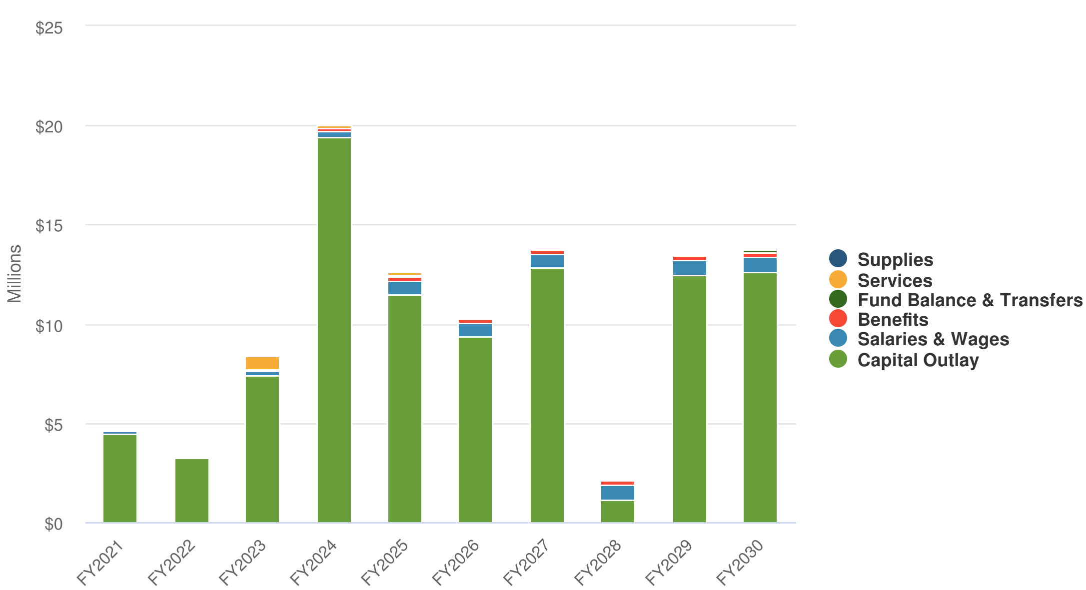
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$224,295	$318,906	$654,300	$679,800

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$69,010	$109,674	$196,900	$209,600
Services	$672,157	$177,632	$200,000	$50,000
Capital Outlay	$7,382,459	$19,428,829	$11,500,430	$9,380,083
Fund Balance & Transfers	$0	$0	$77,700	$77,700
Total Expense Objects:	**$8,347,921**	**$20,035,041**	**$12,629,330**	**$10,397,183**

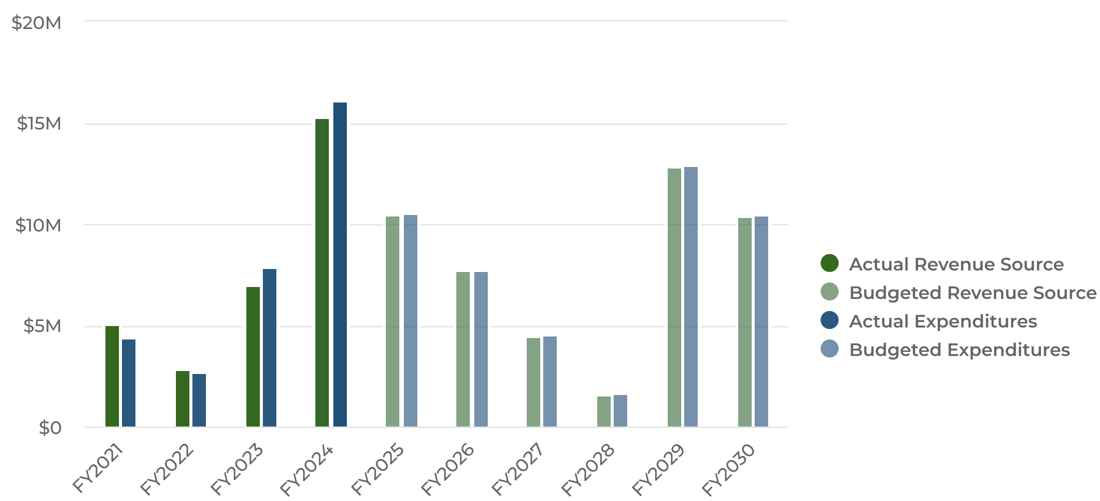
Transportation Capital Projects

The Transportation Capital Project Fund records the expenditures related to major infrastructure projects in the CIty and includes roads, sidewalks, curbs, gutters, pedestrian facilities, etc. Primary sources of revenue for this fund are Federal, State, Local Grants, and transfers from Special Revenue Funds: Transportation Impact Fees (113), Transportation Benefit District (114), and Real Estate Excise Tax 1 (151). These revenues are used to pay for major expenditures related to the construction and/or improvements of streets and related infrastructure.

Summary

City of Maple Valley is projecting $10.51M of revenue in FY2025, which represents a 31.6% decrease over the prior year and $7.75M of revenue in FY2026, which represents a 26.3% decrease over the prior year.

Budgeted expenditures are projected to decrease by 34.2% or $5.52M to $10.62M in FY2025 and 27.0% or $2.87M in FY2026.



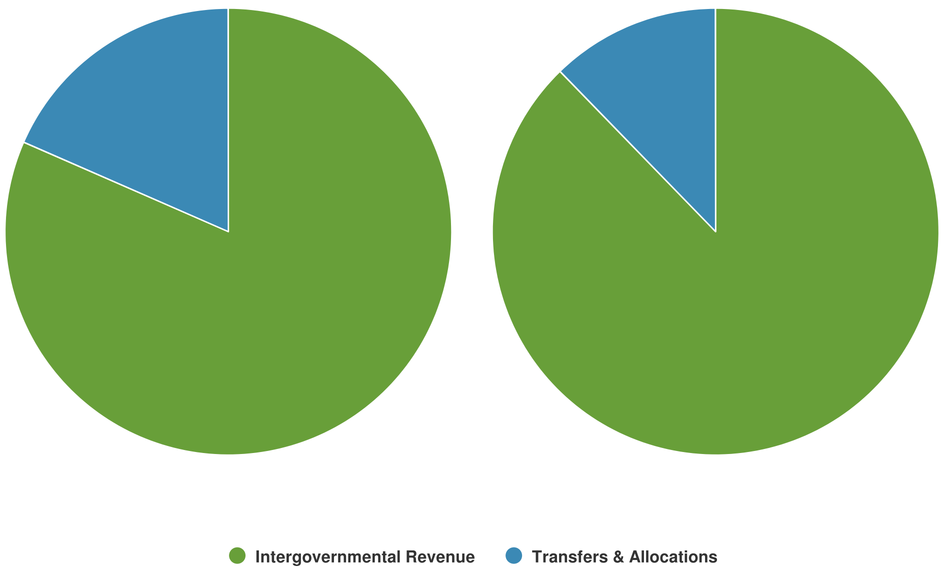
Transportation Capital Projects Comprehensive Summary

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$1,017,138**	**$1,352,663**	**$566,016**	**$452,266**
Revenues				
Intergovernmental Revenue	$958,830	$7,778,624	$8,572,000	$6,800,000
Miscellaneous Revenue	$273,472	$0	$0	$0
Other Financing	$1,710,000	$4,390,000	$0	$0
Transfers & Allocations	$4,085,321	$3,187,993	$1,937,200	$950,000
Total Revenues:	**$7,027,623**	**$15,356,617**	**$10,509,200**	**$7,750,000**
Expenditures				
Salaries & Wages	$202,785	$210,000	$428,500	$446,800
Benefits	$62,855	$63,000	$134,700	$144,100
Services	$671,949	$72,632	$0	$0
Capital Outlay	$6,993,554	$15,797,632	$10,008,250	$7,109,100
Fund Balance & Transfers	$0	$0	$51,500	$51,500
Total Expenditures:	**$7,931,143**	**$16,143,264**	**$10,622,950**	**$7,751,500**
Total Revenues Less Expenditures:	**-$903,520**	**-$786,647**	**-$113,750**	**-$1,500**
Ending Fund Balance:	**$113,618**	**$566,016**	**$452,266**	**$450,766**

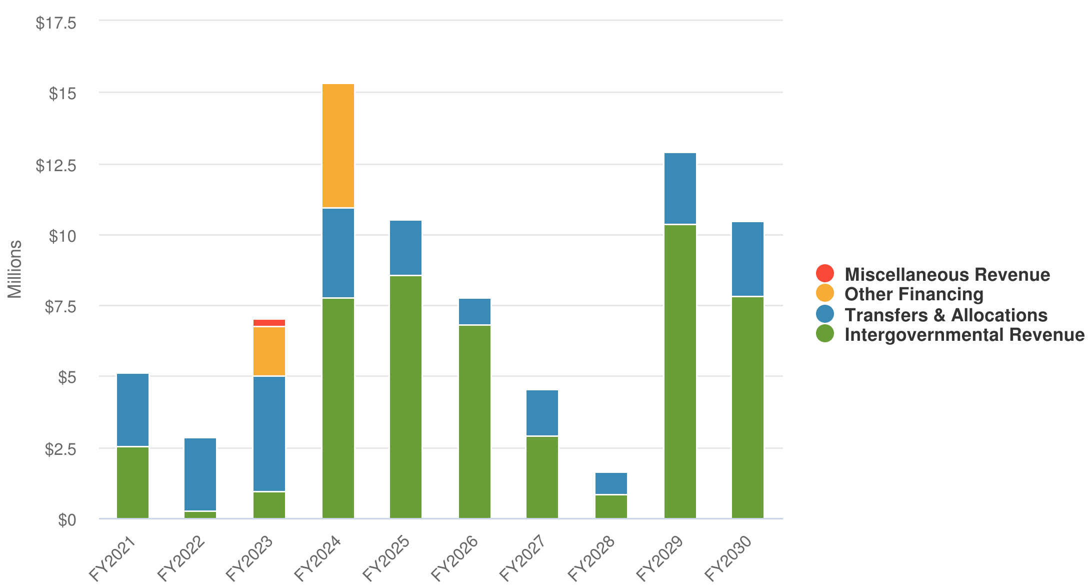
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



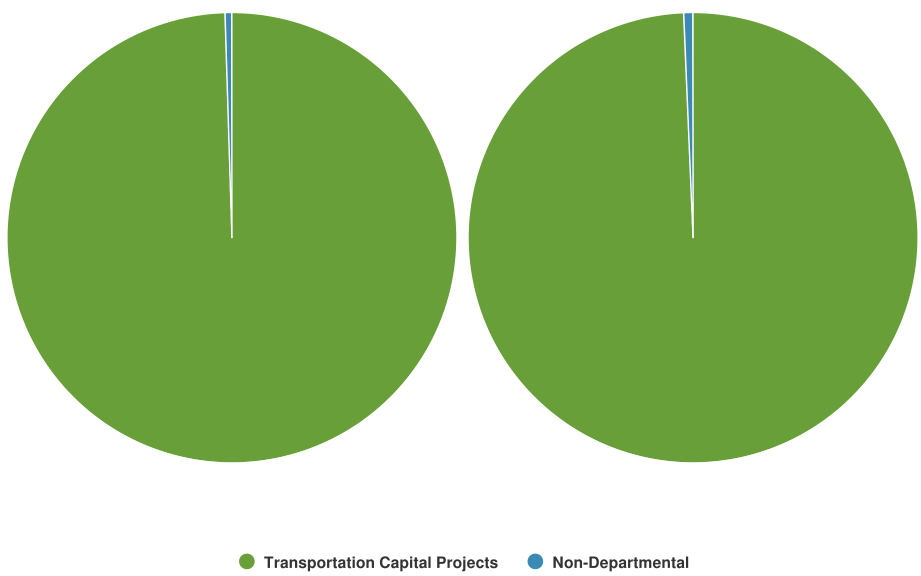
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Intergovernmental Revenue	$958,830	$7,778,624	$8,572,000	$6,800,000
Miscellaneous Revenue	$273,472	$0	$0	$0

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Other Financing	$1,710,000	$4,390,000	$0	$0
Transfers & Allocations	$4,085,321	$3,187,993	$1,937,200	$950,000
Total Revenue Source:	**$7,027,623**	**$15,356,617**	**$10,509,200**	**$7,750,000**

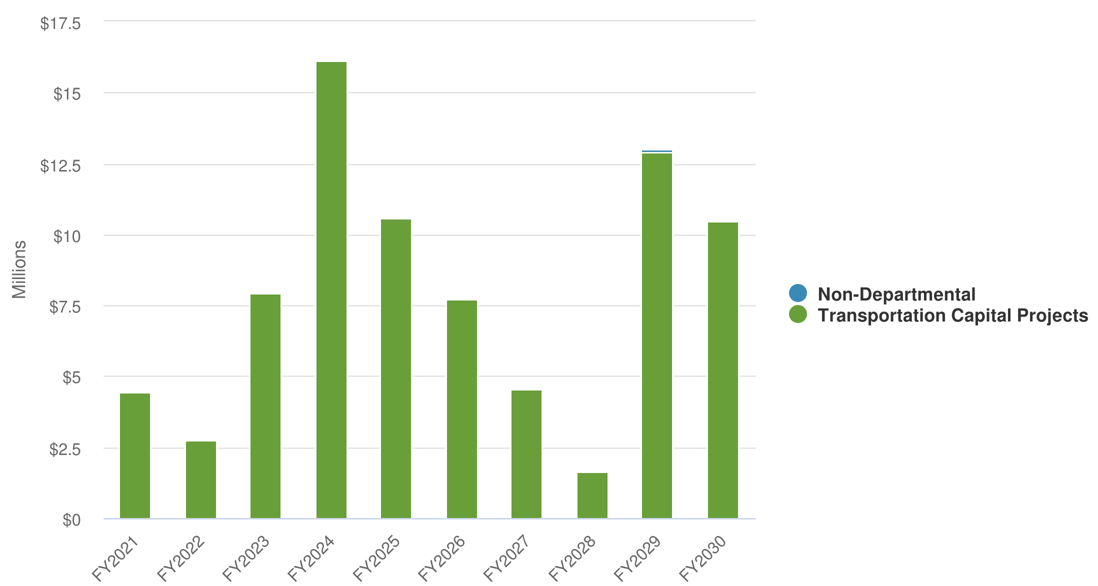
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



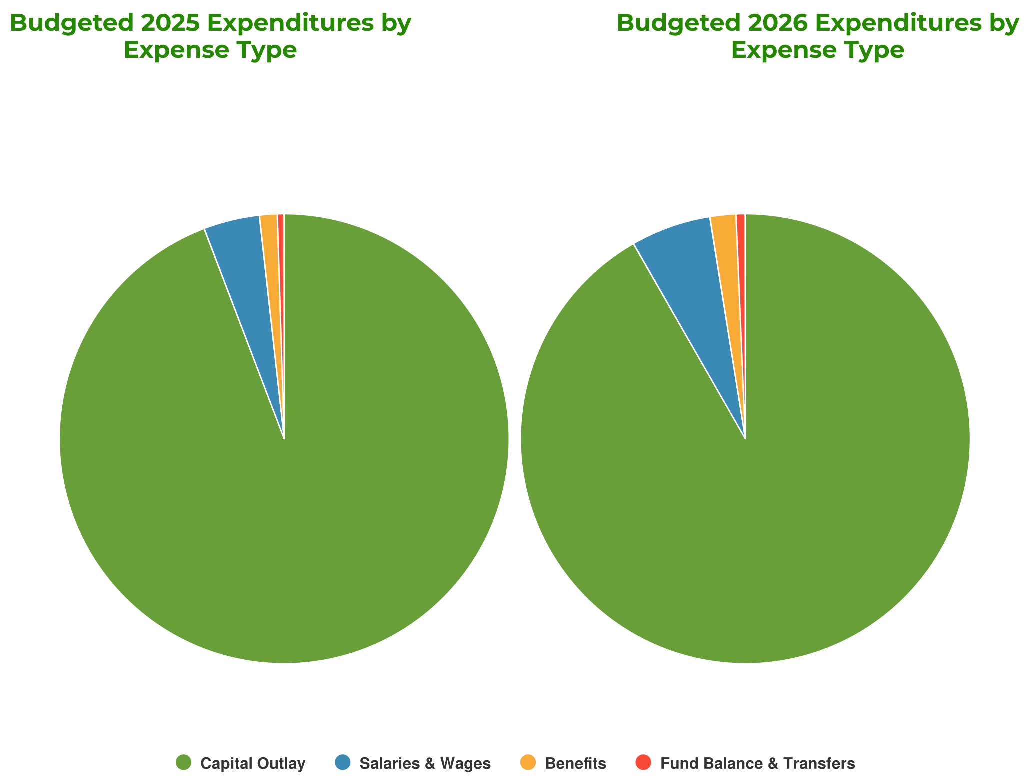
Budgeted and Historical Expenditures by Function

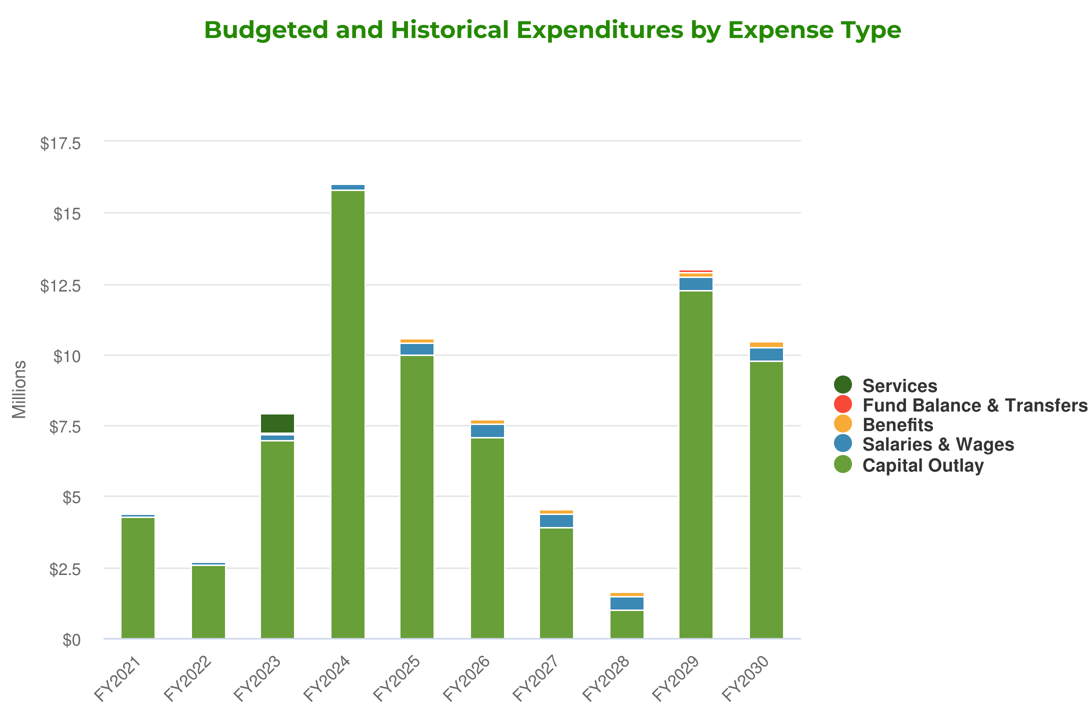


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Transportation Capital Projects	$7,931,143	$16,143,264	$10,571,450	$7,700,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total Transportation Capital Projects:	**$7,931,143**	**$16,143,264**	**$10,571,450**	**$7,700,000**
Non-Departmental				
Transfers-Out-Internal Services	$0	$0	$51,500	$51,500
Total Non-Departmental:	**$0**	**$0**	**$51,500**	**$51,500**
Total Expenditures:	**$7,931,143**	**$16,143,264**	**$10,622,950**	**$7,751,500**

Expenditures by Expense Type

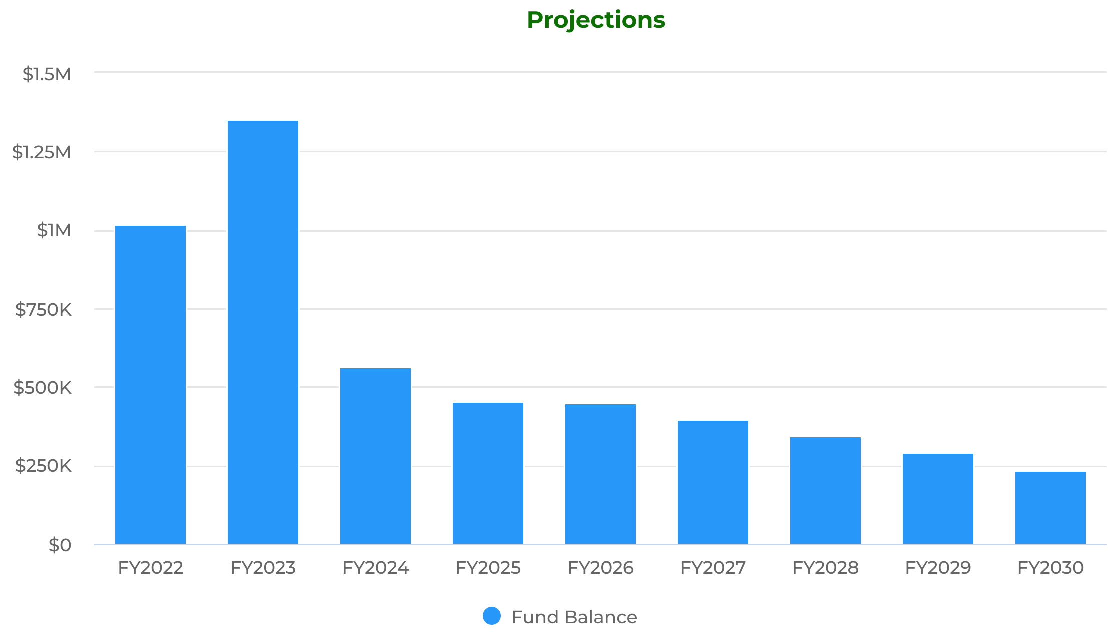




Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$202,785	$210,000	$428,500	$446,800

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$62,855	$63,000	$134,700	$144,100
Services	$671,949	$72,632	$0	$0
Capital Outlay	$6,993,554	$15,797,632	$10,008,250	$7,109,100
Fund Balance & Transfers	$0	$0	$51,500	$51,500
Total Expense Objects:	**$7,931,143**	**$16,143,264**	**$10,622,950**	**$7,751,500**

Fund Balance



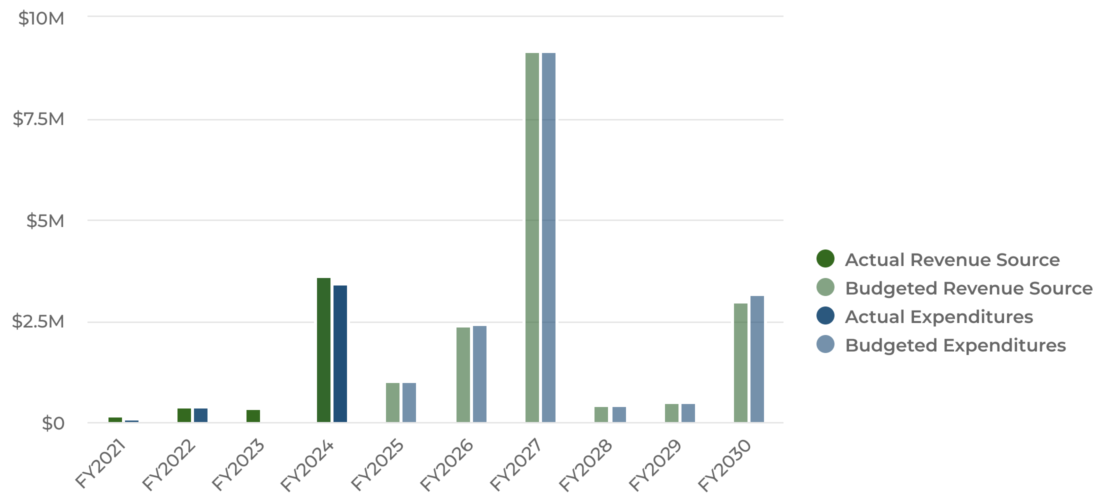
Parks Capital Projects

The Parks Capital Project Fund records the expenditures related to major parks projects in the City and includes, park acquisitions, park facilities, playground equipment, irrigation, and the Lake Wilderness Lodge repairs. Primary sources of revenue for this fund are Federal, State, Local Grants, and transfers from Special Revenue Funds: Parks Impact Fees (161), King County Trails & Open Space (162), and Real Estate Excise Tax 2 (152). These revenues are used to pay for major expenditures related to the acquisition, construction, and/or improvements of parks and park facilities.

Summary

City of Maple Valley is projecting $1.04M of revenue in FY2025, which represents a 71.5% decrease over the prior year and $2.41M of revenue in FY2026, which represents a 132.1% increase over the prior year.

Budgeted expenditures are projected to decrease by 69.9% or $2.4M to $1.04M in FY2025 and 136.9% or $1.42M in FY2026.

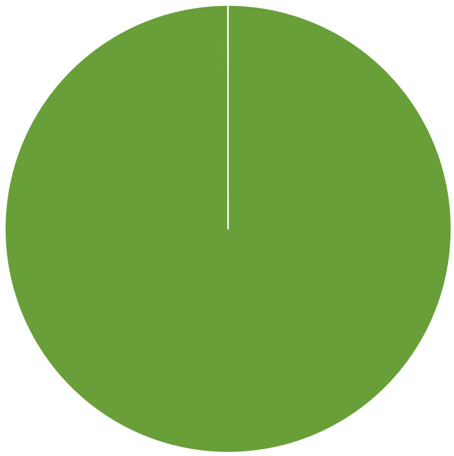


Parks Capital Projects Comprehensive Summary

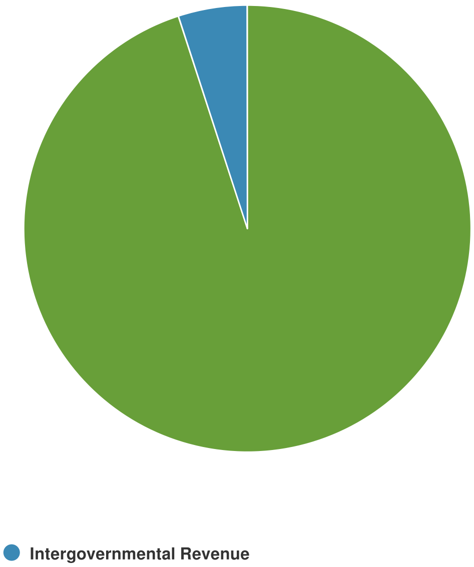
Name	FY2024 Estimate	FY2024 Budget	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$7,645**	**$7,645**	**$213,562**	**$213,563**
Revenues				
Intergovernmental Revenue	$1,360,780	$1,360,780	$0	$120,000
Transfers & Allocations	$2,274,654	$2,274,654	$1,036,680	$2,286,263
Total Revenues:	**$3,635,434**	**$3,635,434**	**$1,036,680**	**$2,406,263**
Expenditures				
Salaries & Wages	$108,906	$108,906	$225,800	$233,000
Benefits	$46,674	$46,674	$62,200	$65,500
Services	$105,000	$105,000	$200,000	$50,000
Capital Outlay	$3,180,937	$3,180,937	$522,480	$2,081,563
Fund Balance & Transfers	$0	$0	$26,200	$26,200
Total Expenditures:	**$3,441,517**	**$3,441,517**	**$1,036,680**	**$2,456,263**
Total Revenues Less Expenditures:	**$193,917**	**$193,917**	**$0**	**-$50,000**
Ending Fund Balance:	**$201,562**	**$201,562**	**$213,562**	**$163,563**

Revenues by Source

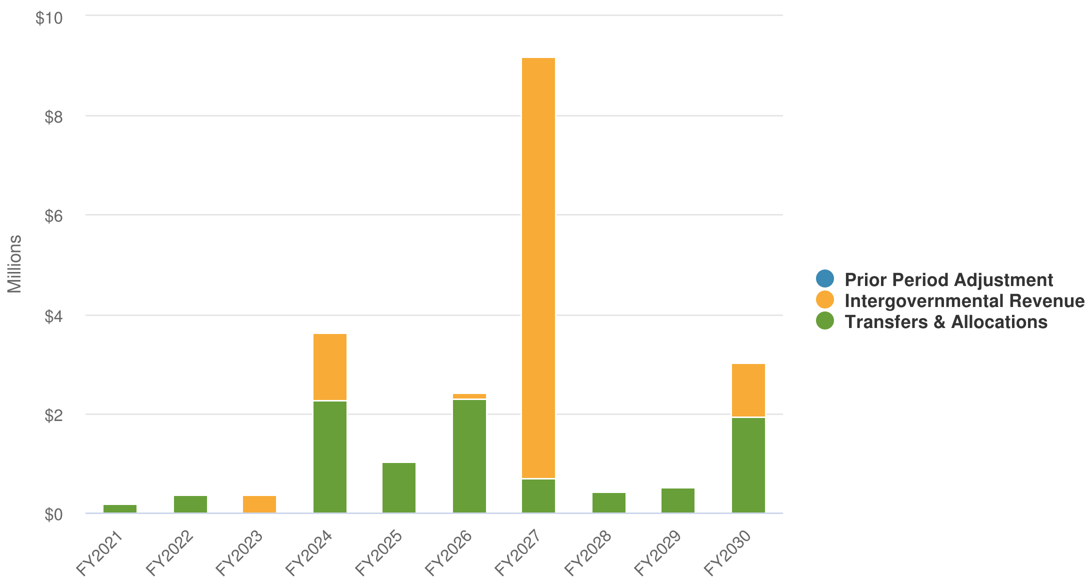
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



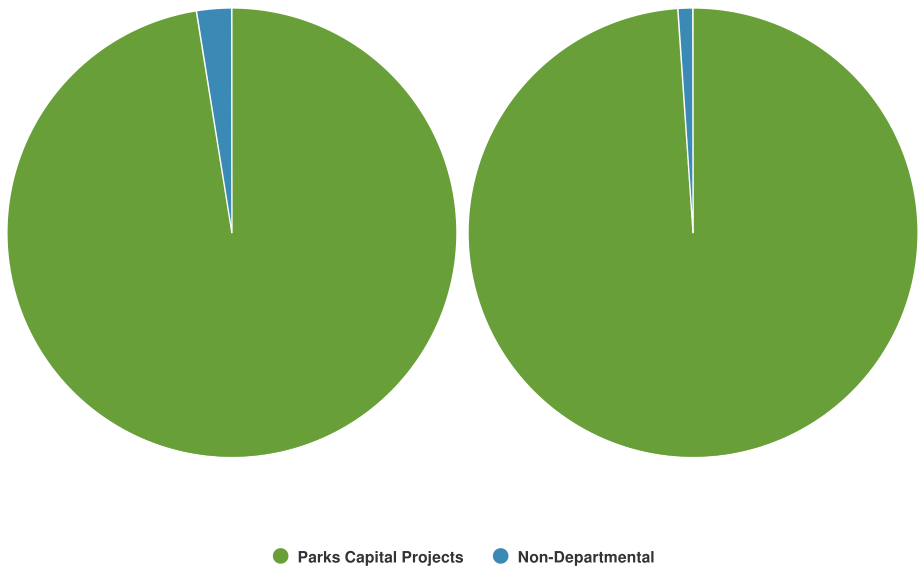
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Intergovernmental Revenue	$339,328	$1,360,780	$0	$120,000
Prior Period Adjustment	$26,898	$0	$0	$0

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Transfers & Allocations	$13,938	$2,274,654	$1,036,680	$2,286,263
Total Revenue Source:	**$380,163**	**$3,635,434**	**$1,036,680**	**$2,406,263**

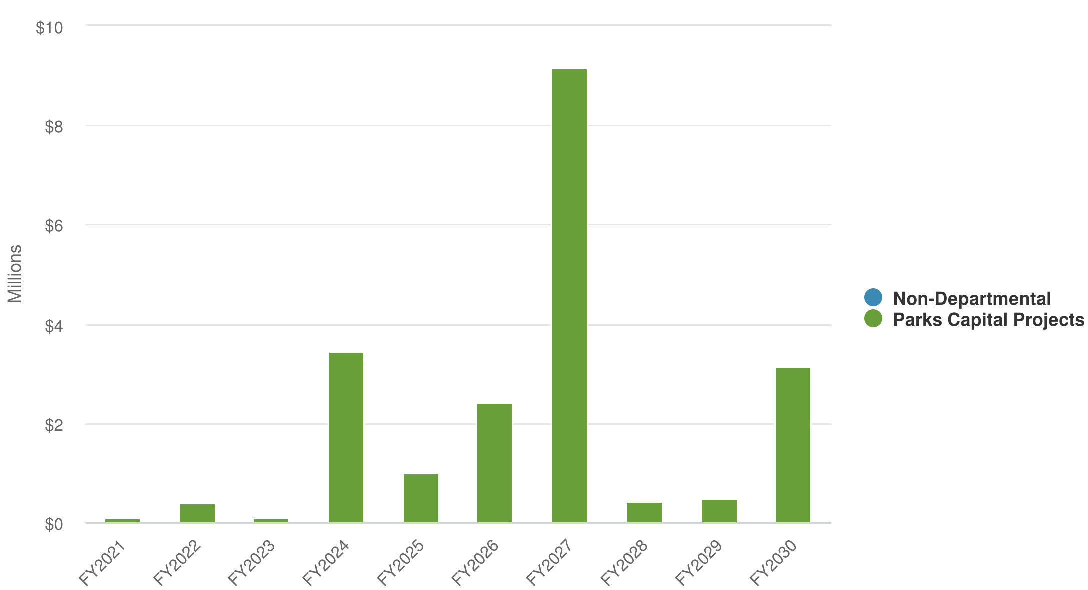
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



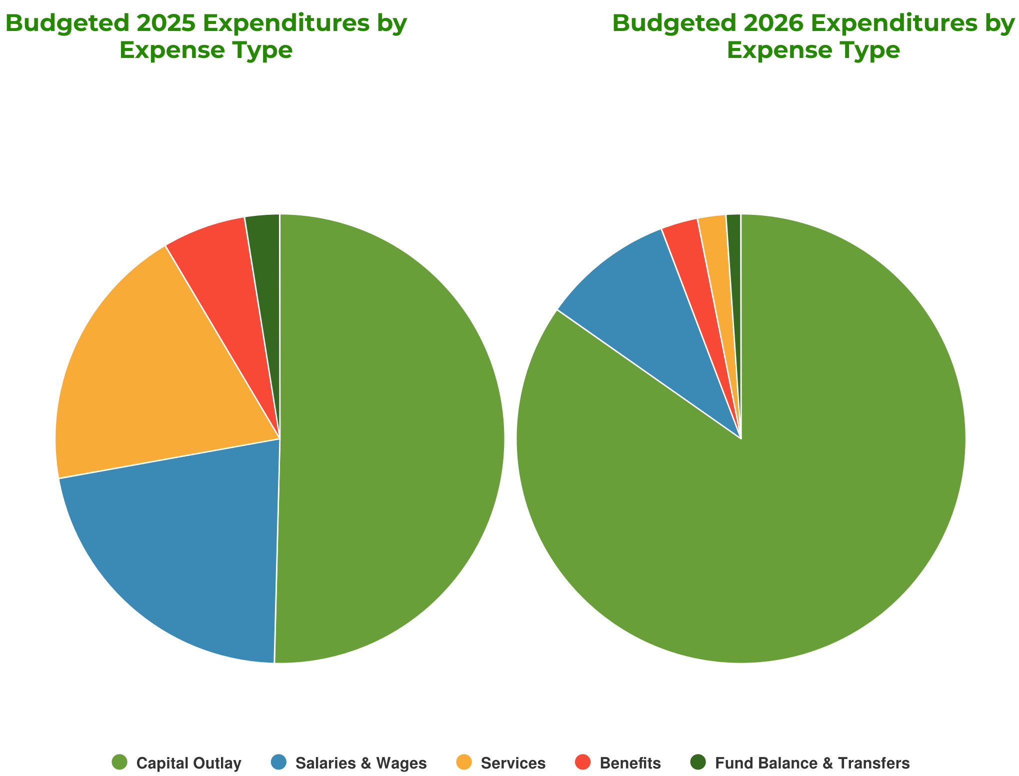
Budgeted and Historical Expenditures by Function

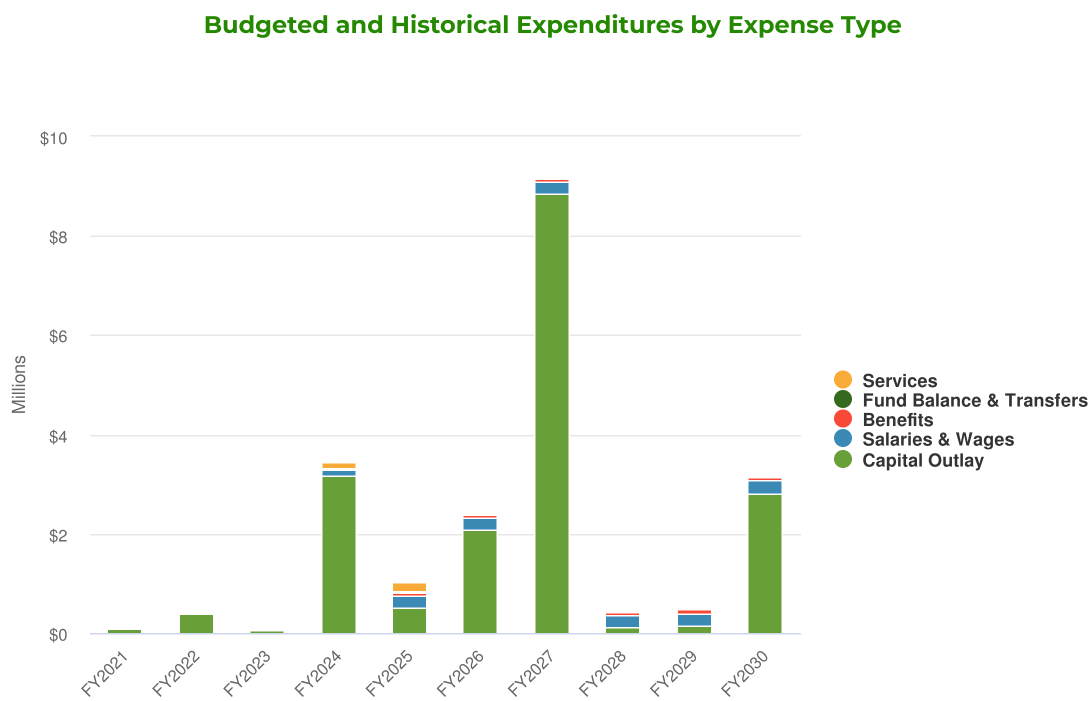


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Parks Capital Projects				

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Parks Capital Projects	$88,037	$3,441,517	$1,010,480	$2,430,063
Total Parks Capital Projects:	**$88,037**	**$3,441,517**	**$1,010,480**	**$2,430,063**
Non-Departmental				
Transfers-Out-Internal Services	$0	$0	$26,200	$26,200
Total Non-Departmental:	**$0**	**$0**	**$26,200**	**$26,200**
Total Expenditures:	**$88,037**	**$3,441,517**	**$1,036,680**	**$2,456,263**

Expenditures by Expense Type

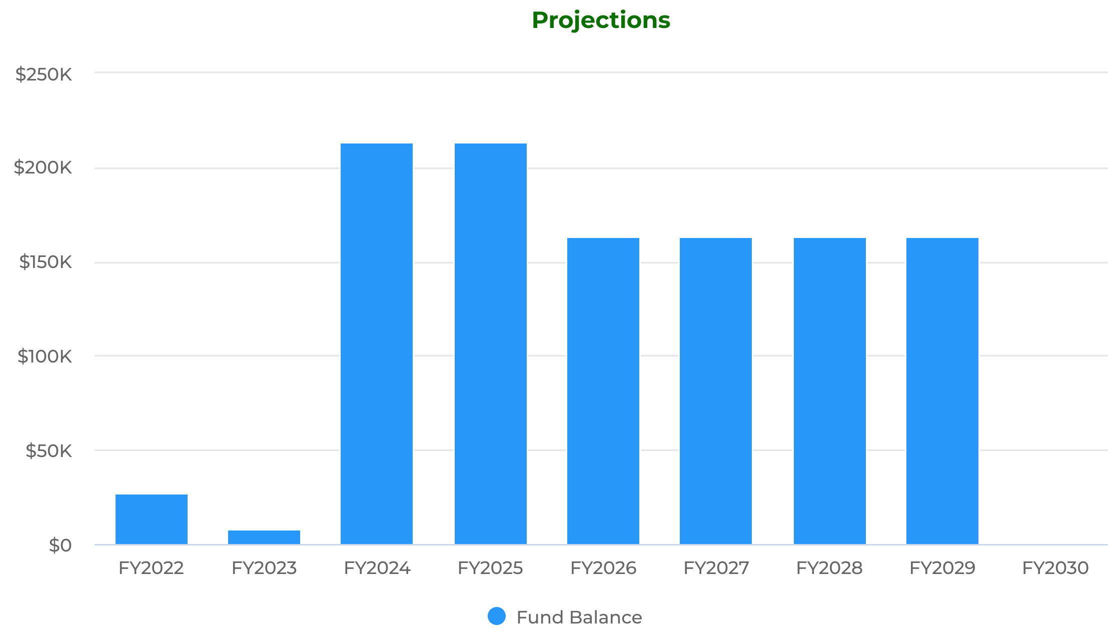




Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$21,510	$108,906	$225,800	$233,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$6,156	$46,674	$62,200	$65,500
Services	$0	$105,000	$200,000	$50,000
Capital Outlay	$60,372	$3,180,937	$522,480	$2,081,563
Fund Balance & Transfers	$0	$0	$26,200	$26,200
Total Expense Objects:	**$88,037**	**$3,441,517**	**$1,036,680**	**$2,456,263**

Fund Balance



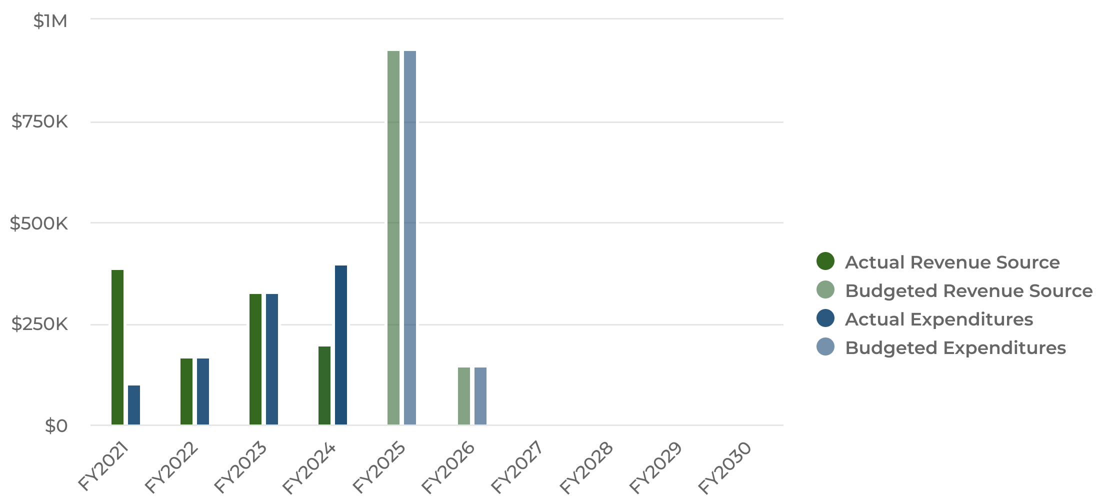
Facility Capital Projects

The Facility Capital Project Fund was created to account for all expenditures pertaining to the acquisition, construction, and remodeling of municipal facilities. Transfers in from other funds are the major revenue sources for the fund.

Summary

City of Maple Valley is projecting $930K of revenue in FY2025, which represents a 365.0% increase over the prior year and $150K of revenue in FY2026, which represents a 83.9% decrease over the prior year.

Budgeted expenditures are projected to increase by 132.5% or $530K to $930K in FY2025 and 83.9% or $780K in FY2026.



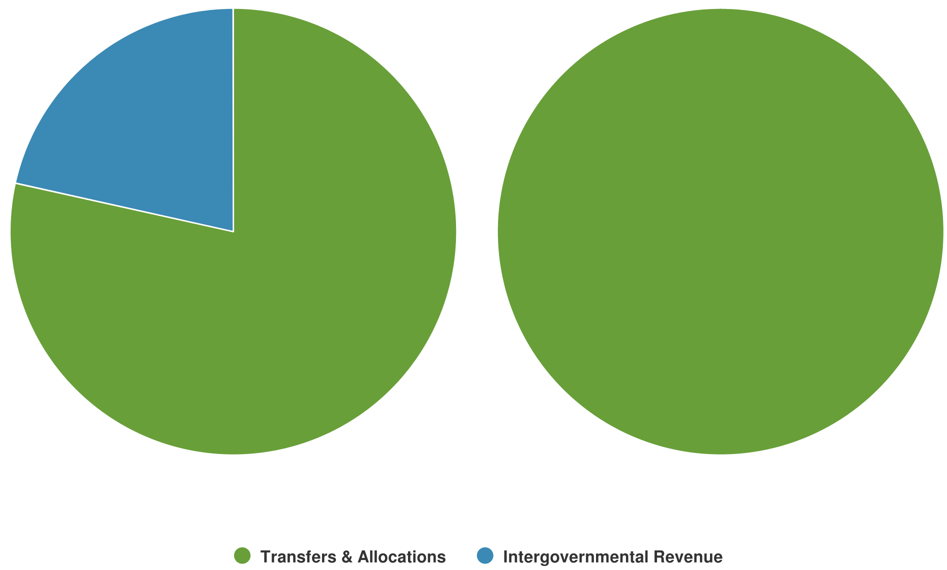
Facility Capital Projects Comprehensive Summary

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$2,523**	**$217,221**	**$17,221**	**$17,221**
Revenues				
Intergovernmental Revenue	$0	$0	$200,000	$0
Transfers & Allocations	$330,544	$200,000	$730,000	$150,000
Total Revenues:	**$330,544**	**$200,000**	**$930,000**	**$150,000**
Expenditures				
Services	$208	$0	$0	$0
Capital Outlay	$328,533	$400,000	$930,000	$150,000
Total Expenditures:	**$328,741**	**$400,000**	**$930,000**	**$150,000**
Total Revenues Less Expenditures:	**$1,802**	**-$200,000**	**$0**	**$0**
Ending Fund Balance:	**$4,325**	**$17,221**	**$17,221**	**$17,221**

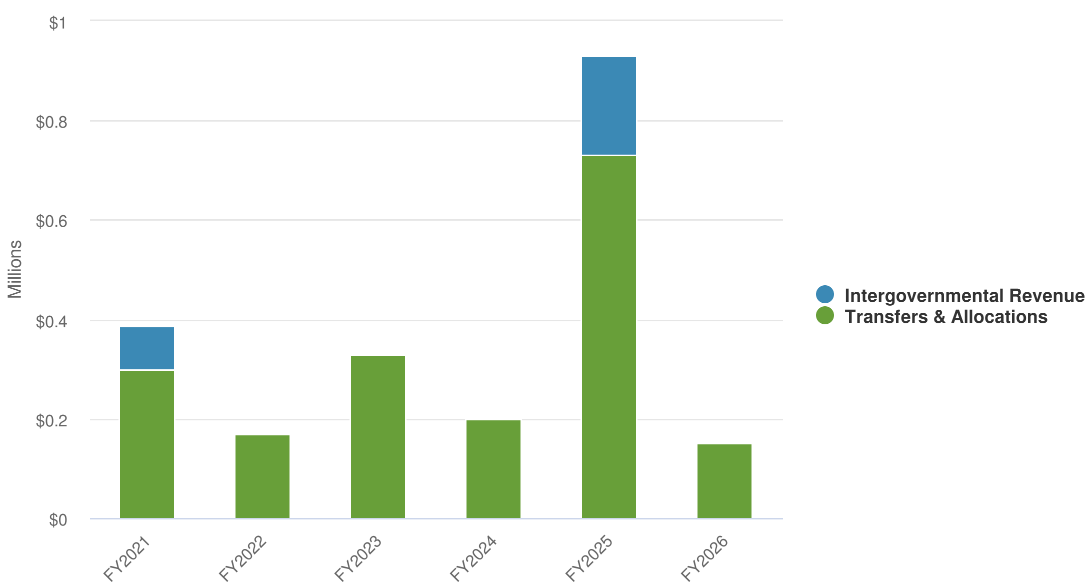
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

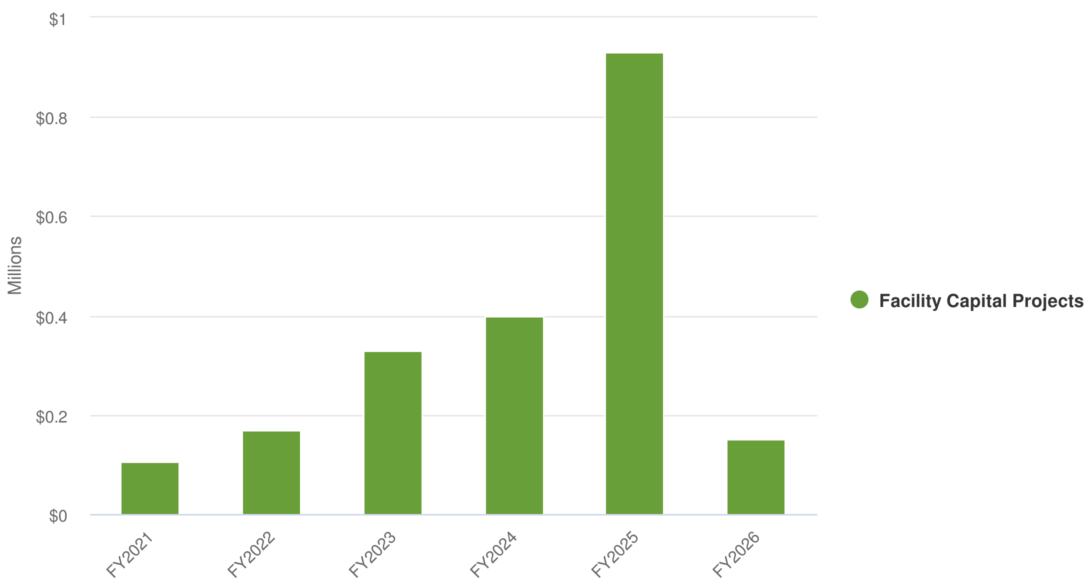


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Intergovernmental Revenue	$0	$0	$200,000	$0
Transfers & Allocations	$330,544	$200,000	$730,000	$150,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total Revenue Source:	$330,544	$200,000	$930,000	$150,000

Expenditures by Function

Budgeted and Historical Expenditures by Function

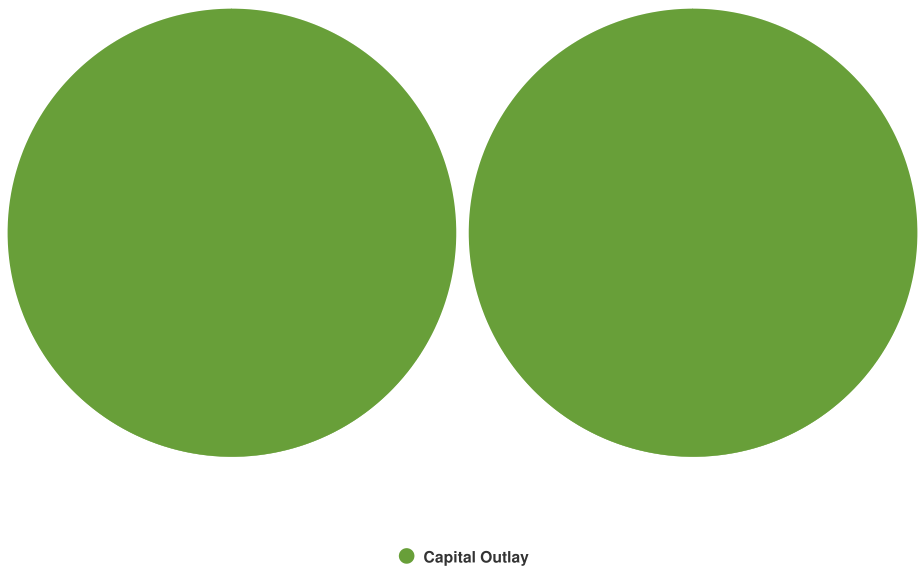


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Facility Capital Projects				
F05-CH Generator	$95,160	$0	$0	$0
F06-City Facility Security System	$233,581	$0	$0	$0
F07-Permanent Message Boards	$0	$0	$600,000	$0
F08-City Hall Police Remodel	$0	$400,000	$0	$0
F09-PW Shop/EOC Backup Generator	$0	$0	$255,000	$0
F10-PW Shop Main Floor HVAC	$0	$0	$75,000	$0
F11-PW Shop Remodel	$0	$0	$0	$150,000
Total Facility Capital Projects:	**$328,741**	**$400,000**	**$930,000**	**$150,000**
Total Expenditures:	**$328,741**	**$400,000**	**$930,000**	**$150,000**

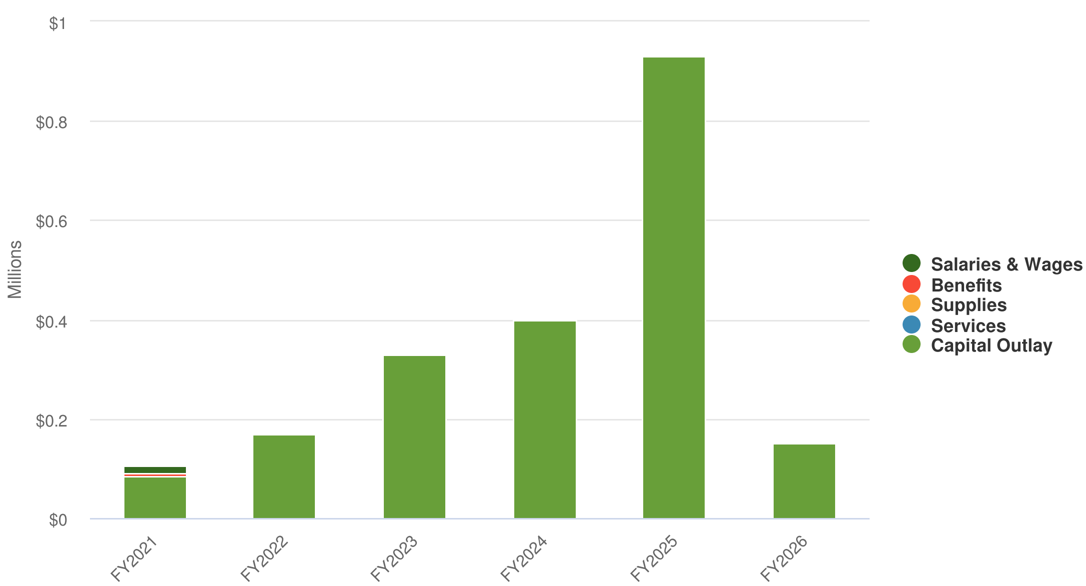
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



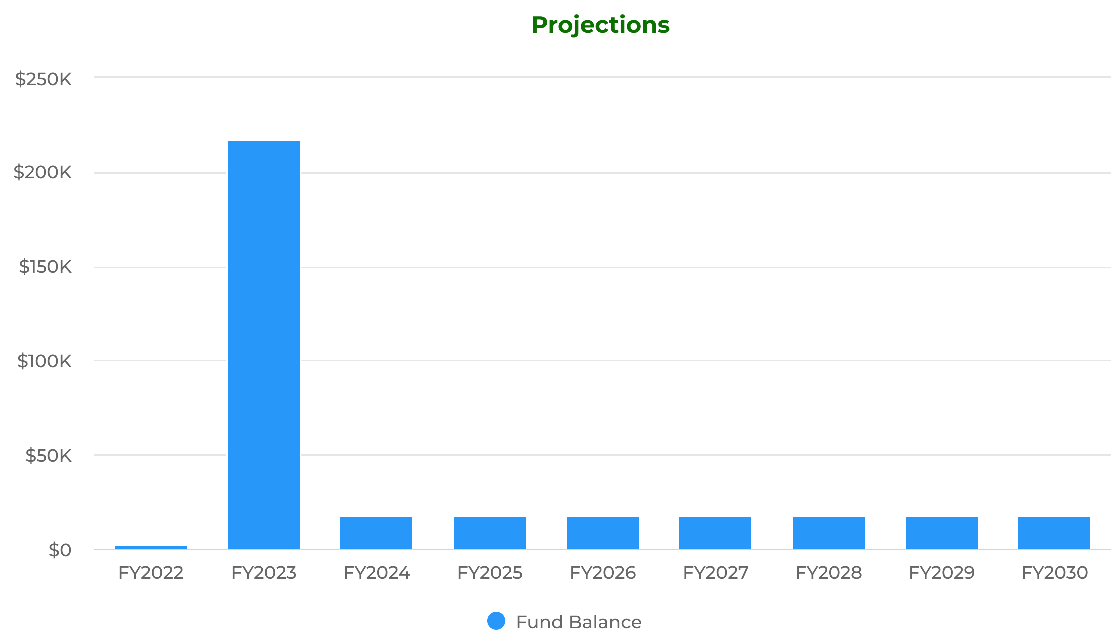
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Services	$208	$0	$0	$0

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Capital Outlay	$328,533	$400,000	$930,000	$150,000
Total Expense Objects:	**$328,741**	**$400,000**	**$930,000**	**$150,000**

Fund Balance



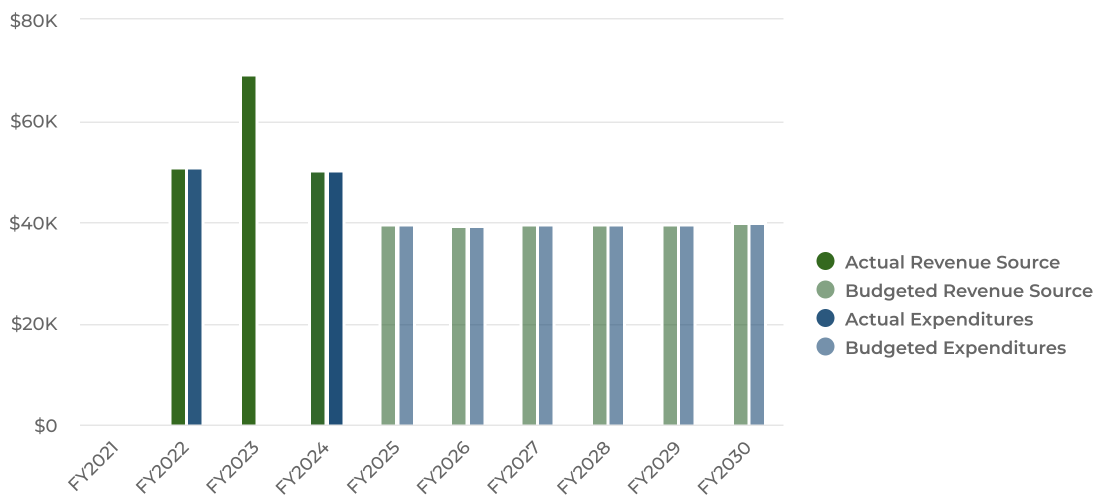
Art Program

The City's Art Program Fund was established to enhance art and culture in the community. Per policy, up to 1.00% of capital project expenditures that are not grant or loan funded are to have their respective revenue funding sources contribute money into the fund.

Summary

City of Maple Valley is projecting $39.7K of revenue in FY2025, which represents a 21.0% decrease over the prior year and $39.42K of revenue in FY2026, which represents a 0.7% decrease over the prior year.

Budgeted expenditures are projected to decrease by 21.0% or $10.56K to $39.7K in FY2025 and 0.7% or $280 in FY2026.

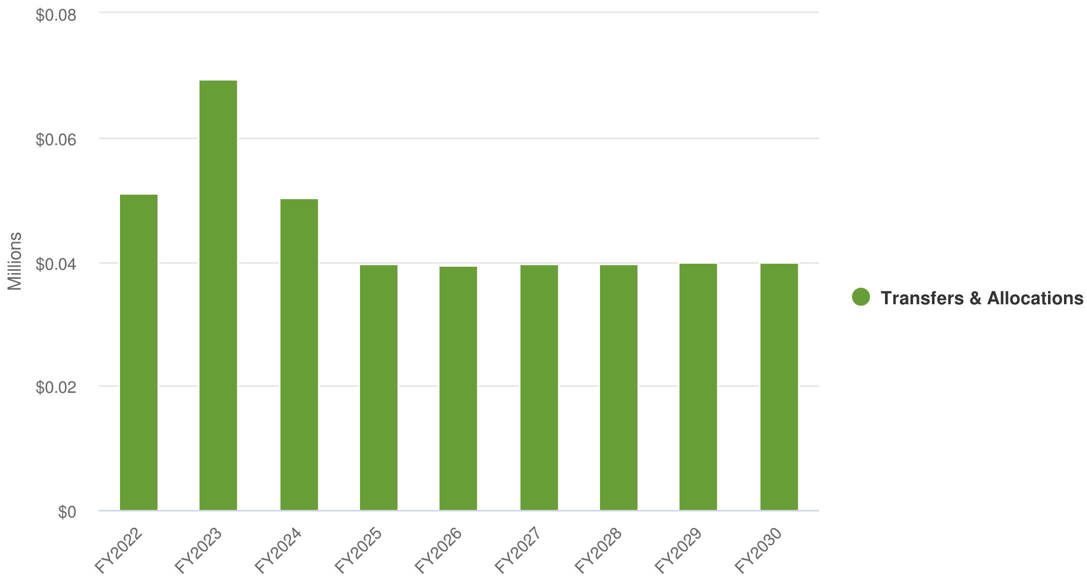


Art Program Comprehensive Summary

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$41,861**	**$41,861**	**$41,861**	**$41,861**
Revenues				
Transfers & Allocations	$69,460	$50,260	$39,700	$39,420
Total Revenues:	**$69,460**	**$50,260**	**$39,700**	**$39,420**
Expenditures				
Capital Outlay	$0	$50,260	$39,700	$39,420
Total Expenditures:	**$0**	**$50,260**	**$39,700**	**$39,420**
Total Revenues Less Expenditures:	**$69,460**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$111,321**	**$41,861**	**$41,861**	**$41,861**

Revenues by Source

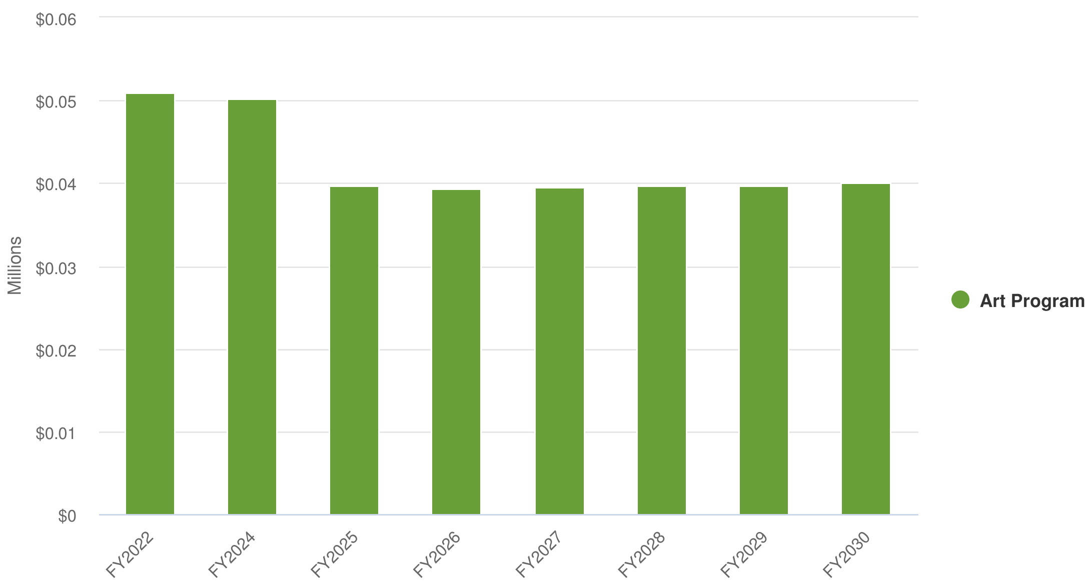
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Transfers & Allocations	$69,460	$50,260	$39,700	$39,420
Total Revenue Source:	**$69,460**	**$50,260**	**$39,700**	**$39,420**

Expenditures by Function

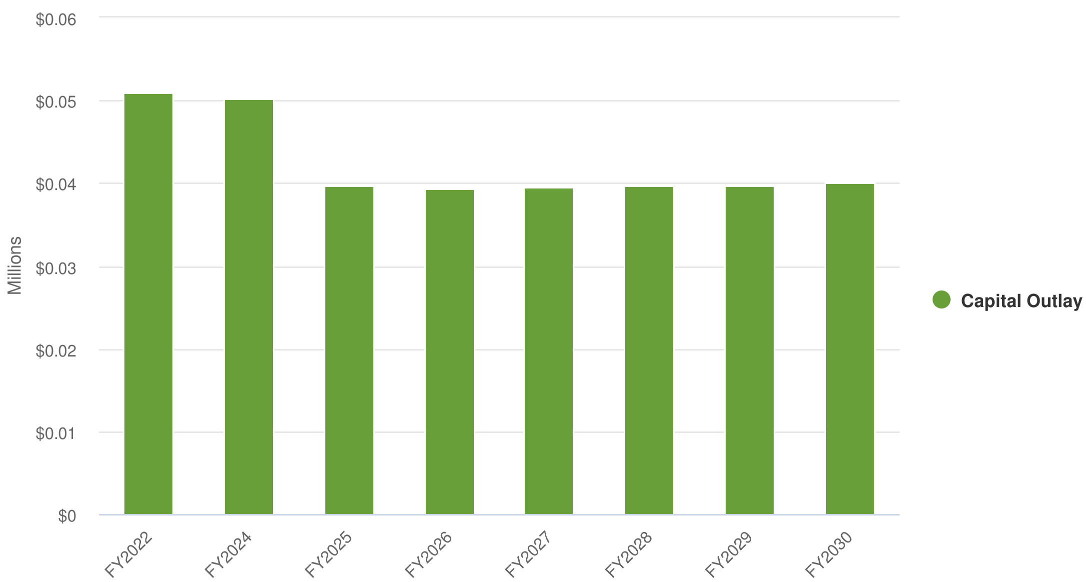
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Art Program				
A01-Public Art Program	$0	$50,260	$39,700	$39,420
Total Art Program:	**$0**	**$50,260**	**$39,700**	**$39,420**
Total Expenditures:	**$0**	**$50,260**	**$39,700**	**$39,420**

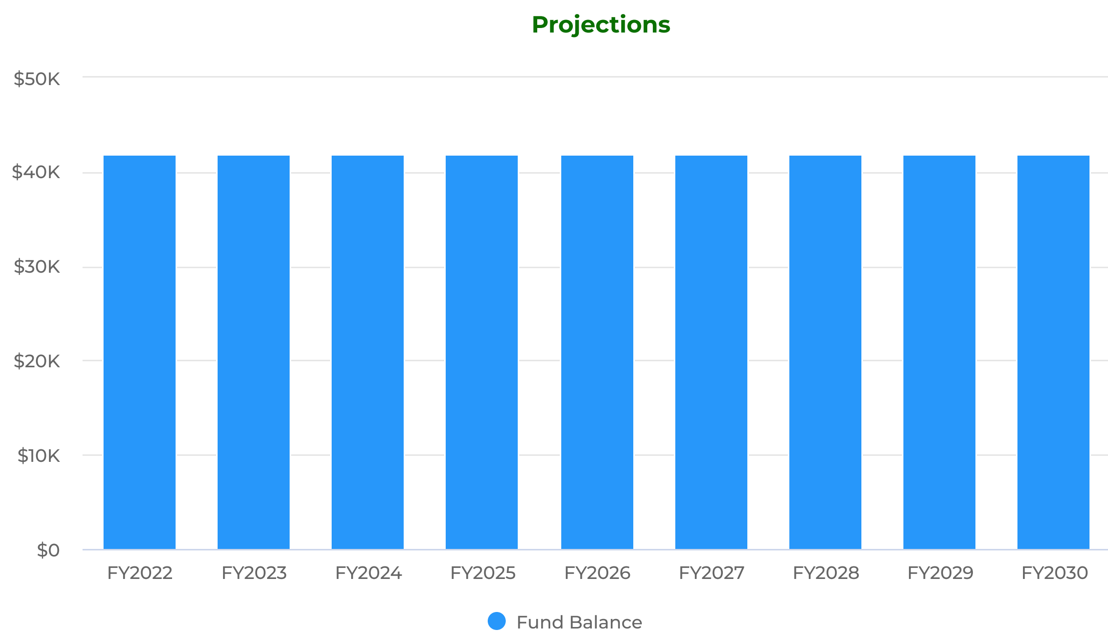
Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Capital Outlay	$0	$50,260	$39,700	$39,420
Total Expense Objects:	**$0**	**$50,260**	**$39,700**	**$39,420**

Fund Balance



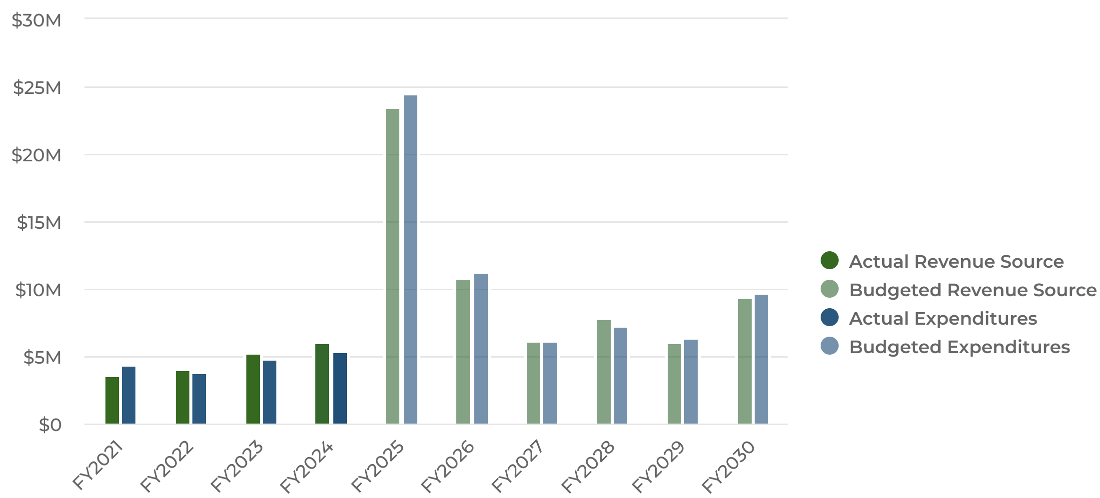
Enterprise Funds

Enterprise Funds are used to budget an activity for which a fee is charged to external or internal users for goods and services.

Summary

City of Maple Valley is projecting $23.57M of revenue in FY2025, which represents a 287.0% increase over the prior year and $10.85M of revenue in FY2026, which represents a 54.0% decrease over the prior year.

Budgeted expenditures are projected to increase by 347.7% or $19.06M to $24.54M in FY2025 and 53.9% or $13.23M in FY2026.



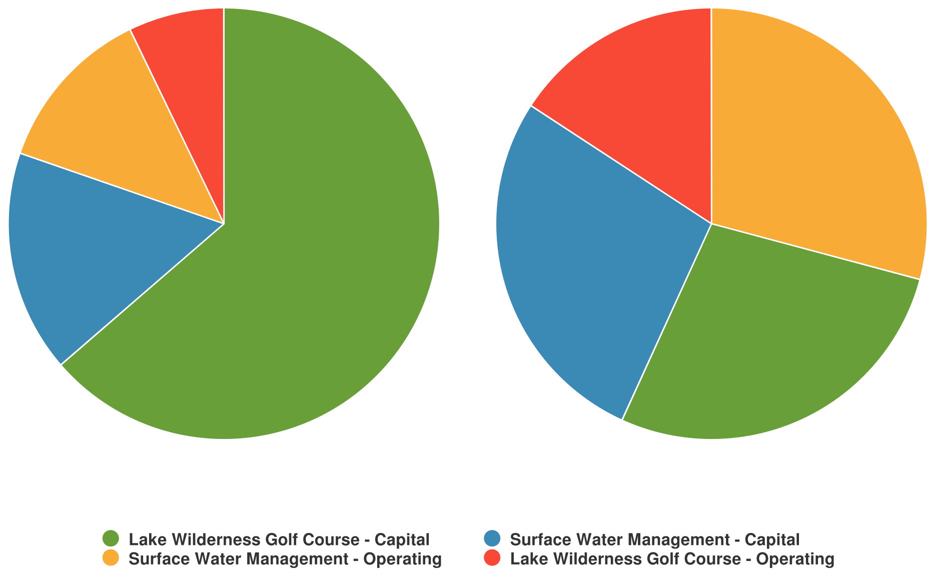
Enterprise Funds Comprehensive Summary & Forecast

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Beginning Fund Balance:	**$3,225,253**	**$3,178,243**	**$3,769,555**	**$2,791,353**	**$2,333,173**	**$2,290,666**	**$2,876,827**	**$2,518,051**
Revenues								
Intergovernmental Revenue	$191,223	$831,000	$804,788	$2,023,000	$303,000	$2,188,000	$0	$2,500,000
Charges for Services	$3,968,769	$3,950,035	$4,048,800	$4,342,990	$4,674,522	$4,931,974	$5,206,149	$5,460,688
Miscellaneous Revenue	$541,650	$431,955	$429,000	$431,500	$440,130	$448,933	$457,911	$467,069
Prior Period Adjustment	-$3,974	$0	$0	$0	$0	$0	$0	$0
Other Financing	$0	$200,000	$17,180,000	$3,000,000	$0	$0	$0	$0
Transfers & Allocations	$650,000	$675,840	$1,102,612	$1,053,900	$763,500	$308,600	$414,100	$972,800
Total Revenues:	**$5,347,668**	**$6,088,830**	**$23,565,200**	**$10,851,390**	**$6,181,152**	**$7,877,507**	**$6,078,160**	**$9,400,557**
Expenditures								
Salaries & Wages	$631,200	$730,843	$1,012,600	$1,065,100	$1,103,480	$1,138,462	$1,171,045	$1,207,530
Benefits	$241,565	$268,953	$390,600	$423,600	$442,900	$461,000	$479,400	$504,200
Supplies	$381,458	$583,546	$535,750	$556,250	$567,375	$578,723	$590,297	$602,103
Services	$2,132,018	$1,812,433	$1,689,350	$1,775,300	$1,800,606	$1,836,618	$1,873,350	$1,910,817
Capital Outlay	$1,088,915	$1,876,840	$18,761,450	$5,820,000	$885,300	$2,305,606	$230,918	$3,281,236
Fund Balance & Transfers	$432,717	$209,903	$2,153,652	$1,669,320	$1,423,998	$970,938	$2,091,925	$2,304,305
Debt Payments - Interest	$116	$0	$0	$0	$0	$0	$0	$0
Total Expenditures:	**$4,907,989**	**$5,482,517**	**$24,543,402**	**$11,309,570**	**$6,223,659**	**$7,291,346**	**$6,436,935**	**$9,810,192**
Total Revenues Less Expenditures:	**$439,679**	**$606,312**	**-$978,202**	**-$458,180**	**-$42,507**	**$586,161**	**-$358,775**	**-$409,634**
Ending Fund Balance:	**$3,664,932**	**$3,784,555**	**$2,791,353**	**$2,333,173**	**$2,290,666**	**$2,876,827**	**$2,518,052**	**$2,108,417**

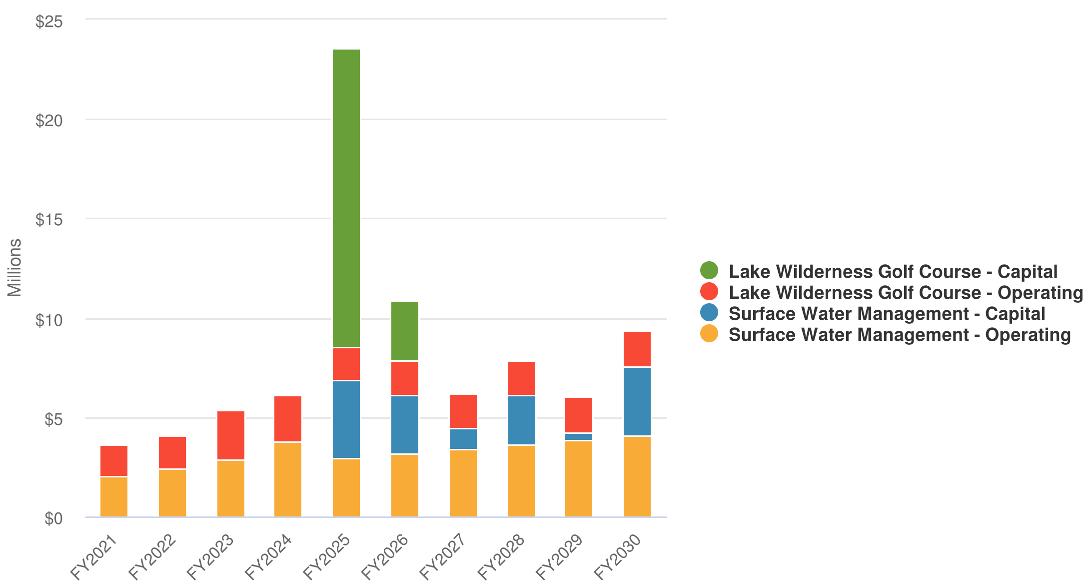
Revenue by Fund

2025 Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

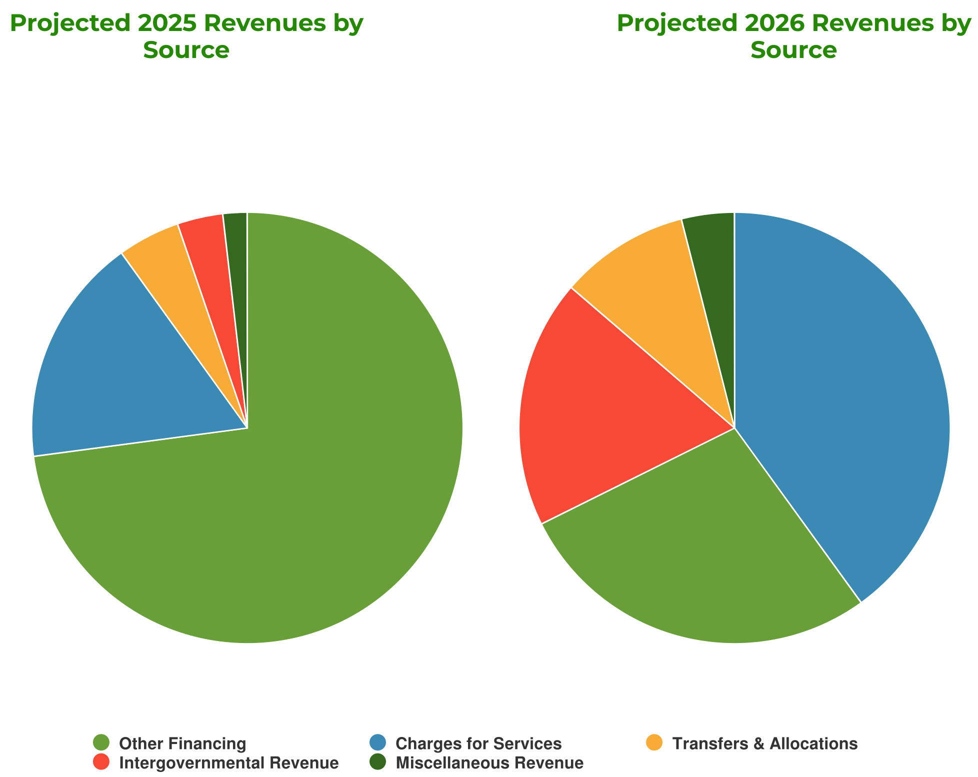


Prior to 2025, Risk Management was previously housed in the General Fund.

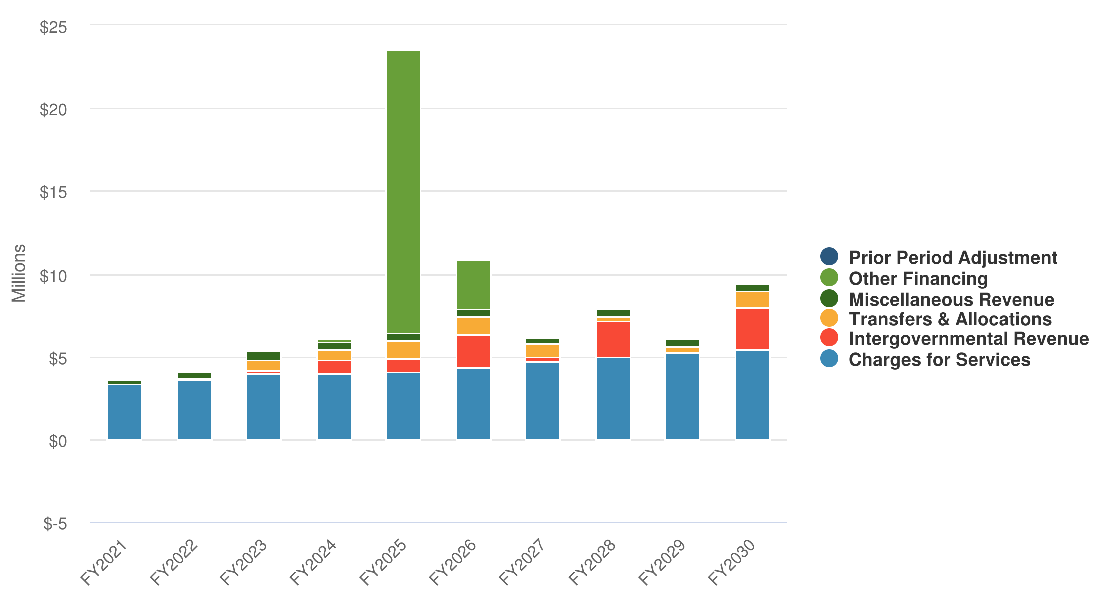
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Surface Water Management - Operating	$2,835,031	$3,742,794	$2,952,800	$3,164,990
Surface Water Management - Capital	$0	$0	$3,924,400	$2,973,900
Lake Wilderness Golf Course - Operating	$2,512,637	$2,346,036	$1,688,000	$1,712,500

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Lake Wilderness Golf Course - Capital	$0	$0	$15,000,000	$3,000,000
Total:	**$5,347,668**	**$6,088,830**	**$23,565,200**	**$10,851,390**

Revenues by Source



Budgeted and Historical 2025 Revenues by Source

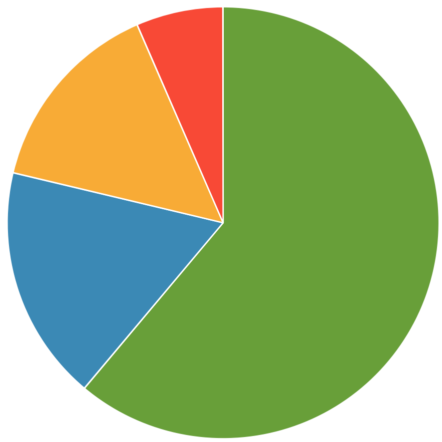


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Intergovernmental Revenue	$191,223	$831,000	$804,788	$2,023,000
Charges for Services	$3,968,769	$3,950,035	$4,048,800	$4,342,990

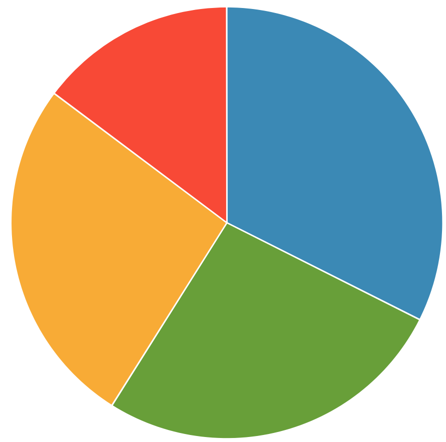
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Miscellaneous Revenue	$541,650	$431,955	$429,000	$431,500
Prior Period Adjustment	-$3,974	$0	$0	$0
Other Financing	$0	$200,000	$17,180,000	$3,000,000
Transfers & Allocations	$650,000	$675,840	$1,102,612	$1,053,900
Total Revenue Source:	**$5,347,668**	**$6,088,830**	**$23,565,200**	**$10,851,390**

Expenditures by Fund

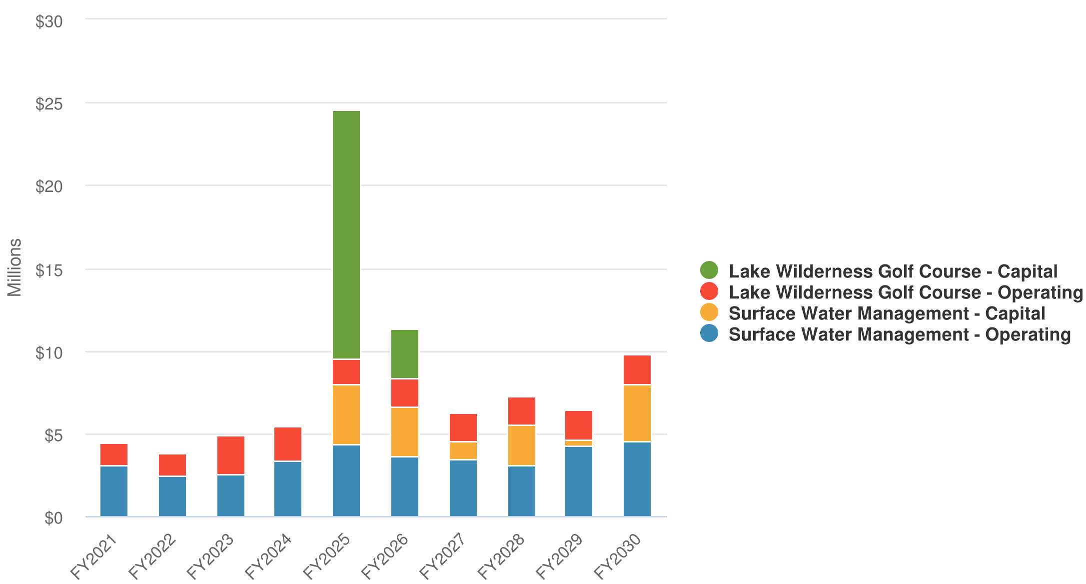
2025 Expenditures by Fund



2026 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



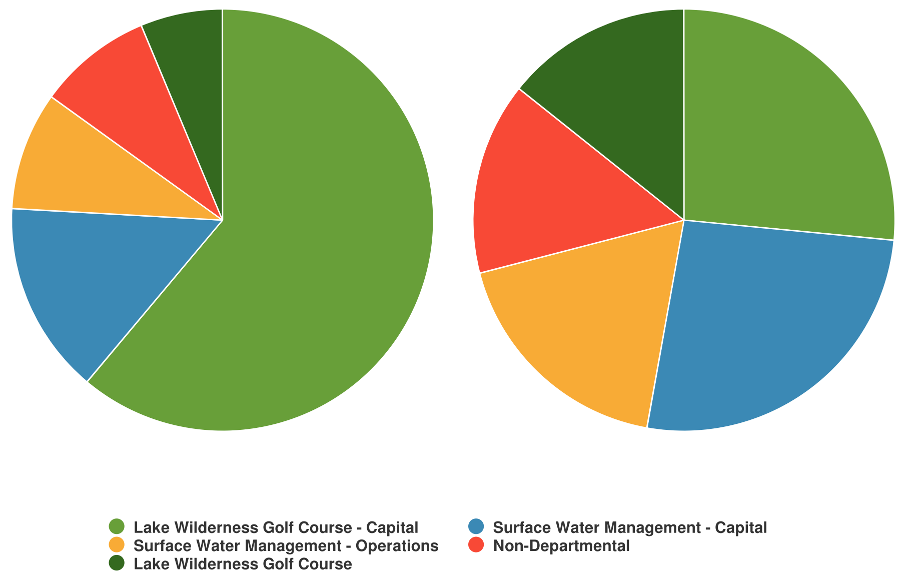
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Surface Water Management - Operating	$2,519,396	$3,350,512	$4,321,252	$3,666,370
Surface Water Management - Capital	$0	$0	$3,624,400	$2,973,900
Lake Wilderness Golf Course - Operating	$2,388,593	$2,132,005	$1,597,750	$1,669,300
Lake Wilderness Golf Course - Capital	$0	$0	$15,000,000	$3,000,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total:	**$4,907,989**	**$5,482,517**	**$24,543,402**	**$11,309,570**

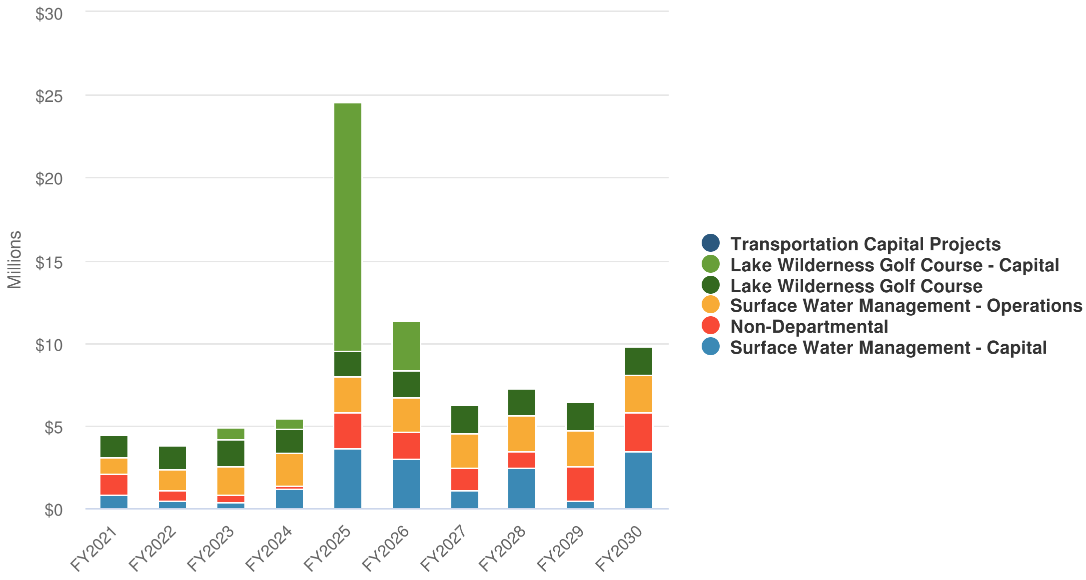
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function

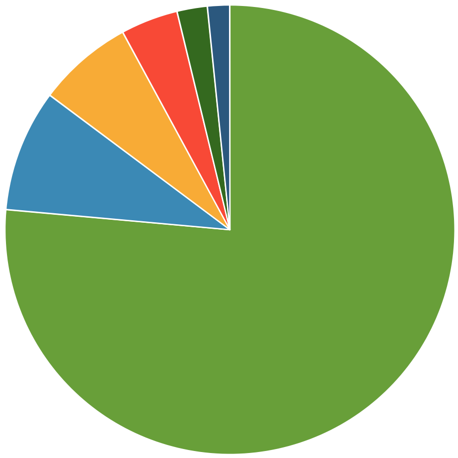


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Lake Wilderness Golf Course	$1,645,475	$1,456,165	$1,543,050	$1,614,600

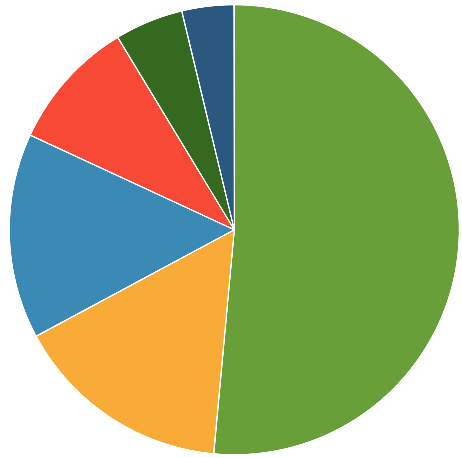
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Lake Wilderness Golf Course - Capital	$743,118	$675,840	$15,000,000	$3,000,000
Surface Water Management - Operations	$1,715,163	$1,947,609	$2,222,300	$2,051,750
Surface Water Management - Capital	$345,797	$1,193,000	$3,624,400	$2,973,900
Transportation Capital Projects	$25,720	$0	$0	$0
Non-Departmental	$432,717	$209,903	$2,153,652	$1,669,320
Total Expenditures:	**$4,907,989**	**$5,482,517**	**$24,543,402**	**$11,309,570**

Expenditures by Expense Type

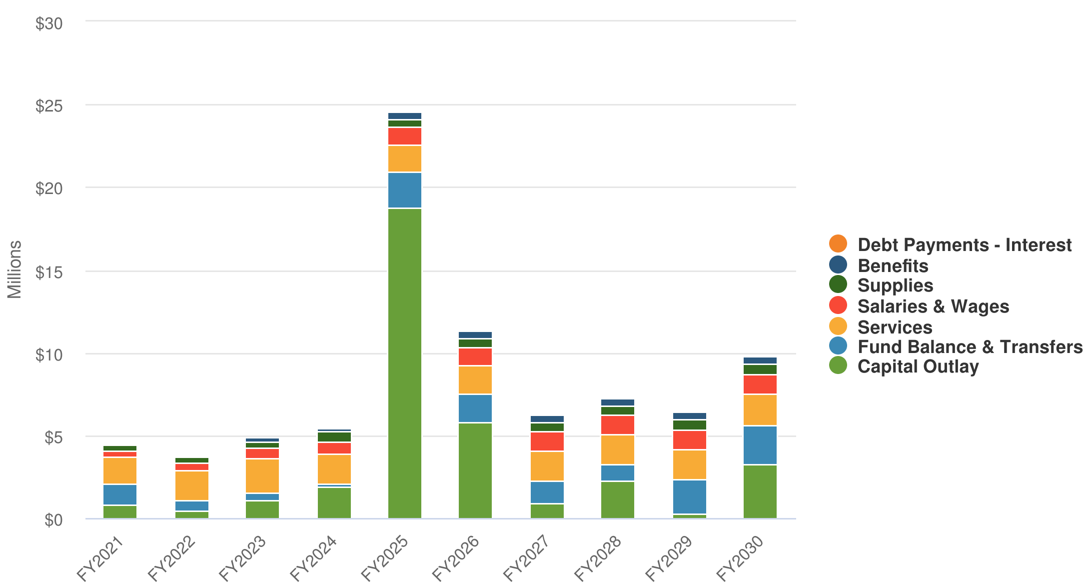
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$631,200	$730,843	$1,012,600	$1,065,100

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$241,565	$268,953	$390,600	$423,600
Supplies	$381,458	$583,546	$535,750	$556,250
Services	$2,132,018	$1,812,433	$1,689,350	$1,775,300
Capital Outlay	$1,088,915	$1,876,840	$18,761,450	$5,820,000
Fund Balance & Transfers	$432,717	$209,903	$2,153,652	$1,669,320
Debt Payments - Interest	$116	$0	$0	$0
Total Expense Objects:	**$4,907,989**	**$5,482,517**	**$24,543,402**	**$11,309,570**

Surface Water Management - Operating (420)

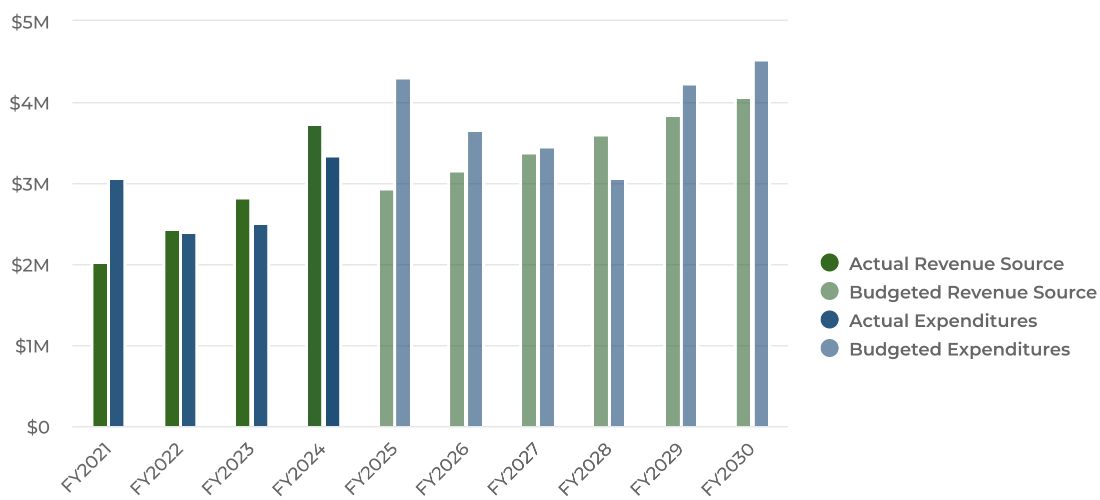
The City's Surface Water Management Utility Fund was established to account for all revenues, assessments, and other charges collected by the utility. All expenses related to the administration, maintenance, operation, and improving of the City's drainage utility facilities are paid from this fund.

Beginning in 2025, Surface Water Management Fund was split into two funds to manage the operating and capital expenditures separately.

Summary

City of Maple Valley is projecting $2.95M of revenue in FY2025, which represents a 21.1% decrease over the prior year and $3.16M of revenue in FY2026, which represents a 7.2% increase over the prior year.

Budgeted expenditures are projected to increase by 29.0% or $970.74K to $4.32M in FY2025 and 15.2% or $654.88K in FY2026.



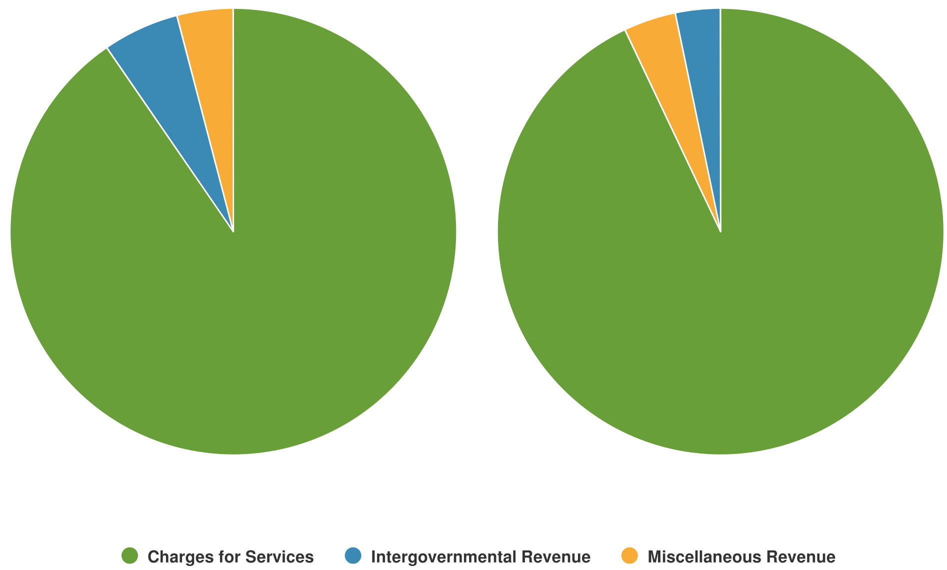
Surface Water Management - Operating (420) Comprehensive Summary

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$2,613,308**	**$2,419,793**	**$2,812,074**	**$1,443,622**
Revenues				
Intergovernmental Revenue	$191,223	$831,000	$163,000	$103,000
Charges for Services	$2,462,745	$2,590,535	$2,669,800	$2,941,990
Miscellaneous Revenue	$185,037	$121,259	$120,000	$120,000
Prior Period Adjustment	-$3,974	$0	$0	$0
Other Financing	$0	$200,000	$0	$0
Total Revenues:	**$2,835,031**	**$3,742,794**	**$2,952,800**	**$3,164,990**
Expenditures				
Salaries & Wages	$631,200	$730,843	$901,300	$946,900
Benefits	$242,408	$268,953	$343,500	$372,900
Supplies	$28,203	$148,296	$58,250	$56,350
Services	$839,071	$799,518	$638,800	$675,600
Capital Outlay	$345,797	$1,193,000	$280,450	$0
Fund Balance & Transfers	$432,717	$209,903	$2,098,952	$1,614,620
Total Expenditures:	**$2,519,396**	**$3,350,512**	**$4,321,252**	**$3,666,370**
Total Revenues Less Expenditures:	**$315,635**	**$392,281**	**-$1,368,452**	**-$501,380**
Ending Fund Balance:	**$2,928,943**	**$2,812,074**	**$1,443,622**	**$942,242**

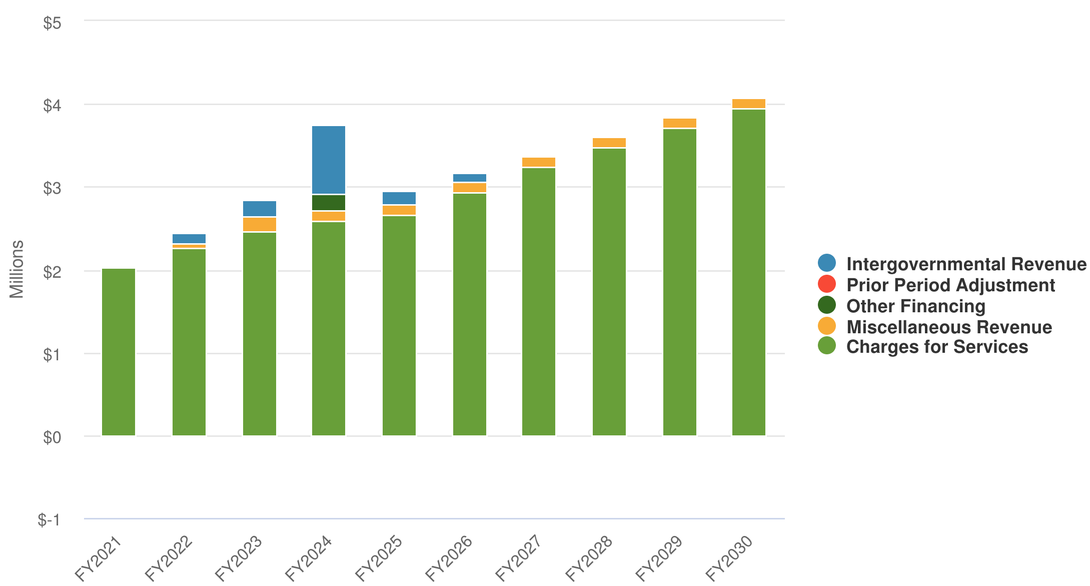
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

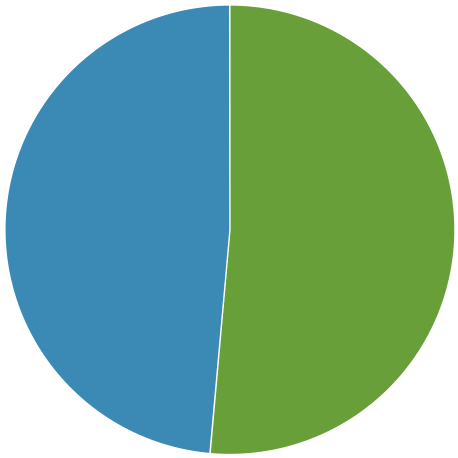


Name	FY2023 Actual	FY2024 Estimate	FY2024 Budget	FY2025 Budgeted	FY2026 Budgeted
Revenue Source					
Intergovernmental Revenue	$191,223	$831,000	$831,000	$163,000	$103,000
Charges for Services	$2,462,745	$2,590,535	$2,590,535	$2,669,800	$2,941,990

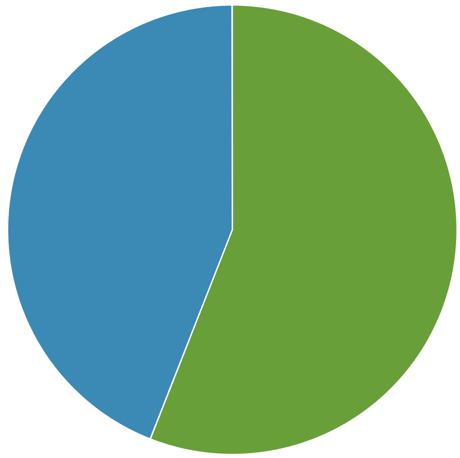
Name	FY2023 Actual	FY2024 Estimate	FY2024 Budget	FY2025 Budgeted	FY2026 Budgeted
Miscellaneous Revenue	$185,037	$121,259	$121,259	$120,000	$120,000
Prior Period Adjustment	-$3,974	$0	$0	$0	$0
Other Financing	$0	$200,000	$200,000	$0	$0
Total Revenue Source:	**$2,835,031**	**$3,742,794**	**$3,742,794**	**$2,952,800**	**$3,164,990**

Expenditures by Function

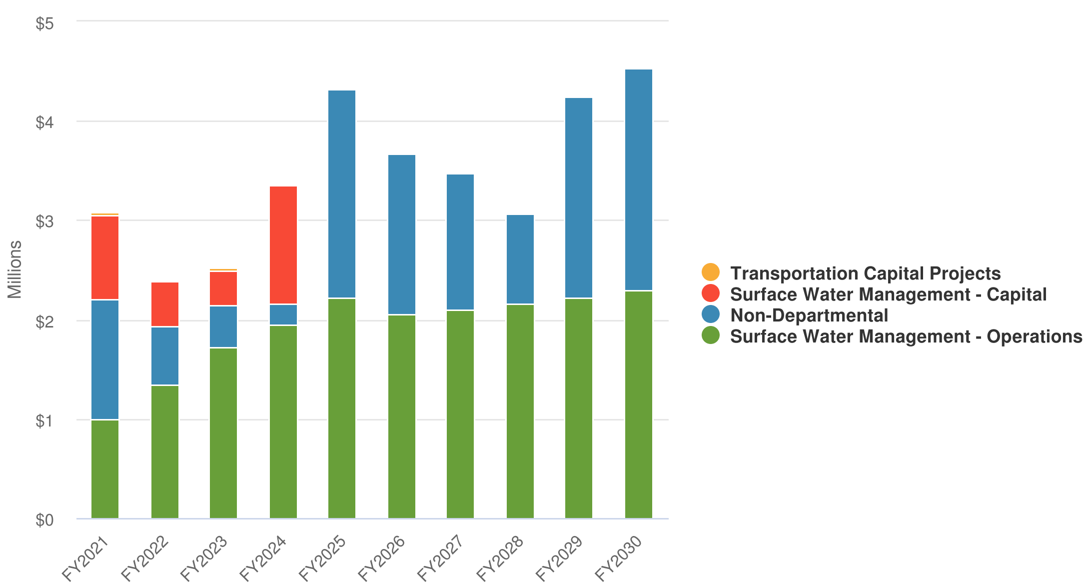
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function

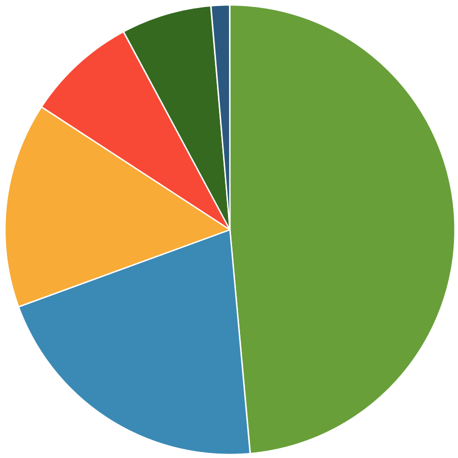


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Surface Water Management - Operations	$1,715,163	$1,947,609	$2,222,300	$2,051,750

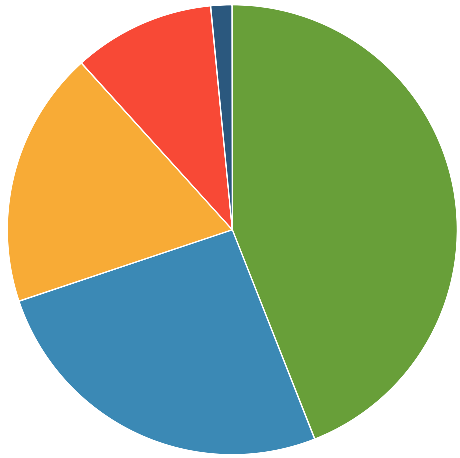
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Surface Water Management - Capital	$345,797	$1,193,000	$0	$0
Transportation Capital Projects	$25,720	$0	$0	$0
Non-Departmental	$432,717	$209,903	$2,098,952	$1,614,620
Total Expenditures:	**$2,519,396**	**$3,350,512**	**$4,321,252**	**$3,666,370**

Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

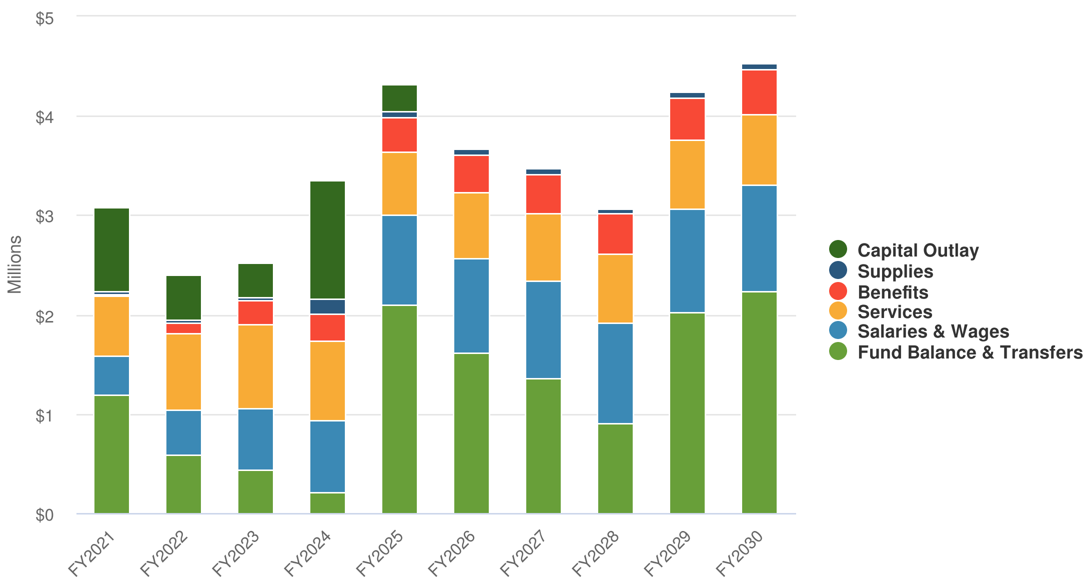


Budgeted 2026 Expenditures by Expense Type



Fund Balance & Transfers | Salaries & Wages | Services | Benefits | Capital Outlay | Supplies

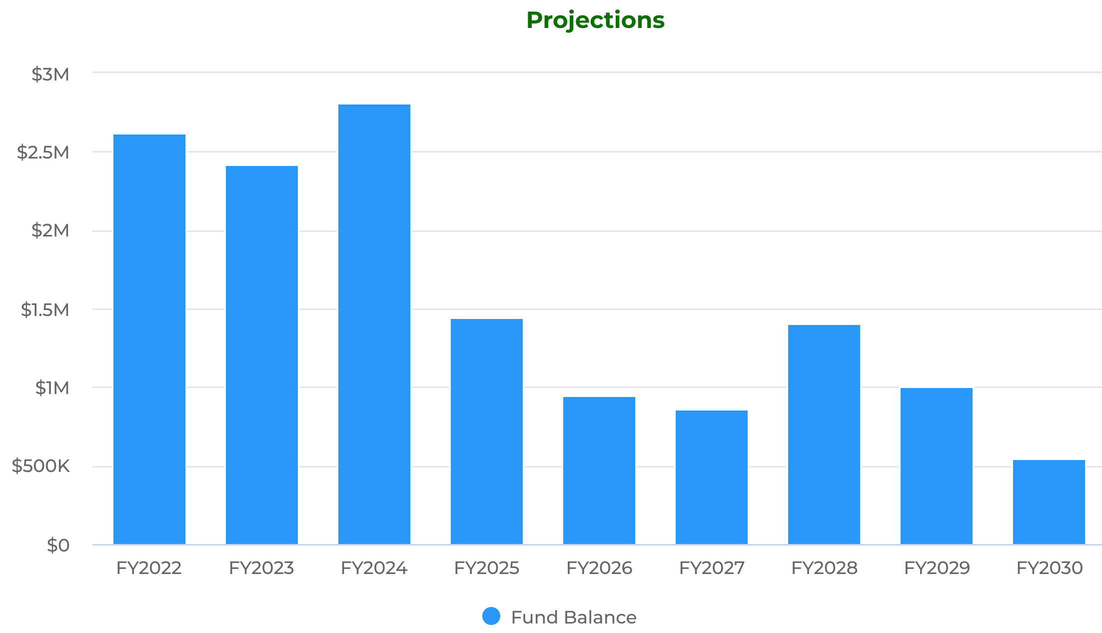
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$631,200	$730,843	$901,300	$946,900

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$242,408	$268,953	$343,500	$372,900
Supplies	$28,203	$148,296	$58,250	$56,350
Services	$839,071	$799,518	$638,800	$675,600
Capital Outlay	$345,797	$1,193,000	$280,450	$0
Fund Balance & Transfers	$432,717	$209,903	$2,098,952	$1,614,620
Total Expense Objects:	**$2,519,396**	**$3,350,512**	**$4,321,252**	**$3,666,370**

Fund Balance



Surface Water Management - Capital Fund (430)

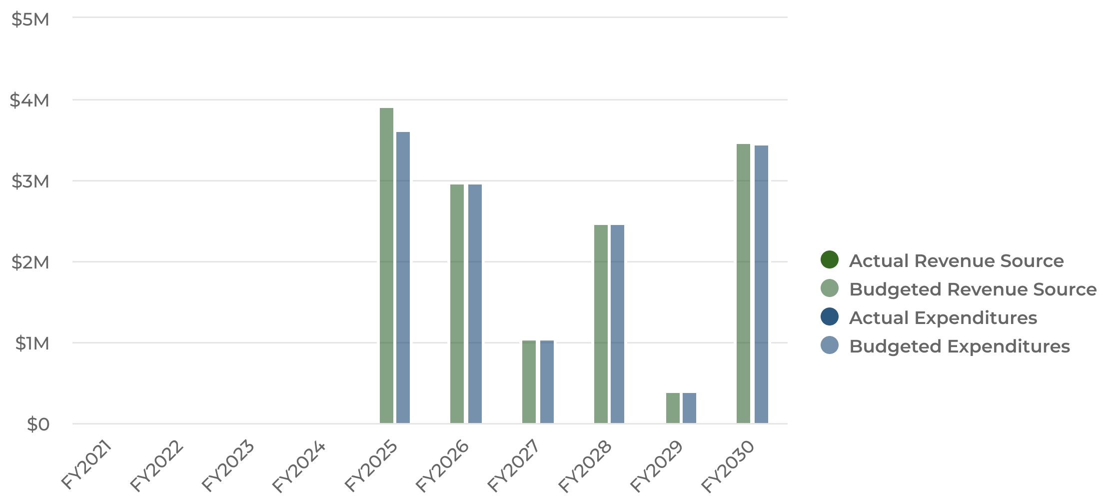
The City's Surface Water Management Utility Fund was established to account for all revenues, assessments, and other charges collected by the utility. Beginning in 2025, Surface Water Management Fund was split into two funds to manage the operating and capital expenditures separately. All expenses related to stormwater capital projects and facilities maintenance are paid from this fund.

Primary revenue sources for this fund come from Surface Water Management - Operating Fund (420) transfers, grants, and other financing.

Summary

City of Maple Valley is projecting $3.92M of revenue in FY2025, which represents a 0% increase over the prior year and $2.97M of revenue in FY2026, which represents a 24.2% decrease over the prior year.

Budgeted expenditures are projected to increase by 0% or $3.62M to $3.62M in FY2025 and 17.9% or $650.5K in FY2026.



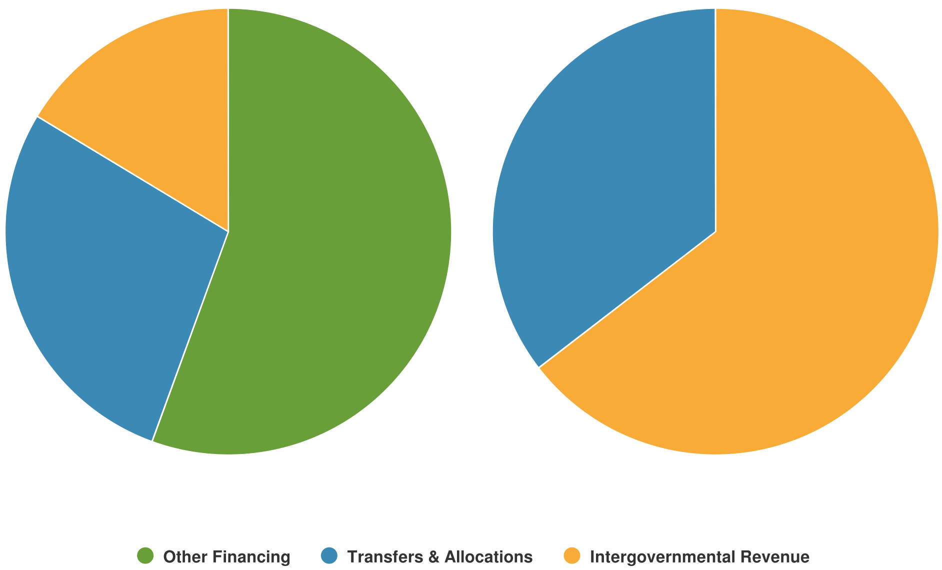
Surface Water Management - Capital Fund (430) Comprehensive Summary

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**N/A**	**N/A**	**N/A**	**$300,000**
Revenues				
Intergovernmental Revenue	$0	$0	$641,788	$1,920,000
Other Financing	$0	$0	$2,180,000	$0
Transfers & Allocations	$0	$0	$1,102,612	$1,053,900
Total Revenues:	**$0**	**$0**	**$3,924,400**	**$2,973,900**
Expenditures				
Salaries & Wages	$0	$0	$111,300	$118,200
Benefits	$0	$0	$47,100	$50,700
Capital Outlay	$0	$0	$3,466,000	$2,805,000
Total Expenditures:	**$0**	**$0**	**$3,624,400**	**$2,973,900**
Total Revenues Less Expenditures:	**$0**	**$0**	**$300,000**	**$0**
Ending Fund Balance:	**N/A**	**N/A**	**N/A**	**$300,000**

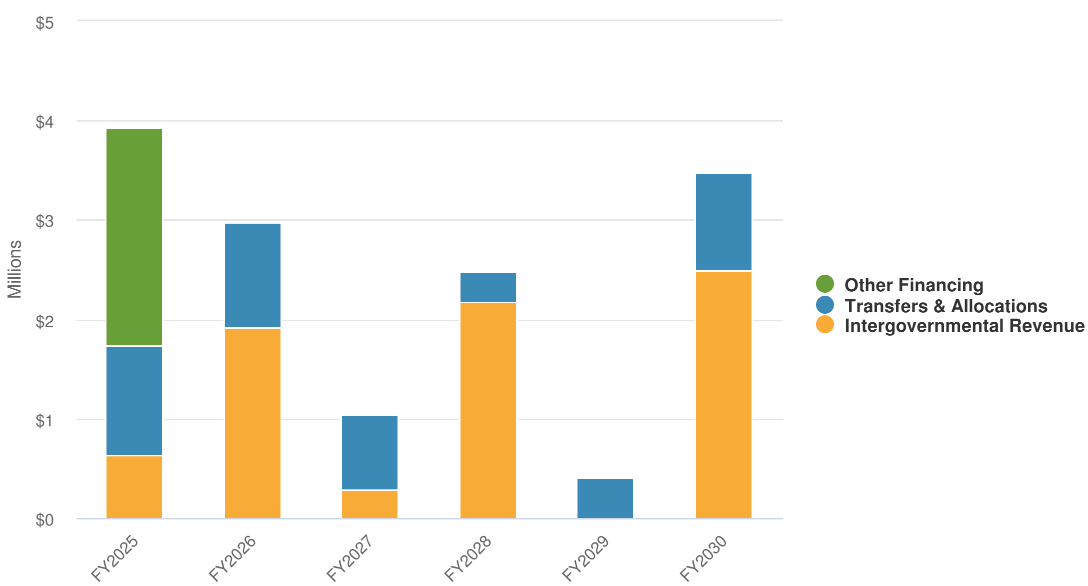
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

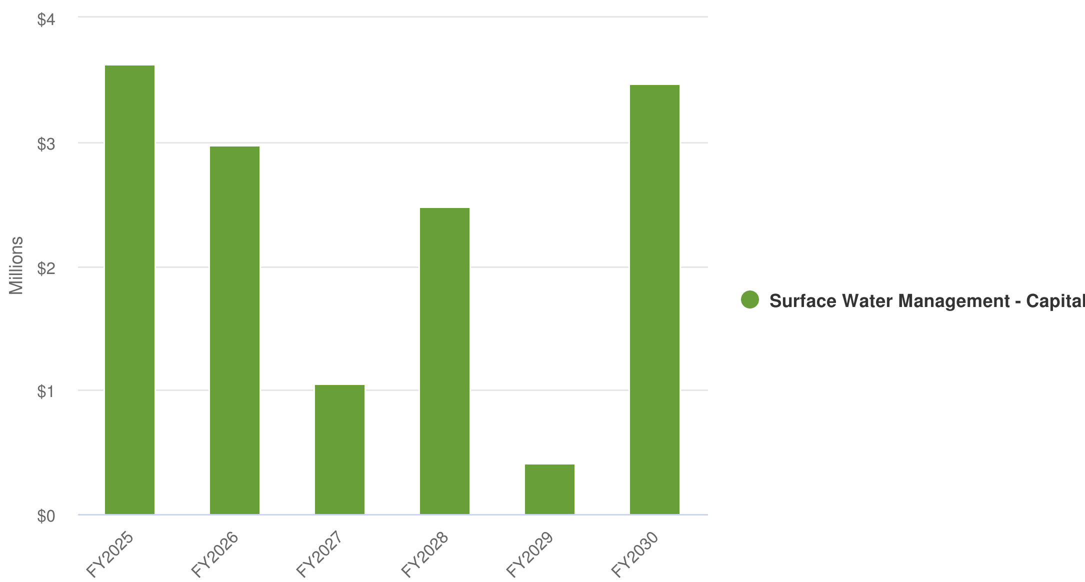


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Intergovernmental Revenue	$0	$0	$641,788	$1,920,000
Other Financing	$0	$0	$2,180,000	$0

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Transfers & Allocations	$0	$0	$1,102,612	$1,053,900
Total Revenue Source:	**$0**	**$0**	**$3,924,400**	**$2,973,900**

Expenditures by Function

Budgeted and Historical Expenditures by Function

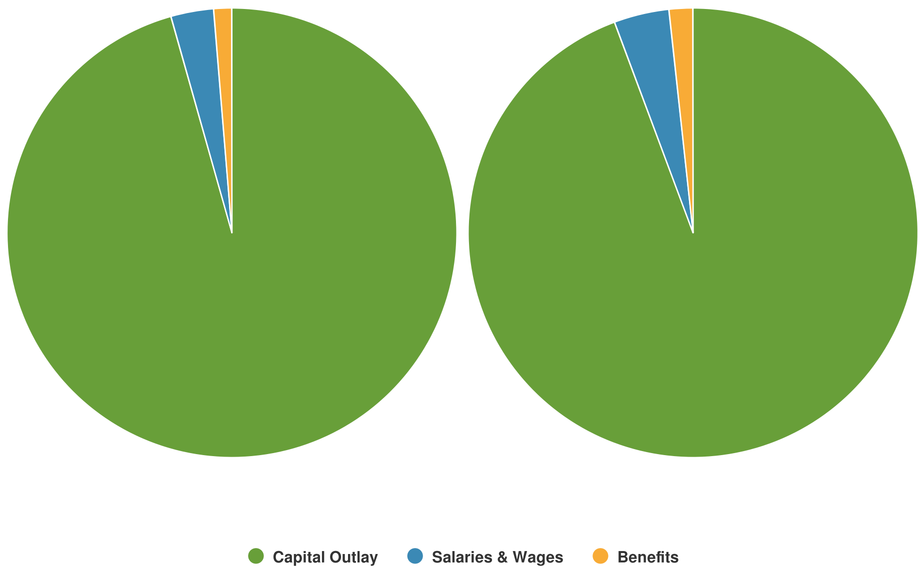


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Surface Water Management - Capital	$0	$0	$3,624,400	$2,973,900
Total Expenditures:	**$0**	**$0**	**$3,624,400**	**$2,973,900**

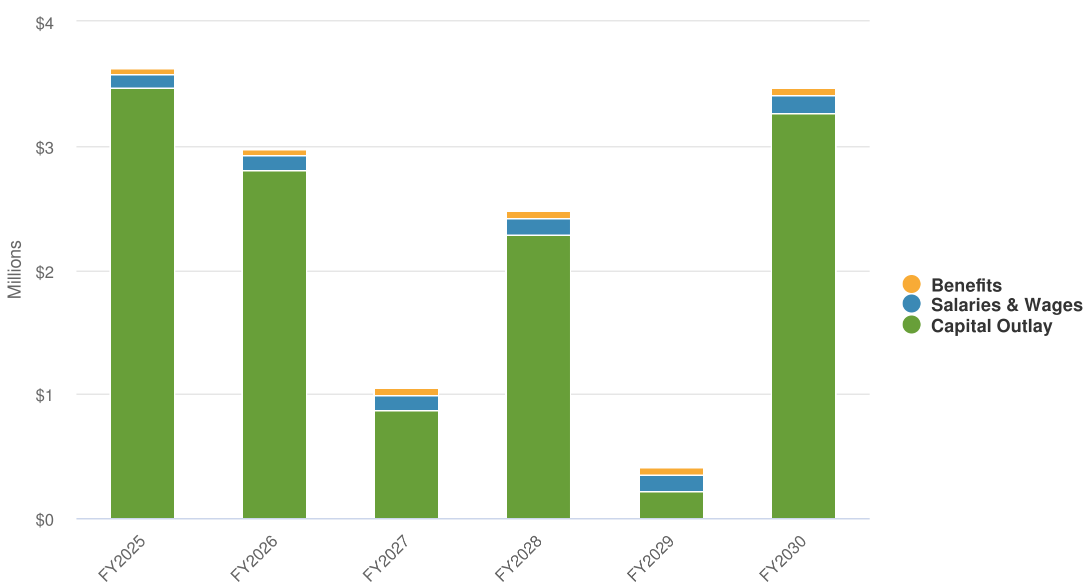
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



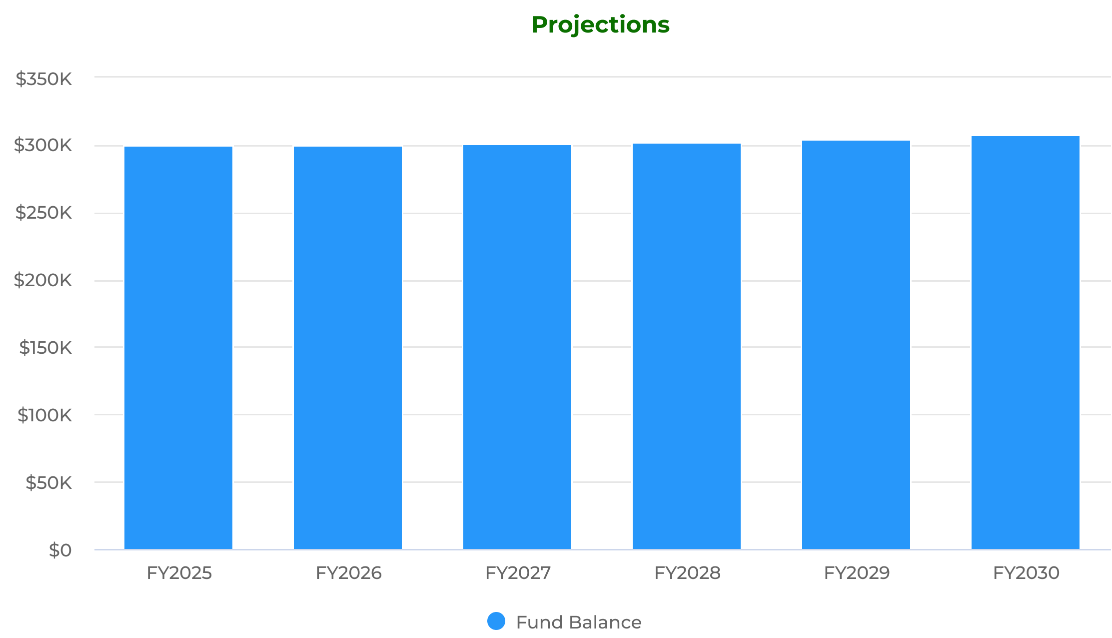
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$0	$0	$111,300	$118,200

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$0	$0	$47,100	$50,700
Capital Outlay	$0	$0	$3,466,000	$2,805,000
Total Expense Objects:	**$0**	**$0**	**$3,624,400**	**$2,973,900**

Fund Balance



Lake Wilderness Golf Course - Operating Fund (480)

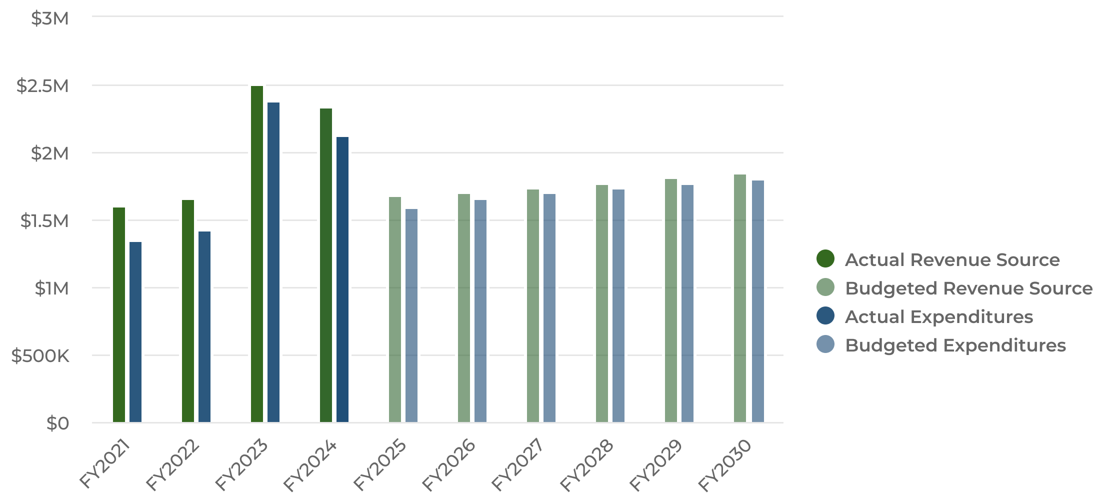
The Lake Wilderness Golf Course Fund is an enterprise fund whose purpose is to account for the revenues collected and expended from golf related activities. The operating functions of this fund are self-funded, while the capital related expenses are funded by Real Estate Excise Tax 2 (REET 2) funds and bonds for construction.

Beginning in 2025, the Lake Wilderness Golf Course Fund was split into two funds to manage the operating and capital expenditures separately.

Summary

City of Maple Valley is projecting $1.69M of revenue in FY2025, which represents a 28.0% decrease over the prior year and $1.71M of revenue in FY2026, which represents a 1.5% increase over the prior year.

Budgeted expenditures are projected to decrease by 25.1% or $534.26K to $1.6M in FY2025 and 4.5% or $71.55K in FY2026.



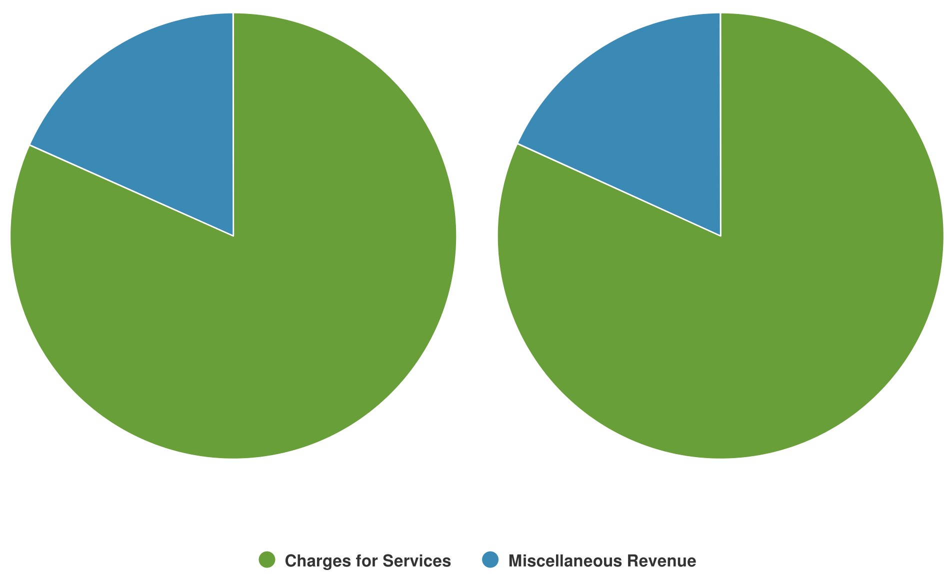
Lake Wilderness Golf Course - Operating Fund (480) Comprehensive Summary

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$611,945**	**$758,450**	**$957,481**	**$1,047,731**
Revenues				
Charges for Services	$1,506,024	$1,359,500	$1,379,000	$1,401,000
Miscellaneous Revenue	$356,614	$310,696	$309,000	$311,500
Transfers & Allocations	$650,000	$675,840	$0	$0
Total Revenues:	**$2,512,637**	**$2,346,036**	**$1,688,000**	**$1,712,500**
Expenditures				
Benefits	-$843	$0	$0	$0
Supplies	$353,256	$435,250	$477,500	$499,900
Services	$1,292,946	$1,012,915	$1,050,550	$1,099,700
Capital Outlay	$743,118	$683,840	$15,000	$15,000
Fund Balance & Transfers	$0	$0	$54,700	$54,700
Debt Payments - Interest	$116	$0	$0	$0
Total Expenditures:	**$2,388,593**	**$2,132,005**	**$1,597,750**	**$1,669,300**
Total Revenues Less Expenditures:	**$124,044**	**$214,031**	**$90,250**	**$43,200**
Ending Fund Balance:	**$735,989**	**$972,481**	**$1,047,731**	**$1,090,931**

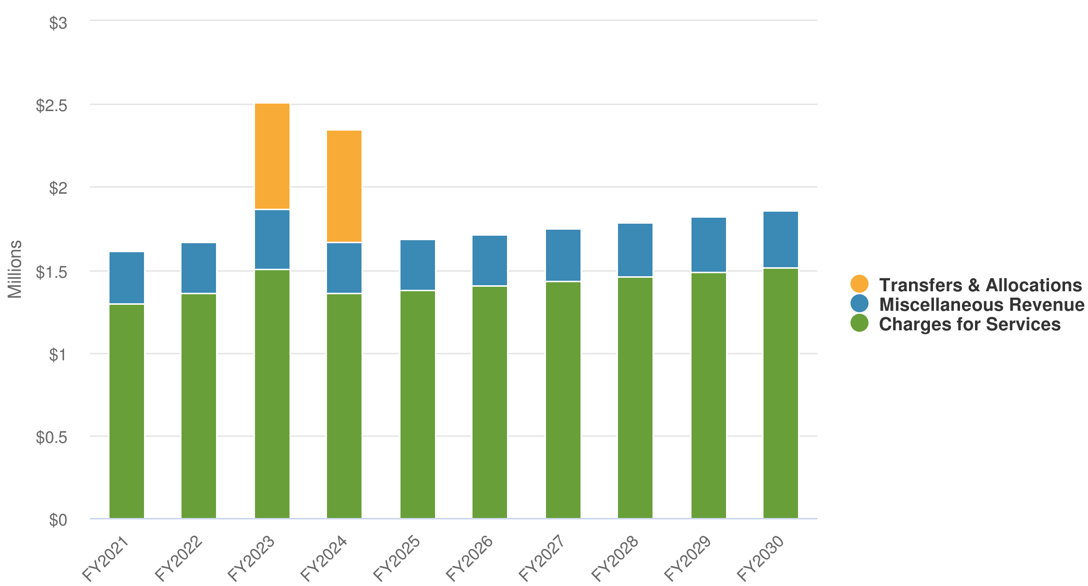
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



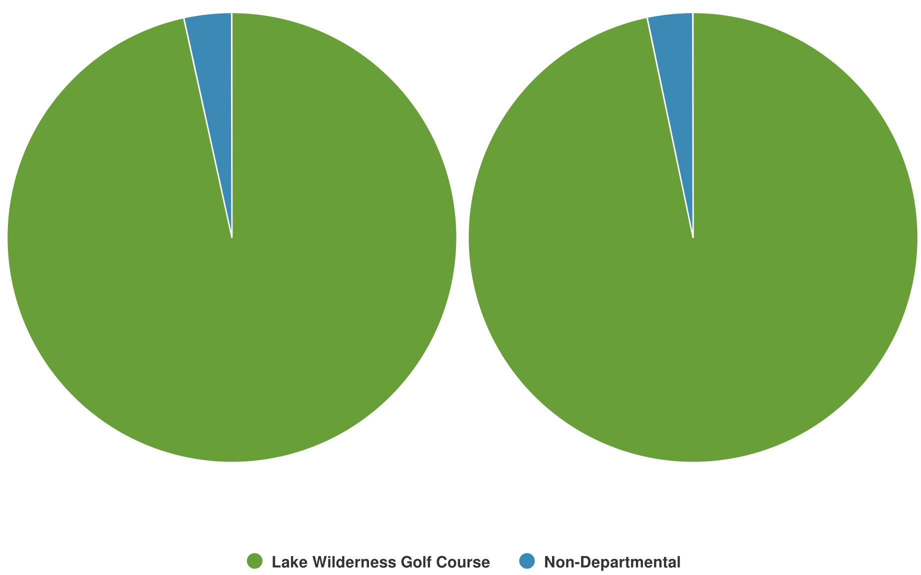
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Charges for Services	$1,506,024	$1,359,500	$1,379,000	$1,401,000
Miscellaneous Revenue	$356,614	$310,696	$309,000	$311,500

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Transfers & Allocations	$650,000	$675,840	$0	$0
Total Revenue Source:	**$2,512,637**	**$2,346,036**	**$1,688,000**	**$1,712,500**

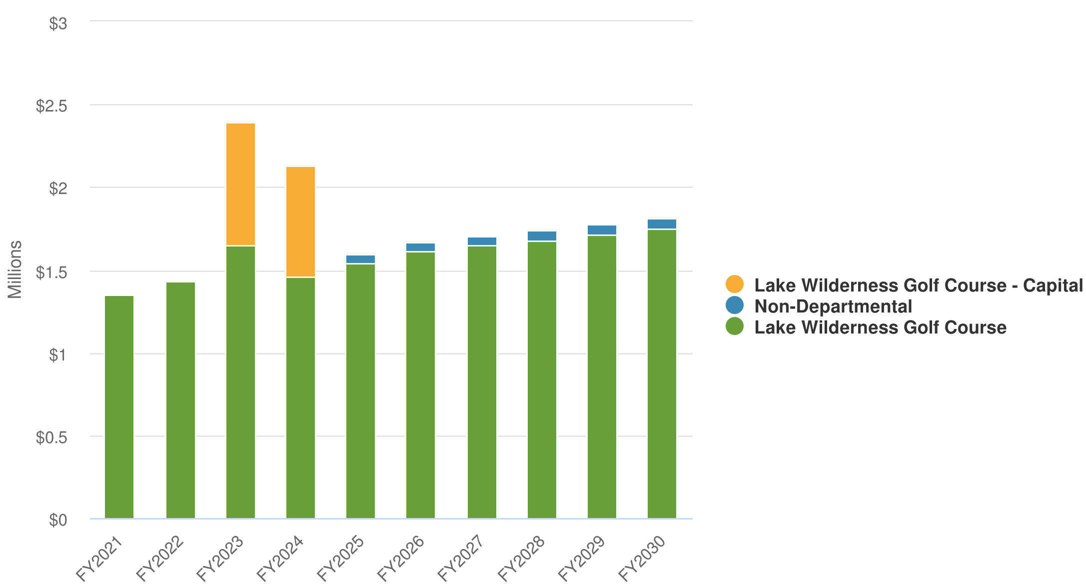
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



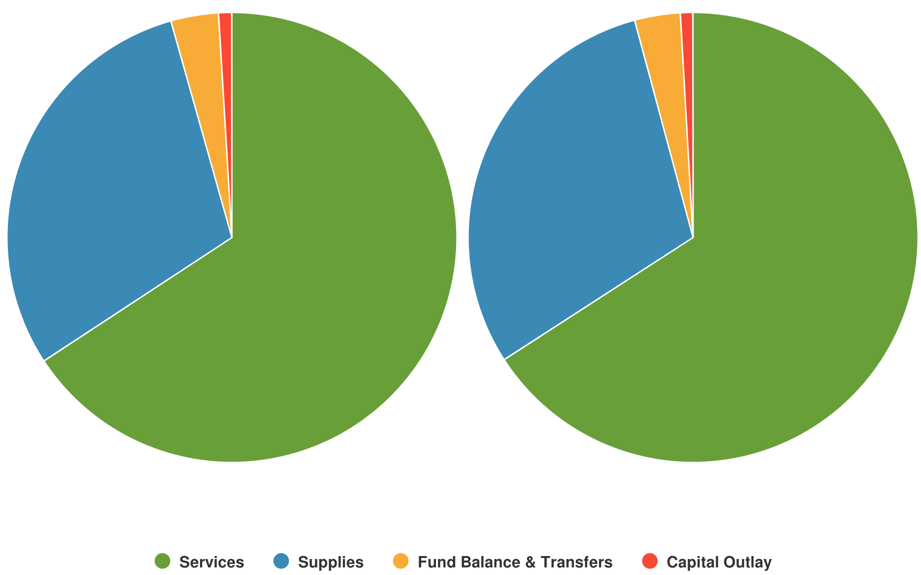
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Lake Wilderness Golf Course	$1,645,475	$1,456,165	$1,543,050	$1,614,600

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Lake Wilderness Golf Course - Capital	$743,118	$675,840	$0	$0
Non-Departmental	$0	$0	$54,700	$54,700
Total Expenditures:	**$2,388,593**	**$2,132,005**	**$1,597,750**	**$1,669,300**

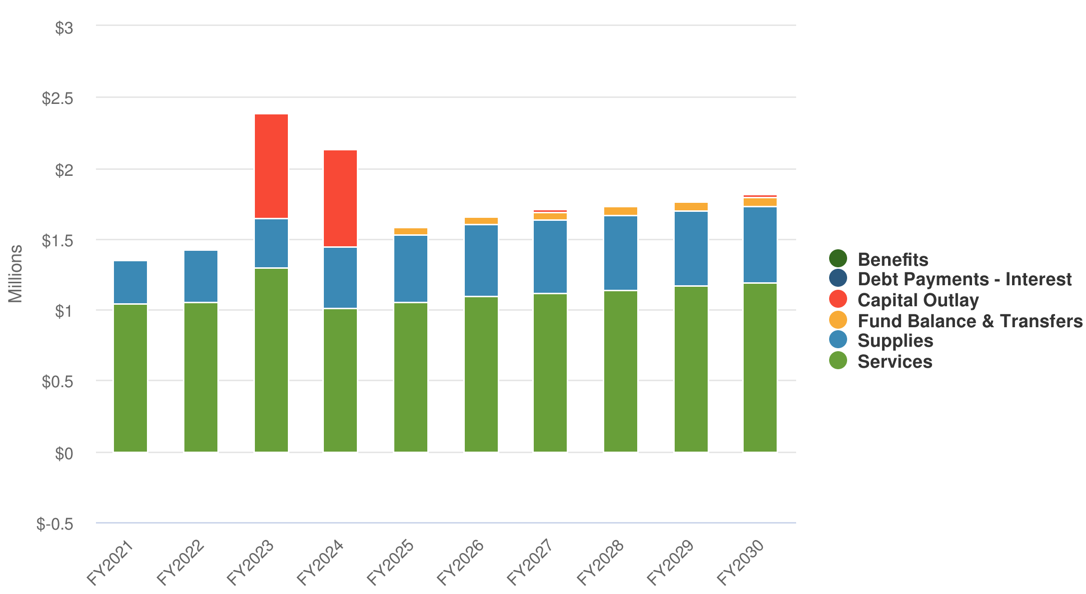
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



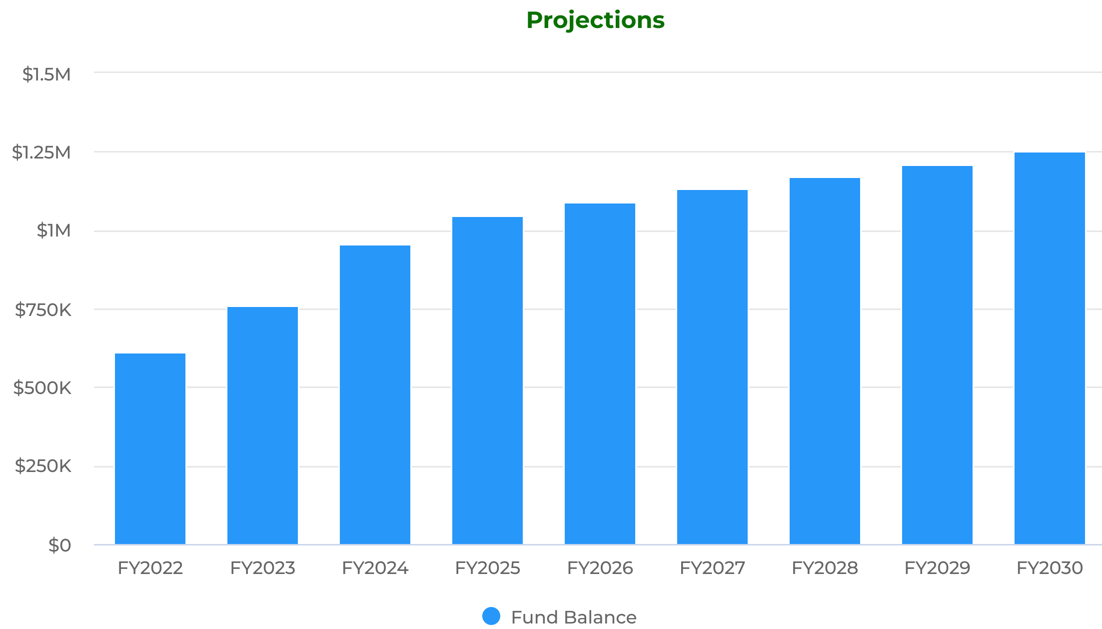
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Benefits	-$843	$0	$0	$0

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Supplies	$353,256	$435,250	$477,500	$499,900
Services	$1,292,946	$1,012,915	$1,050,550	$1,099,700
Capital Outlay	$743,118	$683,840	$15,000	$15,000
Fund Balance & Transfers	$0	$0	$54,700	$54,700
Debt Payments - Interest	$116	$0	$0	$0
Total Expense Objects:	**$2,388,593**	**$2,132,005**	**$1,597,750**	**$1,669,300**

Fund Balance



Lake Wilderness Golf Course - Capital Fund (490)

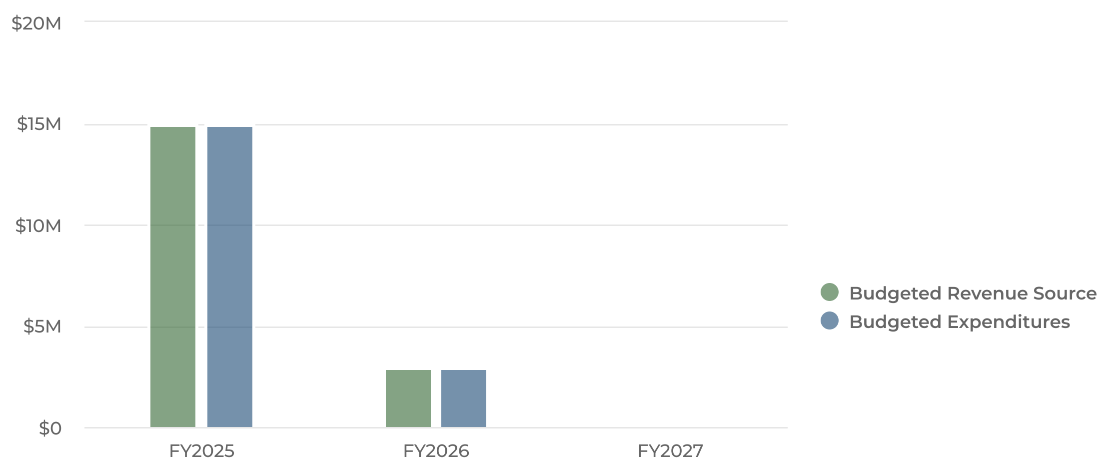
The Lake Wilderness Golf Course Fund is an enterprise fund whose purpose is to account for the revenues collected and expended from golf related activities. The operating functions of this fund are self-funded, while the capital related expenses are funded by Real Estate Excise Tax 2 (REET 2) funds and bonds for construction.

Beginning in 2025, the Lake Wilderness Golf Course Fund was split into two funds to manage the operating and capital expenditures separately.

Summary

City of Maple Valley is projecting $15M of revenue in FY2025, which represents a 0% increase over the prior year and $3M of revenue in FY2026, which represents a 80% decrease over the prior year.

Budgeted expenditures are projected to increase by 0% or $15M to $15M in FY2025 and 80% or $12M in FY2026.

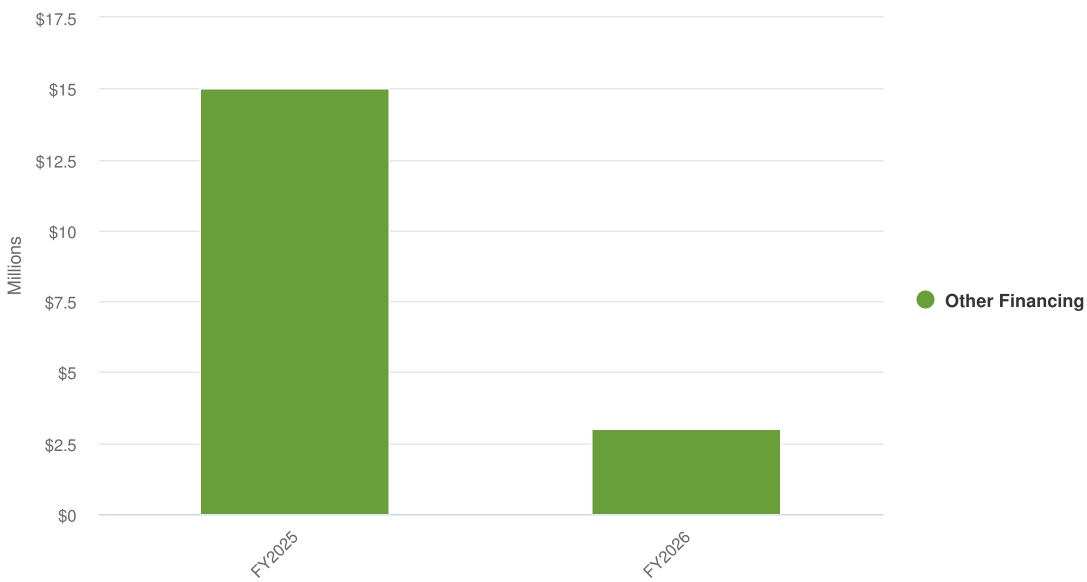


Lake Wilderness Golf Course - Capital Fund (490) Comprehensive Summary

Name	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**N/A**	**N/A**
Revenues		
Other Financing	$15,000,000	$3,000,000
Total Revenues:	**$15,000,000**	**$3,000,000**
Expenditures		
Capital Outlay	$15,000,000	$3,000,000
Total Expenditures:	**$15,000,000**	**$3,000,000**
Ending Fund Balance:	**N/A**	**N/A**

Revenues by Source

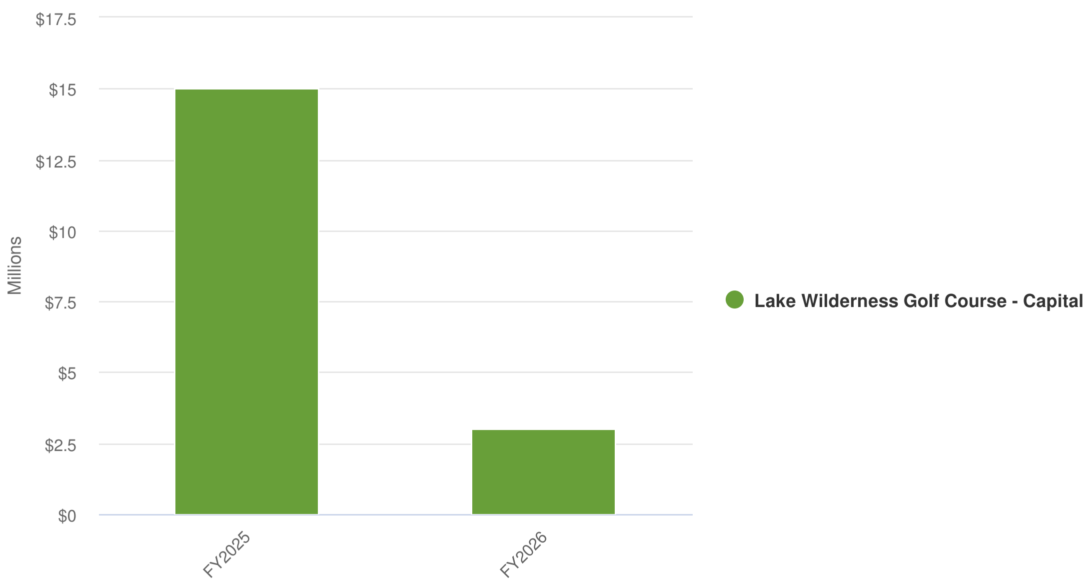
Budgeted and Historical 2025 Revenues by Source



Name	FY2025 Budgeted	FY2026 Budgeted
Revenue Source		
Other Financing	$15,000,000	$3,000,000
Total Revenue Source:	**$15,000,000**	**$3,000,000**

Expenditures by Function

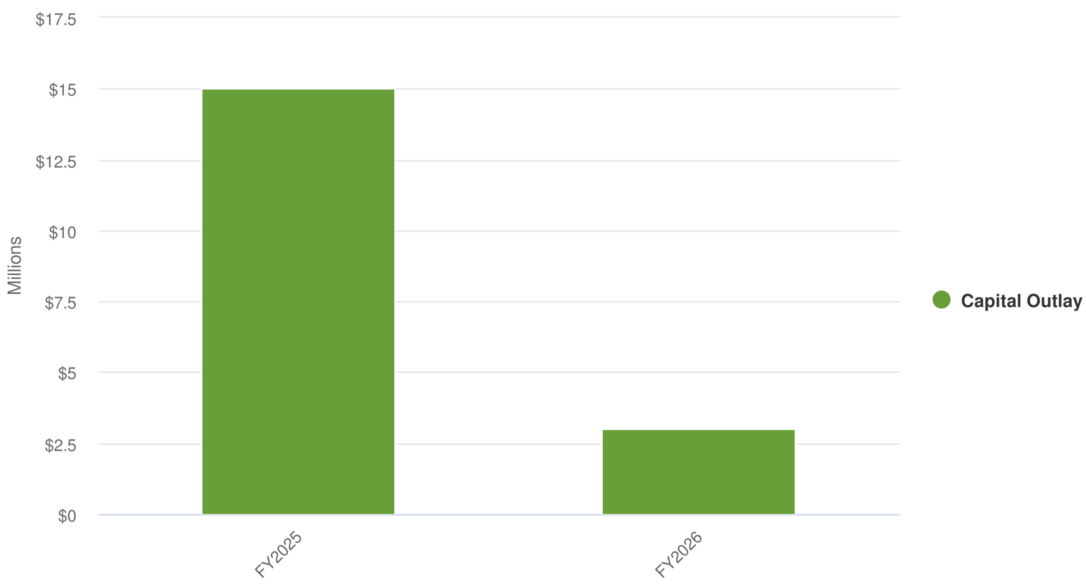
Budgeted and Historical Expenditures by Function



Name	FY2025 Budgeted	FY2026 Budgeted
Expenditures		
Lake Wilderness Golf Course - Capital	$15,000,000	$3,000,000
Total Expenditures:	**$15,000,000**	**$3,000,000**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2025 Budgeted	FY2026 Budgeted
Expense Objects		
Capital Outlay	$15,000,000	$3,000,000
Total Expense Objects:	**$15,000,000**	**$3,000,000**

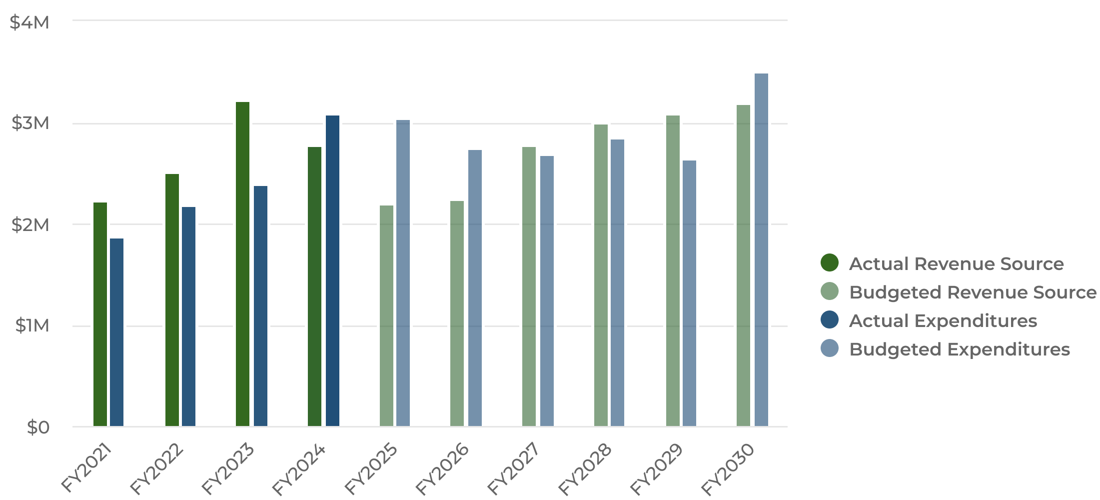
Internal Service Funds

Internal Service Funds are used to budget an activity for which a fee is charged to internal users for goods and services.

Summary

City of Maple Valley is projecting $2.21M of revenue in FY2025, which represents a 20.9% decrease over the prior year and $2.25M of revenue in FY2026, which represents a 2.1% increase over the prior year.

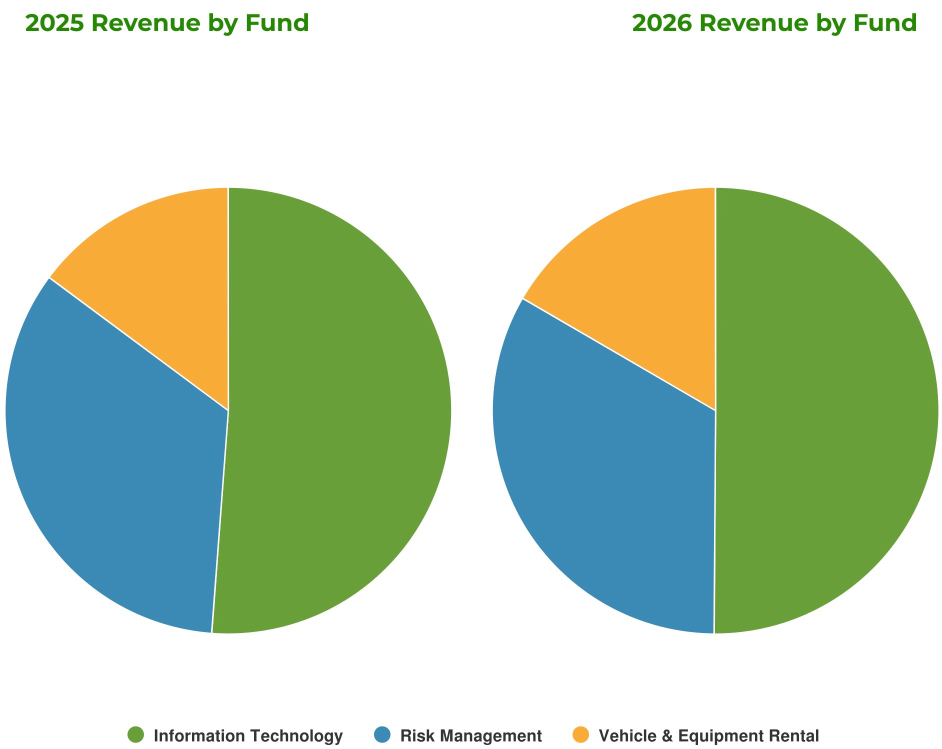
Budgeted expenditures are projected to decrease by 1.3% or $38.71K to $3.05M in FY2025 and 9.6% or $291.92K in FY2026.

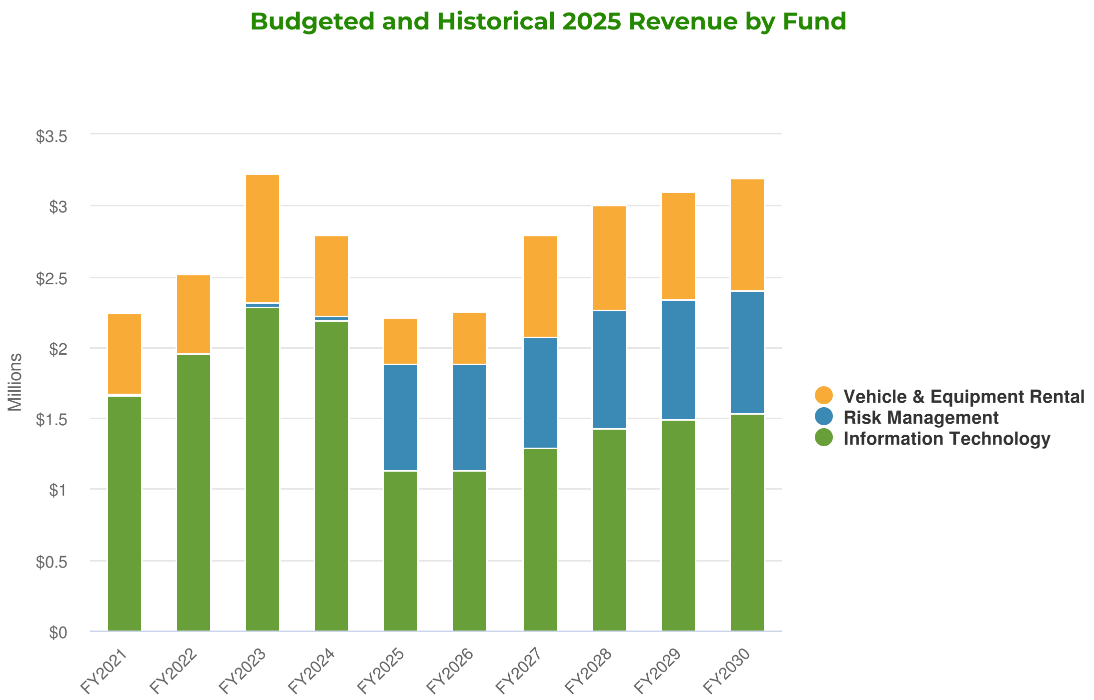


Internal Service Funds Comprehensive Summary & Forecast

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Beginning Fund Balance:	**$1,881,341**	**$2,116,885**	**$1,818,103**	**$974,334**	**$469,684**	**$560,987**	**$702,232**	**$1,155,781**
Revenues								
Charges for Services	$2,134,174	$2,303,468	$0	$0	$0	$0	$0	$0
Miscellaneous Revenue	$622,821	$457,528	$347,200	$394,400	$723,000	$749,700	$773,800	$809,800
Prior Period Adjustment	-$26,781	$0	$0	$0	$0	$0	$0	$0
Transfers & Allocations	$492,677	$30,000	$1,860,100	$1,860,100	$2,067,302	$2,253,648	$2,325,721	$2,387,235
Total Revenues:	**$3,222,890**	**$2,790,996**	**$2,207,300**	**$2,254,500**	**$2,790,302**	**$3,003,348**	**$3,099,521**	**$3,197,035**
Expenditures								
Salaries & Wages	$314,363	$344,043	$478,500	$515,700	$530,564	$546,043	$562,138	$573,449
Benefits	$87,106	$163,824	$203,300	$219,900	$228,342	$236,799	$245,471	$253,558
Supplies	$201,808	$294,401	$250,400	$176,100	$241,816	$204,084	$223,406	$219,082
Services	$950,587	$1,444,362	$1,162,169	$1,181,350	$1,204,977	$1,229,077	$1,253,658	$1,278,731
Capital Outlay	$822,679	$843,149	$956,700	$666,100	$493,300	$646,100	$361,300	$1,184,900
Debt Payments - Interest	$26,866	$0	$0	$0	$0	$0	$0	$0
Total Expenditures:	**$2,403,409**	**$3,089,778**	**$3,051,069**	**$2,759,150**	**$2,698,999**	**$2,862,103**	**$2,645,973**	**$3,509,721**
Total Revenues Less Expenditures:	**$819,480**	**-$298,782**	**-$843,769**	**-$504,650**	**$91,303**	**$141,245**	**$453,548**	**-$312,685**
Ending Fund Balance:	**$2,700,821**	**$1,818,103**	**$974,334**	**$469,684**	**$560,987**	**$702,232**	**$1,155,780**	**$843,096**

Revenue by Fund





Prior to 2025, Risk Management was previously housed in the General Fund.

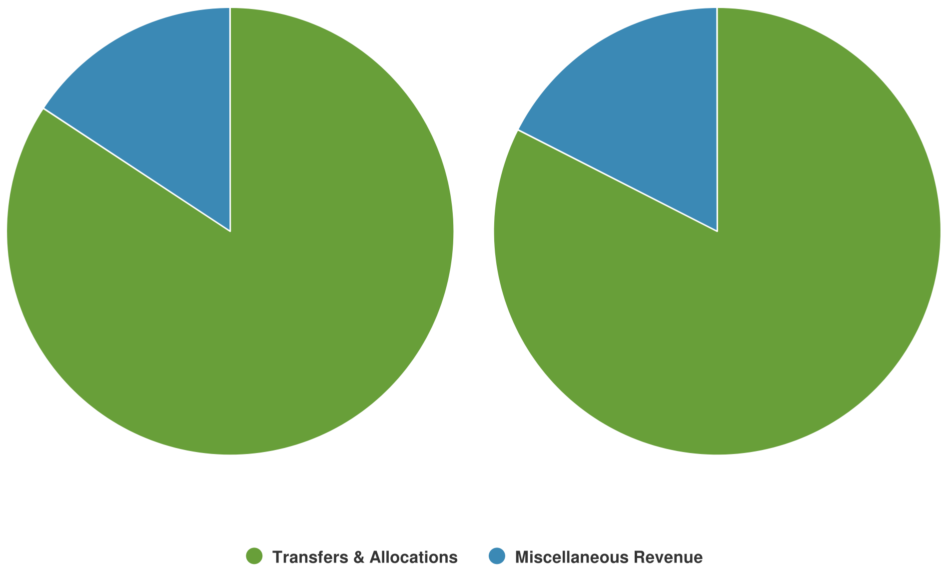
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Vehicle & Equipment Rental	$903,130	$569,956	$327,200	$374,400
Information Technology	$2,288,611	$2,191,040	$1,129,900	$1,129,900
Risk Management	$31,150	$30,000	$750,200	$750,200

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total:	**$3,222,890**	**$2,790,996**	**$2,207,300**	**$2,254,500**

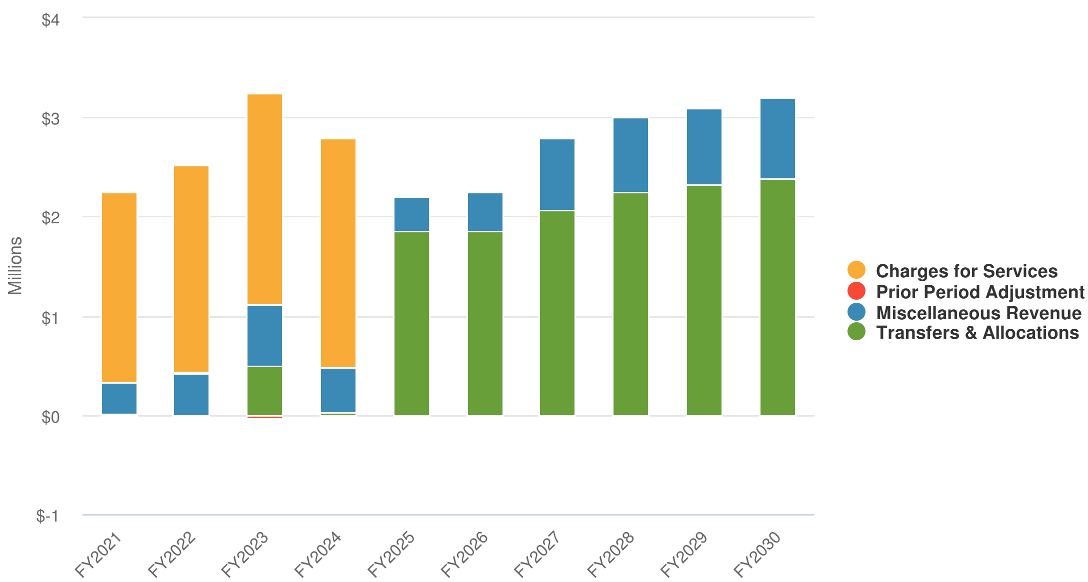
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



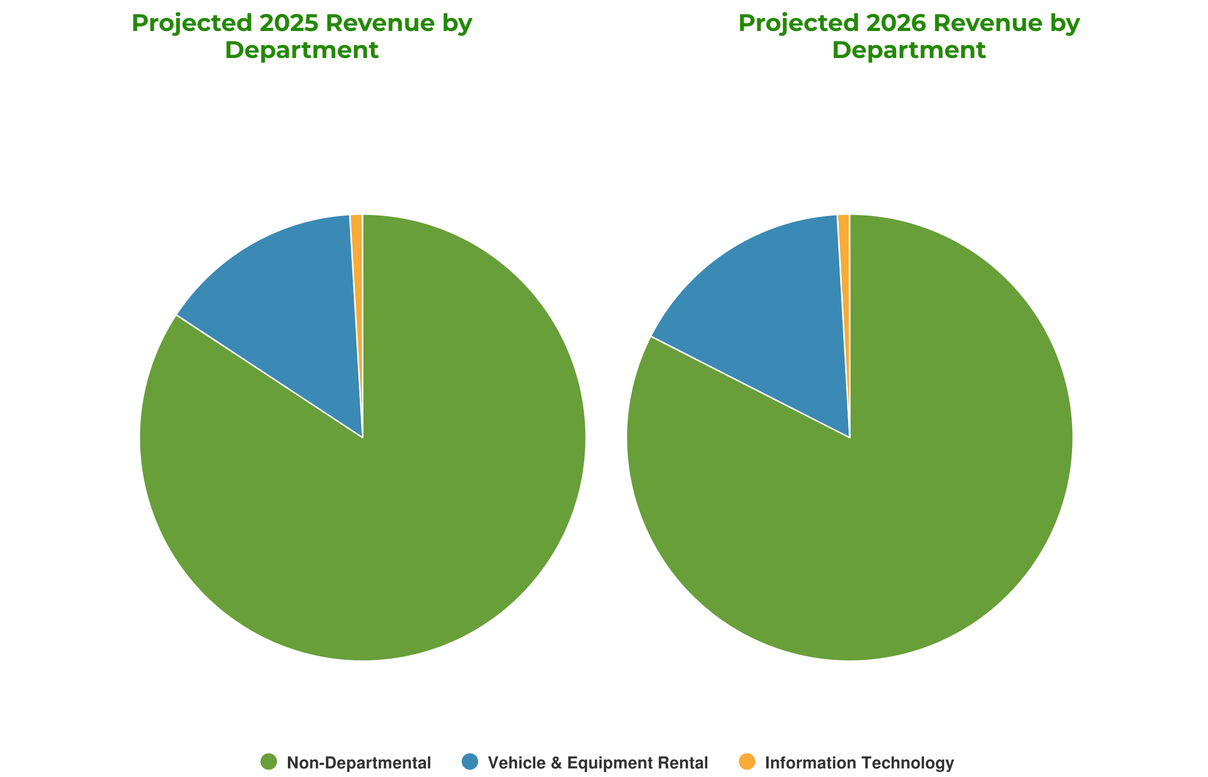
Budgeted and Historical 2025 Revenues by Source

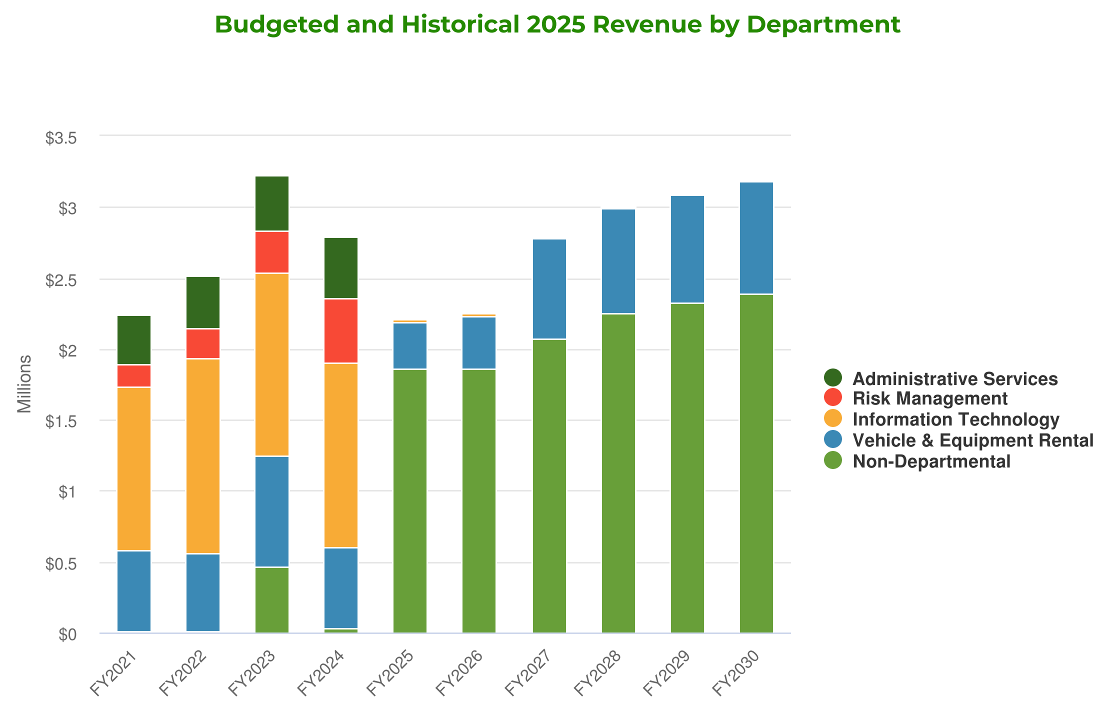


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Charges for Services	$2,134,174	$2,303,468	$0	$0
Miscellaneous Revenue	$622,821	$457,528	$347,200	$394,400

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Prior Period Adjustment	-$26,781	$0	$0	$0
Transfers & Allocations	$492,677	$30,000	$1,860,100	$1,860,100
Total Revenue Source:	**$3,222,890**	**$2,790,996**	**$2,207,300**	**$2,254,500**

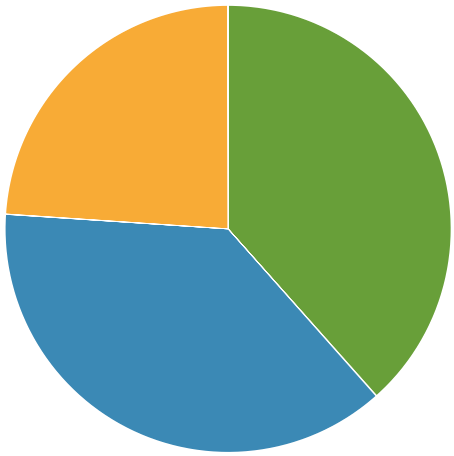
Revenue by Department



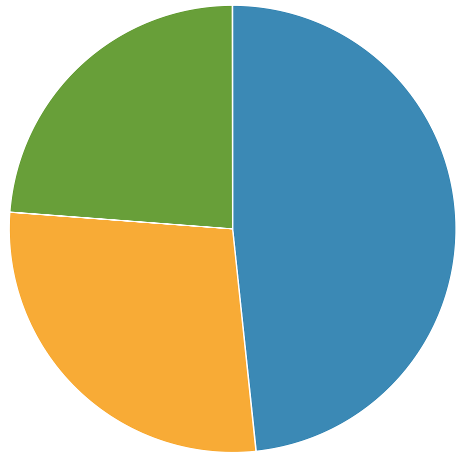


Expenditures by Fund

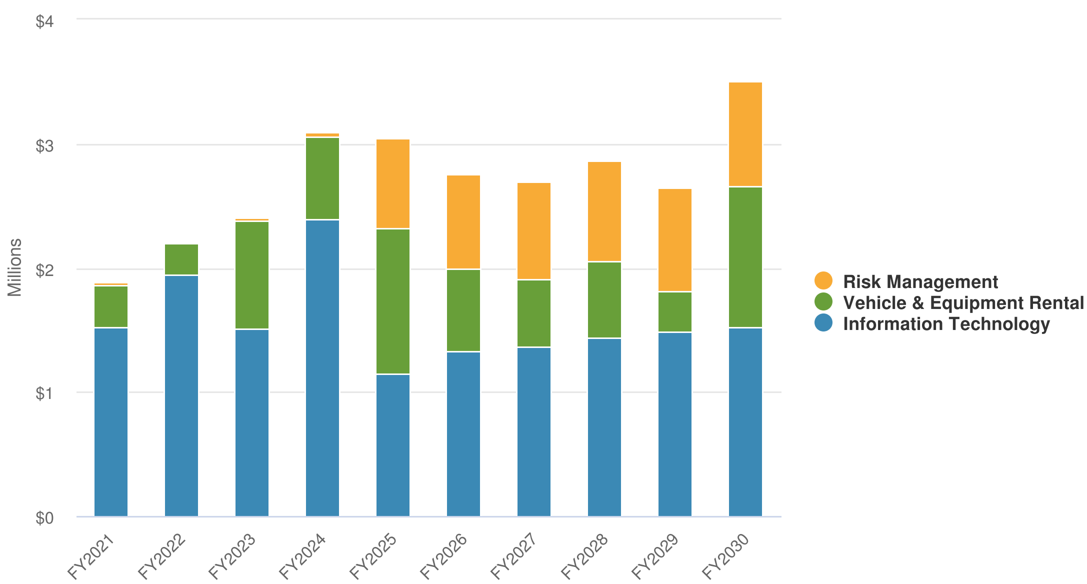
2025 Expenditures by Fund



2026 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

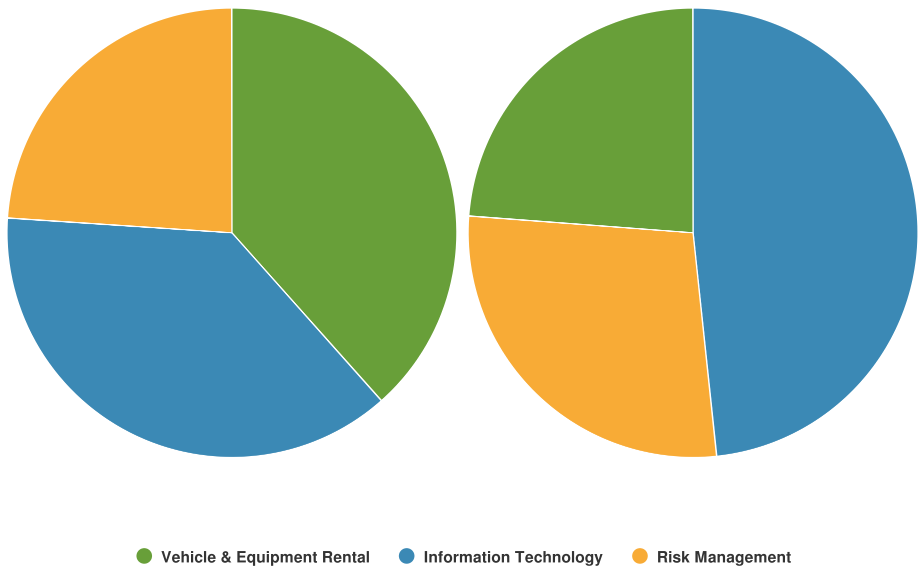


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Vehicle & Equipment Rental	$867,005	$670,228	$1,172,400	$656,800
Information Technology	$1,508,149	$2,387,550	$1,148,150	$1,333,350
Risk Management	$28,256	$32,000	$730,519	$769,000
Total:	**$2,403,409**	**$3,089,778**	**$3,051,069**	**$2,759,150**

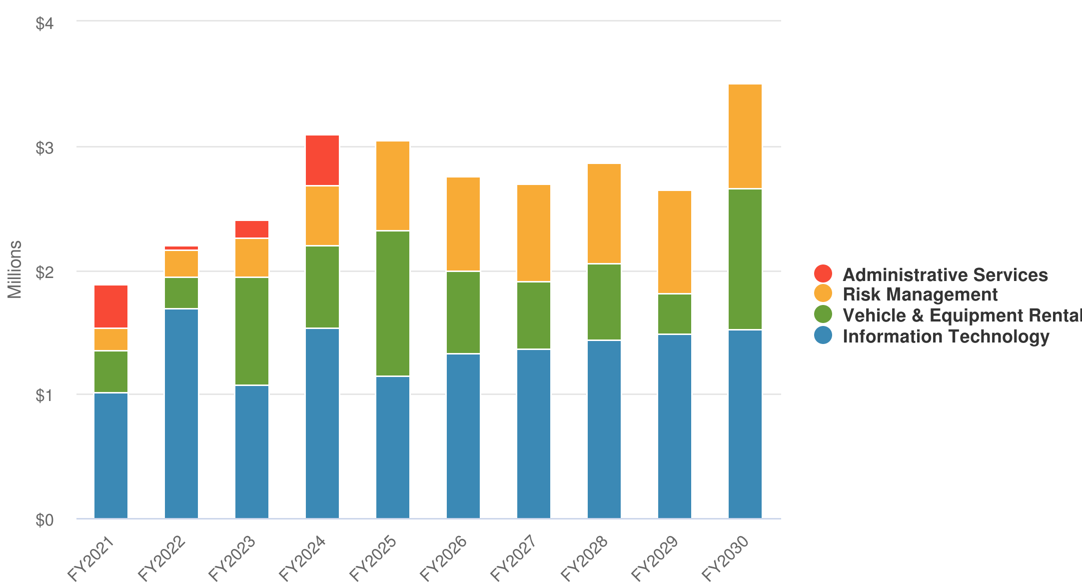
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



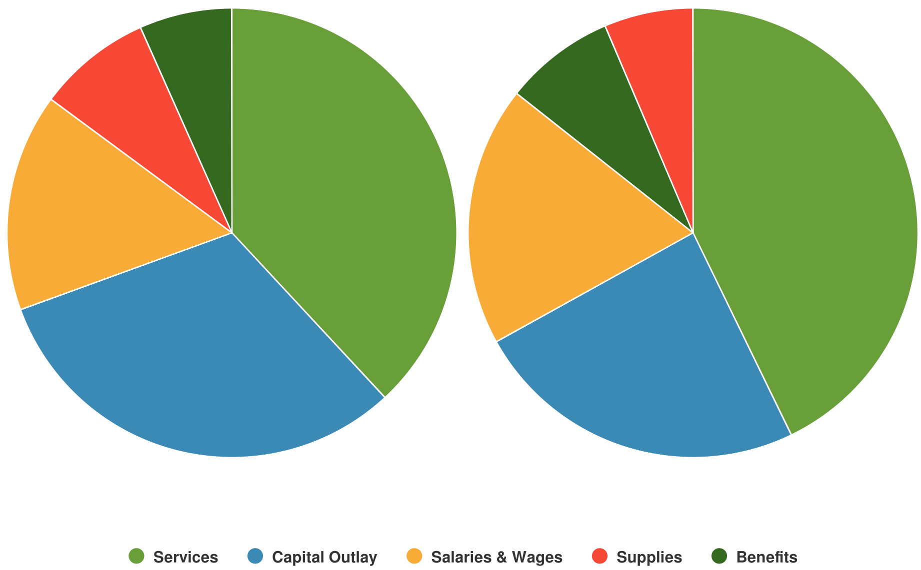
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Administrative Services	$137,780	$404,879	$0	$0

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Risk Management	$322,713	$483,336	$730,519	$769,000
Information Technology	$1,075,912	$1,531,336	$1,148,150	$1,333,350
Vehicle & Equipment Rental	$867,005	$670,228	$1,172,400	$656,800
Total Expenditures:	**$2,403,409**	**$3,089,778**	**$3,051,069**	**$2,759,150**

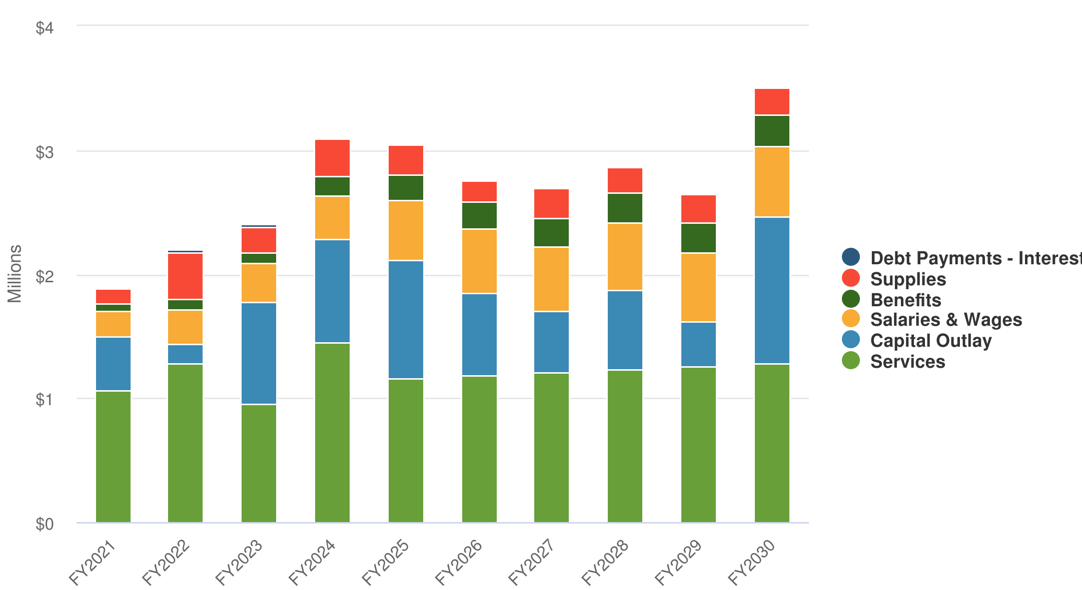
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$314,363	$344,043	$478,500	$515,700

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$87,106	$163,824	$203,300	$219,900
Supplies	$201,808	$294,401	$250,400	$176,100
Services	$950,587	$1,444,362	$1,162,169	$1,181,350
Capital Outlay	$822,679	$843,149	$956,700	$666,100
Debt Payments - Interest	$26,866	$0	$0	$0
Total Expense Objects:	**$2,403,409**	**$3,089,778**	**$3,051,069**	**$2,759,150**

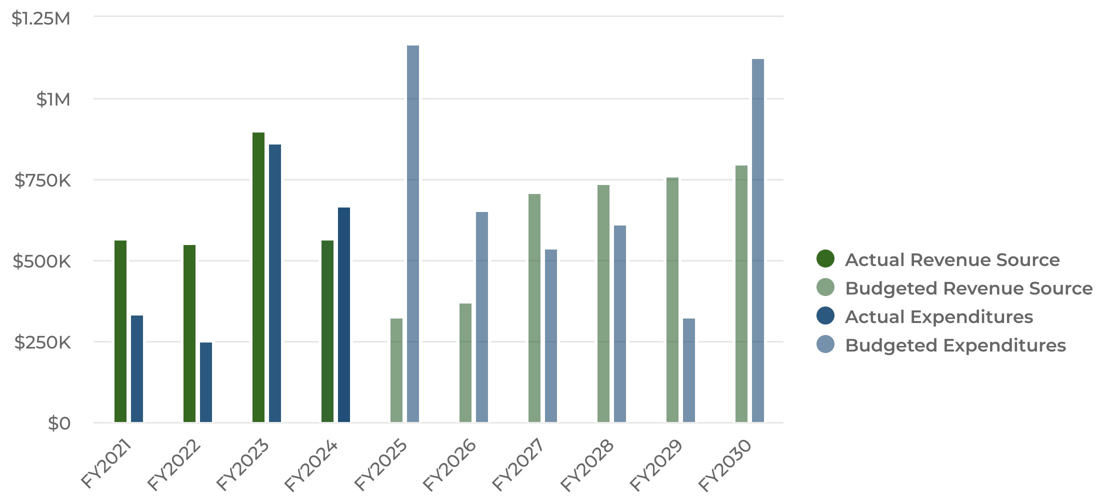
Vehicle & Equipment Rental Fund

The Vehicle Equipment Rental Fund provides the funding resources needed to maintain, repair, and replace City vehicles and auxiliary equipment. All costs to maintain, repair, and replace a vehicle or piece of equipment are used to calculate the monthly rental rate charged to the department using the equipment. Annual replacement charges spread the cost of the future replacement over the life of the existing equipment, creating a replacement cash reserve. Old equipment is auctioned off with the proceeds going back into the cash reserve.

Summary

City of Maple Valley is projecting $327.2K of revenue in FY2025, which represents a 42.6% decrease over the prior year and $374.4K of revenue in FY2026, which represents a 14.4% increase over the prior year.

Budgeted expenditures are projected to increase by 74.9% or $502.17K to $1.17M in FY2025 and 44.0% or $515.6K in FY2026.

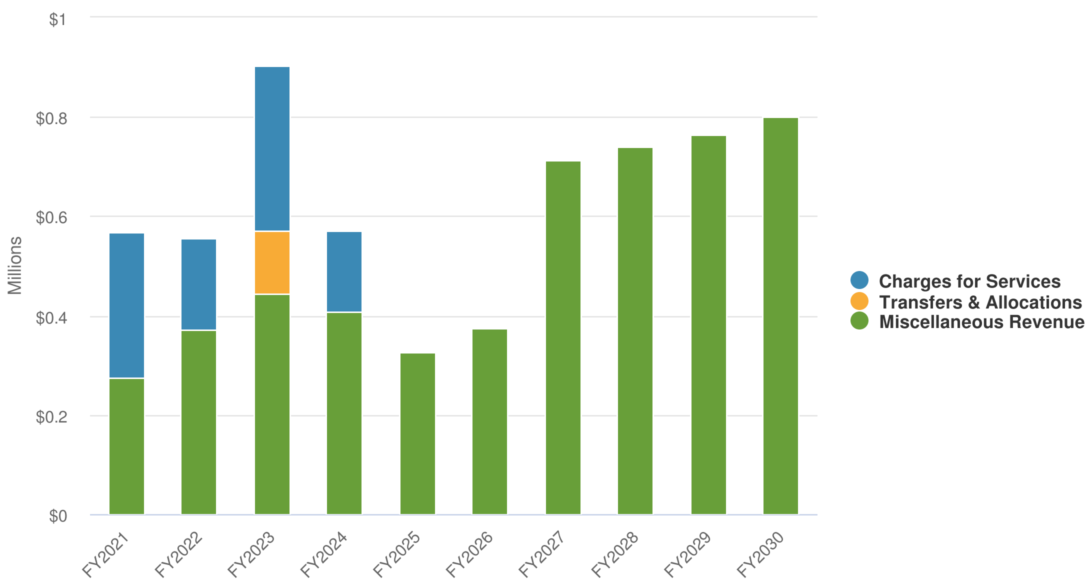


Vehicle & Equipment Rental Fund Comprehensive Summary

Name	FY2024 Estimate	FY2024 Budget	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$1,608,695**	**$1,608,695**	**$1,508,423**	**$663,223**
Revenues				
Charges for Services	$162,428	$162,428	$0	$0
Miscellaneous Revenue	$407,528	$407,528	$327,200	$374,400
Total Revenues:	**$569,956**	**$569,956**	**$327,200**	**$374,400**
Expenditures				
Supplies	$144,139	$144,139	$165,500	$104,000
Services	$65,740	$65,740	$67,700	$69,700
Capital Outlay	$460,349	$460,349	$939,200	$483,100
Total Expenditures:	**$670,228**	**$670,228**	**$1,172,400**	**$656,800**
Total Revenues Less Expenditures:	**-$100,272**	**-$100,272**	**-$845,200**	**-$282,400**
Ending Fund Balance:	**$1,508,423**	**$1,508,423**	**$663,223**	**$380,823**

Revenues by Source

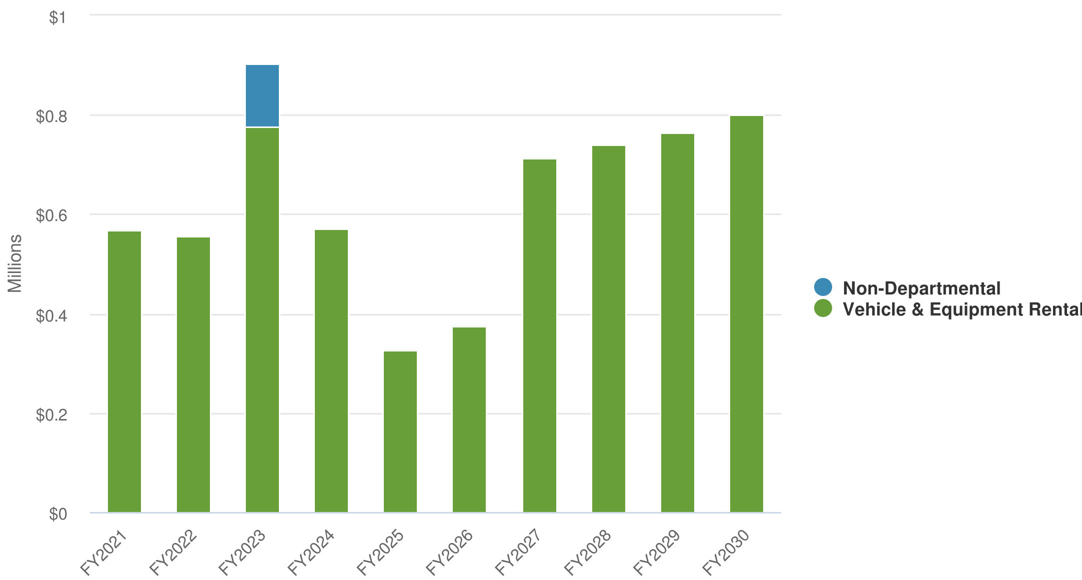
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Charges for Services	$332,205	$162,428	$0	$0
Miscellaneous Revenue	$444,467	$407,528	$327,200	$374,400
Transfers & Allocations	$126,458	$0	$0	$0
Total Revenue Source:	**$903,130**	**$569,956**	**$327,200**	**$374,400**

Revenue by Department

Budgeted and Historical 2025 Revenue by Department

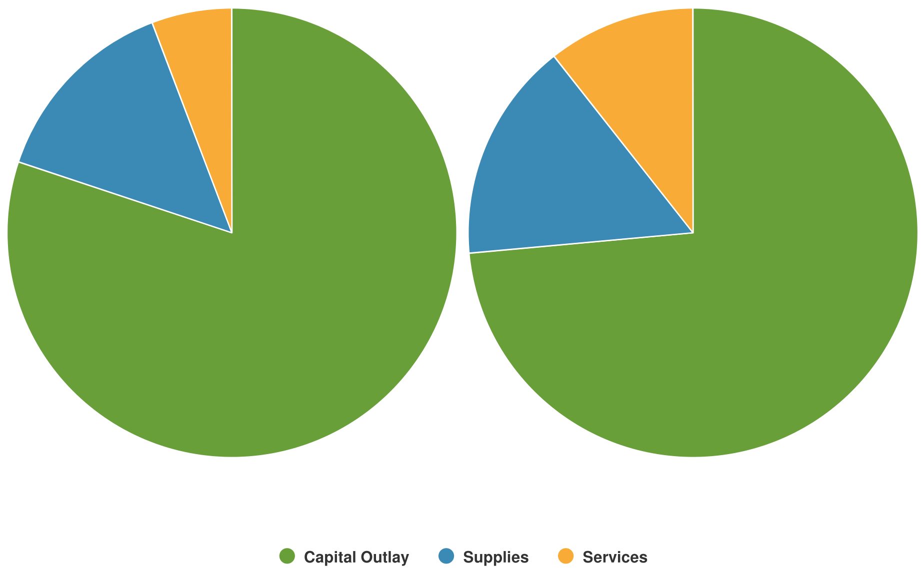


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue				
Vehicle & Equipment Rental				
Equipment Services				
Equipment Services	$332,205	$162,428	$0	$0
Proceeds from Sales of Capital Assets (GAAP Only)	$6,650	$3,511	$10,100	$4,900
Total Equipment Services:	**$338,855**	**$165,939**	**$10,100**	**$4,900**
Equipment Replacement-Capital				
Investment Interest	$68,460	$79,163	$50,000	$50,000
Vehicle & Equipment Rental Fees	$350,113	$269,575	$267,100	$319,500
Gains (Losses) on Capital Equipment	$19,244	$55,279	$0	$0
Total Equipment Replacement-Capital:	**$437,817**	**$404,017**	**$317,100**	**$369,500**
Total Vehicle & Equipment Rental:	**$776,672**	**$569,956**	**$327,200**	**$374,400**
Non-Departmental				
Transfers-In				
Transfer-In from General Fund	$126,458	$0	$0	$0
Total Transfers-In:	**$126,458**	**$0**	**$0**	**$0**
Total Non-Departmental:	**$126,458**	**$0**	**$0**	**$0**
Total Revenue:	**$903,130**	**$569,956**	**$327,200**	**$374,400**

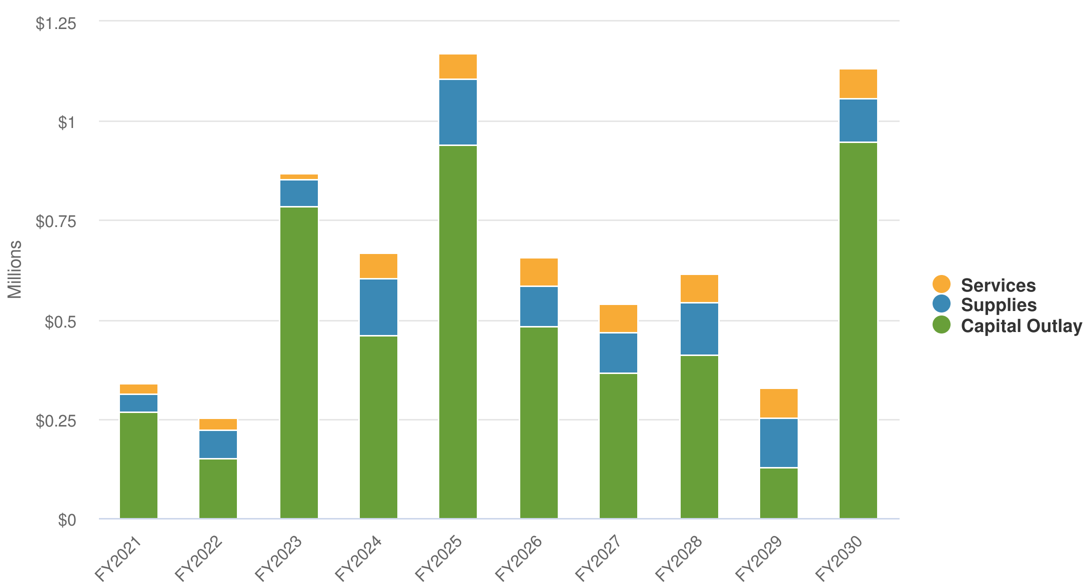
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



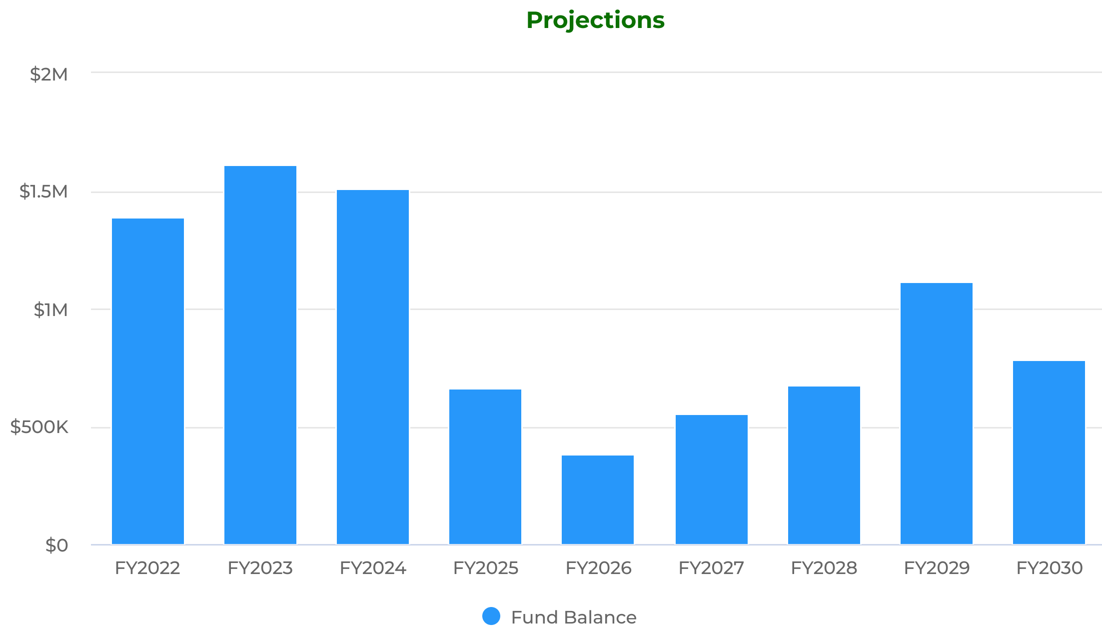
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Supplies	$66,745	$144,139	$165,500	$104,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Services	$15,296	$65,740	$67,700	$69,700
Capital Outlay	$784,964	$460,349	$939,200	$483,100
Total Expense Objects:	**$867,005**	**$670,228**	**$1,172,400**	**$656,800**

Fund Balance



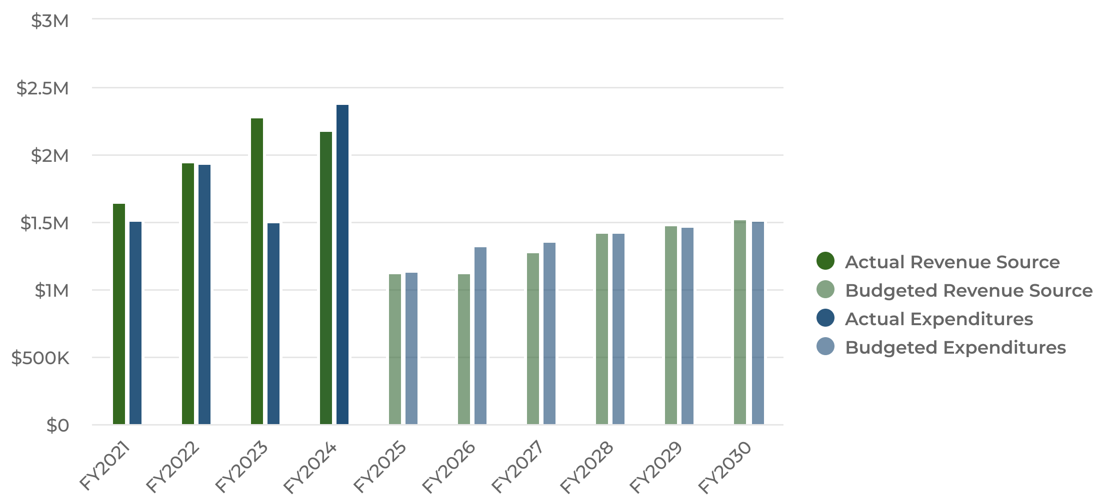
Information Technology

The Information Technology Fund provides the funding resources to maintain, repair, and replace City technology and associated equipment. All costs to maintain, repair, and replace equipment are used to calculate the monthly rate charged to the department using the equipment.

Summary

City of Maple Valley is projecting $1.13M of revenue in FY2025, which represents a 48.4% decrease over the prior year and $1.13M of revenue in FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to decrease by 51.9% or $1.24M to $1.15M in FY2025 and 16.1% or $185.2K in FY2026.



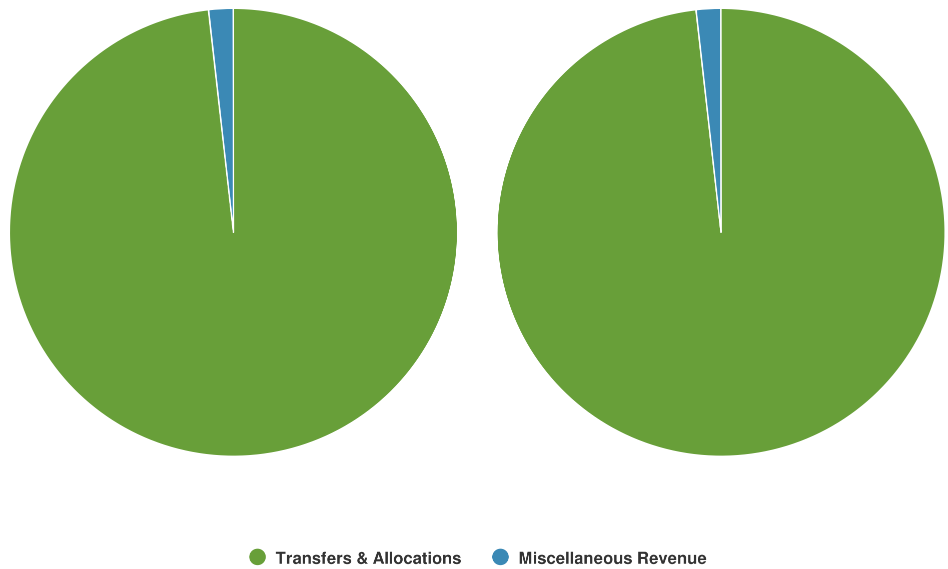
Information Technology Comprehensive Summary

Name	FY2024 Estimate	FY2024 Budget	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$505,310**	**$505,310**	**$308,800**	**$290,550**
Revenues				
Charges for Services	$2,141,040	$2,141,040	$0	$0
Miscellaneous Revenue	$50,001	$50,001	$20,000	$20,000
Transfers & Allocations	$0	$0	$1,109,900	$1,109,900
Total Revenues:	**$2,191,040**	**$2,191,040**	**$1,129,900**	**$1,129,900**
Expenditures				
Salaries & Wages	$344,043	$344,043	$336,300	$364,800
Benefits	$133,824	$133,824	$119,300	$130,200
Supplies	$150,262	$150,262	$74,700	$61,900
Services	$1,376,622	$1,376,622	$600,350	$593,450
Capital Outlay	$382,800	$382,800	$17,500	$183,000
Total Expenditures:	**$2,387,550**	**$2,387,550**	**$1,148,150**	**$1,333,350**
Total Revenues Less Expenditures:	**-$196,510**	**-$196,510**	**-$18,250**	**-$203,450**
Ending Fund Balance:	**$308,800**	**$308,800**	**$290,550**	**$87,100**

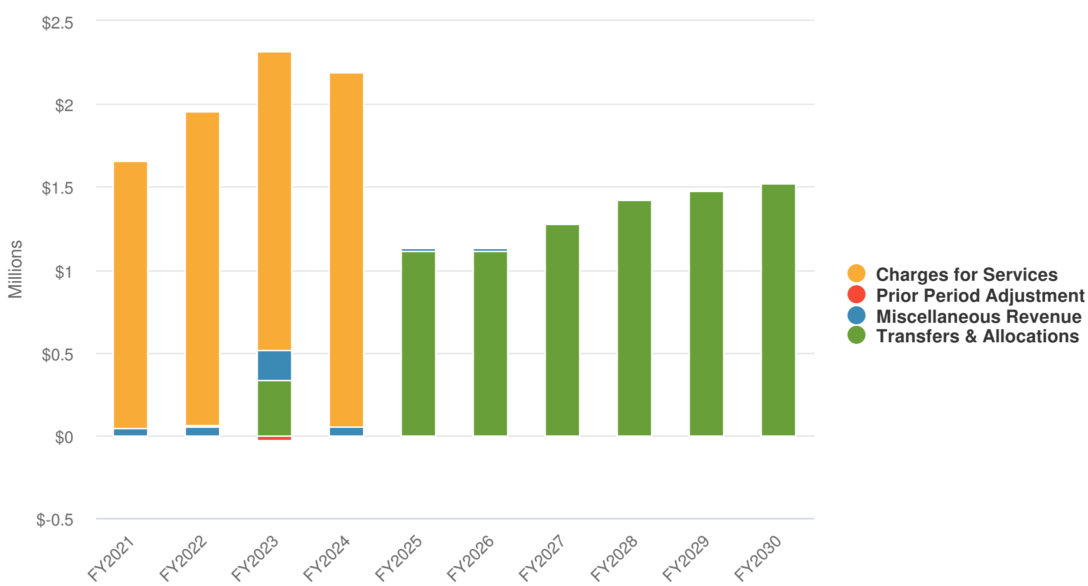
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

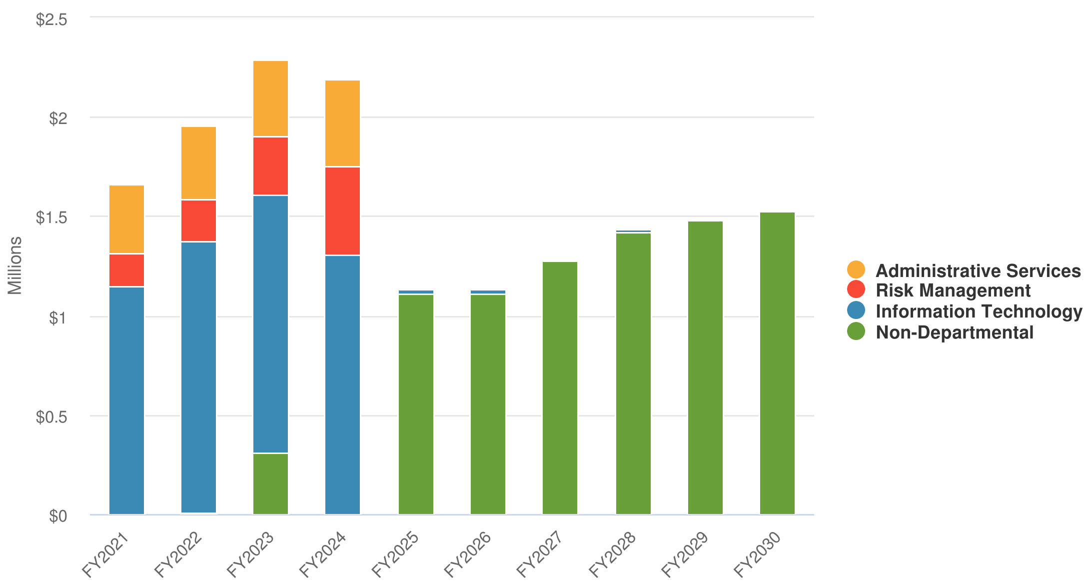


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Charges for Services	$1,801,969	$2,141,040	$0	$0
Miscellaneous Revenue	$178,184	$50,001	$20,000	$20,000

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Prior Period Adjustment	-$26,781	$0	$0	$0
Transfers & Allocations	$335,239	$0	$1,109,900	$1,109,900
Total Revenue Source:	**$2,288,611**	**$2,191,040**	**$1,129,900**	**$1,129,900**

Revenue by Department

Budgeted and Historical 2025 Revenue by Department

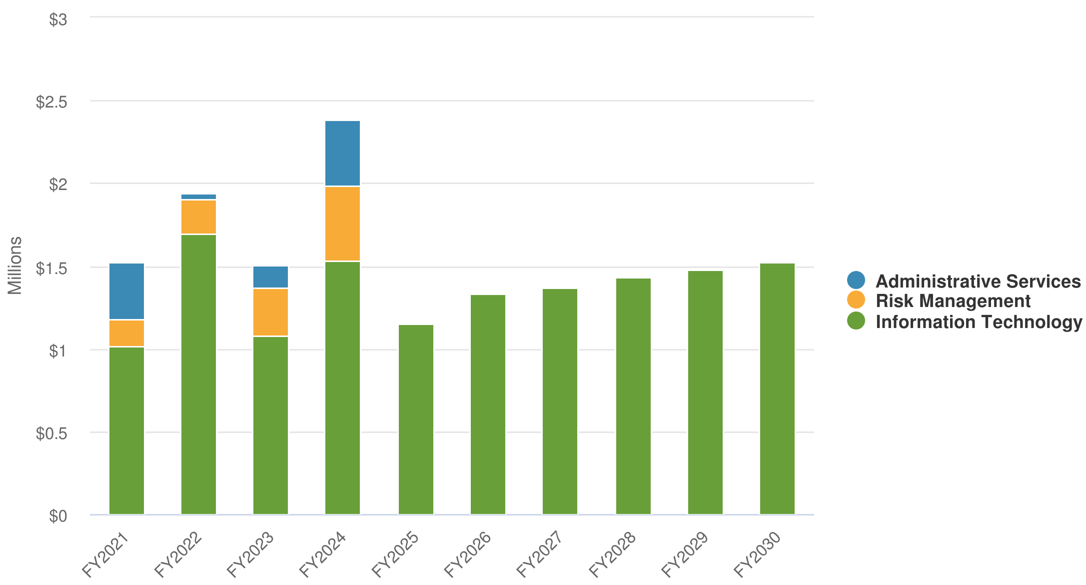


Beginning in 2025, Risk Management was moved to its own fund.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue				
Administrative Services				
City Hall Building Services	$374,064	$422,375	$0	$0
City Hall Office Services	$7,346	$4,865	$0	$0
City Hall Postage Services	$6,486	$10,126	$0	$0
Total Administrative Services:	**$387,896**	**$437,367**	**$0**	**$0**
Risk Management				
Risk Management	$294,457	$450,513	$0	$0
Total Risk Management:	**$294,457**	**$450,513**	**$0**	**$0**
Information Technology				
Information Technology Services	$1,132,778	$1,253,545	$0	$0
IT Equipment Replacement	$165,022	$49,616	$20,000	$20,000
Total Information Technology:	**$1,297,800**	**$1,303,161**	**$20,000**	**$20,000**
Non-Departmental				
Transfers In-Internal Services	$0	$0	$77,700	$77,700
Transfers-In	$335,239	$0	$1,032,200	$1,032,200
Total Non-Departmental:	**$308,458**	**$0**	**$1,109,900**	**$1,109,900**
Total Revenue:	**$2,288,611**	**$2,191,040**	**$1,129,900**	**$1,129,900**

Expenditures by Function

Budgeted and Historical Expenditures by Function



Beginning in 2025, Risk Management was moved to its own fund. Divisions within IT were also consolidated.

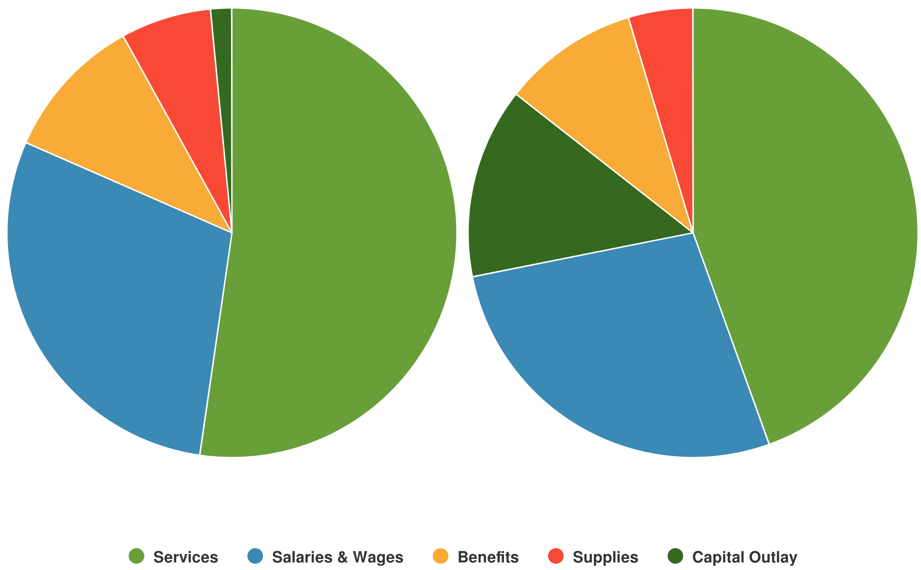
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Administrative Services				
City Hall Building Services	$123,911	$389,466	$0	$0
City Hall Office Services	$7,383	$7,185	$0	$0
City Hall Postage Services	$6,486	$8,227	$0	$0
Total Administrative Services:	**$137,780**	**$404,879**	**$0**	**$0**
Risk Management				
Risk Management	$294,457	$451,336	$0	$0
Total Risk Management:	**$294,457**	**$451,336**	**$0**	**$0**
Information Technology				
Information Technology Services	$649,735	$1,071,436	$1,077,450	$1,109,950
City Hall IT Services	$35,541	$0	$0	$0
Parks & Rec IT Services	$26,744	$0	$0	$0
PW Maintenance IT Services	$6,063	$0	$0	$0
EOC IT Services	$34,840	$0	$0	$0
Police IT Services	$8,606	$0	$0	$0
Pass-Thru Departmental IT Services	$300,358	$0	$0	$0
IT Equipment Replacement	$14,026	$459,900	$70,700	$223,400
Total Information Technology:	**$1,075,912**	**$1,531,336**	**$1,148,150**	**$1,333,350**

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total Expenditures:	**$1,508,149**	**$2,387,550**	**$1,148,150**	**$1,333,350**

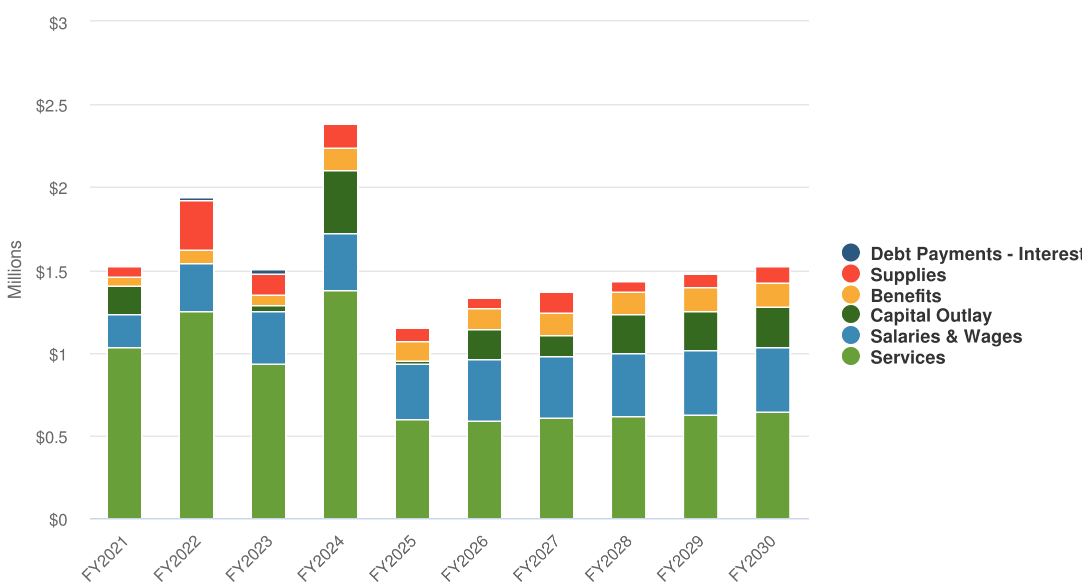
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



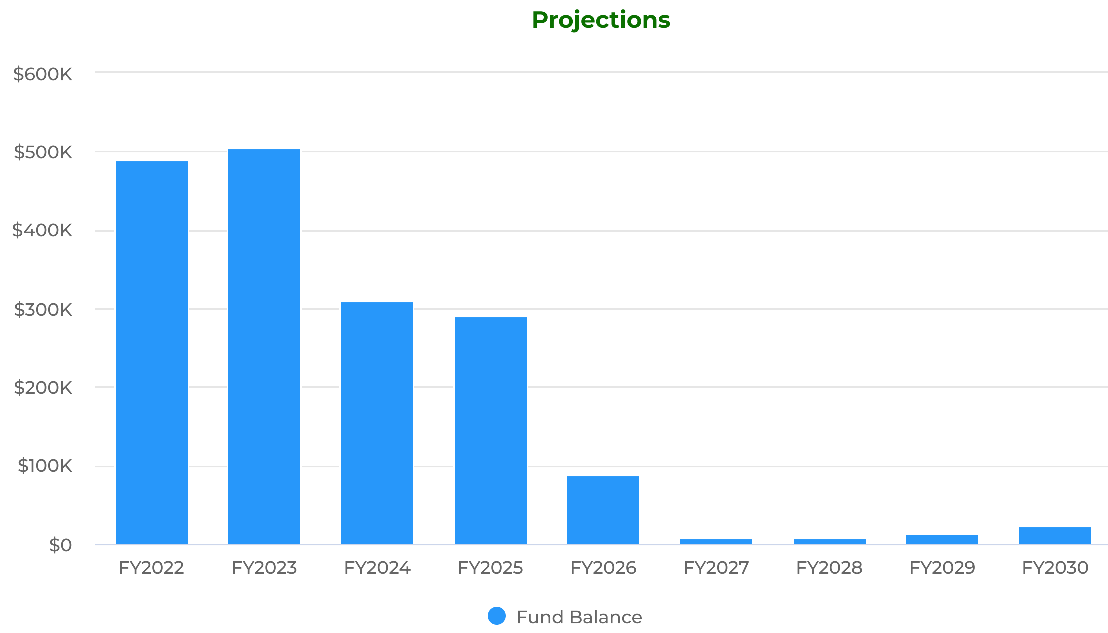
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$314,363	$344,043	$336,300	$364,800

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$60,394	$133,824	$119,300	$130,200
Supplies	$135,063	$150,262	$74,700	$61,900
Services	$933,747	$1,376,622	$600,350	$593,450
Capital Outlay	$37,716	$382,800	$17,500	$183,000
Debt Payments - Interest	$26,866	$0	$0	$0
Total Expense Objects:	**$1,508,149**	**$2,387,550**	**$1,148,150**	**$1,333,350**

Fund Balance



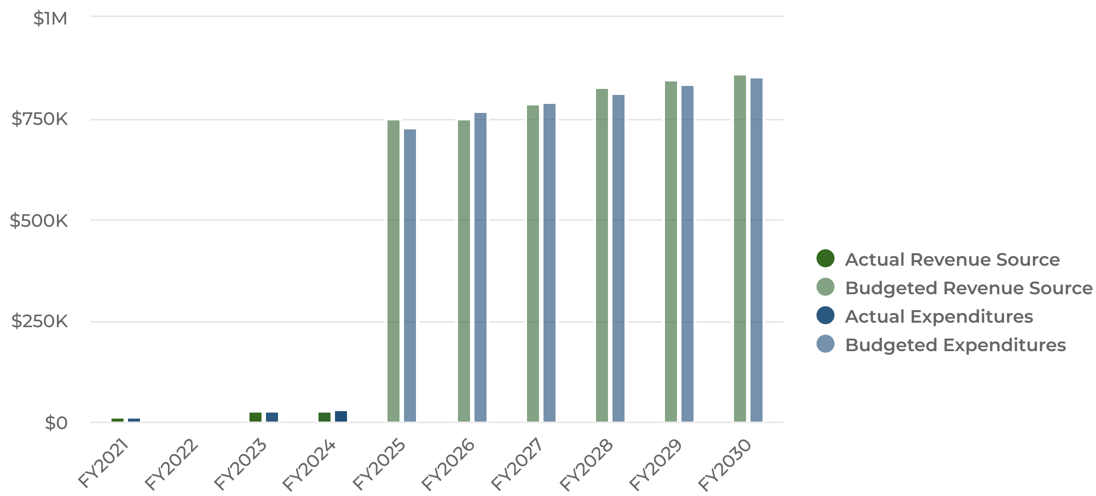
Risk Management

The Risk Management Fund was revamped in 2025 to merge risk related expenditures that were previously housed in the General Fund (001) and unemployment costs. Previously, this fund only captured unemployment related items. The funding source for this fund is transfers from other funds.

Summary

City of Maple Valley is projecting $750.2K of revenue in FY2025, which represents a 2,400.7% increase over the prior year and $750.2K of revenue in FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to increase by 2,182.9% or $698.52K to $730.52K in FY2025 and 5.3% or $38.48K in FY2026.

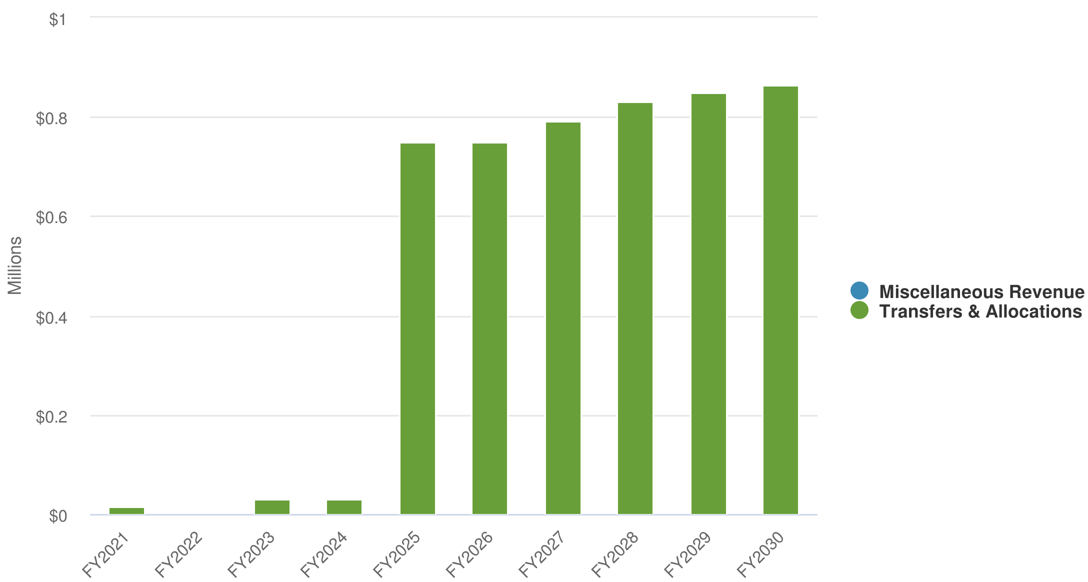


Risk Management Comprehensive Summary

Name	FY2024 Estimate	FY2024 Budget	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	**$2,880**	**$2,880**	**$880**	**$20,561**
Revenues				
Transfers & Allocations	$30,000	$30,000	$750,200	$750,200
Total Revenues:	**$30,000**	**$30,000**	**$750,200**	**$750,200**
Expenditures				
Salaries & Wages	$0	$0	$142,200	$150,900
Benefits	$30,000	$30,000	$84,000	$89,700
Supplies	$0	$0	$10,200	$10,200
Services	$2,000	$2,000	$494,119	$518,200
Total Expenditures:	**$32,000**	**$32,000**	**$730,519**	**$769,000**
Total Revenues Less Expenditures:	**-$2,000**	**-$2,000**	**$19,681**	**-$18,800**
Ending Fund Balance:	**$880**	**$880**	**$20,561**	**$1,761**

Revenues by Source

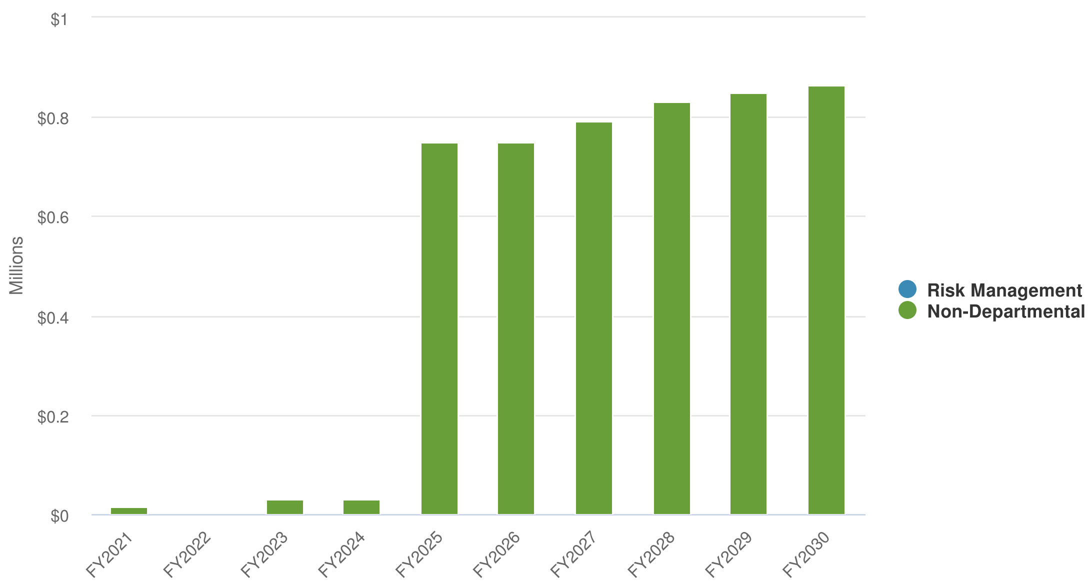
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Miscellaneous Revenue	$170	$0	$0	$0
Transfers & Allocations	$30,980	$30,000	$750,200	$750,200
Total Revenue Source:	**$31,150**	**$30,000**	**$750,200**	**$750,200**

Revenue by Department

Budgeted and Historical 2025 Revenue by Department

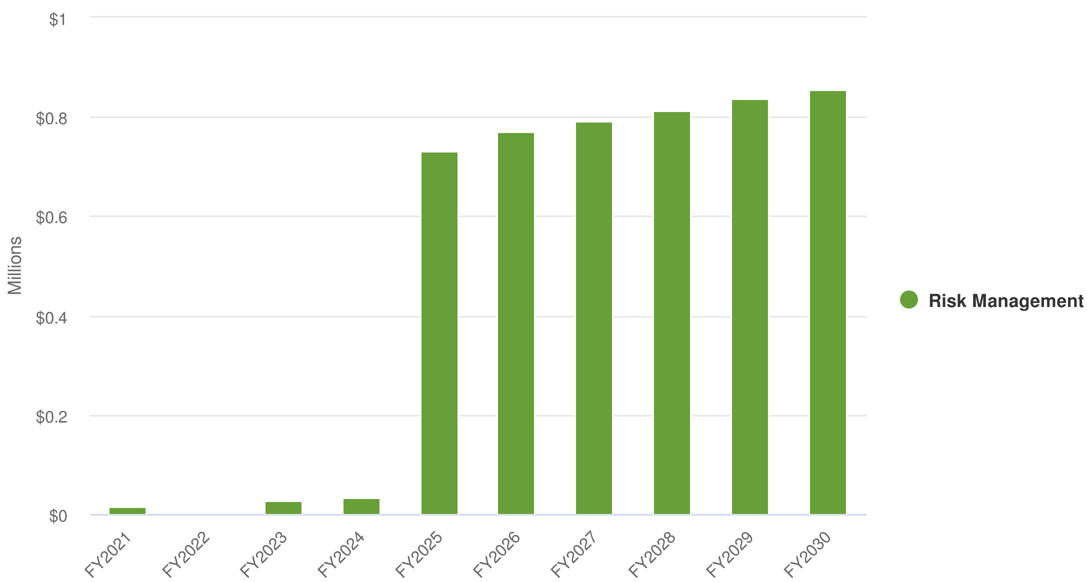


Beginning in 2025, Risk Management was moved to its own fund.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue				
Risk Management				
Unemployment Compensation	$170	$0	$0	$0
Total Risk Management:	**$170**	**$0**	**$0**	**$0**
Non-Departmental				
Transfers-In	$30,980	$30,000	$750,200	$750,200
Total Non-Departmental:	**$30,980**	**$30,000**	**$750,200**	**$750,200**
Total Revenue:	**$31,150**	**$30,000**	**$750,200**	**$750,200**

Expenditures by Function

Budgeted and Historical Expenditures by Function



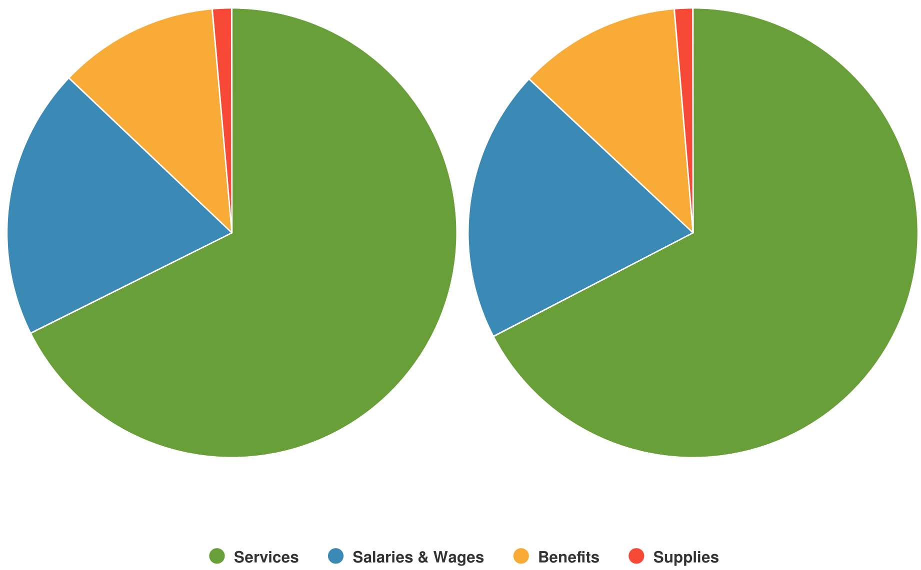
Beginning in 2025, Risk Management was moved to its own fund. Divisions within IT were also consolidated.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Risk Management				
Risk Management	$0	$0	$656,519	$691,700
Claimant Payments	$28,256	$32,000	$34,000	$36,000
Employment Contingencies	$0	$0	$40,000	$41,300
Total Risk Management:	**$28,256**	**$32,000**	**$730,519**	**$769,000**
Total Expenditures:	**$28,256**	**$32,000**	**$730,519**	**$769,000**

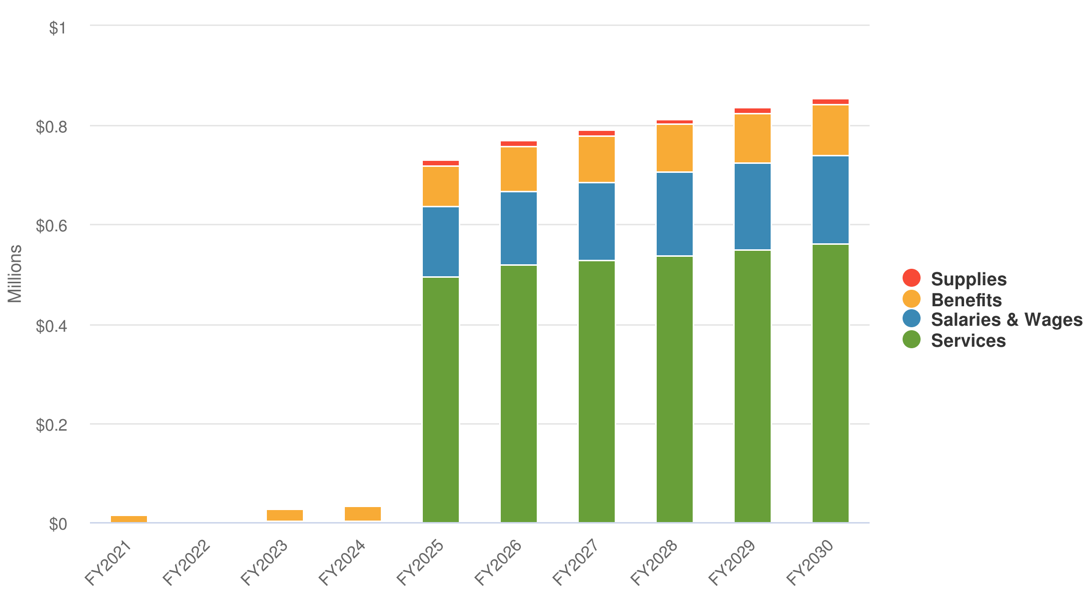
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



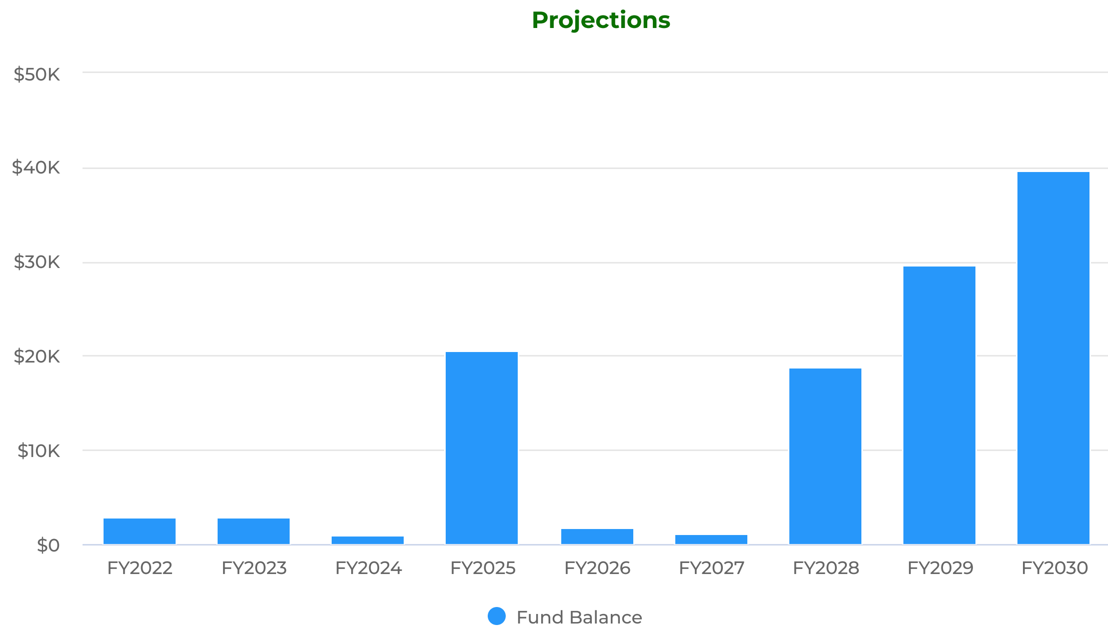
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$0	$0	$142,200	$150,900

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Benefits	$26,712	$30,000	$84,000	$89,700
Supplies	$0	$0	$10,200	$10,200
Services	$1,544	$2,000	$494,119	$518,200
Total Expense Objects:	**$28,256**	**$32,000**	**$730,519**	**$769,000**

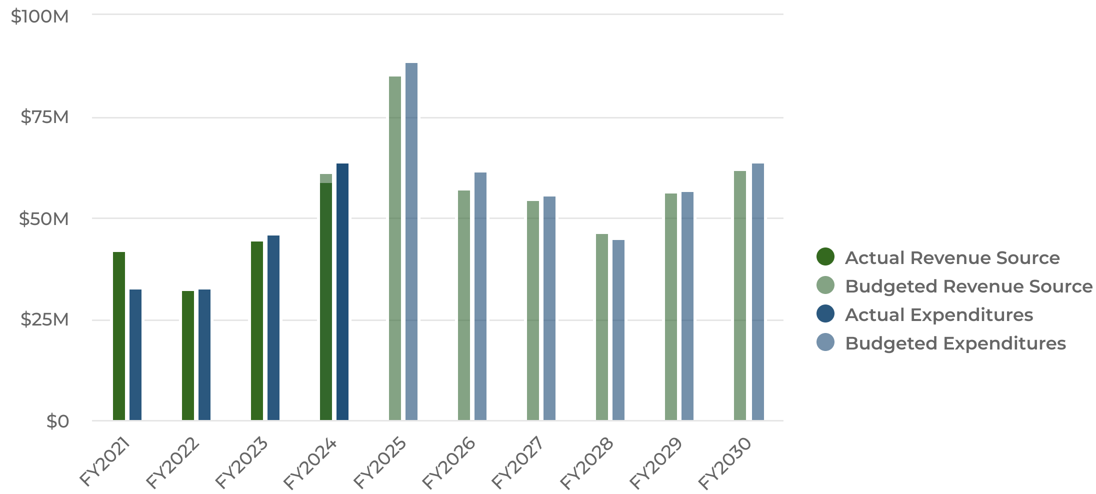
Fund Balance



Summary

City of Maple Valley is projecting $85.59M of revenue in FY2025, which represents a 39.3% increase over the prior year and $57.39M of revenue in FY2026, which represents a 32.9% decrease over the prior year.

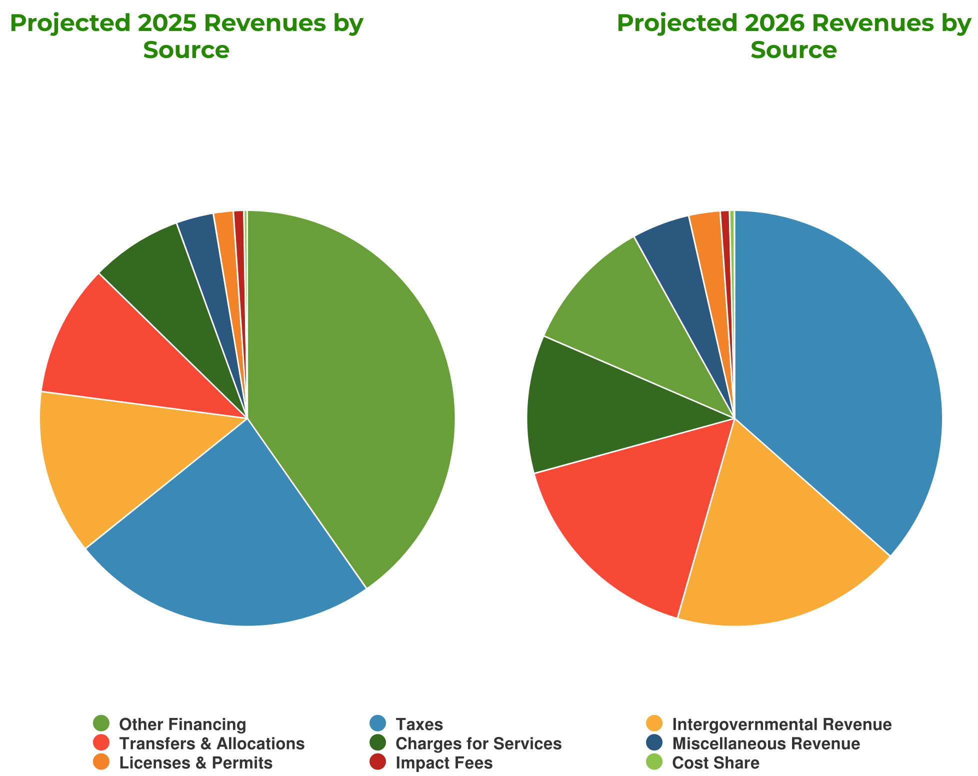
Budgeted expenditures are projected to increase by 38.8% or $24.85M to $88.95M in FY2025 and 30.3% or $26.98M in FY2026.



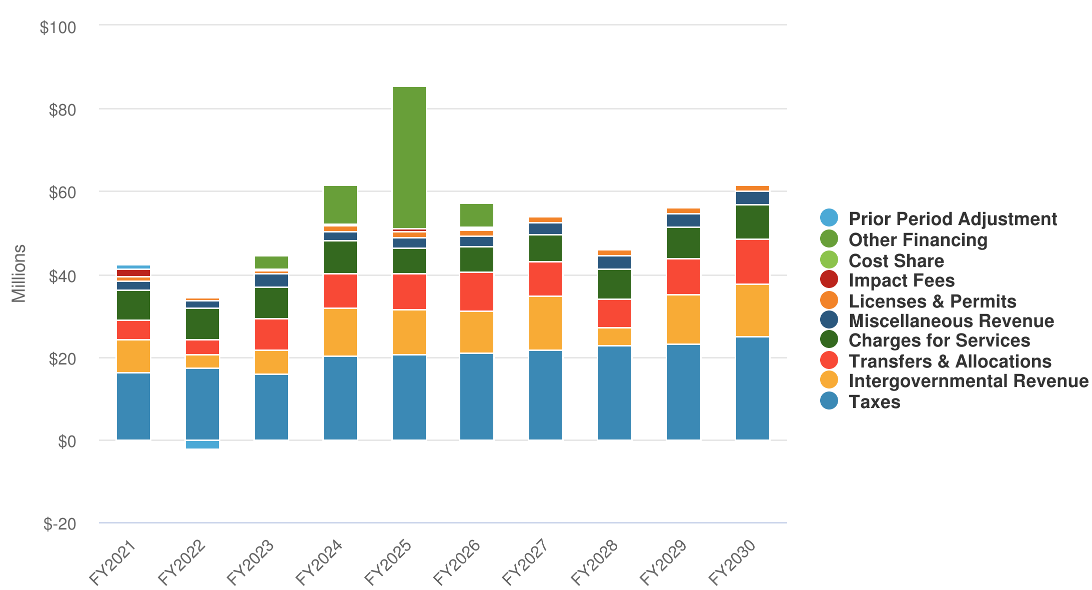
Fund Summary Forecast Comprehensive Summary

Name	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Beginning Fund Balance:	**$27,362,312**	**$22,504,763**	**$19,139,264**	**$14,550,026**	**$13,300,371**	**$14,527,718**	**$14,044,969**
Revenues							
Taxes	$17,962,031	$20,500,945	$20,965,756	$21,862,533	$22,817,746	$23,289,162	$24,881,351
Licenses & Permits	$1,446,472	$1,312,000	$1,403,000	$1,432,820	$1,463,290	$1,494,426	$1,526,241
Intergovernmental Revenue	$11,533,988	$10,985,244	$10,275,710	$13,043,384	$4,402,572	$11,719,283	$12,807,524
Cost Share	$205,000	$219,450	$226,600	$231,650	$236,806	$242,069	$247,391
Charges for Services	$7,950,900	$6,110,688	$6,169,678	$6,618,712	$7,324,116	$7,621,701	$8,246,119
Impact Fees	$103,415	$702,700	$403,700	$411,774	$420,009	$428,410	$436,978
Miscellaneous Revenue	$2,457,608	$2,500,847	$2,585,591	$2,937,719	$3,006,972	$3,065,475	$3,145,747
Other Financing	$9,180,000	$34,480,000	$6,000,000	$0	$0	$0	$0
Transfers & Allocations	$8,405,294	$8,777,583	$9,358,294	$8,170,123	$6,832,365	$8,872,760	$10,962,881
Total Revenues:	**$59,244,709**	**$85,589,457**	**$57,388,328**	**$54,708,715**	**$46,503,877**	**$56,733,286**	**$62,254,232**
Expenditures							
Salaries & Wages	$7,264,035	$8,580,750	$9,002,450	$9,304,758	$9,592,622	$9,829,150	$10,048,149
Benefits	$2,575,142	$2,973,330	$3,211,110	$3,347,237	$3,477,472	$3,602,519	$3,749,478
Supplies	$1,424,638	$1,484,630	$1,461,850	$1,546,141	$1,534,496	$1,580,426	$1,603,242
Services	$17,002,118	$17,087,439	$17,626,610	$16,940,844	$17,275,420	$17,822,333	$18,176,499
Capital Outlay	$22,163,318	$31,228,580	$15,871,183	$14,208,200	$4,124,338	$13,068,284	$17,099,449
Fund Balance & Transfers	$13,186,602	$26,077,583	$12,358,296	$8,170,123	$6,832,364	$8,872,761	$10,962,881
Debt Payments - Principal	$349,621	$970,875	$1,867,268	$1,850,267	$1,849,016	$1,849,765	$1,842,514
Debt Payments - Interest	$136,784	$551,769	$578,800	$590,800	$590,800	$590,800	$590,800
Total Expenditures:	**$64,102,258**	**$88,954,956**	**$61,977,567**	**$55,958,370**	**$45,276,529**	**$57,216,037**	**$64,073,012**
Total Revenues Less Expenditures:	**-$4,857,549**	**-$3,365,499**	**-$4,589,238**	**-$1,249,655**	**$1,227,348**	**-$482,751**	**-$1,818,780**
Ending Fund Balance:	**$22,504,763**	**$19,139,264**	**$14,550,026**	**$13,300,371**	**$14,527,719**	**$14,044,967**	**$12,226,189**

Revenues by Source



Budgeted and Historical 2025 Revenues by Source

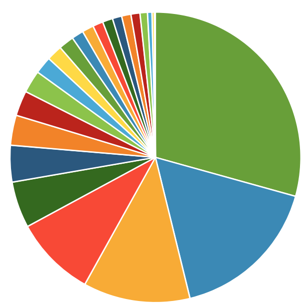


Name	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Revenue Source						
Taxes	$20,500,945	$20,965,756	$21,862,533	$22,817,746	$23,289,162	$24,881,351
Licenses & Permits	$1,312,000	$1,403,000	$1,432,820	$1,463,290	$1,494,426	$1,526,241

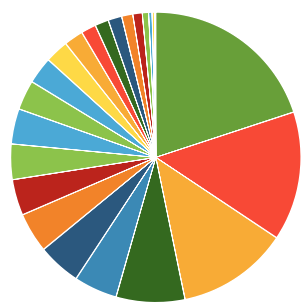
Name	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Intergovernmental Revenue	$10,985,244	$10,275,710	$13,043,384	$4,402,572	$11,719,283	$12,807,524
Cost Share	$219,450	$226,600	$231,650	$236,806	$242,069	$247,391
Charges for Services	$6,110,688	$6,169,678	$6,618,712	$7,324,116	$7,621,701	$8,246,119
Impact Fees	$702,700	$403,700	$411,774	$420,009	$428,410	$436,978
Miscellaneous Revenue	$2,500,847	$2,585,591	$2,937,719	$3,006,972	$3,065,475	$3,145,747
Other Financing	$34,480,000	$6,000,000	$0	$0	$0	$0
Transfers & Allocations	$8,777,583	$9,358,294	$8,170,123	$6,832,365	$8,872,760	$10,962,881
Total Revenue Source:	**$85,589,457**	**$57,388,328**	**$54,708,715**	**$46,503,877**	**$56,733,286**	**$62,254,232**

Expenditures by Function

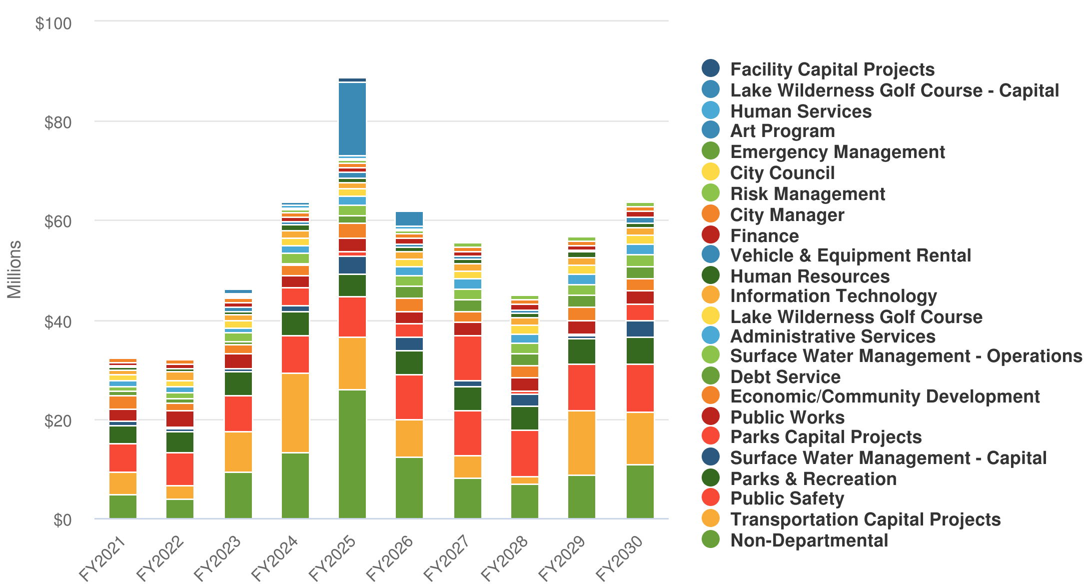
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



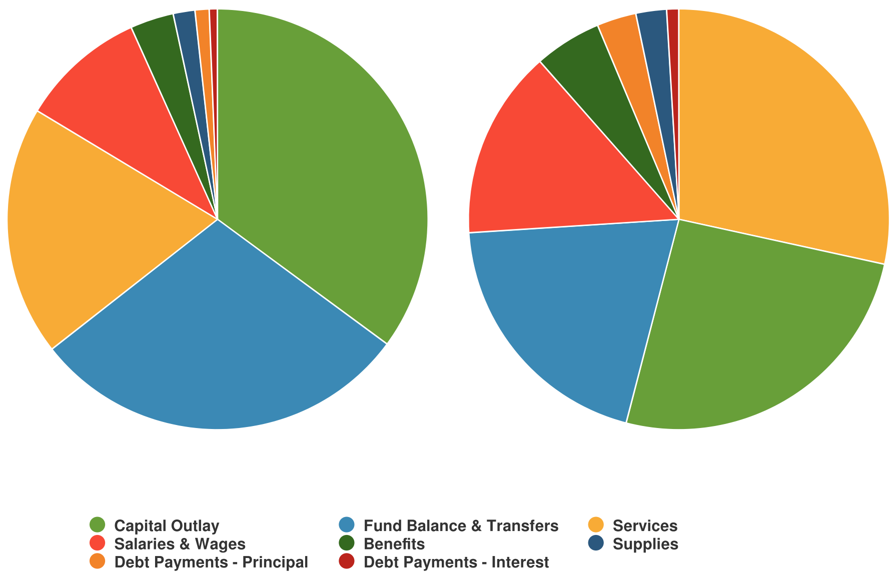
Name	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Expenditures						

Name	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
City Council	$232,000	$238,000	$241,048	$244,257	$247,428	$250,763
City Manager	$915,500	$944,900	$964,978	$985,205	$1,005,886	$1,027,021
Human Resources	$1,004,900	$1,037,300	$1,078,076	$1,114,458	$1,139,451	$1,164,959
Administrative Services	$1,704,020	$1,873,420	$1,941,236	$2,022,695	$2,077,803	$2,123,267
Debt Service	$1,522,644	$2,446,068	$2,441,067	$2,439,816	$2,440,565	$2,433,314
Finance	$896,350	$941,650	$964,919	$986,647	$1,009,036	$1,031,887
Risk Management	$730,519	$769,000	$790,774	$813,389	$836,751	$854,564
Information Technology	$1,148,150	$1,333,350	$1,367,249	$1,432,194	$1,481,390	$1,523,742
Art Program	$39,700	$39,420	$39,600	$39,730	$39,760	$40,000
Facility Capital Projects	$930,000	$150,000	$0	$0	$0	$0
Economic/Community Development	$2,969,400	$2,762,900	$2,331,955	$2,402,556	$2,676,014	$2,539,139
Public Safety	$8,040,880	$8,928,780	$9,076,281	$9,258,624	$9,444,531	$9,634,271
Emergency Management	$56,500	$57,500	$58,650	$59,823	$61,019	$62,240
Parks & Recreation	$4,593,930	$4,738,930	$4,875,271	$5,001,534	$5,114,325	$5,429,861
Lake Wilderness Golf Course	$1,543,050	$1,614,600	$1,646,892	$1,679,830	$1,713,426	$1,747,695
Lake Wilderness Golf Course - Capital	$15,000,000	$3,000,000	$0	$0	$0	$0
Parks Capital Projects	$1,010,480	$2,430,063	$9,154,800	$423,400	$476,900	$3,141,600
Public Works	$2,499,000	$2,491,140	$2,557,547	$2,624,324	$2,686,085	$2,757,542
Surface Water Management - Operations	$2,222,300	$2,051,750	$2,104,969	$2,163,578	$2,219,884	$2,288,692
Surface Water Management - Capital	$3,624,400	$2,973,900	$1,047,800	$2,477,000	$411,700	$3,469,500
Vehicle & Equipment Rental	$1,172,400	$656,800	$540,976	$616,520	$327,832	$1,131,415
Transportation Capital Projects	$10,571,450	$7,700,000	$4,550,000	$1,650,000	$12,925,000	$10,450,000
Human Services	$443,800	$433,800	$8,160	$8,323	$8,490	$8,659
Non-Departmental	$26,083,583	$12,364,296	$8,176,123	$6,832,624	$8,872,761	$10,962,881
Total Expenditures:	**$88,954,956**	**$61,977,567**	**$55,958,370**	**$45,276,529**	**$57,216,037**	**$64,073,012**

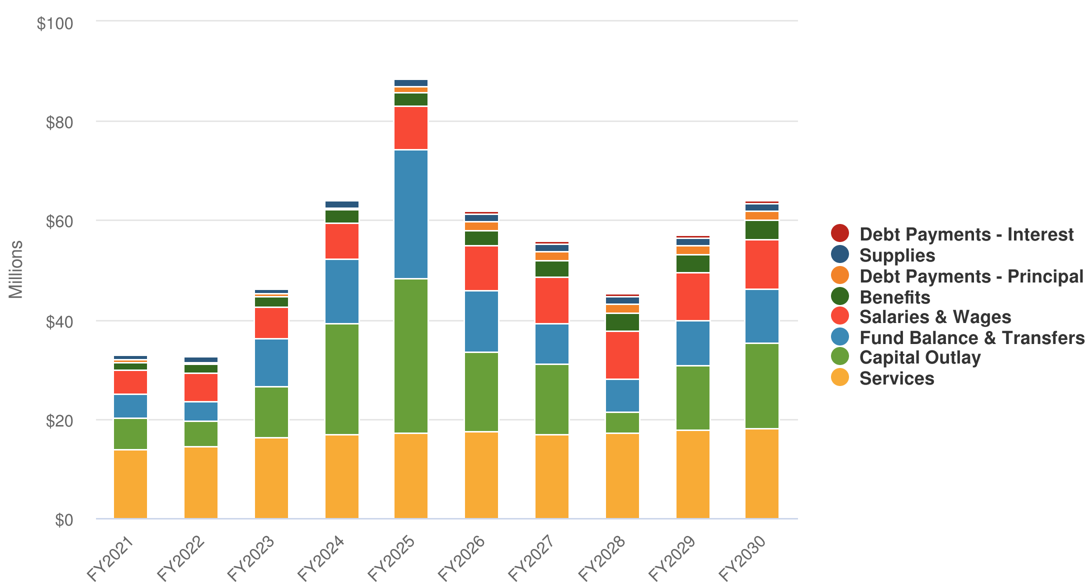
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Expense Objects						

Name	FY2025 Budgeted	FY2026 Budgeted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Salaries & Wages	$8,580,750	$9,002,450	$9,304,758	$9,592,622	$9,829,150	$10,048,149
Benefits	$2,973,330	$3,211,110	$3,347,237	$3,477,472	$3,602,519	$3,749,478
Supplies	$1,484,630	$1,461,850	$1,546,141	$1,534,496	$1,580,426	$1,603,242
Services	$17,087,439	$17,626,610	$16,940,844	$17,275,420	$17,822,333	$18,176,499
Capital Outlay	$31,228,580	$15,871,183	$14,208,200	$4,124,338	$13,068,284	$17,099,449
Fund Balance & Transfers	$26,077,583	$12,358,296	$8,170,123	$6,832,364	$8,872,761	$10,962,881
Debt Payments - Principal	$970,875	$1,867,268	$1,850,267	$1,849,016	$1,849,765	$1,842,514
Debt Payments - Interest	$551,769	$578,800	$590,800	$590,800	$590,800	$590,800
Total Expense Objects:	**$88,954,956**	**$61,977,567**	**$55,958,370**	**$45,276,529**	**$57,216,037**	**$64,073,012**

DEPARTMENTS

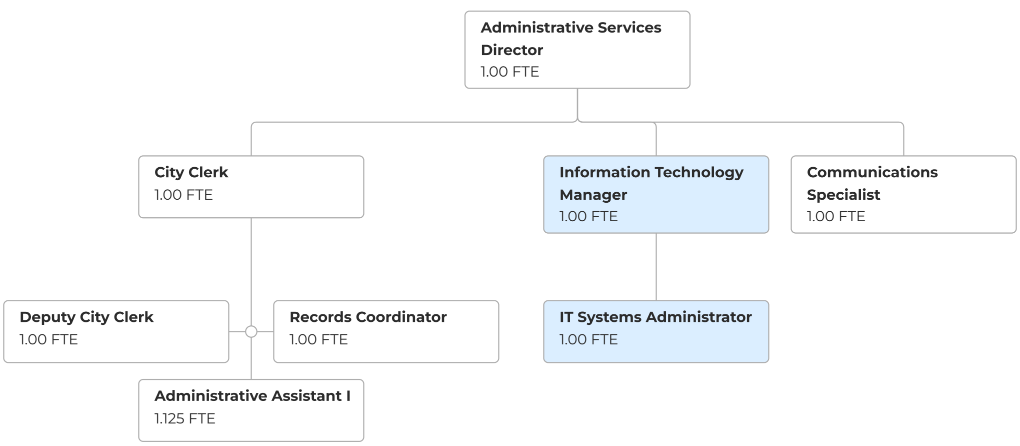
Administrative Services

Shaunna Bisesto, CEM, MMC, CPM
Administrative Services Director

The Administrative Services Department oversees the City's administrative functions including City Clerk, Communications, and Customer Service operations, and the Administrative Services Director fills a dual role as the City's Emergency Manager/Public Information Officer (PIO). The City Clerks Division coordinates production of City Council agendas and meeting materials, transcribing meeting minutes, and maintaining the City's official documents including ordinances, resolutions, and meeting minutes. The City's Emergency Manager/Public Information Officer (PIO) provides disaster mitigation, preparedness, response, and recovery services to the City of Maple Valley.

Organizational Chart

Note: Information Technology Fund positions are highlighted in Blue and are captured in the Information Technology Department section.



Department Information

Program Description:

- **Building Services:** Manages the relationship with the City Hall landlord, including tenant improvements and general maintenance.
  Communications: Supports City departments in preparing a variety of digital and print communications for both internal and external release.
- **Customer Service:** Provides first-line customer service to all City Hall visitors and connects visitors and callers to the appropriate City staff.
- **Election Support:** Facilitates local election and voter registration processes and costs.
- **Emergency Management:** Maintains the City's Comprehensive Emergency Management Plan, organizes the Emergency Management Fair including coordination with local partners, and plans staff training on emergency procedures.
- **Emergency Operations Center:** Maintains the Emergency Operations Center (EOC) facility and ensures that all necessary equipment is in good working condition.
- **Municipal Code:** Manages the codification of the Maple Valley Municipal Code.
- **Office Services:** Manages the inventory of City Hall office supplies and equipment.
- **Passport & Notary Services:** Offers convenient passport services and notary services to the community.
- **Planning:** The Comprehensive Emergency Management Plan has been developed to establish the special policies, guidelines, and procedures that will provide response personnel with the information and guidance required to function quickly and effectively in a disaster situation.
- **Records Management:** Maintains City records in accordance with mandated retention schedules.
- **Records Requests:** Manages all records requests and ensures that all requests are responded to.
- **Training:** Coordinates Incident Command System (ICS) training for City staff and organizes the Emergency Management Fair including coordination with local partners.
- **Website Maintenance:** Ensures that content shared on the City's website remains accurate and relevant.

Training & Memberships:

- Corp Summits
- CPR/AED/First Aid
- Incident Command System (ICS) Series - 100, 200, 700
- International Association of Emergency Managers (IAEM)
- International Institute of Municipal Clerks (IIMC)
- King County Municipal Clerks
- National Incident Management System (NIMS)
- Notary Licenses
- QRFY - Communications
- Washington Association of Public Records Officers (WAPRO)
- Washington Municipal Clerks Association (WMCA)
- Washington State Emergency Management Agency (WSEMA)

Revenues Summary

FY2025 Revenues

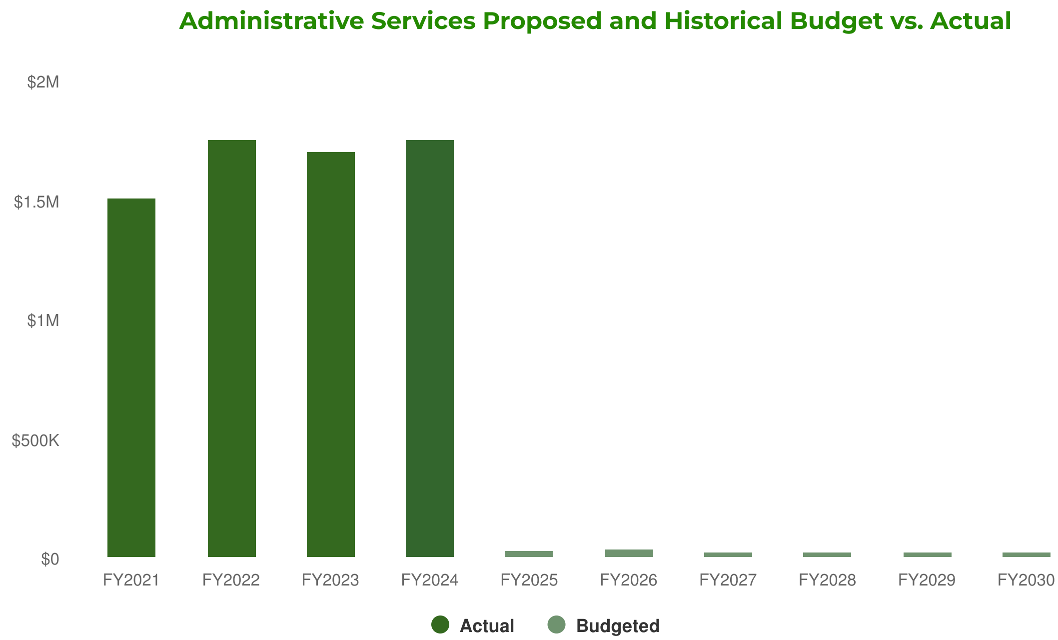
$33,731

-$1,722,065 (-98.08% vs. prior year)

FY2026 Revenues

$35,000

$1,269 (3.76% vs. prior year)

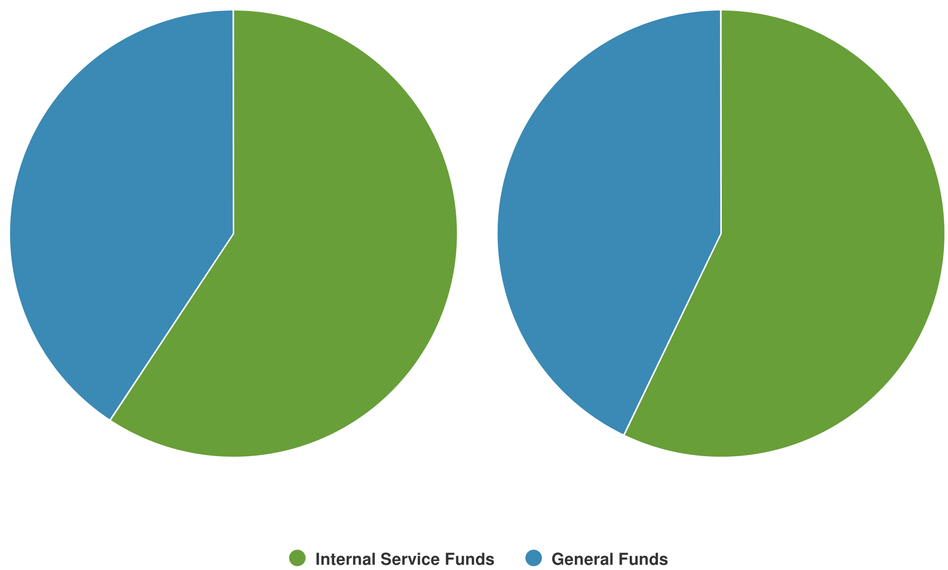


Budgeted revenues from 2025 onward are expected to decrease due to a structured change to the Information Technology Fund (520) and associated transfers from other funds.

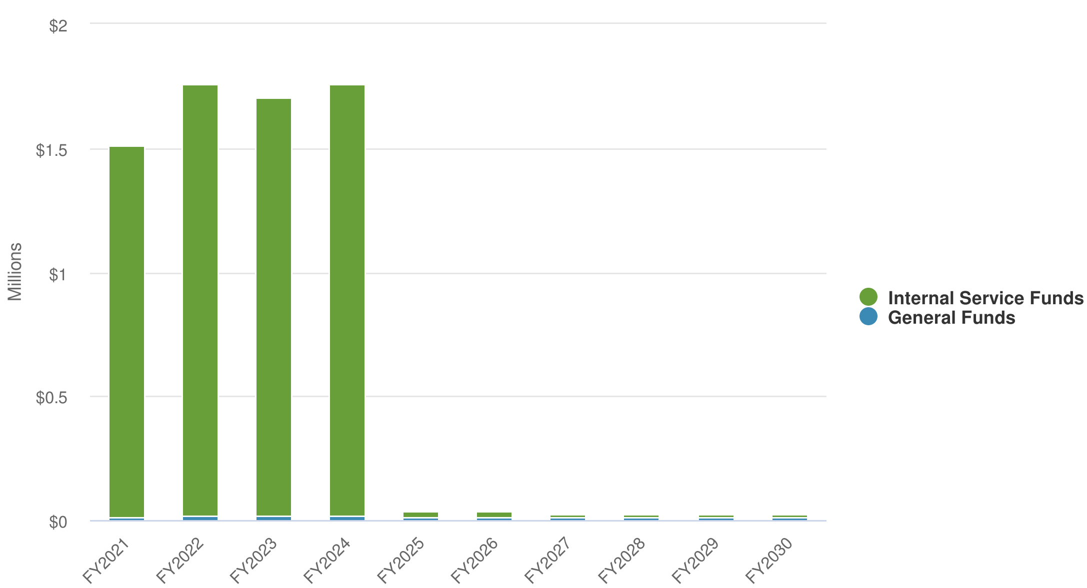
Revenue by Fund

2025 Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

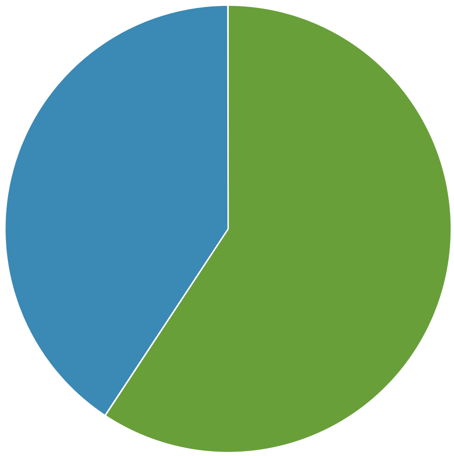


Beginning in 2025, the budgeted revenues are significantly lower than previous bienniums due to a restructure of the Information Technology Fund (520). Department specific charges that were once revenue sources for the Information Technology Fund were budgeted as transfers and can be found in the Non-Departmental section. This decrease is expected.

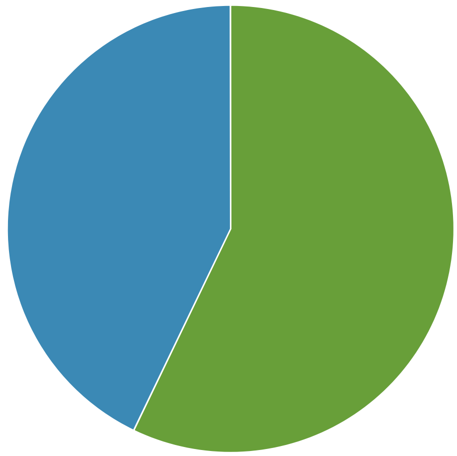
Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
General Funds					
General					
Miscellaneous Other	001-1401000-36991000000	$1,521	$0	$0	$0
Federal Grant - Emergency Management Program	001-3801020-33397042000	$16,993	$15,269	$13,731	$15,000
Total General:		**$18,514**	**$15,269**	**$13,731**	**$15,000**
Total General Funds:		**$18,514**	**$15,269**	**$13,731**	**$15,000**
Internal Service Funds					
Information Technology					
Building Services	520-1802000-34800520210	$374,064	$422,375	$0	$0
Office Supplies Services	520-1802010-34800520320	$7,346	$4,865	$0	$0
Postage Services	520-1802020-34800520340	$6,486	$10,126	$0	$0
Information Technology Services	520-1851000-34800520410	$821,949	$960,206	$0	$0
Information Technology Reimbursement	520-1851000-34800520420	$297,666	$292,954	$0	$0
Miscellaneous Payments	520-1851000-36991000000	$13,162	$385	$0	$0
Investment Interest	520-1859000-36110000010	$16,330	$23,281	$20,000	$20,000
IT Equipment Replacement Reserve	520-1859000-36220009520	$148,692	$26,209	$0	$0
Gains (Losses) on Capital Equipment	520-1859000-37300000200	$0	$126	$0	$0
Total Information Technology:		**$1,685,696**	**$1,740,527**	**$20,000**	**$20,000**
Total Internal Service Funds:		**$1,685,696**	**$1,740,527**	**$20,000**	**$20,000**
Total:		**$1,704,210**	**$1,755,796**	**$33,731**	**$35,000**

Revenues by Source

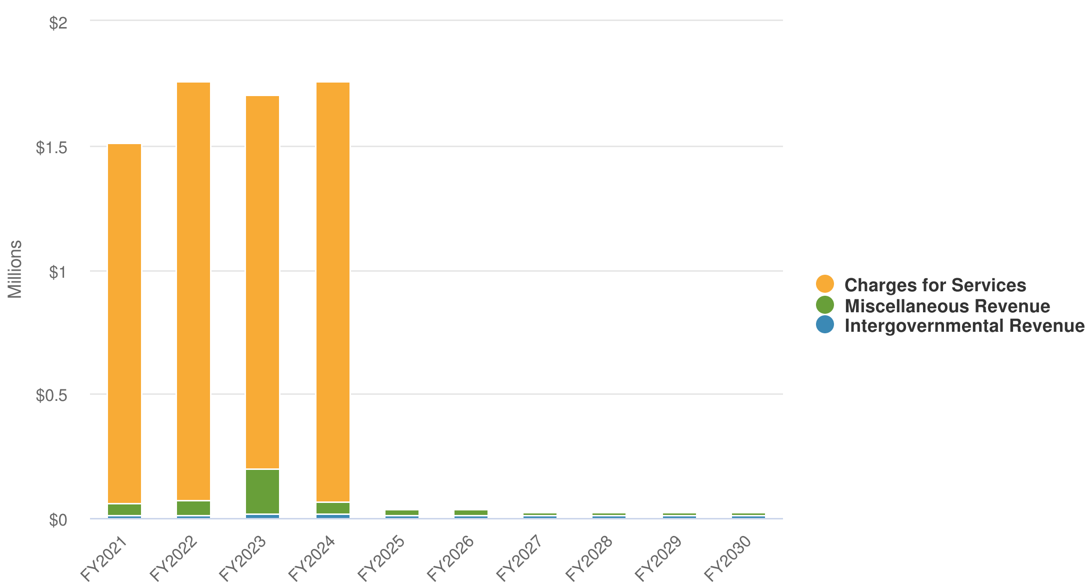
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



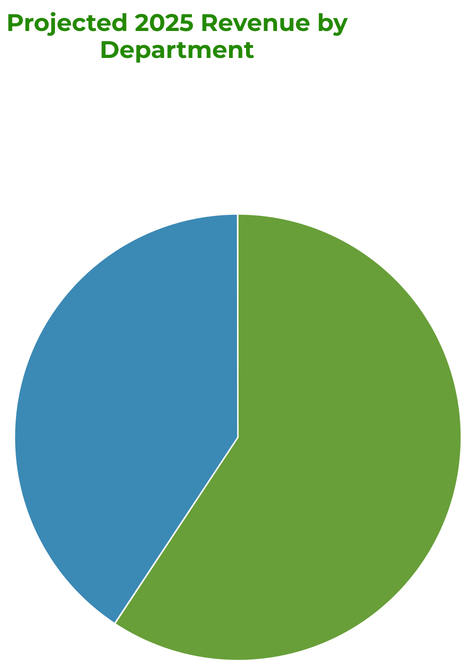
Budgeted and Historical 2025 Revenues by Source

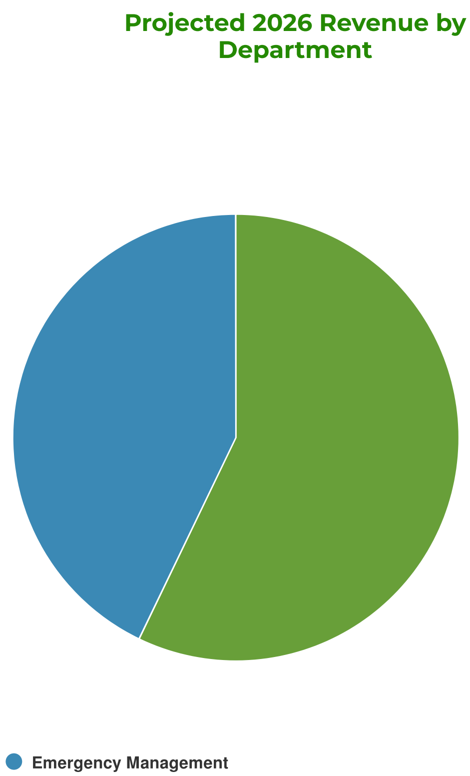


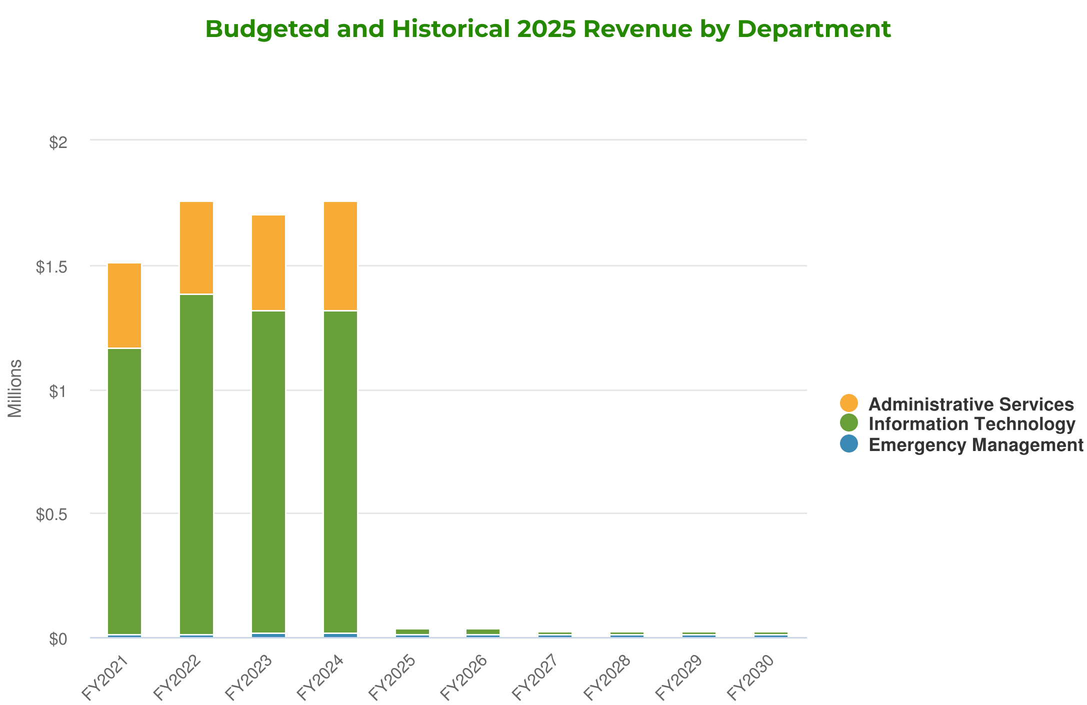
Charges for building related services such as, Building Services, Office Supplies Services, and Postage Services, have moved from the Information Technology Fund (520) into the General Fund (001). Information Technology related charges are budgeted as transfers and can be found in the Non-Departmental section. These changes to the budget all account for the drop in budgeted revenues beginning in 2025.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source					
Intergovernmental Revenue					
Grants					
Federal Grant - Emergency Management Program	001-3801020-33397042000	$16,993	$15,269	$13,731	$15,000
Total Grants:		**$16,993**	**$15,269**	**$13,731**	**$15,000**
Total Intergovernmental Revenue:		**$16,993**	**$15,269**	**$13,731**	**$15,000**
Charges for Services					
Internal Service Funds Sales & Services					
Building Services	520-1802000-34800520210	$374,064	$422,375	$0	$0
Office Supplies Services	520-1802010-34800520320	$7,346	$4,865	$0	$0
Postage Services	520-1802020-34800520340	$6,486	$10,126	$0	$0
Information Technology Services	520-1851000-34800520410	$821,949	$960,206	$0	$0
Information Technology Reimbursement	520-1851000-34800520420	$297,666	$292,954	$0	$0
Total Internal Service Funds Sales & Services:		**$1,507,512**	**$1,690,527**	**$0**	**$0**
Total Charges for Services:		**$1,507,512**	**$1,690,527**	**$0**	**$0**
Miscellaneous Revenue					
Investment Earnings					
Investment Interest	520-1859000-36110000010	$16,330	$23,281	$20,000	$20,000
Total Investment Earnings:		**$16,330**	**$23,281**	**$20,000**	**$20,000**
Rentals & Leases					
IT Equipment Replacement Reserve	520-1859000-36220009520	$148,692	$26,209	$0	$0
Total Rentals & Leases:		**$148,692**	**$26,209**	**$0**	**$0**
Other Miscellaneous Revenue					
Miscellaneous Other	001-1401000-36991000000	$1,521	$0	$0	$0
Miscellaneous Payments	520-1851000-36991000000	$13,162	$385	$0	$0
Total Other Miscellaneous Revenue:		**$14,683**	**$385**	**$0**	**$0**
Gains (Losses)					
Gains (Losses) on Capital Equipment	520-1859000-37300000200	$0	$126	$0	$0
Total Gains (Losses):		**$0**	**$126**	**$0**	**$0**
Total Miscellaneous Revenue:		**$179,705**	**$50,001**	**$20,000**	**$20,000**
Total Revenue Source:		**$1,704,210**	**$1,755,796**	**$33,731**	**$35,000**

Revenue by Department







As mentioned previously, beginning in 2025, the budgeted revenues are significantly lower than previous bienniums due to a restructure of the Information Technology Fund (520). Department specific charges that were once revenue sources for the Information Technology Fund were budgeted as transfers and can be found in the Non-Departmental section. This decrease is expected.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue					
Administrative Services					
City Clerk					
Miscellaneous Other	001-1401000-36991000000	$1,521	$0	$0	$0
Total City Clerk:		**$1,521**	**$0**	**$0**	**$0**
City Hall Building Services					
Building Services	520-1802000-34800520210	$374,064	$422,375	$0	$0
Total City Hall Building Services:		**$374,064**	**$422,375**	**$0**	**$0**
City Hall Office Services					
Office Supplies Services	520-1802010-34800520320	$7,346	$4,865	$0	$0
Total City Hall Office Services:		**$7,346**	**$4,865**	**$0**	**$0**
City Hall Postage Services					
Postage Services	520-1802020-34800520340	$6,486	$10,126	$0	$0
Total City Hall Postage Services:		**$6,486**	**$10,126**	**$0**	**$0**
Total Administrative Services:		**$389,417**	**$437,367**	**$0**	**$0**
Information Technology					
Information Technology Services					
Information Technology Services	520-1851000-34800520410	$821,949	$960,206	$0	$0
Information Technology Reimbursement	520-1851000-34800520420	$297,666	$292,954	$0	$0
Miscellaneous Payments	520-1851000-36991000000	$13,162	$385	$0	$0
Total Information Technology Services:		**$1,132,778**	**$1,253,545**	**$0**	**$0**
IT Equipment Replacement					
Investment Interest	520-1859000-36110000010	$16,330	$23,281	$20,000	$20,000
IT Equipment Replacement Reserve	520-1859000-36220009520	$148,692	$26,209	$0	$0
Gains (Losses) on Capital Equipment	520-1859000-37300000200	$0	$126	$0	$0
Total IT Equipment Replacement:		**$165,022**	**$49,616**	**$20,000**	**$20,000**
Total Information Technology:		**$1,297,800**	**$1,303,161**	**$20,000**	**$20,000**
Emergency Management					
Emergency Operations Center-Facility					
Federal Grant - Emergency Management Program	001-3801020-33397042000	$16,993	$15,269	$13,731	$15,000

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total Emergency Operations Center-Facility:		$16,993	$15,269	$13,731	$15,000
Total Emergency Management:		$16,993	$15,269	$13,731	$15,000
Total Revenue:		$1,704,210	$1,755,796	$33,731	$35,000

Expenditures Summary

FY2025 Expenditures

$2,908,670

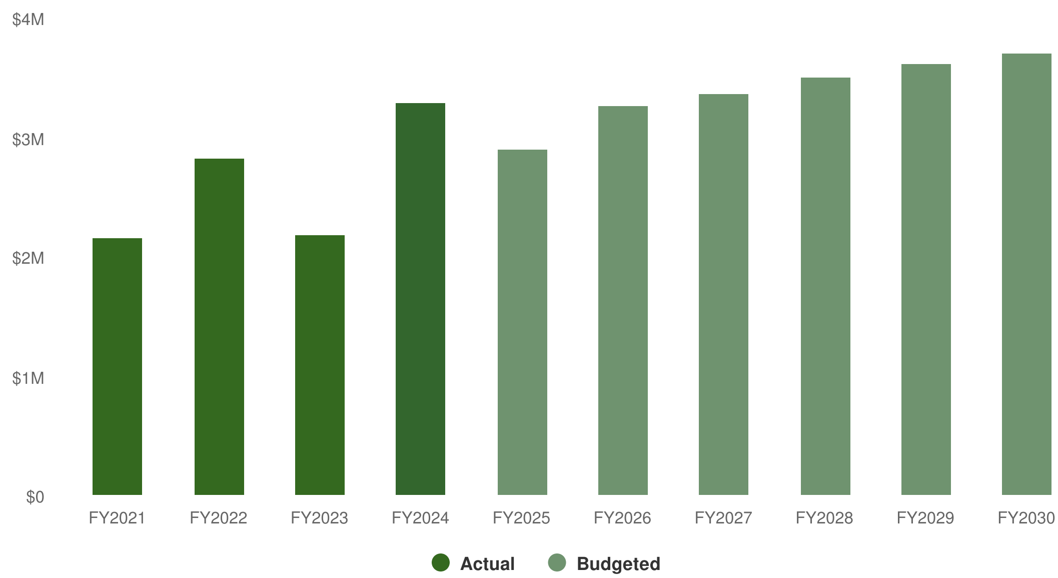
-$383,791 (-11.66% vs. prior year)

FY2026 Expenditures

$3,264,270

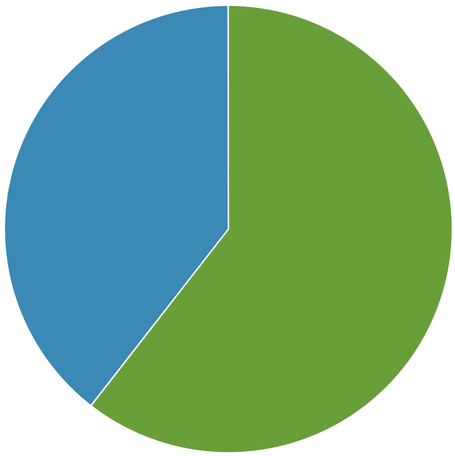
$355,600 (12.23% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual

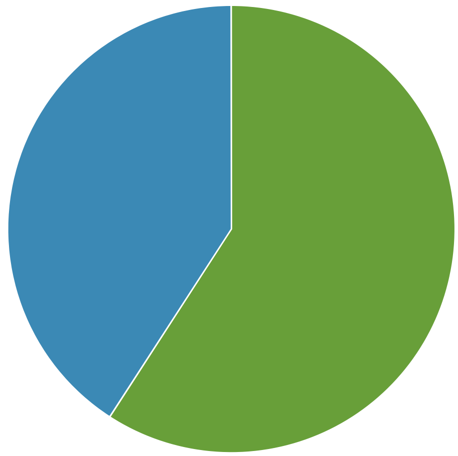


Expenditures by Fund

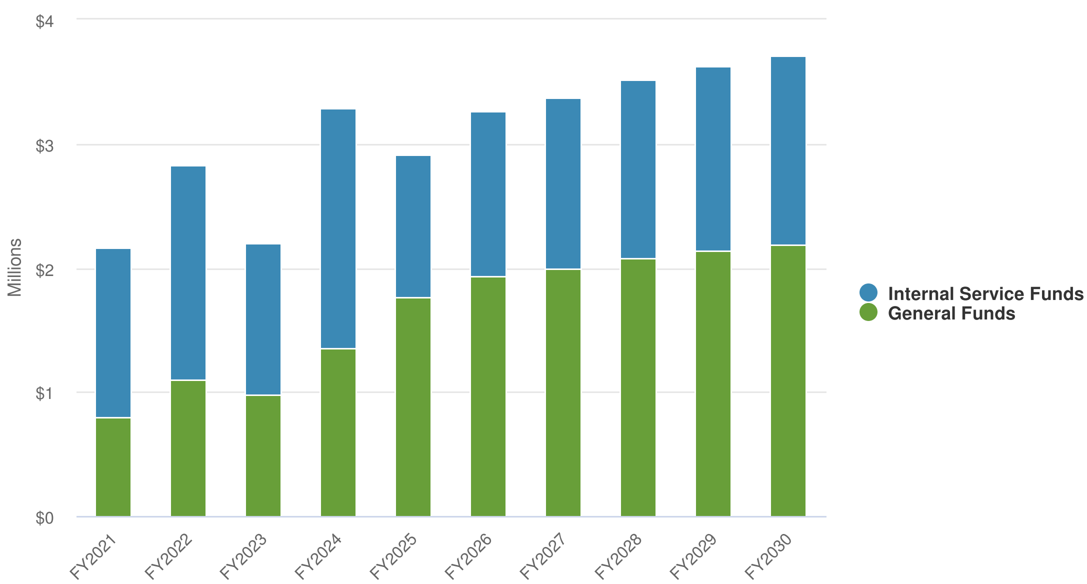
2025 Expenditures by Fund



2026 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



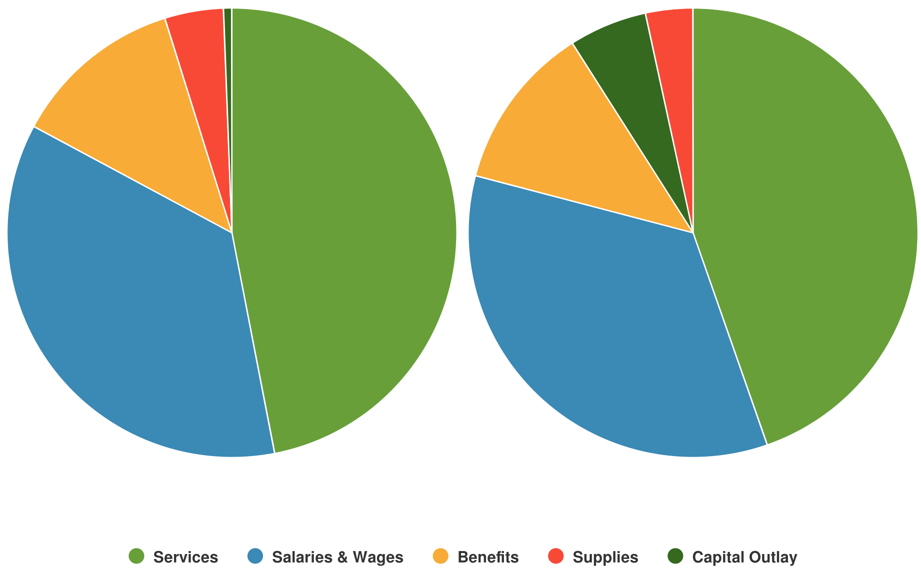
Expenditures in each fund are anticipated to increase by inflationary adjustments each year.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
General Funds				
General	$979,819	$1,356,247	$1,760,520	$1,930,920
Total General Funds:	**$979,819**	**$1,356,247**	**$1,760,520**	**$1,930,920**
Internal Service Funds				
Information Technology	$1,213,692	$1,936,214	$1,148,150	$1,333,350
Total Internal Service Funds:	**$1,213,692**	**$1,936,214**	**$1,148,150**	**$1,333,350**
Total:	**$2,193,512**	**$3,292,461**	**$2,908,670**	**$3,264,270**

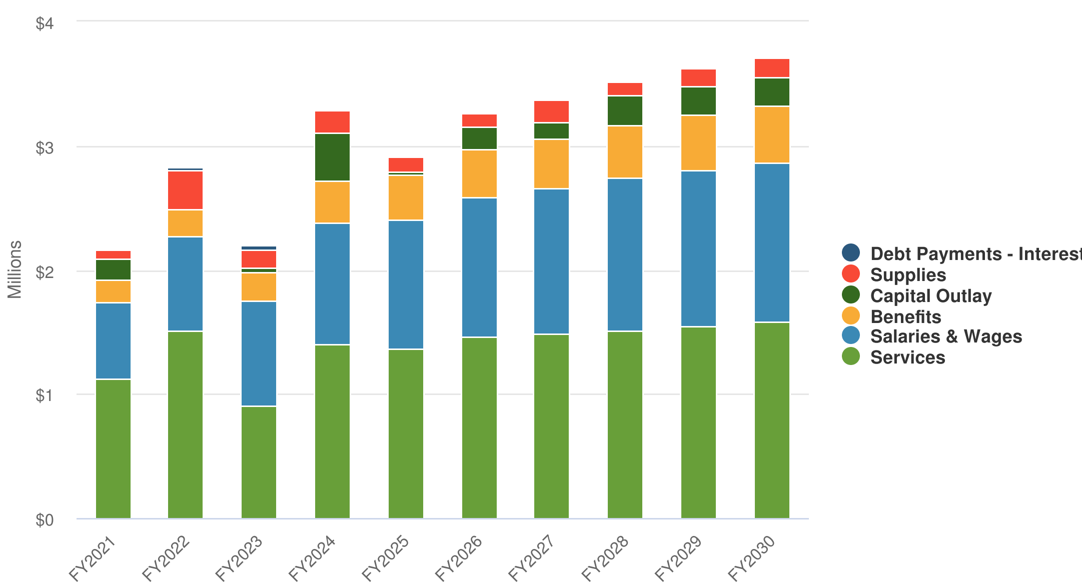
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures remain consistent with inflationary adjustments for future increases to the costs of goods and services.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages				
Administrative Services	$537,586	$633,923	$707,600	$759,700
Information Technology	$314,363	$344,043	$336,300	$364,800
Total Salaries & Wages:	**$851,949**	**$977,966**	**$1,043,900**	**$1,124,500**
Benefits				
Administrative Services	$169,787	$204,199	$239,500	$257,900
Information Technology	$60,394	$133,824	$119,300	$130,200
Total Benefits:	**$230,181**	**$338,023**	**$358,800**	**$388,100**
Supplies				
Administrative Services	$10,879	$17,934	$16,200	$16,700
Information Technology	$127,327	$142,577	$74,700	$61,900
Emergency Management	$4,509	$31,800	$31,500	$32,500
Total Supplies:	**$142,716**	**$192,311**	**$122,400**	**$111,100**
Services				
Administrative Services	$319,323	$838,143	$740,720	$839,120
Information Technology	$536,113	$528,092	$600,350	$593,450
Emergency Management	$48,649	$35,125	$25,000	$25,000
Total Services:	**$904,084**	**$1,401,361**	**$1,366,070**	**$1,457,570**
Capital Outlay				
Information Technology	$37,716	$382,800	$17,500	$183,000
Total Capital Outlay:	**$37,716**	**$382,800**	**$17,500**	**$183,000**
Debt Payments - Interest				
Administrative Services	$26,866	$0	$0	$0
Total Debt Payments - Interest:	**$26,866**	**$0**	**$0**	**$0**
Total Expense Objects:	**$2,193,512**	**$3,292,461**	**$2,908,670**	**$3,264,270**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Expenditures					
Administrative Services					
Administrative Services					
Salaries & Wages	001-1400000-51130-110100	$147,795	$161,866	$176,300	$188,800
Benefits	001-1400000-51130-210100	$36,995	$41,539	$43,900	$47,400
Office & Operating Supplies	001-1400000-51130-310010	$24	$500	$600	$700
Operating Supplies Allocation	001-1400000-51130-310020	$208	$140	$0	$0
Meals & Refreshments	001-1400000-51130-310030	$121	$800	$1,000	$1,000
Small Tools & Minor Equipment	001-1400000-51130-350100	$0	$500	$600	$700
Advertising	001-1400000-51130-410100	$0	$500	$500	$500
Internal Services - IT Equipment Rental Fees	001-1400000-51130-419920	$1,126	$0	$0	$0
Internal Services - IT Allocation	001-1400000-51130-419930	$14,338	$13,059	$0	$0
Telephone	001-1400000-51130-420110	$0	$1,127	$1,200	$1,300
Postage	001-1400000-51130-420200	$110	$520	$0	$0
Travel	001-1400000-51130-430100	$498	$0	$1,700	$1,900
Lodging & Meals	001-1400000-51130-430200	$0	$2,000	$2,000	$2,000
Office Space Rental	001-1400000-51130-451010	$14,699	$13,940	$0	$0
Office Equipment Rental	001-1400000-51130-451020	$98	$239	$0	$0
Internal Services - IT Equipment Rental Fees	001-1400000-51130-459200	$600	$173	$0	$0
Liability Insurance	001-1400000-51130-460100	$2,999	$3,966	$0	$0
Dues, Subscriptions & Memberships	001-1400000-51130-490100	$910	$612	$600	$600
Background Checks	001-1400000-51130-490230	$0	$100	$100	$100
Registration & Training	001-1400000-51130-490250	-$510	$300	$1,000	$1,000
Total Administrative Services:		$220,013	$241,881	$229,500	$246,000
City Clerk					
Salaries & Wages	001-1401000-51130-110100	$303,274	$370,235	$415,900	$444,100

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Benefits	001-1401000-51130-210100	$100,987	$131,734	$152,600	$163,700
Office & Operating Supplies	001-1401000-51130-310010	$1,020	$1,500	$1,600	$1,700
Operating Supplies Allocation	001-1401000-51130-310020	$860	$421	$0	$0
Meals & Refreshments	001-1401000-51130-310030	$0	$2,000	$2,000	$2,000
Small Tools & Minor Equipment	001-1401000-51130-350100	$660	$2,599	$1,500	$1,500
Books & Minor Software	001-1401000-51130-350200	$28	$0	$0	$0
Advertising	001-1401000-51130-410100	$1,973	$1,500	$2,000	$2,000
Records Management Services	001-1401000-51130-412121	$22,647	$6,000	$7,000	$7,500
Municipal Code Update Services	001-1401000-51130-412122	$2,964	$5,500	$6,000	$6,500
Internal Services - IT Equipment Rental Fees	001-1401000-51130-419920	$4,872	$0	$0	$0
Internal Services - IT Allocation	001-1401000-51130-419930	$58,281	$71,830	$0	$0
Telephone	001-1401000-51130-420110	$0	$1,651	$0	$0
Postage	001-1401000-51130-420200	$1,583	$500	$0	$0
Travel	001-1401000-51130-430100	$927	$1,500	$2,000	$2,500
Lodging & Meals	001-1401000-51130-430200	$2,225	$2,000	$2,500	$3,000
Office Space Rental	001-1401000-51130-451010	$43,859	$41,390	$0	$0
Office Equipment Rental	001-1401000-51130-451020	$128	$239	$0	$0
IT Equipment Replacement	001-1401000-51130-459200	$2,745	$514	$0	$0
Liability Insurance	001-1401000-51130-460100	$10,357	$15,910	$0	$0
Dues, Subscriptions & Memberships	001-1401000-51130-490100	$1,391	$1,500	$1,500	$1,500
Filing, Recording & Witness Fees	001-1401000-51130-490220	$417	$600	$600	$600
Background Checks	001-1401000-51130-490230	$18	$200	$200	$200
Registration & Training	001-1401000-51130-490250	$240	$3,000	$3,500	$3,000
WA State-Records Retention Services	001-1401000-51130-491600	$0	$0	$25,000	$25,000
Total City Clerk:		**$561,454**	**$662,323**	**$623,900**	**$664,800**
Communications					

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Salaries & Wages	001-1401020-51310-110100	$86,517	$101,822	$115,400	$126,800
Benefits	001-1401020-51310-210100	$31,805	$30,926	$43,000	$46,800
Office & Operating Supplies	001-1401020-51310-310010	$13	$1,000	$1,500	$1,500
Operating Supplies Allocation	001-1401020-51310-310020	$208	$290	$0	$0
Small Tools & Minor Equipment	001-1401020-51310-350100	$0	$500	$500	$500
Advertising	001-1401020-51310-410100	$0	$5,000	$5,000	$5,000
Other Professional Services	001-1401020-51310-410900	$0	$6,000	$6,000	$6,000
Community Survey	001-1401020-51310-412090	$0	$15,000	$30,000	$15,000
Internal Services - IT Equipment Rental Fees	001-1401020-51310-419920	$615	$616	$0	$0
Internal Services - IT Allocation	001-1401020-51310-419930	$14,338	$13,059	$0	$0
Telephone	001-1401020-51310-420110	$0	$616	$600	$700
Postage	001-1401020-51310-420200	$16	$100	$0	$0
Travel	001-1401020-51310-430100	$0	$0	$1,500	$1,500
Lodging & Meals	001-1401020-51310-430200	$0	$0	$1,500	$1,500
Office Space Rental	001-1401020-51310-451010	$11,763	$11,230	$0	$0
Office Equipment Rental	001-1401020-51310-451020	$98	$239	$0	$0
Liability Insurance	001-1401020-51310-460100	$0	$3,520	$0	$0
Dues, Subscriptions & Memberships	001-1401020-51310-490100	$0	$0	$1,920	$1,920
Registration & Training	001-1401020-51310-490250	$0	$200	$1,500	$1,500
Total Communications:		**$145,375**	**$190,117**	**$208,420**	**$208,720**
Election Services					
King County General Election Services	001-1402010-51440-492100	-$180	$95,000	$90,000	$95,000
Total Election Services:		**-$180**	**$95,000**	**$90,000**	**$95,000**
Voter Registration Services					
King County Services	001-1402020-51490-492110	$0	$100,000	$125,000	$125,000
Total Voter Registration Services:		**$0**	**$100,000**	**$125,000**	**$125,000**
City Hall Building Services					

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Small Tools & Minor Equipment	001-1802000-51830-350100	$0	$0	$100	$100
Other Professional Services	001-1802000-51830-410900	$0	$0	$2,200	$2,200
Office Space Rental	001-1802000-51830-451010	$0	$0	$408,700	$514,500
Office & Operating Supplies	520-1802000-51830-310010	$30	$0	$0	$0
Small Tools & Minor Equipment	520-1802000-51830-350100	$82	$0	$0	$0
Other Professional Services	520-1802000-51830-410900	$3,395	$1,692	$0	$0
Office Space Rental	520-1802000-51830-451010	$92,181	$385,292	$0	$0
Property Insurance	520-1802000-51830-460200	$1,357	$2,482	$0	$0
Debt Service (Lease) - Interest	520-1802000-59218-800000	$26,013	$0	$0	$0
Debt Service (SBITA) - Interest	520-1802000-59218-810000	$853	$0	$0	$0
Total City Hall Building Services:		**$123,911**	**$389,466**	**$411,000**	**$516,800**
City Hall Office Services					
Office & Operating Supplies	001-1802010-51850-310010	$0	$0	$6,300	$6,500
Small Tools & Minor Equipment	001-1802010-51850-350100	$0	$0	$500	$500
Office & Operating Supplies	520-1802010-51850-310010	$2,743	$7,185	$0	$0
Meals & Refreshments	520-1802010-51850-310030	$28	$0	$0	$0
Small Tools & Minor Equipment	520-1802010-51850-350100	$4,612	$0	$0	$0
Total City Hall Office Services:		**$7,383**	**$7,185**	**$6,800**	**$7,000**
City Hall Postage Services					
Postage	001-1802020-51850-420200	$0	$0	$6,900	$7,400
Rentals & Leases	001-1802020-51850-451000	$0	$0	$300	$400
Office Equipment Rental	001-1802020-51850-451020	$0	$0	$2,200	$2,300
Office & Operating Supplies	520-1802020-51850-310010	$241	$500	$0	$0
Postage	520-1802020-51850-420200	$3,783	$5,246	$0	$0
Rentals & Leases	520-1802020-51850-451000	$312	$332	$0	$0
Office Equipment Rental	520-1802020-51850-451020	$2,149	$2,149	$0	$0
Total City Hall Postage Services:		**$6,486**	**$8,227**	**$9,400**	**$10,100**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Total Administrative Services:		**$1,064,442**	**$1,694,200**	**$1,704,020**	**$1,873,420**
Information Technology					
Information Technology Services					
Salaries & Wages	520-1851000-51880-110100	$309,500	$344,043	$336,300	$364,800
Benefits	520-1851000-51880-210100	$58,947	$133,824	$119,300	$130,200
Office & Operating Supplies	520-1851000-51880-310010	$1,073	$379	$1,000	$1,000
Operating Supplies Allocation	520-1851000-51880-310020	$625	$459	$0	$0
Meals & Refreshments	520-1851000-51880-310030	$666	$955	$500	$500
Small Tools & Minor Equipment	520-1851000-51880-350100	$5,242	$63,684	$20,000	$20,000
Advertising	520-1851000-51880-410100	$0	$0	$100	$100
Other Professional Services	520-1851000-51880-410900	$110	$0	$150	$150
Information Technology Consulting	520-1851000-51880-411040	$0	$37,500	$37,500	$37,500
Software Maintenance & Support	520-1851000-51880-414011	$121,644	$289,613	$380,000	$382,000
Telecom Maintenance & Support	520-1851000-51880-414012	$0	$1,300	$3,500	$3,500
Printer Maintenance & Support	520-1851000-51880-414013	$9,605	$16,778	$32,500	$32,500
Website Hosting Services	520-1851000-51880-414020	$0	$34,523	$10,000	$10,000
Internal Services - IT Equipment Rental Fees	520-1851000-51880-419920	$0	$0	$29,800	$35,900
Telephone	520-1851000-51880-420110	$22,411	$56,633	$15,000	$0
Internet	520-1851000-51880-420120	$7,582	$55,172	$80,000	$80,000
Postage	520-1851000-51880-420200	$16	$53	$500	$500
Travel	520-1851000-51880-430100	$0	$0	$1,500	$1,500
Lodging & Meals	520-1851000-51880-430200	$0	$0	$1,500	$1,500
Office Space Rental	520-1851000-51880-451010	$25,787	$0	$0	$0
Office Equipment Rental	520-1851000-51880-451020	$888	$0	$0	$0
IT Equipment Replacement	520-1851000-51880-459200	$71,555	$12,891	$0	$0
Liability Insurance	520-1851000-51880-460100	$9,010	$13,063	$0	$0
Cable TV	520-1851000-51880-471050	$0	$1,143	$750	$750

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Repairs & Maintenance	520-1851000-51880-481000	$0	$0	$1,500	$1,500
Dues, Subscriptions & Memberships	520-1851000-51880-490100	$2,366	$8,747	$3,500	$3,500
Licenses & Permits	520-1851000-51880-490200	$10	$0	$0	$0
Background Checks	520-1851000-51880-490230	$0	$0	$50	$50
Registration & Training	520-1851000-51880-490250	$200	$675	$2,500	$2,500
King County-Aerial Mapping	520-1851000-51880-492760	$2,500	$0	$0	$0
Total Information Technology Services:		**$649,735**	**$1,071,436**	**$1,077,450**	**$1,109,950**
City Hall IT Services					
Salaries & Wages	520-1851010-51880-110100	$4,863	$0	$0	$0
Benefits	520-1851010-51880-210100	$1,447	$0	$0	$0
Office & Operating Supplies	520-1851010-51880-310010	$14	$0	$0	$0
Small Tools & Minor Equipment	520-1851010-51880-350100	$1,097	$0	$0	$0
Software Maintenance & Support	520-1851010-51880-414011	$28	$0	$0	$0
Printer Maintenance & Support	520-1851010-51880-414013	$3,447	$0	$0	$0
Internet	520-1851010-51880-420120	$20,971	$0	$0	$0
Office Equipment Rental	520-1851010-51880-451020	$3,673	$0	$0	$0
Total City Hall IT Services:		**$35,541**	**$0**	**$0**	**$0**
Parks & Rec IT Services					
Office & Operating Supplies	520-1851020-51880-310010	$61	$0	$0	$0
Small Tools & Minor Equipment	520-1851020-51880-350100	$7,530	$0	$0	$0
Other Professional Services	520-1851020-51880-410900	$598	$0	$0	$0
Software Maintenance & Support	520-1851020-51880-414011	$91	$0	$0	$0
Printer Maintenance & Support	520-1851020-51880-414013	$568	$0	$0	$0
Internet	520-1851020-51880-420120	$16,428	$0	$0	$0
Office Equipment Rental	520-1851020-51880-451020	$1,469	$0	$0	$0
Total Parks & Rec IT Services:		**$26,744**	**$0**	**$0**	**$0**
PW Maintenance IT Services					

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Office & Operating Supplies	520-1851030-51880-310010	$73	$0	$0	$0
Small Tools & Minor Equipment	520-1851030-51880-350100	$1,115	$0	$0	$0
Internet	520-1851030-51880-420120	$4,875	$0	$0	$0
Total PW Maintenance IT Services:		**$6,063**	**$0**	**$0**	**$0**
EOC IT Services					
Office & Operating Supplies	520-1851040-51880-310010	$29	$0	$0	$0
Small Tools & Minor Equipment	520-1851040-51880-350100	$33,046	$0	$0	$0
Software Maintenance & Support	520-1851040-51880-414011	$147	$0	$0	$0
Telephone	520-1851040-51880-420110	$1,617	$0	$0	$0
Total EOC IT Services:		**$34,840**	**$0**	**$0**	**$0**
Police IT Services					
Small Tools & Minor Equipment	520-1851050-51880-350100	$4,374	$0	$0	$0
Printer Maintenance & Support	520-1851050-51880-414013	$350	$0	$0	$0
Internet	520-1851050-51880-420120	$2,419	$0	$0	$0
Office Equipment Rental	520-1851050-51880-451020	$747	$0	$0	$0
Cable TV	520-1851050-51880-471050	$716	$0	$0	$0
Total Police IT Services:		**$8,606**	**$0**	**$0**	**$0**
Pass-Thru Departmental IT Services					
Office & Operating Supplies	520-1851090-51880-310010	$52	$0	$0	$0
Small Tools & Minor Equipment	520-1851090-51880-350100	$53,102	$0	$0	$0
Workstations	520-1851090-51880-350110	$14,034	$0	$0	$0
Software Maintenance & Support	520-1851090-51880-414011	$136,673	$0	$0	$0
Printer Maintenance & Support	520-1851090-51880-414013	$299	$0	$0	$0
Telephone	520-1851090-51880-420110	$33,412	$0	$0	$0
Internet	520-1851090-51880-420120	$20,993	$0	$0	$0
Office Equipment Rental	520-1851090-51880-451020	$2,241	$0	$0	$0
Dues, Subscriptions, Memberships	520-1851090-51880-490100	$1,837	$0	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Information Technology Equipment	520-1851090-51880-643000	$37,716	$0	$0	$0
Total Pass-Thru Departmental IT Services:		**$300,358**	**$0**	**$0**	**$0**
IT Equipment Replacement					
Small Tools & Minor Equipment	520-1859000-51880-350100	$5,194	$77,100	$53,200	$40,400
Software Maintenance & Support	520-1859000-51880-414011	$8,832	$0	$0	$0
Machinery & Equipment	520-1859000-59418-643000	$0	$382,800	$17,500	$183,000
Total IT Equipment Replacement:		**$14,026**	**$459,900**	**$70,700**	**$223,400**
Total Information Technology:		**$1,075,912**	**$1,531,336**	**$1,148,150**	**$1,333,350**
Emergency Management					
Emergency Operations Center-Disaster Preparedness					
Office & Operating Supplies	001-3801010-52560-310010	$2,745	$6,000	$6,500	$7,000
Meals & Refreshments	001-3801010-52560-310030	$43	$1,000	$1,000	$1,000
Fuel Consumed	001-3801010-52560-320100	$0	$3,000	$3,500	$4,000
Small Tools & Minor Equipment	001-3801010-52560-350100	$1,239	$16,500	$15,000	$15,000
Advertising	001-3801010-52560-410100	$0	$1,200	$1,200	$1,200
Travel	001-3801010-52560-430100	$0	$1,500	$1,500	$1,500
Lodging & Meals	001-3801010-52560-430200	$0	$2,500	$2,500	$2,500
Repairs & Maintenance	001-3801010-52560-481000	$2,728	$5,000	$5,000	$5,000
Dues, Subscriptions & Memberships	001-3801010-52560-490100	$0	$500	$500	$500
Background Checks	001-3801010-52560-490230	$29	$250	$500	$500
Registration & Training	001-3801010-52560-490250	$675	$1,800	$1,800	$1,800
Total Emergency Operations Center-Disaster Preparedness:		**$7,460**	**$39,250**	**$39,000**	**$40,000**
Emergency Operations Center-Facility					
Office & Operating Supplies	001-3801020-52550-310010	$0	$1,800	$2,000	$2,000
Small Tools & Minor Equipment	001-3801020-52550-350100	$481	$3,500	$3,500	$3,500
Other Professional Services	001-3801020-52550-410900	$0	$7,000	$12,000	$12,000
Internal Services - IT Allocation	001-3801020-52550-419930	$34,252	$13,372	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Telephone	001-3801020-52550-420110	$691	$0	$0	$0
IT Equipment Replacement	001-3801020-52550-459200	$9,534	$2,003	$0	$0
Property Insurance	001-3801020-52550-460200	$740	$0	$0	$0
Total Emergency Operations Center-Facility:		**$45,698**	**$27,675**	**$17,500**	**$17,500**
Total Emergency Management:		**$53,158**	**$66,925**	**$56,500**	**$57,500**
Total Expenditures:		**$2,193,512**	**$3,292,461**	**$2,908,670**	**$3,264,270**

Accomplishments & Goals

2023-2024 Accomplishments

- Redesigned City website & website migration
- Received State Records Management Grant
- Digitized multiple department historical records
- Coordinated successful Emergency Prep Fairs
- Records Management Program
- Completion of Generator Project
- Police Department Remodel
- Staff professional credentialing
- SharePoint migration and server automation
- New phone systems integration
- Contract management and process update
- Emergency Plans updates
- Rebuilt GIS servers and added secure web access DMZ configuration to separate from City network
- Completed State Auditor's Office Cyber Security Audit, currently addressing findings
- Initiated new IT inventory process to assure all IT assets are accounted for and reserves are available for replacements

2025-2026 Goals

- New security system at City Hall
- Cybersecurity enhancement
- Continue to digitize historical records
- Updates to server and backup systems
- Continue professional training
- Continue to review and update the website
- Equipment replacement reallocation and tracking
- New signage on City Hall
- Review department retention schedules for record digitization
- Elimination of unused analog phone lines, to convert to cellular devices for alarms and elevator systems
- Migration from Box to Sharepoint for City Council packets
- Review Finance ERP system for cloud hosting

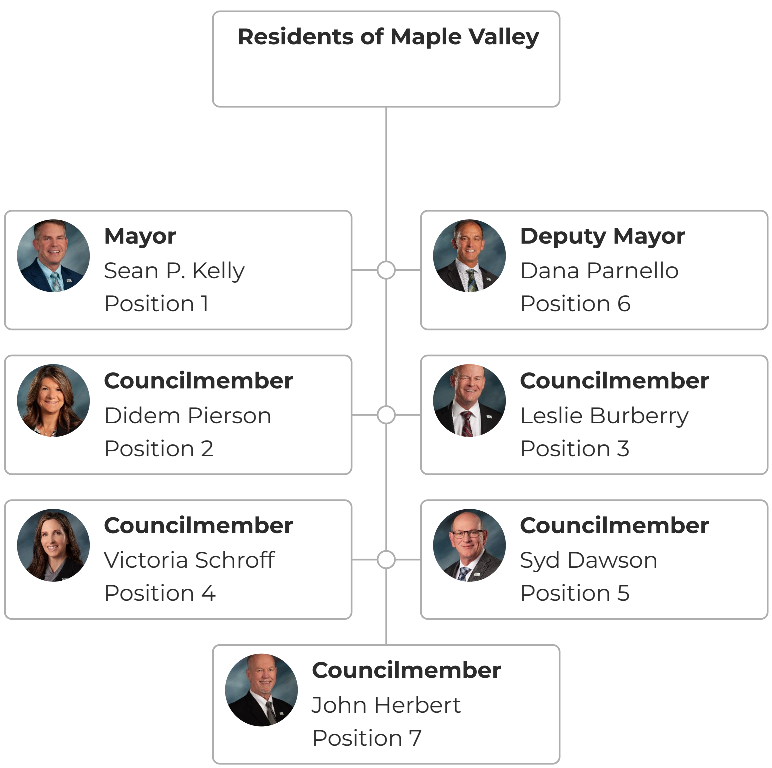
City Council

Sean P. Kelly
Mayor

The City of Maple Valley's seven Council Members, who serve the City at large, are each elected directly by the people for staggered four-year terms. The Council is the legislative branch of the City of Maple Valley, responsible for adopting policy and budgets for the City, representing the City in regional forums, and providing the checks and balances necessary to foster responsible and responsive government services. In their role, Council Members engage the community on various issues to encourage collaboration and partnerships, reinforce transparency with their constituents, and support community involvement in their government.

Maple Valley City Council meets the second and fourth Monday every month at the Lake Wilderness Lodge, Maple Room (25400 SE 248th St). Council meetings are recorded on Zoom and can be viewed online at the City's website: https://www.maplevalleywa.gov/government

Organizational Chart



Department Information

Program Description:

- **Community Engagement:** Engages the community in various forums to identify issues, seek community input, and work with staff to craft solutions and create a transparent and problem-solving environment for City stakeholders.
- **Law Making:** Enacts municipal laws.
- **Policy:** Supports the City's vision by adopting comprehensive policies and budgets that guide City programs and operations, while ensuring fiscal responsibility.
- **Regional Partnerships:** Collaborates with elected officials throughout the region on issues important to the Maple Valley community and surrounding region.
- **Strategic Planning:** Sets the long-term goals of the City.

Training & Memberships:

- Association of Washington Cities (AWC)
- Chamber of Commerce
- National League of Cities
- Parliamentary Training
- Puget Sound Regional Council
- Sound Cities Association (SCA)

Revenues Summary

FY2025 Revenues

$0

$0 (0.00% vs. prior year)

FY2026 Revenues

$0

$0 (0.00% vs. prior year)

City Council Proposed and Historical Budget vs. Actual

City Council does not have any regular occurring revenues to budget for. In 2022, City Council received a miscellaneous one-time payment as reimbursement for services provided.

Expenditures Summary

FY2025 Expenditures

$232,000

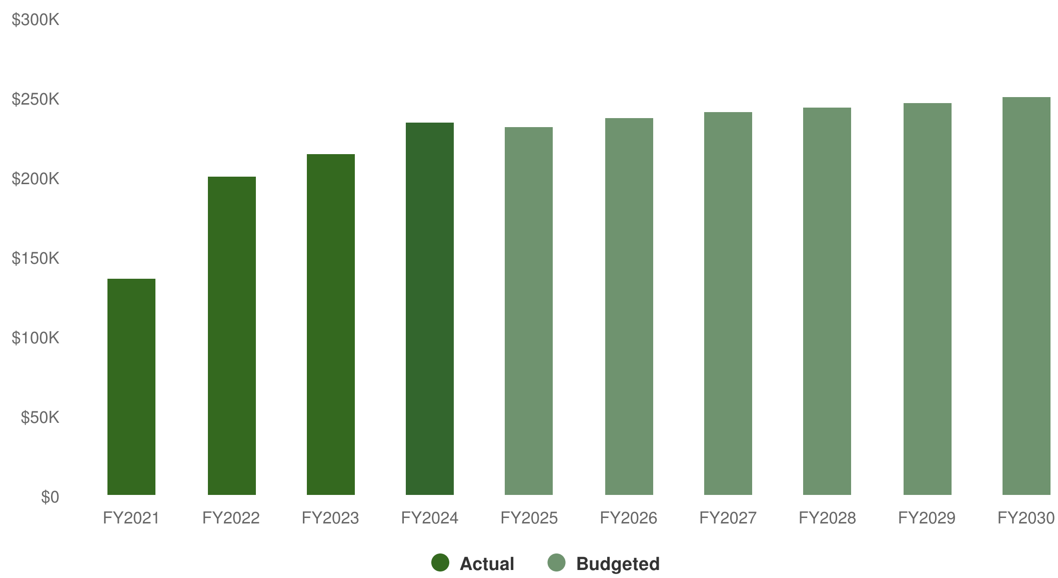
-$2,682 (-1.14% vs. prior year)

FY2026 Expenditures

$238,000

$6,000 (2.59% vs. prior year)

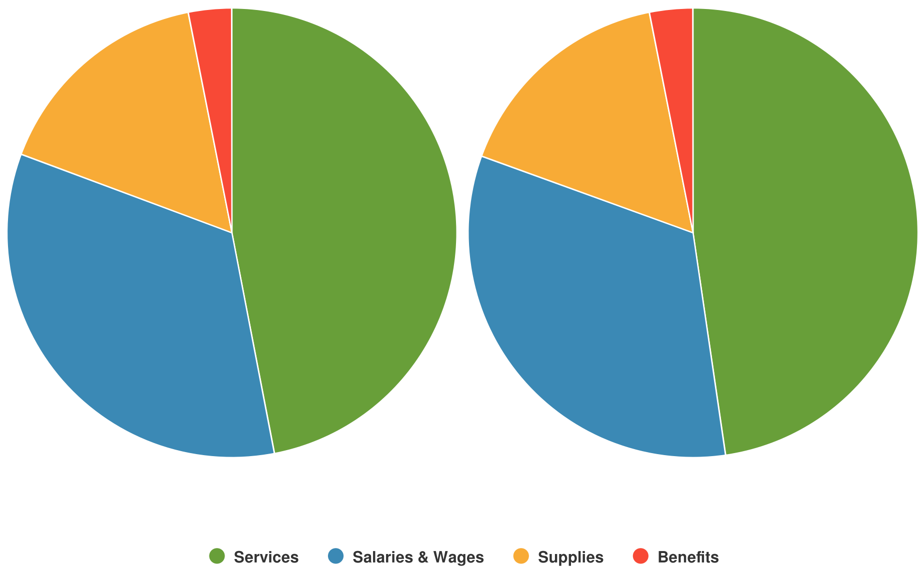
City Council Proposed and Historical Budget vs. Actual



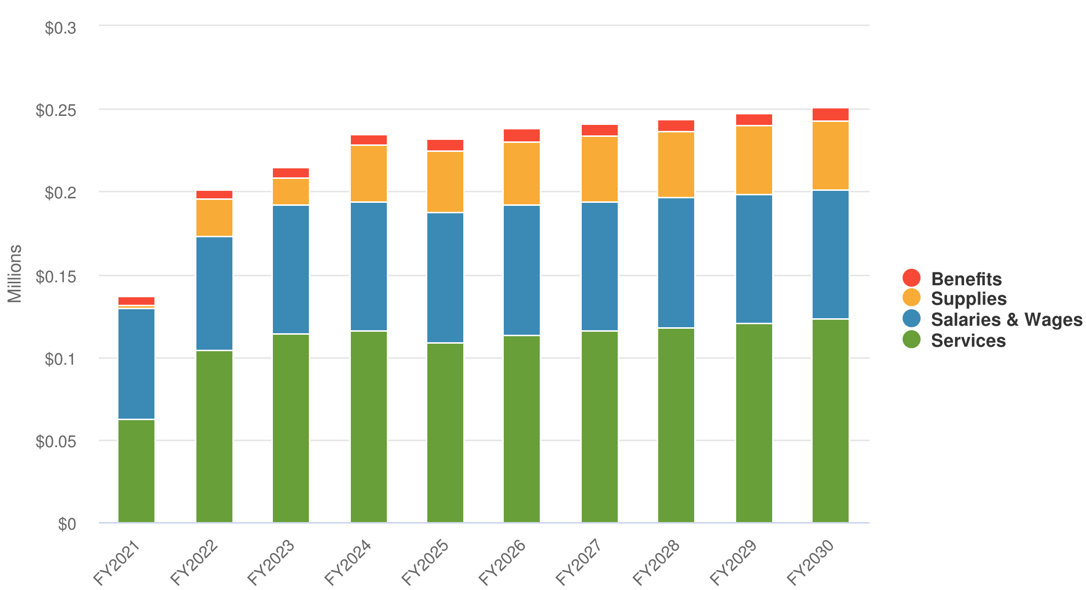
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Council expenditures are anticipated to remain relatively consistent from the previous biennium to the current budget.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$78,132	$78,132	$78,200	$78,200
Benefits	$6,153	$6,472	$7,200	$7,400
Supplies	$16,798	$34,100	$37,600	$38,900
Services	$113,769	$115,978	$109,000	$113,500
Total Expense Objects:	**$214,852**	**$234,682**	**$232,000**	**$238,000**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expenditures					
City Council					
City Council					
Salaries & Wages	001-1101000-51160-110100	$78,132	$78,132	$78,200	$78,200
Benefits	001-1101000-51160-210100	$6,153	$6,472	$7,200	$7,400
Office & Operating Supplies	001-1101000-51160-310010	$1,370	$2,000	$2,000	$2,000
Meals & Refreshments	001-1101000-51160-310030	$5,190	$5,000	$5,300	$5,600
Clothing	001-1101000-51160-330010	$0	$300	$0	$0
Small Tools & Minor Equipment	001-1101000-51160-350100	$159	$100	$200	$200
Advertising	001-1101000-51160-410100	$432	$250	$600	$700
Other Professional Services	001-1101000-51160-410900	$0	$5,000	$5,000	$5,000
Internal Services - IT Allocation	001-1101000-51160-419930	$13,234	$12,090	$0	$0
Postage	001-1101000-51160-420200	$2,618	$2,645	$0	$0
Travel	001-1101000-51160-430100	$564	$3,000	$3,000	$3,000
Lodging & Meals	001-1101000-51160-430200	$793	$2,000	$2,000	$2,000
Rentals & Leases	001-1101000-51160-451000	$0	$300	$400	$400
IT Equipment Replacement	001-1101000-51160-459200	$27,320	$4,697	$0	$0
Dues, Subscriptions & Memberships	001-1101000-51160-490100	$0	$2,200	$2,300	$2,400
Annual Dues-AWC	001-1101000-51160-490111	$23,269	$24,014	$26,000	$28,000
Annual Dues-Puget Sound Regional Council	001-1101000-51160-490112	$0	$10,200	$11,000	$12,000
Annual Dues-Sound Cities	001-1101000-51160-490113	$20,841	$22,028	$23,000	$24,000
Printing & Binding	001-1101000-51160-490210	$2,872	$2,923	$3,300	$3,500
Registration & Training	001-1101000-51160-490250	$6,517	$9,000	$9,000	$9,000
New Opportunities	001-1101000-51160-499900	$0	$0	$5,000	$5,000
Total City Council:		$189,462	$192,351	$183,500	$188,400
Volunteer Recognition Program					

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Office & Operating Supplies	001-1101010-51160-310010	$790	$1,500	$1,500	$1,500
Meals & Refreshments	001-1101010-51160-310030	$0	$8,000	$8,000	$8,000
Total Volunteer Recognition Program:		**$790**	**$9,500**	**$9,500**	**$9,500**
Council Retreat					
Meals & Refreshments	001-1101020-51160-310030	$2,148	$3,200	$3,300	$3,400
Management Consulting	001-1101020-51160-411000	$7,500	$6,000	$7,500	$7,500
Total Council Retreat:		**$9,648**	**$9,200**	**$10,800**	**$10,900**
Town Hall Meeting					
Office & Operating Supplies	001-1101030-51160-310010	$2,629	$2,700	$3,000	$3,500
Meals & Refreshments	001-1101030-51160-310030	$890	$1,800	$2,000	$2,200
Small Tools & Minor Equipment	001-1101030-51160-350100	$50	$100	$100	$100
Advertising	001-1101030-51160-410100	$0	$800	$800	$900
Other Miscellaneous	001-1101030-51160-499900	$100	$100	$100	$100
Total Town Hall Meeting:		**$3,670**	**$5,500**	**$6,000**	**$6,800**
For the Love of Maple Valley					
Office & Operating Supplies	001-1101060-51160-310010	$3,573	$6,500	$6,500	$6,500
Meals & Refreshments	001-1101060-51160-310030	$0	$1,000	$1,000	$1,000
Small Tools & Minor Equipment	001-1101060-51160-350100	$0	$500	$500	$500
Advertising	001-1101060-51160-410100	$0	$1,500	$1,500	$1,500
Other Professional Services	001-1101060-51160-410900	$7,710	$6,000	$7,000	$7,000
Total For the Love of Maple Valley:		**$11,283**	**$15,500**	**$16,500**	**$16,500**
Volunteer Expo					
Office & Operating Supplies	001-1101070-51160-310010	$0	$400	$3,100	$3,200
Meals & Refreshments	001-1101070-51160-310030	$0	$1,000	$1,100	$1,200
Advertising	001-1101070-51160-410100	$0	$350	$500	$500
Rentals & Leases	001-1101070-51160-451000	$0	$881	$1,000	$1,000
Total Volunteer Expo:		**$0**	**$2,631**	**$5,700**	**$5,900**
Total City Council:		**$214,852**	**$234,682**	**$232,000**	**$238,000**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total Expenditures:		**$214,852**	**$234,682**	**$232,000**	**$238,000**

Accomplishments & Goals

2023-2024 Accomplishments

- Provided ARPA funding for Local Businesses and support to Non-Profits
- Successfully hosted the 3rd IRONMAN 70.3 event
- Helped advocate and receive all the funding for the completion of State Route 18
- Successfully passed a Levy Lid Lift to provide dedicated funding for Public Safety
- Adopted new Downtown Standards
- Updated the City's Comprehensive Plan
- Hosted the first annual Volunteer Expo
- Adopted a two-year budget for 2025-2026

2025-2026 Goals

- Increase community engagement
- Support Economic Development efforts within the city
- Support Transportation Funding for capacity and safety enhancements along State Route 169
- Create a formal city-wide Diversity, Equity, Inclusion, and Justice Commission
- Develop a long-term plan for City Hall
- Create a Community Wellness program unique to Maple Valley

City Manager

Laura Philpot, PE
City Manager

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

Organizational Chart

Department Information

Program Description:

- **City Operations:** Coordinates the day-to-day work to support service levels and work plans.
- **Community Partnerships:** Coordinates and maintains relationships with community partners.
- **Economic Development:** Provides staff assistance to the Economic Development Commission.
- **Interjurisdictional Relationships:** Coordinates and maintains relationships with other government jurisdictions.
- **Legal Services:** Centralizes the management of contracted legal services used by all City departments to ensure fiscal oversight over legal services.
- **Resource Management:** Identifies and directs resources to facilitate the City in accomplishing programmed improvements and daily operations.
- **Strategic Planning:** Ensures that City operations align with City plans, policies, and strategies.

Training & Memberships:

- Chamber of Commerce
- CPR/AED/First Aid
- International City/Council Management Association (ICMA)
- Municipal Research and Services Center (MRSC)
- Notary License
- PE Certification
- Washington City/County Management Association (WCMA)

Expenditures Summary

FY2025 Expenditures

$915,500

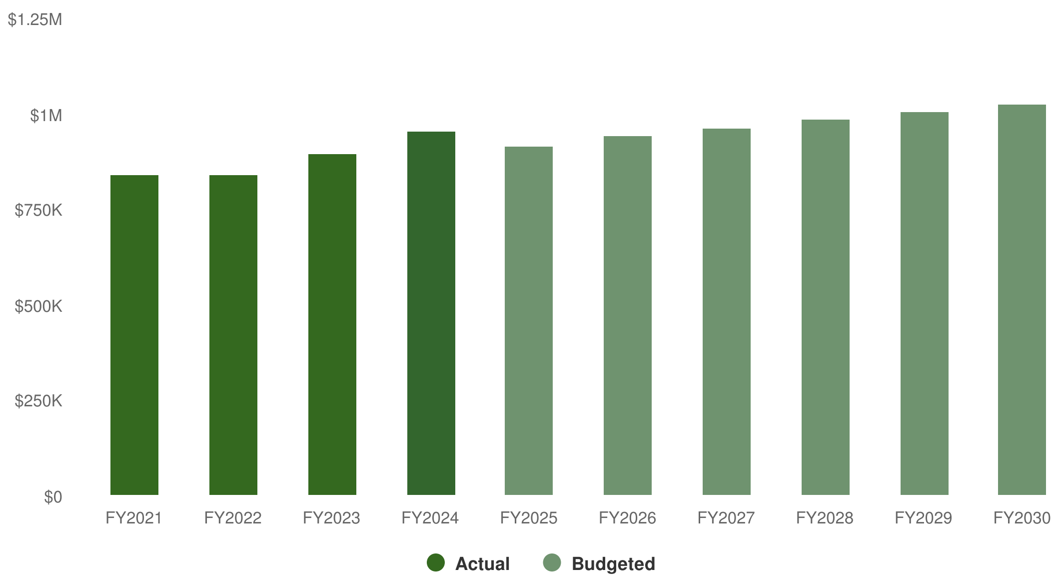
-$40,095 (-4.20% vs. prior year)

FY2026 Expenditures

$944,900

$29,400 (3.21% vs. prior year)

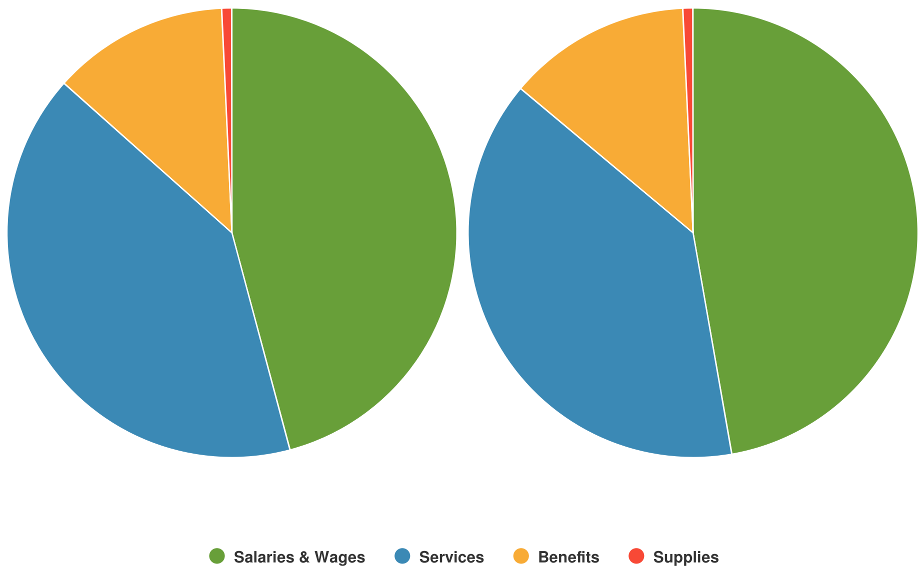
City Manager Proposed and Historical Budget vs. Actual



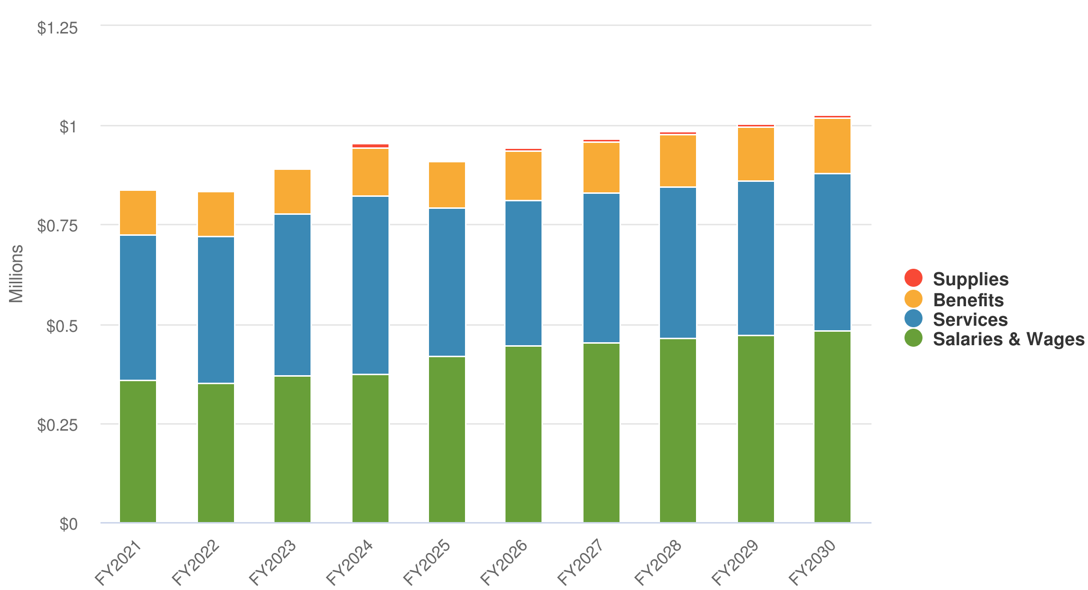
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Due to a budget restructure that moved charges for services from each department into the Non-Departmental section for IT related services and equipment, there is an expected decrease in expenditures from 2024 to 2025.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$371,104	$372,681	$419,800	$446,500
Benefits	$112,324	$121,177	$116,100	$124,500
Supplies	$5,007	$9,727	$6,600	$6,900
Services	$406,742	$452,009	$373,000	$367,000
Total Expense Objects:	**$895,177**	**$955,595**	**$915,500**	**$944,900**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Expenditures					
City Manager					
City Manager					
Salaries & Wages	001-1201000-51310-110100	$355,104	$354,531	$419,800	$446,500
Bonus	001-1201000-51310-120000	$10,000	$12,150	$0	$0
Vehicle Allowance	001-1201000-51310-160010	$6,000	$6,000	$0	$0
Benefits	001-1201000-51310-210100	$112,324	$121,177	$116,100	$124,500
Office & Operating Supplies	001-1201000-51310-310010	$479	$5,000	$2,000	$2,000
Operating Supplies Allocation	001-1201000-51310-310020	$386	$377	$0	$0
Meals & Refreshments	001-1201000-51310-310030	$2,219	$3,000	$3,300	$3,500
Clothing	001-1201000-51310-330010	$564	$0	$0	$0
Small Tools & Minor Equipment	001-1201000-51310-350100	$652	$600	$600	$600
Books & Minor Software	001-1201000-51310-350200	$708	$750	$700	$800
Advertising	001-1201000-51310-410100	$0	$200	$200	$200
Other Professional Services	001-1201000-51310-410900	$6,099	$10,000	$5,000	$5,000
General Lobbyist Services	001-1201000-51310-412080	$41,400	$42,000	$45,000	$45,000
Internal Services - IT Equipment Rental Fees	001-1201000-51310-419920	$2,847	$0	$0	$0
Internal Services - IT Allocation	001-1201000-51310-419930	$26,598	$32,202	$0	$0
Telephone	001-1201000-51310-420110	$0	$1,515	$1,600	$1,600
Postage	001-1201000-51310-420200	$166	$520	$0	$0
Travel	001-1201000-51310-430100	$1,215	$1,500	$1,600	$1,700
Lodging & Meals	001-1201000-51310-430200	$614	$1,700	$1,800	$1,900
Rentals & Leases	001-1201000-51310-451000	$0	$500	$500	$500
Office Space Rental	001-1201000-51310-451010	$41,800	$62,940	$0	$0
Office Equipment Rental	001-1201000-51310-451020	$128	$119	$0	$0
IT Equipment Replacement	001-1201000-51310-459200	$1,239	$339	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budget
Liability Insurance	001-1201000-51310-460100	$8,491	$12,690	$0	$0
Dues, Subscriptions & Memberships	001-1201000-51310-490100	$3,668	$5,500	$3,800	$3,800
Background Checks	001-1201000-51310-490230	$0	$26	$0	$0
Registration & Training	001-1201000-51310-490250	$3,891	$1,400	$1,500	$1,500
Intergovernmental Licenses & Permits	001-1201000-51310-491100	$17	$158	$0	$200
Other Miscellaneous	001-1201000-51310-499900	$500	$10,000	$0	$0
Total City Manager:		**$627,108**	**$686,895**	**$603,500**	**$639,300**
City Attorney					
General Legal Counsel Services	001-1501000-51530-412123	$268,069	$268,700	$312,000	$305,600
Total City Attorney:		**$268,069**	**$268,700**	**$312,000**	**$305,600**
Total City Manager:		**$895,177**	**$955,595**	**$915,500**	**$944,900**
Total Expenditures:		**$895,177**	**$955,595**	**$915,500**	**$944,900**

Accomplishments & Goals

2023-2024 Accomplishments

- Hired new Finance Director
- Supported Council in the finalization of the Downtown Standards
- Supported Council in the finalization of the 20-year Comprehensive Plan
- Served as the Chair of the King County Sheriff's Office Oversight Committee
- Served on Maple Valley Food Bank & Emergency Services board
- Continued to foster community relationships with residents, community partners, peer cities, and regional partners
- Assisted Council in determining and implementing a long-range funding plan for Public Safety
- Supported the City's Diversity, Equity, and Inclusion work (REACH)
- Fostered a good working relationship with key community partners such as: Tahoma School District, Chamber of Commerce, Rotary, and others

2025-2026 Goals

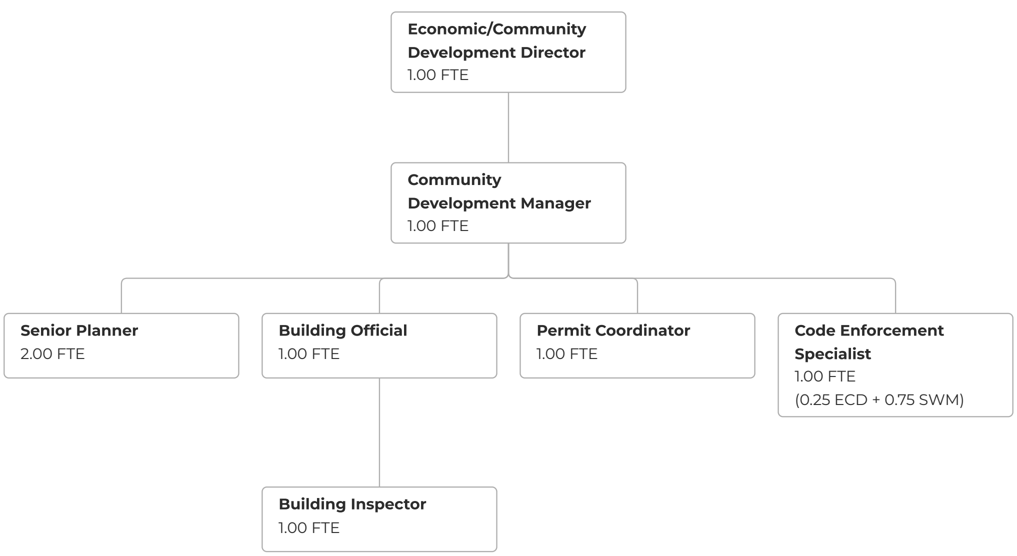
- Finalize a strategic implementation plan to support the Economic Development Program
- Market the Downtown Zone of Maple Valley
- Coordinate with King County on the sale of Summit
- Complete the design of the Lake Wilderness Golf Course Community Clubhouse
- Support Council and the Community in the creation of a formal city-wide Diversity, Equity, Inclusion, and Justice Commission
- Support partner events within the community
- Grow mental health support for the full community including all adults and seniors
- Create a community Pride Month Celebration
- Create a community Juneteenth Celebration
- Support the creation/implementation of Community Wellness Program unique to Maple Valley

Economic & Community Development

Vacant - New Position 2025
Economic/Community Development Director

The Economic and Community Development Department is responsible for planning, organizing, and directing activities which enhance the community and economic development efforts for the City. Activities include development code and policy recommendations and implementation, marketing, recruiting, and assisting existing and new businesses within Maple Valley. The department is also responsible for performing new construction inspections and ensuring compliance with applicable planning, zoning, engineering, and building requirements, citywide code enforcement and coordination 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 public.

Organizational Chart



Department Information

Program Description:

- **Code Enforcement:** Responds to and resolves citywide code violations.
- **Comprehensive Planning:** Works with the community and City leadership to review, update, and
  implement policies that support the community's vision as articulated in the Maple Valley Comprehensive Plan.
- **Economic Development Commission:** Coordinates and manages the City's Economic Development Commission.
- **Inspections:** Inspects buildings, garages, electrical, heating, ventilation, air conditioning, and
  plumbing systems to ensure code compliance.
- **Land Use:** Stewards land use data to support City projects and initiatives and complete required reporting.
- **Permitting:** Reviews and provides input on architectural, civil, and structural plans on an efficient timeline to ensure that the project meets City zoning, building, design, and engineering standards.
- **Plan Review:** Reviews plans to ensure local codes are applied correctly.
- **Planning Commission:** Provides administrative and professional support to the Planning Commission and serves as the liaison between the Planning Commission and other City departments.
- **Policy:** Coordinates policy recommendations, implementation, marketing, recruiting, and assisting existing and new businesses within Maple Valley.
- **Relationship Building:** Establish relationships with prospective developers, businesses, community advisory groups, other governmental agencies, and residents.
- **Zoning Code:** Works across departments and with the Planning Commission to review and update the Maple Valley Zoning Code and other adopted regulations to implement the Comprehensive Plan, provide clarity, and adapt to changing circumstances and needs.

Training & Memberships:

- American Planning Association (APA)
- American Public Works Association (APWA)
- CPR/AED/First Aid
- Jurassic Parliament
- Localintel
- Municipal Research and Services Center (MRSC)
- South King Housing and Homelessness Partners (SKHHP)
- WA International Code Council (WAICC)
- Washington Association of Building Officials (WABO)
- Washington Economic Development Association (WEDA)
- Washington Planning Directors

Revenues Summary

FY2025 Revenues

$1,828,288

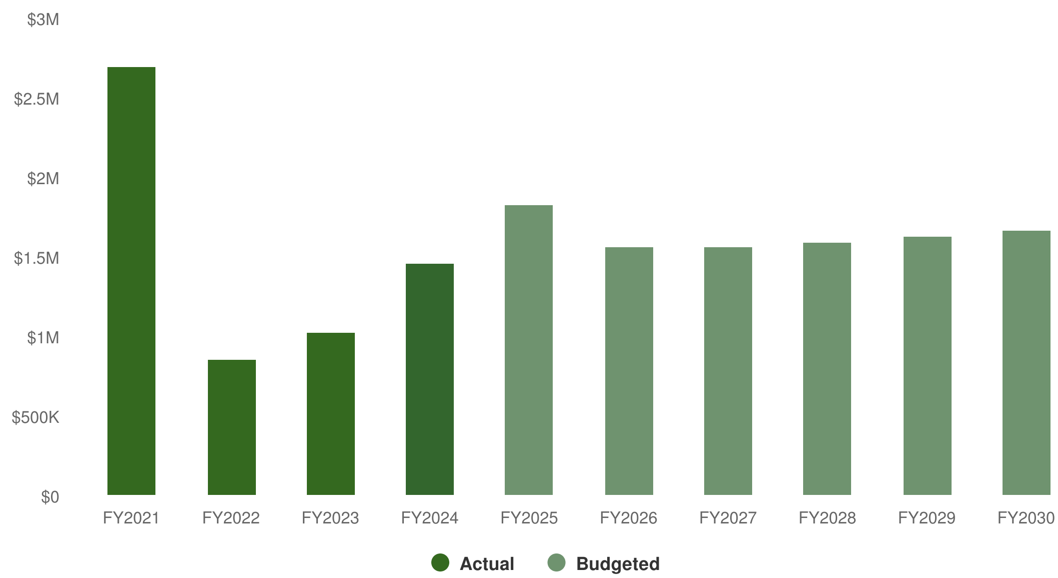
$369,925 (25.37% vs. prior year)

FY2026 Revenues

$1,561,788

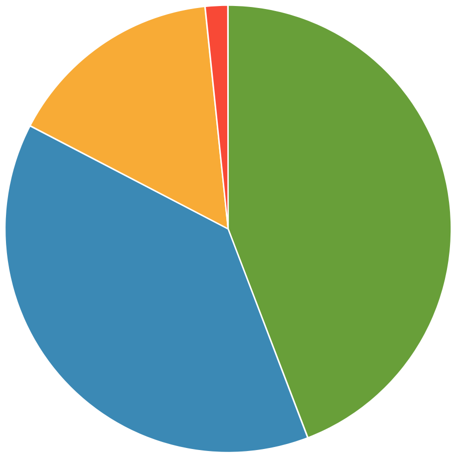
-$266,500 (-14.58% vs. prior year)

Economic/Community Development Proposed and Historical Budget vs. Actual

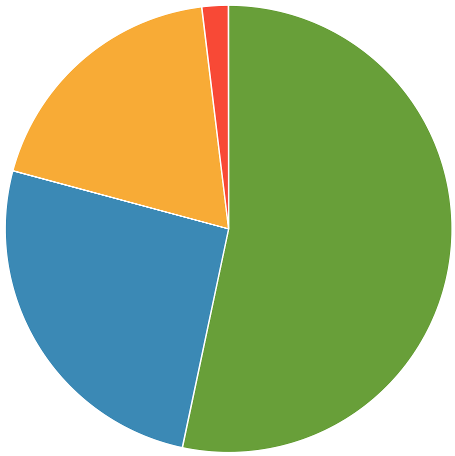


Revenues by Source

Projected 2025 Revenues by Source

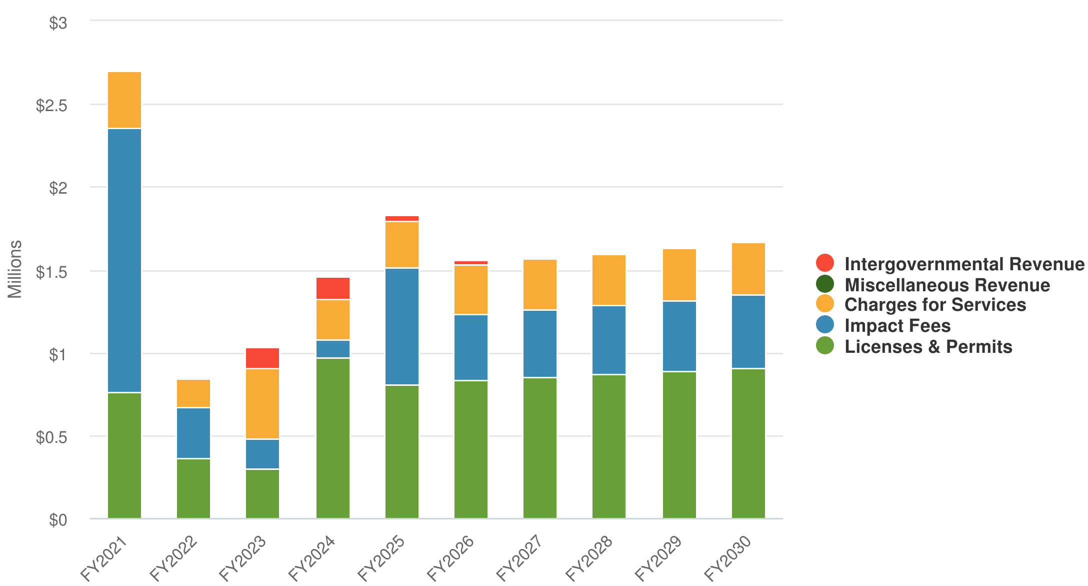


Projected 2026 Revenues by Source



Licenses & Permits · Impact Fees · Charges for Services · Intergovernmental Revenue

Budgeted and Historical 2025 Revenues by Source



Estimated revenues from incoming building permits are anticipated to be lower in 2025 than estimated actuals in 2024. This decrease is due to the lack of business and residential construction occurring in the city. The addition of the new Economic & Community Development Director is expected to increase these revenues from new marketing techniques.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source					
Licenses & Permits					
Development Permits					
Building Permits	001-2301000-32210000010	$193,667	$658,342	$540,000	$540,000
Plumbing Permits	001-2301000-32210000020	$24,830	$45,312	$30,000	$35,000
Mechanical Permits	001-2301000-32210000030	$69,255	$93,780	$70,000	$70,000
Other Building, Structure, & Equipment Permits	001-2301000-32210009000	$2,100	$1,630	$1,000	$1,000
Miscellaneous Permits & Fees	001-2301000-32210009010	$0	$18	$0	$0
Plumbing Plan Review Fees	001-2301000-34583000024	$0	$1,359	$0	$0
Mechanical Permit Plan Review Fees	001-2301000-34583000025	$0	$2,358	$0	$0
WSEC-Energy Code Fees	001-2301000-34583000030	$7,900	$7,673	$7,000	$7,000
Fire Building Permit Fee	001-2401000-32210000010	$0	$163,000	$160,000	$180,000
Total Development Permits:		**$297,752**	**$973,472**	**$808,000**	**$833,000**
Total Licenses & Permits:		**$297,752**	**$973,472**	**$808,000**	**$833,000**
Intergovernmental Revenue					
Grants					
State Grant-DoC- Comprehensive Plan Update	001-2201000-33404201000	$62,500	$62,500	$0	$0
State Grant-DoC-Missing Middle Housing	001-2201000-33404201010	$7,500	$75,000	$0	$0
Port of Seattle-Economic Development Grant	001-2501000-33700004010	$53,000	$0	$30,000	$30,000
Total Grants:		**$123,000**	**$137,500**	**$30,000**	**$30,000**
Total Intergovernmental Revenue:		**$123,000**	**$137,500**	**$30,000**	**$30,000**
Charges for Services					
Development Review					
Boundary Line Adjustment Fees	001-2201000-34581000010	$300	$658	$600	$600
Preliminary Plat Review Fees	001-2201000-34581000020	$0	$4,251	$4,000	$4,000
Final Plat Review Fees	001-2201000-34581000030	$0	$2,867	$1,000	$1,000
Pre-Application Review Fees	001-2201000-34583000010	$3,675	$0	$3,000	$3,000
Plan Review Fees	001-2201000-34583000020	$42,726	$15,198	$35,000	$35,000
SEPA Review Fees	001-2201000-34586000010	$675	$1,200	$1,200	$1,200

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Counter Service Fees	001-2201000-34589000020	$1,700	$1,720	$1,800	$1,800
Technology Fees	001-2201000-34589000030	$0	$2,558	$3,488	$3,488
Plan Review Fees	001-2301000-34583000020	$291,570	$84,953	$97,500	$105,000
Credit Card Processing Fee	001-2301000-34589000010	-$39	$0	$0	$0
Counter Service Fees	001-2301000-34589000020	$20,500	$19,071	$20,000	$20,000
Technology Fees	001-2301000-34589000030	$35,082	$30,000	$35,000	$35,000
Annual Fire Inspection	001-2401000-34240000010	-$200	$46,000	$50,000	$50,000
New Construction Inspection	001-2401000-34240000020	$12,950	$500	$0	$0
Plan Review Fees	001-2401000-34583000020	$12,300	$35,000	$35,000	$35,000
PSRFA Plan Review Annual Reconciliation	001-2401000-34583000023	$2,590	$0	$0	$0
Total Development Review:		**$423,829**	**$243,976**	**$287,588**	**$295,088**
Total Charges for Services:		**$423,829**	**$243,976**	**$287,588**	**$295,088**
Impact Fees					
Fire Impact Admin Fees					
Fire Impact Admin Fees	001-2401000-34585000030	$2,700	$1,415	$2,700	$2,700
Total Fire Impact Admin Fees:		**$2,700**	**$1,415**	**$2,700**	**$2,700**
Fire Impact Fees					
Fire Impact Fees	001-2401000-34585000035	$60,579	$20,000	$30,000	$30,000
Total Fire Impact Fees:		**$60,579**	**$20,000**	**$30,000**	**$30,000**
School Impact Admin Fees					
School Impact Admin Fees	001-2301000-34585000040	$2,600	$2,000	$2,000	$2,000
Total School Impact Admin Fees:		**$2,600**	**$2,000**	**$2,000**	**$2,000**
School Impact Fees					
School Impact Fees	001-2301000-34585000045	$117,910	$80,000	$668,000	$369,000
Total School Impact Fees:		**$117,910**	**$80,000**	**$668,000**	**$369,000**
Total Impact Fees:		**$183,789**	**$103,415**	**$702,700**	**$403,700**
Miscellaneous Revenue					
Fines & Forfeits					
Code Enforcement Fines	001-2301000-35900000210	$1,200	$0	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total Fines & Forfeits:		$1,200	$0	$0	$0
Total Miscellaneous Revenue:		$1,200	$0	$0	$0
Total Revenue Source:		$1,029,570	$1,458,363	$1,828,288	$1,561,788

Expenditures Summary

FY2025 Expenditures

$2,969,400

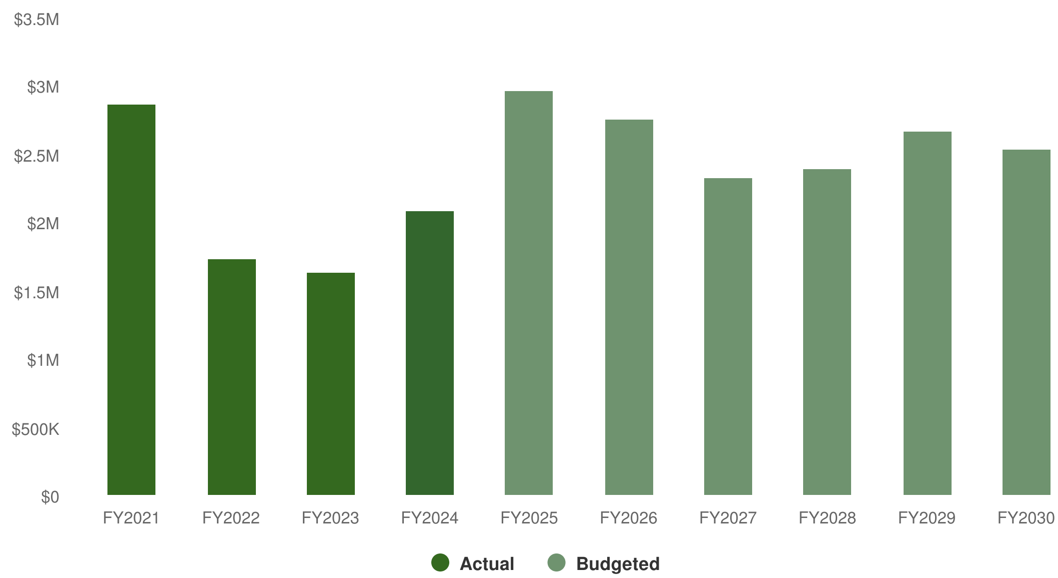
$881,226 (42.20% vs. prior year)

FY2026 Expenditures

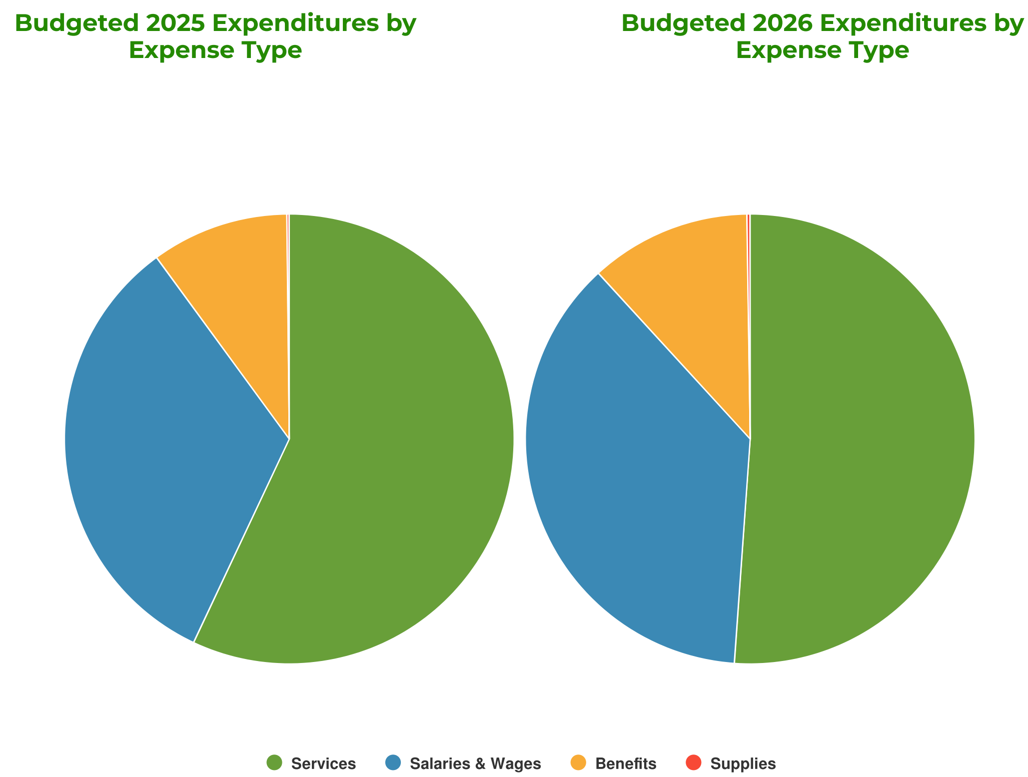
$2,762,900

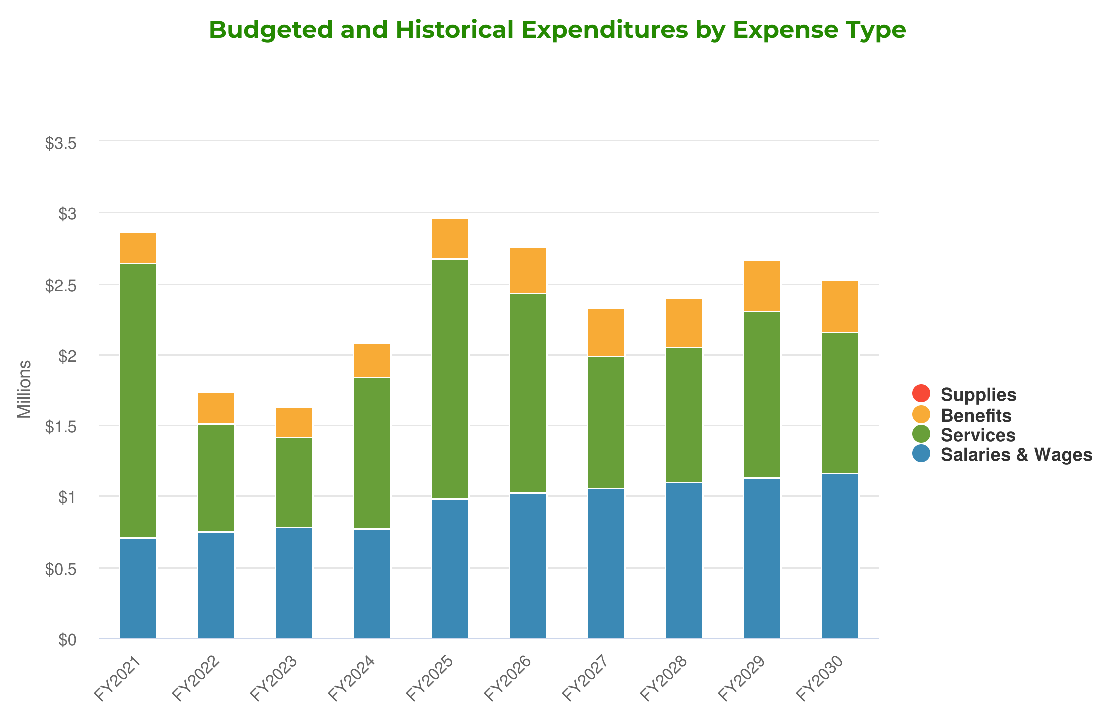
-$206,500 (-6.95% vs. prior year)

Economic/Community Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type





There is an expected increase in expenditures from 2024 to 2025 due to several factors, such as the addition of the Economic & Community Development Director and increased contracted service costs with Puget Sound Regional Fire Authority.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted
Expense Objects			
Salaries & Wages	$785,845	$766,643	$978,500
Benefits	$212,212	$238,667	$293,500
Supplies	$5,569	$5,763	$4,750
Services	$634,542	$1,077,102	$1,692,650
Total Expense Objects:	**$1,638,168**	**$2,088,174**	**$2,969,400**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Economic/Community Development					
Community Development Planning					
Salaries & Wages	001-2201000-55850-110100	$480,117	$520,000	$501,000	$518,000
Benefits	001-2201000-55850-210100	$125,681	$145,000	$137,900	$149,600
Office & Operating Supplies	001-2201000-55850-310010	$408	$500	$500	$500
Operating Supplies Allocation	001-2201000-55850-310020	$834	$0	$0	$0
Meals & Refreshments	001-2201000-55850-310030	$2,268	$2,000	$500	$500
Small Tools & Minor Equipment	001-2201000-55850-350100	$37	$0	$250	$250
Advertising	001-2201000-55850-410100	$825	$400	$1,000	$1,000
Other Professional Services	001-2201000-55850-410900	$84,089	$120,000	$50,000	$50,000
Other Professional Svc - SKHHP	001-2201000-55850-410960	$0	$500,000	$500,000	$500,000
Hearing Examiner Services	001-2201000-55850-412124	$0	$2,000	$2,000	$2,000
Plan Review Services	001-2201000-55850-412140	-$1,560	$10,000	$40,000	$40,000
Internal Services - Vehicle & Equipment Rental Fees	001-2201000-55850-419910	$0	$0	$2,200	$2,500
Internal Services - IT Equipment Rental Fees	001-2201000-55850-419920	$45,197	$0	$0	$0
Internal Services - IT Allocation	001-2201000-55850-419930	$54,390	$0	$0	$0
Telephone	001-2201000-55850-420110	$0	$2,281	$2,500	$2,500
Postage	001-2201000-55850-420200	$23	$50	$0	$0
Travel	001-2201000-55850-430100	$937	$475	$1,000	$1,000
Lodging & Meals	001-2201000-55850-430200	$2,495	$1,500	$3,500	$3,500
Office Space Rental	001-2201000-55850-451010	$30,942	$29,280	$0	$0
Office Equipment Rental	001-2201000-55850-451020	$127	$179	$0	$0
Equipment Replacement	001-2201000-55850-459100	$0	$9,069	$0	$0
IT Equipment Replacement	001-2201000-55850-459200	$1,977	$145	$0	$0
Liability Insurance	001-2201000-55850-460100	$11,883	$13,166	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Dues, Subscriptions & Memberships	001-2201000-55850-490100	$10,666	$13,385	$13,700	$15,600
Background Checks	001-2201000-55850-490230	$9	$54	$0	$0
Registration & Training	001-2201000-55850-490250	$2,290	$1,004	$2,500	$2,500
Other Miscellaneous	001-2201000-55850-499900	$2,496	$100	$0	$0
Total Community Development Planning:		**$856,129**	**$1,370,588**	**$1,258,550**	**$1,289,450**
Economic Development-Comp Plan					
Salaries & Wages	001-2201010-55870-110100	$42,077	$0	$0	$0
Benefits	001-2201010-55870-210100	$11,263	$0	$0	$0
Total Economic Development-Comp Plan:		**$53,340**	**$0**	**$0**	**$0**
Community Development Building					
Salaries & Wages	001-2301000-55850-110100	$263,651	$245,790	$305,300	$321,900
Overtime	001-2301000-55850-150010	$0	$853	$0	$0
Benefits	001-2301000-55850-210100	$75,247	$93,647	$94,800	$104,400
Office & Operating Supplies	001-2301000-55850-310010	$151	$400	$900	$900
Operating Supplies Allocation	001-2301000-55850-310020	$677	$663	$0	$0
Meals & Refreshments	001-2301000-55850-310030	$187	$100	$200	$200
Small Tools & Minor Equipment	001-2301000-55850-350100	$81	$200	$500	$500
Books & Minor Software	001-2301000-55850-350200	$0	$300	$300	$2,000
Advertising	001-2301000-55850-410100	$160	$0	$0	$0
Other Professional Services	001-2301000-55850-410900	$16	$0	$0	$0
Banking Services	001-2301000-55850-412113	$5,374	$5,500	$5,500	$5,500
Plan Review Services	001-2301000-55850-412140	$24,456	$50,000	$50,000	$50,000
Software Maintenance & Support	001-2301000-55850-414011	$0	$42,527	$45,000	$45,000
Internal Services - Vehicle & Equipment Rental Fees	001-2301000-55850-419910	$1,535	$8,061	$3,700	$4,200
Internal Services - IT Equipment Rental Fees	001-2301000-55850-419920	$7,063	$40,785	$0	$0
Internal Services - IT Allocation	001-2301000-55850-419930	$33,241	$0	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Telephone	001-2301000-55850-420110	$0	$2,612	$2,700	$2,700
Postage	001-2301000-55850-420200	$88	$601	$0	$0
Travel	001-2301000-55850-430100	$316	$500	$500	$500
Lodging & Meals	001-2301000-55850-430200	$379	$1,500	$2,000	$2,000
Office Space Rental	001-2301000-55850-451010	$16,520	$15,620	$0	$0
Office Equipment Rental	001-2301000-55850-451020	$127	$239	$0	$0
Equipment Replacement	001-2301000-55850-459100	$9,422	$0	$0	$0
IT Equipment Replacement	001-2301000-55850-459200	$248	$296	$0	$0
Liability Insurance	001-2301000-55850-460100	$8,314	$8,602	$0	$0
Auto Physical Damage Insurance	001-2301000-55850-460600	$1,654	$1,540	$0	$0
Repairs & Maintenance	001-2301000-55850-481000	$61	$100	$100	$100
Dues, Subscriptions & Memberships	001-2301000-55850-490100	$95	$1,400	$500	$500
Filing, Recording & Witness Fees	001-2301000-55850-490220	$0	$922	$500	$500
Background Checks	001-2301000-55850-490230	$18	$0	$0	$0
Registration & Training	001-2301000-55850-490250	$780	$1,136	$1,250	$1,250
Impact Fees Due to School District	001-2301000-58940-493910	$117,910	$80,000	$668,000	$369,000
Total Community Development Building:		**$567,773**	**$603,893**	**$1,181,750**	**$911,150**
Fire Marshal					
PSRFA Services	001-2401000-52420-493700	$20,970	$20,000	$143,000	$157,300
Impact Fees Due to Fire District	001-2401000-58940-493710	$60,579	$20,000	$30,000	$30,000
Total Fire Marshal:		**$81,549**	**$40,000**	**$173,000**	**$187,300**
Economic Development					
Salaries & Wages	001-2501000-55870-110100	$0	$0	$172,200	$184,500
Benefits	001-2501000-55870-210100	$22	$20	$60,800	$65,400
Office & Operating Supplies	001-2501000-55870-310010	$0	$100	$100	$100
Meals & Refreshments	001-2501000-55870-310030	$926	$1,500	$1,500	$1,500

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Advertising	001-2501000-55870-410100	$0	$5,000	$5,000	$5,000
Other Professional Services	001-2501000-55870-410900	$45,400	$33,000	$14,000	$16,000
Economic Development Consulting	001-2501000-55870-411010	$21,414	$22,485	$90,000	$90,000
Travel	001-2501000-55870-430100	$0	$0	$1,000	$1,000
Lodging & Meals	001-2501000-55870-430200	$0	$0	$1,500	$1,500
Office Equipment Rental	001-2501000-55870-451020	$29	$0	$0	$0
Liability Insurance	001-2501000-55870-460100	$3,000	$3,000	$0	$0
Dues, Subscriptions & Memberships	001-2501000-55870-490100	$8,587	$8,588	$10,000	$10,000
Total Economic Development:		**$79,377**	**$73,693**	**$356,100**	**$375,000**
Total Economic/Community Development:		**$1,638,168**	**$2,088,174**	**$2,969,400**	**$2,762,900**
Total Expenditures:		**$1,638,168**	**$2,088,174**	**$2,969,400**	**$2,762,900**

Accomplishments & Goals

2023-2024 Accomplishments

- Supported the Planning Commission and City Council in the adoption of the 2024 Comprehensive Plan and related development regulations
- Supported the Planning Commission and City Council in the adoption of development process regulations to meet HB 5290 permit processing timeline requirements
- Supported City Council in determining allocation of HB 1590 and HB 1406 housing funds to SKHHP.
- Supported the Planning Commission and City Council in amendments to tree retention and replacement development regulations.
- Supported the Climate Action and Resiliency Plan by working collaboratively with the Cityspark Americorps Fellow
- Implemented updates to the International Building Code
- Hired a new Code Compliance Specialist
- Increased collaboration with Maple Valley/Black Diamond Chamber of Commerce
- Implemented and refined the Pitch and Pivot business support program
- Awarded Port of Seattle Economic Development and Department of Commerce grants
- Implemented digital marketing campaign to support local businesses
- Increased marketing of business video
- Developed a market analysis for Summit Place
- Prepared recommendations to City Council on short term rentals
- Outreached to Downtown business owners to understand their development challenges

2025-2026 Goals

- Hire and onboard a new Economic and Community Development Director to provide vision and support of the department
- Partner with Parks Commission to support local businesses during the 2026 World Cup
- Host a business networking summit for developers
- Continue to implement and refine the Pitch and Pivot business support program
- Use Summit Place Market Analysis to further assist marketing of Summit Place
- Seek grants for Economic Development projects
- Support the adoption of Missing Middle and ADU Development Regulations
- Support the adoption of the Comprehensive Plan Climate Element
- Support the adoption of development regulations to implement the 2024 Comprehensive Plan
- Support the adoption of the Legacy Site Master Plan
- Support development code amendments related to short term rentals
- Explore Community Land Trusts and other options to promote affordable housing

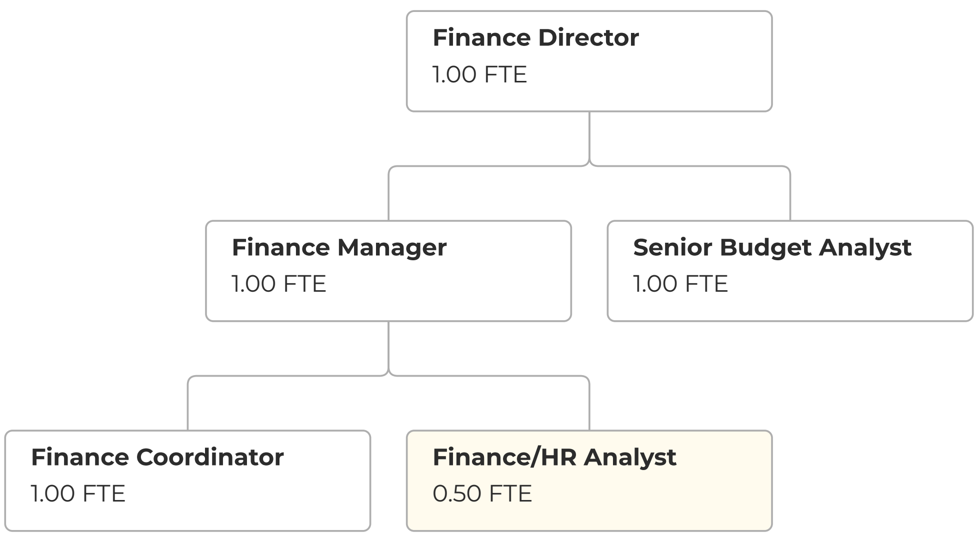
Finance

Aaron Antin
Finance Director

The Finance Department 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 past (Accounting), present (budget monitoring, treasury) and future (forecasting, investment, capital planning) financial information needed to inform and perform their fiduciary responsibilities. They also support all City departments in performing their respective financial and operational oversight functions and public duties in serving the residents of Maple Valley.

Organizational Chart

Note: Risk Management Fund positions are highlighted in Yellow and are captured in the Risk Management section of the Human Resources Department.



Department Information

Program Description:

- **Accounting and Auditing:** Performs timely and accurate accounting, reporting, auditing, and internal control services.
- **Accounts Payable:** Provides consolidated payment of City bills.
- Accounts Receivable: Provides invoicing services for billing external parties in accordance with City agreements.
- **Asset Management:** Maintains an accurate list of capital assets, records depreciation, amortization, and disposals of assets, and monitors the need for asset replacement in relation to available replacement reserves.
- **Banking/Investing:** Monitors bank and investment balances to ensure cash availability for payment of City bills while maximizing the City's return on investments.
- **Budgeting and Forecasting:** Leads the biennial budgeting process, engages in long-range financial forecasting, and reviews fiscal conditions.
- **Community/Economic/Human Services Grants:** Administers the annual grant process and compiles grant applications for Council's consideration.
- **Debt Service:** Initiates debt service payments and provides guidance for all debt issuance Citywide.
- **Financial Reporting:** Prepares monthly, quarterly, and annual financial reports.
- **Internal Rate Reviews:** Creates and maintains financial models for internal rates including equipment rental fees and overhead charges.
- **Payroll:** Ensures legal compliance with tax and labor laws, provides timely and accurate processing of compensation, and coordinates payment for benefit services.
- **Taxes:** Analyzes and forecasts City tax revenues and files related levies with the State.

Training & Memberships:

- American Institute of Certified Public Accountants (AICPA)
- Association of Public Treasurer's (APT)
- CPA License
- CPR/AED/First Aid
- Equity Budgeting
- Government Finance Officers Association
- Municipal Research and Services Center (MRSC)
- Office of Minority and Women's Business Enterprises (OMWBE)
- Puget Sound Finance Officers Association
- Washington Finance Officers Association
- Washington Public Treasurer's Association (WPTA)

Expenditures Summary

FY2025 Expenditures

$896,350

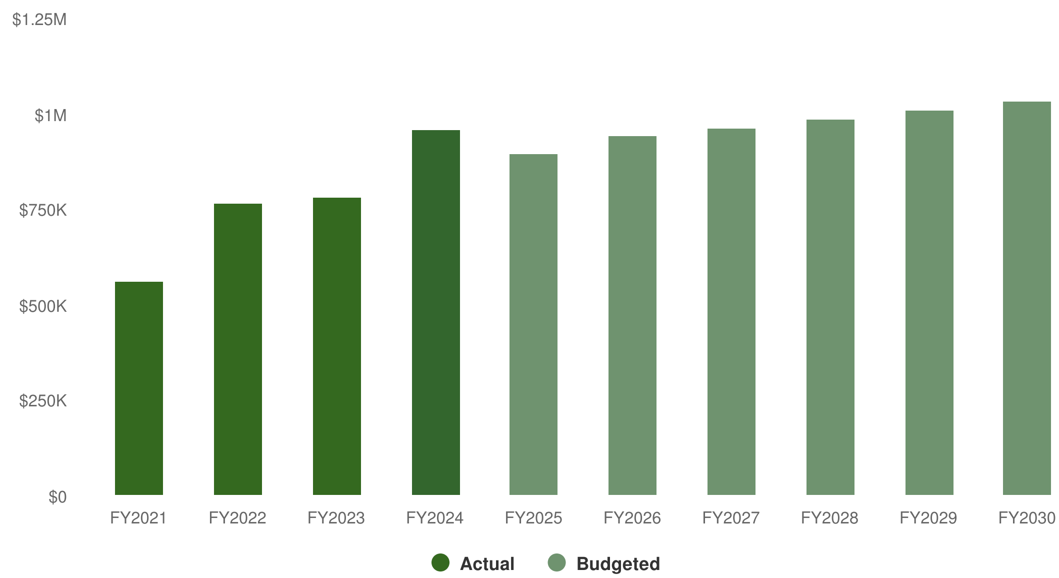
-$63,826 (-6.65% vs. prior year)

FY2026 Expenditures

$941,650

$45,300 (5.05% vs. prior year)

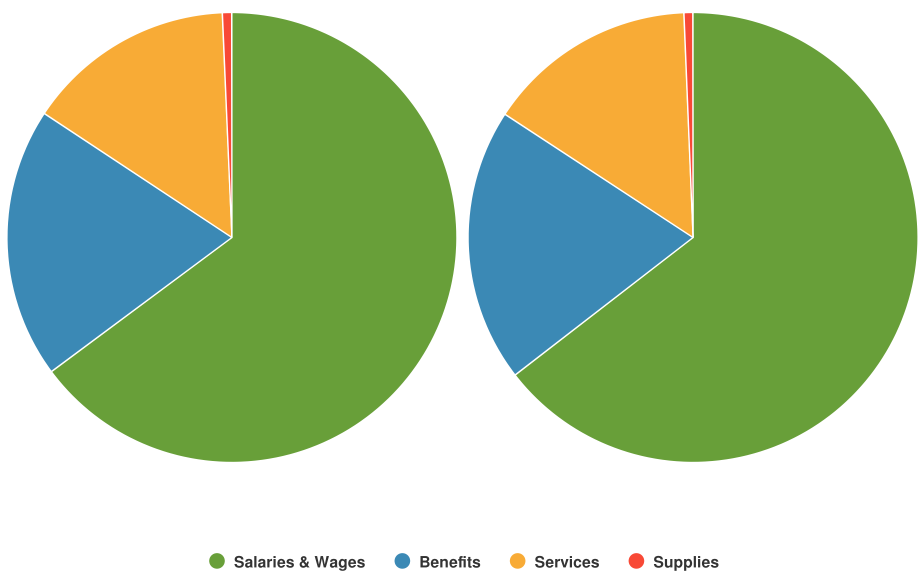
Finance Proposed and Historical Budget vs. Actual



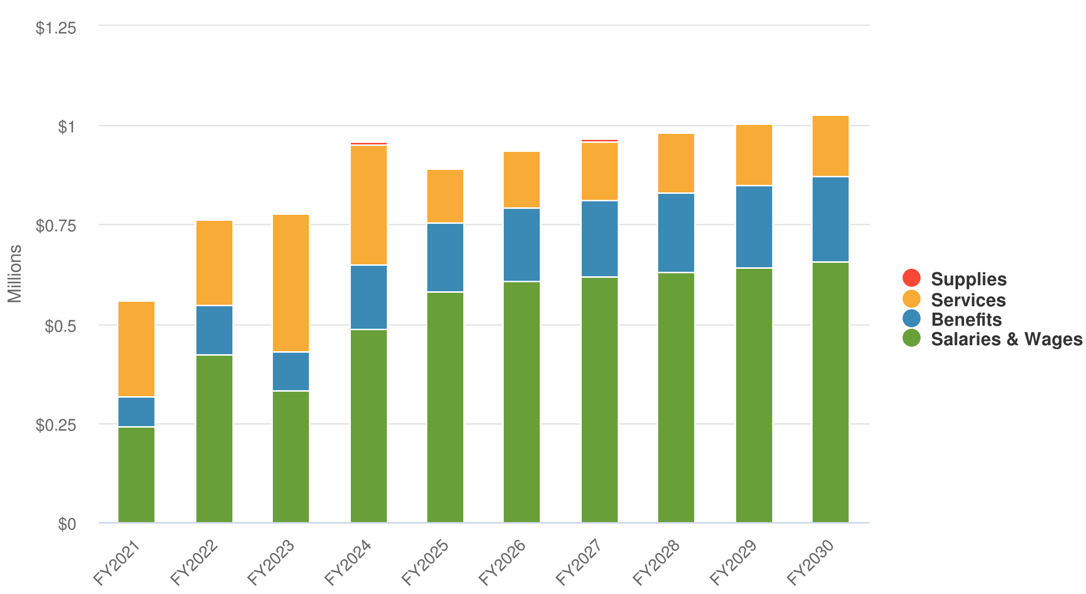
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Due to a budget restructure that moved charges for services from each department into the Non-Departmental section for IT related services and equipment, there is an expected decrease in service related expenditures from 2024 to 2025. All other expenditures are anticipated to increase each year.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$331,399	$489,000	$581,100	$607,700
Benefits	$100,489	$161,000	$174,500	$185,500
Supplies	$6,089	$8,250	$6,000	$6,000
Services	$344,722	$301,926	$134,750	$142,450
Total Expense Objects:	**$782,700**	**$960,176**	**$896,350**	**$941,650**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Finance					
Finance					
Salaries & Wages	001-1701000-51420-110100	$331,399	$489,000	$581,100	$607,700
Benefits	001-1701000-51420-210100	$100,489	$161,000	$174,500	$185,500
Office & Operating Supplies	001-1701000-51420-310010	$5,124	$3,500	$3,500	$3,500
Operating Supplies Allocation	001-1701000-51420-310020	$702	$1,250	$1,250	$1,250
Meals & Refreshments	001-1701000-51420-310030	$156	$0	$0	$0
Small Tools & Minor Equipment	001-1701000-51420-350100	$107	$3,500	$1,250	$1,250
Advertising	001-1701000-51420-410100	$179	$0	$0	$0
Professional Services (1)	001-1701000-51420-410900	$125,055	$14,000	$10,000	$10,000
Fiscal Agent Services	001-1701000-51420-412111	$350	$600	$600	$600
Banking Services	001-1701000-51420-412113	$11,510	$10,000	$12,500	$15,000
Software Maintenance	001-1701000-51420-414011	$0	$56,888	$0	$0
Internal Services - IT Equipment Rental Fees	001-1701000-51420-419920	$33,246	$0	$0	$0
Internal Services - IT Allocation	001-1701000-51420-419930	$42,088	$70,000	$0	$0
Telephone	001-1701000-51420-420110	$0	$2,500	$2,600	$2,700
Postage	001-1701000-51420-420200	$932	$750	$0	$0
Travel	001-1701000-51420-430100	$16	$500	$750	$500
Lodging & Meals	001-1701000-51420-430200	$0	$500	$1,000	$1,000
Office Space Rental	001-1701000-51420-451010	$35,637	$33,870	$0	$0
Office Equipment Rental	001-1701000-51420-451020	$128	$119	$0	$0
IT Equipment Replacement	001-1701000-51420-459200	$2,678	$697	$0	$0
Liability Insurance	001-1701000-51420-460100	$11,998	$12,492	$0	$0
Dues, Subscriptions & Memberships	001-1701000-51420-490100	$2,069	$3,010	$3,300	$3,400
Registration & Training	001-1701000-51420-490250	$500	$1,000	$3,000	$3,250

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
GFOA National Award	001-1701000-51420-490260	$0	$0	$1,000	$1,000
WA State - Audit Services (3)	001-1701000-51420-491200	$78,337	$95,000	$100,000	$105,000
Total Finance:		**$782,700**	**$960,176**	**$896,350**	**$941,650**
Total Finance:		**$782,700**	**$960,176**	**$896,350**	**$941,650**
Total Expenditures:		**$782,700**	**$960,176**	**$896,350**	**$941,650**

Accomplishments & Goals

2023-2024 Accomplishments

- Reviewed and amended 2024 financial polices for budgeting the 2025-2026 Biennial Budget
- Amended the Budget Carryforward Process
- Implemented 2023-2024 Administrative Carryrforwards
- Reviewed, redesigned, and amended internal budgeting and reporting processes
    - Transitioned to a new solution
- Performed Federal compliance reporting for federal grant eligible economic recovery local services
- Performed grants administration and reporting related to 2024 Community/Economic Event and Human Service grants
- Completed awards for 2025 Community/Economic Event and Human Service grants
- Created, presented, and produced the city-wide 2025-2026 Biennial Budget document and held public hearings, workshops, Council retreats, and other public outreach processes
- Received clean external State Auditor's Office (SAO) audits for:
    - 2022 Financial Statement Audit
    - 2021-2022 Accountability Audit
    - 2023 Federal Funds Compliance Audit
- Performed and implemented Property Tax Local Levy Lid Lift for Public Safety into 2024 King County Assessors taxroll
- Performed timely of submission of 2023 Annual Financial Statements to SAO by the State required May deadline
- Created, presented, updated, and performed financial management reporting for budget monitoring
- Reviewed internal contracting and signing authority processes for internal controls compliance and updates
- Performed city-wide update to the capital asset inventory, reporting, insurance, accounting, and internal service modeling
- Created and updated the 2025-2030 financial operating forecast
- Reviewed compliance of employee benefit administration

2025-2026 Goals

- Implement reserve and ending fund balance policies in 2025-2026 Biennial Budgeting process
- Implement 2025-2026 ClearGov digital budgeting solution
- Provide staff development, training, and succession planning
- Review and revise internal treasury and cash management processes for efficiency and fraud protection
- Implement updated operations, maintenance, and replacement model and internal service charges for:
    - Vehicle & Equipment
    - IT Equipment
- Implement revised administrative internal service allocations based on rate models
- Perform 2025-2026 grant administration and reporting for Community/Economic Event and Human Service grants
- Perform and receive clean external State Auditor's Office (SAO) audits for:
    - 2023 Financial Statement Audit
    - 2023 Accountability Audit
    - 2024 Financial Statement Audit
    - 2024 Accountability Audit
    - 2024 Federal Funds Compliance Audit
    - 2025 Federal Funds Compliance Audit
    - Single Audit on Federal Grants received above $750,000
- Submit for the Government Finance Officer's Association (GFOA) awards for:
    - 2025-2026 Biennial Budget
    - 2024 ACFR
    - 2025 ACFR
- Continue financial management reporting for budget monitoring in 2025 and 2026
- Refine and update internal processes for internal department reporting of capital asset management processees
- Perform reconiciliation and adjustments for capital asset, internal service charges, and administrative services models
- Update the long-term financial operating forecasts

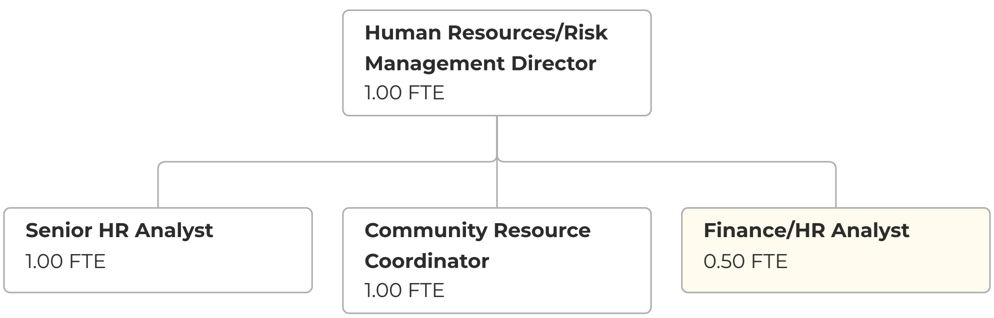
Human Resources

Julie Hunsaker
Human Resources & Risk Management Director

The Human Resource/Risk Management and Community Resources staff, along with the R.E.A.C.H. Coordinator, work in partnership with departments, individual employees, committees, City Council, boards and commissions, and community representatives to provide programs and services that create a work and community environment that are positive, diverse, inclusive, and productive. In addition, the department works to provide a safe workplace that minimizes occupational risk and financial loss.

Organizational Chart

Note: Risk Management Fund Positions are highlighted in Yellow.



Department Information

Program Description:

- **Classification and Compensation:** Maintains job classifications and manages compensation plans, performs/oversees labor market studies, and job analysis.
- **Diversity, Equity, Inclusion, and Justice (DEIJ) Initiatives:** The R.E.A.C.H. Coordinator works with City staff and Council to provide education, training, and resources which promote Diversity, Equity, Inclusion, and Justice in all aspects of City processes and business.
- **Employee Benefits:** Administers employee benefits including, but not limited to, medical, dental, vision, life insurance, and retirement plans.
- **Employee Relations:** Guides the City's relations with all employees (non-represented) including performance, conflict resolution, and other various staff issues.
- **Mental Health Programs and Events:** The Community Resource Coordinator oversees all mental and behavioral health programs and works closely with community resources/partners and the Tahoma School District to provide resources to all Maple Valley residents.
- **Recruitment and Selection:** Oversees and guides a welcoming and inclusive recruitment process, candidate selection, onboarding, and orientation of new employees.
- **Training and Professional Development:** Offers professional development opportunities to identify and grow staff and leaders at all levels and oversees compliance training for all City staff.
- **Volunteer Program:** Coordination of all City volunteers which includes but not limited to Parks & Recreation, Events, and Board and Commission members.
- **Wellness Program Coordination:** Oversees the City's Wellness program including leadership of the staff Wellness Committee and required reporting/documentation.

Training & Memberships:

- Association of Washington Cities (AWC)
- Chamber of Commerce
- Corp Summits
- CPR/AED/First Aid
- HR Certification Institute
- Notary License
- Professional in Human Resources (PHR) Certification
- Protect My Ministry - Background Checks
- Society for Human Resource Management (SHRM)

Revenues Summary

FY2025 Revenues

$201,450

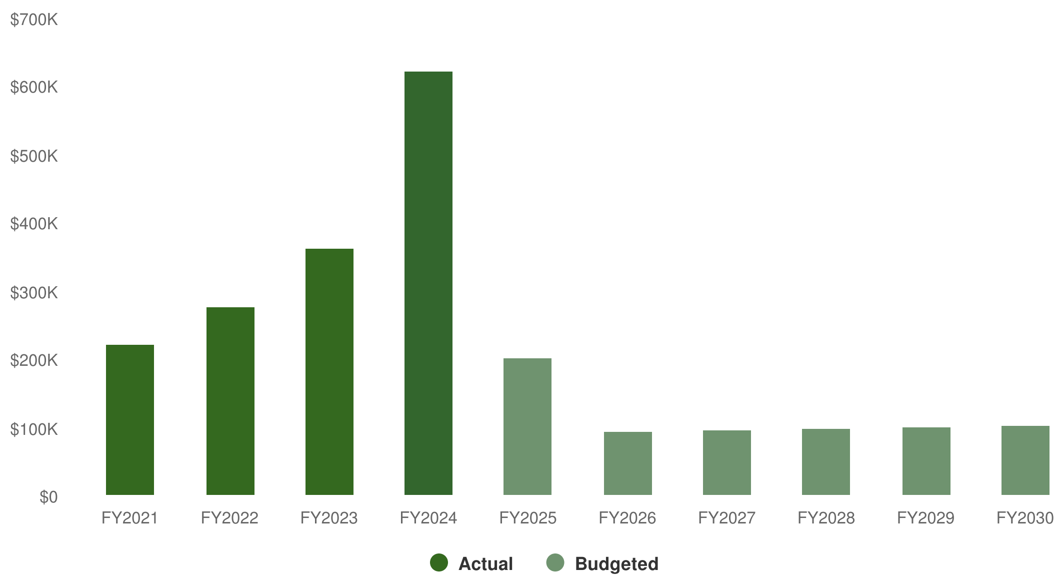
-$421,077 (-67.64% vs. prior year)

FY2026 Revenues

$94,600

-$106,850 (-53.04% vs. prior year)

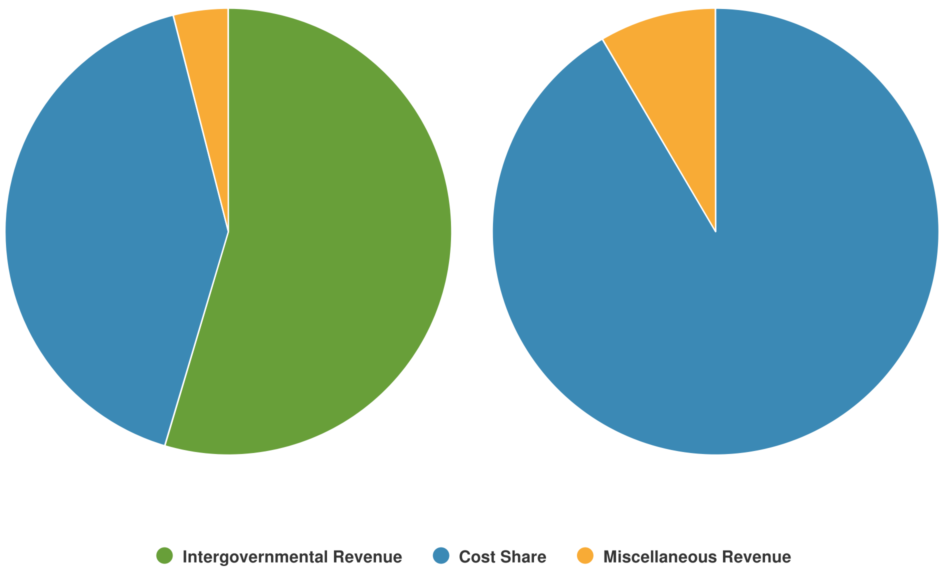
Human Resources Proposed and Historical Budget vs. Actual



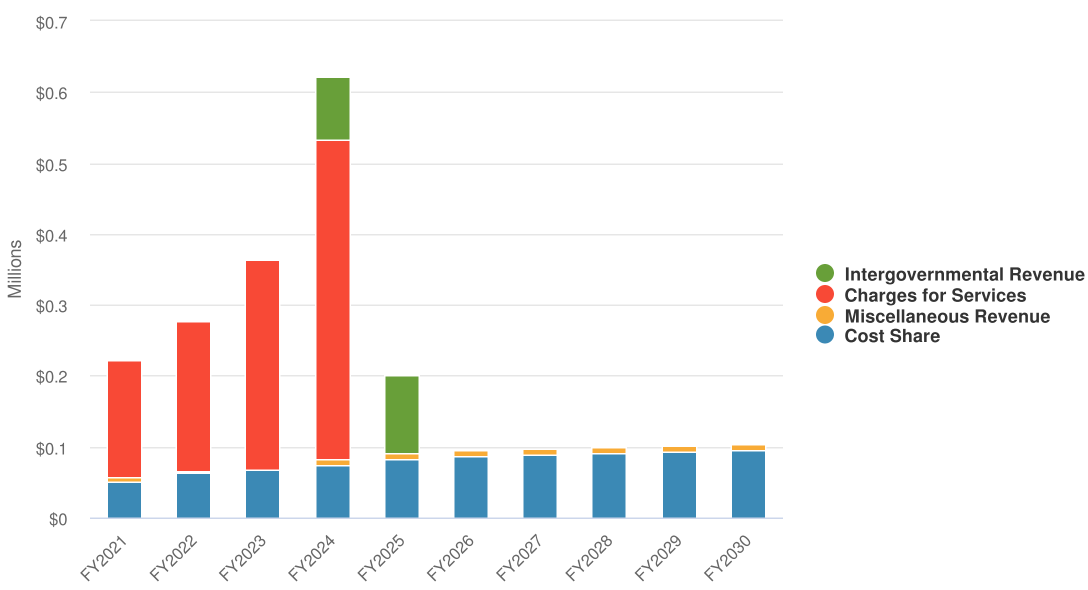
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Due to a budget restructure, the revenues formerly associated with insurance services have been moved from the Information Technology Fund (520) into the Risk Management Fund (560), and will appear in the Non-Departmental section as a transfer from designated funds. This change accounts for the major decrease in revenues from 2024 to 2025.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source					
Intergovernmental Revenue					
Grants					
HCA Reimbursement Grant - Callan	001-1301030-33404900100	$0	$90,000	$110,000	$0
Total Grants:		**$0**	**$90,000**	**$110,000**	**$0**
Total Intergovernmental Revenue:		**$0**	**$90,000**	**$110,000**	**$0**
Cost Share					
Tahoma School District					
TSD ILA-Community Resource Coordinator	001-1301030-33700003020	$67,011	$73,000	$83,450	$86,600
Total Tahoma School District:		**$67,011**	**$73,000**	**$83,450**	**$86,600**
Total Cost Share:		**$67,011**	**$73,000**	**$83,450**	**$86,600**
Charges for Services					
Internal Service Funds Sales & Services					
Insurance Services	520-1801000-34800520110	$294,457	$450,513	$0	$0
Total Internal Service Funds Sales & Services:		**$294,457**	**$450,513**	**$0**	**$0**
Total Charges for Services:		**$294,457**	**$450,513**	**$0**	**$0**
Miscellaneous Revenue					
Investment Earnings					
Investment Interest	560-1302000-36110000010	$170	$0	$0	$0
Total Investment Earnings:		**$170**	**$0**	**$0**	**$0**
Other Miscellaneous Revenue					
Miscellaneous- FSA Forfeiture Plans	001-1301000-36990412041	$1,147	$1,879	$1,000	$1,000
Miscellaneous Other	001-1301000-36991000000	$245	$0	$0	$0
Women's Leadership Cost Share	001-1301050-36700009000	$0	$7,135	$7,000	$7,000
Total Other Miscellaneous Revenue:		**$1,392**	**$9,014**	**$8,000**	**$8,000**
Total Miscellaneous Revenue:		**$1,562**	**$9,014**	**$8,000**	**$8,000**
Total Revenue Source:		**$363,030**	**$622,527**	**$201,450**	**$94,600**

Expenditures Summary

FY2025 Expenditures

$1,735,419

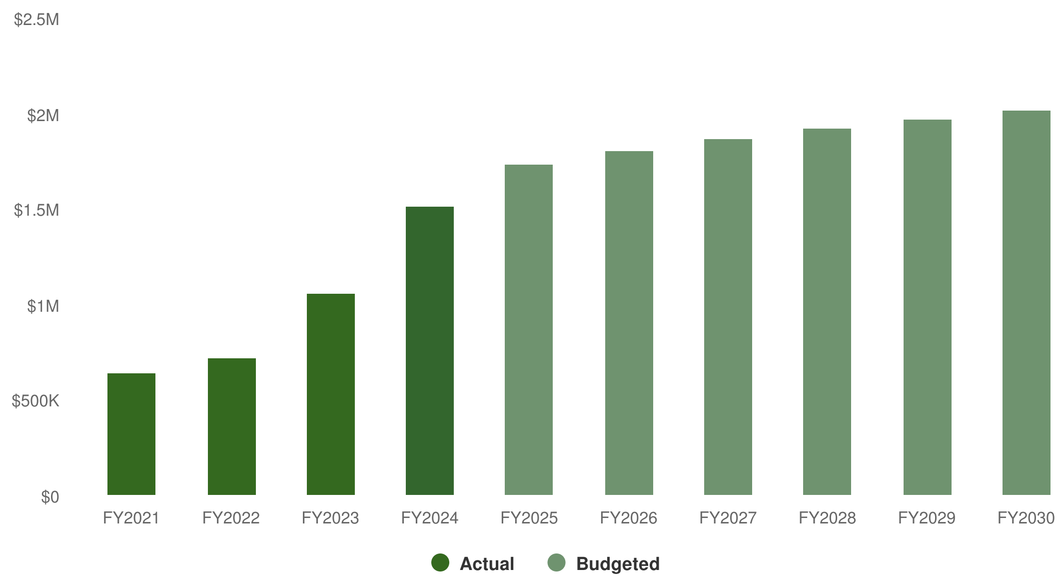
$220,742 (14.57% vs. prior year)

FY2026 Expenditures

$1,806,300

$70,881 (4.08% vs. prior year)

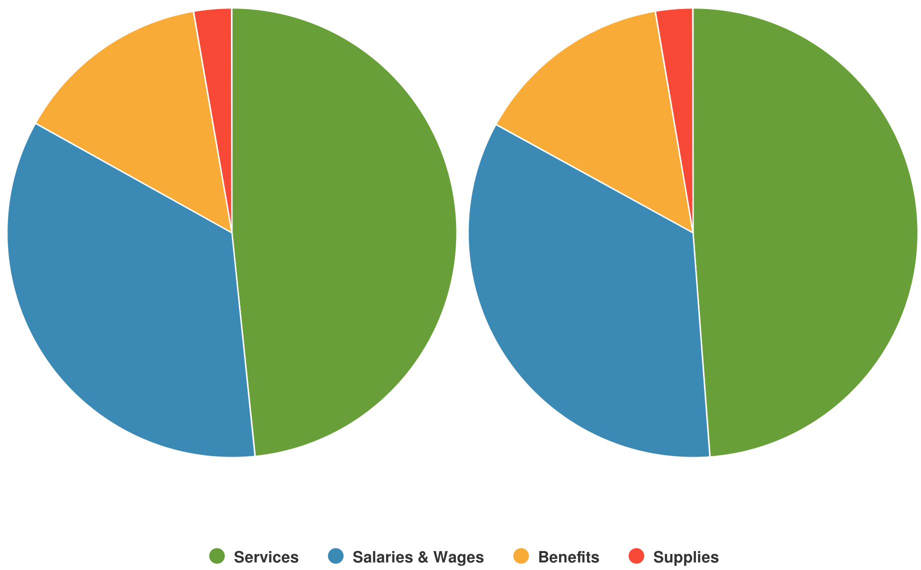
Human Resources Proposed and Historical Budget vs. Actual



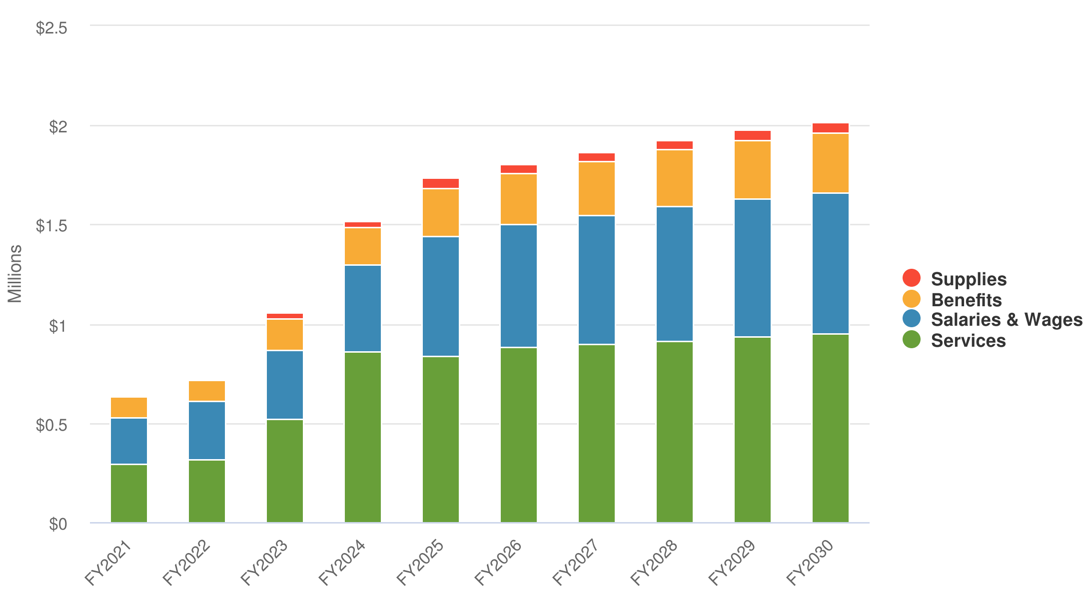
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Budgeted expenditures increased from 2024 to 2025 due to several factors. A new position, Finance/HR Analyst, was added to the Risk Management Fund (560), which accounts for the large increase in Salaries and Benefits. Annual updates to the City's insurance schedule for the addition of vehicles, equipment, and property have caused rates to increase each year.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Expense Objects				
Salaries & Wages	$350,883	$435,732	$603,100	$617,800
Benefits	$154,929	$187,420	$245,700	$258,400
Supplies	$34,782	$29,141	$47,400	$48,500
Services	$518,683	$862,384	$839,219	$881,600
Total Expense Objects:	**$1,059,277**	**$1,514,677**	**$1,735,419**	**$1,806,300**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Human Resources					
Human Resources					
Salaries & Wages	001-1301000-51810-110100	$247,964	$270,000	$279,100	$281,700
Salaries & Wages-LPT & Temp	001-1301000-51810-110120	$6,359	$55,832	$56,000	$56,000
Benefits	001-1301000-51810-210100	$84,182	$100,000	$106,300	$110,300
Office & Operating Supplies	001-1301000-51810-310010	$442	$600	$600	$600
Operating Supplies Allocation	001-1301000-51810-310020	$469	$459	$0	$0
Meals & Refreshments	001-1301000-51810-310030	$259	$500	$500	$500
Small Tools & Minor Equipment	001-1301000-51810-350100	$924	$1,000	$1,000	$1,000
Books & Minor Software	001-1301000-51810-350200	$0	$182	$100	$200
Advertising	001-1301000-51810-410100	$0	$1,000	$200	$200
Legal Investigation/Consulting	001-1301000-51810-411020	$0	$2,500	$2,000	$2,000
Wage & Salary Survey	001-1301000-51810-411030	$0	$8,000	$10,000	$10,000
FSA/HSA Administration Services	001-1301000-51810-412041	$1,420	$1,420	$1,500	$1,500
Internal Services - IT Equipment Rental Fees	001-1301000-51810-419920	$3,975	$2,615	$0	$0
Internal Services - IT Allocation	001-1301000-51810-419930	$32,261	$39,176	$0	$0
Telephone	001-1301000-51810-420110	$0	$1,171	$0	$0
Postage	001-1301000-51810-420200	$41	$100	$0	$0
Travel	001-1301000-51810-430100	$295	$400	$2,000	$2,000
Lodging & Meals	001-1301000-51810-430200	$0	$300	$1,000	$1,000
Office Space Rental	001-1301000-51810-451010	$21,653	$20,510	$0	$0
Office Equipment Rental	001-1301000-51810-451020	$128	$239	$200	$200
IT Equipment Replacement	001-1301000-51810-459200	$2,455	$355	$0	$0
Liability Insurance	001-1301000-51810-460100	$6,463	$8,751	$0	$0
Dues, Subscriptions & Memberships	001-1301000-51810-490100	$717	$1,161	$1,200	$1,200

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Background Checks	001-1301000-51810-490230	$9	$10	$100	$100
Registration & Training	001-1301000-51810-490250	$150	$500	$2,500	$2,500
Tuition Reimbursement	001-1301000-51810-490251	$0	$5,000	$10,000	$10,000
Total Human Resources:		**$410,165**	**$521,781**	**$474,300**	**$481,000**
Employee Recognition Program					
Office & Operating Supplies	001-1301010-51790-310010	$247	$1,000	$4,000	$4,000
Meals & Refreshments	001-1301010-51790-310030	$2,355	$1,500	$5,000	$5,000
Clothing	001-1301010-51790-330010	$9,250	$11,000	$11,000	$11,000
Other Miscellaneous	001-1301010-51790-499900	$2,330	$1,500	$0	$0
Total Employee Recognition Program:		**$14,182**	**$15,000**	**$20,000**	**$20,000**
Wellness Program					
Office & Operating Supplies	001-1301020-51790-310010	$412	$400	$3,400	$3,400
Meals & Refreshments	001-1301020-51790-310030	$270	$2,500	$2,500	$2,500
Small Tools & Minor Equipment	001-1301020-51790-350100	$170	$250	$200	$300
Travel	001-1301020-51790-430100	$52	$200	$300	$300
Other Miscellaneous	001-1301020-51790-499900	$428	$2,500	$0	$0
Total Wellness Program:		**$1,332**	**$5,850**	**$6,400**	**$6,500**
Community Resources					
Salaries & Wages	001-1301030-55720-110100	$90,951	$100,100	$116,000	$119,400
Benefits	001-1301030-55720-210100	$43,119	$53,000	$50,900	$53,800
Office & Operating Supplies	001-1301030-55720-310010	$129	$150	$100	$200
Operating Supplies Allocation	001-1301030-55720-310020	$208	$350	$400	$400
Meals & Refreshments	001-1301030-55720-310030	$367	$100	$200	$300
Small Tools & Minor Equipment	001-1301030-55720-350100	$402	$250	$500	$500
Advertising	001-1301030-55720-410100	$0	$150	$300	$300
Other Professional Services	001-1301030-55720-410900	$960	$1,080	$1,000	$1,000
Miscellaneous Consulting	001-1301030-55720-411050	$0	$1,000	$1,500	$1,500

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Internal Services - IT Equipment Rental Fees	001-1301030-55720-419920	$277	$555	$0	$0
Internal Services - IT Allocation	001-1301030-55720-419930	$14,338	$17,412	$0	$0
Telephone	001-1301030-55720-420110	$0	$0	$500	$600
Postage	001-1301030-55720-420200	$26	$200	$0	$0
Travel	001-1301030-55720-430100	$0	$250	$500	$500
Lodging & Meals	001-1301030-55720-430200	$0	$250	$500	$500
Office Space Rental	001-1301030-55720-451010	$5,881	$5,570	$0	$0
Office Equipment Rental	001-1301030-55720-451020	$98	$240	$100	$200
Liability Insurance	001-1301030-55720-460100	$0	$4,511	$0	$0
Dues, Subscriptions & Memberships	001-1301030-55720-490100	$575	$250	$500	$500
Registration & Training	001-1301030-55720-490250	$0	$250	$500	$500
Other Miscellaneous	001-1301030-55720-499900	$0	$250	$0	$0
Total Community Resources:		**$157,332**	**$185,918**	**$173,500**	**$180,200**
Kindness Connects					
Office & Operating Supplies	001-1301031-55720-310010	$5,371	$1,500	$1,500	$1,500
Small Tools & Minor Equipment	001-1301031-55720-350100	$237	$0	$0	$0
Advertising	001-1301031-55720-410100	$5,565	$8,500	$9,000	$9,500
Total Kindness Connects:		**$11,173**	**$10,000**	**$10,500**	**$11,000**
Student Programs					
Office & Operating Supplies	001-1301032-55720-310010	$1,236	$100	$200	$200
Meals & Refreshments	001-1301032-55720-310030	$0	$500	$500	$500
Small Tools & Minor Equipment	001-1301032-55720-350100	$3,125	$100	$200	$200
Advertising	001-1301032-55720-410100	$0	$100	$200	$200
Other Professional Services	001-1301032-55720-410900	$98,869	$87,165	$105,000	$111,400
Miscellaneous Consulting	001-1301032-55720-411030	$8,100	$20,000	$25,000	$28,000
Other Miscellaneous	001-1301032-55720-499900	$13,710	$25,000	$25,000	$28,000
Total Student Programs:		**$125,040**	**$132,965**	**$156,100**	**$168,500**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Mental Health/First Aid					
Office & Operating Supplies	001-1301033-55720-310010	$2,936	$100	$100	$200
Advertising	001-1301033-55720-410100	$0	$300	$500	$500
Miscellaneous Consulting	001-1301033-55720-411030	$1,694	$15,000	$15,000	$16,000
Total Mental Health/First Aid:		**$4,629**	**$15,400**	**$15,600**	**$16,700**
Community Services					
Office & Operating Supplies	001-1301034-55720-310010	$250	$100	$200	$300
Gift Card Supplies	001-1301034-55720-310011	$5,100	$5,100	$3,000	$3,500
Meals & Refreshments	001-1301034-55720-310030	$349	$400	$500	$500
Advertising	001-1301034-55720-410100	$0	$1,000	$2,000	$2,200
Miscellaneous Consulting	001-1301034-55720-411050	$0	$55,000	$60,000	$62,000
Rentals & Leases	001-1301034-55720-451000	$211	$0	$0	$0
Total Community Services:		**$5,910**	**$61,600**	**$65,700**	**$68,500**
REACH					
Salaries & Wages	001-1301040-51810-110100	$5,610	$9,800	$9,800	$9,800
Benefits	001-1301040-51810-210100	$917	$4,420	$4,500	$4,600
Meals & Refreshments	001-1301040-51810-310030	$275	$1,000	$1,500	$1,500
Other Professional Services	001-1301040-51810-410900	$0	$49,198	$50,000	$51,000
Miscellaneous Consulting	001-1301040-51810-411030	$0	$3,500	$0	$0
Registration & Training	001-1301040-51810-490250	$0	$1,000	$3,000	$4,000
Total REACH:		**$6,801**	**$68,918**	**$68,800**	**$70,900**
Women's Leadership Summit					
Other Professional Services	001-1301050-51810-410900	$0	$13,908	$14,000	$14,000
Total Women's Leadership Summit:		**$0**	**$13,908**	**$14,000**	**$14,000**
Total Human Resources:		**$736,565**	**$1,031,341**	**$1,004,900**	**$1,037,300**
Risk Management					
Risk Management					
Liability Insurance	520-1801000-51860-460100	$197,105	$304,000	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Property Insurance	520-1801000-51860-460200	$86,918	$130,036	$0	$0
Crime/Fidelity Bond Insurance	520-1801000-51860-460300	$269	$300	$0	$0
Boiler & Machinery Insurance	520-1801000-51860-460500	$2,745	$3,000	$0	$0
Auto Physical Damage Insurance	520-1801000-51860-460600	$7,420	$14,000	$0	$0
Salaries & Wages	560-1801000-51860-110100	$0	$0	$105,200	$112,700
Benefits	560-1801000-51860-210100	$0	$0	$49,000	$52,600
Office & Operating Supplies	560-1801000-51860-310010	$0	$0	$10,000	$10,000
Meals & Refreshments	560-1801000-51860-310030	$0	$0	$100	$100
Small Tools & Minor Equipment	560-1801000-51860-350100	$0	$0	$100	$100
Lodging & Meals	560-1801000-51860-430200	$0	$0	$200	$200
Liability Insurance	560-1801000-51860-460100	$0	$0	$335,000	$351,000
Property Insurance	560-1801000-51860-460200	$0	$0	$134,847	$142,000
Boiler & Machinery Insurance	560-1801000-51860-460500	$0	$0	$3,000	$3,000
Auto Physical Damage Insurance	560-1801000-51860-460600	$0	$0	$18,072	$19,000
Registration & Training	560-1801000-51860-490250	$0	$0	$1,000	$1,000
Total Risk Management:		**$294,457**	**$451,336**	**$656,519**	**$691,700**
Claimant Payments					
Claimant Payment	560-1803000-51770-220100	$26,712	$30,000	$32,000	$34,000
Other Miscellaneous	560-1803000-51770-499900	$1,544	$2,000	$2,000	$2,000
Total Claimant Payments:		**$28,256**	**$32,000**	**$34,000**	**$36,000**
Employment Contingencies					
Employment Salaries & Wages	560-1804000-51810-110100	$0	$0	$37,000	$38,200
Employment Benefits	560-1804000-51810-210100	$0	$0	$3,000	$3,100
Total Employment Contingencies:		**$0**	**$0**	**$40,000**	**$41,300**
Total Risk Management:		**$322,713**	**$483,336**	**$730,519**	**$769,000**
Total Expenditures:		**$1,059,277**	**$1,514,677**	**$1,735,419**	**$1,806,300**

Accomplishments & Goals

2023-2024 Accomplishments

- Completed the WCIA Liability Exposure Audit and other audit requirements
- Revised the Employee Handbook Policies & Procedures
- Completed onboarding of 300+ Full-Time, Part-Time, and Seasonal Employees and Volunteers
- Received the WellCity Award, reducing benefit costs by 2% for both 2024 and 2025
- Completed the Comprehensive Salary Survey for implementation in 2025
- Updated and revised the Accident Prevention & Safety Handbook Policies & Procedures

2025-2026 Goals

- Enhance Training, Development, and Succession Planning programs
- Enhance Volunteer Program structure, organization, and programs
- Complete review of City benefits
- Maintain updates and revisions to the Employee Handbook & Procedures
- Continue to provide Mental & Behavioral Health programs for the Maple Valley Community and Tahoma School District
- Inclusion of DEIJ initiatives into designated systems and programs including: REACH Committee, employee and Council training, and the creation of a DEIJ Commission
- Provide additional framework for Risk Management
- Continue to update and revise Accident Prevention & Safety Handbook Policies & Procedures

Human Services

Finance Committee

The City provides monetary and in-kind grants for organizations that support the poor and infirm or provide various other services to the residents of Maple Valley. The grant allocation for 2025 is presented below. Allocation decisions for 2026 will be made in the Fall of 2025.

The Finance Committee, after receiving recommendations from the Economic Development Commission, reviews, decides and submits a comprehensive recommendation for which human services, economic or community event grant applicants are recommended, along with what funding amount that the full City Council should consider in awarding future year's grant funds. The City Council, after prioritizing and considering the funding needs of the city, determines to accept, adjust, or approve the Finance Committee's recommendation for future year's grant funding awards. As there is no dedicated revenue source for these grant awards, each year the City may choose to fully, partially, or not approve grant application or award requests.

Department Information

Program Description:

- **Economic/Community Event Grants:** The Finance Committee has recommended consideration be given to Maple Valley Days, Maple Valley Black Diamond Chamber of Commerce, We the People, Valley Girls and Guys, Maple Valley Creative Arts Council, Maple Valley Youth Symphony Orchestra, and the Lake Wilderness Triathlon for 2025 Economic and Community event grant awards.
- **Human Service Grants:** The Finance Committee has recommended consideration be given to applications from the Greater Maple Valley Community Center, Maple Valley Food Bank, Valley Girls and Guys, and Vine Maple Place for 2025 Human Service Grant awards.

Noteworthy Budget Issues::

- A funding source must be identified for any 2025 award amount, as previous grant award funding was provided by the State and Local Fiscal Recovery Fund dollars that are fully expended by the end of 2024.
- The application period for consideration of future grant awards for 2026 has not yet been allocated for future award funding identified.

Expenditures Summary

FY2025 Expenditures

$443,800

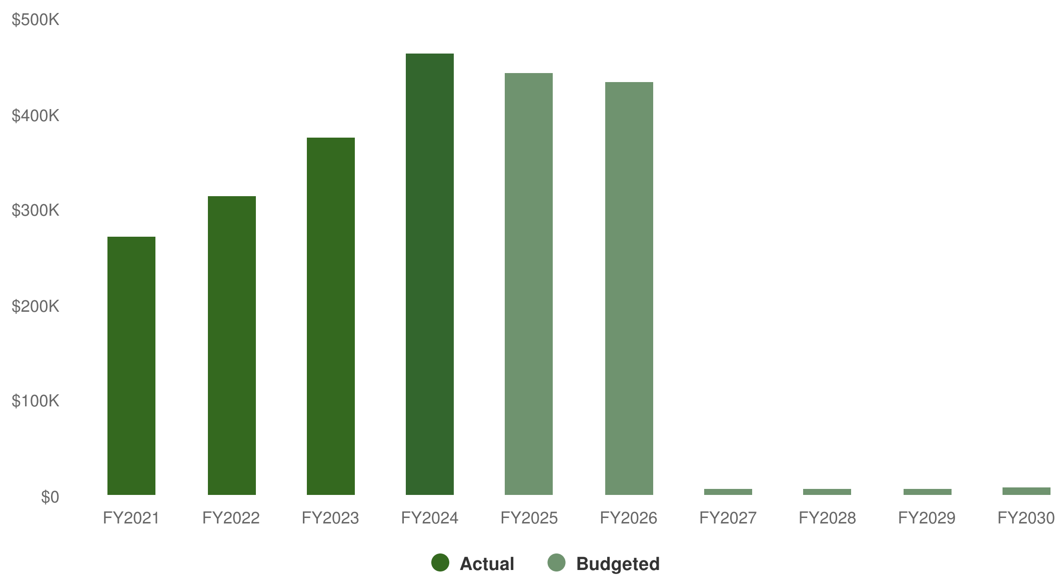
-$19,611 (-4.23% vs. prior year)

FY2026 Expenditures

$433,800

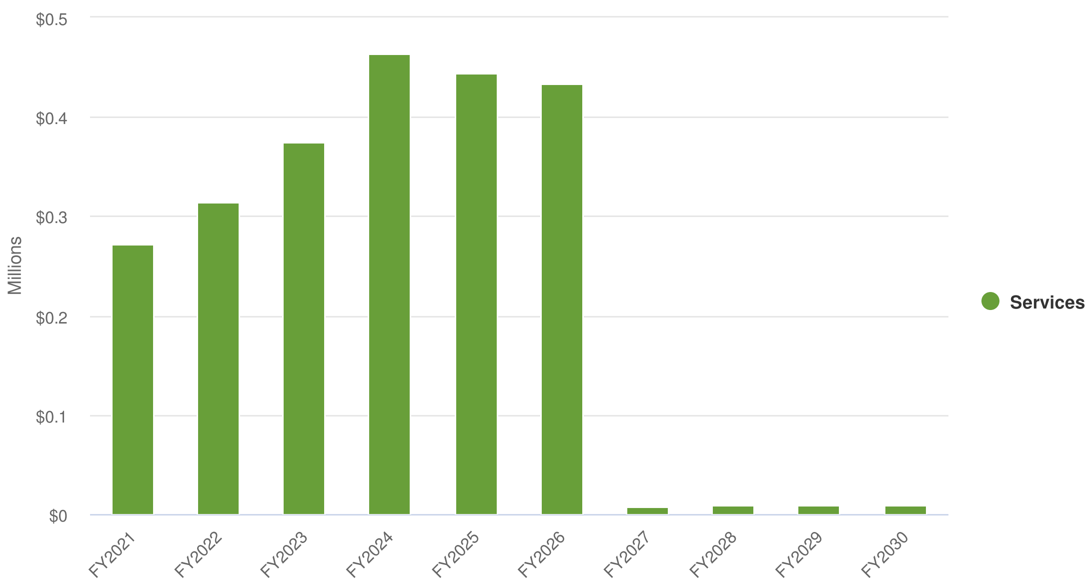
-$10,000 (-2.25% vs. prior year)

Human Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grant awards for Human Services and Community Events have been budgeted through 2026, but only awarded to agencies for 2025, based on the models approved by the Finance Committee. Since there is no dedicated funding source, expenditures for these grants have not been budgeted from 2027 onwards.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expense Objects				
Services	$375,109	$463,411	$443,800	$433,800
Total Expense Objects:	**$375,109**	**$463,411**	**$443,800**	**$433,800**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Human Services					
Human Services-Poor & Infirm Operating Grants					
Community Resources	001-6101000-55720-494110	$0	$0	$10,000	$0
Drug & Alcohol Pre-Assessment Grant	001-6101000-56510-493200	$8,478	$8,000	$8,000	$8,000
Community Services Operating Grants	001-6101000-56510-494100	$351,631	$362,000	$359,300	$359,300
Vine Maple Place - Emergency Housing	001-6101000-56510-494110	$0	$0	$20,000	$20,000
Economic & Community Event Grants	001-6101000-57390-494100	$0	$78,411	$37,200	$37,200
Total Human Services-Poor & Infirm Operating Grants:		**$360,109**	**$448,411**	**$434,500**	**$424,500**
Maple Valley Food Bank					
Maple Valley Food Bank - Housing Services	001-6101010-56510-494100	$15,000	$15,000	$9,300	$9,300
Total Maple Valley Food Bank:		**$15,000**	**$15,000**	**$9,300**	**$9,300**
Total Human Services:		**$375,109**	**$463,411**	**$443,800**	**$433,800**
Total Expenditures:		**$375,109**	**$463,411**	**$443,800**	**$433,800**

Lake Wilderness Golf Course

CourseCo, Inc.
Contracted Management Company

The Lake Wilderness Golf Course is owned by the City of Maple Valley. The City contracts with CourseCo, Inc. to manage the golf course, clubhouse, pro shop, and restaurant. The course is a par-70, 18-hole facility designed to accommodate golfers of all skill levels.

Department Information

Program Description:

- **Clubhouse:** Operations and maintenance of the facility, as well as hosting rentals and banquets.
- **Course:** Grounds maintenance by staff using an array of specialized equipment to maintain the course and manage the extensive irrigation system to keep the course green and healthy.
- **Pro Shop:** Handles tee times, golf programs, membership management, merchandise offerings, special packages, tournament groups, and the general public. Also provides community engagement offerings by hosting non-golf events such as the inaugural First Green Learning Lab, Flashlight Easter Egg Hunt, Murder Mystery Dinner, National Night Out, and Breakfast with Olaf, to engage non-golfing residents and visitors alike.
- **Restaurant:** Open to the public providing food and drink offerings. Includes the kitchen equipment and staff supporting restaurant operations.

Training & Memberships:

- Chamber of CommerceCPR/AED/First Aid
- Golf Course Superintendents Association of America (GCSAA)
- Pacific Northwest Professional Golfer's Association (PNW PGA)
- Pesticide Licenses
- Professional Golfer's Association of America (PGAA)
- Serve Safe Food Handler Permit
- United States Golf Association (USGA)

Revenues Summary

FY2025 Revenues

$1,688,000

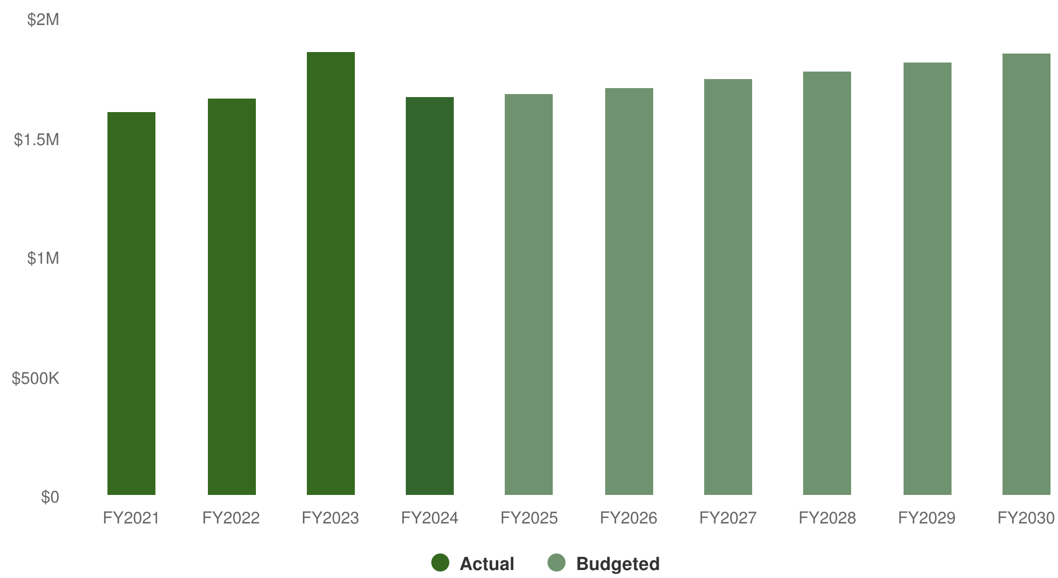
$17,804 (1.07% vs. prior year)

FY2026 Revenues

$1,712,500

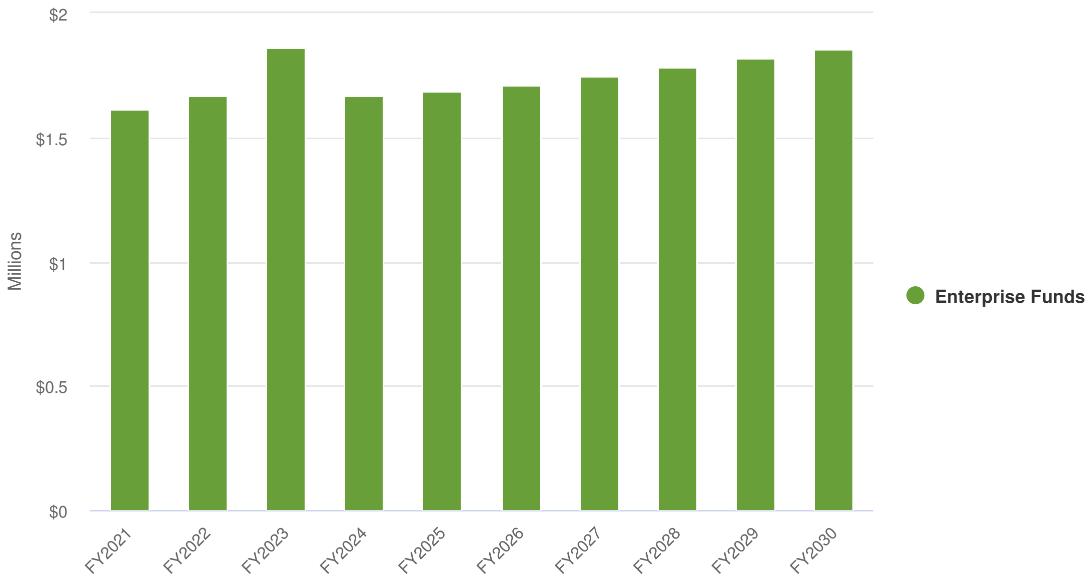
$24,500 (1.45% vs. prior year)

Lake Wilderness Golf Course Proposed and Historical Budget vs. Actual



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

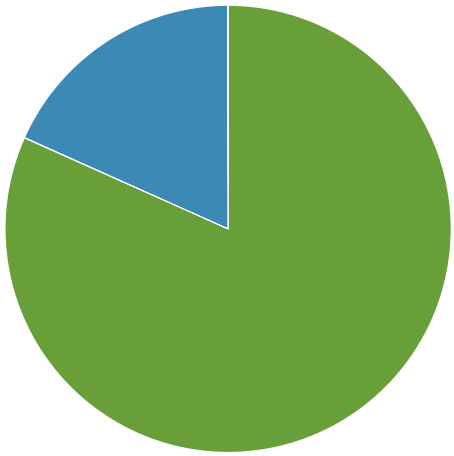
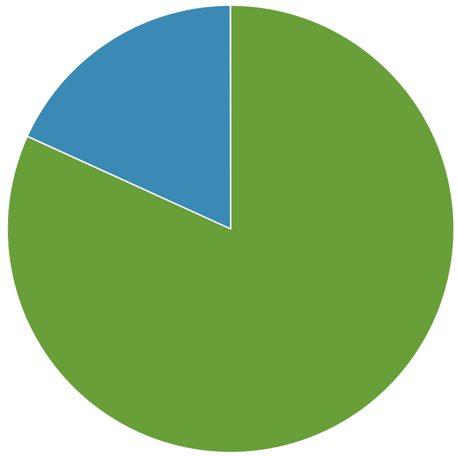


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Enterprise Funds				
Lake Wilderness Golf Course - Operating	$1,862,637	$1,670,196	$1,688,000	$1,712,500
Total Enterprise Funds:	**$1,862,637**	**$1,670,196**	**$1,688,000**	**$1,712,500**

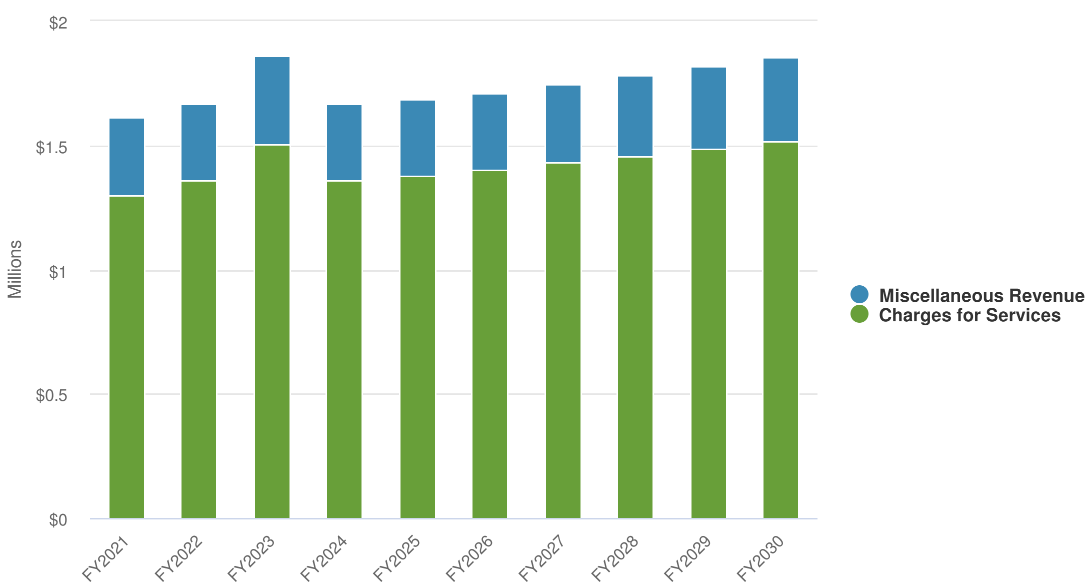
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

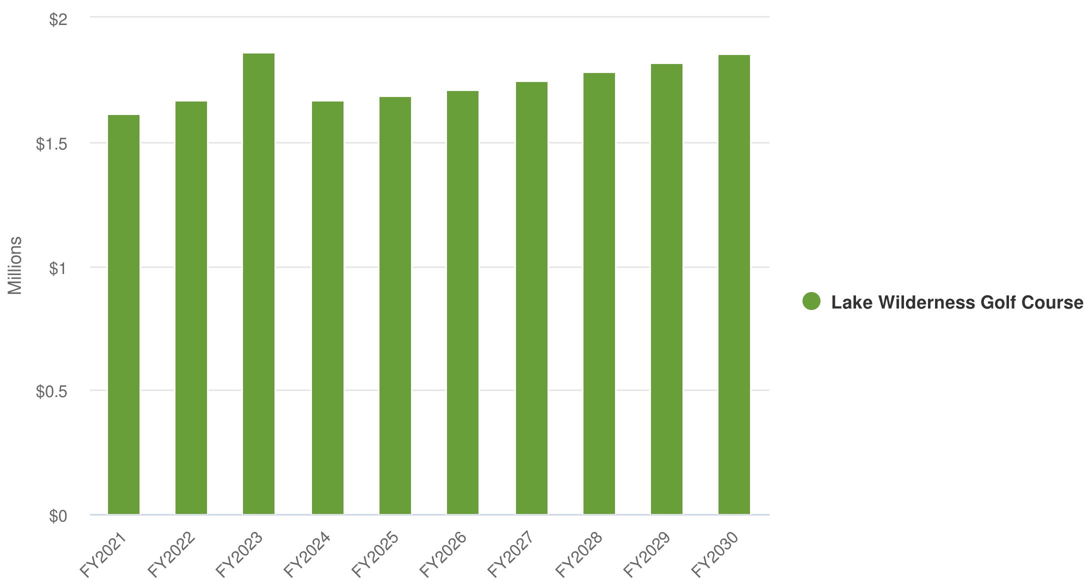


Revenues are anticipated to remain consistent with small inflationary adjustments to account for future increases.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Revenue Source					
Charges for Services					
Culture & Recreation Sales & Services					
Golf Green Fees	480-4802100-34730480010	$1,016,254	$1,000,000	$1,000,000	$1,010,000
Registration Fees-Golf Lessons	480-4802100-34760480010	$4,670	$4,500	$4,000	$4,000
Golf Pro-Shop Merchandise Sales	480-4802100-34790480030	$124,435	$95,000	$100,000	$105,000
Food Sales	480-4802200-34790480010	$127,022	$100,000	$105,000	$107,000
Beverage Sales	480-4802200-34790480020	$233,642	$160,000	$170,000	$175,000
Total Culture & Recreation Sales & Services:		**$1,506,024**	**$1,359,500**	**$1,379,000**	**$1,401,000**
Total Charges for Services:		**$1,506,024**	**$1,359,500**	**$1,379,000**	**$1,401,000**
Miscellaneous Revenue					
Investment Earnings					
Investment Interest	480-4802000-36110000010	$39,250	$29,196	$30,000	$30,000
Total Investment Earnings:		**$39,250**	**$29,196**	**$30,000**	**$30,000**
Rentals & Leases					
Golf Clubs & Cart Rentals	480-4802100-36210480010	$311,990	$280,000	$275,000	$277,000
Lake Wilderness Golf Course Rental	480-4802200-36240004810	$4,684	$1,500	$4,000	$4,500
Total Rentals & Leases:		**$316,673**	**$281,500**	**$279,000**	**$281,500**
Other Miscellaneous Revenue					
Cash Adjustment	480-4802000-36980000000	$691	$0	$0	$0
Total Other Miscellaneous Revenue:		**$691**	**$0**	**$0**	**$0**
Total Miscellaneous Revenue:		**$356,614**	**$310,696**	**$309,000**	**$311,500**
Total Revenue Source:		**$1,862,637**	**$1,670,196**	**$1,688,000**	**$1,712,500**

Revenue by Department

Budgeted and Historical 2025 Revenue by Department



Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Revenue					
Lake Wilderness Golf Course					
LWGC Administration					
Investment Interest	480-4802000-36110000010	$39,250	$29,196	$30,000	$30,000
Cash Adjustment	480-4802000-36980000000	$691	$0	$0	$0
Total LWGC Administration:		**$39,940**	**$29,196**	**$30,000**	**$30,000**
LWGC Course Operations					
Golf Green Fees	480-4802100-34730480010	$1,016,254	$1,000,000	$1,000,000	$1,010,000
Registration Fees-Golf Lessons	480-4802100-34760480010	$4,670	$4,500	$4,000	$4,000
Golf Pro-Shop Merchandise Sales	480-4802100-34790480030	$124,435	$95,000	$100,000	$105,000
Golf Clubs & Cart Rentals	480-4802100-36210480010	$311,990	$280,000	$275,000	$277,000
Total LWGC Course Operations:		**$1,457,350**	**$1,379,500**	**$1,379,000**	**$1,396,000**
LWGC Restaurant Operations					
Food Sales	480-4802200-34790480010	$127,022	$100,000	$105,000	$107,000
Beverage Sales	480-4802200-34790480020	$233,642	$160,000	$170,000	$175,000
Lake Wilderness Golf Course Rental	480-4802200-36240004810	$4,684	$1,500	$4,000	$4,500

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Total LWGC Restaurant Operations:		$365,347	$261,500	$279,000	$286,500
Total Lake Wilderness Golf Course:		$1,862,637	$1,670,196	$1,688,000	$1,712,500
Total Revenue:		$1,862,637	$1,670,196	$1,688,000	$1,712,500

Expenditures Summary

FY2025 Expenditures

$1,543,050

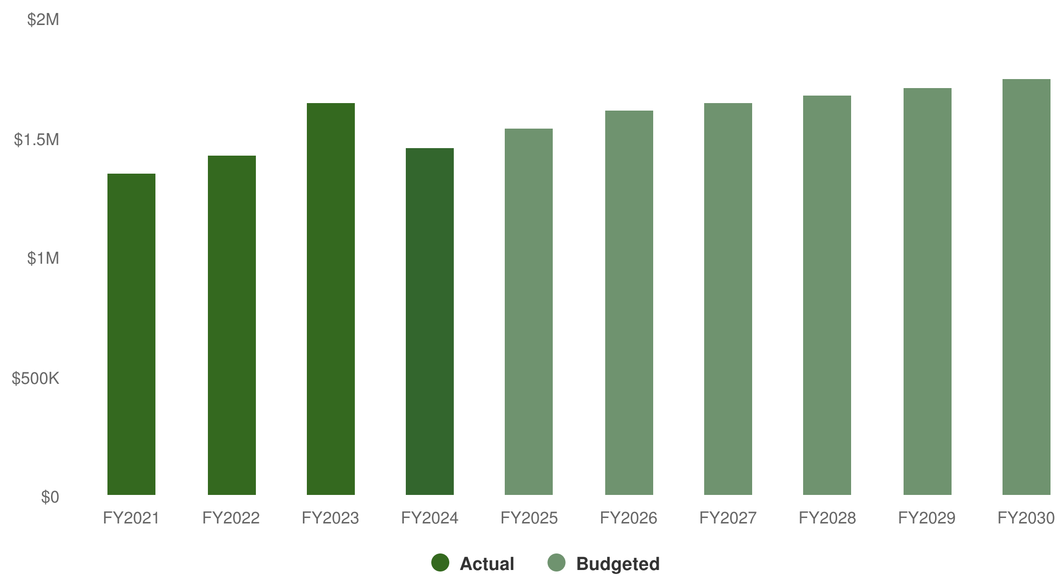
$86,885 (5.97% vs. prior year)

FY2026 Expenditures

$1,614,600

$71,550 (4.64% vs. prior year)

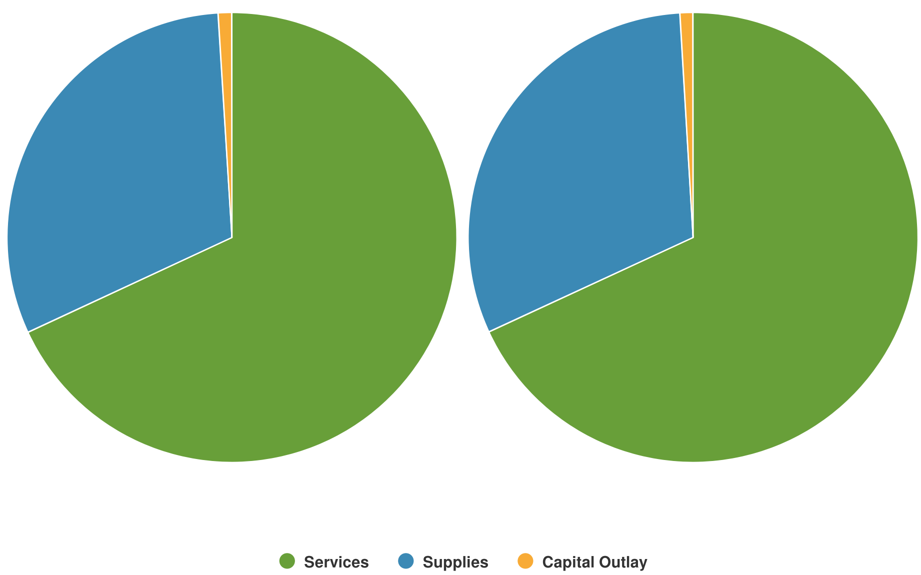
Lake Wilderness Golf Course Proposed and Historical Budget vs. Actual



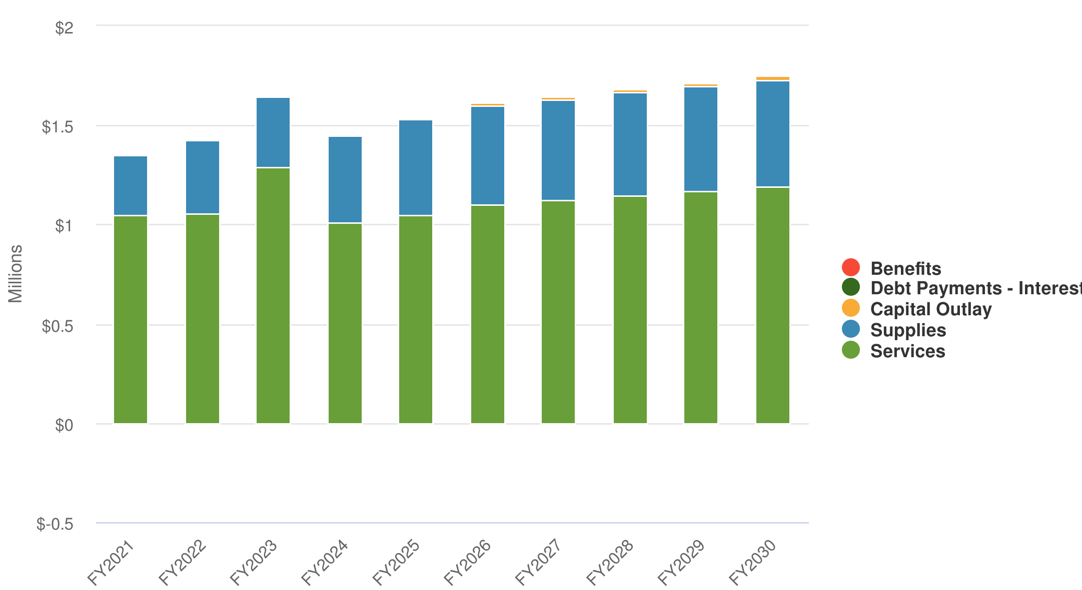
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures are anticipated to remain consistent with small inflationary adjustments to account for future increases.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expense Objects				
Benefits	-$843	$0	$0	$0
Supplies	$353,256	$435,250	$477,500	$499,900
Services	$1,292,946	$1,012,915	$1,050,550	$1,099,700
Capital Outlay	$0	$8,000	$15,000	$15,000
Debt Payments - Interest	$116	$0	$0	$0
Total Expense Objects:	**$1,645,475**	**$1,456,165**	**$1,543,050**	**$1,614,600**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Lake Wilderness Golf Course					
LWGC City Paid Expenses					
Benefits	480-4801000-57660-210100	-$843	$0	$0	$0
Office & Operating Supplies	480-4801000-57660-310010	$0	$0	$1,500	$1,500
Other Professional Services	480-4801000-57660-410900	$0	$14,400	$16,000	$16,500
Management Services	480-4801000-57660-412000	$123,345	$125,000	$128,000	$131,000
Banking Services	480-4801000-57660-412113	$64,429	$65,000	$65,000	$67,500
Backflow Prevention Services	480-4801000-57660-412320	$112	$120	$150	$200
Internal Services - Vehicle & Equipment Rental Fees	480-4801000-57660-419910	$0	$0	$8,900	$10,200
Taxes & Assessments	480-4801000-57660-441000	$25,830	$26,000	$7,700	$8,000
SWM Assessments	480-4801000-57660-441010	$0	$0	$19,300	$20,000
Equipment Replacement	480-4801000-57660-459100	$27,033	$22,845	$0	$0
Property Insurance	480-4801000-57660-460200	$12,358	$0	$0	$0
Utility Services	480-4801000-57660-471000	$64,020	$65,000	$70,000	$75,000
Intergovernmental Licenses & Permits	480-4801000-57660-491100	$1,012	$1,000	$1,200	$1,300
Debt Service (Lease) - Interest	480-4801000-59276-800000	$116	$0	$0	$0
Total LWGC City Paid Expenses:		$317,412	$319,365	$317,750	$331,200
LWGC Administration					
Office & Operating Supplies	480-4802000-57660-310010	$7,989	$5,000	$8,000	$8,200
Small Tools & Minor Equipment	480-4802000-57660-350100	$1,731	$2,000	$2,000	$2,200
Advertising	480-4802000-57660-410100	$9,012	$8,500	$9,000	$9,200
Other Professional Services	480-4802000-57660-410900	$13,134	$13,000	$13,000	$15,000
Contracted Staff	480-4802000-57660-412010	$106,278	$120,000	$125,000	$130,000
Payroll & Personnel Services	480-4802000-57660-412040	$1,587	$500	$0	$0
Cleaning Services	480-4802000-57660-412060	$0	$1,000	$1,500	$1,500

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Security Services	480-4802000-57660-412070	$7,748	$7,750	$8,000	$9,000
Special Event Entertainment	480-4802000-57660-412151	$0	$700	$0	$0
Software Maintenance & Support	480-4802000-57660-414011	$8,011	$7,000	$8,000	$8,500
Telephone	480-4802000-57660-420110	$4,159	$3,200	$4,000	$4,000
Internet	480-4802000-57660-420120	$3,857	$7,200	$4,000	$4,000
Postage	480-4802000-57660-420200	$78	$0	$100	$100
Travel	480-4802000-57660-430100	$5,456	$3,000	$3,000	$3,000
Lodging & Meals	480-4802000-57660-430200	$4,872	$3,000	$3,000	$3,000
Rentals & Leases	480-4802000-57660-451000	$2,491	$2,500	$2,500	$3,000
Liability Insurance	480-4802000-57660-460100	$20,545	$20,000	$22,000	$24,000
Utility Services	480-4802000-57660-471000	$8,369	$8,500	$9,000	$9,500
Cable TV	480-4802000-57660-471050	$5,596	$5,500	$6,000	$6,000
Repairs & Maintenance	480-4802000-57660-481000	$5,331	$5,000	$6,000	$7,000
Dues, Subscriptions & Memberships	480-4802000-57660-490100	$6,036	$6,000	$6,000	$6,500
Registration & Training	480-4802000-57660-490250	$5,751	$5,000	$5,000	$5,000
Intergovernmental License & Permits	480-4802000-57660-491100	$1,565	$1,500	$1,500	$1,500
Other Miscellaneous	480-4802000-57660-499900	$2,271	$0	$2,000	$2,000
Total LWGC Administration:		**$231,870**	**$235,850**	**$248,600**	**$262,200**
LWGC Course Operations					
Office & Operating Supplies	480-4802100-57660-310010	$80,464	$80,000	$83,000	$85,000
Fuel Consumed	480-4802100-57660-320100	$26,445	$30,000	$27,000	$30,000
Inventory Supplies-Merchandise	480-4802100-57660-340030	$99,580	$65,000	$75,000	$78,000
Small Tools & Minor Equipment	480-4802100-57660-350100	$5,375	$3,250	$6,000	$6,500
Other Professional Services	480-4802100-57660-410900	$19,712	$10,000	$20,000	$20,000
Contracted Staff-Pro Shop	480-4802100-57660-412011	$159,208	$160,000	$165,000	$170,000
Contracted Staff-Course	480-4802100-57660-412012	$241,771	$245,000	$250,000	$260,000

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Internal Services - Vehicle & Equipment Rental Fees	480-4802100-57660-419910	$2,310	$0	$0	$0
Rentals & Leases	480-4802100-57660-451000	$16,018	$16,000	$17,000	$20,000
Utility Services	480-4802100-57660-471000	$131,368	$10,000	$10,000	$10,000
Repairs & Maintenance	480-4802100-57660-481000	$15,558	$7,500	$16,000	$20,000
Registration & Training	480-4802100-57660-490250	$0	$100	$100	$100
Other Miscellaneous	480-4802100-57660-499900	$0	$100	$100	$100
Machinery & Equipment	480-4802100-57660-641000	$0	$8,000	$15,000	$15,000
Total LWGC Course Operations:		**$797,810**	**$634,950**	**$684,200**	**$714,700**
LWGC Restaurant Operations					
Office & Operating Supplies	480-4802200-57660-310010	$14,154	$45,000	$50,000	$53,000
Inventory Supplies-Food	480-4802200-57660-340010	$49,680	$60,000	$65,000	$70,000
Inventory Supplies-Beverages	480-4802200-57660-340020	$63,209	$5,000	$5,000	$5,500
Small Tools & Minor Equipment	480-4802200-57660-350100	$4,629	$140,000	$155,000	$160,000
Contracted Staff	480-4802200-57660-412010	$151,837	$1,000	$1,000	$1,000
Cleaning Services	480-4802200-57660-412060	$0	$5,000	$6,500	$7,000
Rentals & Leases	480-4802200-57660-451000	$6,318	$10,000	$10,000	$10,000
Repairs & Maintenance	480-4802200-57660-481000	$8,463	$0	$0	$0
Registration & Training	480-4802200-57660-490250	$161	$0	$0	$0
Other Miscellaneous	480-4802200-57660-499900	-$67	$0	$0	$0
Total LWGC Restaurant Operations:		**$298,384**	**$266,000**	**$292,500**	**$306,500**
Total Lake Wilderness Golf Course:		**$1,645,475**	**$1,456,165**	**$1,543,050**	**$1,614,600**
Total Expenditures:		**$1,645,475**	**$1,456,165**	**$1,543,050**	**$1,614,600**

Non-Departmental

Non-Departmental expenditures are costs that are either shared by all City departments or are not attributable to a particular City department. These include overhead costs and transfers-out for capital projects.

Department Information

Program Description:

- **Overhead:** Costs which provide benefit to multiple City departments are considered overhead and are allocated using a financial model which calculates each department's proportionate share of these costs. Overhead includes City Hall lease payments, general office services, postage, information technology, and risk management.
- **Transfers:** Funding for capital projects that are ineligible for special revenue funding.

Note Worthy Budget Issues:

- Capturing non-departmental expenditure is a new process in the 2025-2026 biennium.

Expenditures Summary

FY2025 Expenditures

$1,521,500

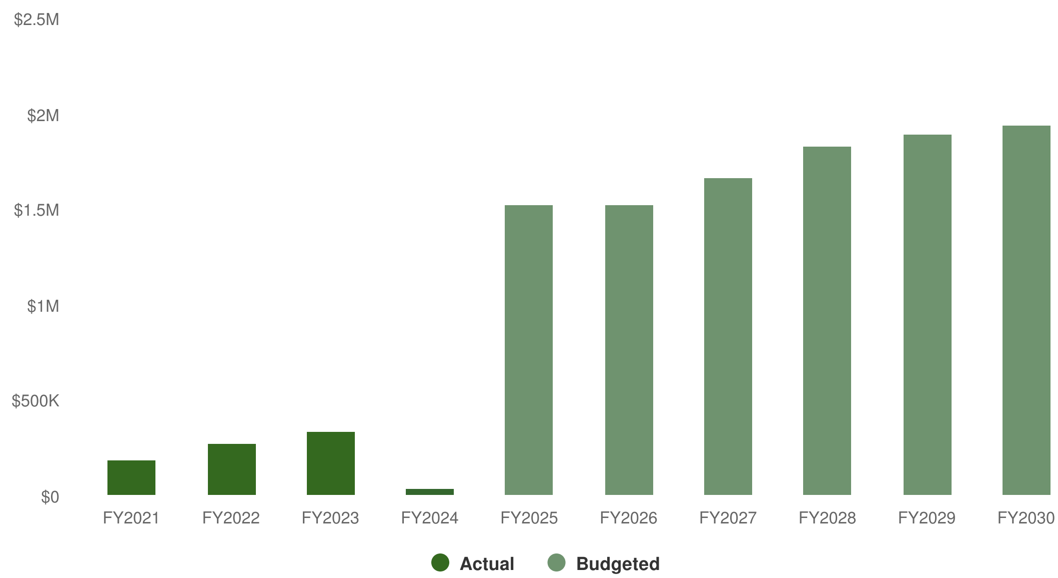
$1,485,665 (4,145.89% vs. prior year)

FY2026 Expenditures

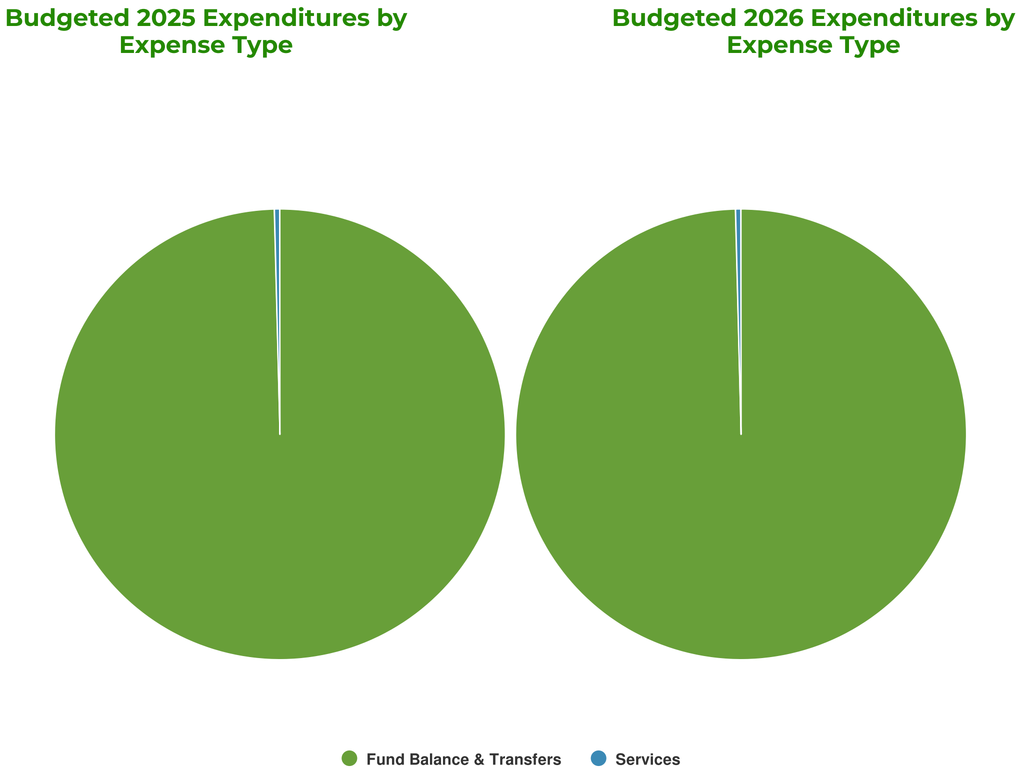
$1,521,500

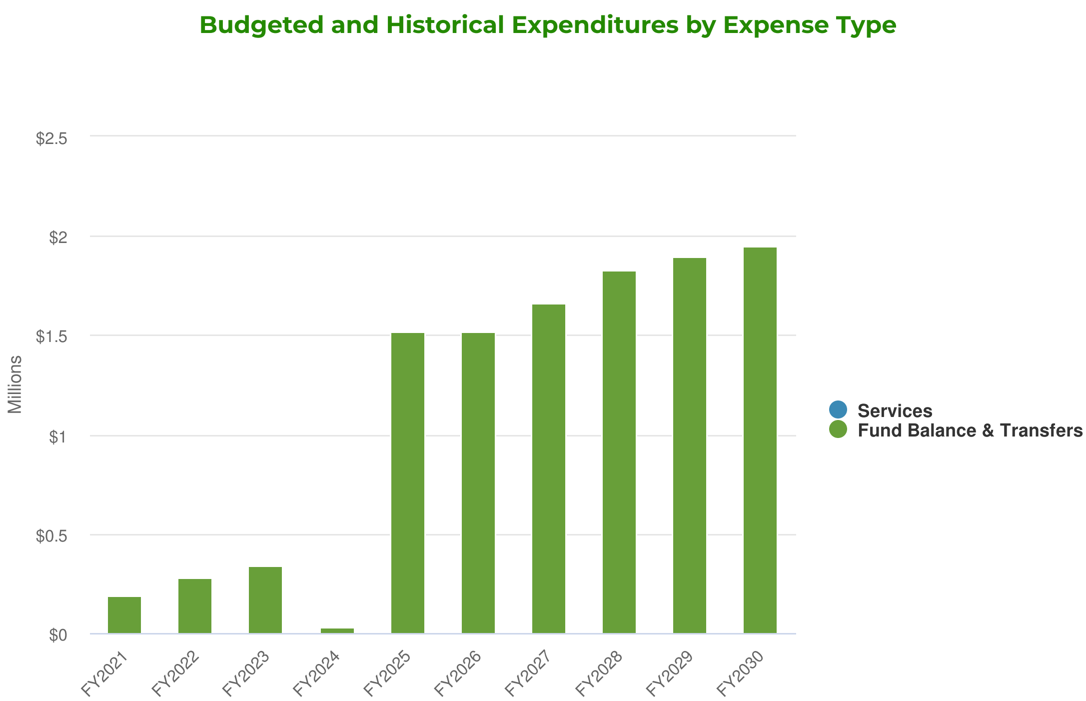
$0 (0.00% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type





Due to a budget restructure, expenditures that were formerly associated with separate department budgets for services provided to other funds have now been moved to the Non-Departmental section. These services are now captured as transfers to the associated fund. This change accounts for the major increase in expenditures from 2024 to 2025.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expense Objects				
Services	$0	$5,835	$6,000	$6,000
Fund Balance & Transfers	$338,253	$30,000	$1,515,500	$1,515,500
Total Expense Objects:	**$338,253**	**$35,835**	**$1,521,500**	**$1,521,500**

Expenditure Detail

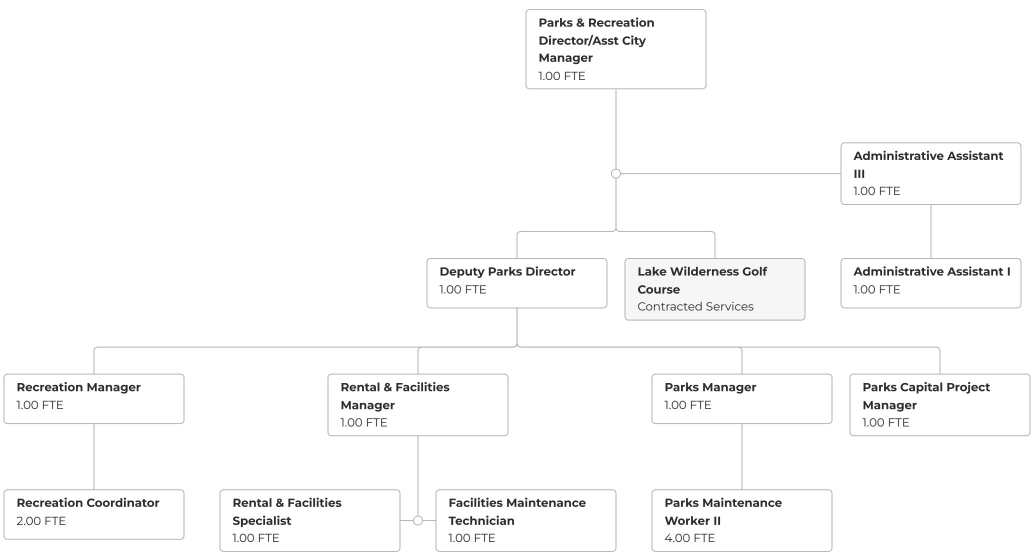
Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Non-Departmental					
Undesignated					
Opioid Settlement Professional Services	001-0000000-55720-410950	$0	$5,835	$6,000	$6,000
Total Undesignated:		**$0**	**$5,835**	**$6,000**	**$6,000**
Transfers-Out-Debt Service Parks					
Transfer-Out to Debt Service	001-9002200-59700-000000	$179,025	$0	$0	$0
Total Transfers-Out-Debt Service Parks:		**$179,025**	**$0**	**$0**	**$0**
Transfers-Out to Art Capital					
Transfer-Out to Art	001-9003800-59700-000000	$1,790	$0	$0	$0
Total Transfers-Out to Art Capital:		**$1,790**	**$0**	**$0**	**$0**
Transfers-Out-Internal Services					
Transfer-Out to IT Fund	001-9005000-59700-000000	$157,438	$30,000	$1,515,500	$1,515,500
Total Transfers-Out-Internal Services:		**$157,438**	**$30,000**	**$1,515,500**	**$1,515,500**
Total Non-Departmental:		**$338,253**	**$35,835**	**$1,521,500**	**$1,521,500**
Total Expenditures:		**$338,253**	**$35,835**	**$1,521,500**	**$1,521,500**

Parks & Recreation

Dave Johnson, CPRP
Parks & Recreation Director/Assistant City Manager

The Parks and Recreation Department is responsible for the maintenance and improvement of parks and open spaces, managing facilities and rentals, most notably the Lake Wilderness Lodge, and providing a wide range of recreation services and special events, and leading capital improvement planning, and projects for park infrastructure. The Department also provides support to the Parks & Recreation, and Public Arts Commissions.

Organizational Chart



Department Information

Program Description:

- **Administration:** Oversees the department's budget, personnel, and operations to ensure smooth and efficient service delivery. This includes managing clerical duties such as customer service and registration system management, overseeing the Parks Capital Improvement Program, and supporting the Parks & Recreation and Public Arts Commissions.
- **Parks Maintenance:** Ensures the upkeep, repair, and enhancement of parks, trails, and open spaces across the City. This includes routine landscaping, playground inspections, and sports field maintenance, in order to provide clean, safe, and accessible facilities for all residents and visitors 365 days a year.
- **Rentals & Facilities:** Manages the scheduling, maintenance, and operations of Lake Wilderness Lodge, for public and private events, like weddings and community meetings. Manages the reservations, scheduling, and special use permits for Lake Wilderness Park, Summit Park, Legacy Site, and all other parks.
- **Recreation Programs:** Offers community members, of all ages, diverse and accessible activities. These offerings include youth and adult sports leagues, seasonal camps, arts programs, lifeguarding, concessions services, and fitness classes. These activities promote physical activity, cultural enrichment, and community engagement, enhancing the quality of life in our community.
- **Special Events:** Organizes and produces the City's annual community celebrations, such as the Music & Movies in the Park series, the Independence Day Celebration, Kid's Festival, Zombie Dash, and Hometown Holidays, promoting community connection, placemaking, and culture.

Training & Memberships:

- Broadcast Music
- CPR/AED/First Aid
- Flagger Certification
- International Northwest Parks
- Leafline Coalition - Seattle Parks Foundation
- National Playground Safety Institute (NPSI)
- National Recreation and Park Association (NRPA)
- Pesticide Licenses
- Society of European Stage Authors and Composers (SESAC)
- Washington City/County Management Association (WCCMA)
- Washington Recreation & Park Association (WRPA)
- Women Empowerment and Facilitation Association (WEFA)

Revenues Summary

FY2025 Revenues

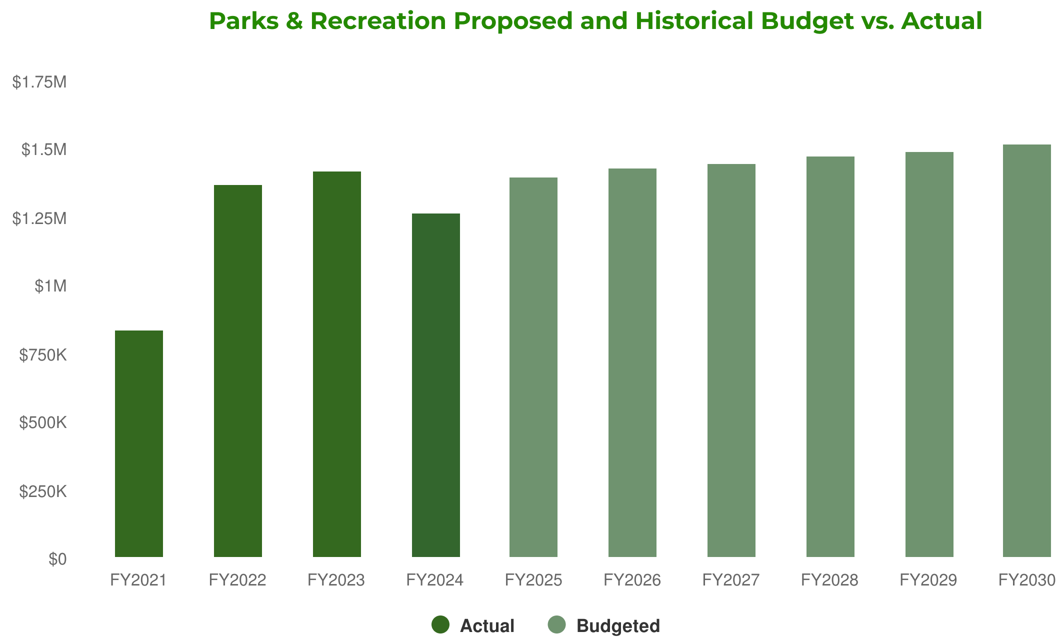
$1,397,500

$131,284 (10.37% vs. prior year)

FY2026 Revenues

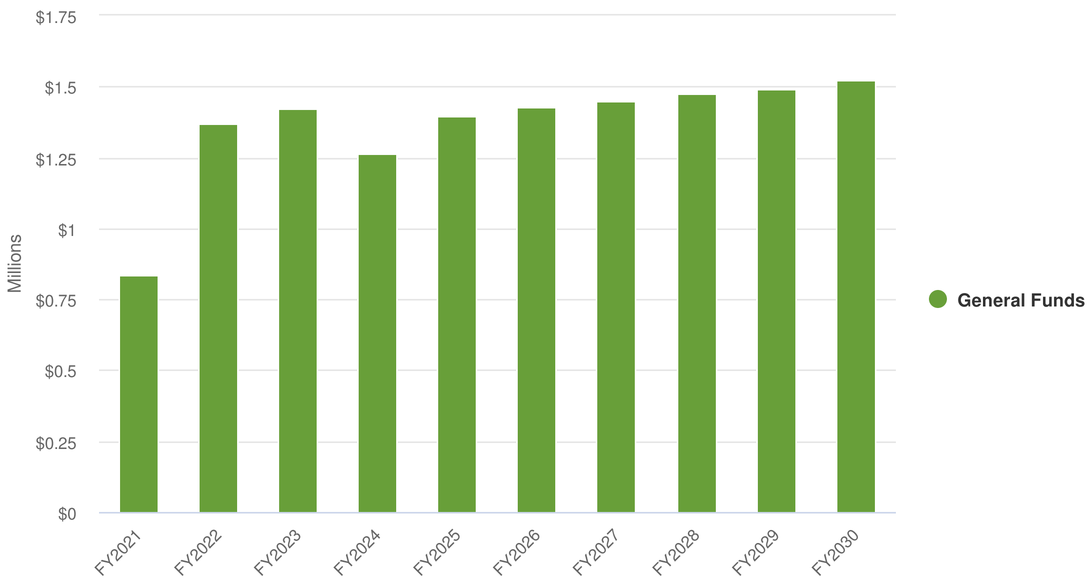
$1,429,450

$31,950 (2.29% vs. prior year)



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

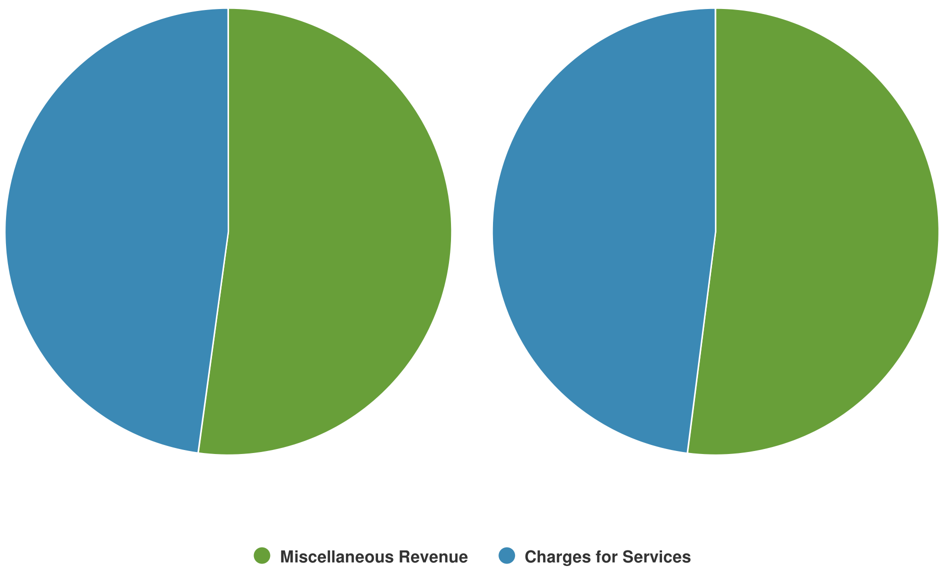


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted
General Funds			
General	$1,420,398	$1,266,216	$1,397,500
Total General Funds:	**$1,420,398**	**$1,266,216**	**$1,397,500**

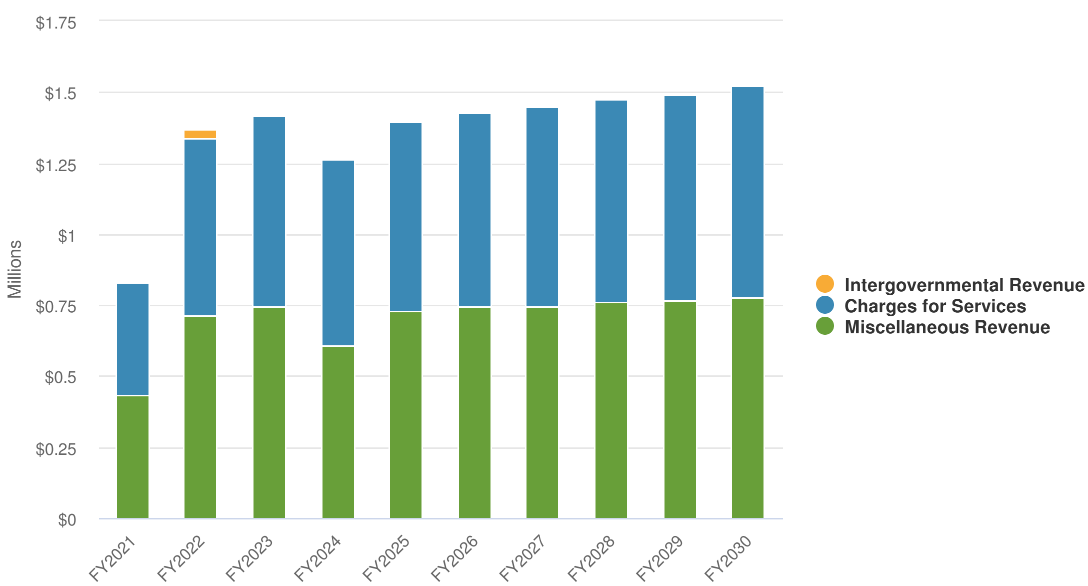
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Revenues are anticipated to steadily increase partially due to inflationary adjustments to account for future increases and expected increases in rentals of all Parks and Recreation facilities. Several recreation programs were also budgeted to begin collecting registration fees to help offset the cost of the program.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Revenue Source					
Intergovernmental Revenue					
Grants					
King County- YASG Outdoor Recreation Grant	001-4405540-33700001090	$5,000	$0	$0	$0
Total Grants:		**$5,000**	**$0**	**$0**	**$0**
Total Intergovernmental Revenue:		**$5,000**	**$0**	**$0**	**$0**
Charges for Services					
Development Review					
Pre-Application Review Fees	001-4101000-34583000010	$225	$0	$0	$0
Total Development Review:		**$225**	**$0**	**$0**	**$0**
Registration Fees					
Registration Fees-Adult Sports	001-4404100-34760004110	$71,103	$72,000	$73,000	$75,000
Registration Fees-Adult Classes	001-4404200-34760004210	$46,402	$46,000	$47,000	$49,000
Registration Fees-Youth Sports	001-4405100-34760005110	$155,165	$160,000	$163,000	$168,000
Registration Fees-Youth Classes	001-4405200-34760005220	$256,570	$240,000	$245,000	$250,000
Registration Fees-Day Camp	001-4405510-34760005520	$109,548	$113,900	$110,000	$112,500
Day Camp-Before & After Care	001-4405510-34760005530	$3,743	$4,200	$4,000	$4,000
Registration Fees - Adventure Camp	001-4405530-34760005520	$24,469	$20,172	$22,000	$22,500
Registration Fees-Zombie Dash	001-4405550-34760005550	$1,920	$2,800	$3,000	$3,200
Bike Challenge Registration Fee	001-4501060-34760001060	$0	$0	$1,500	$1,600
Total Registration Fees:		**$668,919**	**$659,072**	**$668,500**	**$685,800**
Total Charges for Services:		**$669,144**	**$659,072**	**$668,500**	**$685,800**
Miscellaneous Revenue					
Rentals & Leases					
LW Park Facility Rental	001-4201000-36240004220	$43,894	$18,216	$46,000	$47,000
Lake Wilderness Arboretum Rental	001-4201000-36250004230	$400	$0	$0	$0
LW Lodge Facility Rental	001-4301000-36240004310	$393,608	$350,000	$419,000	$430,000
Beach Equipment Rental	001-4402010-36210004210	$35,856	$30,100	$33,000	$33,000
Summit Park Field Rental	001-4701000-36240004230	$51,356	$55,000	$70,000	$72,000
Summit Park Field Lights	001-4701000-36240004250	$24,163	$12,000	$15,000	$15,000

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Legacy Site Facility Rental	001-4701010-36240004220	$5,439	$6,000	$10,500	$11,000
Total Rentals & Leases:		**$554,717**	**$471,316**	**$593,500**	**$608,000**
Sponsorships					
Adult Sports Sponsorship	001-4404100-36700004010	$1,081	$0	$1,000	$1,000
Youth Sports Sponsorship	001-4405100-36700004020	$15,000	$15,000	$15,000	$15,000
Youth Classes Sponsorship	001-4405200-36700004050	$255	$0	$0	$0
Donations - Playground Program	001-4405540-36700004030	$1,000	$0	$0	$0
Zombie Dash Sponsorships	001-4405550-36700005550	$3,000	$2,250	$2,000	$2,100
Independence Day Sponsorship	001-4501010-36700004040	$11,250	$8,000	$9,000	$9,000
Hometown Holidays Sponsorship	001-4501020-36700004040	$7,200	$5,000	$5,000	$5,000
Music in the Park Sponsorship	001-4501030-36700004040	$11,000	$11,000	$10,000	$10,000
Kid's Festival Sponsorship	001-4501050-36700004040	$5,000	$4,000	$4,000	$4,000
Bike Challenge Sponsorship	001-4501060-36700004040	$300	$1,800	$1,000	$1,000
Total Sponsorships:		**$55,086**	**$47,050**	**$47,000**	**$47,100**
Other Miscellaneous Revenue					
Parks Admin Technology Fees	001-4101000-34790000010	$48,790	$50,000	$50,000	$50,000
Donations- Miscellaneous	001-4201000-36700009000	$2,500	$0	$0	$0
Miscellaneous	001-4201000-36991000000	$1,400	$0	$0	$0
Insurance Recoveries	001-4301000-39800000000	$4,862	$0	$0	$0
Recreation Scholarships	001-4401000-34760004000	$0	$13,000	$10,000	$10,000
Donations-Miscellaneous	001-4401000-36700009000	$1,175	$0	$0	$0
Miscellaneous	001-4401000-36991000000	$0	$1,001	$0	$0
Beach Concession Proceeds - Taxable	001-4402010-34170000020	$889	$502	$1,000	$1,050
Beach Concession Proceeds - Non-Taxable	001-4402010-34170000030	$28,198	$22,000	$26,500	$26,500
Event Vendor Application Fee	001-4501040-34790000030	$50	$0	$0	$0
Application Fee	001-4501050-34790000030	$750	$1,275	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Miscellaneous Other	001-4502010-36991000000	$2,837	$0	$0	$0
Contributions-Ironman	001-4502040-36700003020	$45,000	$0	$0	$0
Law Enforcement Services	001-4601040-34210000000	$0	$1,000	$1,000	$1,000
Total Other Miscellaneous Revenue:		**$136,451**	**$88,778**	**$88,500**	**$88,550**
Total Miscellaneous Revenue:		**$746,254**	**$607,144**	**$729,000**	**$743,650**
Total Revenue Source:		**$1,420,398**	**$1,266,216**	**$1,397,500**	**$1,429,450**

Expenditures Summary

FY2025 Expenditures

$4,593,930

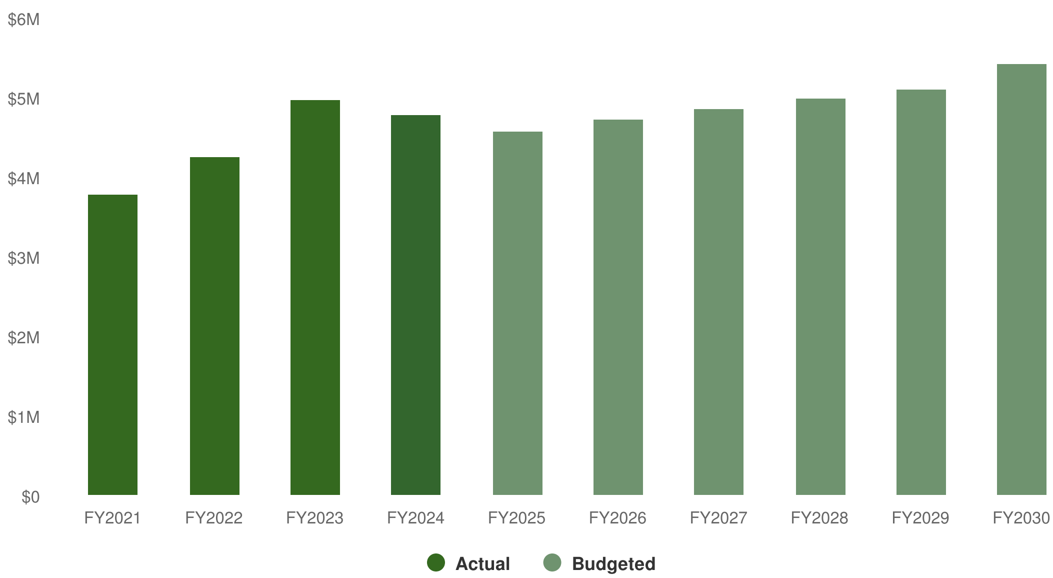
-$200,386 (-4.18% vs. prior year)

FY2026 Expenditures

$4,738,930

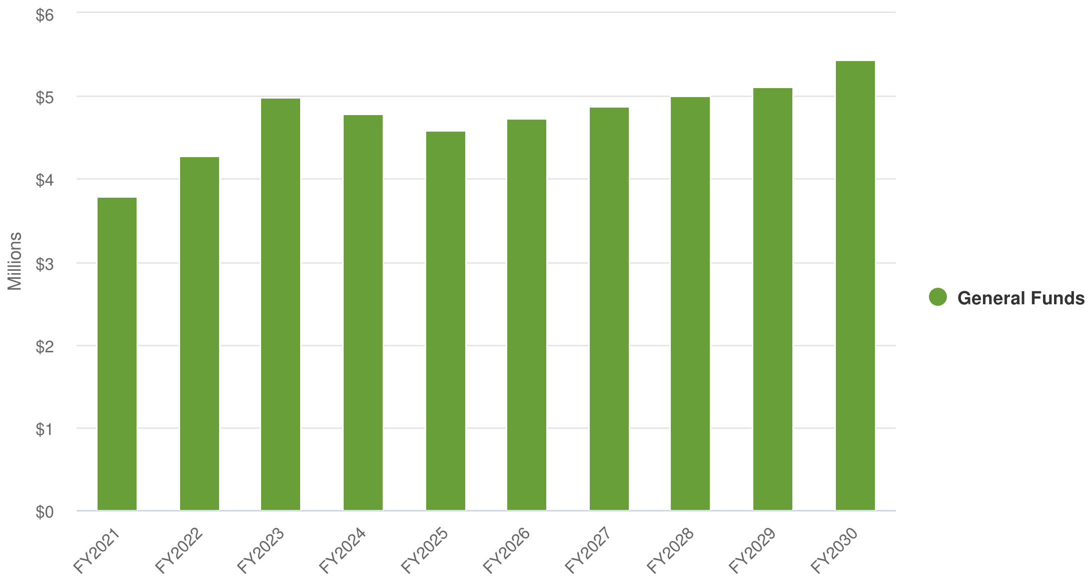
$145,000 (3.16% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual



Expenditures by Fund

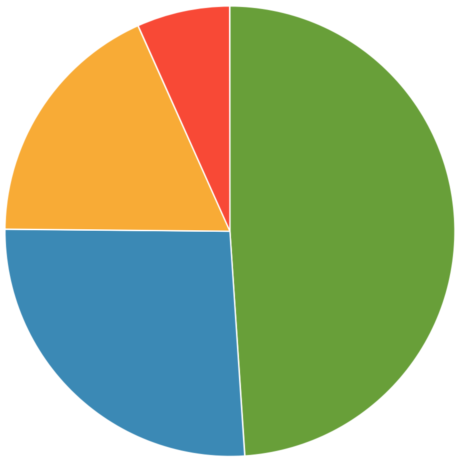
Budgeted and Historical 2025 Expenditures by Fund



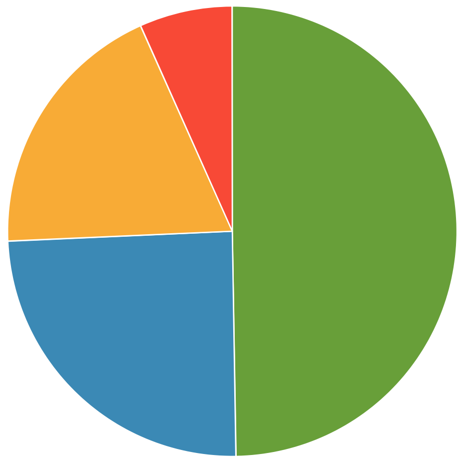
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
General Funds				
General	$4,981,585	$4,794,316	$4,593,930	$4,738,930
Total General Funds:	**$4,981,585**	**$4,794,316**	**$4,593,930**	**$4,738,930**

Expenditures by Expense Type

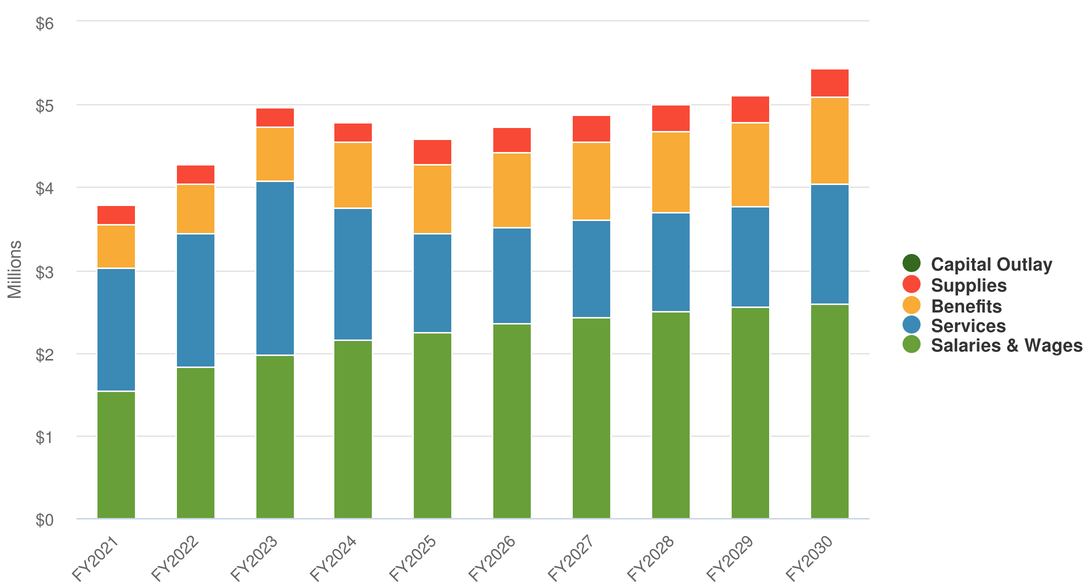
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The consistent increase in expenditures is primarily personnel costs and inflationary adjustments anticipated for increases to supplies.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expense Objects				
Salaries & Wages	$1,980,937	$2,158,405	$2,249,150	$2,357,650
Benefits	$661,574	$802,501	$833,780	$900,760
Supplies	$243,298	$231,627	$307,680	$317,080
Services	$2,088,934	$1,594,784	$1,203,320	$1,163,440
Capital Outlay	$6,843	$7,000	$0	$0
Total Expense Objects:	**$4,981,585**	**$4,794,316**	**$4,593,930**	**$4,738,930**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Parks & Recreation					
Parks Administration					
Salaries & Wages	001-4101000-57100-110100	$541,102	$562,817	$517,900	$533,500
Salaries & Wages-LPT & Temp	001-4101000-57100-110120	$486	$500	$1,000	$1,000
Benefits	001-4101000-57100-210100	$182,830	$220,175	$173,300	$182,700
Office & Operating Supplies	001-4101000-57100-310010	$1,631	$2,000	$6,000	$6,000
Meals & Refreshments	001-4101000-57100-310030	$425	$500	$500	$500
Small Tools & Minor Equipment	001-4101000-57100-350100	$2,707	$3,769	$3,000	$3,000
Books & Minor Software	001-4101000-57100-350200	$110	$0	$0	$0
Advertising	001-4101000-57100-410100	$0	$200	$200	$200
Other Professional Services	001-4101000-57100-410900	$1,888	$5,000	$112,000	$7,000
Banking Services	001-4101000-57100-412113	$42,128	$45,000	$50,000	$55,000
Internal Services - IT Equipment Rental Fees	001-4101000-57100-419920	$5,587	$0	$0	$0
Internal Services - IT Allocation	001-4101000-57100-419930	$57,165	$84,737	$0	$0
Telephone	001-4101000-57100-420110	$0	$4,216	$4,500	$5,000
Postage	001-4101000-57100-420200	$74	$100	$0	$0
Travel	001-4101000-57100-430100	$721	$1,500	$1,750	$2,000
Lodging & Meals	001-4101000-57100-430200	$1,717	$1,500	$2,500	$2,500
Office Equipment Rental	001-4101000-57100-451020	$127	$239	$0	$0
IT Equipment Replacement	001-4101000-57100-459200	$2,184	$514	$0	$0
Liability Insurance	001-4101000-57100-460100	$11,927	$15,287	$0	$0
Repairs & Maintenance	001-4101000-57100-481000	$174,177	$0	$0	$0
Dues, Subscriptions & Memberships	001-4101000-57100-490100	$231	$3,000	$3,000	$3,500
Printing & Binding	001-4101000-57100-490210	$0	$500	$500	$500
Background Checks	001-4101000-57100-490230	$18	$50	$100	$100

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Registration & Training	001-4101000-57100-490250	$2,264	$2,750	$3,500	$4,000
Other Miscellaneous	001-4101000-57100-499900	$620	$0	$0	$0
Total Parks Administration:		**$1,030,118**	**$954,353**	**$879,750**	**$806,500**
Public Arts Commission					
Office & Operating Supplies	001-4102020-51320-310010	$30	$1,130	$1,130	$1,130
Meals & Refreshments	001-4102020-51320-310030	$79	$500	$500	$500
Small Tools & Minor Equipment	001-4102020-51320-350100	$0	$250	$250	$250
Advertising	001-4102020-51320-410100	$0	$250	$250	$250
Other Professional Services	001-4102020-51320-410900	$0	$12,091	$5,000	$5,000
Dues, Subscriptions & Memberships	001-4102020-51320-490100	$30	$100	$100	$100
Total Public Arts Commission:		**$138**	**$14,321**	**$7,230**	**$7,230**
Parks Maintenance					
Salaries & Wages	001-4201000-57680-110100	$399,972	$455,724	$505,000	$535,200
Salaries & Wages-LPT & Temp	001-4201000-57680-110120	$136,104	$160,000	$165,000	$175,000
Overtime	001-4201000-57680-150010	$7,007	$3,000	$7,800	$8,100
Benefits	001-4201000-57680-210100	$202,916	$244,777	$277,140	$308,930
Office & Operating Supplies	001-4201000-57680-310010	$40,544	$36,680	$74,000	$82,000
Meals & Refreshments	001-4201000-57680-310030	$264	$200	$200	$250
Fuel Consumed	001-4201000-57680-320100	$4,554	$4,800	$5,000	$5,500
Clothing	001-4201000-57680-330010	$114	$1,000	$2,000	$2,000
Small Tools & Minor Equipment	001-4201000-57680-350100	$7,419	$11,810	$22,000	$23,500
Other Professional Services	001-4201000-57680-410900	$4,049	$7,400	$14,000	$15,500
Tree Removal Services	001-4201000-57680-412243	$5,979	$12,000	$12,600	$13,600
Backflow Prevention Services	001-4201000-57680-412320	$269	$900	$1,200	$1,300
Police Overtime (LW Park)	001-4201000-57680-419020	$7,468	$0	$0	$0
Internal Services - Vehicle & Equipment Rental Fees	001-4201000-57680-419910	$87,099	$0	$43,000	$46,300

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Internal Services - IT Equipment Rental Fees	001-4201000-57680-419920	$5,482	$0	$0	$0
Internal Services - IT Allocation	001-4201000-57680-419930	$75,289	$86,487	$0	$0
Telephone	001-4201000-57680-420110	$0	$6,279	$5,500	$6,000
Postage	001-4201000-57680-420200	$16	$50	$0	$0
Travel	001-4201000-57680-430100	$0	$0	$600	$600
Lodging & Meals	001-4201000-57680-430200	$978	$500	$1,200	$1,300
Taxes & Assessments	001-4201000-57680-441000	$65,449	$1,330	$2,290	$2,340
SWM Assessments	001-4201000-57680-441010	$0	$65,682	$68,000	$70,000
Rentals & Leases	001-4201000-57680-451000	$19,500	$25,500	$25,000	$26,500
Office Equipment Rental	001-4201000-57680-451020	$98	$50	$100	$100
Equipment Replacement	001-4201000-57680-459100	$60,493	$36,765	$0	$0
IT Equipment Replacement	001-4201000-57680-459200	$900	$99	$0	$0
Liability Insurance	001-4201000-57680-460100	$25,090	$39,989	$0	$0
Property Insurance	001-4201000-57680-460200	$35,139	$39,244	$0	$0
Auto Physical Damage Insurance	001-4201000-57680-460600	$1,271	$2,171	$0	$0
Utility Services	001-4201000-57680-471000	$61,788	$71,164	$69,000	$76,000
Repairs & Maintenance	001-4201000-57680-481000	$8,758	$13,100	$32,000	$34,000
Dues, Subscriptions & Memberships	001-4201000-57680-490100	$257	$200	$500	$550
Background Checks	001-4201000-57680-490230	$99	$50	$100	$150
Registration & Training	001-4201000-57680-490250	$2,101	$4,500	$7,500	$8,000
Intergovernmental License & Permits	001-4201000-57680-491100	$258	$0	$0	$0
Facility Site Maintenance Costs	001-4201000-57680-499900	$0	$75,000	$0	$0
Total Parks Maintenance:		**$1,266,723**	**$1,406,451**	**$1,340,730**	**$1,442,720**
Lake Wilderness Lodge					
Salaries & Wages	001-4301000-57550-110100	$244,161	$264,628	$293,800	$310,800
Salaries & Wages-LPT & Temp	001-4301000-57550-110120	$80,691	$95,000	$100,000	$105,000

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Overtime	001-4301000-57550-150010	$1,692	$1,200	$1,200	$1,200
Benefits	001-4301000-57550-210100	$125,401	$152,320	$162,860	$174,460
Office & Operating Supplies	001-4301000-57550-310010	$19,015	$18,570	$19,500	$20,500
Meals & Refreshments	001-4301000-57550-310030	$0	$200	$0	$0
Clothing	001-4301000-57550-330010	$0	$406	$850	$950
Small Tools & Minor Equipment	001-4301000-57550-350100	$10,866	$10,000	$12,000	$10,700
Topsoil	001-4301000-57550-365000	$296	$0	$300	$350
Compost	001-4301000-57550-365100	$4	$0	$50	$50
Advertising	001-4301000-57550-410100	$6,122	$12,000	$22,000	$23,000
Other Professional Services	001-4301000-57550-410900	$14,988	$11,000	$15,700	$16,500
Contracted Staff	001-4301000-57550-412010	$0	$9,500	$10,000	$10,500
Cleaning Services	001-4301000-57550-412060	$1,694	$5,000	$5,300	$5,500
Internal Services - Vehicle & Equipment Rental Fees	001-4301000-57550-419910	$0	$0	$4,300	$4,900
Internal Services - IT Equipment Rental Fees	001-4301000-57550-419920	$2,368	$0	$0	$0
Internal Services - IT Allocation	001-4301000-57550-419930	$45,174	$51,892	$0	$0
Telephone	001-4301000-57550-420110	$0	$3,335	$3,500	$4,000
Postage	001-4301000-57550-420200	$17	$50	$0	$0
Travel	001-4301000-57550-430100	$163	$200	$1,000	$1,000
Lodging & Meals	001-4301000-57550-430200	$55	$200	$1,500	$1,500
Taxes & Assessments	001-4301000-57550-441000	$6,905	$7,000	$7,500	$8,000
Rentals & Leases	001-4301000-57550-451000	-$543	$250	$1,000	$1,100
Office Equipment Rental	001-4301000-57550-451020	$98	$100	$100	$100
Equipment Replacement	001-4301000-57550-459100	$15,082	$12,665	$0	$0
IT Equipment Replacement	001-4301000-57550-459200	$2,877	$1,059	$0	$0
Liability Insurance	001-4301000-57550-460100	$16,548	$23,506	$0	$0
Property Insurance	001-4301000-57550-460200	$17,235	$24,421	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Utility Services	001-4301000-57550-471000	$36,646	$35,000	$40,000	$43,000
Repairs & Maintenance	001-4301000-57550-481000	$22,485	$19,500	$20,500	$21,500
Dues, Subscriptions & Memberships	001-4301000-57550-490100	$369	$2,000	$3,200	$3,400
Printing & Binding	001-4301000-57550-490210	$1,713	$500	$4,000	$4,200
Background Checks	001-4301000-57550-490230	$118	$200	$250	$250
Registration & Training	001-4301000-57550-490250	$1,624	$1,500	$2,000	$2,000
Intergovernmental License & Permits	001-4301000-57550-491100	$177	$107	$150	$150
Other Furniture & Equipment - Capital	001-4301000-59476-645000	$6,843	$7,000	$0	$0
Total Lake Wilderness Lodge:		**$680,883**	**$770,309**	**$732,560**	**$774,610**
Recreation Administration					
Salaries & Wages	001-4401000-57100-110100	$273,391	$320,878	$334,800	$349,700
Salaries & Wages-LPT & Temp	001-4401000-57100-110120	$3,887	$2,000	$2,500	$2,650
Overtime	001-4401000-57100-150010	$1,472	$0	$0	$0
Benefits	001-4401000-57100-210100	$108,682	$134,754	$138,150	$148,400
Office & Operating Supplies	001-4401000-57100-310010	$2,161	$1,300	$2,000	$2,100
Meals & Refreshments	001-4401000-57100-310030	$141	$300	$300	$350
Clothing	001-4401000-57100-330010	$981	$1,160	$1,500	$1,600
Small Tools & Minor Equipment	001-4401000-57100-350100	$9,185	$11,000	$11,500	$12,000
Books & Minor Software	001-4401000-57100-350200	$119	$4,200	$4,000	$4,200
Advertising	001-4401000-57100-410100	$143	$100	$150	$150
Other Professional Services	001-4401000-57100-410900	$1,496	$1,500	$1,500	$1,600
Internal Services - Vehicle & Equipment Rental Fees	001-4401000-57100-419910	$757	$0	$5,200	$5,800
Internal Services - IT Equipment Rental Fees	001-4401000-57100-419920	$1,547	$0	$0	$0
Internal Services - IT Allocation	001-4401000-57100-419930	$45,174	$49,892	$0	$0
Telephone	001-4401000-57100-420110	$0	$2,611	$2,800	$3,000
Postage	001-4401000-57100-420200	$25	$100	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Travel	001-4401000-57100-430100	$44	$250	$250	$300
Lodging & Meals	001-4401000-57100-430200	$2,078	$1,000	$2,000	$2,000
Office Equipment Rental	001-4401000-57100-451020	$127	$239	$0	$0
Equipment Replacement	001-4401000-57100-459100	$10,015	$7,760	$0	$0
IT Equipment Replacement	001-4401000-57100-459200	$5,346	$525	$0	$0
Liability Insurance	001-4401000-57100-460100	$12,472	$12,770	$0	$0
Property Insurance	001-4401000-57100-460200	$468	$53	$0	$0
Auto Physical Damage Insurance	001-4401000-57100-460600	$330	$342	$0	$0
Dues, Subscriptions & Memberships	001-4401000-57100-490100	$331	$600	$600	$650
Printing & Binding	001-4401000-57100-490210	$0	$100	$250	$250
Background Checks	001-4401000-57100-490230	$81	$100	$100	$100
Registration & Training	001-4401000-57100-490250	$2,291	$1,500	$2,500	$2,800
Recreation Scholarships	001-4401000-57100-494400	$0	$10,000	$10,000	$10,000
Amortize Ravensdale	001-4401000-57100-499900	$200,000	$0	$0	$0
Total Recreation Administration:		**$682,746**	**$565,034**	**$520,100**	**$547,650**
Recreation Guide					
Other Professional Services	001-4401010-57100-410900	$18,360	$18,500	$19,000	$20,000
Printing & Binding	001-4401010-57100-490210	$6,577	$6,500	$7,000	$7,500
Total Recreation Guide:		**$24,937**	**$25,000**	**$26,000**	**$27,500**
Beach/Concession/Boat Rentals					
Salaries & Wages-LPT & Temp	001-4402010-57100-110120	$94,583	$110,000	$120,000	$126,000
Overtime	001-4402010-57100-150010	$2,311	$500	$600	$650
Benefits	001-4402010-57100-210100	$11,292	$15,148	$30,150	$31,660
Office & Operating Supplies	001-4402010-57100-310010	$2,716	$2,680	$2,800	$3,000
Meals & Refreshments	001-4402010-57100-310030	$40	$150	$200	$200
Clothing	001-4402010-57100-330010	$1,374	$500	$1,500	$1,600

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Inventory Supplies-Concessions	001-4402010-57100-340040	$11,288	$10,100	$12,000	$12,500
Small Tools & Minor Equipment	001-4402010-57100-350100	$2,809	$4,200	$3,500	$4,000
Books & Minor Software	001-4402010-57100-350200	$100	$240	$150	$150
Advertising	001-4402010-57100-410100	$0	$0	$200	$250
Contracted Instructors & Officials	001-4402010-57100-412020	$5,608	$5,500	$6,000	$6,500
Internal Services - Vehicle & Equipment Rental Fees	001-4402010-57100-419910	$0	$0	$10,300	$10,400
Internal Services - IT Equipment Rental Fees	001-4402010-57100-419920	$1,485	$0	$0	$0
Telephone	001-4402010-57100-420110	$0	$1,665	$1,800	$1,900
Travel	001-4402010-57100-430100	$38	$150	$150	$150
Taxes & Assessments	001-4402010-57100-441000	$3,594	$4,000	$4,500	$4,500
Equipment Replacement	001-4402010-57100-459100	$2,080	$951	$0	$0
Liability Insurance	001-4402010-57100-460100	$7,177	$10,875	$0	$0
Property Insurance	001-4402010-57100-460200	$4,833	$12,444	$0	$0
Repairs & Maintenance	001-4402010-57100-481000	$1,821	$100	$1,500	$1,800
Background Checks	001-4402010-57100-490230	$180	$213	$200	$200
Registration & Training	001-4402010-57100-490250	$453	$200	$500	$600
Other Miscellaneous	001-4402010-57100-499900	$30	$0	$0	$0
Total Beach/Concession/Boat Rentals:		**$153,812**	**$179,616**	**$196,050**	**$206,060**
Adult Sports					
Salaries & Wages-LPT & Temp	001-4404100-57100-110120	$39,517	$35,000	$41,500	$43,500
Benefits	001-4404100-57100-210100	$4,256	$11,484	$12,450	$13,050
Office & Operating Supplies	001-4404100-57100-310010	$8,336	$7,000	$8,500	$0
Small Tools & Minor Equipment	001-4404100-57100-350100	$3,517	$3,000	$3,500	$3,000
Books & Minor Software	001-4404100-57100-350200	$637	$650	$1,000	$1,100
Advertising	001-4404100-57100-410100	$0	$0	$100	$100
Taxes & Assessments	001-4404100-57100-441000	$1,244	$1,300	$1,500	$1,750

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Rentals & Leases	001-4404100-57100-451000	$10,507	$12,000	$13,000	$14,000
Liability Insurance	001-4404100-57100-460100	$327	$3,606	$0	$0
Background Checks	001-4404100-57100-490230	$65	$150	$200	$250
Total Adult Sports:		**$68,407**	**$74,190**	**$81,750**	**$76,750**
Adult Classes					
Small Tools & Minor Equipment	001-4404200-57100-350100	$0	$500	$500	$500
Advertising	001-4404200-57100-410100	$0	$200	$250	$250
Contracted Instructors & Officials	001-4404200-57100-412020	$31,266	$30,000	$28,000	$29,400
Taxes & Assessments	001-4404200-57100-441000	$805	$850	$900	$900
Rentals & Leases	001-4404200-57100-451000	$0	$250	$250	$250
Background Checks	001-4404200-57100-490230	$144	$150	$150	$150
Total Adult Classes:		**$32,215**	**$31,950**	**$30,050**	**$31,450**
Youth Sports					
Salaries & Wages-LPT & Temp	001-4405100-57100-110120	$62,865	$63,000	$65,000	$67,000
Benefits	001-4405100-57100-210100	$11,502	$13,396	$16,250	$16,750
Office & Operating Supplies	001-4405100-57100-310010	$62,883	$55,000	$64,600	$67,600
Meals & Refreshments	001-4405100-57100-310030	$156	$200	$200	$200
Small Tools & Minor Equipment	001-4405100-57100-350100	$11,135	$8,000	$8,000	$10,000
Books & Minor Equipment	001-4405100-57100-350200	$145	$120	$600	$600
Advertising	001-4405100-57100-410100	$0	$100	$100	$100
Other Professional Services	001-4405100-57100-410900	$675	$0	$0	$0
Taxes & Assessments	001-4405100-57100-441000	$2,715	$2,800	$3,000	$3,200
Rentals & Leases	001-4405100-57100-451000	$15,170	$18,000	$17,000	$18,000
Liability Insurance	001-4405100-57100-460100	$673	$6,559	$0	$0
Dues, Subscriptions & Memberships	001-4405100-57100-490100	$25	$100	$100	$100
Background Checks	001-4405100-57100-490230	$3,231	$3,200	$3,500	$3,800

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Other Miscellaneous	001-4405100-57100-499900	$200	$100	$0	$0
Total Youth Sports:		**$171,375**	**$170,575**	**$178,350**	**$187,350**
Youth Classes					
Salaries & Wages-LPT & Temp	001-4405200-57100-110120	$0	$50	$0	$0
Benefits	001-4405200-57100-210100	$0	$223	$220	$220
Office & Operating Supplies	001-4405200-57100-310010	$0	$500	$500	$500
Small Tools & Minor Equipment	001-4405200-57100-350100	$32	$500	$500	$500
Advertising	001-4405200-57100-410100	$0	$250	$200	$200
Contracted Instructors & Officials	001-4405200-57100-412020	$171,028	$170,000	$140,000	$147,000
Taxes & Assessments	001-4405200-57100-441000	$4,459	$4,800	$5,000	$5,500
Rentals & Leases	001-4405200-57100-451000	$586	$650	$700	$750
Liability Insurance	001-4405200-57100-460100	$53	$0	$0	$0
Background Checks	001-4405200-57100-490230	$81	$200	$200	$200
Total Youth Classes:		**$176,239**	**$177,173**	**$147,320**	**$154,870**
Camp Wild					
Salaries & Wages-LPT & Temp	001-4405510-57100-110120	$51,610	$57,000	$58,000	$61,000
Overtime	001-4405510-57100-150010	$669	$1,400	$700	$700
Benefits	001-4405510-57100-210100	$6,385	$6,954	$14,680	$15,420
Office & Operating Supplies	001-4405510-57100-310010	$8,924	$5,400	$9,000	$9,000
Meals & Refreshments	001-4405510-57100-310030	$990	$500	$300	$300
Small Tools & Minor Equipment	001-4405510-57100-350100	$976	$2,500	$2,500	$2,500
Advertising	001-4405510-57100-410100	$0	$0	$100	$100
Contracted Instructors & Officials	001-4405510-57100-412020	$0	$828	$700	$700
Special Event Services	001-4405510-57100-412150	$11,177	$9,000	$11,500	$12,000
Transportation Services	001-4405510-57100-412152	$10,291	$13,700	$12,000	$12,500
Internal Services - IT Pass-Thru	001-4405510-57100-419920	$200	$0	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Taxes & Assessments	001-4405510-57100-441000	$1,983	$2,000	$2,200	$2,300
Liability Insurance	001-4405510-57100-460100	$3,938	$6,532	$0	$0
Background Checks	001-4405510-57100-490230	$90	$135	$150	$150
Registration & Training	001-4405510-57100-490250	$176	$265	$300	$300
Total Camp Wild:		**$97,410**	**$106,214**	**$112,130**	**$116,970**
Adventure Camp					
Salaries & Wages - LPT/Temp	001-4405530-57100-110120	$13,346	$9,000	$14,000	$15,000
Overtime	001-4405530-57100-150010	$233	$200	$200	$200
Benefits	001-4405530-57100-210100	$1,569	$1,313	$3,550	$3,800
Office & Operating Supplies	001-4405530-57100-310010	$1,108	$1,200	$1,200	$1,200
Meals & Refreshments	001-4405530-57100-310030	$98	$50	$100	$100
Small Tools & Minor Equipment	001-4405530-57100-350100	$2,015	$1,000	$2,000	$2,000
Other Professional Services	001-4405530-57100-410900	$212	$225	$0	$0
Contracted Instructors & Officials	001-4405530-57100-412020	$200	$0	$600	$600
Special Event Services	001-4405530-57100-412150	$6,054	$4,000	$6,000	$6,000
Transportation Services	001-4405530-57100-412152	$9,919	$6,000	$10,000	$10,500
Internal Services - IT Equipment Rental Fees	001-4405530-57100-419920	$1,544	$0	$0	$0
Telephone	001-4405530-57100-420110	$0	$1,757	$1,800	$2,000
Taxes & Assessments	001-4405530-57100-441000	$428	$450	$500	$550
Rentals & Leases	001-4405530-57100-451000	$0	$500	$500	$500
Liability Insurance	001-4405530-57100-460100	$574	$1,718	$0	$0
Total Adventure Camp:		**$37,301**	**$27,413**	**$40,450**	**$42,450**
On the Go Mobile Rec Program					
Salaries & Wages-LPT & Temp	001-4405540-57100-110120	$3,762	$4,800	$7,500	$8,000
Benefits	001-4405540-57100-210100	$453	$624	$1,870	$2,000
Office & Operating Supplies	001-4405540-57100-310010	$425	$900	$2,000	$2,000

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Small Tools & Minor Equipment	001-4405540-57100-350100	$2,729	$500	$1,000	$1,000
Other Professional Services	001-4405540-57100-410900	$5,319	$6,000	$8,000	$8,000
Rentals & Leases	001-4405540-57100-451000	$1,488	$2,000	$500	$500
Liability Insurance	001-4405540-57100-460100	$0	$452	$0	$0
Total On the Go Mobile Rec Program:		**$14,175**	**$15,276**	**$20,870**	**$21,500**
Zombie Dash Run					
Office & Operating Supplies	001-4405550-57100-310010	$1,549	$3,000	$3,000	$3,200
Small Tools & Minor Equipment	001-4405550-57100-350100	$2,525	$1,000	$1,000	$1,100
Other Professional Services	001-4405550-57100-410900	$190	$150	$150	$150
Police Overtime (Zombie	001-4405550-57100-419020	$412	$0	$0	$0
Taxes & Assessments	001-4405550-57100-441000	$34	$50	$60	$70
Printing & Binding	001-4405550-57100-490210	$47	$500	$500	$600
Background Checks	001-4405550-57100-490230	$36	$50	$50	$50
Total Zombie Dash Run:		**$4,793**	**$4,750**	**$4,760**	**$5,170**
Independence Day					
Salaries & Wages-LPT & Temp	001-4501010-57390-110120	$3,638	$5,400	$3,800	$3,900
Overtime	001-4501010-57390-150010	$1,886	$500	$2,000	$2,100
Benefits	001-4501010-57390-210100	$828	$479	$1,450	$1,500
Office & Operating Supplies	001-4501010-57390-310010	$1,744	$2,950	$1,500	$1,700
Meals & Refreshments	001-4501010-57390-310030	$398	$180	$250	$250
Fuel Consumed	001-4501010-57390-320100	$0	$0	$50	$50
Small Tools & Minor Equipment	001-4501010-57390-350100	$986	$500	$1,100	$1,200
Advertising	001-4501010-57390-410100	$30	$0	$100	$100
Other Professional Services	001-4501010-57390-410900	$2,592	$2,500	$4,000	$4,200
Special Event Services	001-4501010-57390-412150	$25,211	$25,000	$26,300	$27,700
Special Event Entertainment	001-4501010-57390-412151	$1,750	$2,800	$2,500	$2,700

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Police Overtime (Independence Day)	001-4501010-57390-419020	$14,179	$0	$0	$0
Rentals & Leases	001-4501010-57390-451000	$1,969	$3,000	$3,000	$3,200
Liability Insurance	001-4501010-57390-460100	$323	$629	$0	$0
Repairs & Maintenance	001-4501010-57390-481000	$0	$0	$200	$200
Printing & Binding	001-4501010-57390-490210	$0	$0	$1,000	$1,050
Background Checks	001-4501010-57390-490230	$0	$30	$50	$50
Total Independence Day:		**$55,536**	**$43,968**	**$47,300**	**$49,900**
Hometown Holidays					
Salaries & Wages	001-4501020-57390-110100	$3,531	$0	$0	$0
Salaries & Wages-LPT & Temp	001-4501020-57390-110120	$505	$738	$800	$850
Overtime	001-4501020-57390-150010	$317	$1,000	$1,000	$1,100
Benefits	001-4501020-57390-210100	$1,918	$115	$450	$490
Office & Operating Supplies	001-4501020-57390-310010	$453	$600	$500	$500
Meals & Refreshments	001-4501020-57390-310030	$0	$200	$0	$0
Small Tools & Minor Equipment	001-4501020-57390-350100	$2,046	$2,200	$2,300	$2,500
Other Professional Services	001-4501020-57390-410900	$335	$350	$0	$0
Contracted Staff	001-4501020-57390-412010	$140	$150	$250	$250
Special Event Entertainment	001-4501020-57390-412151	$8,701	$8,000	$8,000	$8,500
Police Overtime (Hometown Holidays)	001-4501020-57390-419020	$2,206	$0	$0	$0
Rentals & Leases	001-4501020-57390-451000	$1,509	$1,600	$1,600	$1,700
Liability Insurance	001-4501020-57390-460100	$0	$344	$0	$0
Printing & Binding	001-4501020-57390-490210	$0	$400	$450	$470
Background Checks	001-4501020-57390-490230	$36	$50	$50	$50
Total Hometown Holidays:		**$21,697**	**$15,747**	**$15,400**	**$16,410**
Music in the Parks					
Salaries & Wages-LPT & Temp	001-4501030-57390-110120	$1,336	$1,700	$1,600	$1,700

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Benefits	001-4501030-57390-210100	$175	$403	$400	$430
Office & Operating Supplies	001-4501030-57390-310010	$210	$700	$350	$400
Small Tools & Minor Equipment	001-4501030-57390-350100	$1,159	$210	$500	$500
Advertising	001-4501030-57390-410100	$60	$200	$100	$100
Contracted Staff	001-4501030-57390-412010	$3,948	$3,520	$4,200	$4,400
Special Event Entertainment	001-4501030-57390-412151	$10,190	$10,670	$12,000	$13,000
Rentals & Leases	001-4501030-57390-451000	$2,694	$2,600	$2,700	$2,900
Liability Insurance	001-4501030-57390-460100	$30	$195	$0	$0
Repairs & Maintenance	001-4501030-57390-481000	$0	$0	$200	$200
Dues, Subscriptions & Memberships	001-4501030-57390-490100	$1,149	$2,275	$2,000	$2,200
Printing & Binding	001-4501030-57390-490210	$0	$200	$850	$900
Total Music in the Parks:		**$20,952**	**$22,673**	**$24,900**	**$26,730**
Event Concessions					
Taxes & Assessments	001-4501040-57390-441000	-$19	$0	$0	$0
Total Event Concessions:		**-$19**	**$0**	**$0**	**$0**
Kid's Festival					
Salaries & Wages-LPT & Temp	001-4501050-57390-110120	$2,307	$1,830	$2,500	$2,700
Overtime	001-4501050-57390-150010	$352	$50	$250	$300
Benefits	001-4501050-57390-210100	$328	$249	$690	$750
Office & Operating Supplies	001-4501050-57390-310010	$95	$270	$500	$550
Meals & Refreshments	001-4501050-57390-310030	$17	$0	$100	$100
Small Tools & Minor Equipment	001-4501050-57390-350100	$375	$0	$250	$250
Advertising	001-4501050-57390-410100	$0	$0	$50	$50
Other Professional Services	001-4501050-57390-410900	$18	$1,000	$0	$0
Special Event Services	001-4501050-57390-412150	$1,248	$540	$500	$500
Special Event Entertainment	001-4501050-57390-412151	$280	$1,000	$1,000	$1,100

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Taxes & Assessments	001-4501050-57390-441000	$13	$25	$50	$70
Rentals & Leases	001-4501050-57390-451000	$3,704	$4,750	$6,500	$7,000
Liability Insurance	001-4501050-57390-460100	$98	$333	$0	$0
Printing & Binding	001-4501050-57390-490210	$0	$50	$600	$600
Total Kid's Festival:		**$8,836**	**$10,097**	**$12,990**	**$13,970**
Bike Challenge					
Salaries & Wages-LPT & Temp	001-4501060-57390-110120	$88	$490	$700	$800
Benefits	001-4501060-57390-210100	$12	$87	$170	$200
Office & Operating Supplies	001-4501060-57390-310010	$741	$3,862	$2,500	$2,700
Small Tools & Minor Equipment	001-4501060-57390-350100	$294	$0	$450	$500
Liability Insurance	001-4501060-57390-460100	$50	$14	$0	$0
Printing & Binding	001-4501060-57390-490210	$0	$0	$500	$500
Total Bike Challenge:		**$1,185**	**$4,453**	**$4,320**	**$4,700**
Maple Valley Days					
Office & Operating Supplies	001-4502010-57390-310010	$66	$98	$100	$100
Meals & Refreshments	001-4502010-57390-310030	$472	$692	$500	$500
Other Professional Services	001-4502010-57390-410900	$2,621	$9,190	$2,750	$2,850
Liability Insurance	001-4502010-57390-460100	$306	$2	$0	$0
Printing & Binding	001-4502010-57390-490210	$0	$651	$0	$0
King County Services	001-4502010-57390-492110	$4,284	$0	$4,500	$5,000
Other Miscellaneous	001-4502010-57390-499900	$315	$0	$500	$500
Total Maple Valley Days:		**$8,064**	**$10,633**	**$8,350**	**$8,950**
Fishing Derby					
Rentals & Leases	001-4502020-57390-451000	$380	$316	$500	$500
Total Fishing Derby:		**$380**	**$316**	**$500**	**$500**
Ironman Triathlon					
Salaries & Wages	001-4502040-57390-110100	$34	$0	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Salaries & Wages - LPT/Temp	001-4502040-57390-110120	$180	$0	$0	$0
Overtime	001-4502040-57390-150010	$4,865	$0	$0	$0
Benefits	001-4502040-57390-210100	$1,906	$0	$0	$0
Office & Operating Supplies	001-4502040-57390-310010	$372	$0	$0	$0
Meals & Refreshments	001-4502040-57390-310030	$6,681	$0	$0	$0
Advertising	001-4502040-57390-410100	$5,120	$0	$0	$0
Other Professional Services	001-4502040-57390-410900	$123,066	$0	$0	$0
Police Overtime (IRONMAN)	001-4502040-57390-419020	$56,981	$0	$0	$0
Rentals & Leases	001-4502040-57390-451000	$452	$0	$0	$0
Liability Insurance	001-4502040-57390-460100	$926	$0	$0	$0
Intergovernmental Licenses & Permits	001-4502040-57390-491100	$4,500	$0	$0	$0
Other Miscellaneous	001-4502040-57390-499900	$5,102	$0	$0	$0
Total Ironman Triathlon:		**$210,186**	**$0**	**$0**	**$0**
Human Services					
Overtime	001-4601000-57390-150010	$3,037	$0	$0	$0
Benefits	001-4601000-57390-210100	$1,123	$0	$0	$0
Office & Operating Supplies	001-4601000-57390-310010	$34	$0	$0	$0
Police Overtime (Community Events)	001-4601000-57390-419020	$37,037	$0	$0	$0
Printing & Binding	001-4601000-57390-490210	$284	$0	$0	$0
Community Agency Grants	001-4601000-57390-494100	$25,500	$0	$0	$0
Total Human Services:		**$67,015**	**$0**	**$0**	**$0**
Lake Wilderness Arboretum					
Other Professional Services	001-4601010-57690-410900	$103,200	$107,300	$112,670	$117,170
Rentals & Leases	001-4601010-57690-451000	$3,522	$3,750	$4,000	$4,000
Property Insurance	001-4601010-57690-460200	$402	$3,199	$0	$0
Utility Services	001-4601010-57690-471000	$14,821	$15,000	$16,500	$18,200

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Repairs & Maintenance	001-4601010-57690-481000	$0	$0	$5,000	$5,000
Arboretum Rental Agreement	001-4601010-57690-499010	$1,000	$0	$0	$0
Total Lake Wilderness Arboretum:		**$122,945**	**$129,249**	**$138,170**	**$144,370**
Maple Valley Historical Society					
Other Professional Services	001-4601020-57530-410900	$11,491	$15,600	$15,700	$15,800
Property Insurance	001-4601020-57530-460200	$197	$500	$0	$0
Total Maple Valley Historical Society:		**$11,688**	**$16,100**	**$15,700**	**$15,800**
Maple Valley Community Center					
Taxes & Assessments	001-4601030-57550-441000	$6,224	$6,411	$7,000	$7,500
Property Insurance	001-4601030-57550-460200	$1,186	$1,956	$0	$0
Total Maple Valley Community Center:		**$7,410**	**$8,367**	**$7,000**	**$7,500**
Maple Valley Youth Center (The Den)					
Property Insurance	001-4601035-57550-460200	$1,746	$2,468	$0	$0
Repairs & Maintenance	001-4601035-57550-481000	$0	$6,000	$0	$0
Total Maple Valley Youth Center (The Den):		**$1,746**	**$8,468**	**$0**	**$0**
Lake Wilderness Annex (Formerly NEXUS)					
Other Professional Services	001-4601040-56510-410900	$727	$378	$0	$0
Property Insurance	001-4601040-56510-460200	$713	$708	$0	$0
Utility Services	001-4601040-56510-471000	$1,251	$535	$1,200	$1,320
Total Lake Wilderness Annex (Formerly NEXUS):		**$2,691**	**$1,621**	**$1,200**	**$1,320**
Total Parks & Recreation:		**$4,981,585**	**$4,794,316**	**$4,593,930**	**$4,738,930**
Total Expenditures:		**$4,981,585**	**$4,794,316**	**$4,593,930**	**$4,738,930**

Accomplishments & Goals

2023-2024 Accomplishments

- Completed final design and construction documents for new Community Clubhouse at Lake Wilderness Golf Course
- Replaced Parks Maintenance Division offices
- Installed irrigation (phase 3) at Lake Wilderness Arboretum
- Developed a Maintenance Management Plan for the Park System
- Reviewed and updated the Sponsorship Policy
- Implementated new ePact software across internal camps
- Reviewed and updated Recreation Scholarship Program

2025-2026 Goals

- Construction of new Community Clubhouse at Lake Wilderness Golf Course
- Update six-year Parks, Recreation, and Open Space Plan
- Update Lake Wilderness Park Master Plan
- Updated Title 7 - Park Rules and Fees
- Update Parks Impact Fees
- Complete preliminary design for Henry's Switch Park
- Conduct feasibility study for recreation facility
- Complete revision and implementation of Department's Standard Operating Procedures
- Re-brand Hometown Holidays event

Public Safety

Tony Lockhart
Chief of Police

City of Maple Valley police services are contracted through the King County Sheriff's Office. The Police Department responds to calls for service generated by those residing in, doing business in, or visiting the City of Maple Valley. Police services take place 24/7/365 with twenty commissioned personnel and one civilian. The Police Department retains an interlocal agreement with SCORE for jail services. The City of Maple Valley has an interlocal agreement with the City of Kent to provide municipal court services, including juror summons and interpreters, and contracts for Domestic Violence Advocate services.

Organizational Chart

Department Information

Program Description:

- **Court Services:** Provides for the prosecution of criminal misdemeanor cases, public defender, and translation services.
- **Domestic Violence Advocate:** Ensures ongoing contact with domestic violence victims to assist them through the court process and advocate for their continued safety, identify safe housing, and ensure independence by interrupting the cycle of violence.
- **Drug Seizure:** The Drug Seizure Fund accounts for revenues received as a result of drug enforcement action where cash or property is forfeited. The proceeds from these revenues are restricted to activities related to drug enforcement.
- **Explorer Program:** Advises Police Explorers who are part of a volunteer program for young adults ages 14-21 to participate in community events and police training.
- **Investigations:** Investigates felony and misdemeanor crimes occurring within the City.
- **Jail Services:** Provides transportation, detention, medical, and other services for defendants who are incarcerated due to conviction or guilty plea through contracts with jail facilities in the area.
- **Patrol:** Provides proactive police presence in the City, response to 911 calls and emergencies in progress and works closely with neighboring agencies and the community.
- **School Resource Officer:** Builds and maintains relationships with students at Tahoma High School as part of an interlocal agreement with the Tahoma School District.
- **Traffic:** Responds to and investigates motor vehicle collisions to restore the flow of vehicular traffic and conducts directed enforcement in areas of the City with high collision rates or traffic complaints.

Training & Memberships:

- CPR/AED/First Aid
- Federal Aviation Administration Training
- Frontline Unmanned Aerial Systems (UAS) Training
- Grant Writing
- International Association of Chiefs of Police (IACP)
- Law Enforcement Executive Development Association (FBI LEEDA)
- National Association of School Resource Officers (NASRO)
- North American Motors Officer Association (NAMOA)
- Police Executive Research
- Washington Association of Sheriffs
- Washington Law Enforcement Exploring Advisors (WLEEA)

Revenues Summary

FY2025 Revenues

$309,553

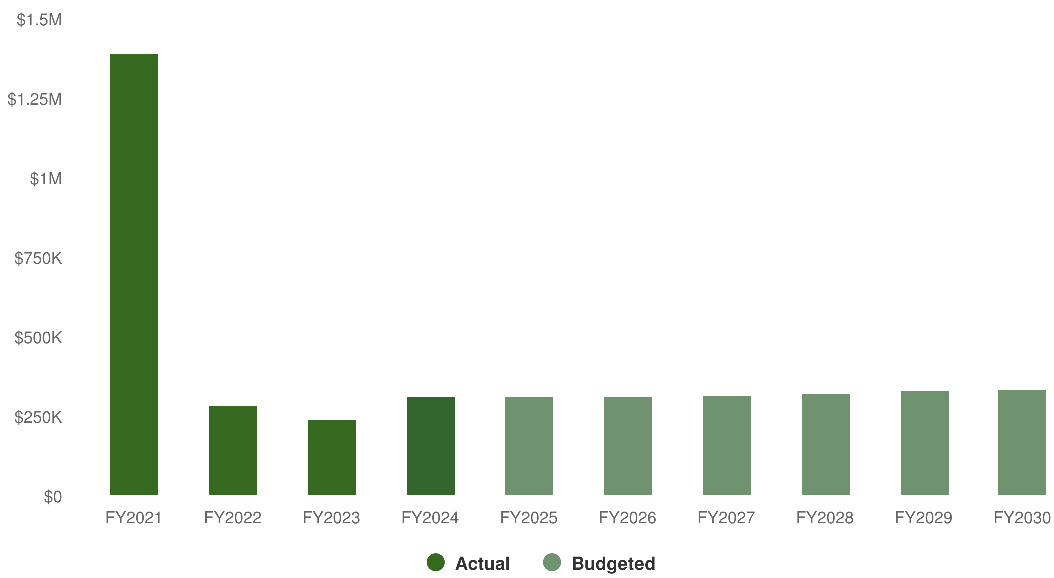
-$518 (-0.17% vs. prior year)

FY2026 Revenues

$312,799

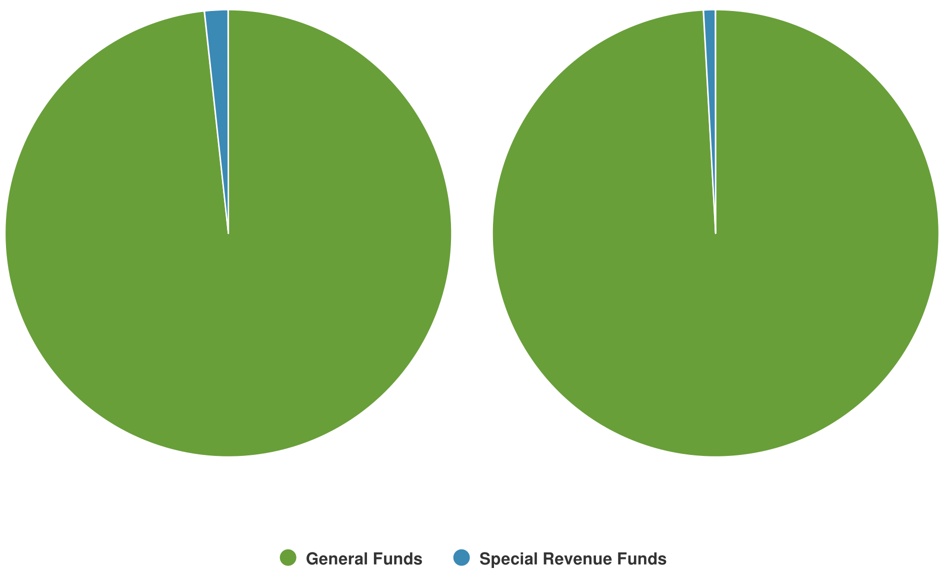
$3,246 (1.05% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

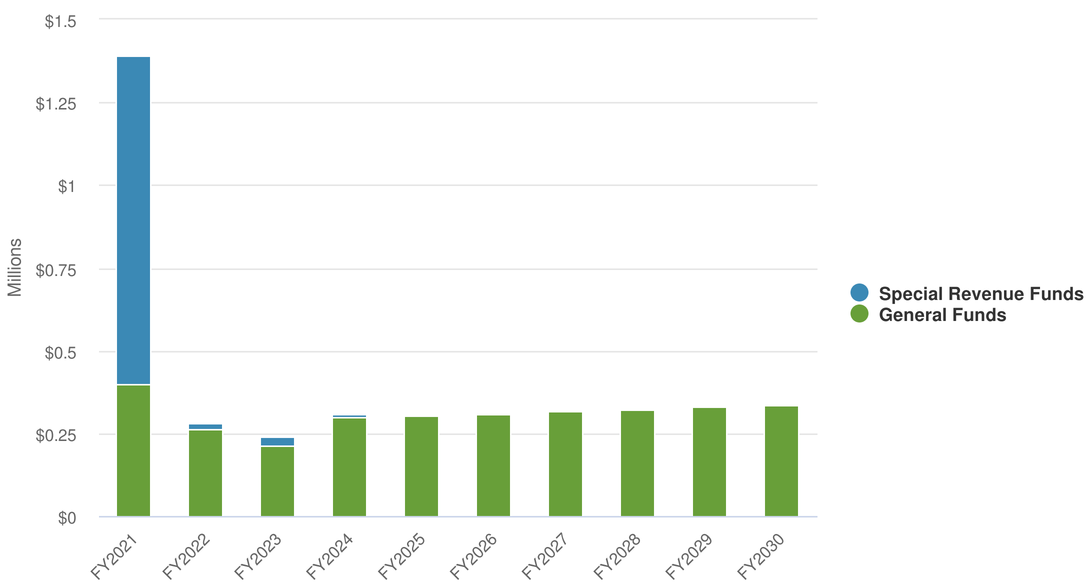


Revenue by Fund

2025 Revenue by Fund **2026 Revenue by Fund**



Budgeted and Historical 2025 Revenue by Fund

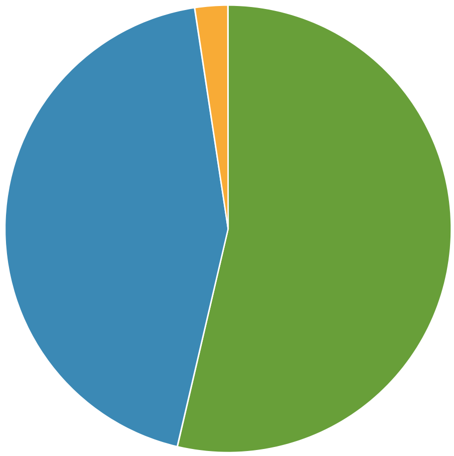


Revenues for the General Fund (001) are anticipated to remain consistent with a slight inflationary increase. Revenue for the Drug Seizure Fund (185) is expected to decrease as the fund balance is expended and interest earnings on the remaining fund balance will not be as large.

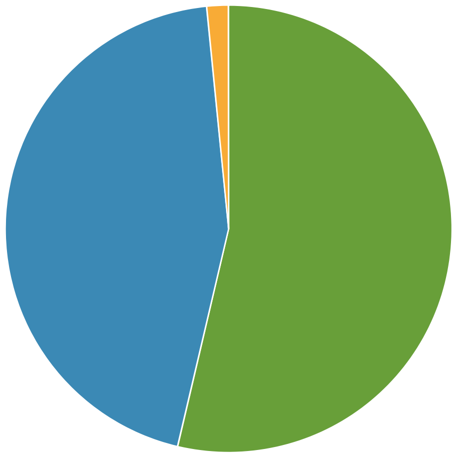
Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
General Funds				
General	$212,279	$299,715	$304,275	$310,110
Total General Funds:	**$212,279**	**$299,715**	**$304,275**	**$310,110**
Special Revenue Funds				
Drug Seizure	$27,042	$10,355	$5,278	$2,689
Total Special Revenue Funds:	**$27,042**	**$10,355**	**$5,278**	**$2,689**
Total:	**$239,320**	**$310,070**	**$309,553**	**$312,799**

Revenues by Source

Projected 2025 Revenues by Source

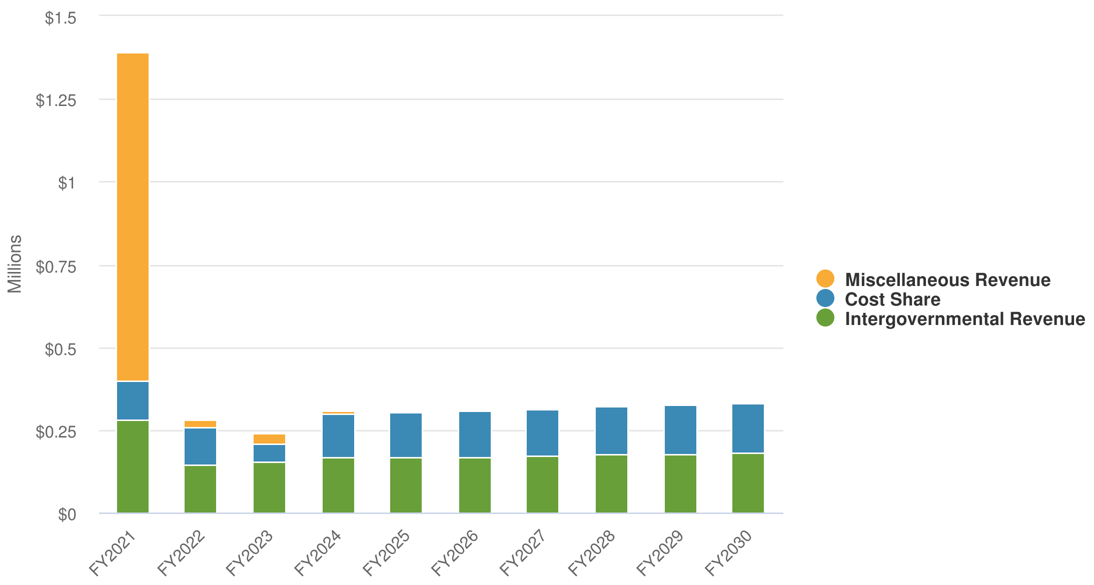


Projected 2026 Revenues by Source



Intergovernmental Revenue · Cost Share · Miscellaneous Revenue

Budgeted and Historical 2025 Revenues by Source



Revenues for interest earnings are expected to decrease as fund balance is expended. The budget also reflects lower amounts expected for confiscated property as trends have been consistently lowering.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue Source					
Intergovernmental Revenue					
Criminal Justice Funding					
Criminal Justice-Population	001-3101000-33606210000	$10,630	$10,515	$12,000	$10,700
Criminal Justice-Contract Services	001-3101000-33606250000	$62,566	$60,000	$63,000	$65,000
Criminal Justice-Special Program	001-3101000-33606260000	$37,474	$38,000	$41,000	$40,000
Criminal Justice-DUI & Other	001-3101000-33606510000	$2,930	$3,000	$3,200	$3,400
Warrant Cost	001-3301000-34133000010	$556	$500	$525	$550
Other Cert & Copying Fees	001-3301000-34135000010	$2	$0	$0	$0
Adult Probation Services	001-3301000-34230000010	$132	$0	$0	$0
Sentencing Compliance Fee	001-3301000-34230000020	$1,017	$100	$150	$200
Pre-Conviction Supervision Cost	001-3301000-34230000040	$1,800	$1,000	$1,000	$1,000
Traffic Infraction Penalities	001-3301000-35310000010	$586	$1,200	$1,300	$1,400
Proof of Motor Vehicle Insurance	001-3301000-35310000020	$98	$640	$650	$660
Emergency & Trauma Services	001-3301000-35310000030	$4,874	$6,000	$6,100	$6,200
School Zone Safety	001-3301000-35310000040	$3,654	$3,300	$3,400	$3,500
Local & JIS-Court	001-3301000-35310000050	$20,174	$24,000	$25,000	$26,000
Civil Parking Infractions	001-3301000-35400000010	$605	$1,000	$1,100	$1,200
Driving Under Influence (DUI) Fines	001-3301000-35520000010	$1,515	$2,860	$3,000	$3,200
Other Criminal Traffic Misdemeanor Fines	001-3301000-35580000010	$3,177	$600	$700	$800
Domestic Violence Penalty	001-3301000-35690000010	$100	$100	$100	$100
Other Criminal Non-Traffic Fines	001-3301000-35690000020	$1,002	$800	$900	$1,000
Criminal Conviction Fee Non-Traffic	001-3301000-35690140000	$29	$0	$0	$0
Public Defense Cost	001-3301000-35733000010	$2,227	$1,000	$1,000	$1,000
Court Interpreter Cost	001-3301000-35735000010	$119	$0	$0	$0
Court Interest	001-3301000-36140000020	$442	$1,000	$1,000	$1,000
Total Criminal Justice Funding:		**$155,709**	**$155,615**	**$165,125**	**$166,910**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Grants					
Federal Grant-NHTSA-WASPC-Highway Safety	001-3101000-33320600010	$0	$10,000	$1,000	$1,000
Total Grants:		**$0**	**$10,000**	**$1,000**	**$1,000**
Total Intergovernmental Revenue:		**$155,709**	**$165,615**	**$166,125**	**$167,910**
Cost Share					
Tahoma School District					
TSD ILA - School Resource Officer	001-3101000-34210000020	$53,859	$132,000	$136,000	$140,000
Total Tahoma School District:		**$53,859**	**$132,000**	**$136,000**	**$140,000**
Total Cost Share:		**$53,859**	**$132,000**	**$136,000**	**$140,000**
Miscellaneous Revenue					
Fines & Forfeits					
Impound Fees	001-3101000-34210000010	$400	$1,000	$1,000	$1,000
False Alarm Fines	001-3101000-35900000310	$2,075	$1,000	$1,000	$1,000
Non-Traffic Infraction Penalty	001-3301000-35370000010	$235	$100	$150	$200
Total Fines & Forfeits:		**$2,710**	**$2,100**	**$2,150**	**$2,200**
Investment Earnings					
Investment Interest	185-3105000-36110000010	$24,002	$10,355	$5,178	$2,589
Total Investment Earnings:		**$24,002**	**$10,355**	**$5,178**	**$2,589**
Special Assessments					
Confiscated & Forfeited Property	185-3105000-36930000000	$3,040	$0	$100	$100
Total Special Assessments:		**$3,040**	**$0**	**$100**	**$100**
Total Miscellaneous Revenue:		**$29,752**	**$12,455**	**$7,428**	**$4,889**
Total Revenue Source:		**$239,320**	**$310,070**	**$309,553**	**$312,799**

Expenditures Summary

FY2025 Expenditures

$8,040,880

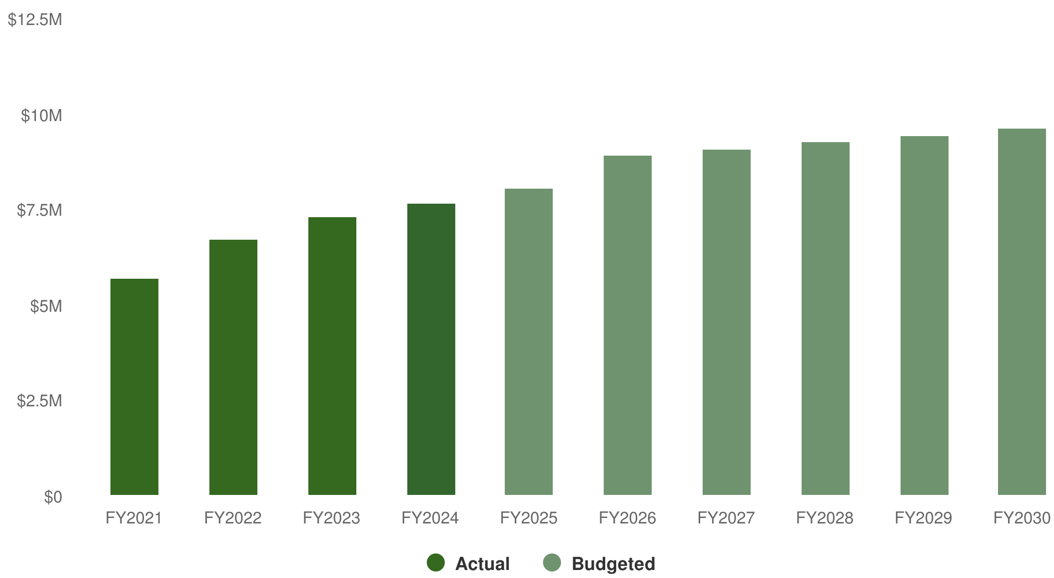
$387,845 (5.07% vs. prior year)

FY2026 Expenditures

$8,928,780

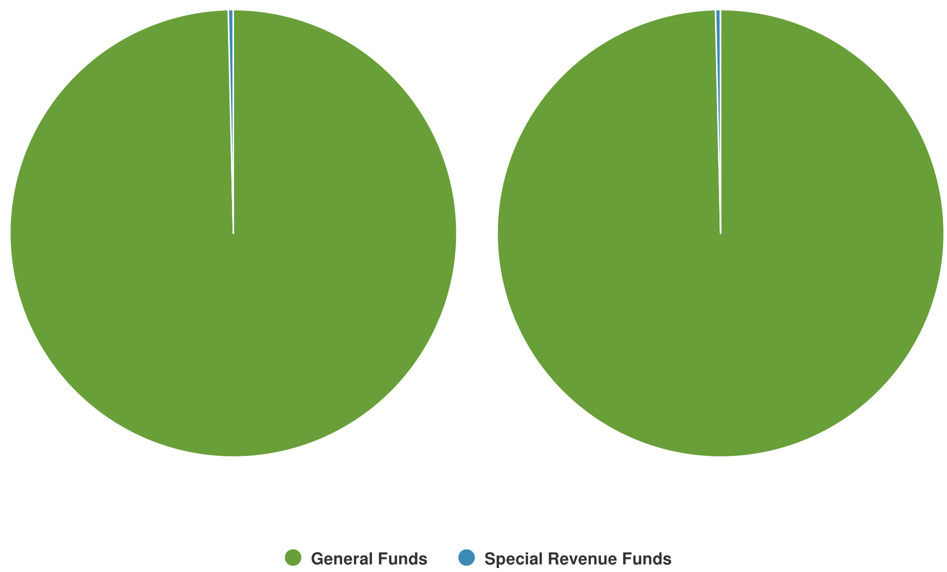
$887,900 (11.04% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

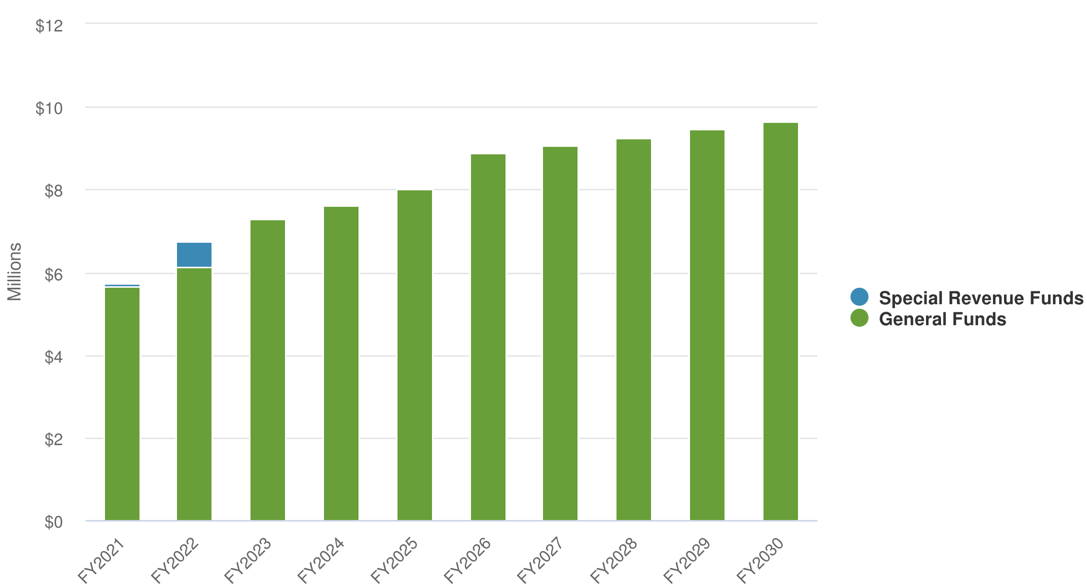


Expenditures by Fund

2025 Expenditures by Fund **2026 Expenditures by Fund**



Budgeted and Historical 2025 Expenditures by Fund



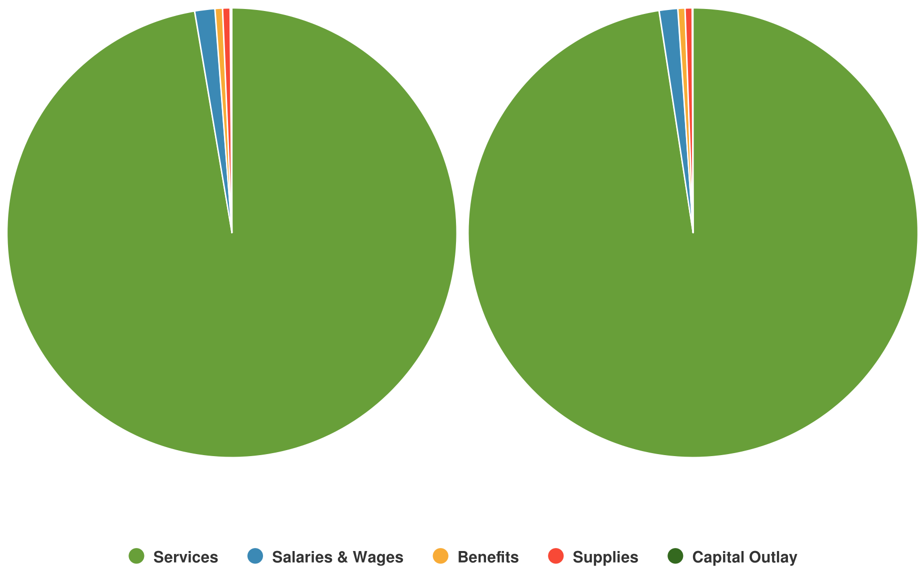
General Fund (001) expenditures are anticipated to increase due to a rise in contracted services. Drug Seizure Fund (185) expenditures are anticipated to decrease as the fund balance is expended to entire depletion.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
General Funds				
General	$7,287,209	$7,614,055	$8,011,880	$8,897,530
Total General Funds:	**$7,287,209**	**$7,614,055**	**$8,011,880**	**$8,897,530**
Special Revenue Funds				
Drug Seizure	$17,119	$38,980	$29,000	$31,250
Total Special Revenue Funds:	**$17,119**	**$38,980**	**$29,000**	**$31,250**
Total:	**$7,304,328**	**$7,653,035**	**$8,040,880**	**$8,928,780**

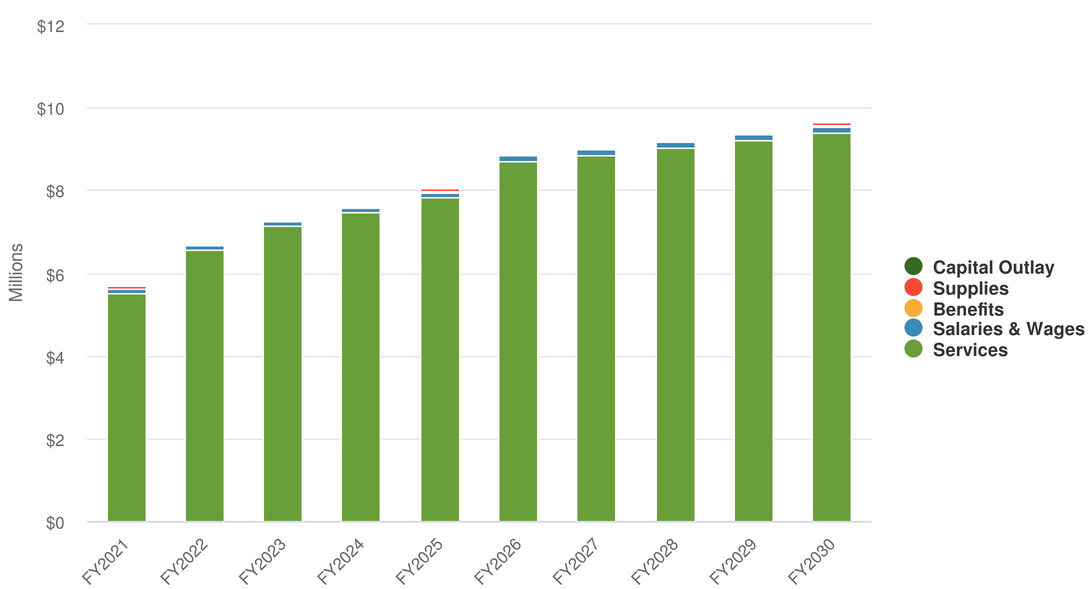
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The interlocal agreement for police services provided by the King County Sheriff's Office accounts for the annual increase in expenditures.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted
Expense Objects			
Salaries & Wages	$108,439	$110,395	$116,000
Benefits	$37,816	$34,731	$43,550
Supplies	$30,912	$41,288	$43,450
Services	$7,127,161	$7,459,121	$7,827,880
Capital Outlay	$0	$7,500	$10,000
Total Expense Objects:	**$7,304,328**	**$7,653,035**	**$8,040,880**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Public Safety					
Police-Operations					
Salaries & Wages	001-3101000-52120-110100	$108,439	$110,395	$116,000	$119,400
Benefits	001-3101000-52120-210100	$37,616	$34,511	$43,200	$45,600
Office & Operating Supplies	001-3101000-52120-310010	$2,634	$3,200	$3,300	$3,400
Operating Supplies Allocation	001-3101000-52120-310020	$208	$204	$0	$0
Meals & Refreshments	001-3101000-52120-310030	$3,362	$3,500	$5,000	$5,000
Fuel Consumed	001-3101000-52120-320100	$24	$500	$5,000	$5,000
Clothing	001-3101000-52120-330010	$91	$0	$0	$0
Small Tools & Minor Equipment	001-3101000-52120-350100	$4,633	$8,748	$10,000	$10,000
Books & Minor Software	001-3101000-52120-350200	$17	$350	$350	$350
Other Professional Services	001-3101000-52120-410900	$1,453	$2,658	$2,680	$2,650
Cleaning Services	001-3101000-52120-412060	$0	$12	$330	$330
Police Overtime	001-3101000-52120-419020	-$154,367	-$100,000	$5,000	$5,000
Internal Services - Vehicle & Equipment Rental Fees	001-3101000-52120-419910	$274	$350	$3,600	$4,000
Internal Services - IT Equipment Rental Fees	001-3101000-52120-419920	$3,392	$0	$0	$0
Internal Services - IT Allocation	001-3101000-52120-419930	$23,533	$20,924	$0	$0
Telephone	001-3101000-52120-420110	$0	$2,500	$0	$0
Postage	001-3101000-52120-420200	$62	$120	$0	$0
Travel	001-3101000-52120-430100	$632	$3,780	$3,780	$3,780
Lodging & Meals	001-3101000-52120-430200	$2,045	$5,900	$6,000	$6,000
Office Space Rental - Ascend	001-3101000-52120-451010	$51,148	$94,000	$1,500	$1,600
Office Equipment Rental	001-3101000-52120-451020	$127	$240	$0	$0
Equipment Replacement	001-3101000-52120-459100	$20,877	$9,026	$0	$0
IT Equipment Replacement	001-3101000-52120-459200	$403	$127	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Liability Insurance	001-3101000-52120-460100	$3,000	$4,521	$0	$0
Property Insurance	001-3101000-52120-460200	$56	$82	$0	$0
Auto Physical Damage Insurance	001-3101000-52120-460600	$651	$637	$0	$0
Utility Service	001-3101000-52120-471000	$1,240	$700	$0	$0
Cable TV	001-3101000-52120-471050	$0	$358	$800	$800
Repairs & Maintenance	001-3101000-52120-481000	$0	$1,700	$2,600	$3,000
Dues, Subscriptions & Memberships	001-3101000-52120-490100	$440	$700	$700	$700
Background Checks	001-3101000-52120-490230	$9	$0	$0	$0
Registration & Training	001-3101000-52120-490250	$945	$510	$2,100	$2,100
Intergovernmental License & Permits	001-3101000-52120-491100	$0	$150	$150	$150
King County Sheriff-Police Services	001-3101000-52120-492200	$6,278,388	$6,779,502	$7,014,300	$7,872,900
King County-Sheriff Prior Year Credit	001-3101000-52120-492250	$191,555	-$68,467	$0	$0
Other Miscellaneous	001-3101000-52120-499900	$184	$0	$0	$0
Other Furniture & Equipment	001-3101000-59421-645000	$0	$7,500	$10,000	$5,000
Total Police-Operations:		**$6,583,070**	**$6,928,938**	**$7,236,390**	**$8,096,760**
Community Police Academy					
Office & Operating Supplies	001-3101110-52130-310010	$50	$8,100	$700	$700
Meals & Refreshments	001-3101110-52130-310030	$769	$886	$950	$970
Police Overtime (Community Police Academy)	001-3101110-52130-419020	$13,133	$0	$0	$0
Total Community Police Academy:		**$13,952**	**$8,986**	**$1,650**	**$1,670**
Explorer Program					
Benefits	001-3101120-52130-210100	$200	$220	$350	$400
Office & Operating Supplies	001-3101120-52130-310010	$588	$1,700	$2,000	$2,000
Meals & Refreshments	001-3101120-52130-310030	$2,233	$2,250	$2,400	$2,600
Small Tools & Minor Equipment	001-3101120-52130-350100	$445	$450	$450	$450
Other Professional Services	001-3101120-52130-410900	$5	$20	$100	$100

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Police Overtime (Explorer Program)	001-3101120-52130-419020	$33,370	$12,758	$13,000	$13,000
Internal Services - Vehicle & Equipment Rental Fees	001-3101120-52130-419910	$143	$0	$13,600	$14,200
Lodging & Meals	001-3101120-52130-430200	$307	$500	$600	$700
Equipment Replacement	001-3101120-52130-459100	$0	$1,576	$0	$0
Dues, Subscriptions, & Memberships	001-3101120-52130-490100	$450	$450	$450	$450
Total Explorer Program:		**$37,742**	**$19,924**	**$32,950**	**$33,900**
Volunteer Program					
Office & Operating Supplies	001-3101130-52130-310010	$145	$500	$500	$500
Total Volunteer Program:		**$145**	**$500**	**$500**	**$500**
Emergency Preparedness Event					
Office & Operating Supplies	001-3101140-52130-310010	$1,797	$800	$2,000	$2,000
Meals & Refreshments	001-3101140-52130-310030	$116	$50	$50	$50
Advertising	001-3101140-52130-410100	$0	$250	$250	$250
Police Overtime (Emergency Preparedness)	001-3101140-52130-419020	$1,218	$0	$0	$0
Total Emergency Preparedness Event:		**$3,131**	**$1,100**	**$2,300**	**$2,300**
Kid's Annual Events					
Office & Operating Supplies	001-3101150-52130-310010	$1,954	$2,500	$2,500	$2,500
Meals & Refreshments	001-3101150-52130-310030	$253	$500	$500	$500
Advertising	001-3101150-52130-410100	$0	$250	$250	$250
Total Kid's Annual Events:		**$2,208**	**$3,250**	**$3,250**	**$3,250**
National Night Out Event					
Office & Operating Supplies	001-3101160-52130-310010	$813	$1,200	$1,500	$1,700
Meals & Refreshments	001-3101160-52130-310030	$13	$250	$250	$250
Police Overtime (NNO)	001-3101160-52130-419020	$1,210	$0	$0	$0
Total National Night Out Event:		**$2,036**	**$1,450**	**$1,750**	**$1,950**
WTSC Special Emphasis					
WTSC Special Emphasis	001-3102010-52170-491400	$927	$15,000	$15,000	$15,000
Total WTSC Special Emphasis:		**$927**	**$15,000**	**$15,000**	**$15,000**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Drug Seizures					
Office & Operating Supplies	185-3105000-52120-310010	$147	$3,700	$4,000	$4,500
Small Tools & Minor Equipment	185-3105000-52120-350100	$10,620	$1,900	$2,000	$2,500
Other Professional Services	185-3105000-52120-410900	$5,053	$5,000	$5,500	$6,000
Cost Allocation-Police (Drug Seizure)	185-3105000-52120-419020	$0	$3,300	$0	$0
Travel	185-3105000-52120-430100	$0	$2,500	$2,500	$2,500
Lodging & Meals	185-3105000-52120-430200	$0	$8,000	$8,000	$8,000
Dues, Subscriptions & Memberships	185-3105000-52120-490100	$0	$1,100	$500	$750
Registration & Training	185-3105000-52120-490250	$1,300	$1,200	$1,500	$2,000
Other Miscellaneous	185-3105000-52120-499900	$0	$12,280	$5,000	$5,000
Total Drug Seizures:		**$17,119**	**$38,980**	**$29,000**	**$31,250**
Jail					
King County Jail Services	001-3201000-52360-492300	$2,897	$3,000	$3,000	$3,000
Kent-Jail Services	001-3201000-52360-493300	$514	$0	$0	$0
Enumclaw-Jail Services	001-3201000-52360-493400	$10,112	$5,000	$5,000	$5,000
Issaquah-Jail Services	001-3201000-52360-493500	$11,900	$0	$0	$0
Yakima-Jail Services	001-3201000-52360-493600	$0	$15,000	$60,000	$60,000
SCORE - Jail Services	001-3201000-52360-493900	$204,303	$190,000	$195,000	$200,000
Total Jail:		**$229,726**	**$213,000**	**$263,000**	**$268,000**
Municipal Court					
Judge Services	001-3301000-51250-412125	$21,811	$24,924	$25,000	$26,000
Public Defender Services	001-3301000-51250-412126	$46,200	$45,000	$65,000	$70,000
Prosecution Services	001-3301000-51250-412127	$129,973	$127,500	$130,000	$132,000
Domestic Violence Advocate Services	001-3301000-51250-412128	$1,598	$1,200	$2,100	$2,200
IT Equipment Rental Fee	001-3301000-51250-419920	$480	$420	$0	$0
Kent-Court Services	001-3301000-51250-493310	$207,856	$217,210	$226,990	$237,200

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Kent-Interpreter Services	001-3301000-51250-493320	$1,250	$1,430	$1,500	$2,000
Kent-Juror Services	001-3301000-51250-493330	$5,104	$4,223	$4,500	$4,800
Total Municipal Court:		**$414,272**	**$421,906**	**$455,090**	**$474,200**
Total Public Safety:		**$7,304,328**	**$7,653,035**	**$8,040,880**	**$8,928,780**
Total Expenditures:		**$7,304,328**	**$7,653,035**	**$8,040,880**	**$8,928,780**

Accomplishments & Goals

2023-2024 Accomplishments

- Police Department Remodel completed
- Created a business forum to help combat retail theft and conducted in-person training to local business staff
- Increased engagement with the community to include "Coffee with a Cop", other community meetings, and participation at 15 community events
- Attended training focused on "Care Under Fire" medical, breaching and building searches
- Initiated "Summer of Safe Neighborhood" program
- Facilitated Community Police Academy

2025-2026 Goals

- Hiring a Retail Theft Detective
- Update the police storefront to accommodate the new detective and public
- Increase weekly community engagements with residents and businesses
- Post monthly police activity reports on the Maple Valley Police Department (MVPD) Facebook page
- Identify and purchase multiple Unmanned Aircraft Systems (UAS) for patrol
- Update parking ordinance
- Collaborate with local businesses on crime prevention initiatives

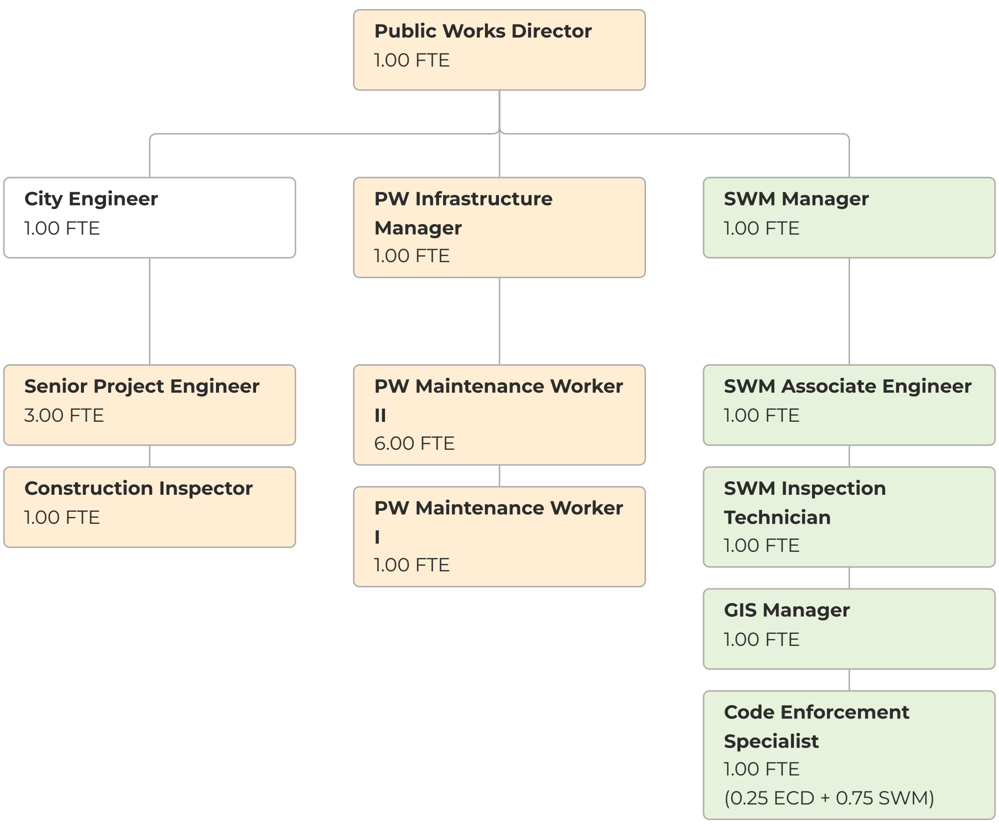
Public Works

Tawni Dalziel, PE
Public Works Director

The Public Works Department is responsible for planning, funding, design, construction, maintenance, and operations of City streets, sidewalks, surface water facilities, and right of way landscaping. Department staff also manages contracted garbage and recycling programs and the snow and ice program. The department collaborates with local, regional, state, and federal agencies to fund, plan, and coordinate system improvements for the benefit of the community and general public.

Organizational Chart

Note: Surface Water Management Fund fully funded positions are highlighted in Green and are captured under the Surface Water Management Department section. The orange highlighted positions are partially funded by the Surface Water Management Fund. Further funding breakdown can be found in the Personnel section of the Budget Overview.



Department Information

Program Description:

- **Capital Investment Program Project Management:** Oversees project delivery throughout the life of a project and ensures schedules and budgets are met.
- **Construction and Consultant Project Administration:** Provides contract management for both the design and construction phases of transportation projects.
- **Construction Inspection:** Provides hands-on representation on construction sites to ensure projects are built to plan.
- **Emergency Response:** Responds to emergencies that impact the transportation network, including severe weather events, vehicle accidents, and hazardous material spills.
- **Right-of-Way Management:** Manages construction and maintenance activity in the Right-of-Way (ROW) to ensure compliance with City code and standards to protect public infrastructure.
- **Sidewalk and Planter Strip Maintenance:** Ensures safe and walkable routes for pedestrians to reduce trip hazards and maintain ADA compliance, clearing surface debris, and cutting back and maintaining ROW vegetation.
- **Snow and Ice:** Conducts snow and ice response to mitigate dangerous conditions during storm events.
- **Solid Waste and Recycling:** Manages the City's contract to collect garbage, recycling, and organics.
- **Street Maintenance:** Maintains, repairs, and replaces curbs, medians, potholes, street signs, and minor asphalt damage to provide safe and reliable roadway infrastructure.
- **Transportation Planning:** Manages traffic concurrency program, conducts traffic analysis, manages ADA compliance and active transportation plans, and reviews permits for traffic impacts.

Training & Memberships:

- American Public Works Association
- Certified Erosion & Sediment Control Lead (CESCL)
- Commercial Drivers License (CDL)
- Confined Spaces Training
- CPR/AED/First Aid
- Department of Licensing - PE Licenses
- Flagger Certification
- Institute of Transportation Engineers
- Municipal Research and Services Center (MRSC)
- Pesticide License
- Washington Planning Directors

Revenues Summary

FY2025 Revenues

$883,400

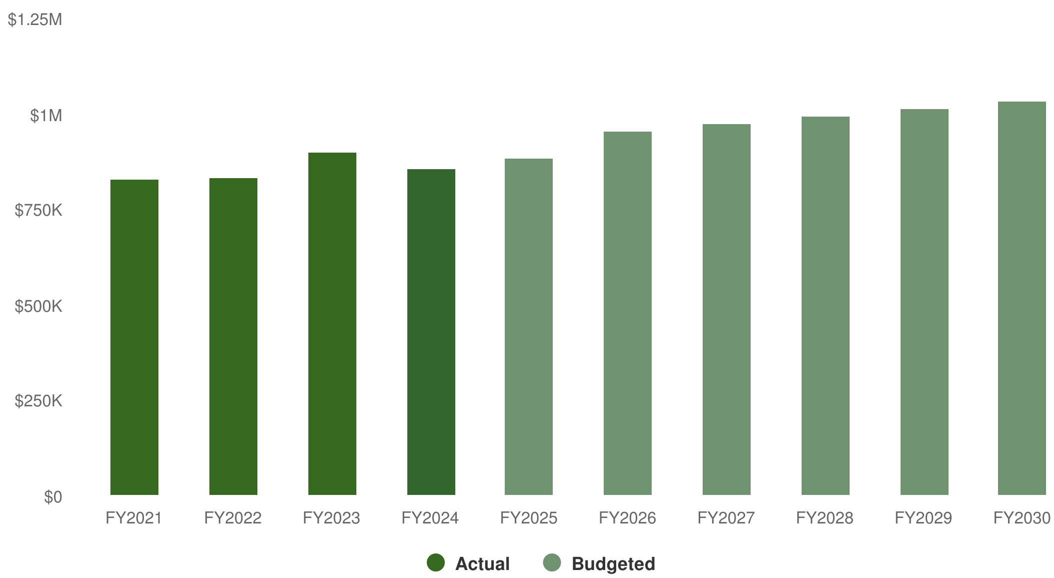
$27,125 (3.17% vs. prior year)

FY2026 Revenues

$956,600

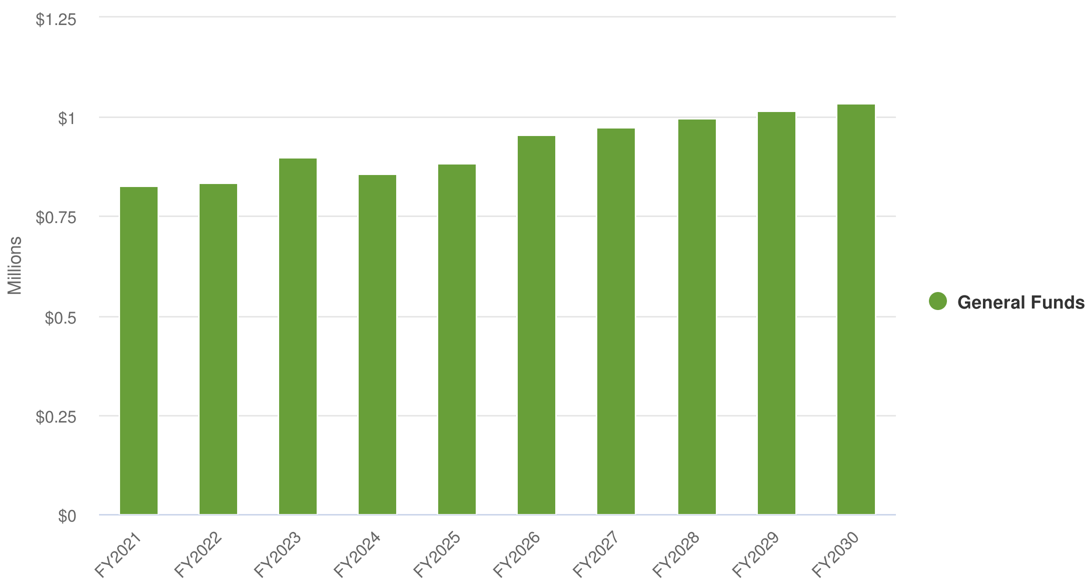
$73,200 (8.29% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



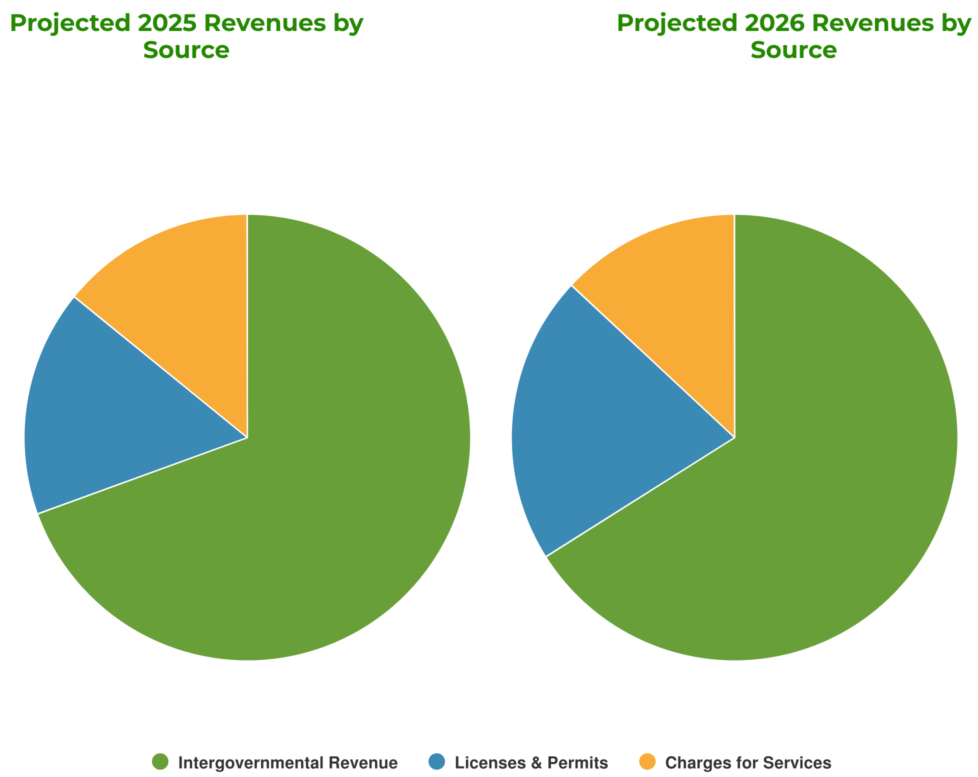
Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

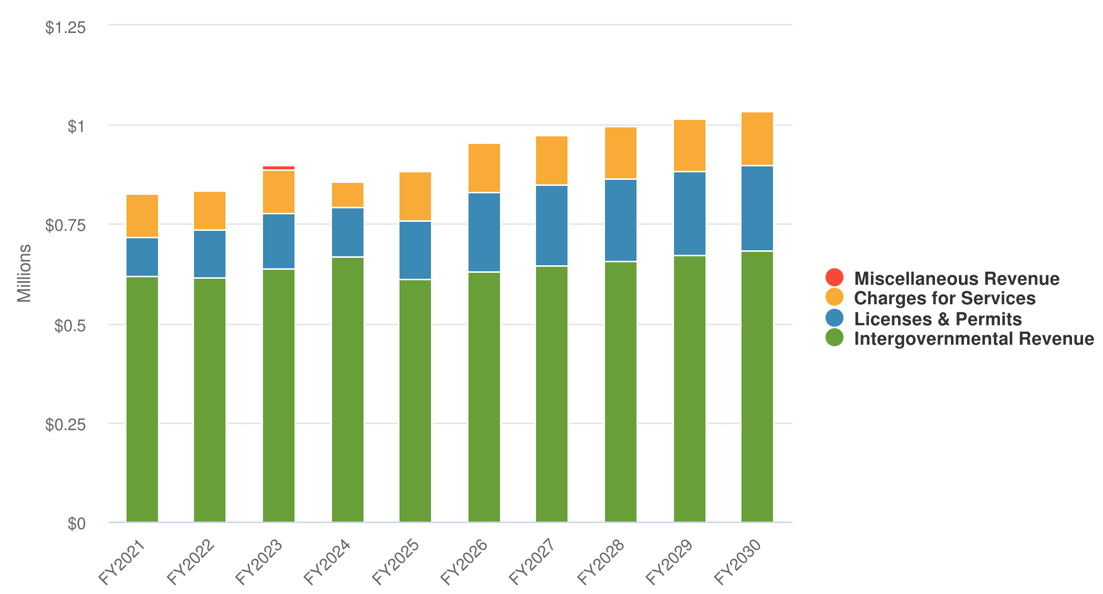


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
General Funds				
General	$900,200	$856,275	$883,400	$956,600
Total General Funds:	**$900,200**	**$856,275**	**$883,400**	**$956,600**

Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Revenues are anticipated to increase primarily from the charges for services associated with plan and inspection related fees.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Revenue Source					
Licenses & Permits					
Franchise Fees					
Franchise Fees-Solid Waste & Recycling	001-5401000-32191001100	$111,210	$110,000	$115,000	$170,000
Total Franchise Fees:		**$111,210**	**$110,000**	**$115,000**	**$170,000**
Development Permits					
Right of Way Permits	001-5101000-32240001000	$30,710	$15,000	$30,000	$30,000
Total Development Permits:		**$30,710**	**$15,000**	**$30,000**	**$30,000**
Total Licenses & Permits:		**$141,920**	**$125,000**	**$145,000**	**$200,000**
Intergovernmental Revenue					
Multimodal Transpo City					
Multimodal Transpo City	001-5201010-33600710000	$37,551	$37,000	$37,000	$38,000
Total Multimodal Transpo City:		**$37,551**	**$37,000**	**$37,000**	**$38,000**
Motor Vehicle Fuel Tax					
Motor Vehicle Fuel Tax-City Streets	001-5201010-33600870000	$502,906	$530,000	$500,000	$515,000
MVA Transpo City	001-5201010-33600870010	$32,858	$33,000	$34,000	$35,000
Total Motor Vehicle Fuel Tax:		**$535,763**	**$563,000**	**$534,000**	**$550,000**
Grants					
State Grant-DoC-Climate Formula	001-5101000-33404201020	$0	$25,000	$0	$0
King County-Environmental Health Services-LHWMP	001-5401000-33700001020	$19,508	$13,200	$13,600	$13,800
King County-Solid Waste Division-WRR	001-5401000-33700001030	$44,067	$29,000	$29,000	$30,000
Total Grants:		**$63,575**	**$67,200**	**$42,600**	**$43,800**
Total Intergovernmental Revenue:		**$636,890**	**$667,200**	**$613,600**	**$631,800**
Charges for Services					
Development Review					
Pre-Application Review Fees	001-5101000-34583000010	$4,575	$4,575	$4,800	$4,800
Plan Review Fees	001-5101000-34583000020	$24,589	$25,000	$40,000	$40,000
Inspection Fees	001-5101000-34583000040	$70,103	$30,000	$70,000	$70,000
Administration Fees	001-5101000-34589000010	$9,200	$4,500	$10,000	$10,000
Total Development Review:		**$108,467**	**$64,075**	**$124,800**	**$124,800**
Total Charges for Services:		**$108,467**	**$64,075**	**$124,800**	**$124,800**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Miscellaneous Revenue					
Other Miscellaneous Revenue					
Miscellaneous Other	001-5201070-36991000000	$12,923	$0	$0	$0
Total Other Miscellaneous Revenue:		**$12,923**	**$0**	**$0**	**$0**
Total Miscellaneous Revenue:		**$12,923**	**$0**	**$0**	**$0**
Total Revenue Source:		**$900,200**	**$856,275**	**$883,400**	**$956,600**

Expenditures Summary

FY2025 Expenditures

$2,499,000

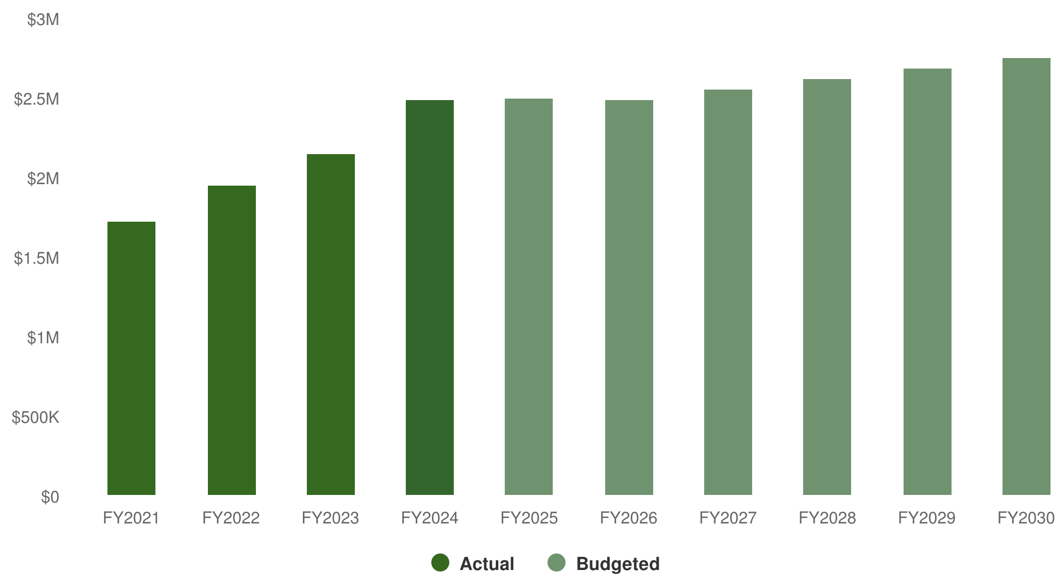
$9,993 (0.40% vs. prior year)

FY2026 Expenditures

$2,491,140

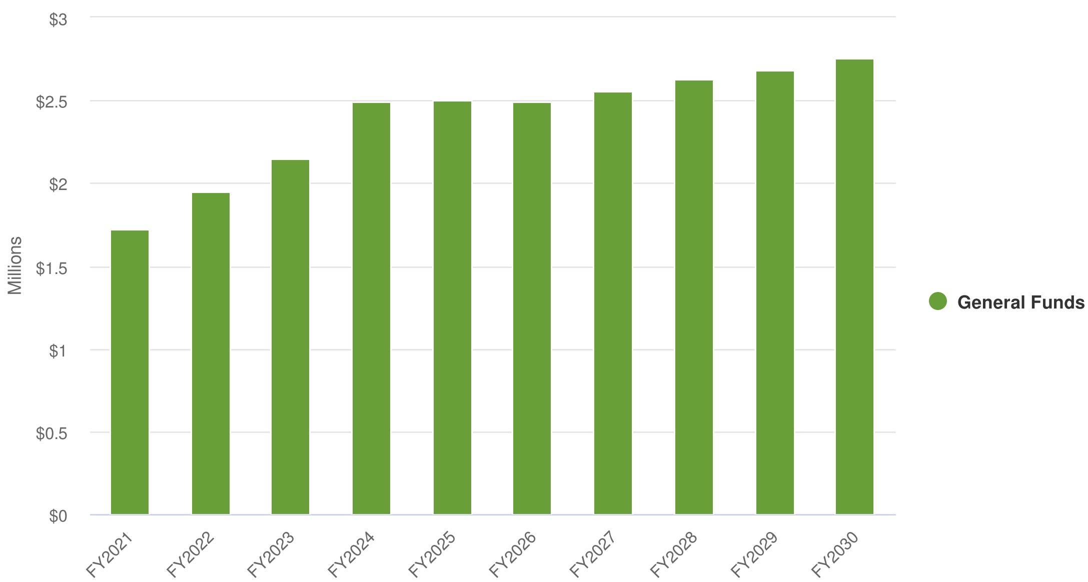
-$7,860 (-0.31% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

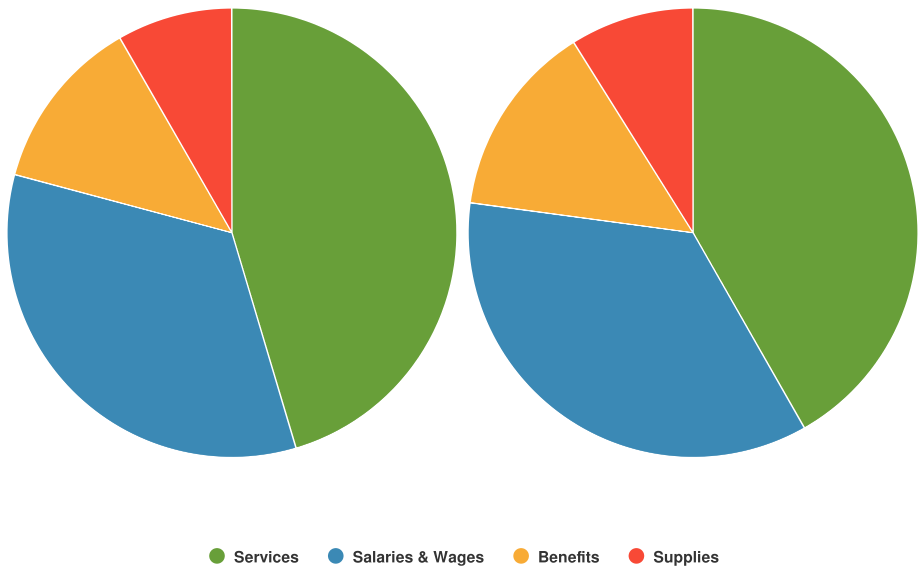


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
General Funds				
General	$2,150,960	$2,489,007	$2,499,000	$2,491,140
Total General Funds:	**$2,150,960**	**$2,489,007**	**$2,499,000**	**$2,491,140**

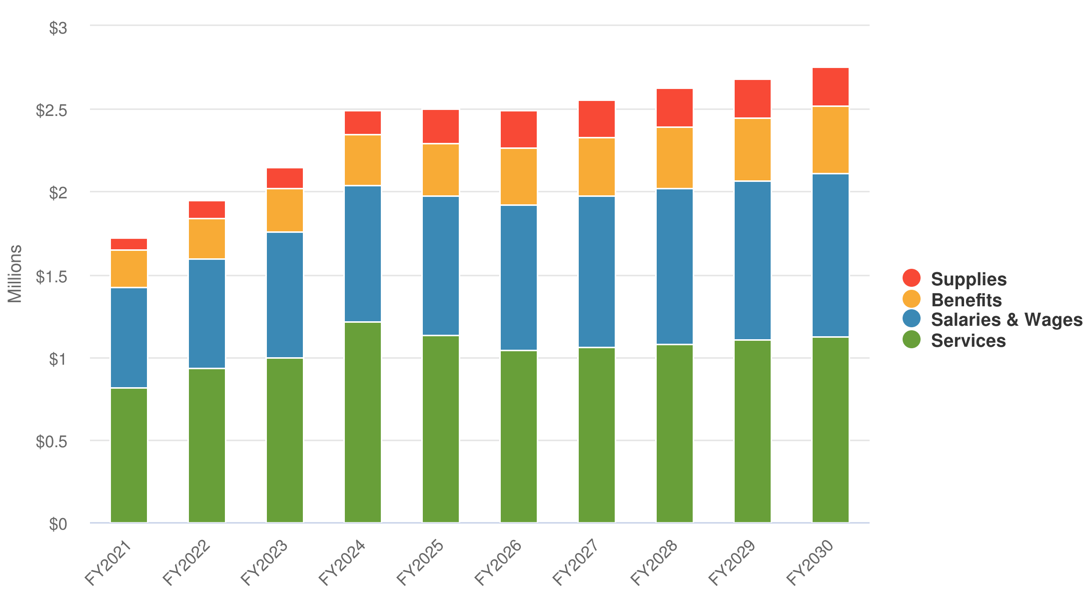
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures are anticipated to increase annually, mainly due to inflationary adjustments. The largest increase is budgeted for the cost of supplies.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expense Objects				
Salaries & Wages	$762,199	$825,332	$844,100	$881,400
Benefits	$265,751	$306,525	$312,700	$347,850
Supplies	$128,034	$144,746	$207,500	$221,700
Services	$994,976	$1,212,404	$1,134,700	$1,040,190
Total Expense Objects:	**$2,150,960**	**$2,489,007**	**$2,499,000**	**$2,491,140**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Public Works					
Public Works Administration					
Salaries & Wages	001-5101000-54420-110100	$303,289	$321,000	$309,400	$321,000
Salaries & Wages-LPT & Temp	001-5101000-54420-110120	$13,294	$14,000	$0	$0
Bonus	001-5101000-54420-120000	$2,250	$0	$0	$0
Overtime	001-5101000-54420-150010	$365	$500	$1,000	$1,000
Benefits	001-5101000-54420-210100	$89,624	$103,000	$92,500	$104,900
Office & Operating Supplies	001-5101000-54420-310010	$736	$200	$1,500	$1,500
Operating Supplies Allocation	001-5101000-54420-310020	$865	$846	$0	$0
Meals & Refreshments	001-5101000-54420-310030	$356	$500	$500	$500
Small Tools & Minor Equipment	001-5101000-54420-350100	$949	$500	$1,000	$1,000
Books & Minor Software	001-5101000-54420-350200	$680	$0	$10,000	$10,000
Advertising	001-5101000-54420-410100	$311	$1,000	$500	$500
Other Professional Services	001-5101000-54420-410900	$53,766	$50,000	$50,000	$50,000
Plan Review Services	001-5101000-54420-412140	$4,389	$30,000	$50,000	$50,000
Internal Services - Vehicle & Equipment Rental Fees	001-5101000-54420-419910	$2,329	$0	$6,000	$6,500
Internal Services - IT Equipment Rental Fees	001-5101000-54420-419920	$9,891	$36,306	$0	$0
Internal Services - IT Allocation	001-5101000-54420-419930	$62,863	$68,107	$0	$0
Telephone	001-5101000-54420-420110	$1,800	$4,562	$4,560	$4,560
Postage	001-5101000-54420-420200	$925	$100	$0	$0
Travel	001-5101000-54420-430100	$300	$1,000	$1,000	$1,000
Lodging & Meals	001-5101000-54420-430200	$530	$1,600	$3,500	$3,500
Office Space Rental	001-5101000-54420-451010	$29,325	$27,660	$0	$0
Office Equipment Rental	001-5101000-54420-451020	$127	$239	$0	$0
Equipment Replacement	001-5101000-54420-459100	$8,349	$9,015	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
IT Equipment Replacement	001-5101000-54420-459200	$3,464	$883	$0	$0
Liability Insurance	001-5101000-54420-460100	$10,732	$23,471	$0	$0
Auto Physical Damage Insurance	001-5101000-54420-460600	$0	$310	$0	$0
Repairs & Maintenance	001-5101000-54420-481000	$252	$0	$100	$100
Dues, Subscriptions & Memberships	001-5101000-54420-490100	$2,488	$4,500	$4,500	$4,500
Filing, Recording & Witness Fees	001-5101000-54420-490220	$427	$0	$0	$0
Background Checks	001-5101000-54420-490230	$9	$50	$70	$80
Registration & Training	001-5101000-54420-490250	$1,819	$1,500	$5,500	$5,500
Intergovernmental License & Permits	001-5101000-54420-491100	$116	$0	$24,770	$25,600
Total Public Works Administration:		**$606,620**	**$700,848**	**$566,400**	**$591,740**
Transportation Planning					
Other Professional Services	001-5103000-54440-410900	$0	$0	$175,000	$75,000
Traffic Counts	001-5103000-54440-412210	$0	$5,000	$20,000	$8,000
Transportation Studies & Concurrency Services	001-5103000-54440-412230	$46,431	$30,000	$50,000	$50,000
Total Transportation Planning:		**$46,431**	**$35,000**	**$245,000**	**$133,000**
Roadway					
Salaries & Wages	001-5201010-54230-110100	$4,327	$1,796	$0	$0
Overtime	001-5201010-54230-150010	$0	$3,000	$3,000	$3,000
Benefits	001-5201010-54230-210100	$1,690	$705	$900	$900
Office & Operating Supplies	001-5201010-54230-310010	$2,121	$15,000	$12,000	$14,000
Small Tools & Minor Equipment	001-5201010-54230-350100	$627	$1,000	$2,000	$2,500
Internal Services - Vehicle & Equipment Rental Fees	001-5201010-54230-419910	$0	$0	$8,100	$8,600
Taxes & Assessments	001-5201010-54230-441000	$277	$0	$0	$0
SWM Assessments	001-5201010-54230-441010	$0	$282	$300	$350
Rentals & Leases	001-5201010-54230-451000	$0	$6,000	$8,000	$8,000
Equipment Replacement	001-5201010-54230-459100	$35,076	$5,668	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Property Insurance	001-5201010-54230-460200	$7,980	$11,341	$0	$0
Auto Physical Damage Insurance	001-5201010-54230-460600	$19	$0	$0	$0
Repairs & Maintenance	001-5201010-54230-481000	$0	$6,000	$6,000	$8,000
Total Roadway:		**$52,117**	**$50,792**	**$40,300**	**$45,350**
Structures (Bridges, etc)					
Office & Operating Supplies	001-5201030-54250-310010	$19	$0	$0	$0
King County-Traffic Projects	001-5201030-54250-492420	$0	$10,000	$12,000	$12,000
Total Structures (Bridges, etc):		**$19**	**$10,000**	**$12,000**	**$12,000**
Sidewalks					
Office & Operating Supplies	001-5201040-54261-310010	$9,022	$12,000	$15,000	$15,000
Small Tools & Minor Equipment	001-5201040-54261-350100	$479	$2,000	$2,500	$3,500
Other Professional Services	001-5201040-54261-410900	$746	$83,820	$15,000	$15,000
Total Sidewalks:		**$10,248**	**$97,820**	**$32,500**	**$33,500**
Street Lighting					
Salaries & Wages	001-5201060-54263-110100	$1,823	$2,348	$0	$0
Benefits	001-5201060-54263-210100	$689	$946	$0	$0
Property Insurance	001-5201060-54263-460200	$0	$979	$0	$0
Utility Services	001-5201060-54263-471000	$125,034	$130,000	$135,000	$140,000
Total Street Lighting:		**$127,546**	**$134,273**	**$135,000**	**$140,000**
Traffic Control Devices					
Office & Operating Supplies	001-5201070-54264-310010	$2,535	$10,000	$10,000	$10,000
Small Tools & Minor Equipment	001-5201070-54264-350100	$7,893	$0	$8,000	$8,000
Internal Services - Vehicle & Equipment Rental Fees	001-5201070-54264-419910	$0	$0	$1,900	$2,100
Equipment Replacement	001-5201070-54264-459100	$11,003	$5,264	$0	$0
Auto Physical Damage Insurance	001-5201070-54264-460600	$17	$0	$0	$0
Repairs & Maintenance	001-5201070-54264-481000	$154	$0	$5,000	$5,000
Other Intergovernmental Services	001-5201070-54264-491500	$0	$15,000	$15,000	$15,000

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
King County-Traffic M&O	001-5201070-54264-492410	$75,449	$80,000	$120,000	$120,000
Total Traffic Control Devices:		**$97,051**	**$110,264**	**$159,900**	**$160,100**
Snow & Ice Control					
Overtime	001-5201080-54266-150010	$0	$20,000	$20,000	$20,000
Benefits	001-5201080-54266-210100	$0	$0	$6,000	$6,000
Office & Operating Supplies	001-5201080-54266-310010	$41,825	$48,000	$60,000	$65,000
Meals & Refreshments	001-5201080-54266-310030	$0	$400	$600	$600
Small Tools & Minor Equipment	001-5201080-54266-350100	$983	$0	$0	$0
Internal Services - Vehicle & Equipment Rental Fees	001-5201080-54266-419910	$6,910	$0	$17,500	$18,500
Equipment Replacement	001-5201080-54266-459100	$10,331	$6,463	$0	$0
Property Insurance	001-5201080-54266-460200	$311	$242	$0	$0
Repairs & Maintenance	001-5201080-54266-481000	$0	$3,000	$5,000	$5,000
Total Snow & Ice Control:		**$60,360**	**$78,105**	**$109,100**	**$115,100**
Roadside					
Salaries & Wages	001-5201110-54270-110100	$3,315	$0	$0	$0
Overtime	001-5201110-54270-150010	$0	$6,000	$6,000	$6,000
Benefits	001-5201110-54270-210100	$1,084	$0	$1,800	$1,800
Office & Operating Supplies	001-5201110-54270-310010	$26,765	$20,000	$40,000	$45,000
Small Tools & Minor Equipment	001-5201110-54270-350100	$1,590	$7,000	$5,000	$7,000
Topsoil	001-5201110-54270-365000	$1,158	$0	$0	$0
Compost	001-5201110-54270-365100	$11	$0	$0	$0
Other Professional Services	001-5201110-54270-410900	$16,347	$100	$0	$0
Tree Removal Services	001-5201110-54270-412243	$11,740	$16,000	$16,000	$16,000
Backflow Prevention Services	001-5201110-54270-412320	$1,489	$1,000	$1,500	$3,000
Internal Services - Vehicle & Equipment Rental Fees	001-5201110-54270-419910	$1,320	$0	$1,500	$1,500
Property Insurance	001-5201110-54270-460200	$385	$11,341	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Utility Services	001-5201110-54270-471000	$38,336	$40,000	$45,000	$50,000
Repairs & Maintenance	001-5201110-54270-481000	$689	$10,000	$15,000	$15,000
Total Roadside:		**$104,228**	**$111,441**	**$131,800**	**$145,300**
Public Works Maintenance Shop					
Salaries & Wages	001-5301000-54830-110100	$362,999	$400,088	$445,100	$468,600
Salaries & Wages-LPT & Temp	001-5301000-54830-110120	$38,841	$41,600	$44,600	$46,800
Overtime	001-5301000-54830-150010	$14,204	$15,000	$15,000	$15,000
Benefits	001-5301000-54830-210100	$167,888	$201,874	$211,500	$234,250
Office & Operating Supplies	001-5301000-54830-310010	$14,841	$15,000	$20,000	$20,000
Meals & Refreshments	001-5301000-54830-310030	$325	$300	$500	$500
Fuel Consumed	001-5301000-54830-320100	$384	$1,000	$1,000	$1,000
Clothing	001-5301000-54830-330010	$2,849	$3,000	$5,400	$5,400
Small Tools & Minor Equipment	001-5301000-54830-350100	$10,662	$8,000	$8,000	$9,000
Topsoil	001-5301000-54830-365000	$270	$0	$0	$0
Compost	001-5301000-54830-365100	$90	$0	$0	$0
Advertising	001-5301000-54830-410100	$0	$250	$250	$250
Other Professional Services	001-5301000-54830-410900	$2,065	$15,000	$45,000	$45,000
Backflow Prevention Services	001-5301000-54830-412320	$56	$0	$0	$0
Internal Services - Vehicle & Equipment Rental Fees	001-5301000-54830-419910	$57,383	$86,036	$100,700	$108,800
Internal Services - IT Equipment Rental Fees	001-5301000-54830-419920	$6,318	$8,044	$0	$0
Internal Services - IT Allocation	001-5301000-54830-419930	$70,485	$80,052	$0	$0
Telephone	001-5301000-54830-420110	$0	$5,538	$5,700	$5,700
Postage	001-5301000-54830-420200	$35	$50	$0	$0
Travel	001-5301000-54830-430100	$7	$0	$2,200	$1,000
Lodging & Meals	001-5301000-54830-430200	$0	$0	$5,000	$3,000
Taxes & Assessments	001-5301000-54830-441000	$6,673	$0	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
SWM Assessments	001-5301000-54830-441010	$0	$6,872	$8,000	$0
Rentals & Leases	001-5301000-54830-451000	$0	$0	$1,000	$1,000
Office Equipment Rental	001-5301000-54830-451020	$98	$0	$0	$0
Equipment Replacement	001-5301000-54830-459100	$125,440	$93,293	$0	$0
IT Equipment Replacement	001-5301000-54830-459200	$6,946	$422	$0	$0
Liability Insurance	001-5301000-54830-460100	$19,562	$39,709	$0	$0
Property Insurance	001-5301000-54830-460200	$4,000	$10,857	$0	$0
Auto Physical Damge Insurance	001-5301000-54830-460600	$3,247	$6,389	$0	$0
Utility Services	001-5301000-54830-471000	$14,758	$18,000	$20,000	$20,000
Repairs & Maintenance	001-5301000-54830-481000	$13,018	$12,000	$12,000	$12,000
Dues, Subscriptions & Memberships	001-5301000-54830-490100	$72	$150	$150	$150
Background Checks	001-5301000-54830-490230	$66	$100	$100	$100
Registration & Training	001-5301000-54830-490250	$685	$1,630	$3,000	$3,000
Intergovernmental License & Permits	001-5301000-54830-491100	$524	$170	$200	$200
Other Intergovernmental Services	001-5301000-54830-491500	$0	$500	$500	$500
MVFLS-Fire & Life Safety Services	001-5301000-54830-493700	$0	$200	$500	$500
Total Public Works Maintenance Shop:		**$944,791**	**$1,071,124**	**$955,400**	**$1,001,750**
Waste Reduction & Recycling					
Salaries & Wages	001-5401000-53700-110100	$17,493	$0	$0	$0
Benefits	001-5401000-53700-210100	$4,776	$0	$0	$0
Office and Operating Supplies	001-5401000-53700-310010	$0	$0	$4,500	$2,200
Advertising	001-5401000-53700-410100	$368	$368	$100	$100
Franchise Consulting	001-5401000-53700-411030	$20,000	$25,000	$25,000	$25,000
Solid Waste Event Services	001-5401000-53700-412340	$37,096	$40,000	$57,000	$60,000
Clean Air Assessment Services	001-5401000-53700-412350	$21,816	$23,972	$25,000	$26,000
Total Waste Reduction & Recycling:		**$101,549**	**$89,340**	**$111,600**	**$113,300**
Total Public Works:		**$2,150,960**	**$2,489,007**	**$2,499,000**	**$2,491,140**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Total Expenditures:		**$2,150,960**	**$2,489,007**	**$2,499,000**	**$2,491,140**

Accomplishments & Goals

2023-2024 Accomplishments

- Completed design of:
  - T36: SR169 Widening Project
- Completed design and right of way acquisition of:
  - T45: SR169 Widening Project
- Completed design and construction of:
  - 2023-2024 Pavement Overlay
  - T27b: 516 School Crosswalk Project
- Completed construction of:
  - T60: Witte Road Roundabout Project
- Secured Oakpointe Mitigation reimbursement
- Issued RFP, selected, and negotiated terms with new solid waste hauler
- Completed the Comprehensive Plan Transportation Element updates
- Supported Climate Action & Resiliency Plan developments
- Provided engineering review and construction inspections of new and ongoing development projects
- Provided exceptional snow, ice, and wind responses
- Supported the 2023 IRONMAN 70.3 event

2025-2026 Goals

- Complete the following plans and projects:
  - Active Transportation Plan
  - ADA Transition Plan
  - PW Facility Generator
  - PW Facility HVAC System Upgrade
  - PW Facility Office & Bathroom Remodel
  - T45: SR 169 Widnening Project
  - T54a: SR 516 Shared Use Path Project
- Complete the design of:
  - T57: SR 169 Pedestrian Bridge
- Complete 30% design of:
  - T36: SR 169 Widening Project
- Begin new solid waste hauler contract
- Continue to support the Climate Action & Resiliency Plan
- Continue to provide engineering review and construction inspection of new and ongoing development projects
- Continue to provide exceptional snow, ice, and wind responses

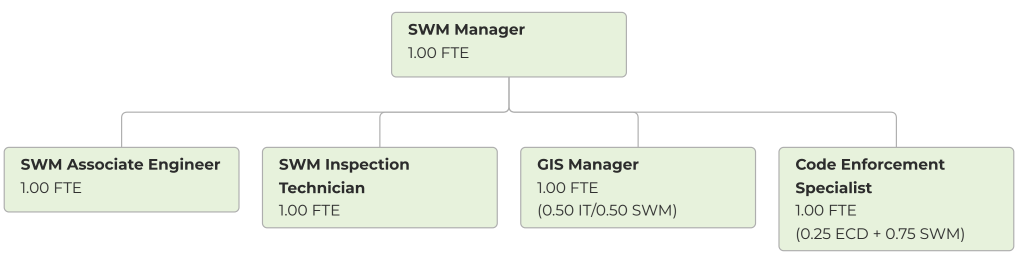
Surface Water Management

Halley Kimball, PE, CSM
SWM Manager

Surface Water Management (SWM), as part of the Public Works Department, works to ensure compliance with the Municipal Separate Storm Sewer System (MS4) Phase II Permit from the Washington State Department of Ecology. SWM plans, designs, funds, and constructs capital improvement projects pertaining to flood reduction and water quality, and collaborates with local, regional, and state organizations to plan and coordinate improvements that support the wellbeing of the Maple Valley community and surrounding region. SWM provides oversight of water quality and aquatic vegetation in the City's lakes and contracted street sweeping and vactoring services. SWM provides for plan review of permits related to stormwater as well as inspections. Implementation of the City's Climate Action and Resiliency Plan is being led by SWM, including coordination with other City departments.

Organizational Chart

Note: Positions highlighted in Green are fully funded by the Surface Water Management Fund unless otherwise noted in an allocation split below the FTE amount.



Department Information

Program Description:

- **Capital Improvements:** Planning, funding, and overseeing the SWM Capital Improvement Program.
- **Inspections:** Perform inspections of public and private stormwater treatment and flow control facilities to ensure they are being properly maintained and they do not contribute to water quality issues or flooding issues.
- **Mapping:** Creating a comprehensive map of the City's storm drainage system utilizing Geographic Information Systems (GIS).
- **Planning:** Perform watershed basin planning to identify system retrofits needed to improve flow control and water quality.
- **Pollution Prevention:** Protect against illicit discharges into the City's storm drainage system.
- **Public Outreach:** Educate the public on matters that impact storm and surface water quality.

Training & Memberships:

- American Public Works Association
- CPR/AED/First Aid
- Department of Licensing - PE License
- Illicit Discharge Detection Elimination (IDDE)
- Pacific Northwest Clean Water Association (PNCWA)
- Pesticide License
- Municipal Research and Services Center (MRSC)
- Occupational Safety Training
- Water Environment Federation

Revenues Summary

FY2025 Revenues

$2,952,800

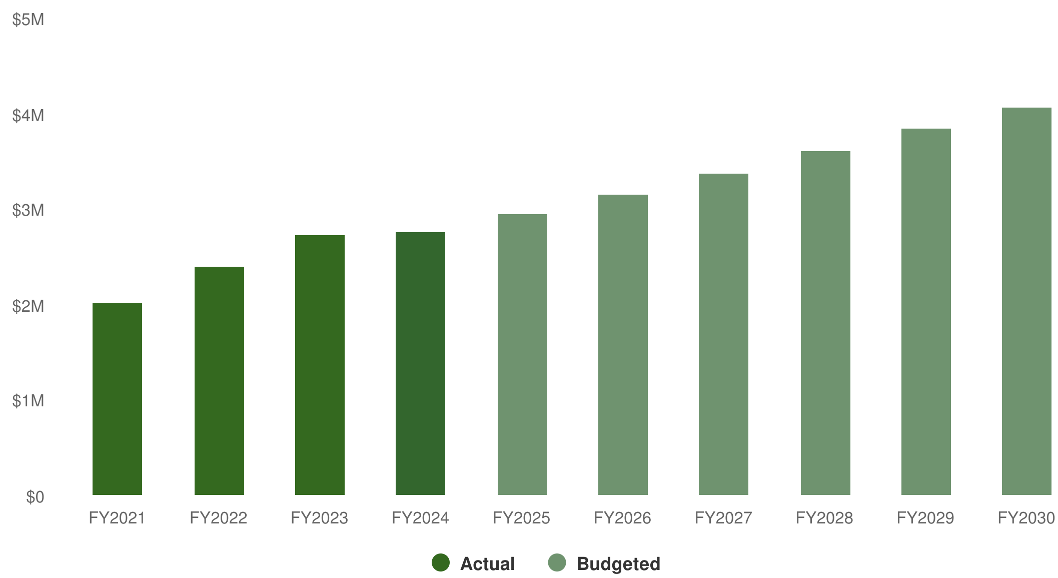
$189,006 (6.84% vs. prior year)

FY2026 Revenues

$3,164,990

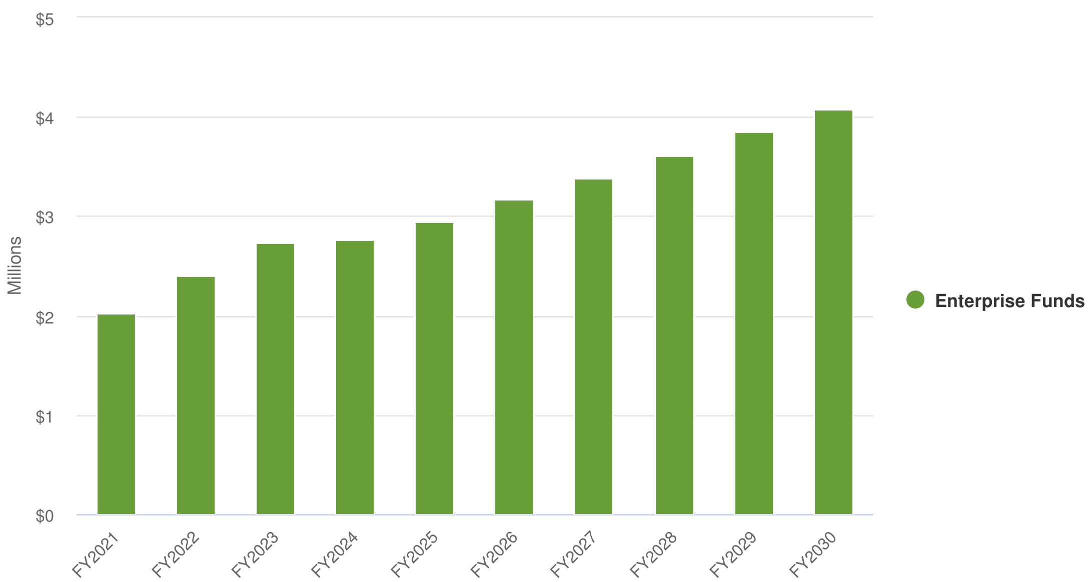
$212,190 (7.19% vs. prior year)

Surface Water Management Proposed and Historical Budget vs. Actual



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

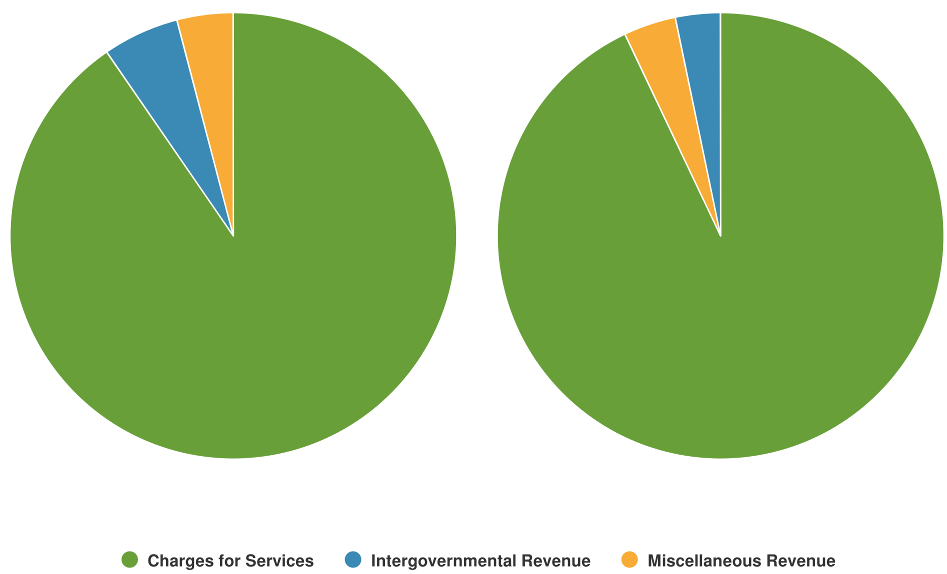


Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Enterprise Funds				
Surface Water Management - Operating	$2,739,006	$2,763,794	$2,952,800	$3,164,990
Total Enterprise Funds:	**$2,739,006**	**$2,763,794**	**$2,952,800**	**$3,164,990**

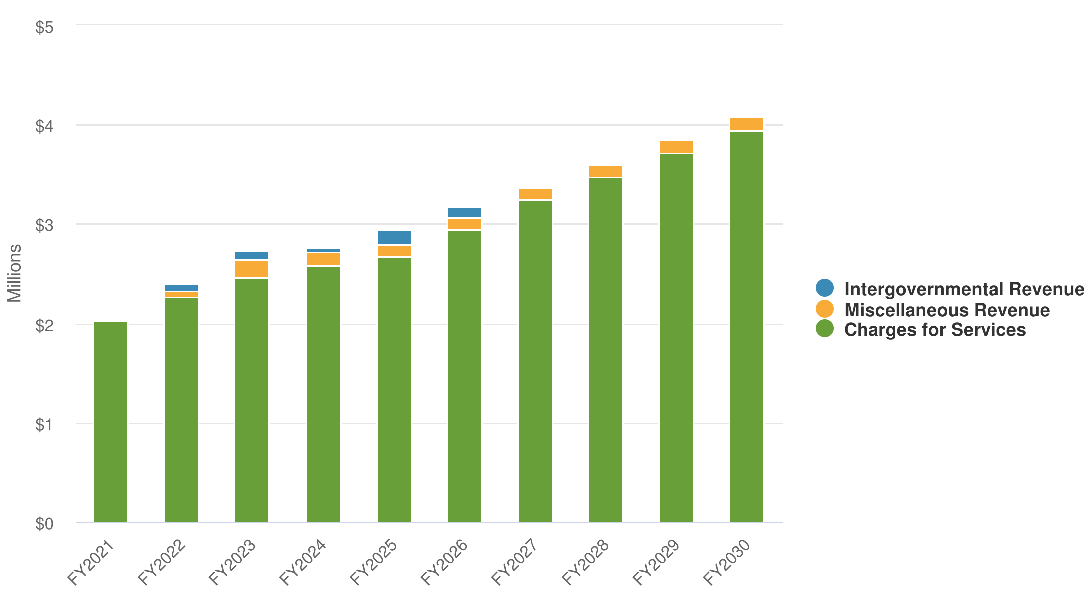
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

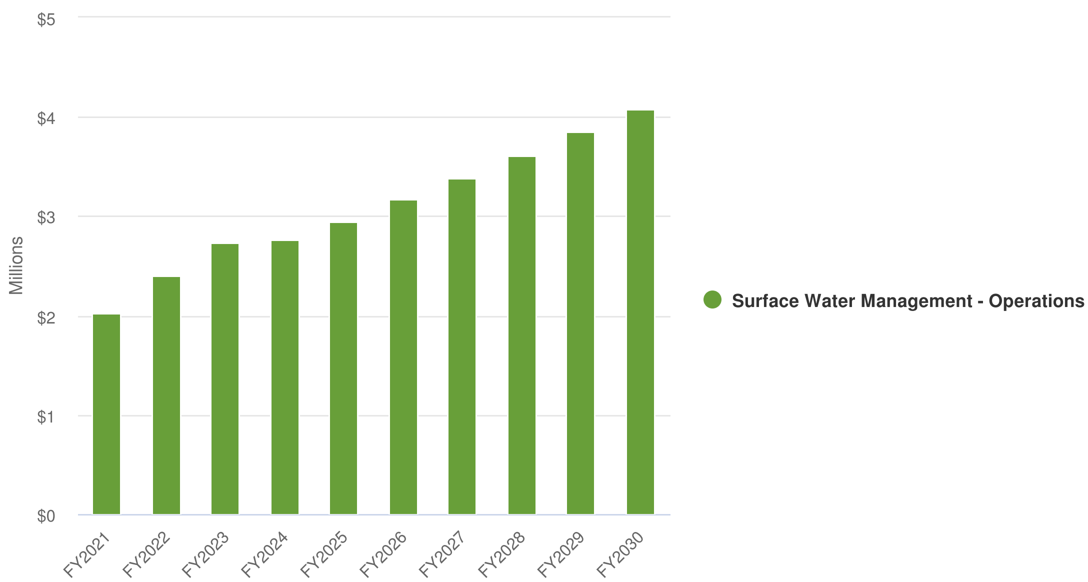


Annual increases were budgeted to occur for Surface Water Management Fees in order to facilitate the operational outlook and capital plans. These increases were calculated to ensure a policy fund balance in both the operating and capital sides of Surface Water Management.

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Revenue Source					
Intergovernmental Revenue					
State Grant					
State Grant-DoE-NPDES	420-5502500-33403100020	$25,000	$0	$130,000	$65,000
State Grant - Dept. of Commerce	420-5502500-33404200000	$49,863	$35,000	$5,000	$0
Total State Grant:		**$74,863**	**$35,000**	**$135,000**	**$65,000**
Local Grants, Entitlements & Other Payments					
King Conservation District- Fish Culvert Grant	420-5502000-33700001140	$16,360	$17,000	$8,000	$8,000
King Conservation District Grant - Buffer & Invasives	420-5502000-33700001141	$0	$0	$20,000	$30,000
Total Local Grants, Entitlements & Other Payments:		**$16,360**	**$17,000**	**$28,000**	**$38,000**
Total Intergovernmental Revenue:		**$91,223**	**$52,000**	**$163,000**	**$103,000**
Charges for Services					
Utilities					
Surface Water Management Fees	420-5502000-34310000010	$2,458,545	$2,585,535	$2,664,800	$2,936,890
Site Drainage Inspection Fees	420-5502000-34310000020	$4,200	$5,000	$5,000	$5,100
Total Utilities:		**$2,462,745**	**$2,590,535**	**$2,669,800**	**$2,941,990**
Total Charges for Services:		**$2,462,745**	**$2,590,535**	**$2,669,800**	**$2,941,990**
Miscellaneous Revenue					
Fines & Forfeits					
Code Enforcement Fines	420-5502000-35900000210	$2,915	$0	$0	$0
Total Fines & Forfeits:		**$2,915**	**$0**	**$0**	**$0**
Investment Earnings					
Investment Interest	420-5502000-36110000010	$179,796	$121,259	$120,000	$120,000
Total Investment Earnings:		**$179,796**	**$121,259**	**$120,000**	**$120,000**
Other Miscellaneous Revenue					
Miscellaneous	420-5502000-36990000000	$2,326	$0	$0	$0
Total Other Miscellaneous Revenue:		**$2,326**	**$0**	**$0**	**$0**
Total Miscellaneous Revenue:		**$185,037**	**$121,259**	**$120,000**	**$120,000**
Total Revenue Source:		**$2,739,006**	**$2,763,794**	**$2,952,800**	**$3,164,990**

Revenue by Department

Budgeted and Historical 2025 Revenue by Department



Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Revenue					
Surface Water Management - Operations					
SWM					
King Conservation District- Fish Culvert Grant	420-5502000-33700001140	$16,360.48	$17,000.00	$8,000.00	$8,000.00
King Conservation District Grant - Buffer & Invasives	420-5502000-33700001141	$0.00	$0.00	$20,000.00	$30,000.00
Surface Water Management Fees	420-5502000-34310000010	$2,458,545.40	$2,585,535.00	$2,664,800.00	$2,936,890.00
Site Drainage Inspection Fees	420-5502000-34310000020	$4,200.00	$5,000.00	$5,000.00	$5,100.00
Code Enforcement Fines	420-5502000-35900000210	$2,915.05	$0.00	$0.00	$0.00
Investment Interest	420-5502000-36110000010	$179,796.40	$121,258.74	$120,000.00	$120,000.00
Miscellaneous	420-5502000-36990000000	$2,325.50		$0.00	$0.00
Total SWM:		**$2,664,142.83**	**$2,728,793.74**	**$2,817,800.00**	**$3,099,990.00**
SWM NPDES					
State Grant-DoE-NPDES	420-5502500-33403100020	$25,000.00	$0.00	$130,000.00	$65,000.00
State Grant - Dept. of Commerce	420-5502500-33404200000	$49,862.80	$35,000.00	$5,000.00	$0.00
Total SWM NPDES:		**$74,862.80**	**$35,000.00**	**$135,000.00**	**$65,000.00**

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budgeted	FY2026 Budgeted
Total Surface Water Management - Operations:		**$2,739,005.63**	**$2,763,793.74**	**$2,952,800.00**	**$3,164,990.00**
Total Revenue:		**$2,739,005.63**	**$2,763,793.74**	**$2,952,800.00**	**$3,164,990.00**

Expenditures Summary

FY2025 Expenditures

$2,222,300

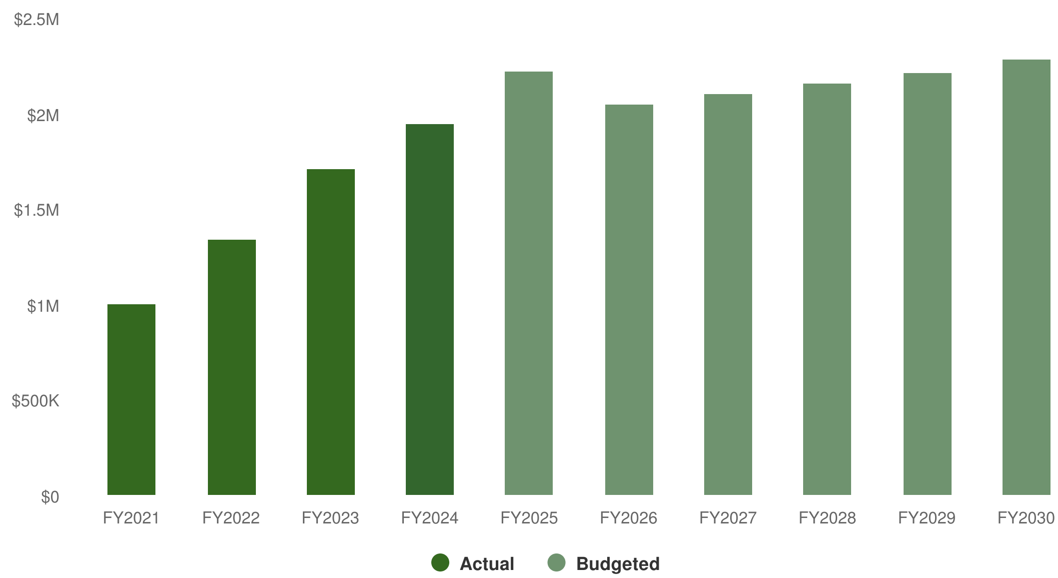
$274,691 (14.10% vs. prior year)

FY2026 Expenditures

$2,051,750

-$170,550 (-7.67% vs. prior year)

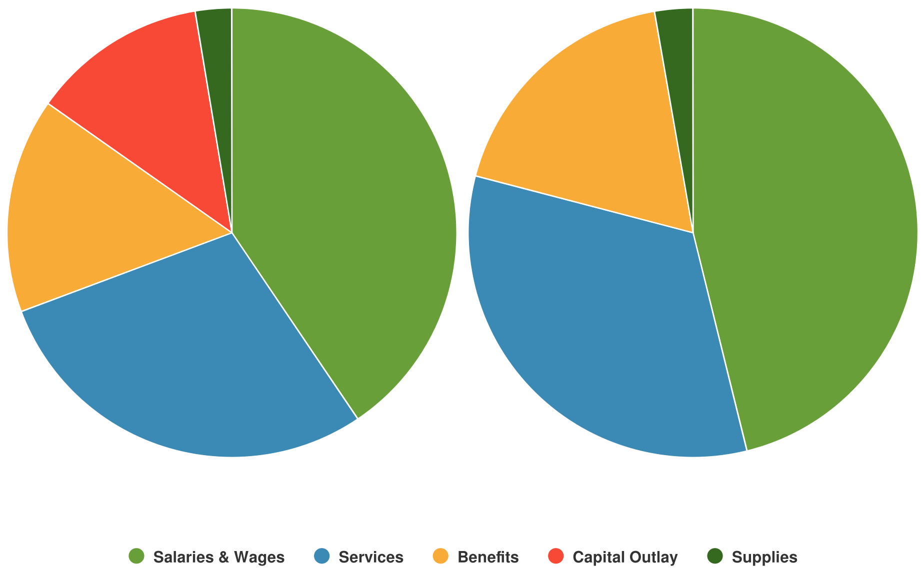
Surface Water Management Proposed and Historical Budget vs. Actual



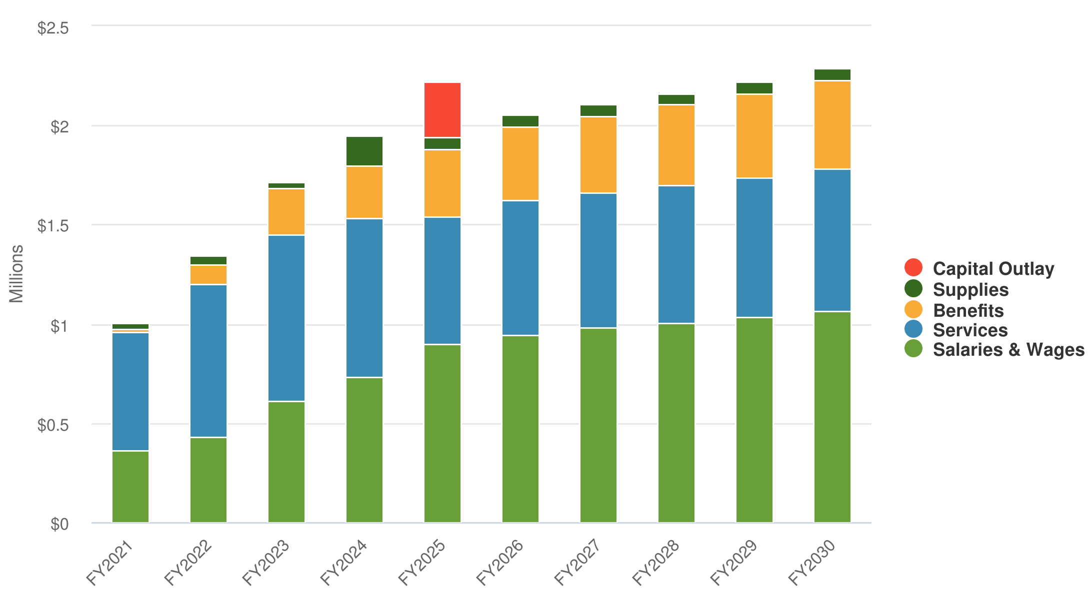
Expenditures by Expense Type

Budgeted 2025 Expenditures by Expense Type

Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Salaries and benefits account for the majority of the increase between 2024 and 2025, due to position allocation updates. The other large item to note is the one-time purchase of a Sweeper/Vactor truck scheduled to occur in 2025.

Name	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expense Objects				
Salaries & Wages	$611,910	$730,843	$901,300	$946,900
Benefits	$235,979	$268,953	$343,500	$372,900
Supplies	$28,203	$148,296	$58,250	$56,350
Services	$839,071	$799,518	$638,800	$675,600
Capital Outlay	$0	$0	$280,450	$0
Total Expense Objects:	**$1,715,163**	**$1,947,609**	**$2,222,300**	**$2,051,750**

Expenditure Detail

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Expenditures					
Surface Water Management - Operations					
Lake Management					
Salaries & Wages	420-5501000-55360-110100	$7,001	$7,211	$0	$0
Benefits	420-5501000-55360-210100	$1,893	$1,950	$0	$0
Office & Operating Supplies	420-5501000-55360-310010	$0	$150	$3,000	$3,000
Office Supplies Allocation	420-5501000-55360-310020	$52	$78	$0	$0
Meals & Refreshments	420-5501000-55360-310030	$89	$0	$100	$100
Advertising	420-5501000-55360-410100	$0	$106	$100	$100
Aquatic Plant Education Services	420-5501000-55360-412331	$4,673	$2,900	$2,000	$2,000
Aquatic Plant Evalutation Services	420-5501000-55360-412332	$5,164	$5,850	$6,100	$6,300
Aquatic Plant Treatment Services	420-5501000-55360-412333	$13,154	$12,546	$20,000	$21,000
Internal Services - Vehicle & Equipment Rental Fees	420-5501000-55360-419910	$0	$0	$200	$200
Internal Services - IT Equipment Rental Fees	420-5501000-55360-419920	$0	$500	$0	$0
Internal Services - IT Allocation	420-5501000-55360-419930	$2,641	$4,037	$0	$0
Postage	420-5501000-55360-420200	$322	$520	$0	$0
Office Space Rental	420-5501000-55360-451010	$4,731	$4,788	$0	$0
Liability Insurance	420-5501000-55360-460100	$278	$302	$0	$0
Intergovernmental License & Permits	420-5501000-55360-491100	$1,799	$1,364	$2,000	$2,100
King County-Beach Monitoring	420-5501000-55360-492500	$12,332	$12,742	$14,400	$14,900
King County-Lake Wilderness Technical Services	420-5501000-55360-492510	$0	$0	$3,000	$3,000
King County-Lake Stewardship-Lake Wilderness	420-5501000-55360-492520	$11,118	$11,572	$15,000	$15,600
King County-Lake Stewardship-Pipe & Lucerne	420-5501000-55360-492530	$17,121	$17,725	$21,500	$22,400
Total Lake Management:		**$82,368**	**$84,340**	**$87,400**	**$90,700**
SWM					
Salaries & Wages	420-5502000-55350-110100	$470,318	$580,000	$734,300	$774,300

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
Bonus	420-5502000-55350-120000	$2,500	$0	$0	$0
Overtime	420-5502000-55350-150010	$746	$1,500	$2,500	$2,500
Benefits	420-5502000-55350-210100	$180,023	$205,000	$271,600	$296,300
Office & Operating Supplies	420-5502000-55350-310010	$22,212	$30,000	$28,000	$28,000
Operating Supplies Allocation	420-5502000-55350-310020	$1,042	$765	$0	$0
Meals & Refreshments	420-5502000-55350-310030	$871	$0	$0	$0
Small Tools & Minor Equipment	420-5502000-55350-350100	$3,137	$3,000	$3,500	$3,600
Books & Minor Software	420-5502000-55350-350200	$0	$57	$0	$0
Topsoil	420-5502000-55350-350201	$148	$1,547	$0	$0
Internal Services - IT Allocation	420-5502000-55350-350210	$0	$110,934	$0	$0
Advertising	420-5502000-55350-410100	$96	$450	$500	$500
Other Professional Services	420-5502000-55350-410900	$36,831	$99,169	$100,000	$50,000
Tree Removal Services	420-5502000-55350-412243	$1,631	$8,500	$6,700	$6,700
Internal Services - Vehicle & Equipment Rental Fees	420-5502000-55350-419910	$122,213	$57,836	$21,600	$52,500
Internal Services - IT Equipment Rental Fees	420-5502000-55350-419920	$73,125	$26,607	$700	$800
Internal Services - IT Allocation	420-5502000-55350-419930	$93,701	$0	$0	$0
Telephone	420-5502000-55350-420110	$0	$6,957	$7,200	$7,400
Postage	420-5502000-55350-420200	$109	$520	$1,000	$1,000
Travel	420-5502000-55350-430100	$183	$530	$500	$500
Lodging & Meals	420-5502000-55350-430200	$484	$1,200	$1,800	$1,800
Taxes & Assessments	420-5502000-55350-441000	$47,420	$60,000	$47,000	$50,000
SWM Assessments	420-5502000-55350-441010	$0	$4,427	$5,000	$5,500
Rentals & Leases	420-5502000-55350-451000	$0	$0	$5,000	$5,000
Office Space Rental	420-5502000-55350-451010	$41,392	$41,392	$0	$0
Office Equipment Rental	420-5502000-55350-451020	$127	$210	$0	$0
Equipment Replacement	420-5502000-55350-459100	$14,911	$44,177	$0	$0

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
IT Equipment Replacement	420-5502000-55350-459200	$4,739	$470	$0	$0
Liability Insurance	420-5502000-55350-460100	$10,774	$16,051	$0	$0
Property Insurance	420-5502000-55350-460200	$557	$364	$0	$0
Auto Physical Damage Insurance	420-5502000-55350-460600	$231	$2,100	$0	$0
Utility Services	420-5502000-55350-471000	$1,260	$1,250	$1,300	$1,300
Repairs & Maintenance	420-5502000-55350-481000	$23,298	$50,000	$25,000	$25,000
Dues, Subscriptions & Memberships	420-5502000-55350-490100	$1,670	$1,779	$2,500	$2,500
Background Checks	420-5502000-55350-490230	$9	$15	$0	$0
Registration & Training	420-5502000-55350-490250	$2,118	$1,200	$3,000	$3,000
Intergovernmental License & Permits	420-5502000-55350-491100	$32,987	$33,000	$600	$600
King County-Debt Service	420-5502000-55350-492700	$0	$0	$10,000	$10,000
King County-Billing & Collection Fees	420-5502000-55350-492710	$39,499	$39,500	$40,700	$42,000
King County-WRIA 8 Agreement	420-5502000-55350-492720	$1,319	$1,167	$1,400	$1,500
King County-WRIA 9 Agreement	420-5502000-55350-492730	$11,149	$10,715	$12,000	$12,000
King County-Technical Services	420-5502000-55350-492740	$0	$27,000	$0	$0
Other Miscellaneous	420-5502000-55350-499900	$6,788	$0	$0	$0
Total SWM:		**$1,249,618**	**$1,469,389**	**$1,333,400**	**$1,384,300**
SWM NPDES					
Salaries & Wages	420-5502500-55350-110100	$131,345	$141,332	$163,000	$168,600
Overtime	420-5502500-55350-150010	$0	$800	$1,500	$1,500
Benefits	420-5502500-55350-210100	$54,063	$62,003	$71,900	$76,600
Office & Operating Supplies	420-5502500-55350-310010	$514	$350	$20,000	$18,000
Meals & Refreshments	420-5502500-55350-310030	$0	$0	$2,000	$2,000
Small Tools & Minor Equipment	420-5502500-55350-350100	$137	$300	$500	$500
Other Professional Services	420-5502500-55350-410900	$29,272	$5,000	$25,000	$60,000
NPDES Training	420-5502500-55350-410910	$500	$3,500	$3,500	$3,500

Name	Account ID	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 Budget
NPDES Monitoring and Assessments	420-5502500-55350-410920	$0	$0	$12,000	$12,400
Street Sweeping Services	420-5502500-55350-412300	$73,157	$79,000	$88,000	$92,000
Vactoring Services	420-5502500-55350-412310	$94,188	$100,000	$100,000	$108,000
Dues, Subscriptions, Memberships	420-5502500-55350-490100	$0	$480	$500	$500
Intergovernmental License & Permits	420-5502500-55350-499110	$0	$0	$22,000	$22,000
NPDES Program	420-5502500-55350-499900	$0	$0	$10,000	$10,000
Capital Equipment- Vactor Truck	420-5502500-55350-641200	$0	$0	$280,450	$0
Total SWM NPDES:		**$383,176**	**$392,765**	**$800,350**	**$575,600**
Adopt-A-Road					
Office & Operating Supplies	420-5503000-54270-310010	$0	$650	$650	$650
Small Tools & Minor Equipment	420-5503000-54270-350100	$0	$465	$500	$500
Total Adopt-A-Road:		**$0**	**$1,115**	**$1,150**	**$1,150**
Total Surface Water Management - Operations:		**$1,715,163**	**$1,947,609**	**$2,222,300**	**$2,051,750**
Total Expenditures:		**$1,715,163**	**$1,947,609**	**$2,222,300**	**$2,051,750**

Accomplishments & Goals

2023-2024 Accomplishments

- Begin implementation of the Storm & Surface Water Comprehensive Plan
- Continued compliance with the MS4 Phase II NPDES Permit
- Completed design and began construction of:
  - S18:Witte Road Culvert
- Secured grant funding for:
  - S17: Cedar Downs Water Quality Improvement Project
  - S24: Lake Wilderness Country Club Drive Culvert Replacement Project
- Completed construction of:
  - Culvert replacement under SE 254th Place and day-lighting South Fork Jenkins Creek under 220th Ave. Additionally, installed bioretention treatment on two outfalls to South Fork as part of the T60 project
- Monitored three new culvert installations, funded by King Conservation District
- Prepared the 2026-2031 Surface Water Rate Study
- Developed the City's first Climate Action & Resiliency Plan
- Hired a new Associate SWM Engineer

2025-2026 Goals

- Secure additional funding for projects:
  - S17: Cedar Downs Water Quality Improvement Project
  - S24: Lake Wilderness Country Club Drive Culvert Replacement Project
  - S26: SE 262nd Street Flooding & Water Quality Improvements Project
- Complete design of:
  - S24: Lake Wilderness Country Club Drive Culvert Replacement Project
- Complete design and construction of:
  - S29: SE 276th Street & 216th Ave SE Flooding Project
  - Improvements to drainage off the hillside of Lake Wilderness Golf Course
  - Improvements to two stormwater detention ponds
- Complete construction of:
  - S17: Cedar Downs Water Quality Improvement Project
  - S18: Witte Road Culvert Project
- Continue to comply with all Phase II NPDES Permit requirements
- Continue the implementation of the Climate Action & Resiliency Plan

CAPITAL IMPROVEMENTS

Capital Information

The City's Capital Improvement Plan (CIP) funds include all investments in infrastructure and building preservation and replacement across the City to maintain current levels of service and the reliability of capital assets. Capital equipment purchases not related to infrastructure and buildings are budgeted in the operating funds and are not included in the CIP.

The CIP is a six-year financial plan that identifies capital investments in transportation, parks, facilities, and surface water management as well as resources for funding those investments. These independent six-year plans, which exist for each of the functional areas, are reviewed annually in a process that includes updates to and identification of funding sources.

The six-year CIP is also part of a larger 20-year Comprehensive Plan for the City. Funding for each project is reviewed independently to identify grant opportunities and eligibility of restricted funding sources, and to determine which infrastructure requirements are being met or addressed.

The City budgets ongoing operating and maintenance costs for capital projects at a rate of 10% of the total cost of each project. These ongoing operating costs are budgeted in the operating funds.

2025-2026 Capital Improvement Plans

Capital Improvement Plans

2025-2026 Project Expenditure Summary

Art Program Capital Projects

Proj	Project Name	2025	2026
A01	Art Program	39,700	39,420
	Art Program Total	39,700	39,420

Debt Service Projects

Proj	Project Name	2025	2026
D08	2018 Councilmanic Bonds - Summit Park (P03)	290,000	288,000
D09	2023 PW Board Loan - Witte Rd Roundabout (T60)	113,769	112,518
D10	Coucilmanic Bonds - LWGC Remodel (G06)	705,875	1,411,750
D11	2024 PW Board Loan - SR169 Widening (T45)	400,000	470,800
D12	2024 Dept. of Commerce Loan - Witte Rd Culvert (S18)	13,000	163,000
	Debt Service Total	1,522,644	2,446,068

Facilities Capital Projects

Proj	Project Name	2025	2026
F07	Permanent Message Boards	600,000	-
F09	PW Maintenance Facility/EOC Backup Generator	255,000	-
F10	PW Maintenance Facility Main Floor HVAC	75,000	-
F11	PW Maintenance Facility Remodel	-	150,000
	Facilities Total	930,000	150,000

Lake Wilderness Golf Course Capital Projects

Proj	Project Name	2025	2026
G06	Lake Wilderness Community Clubhouse	15,000,000	3,000,000
	Lake Wilderness Golf Course Total	15,000,000	3,000,000

Parks Capital Projects

Proj	Project Name	2025	2026
P22	General Park Improvements	26,250	27,563
P30	Lake Wilderness Lodge Improvements	110,000	390,000
P33	Take-A-Break Park	49,230	-
P34	Henry's Switch Park	-	1,029,000
P36	Summit Park	40,000	-
P40	Lake Wilderness Park Improvements	267,000	540,000
P45	Trails and Connections	-	55,000
P47	Maple Valley Indoor Recreation Facility	200,000	-
P48	Gaffney's Grove Disc Golf	30,000	40,000
	Parks Total	722,480	2,081,563

Surface Water Management Capital Projects

Proj	Project Name	2025	2026
S17	Cedar Downs Flood Reduction and Water Quality Improvement	15,000	2,200,000
S18	Witte Road Culvert	2,721,000	-
S23	Stormwater Opportunity	100,000	100,000
S24	LW Country Club Drive Culvert Improvement and Stormwater Treatment	100,000	110,000
S25	Witte Road South of Kent Kangley - Flooding and Water Quality Improvements	-	200,000
S29	SE 276th St and 216th Ave SE Flooding	55,000	300,000
S32	Maple Woods Pond Retrofit	500,000	-
	Surface Water Management Total	3,491,000	2,910,000

Transportation Capital Projects

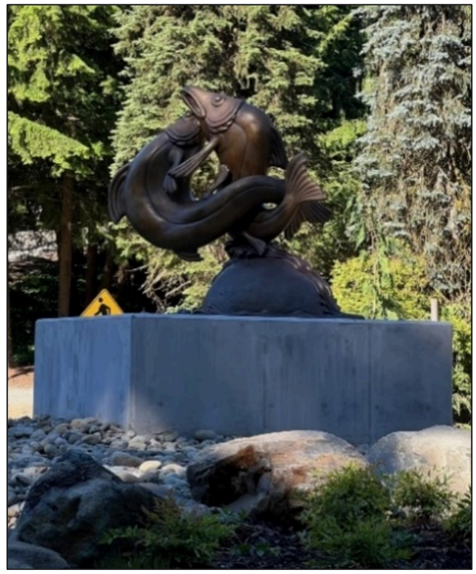
Proj	Project Name	2025	2026
T23	Annual Asphalt Overlay Program	750,000	450,000
T24	Miscellaneous Street Improvements	150,000	150,000
T27	Non-Motorized Plan Implementation	100,000	100,000
T36	SR169 Widening (2)	200,000	1,000,000
T45	SR169 Widening - SE 253rd Pl to SE 260th St	7,300,000	-
T54	SR516 Multi Modal Improvements (2)	830,000	-
T57	SR169 Pedestrian Bridge at SE 258th St	616,000	6,000,000
T65	Irrigation Repairs - 4 Corners Planter Strips/Medians	-	50,000
	Transportation Total	9,946,000	7,750,000

	2025	2026
Total Capital Project Expenditures	**$ 31,651,824**	**$ 18,377,051**

A01: Art Program

Project Status: In Process
Project Type: Capital Improvement

Art to enhance the City's appearance including but not limited to new art in the SR169 round-a-bouts, and other opportunities. Art Program contributions are limited to 1.00% per funding source per year.



Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	29,528	-	20,030	-	-	3,000	-	2,800	55,358
TBDSRF	2,954	-	1,130	4,130	4,790	5,720	9,300	9,130	37,154
REET 1	22,250	-	5,610	12,720	10,880	10,180	11,210	10,160	83,010
REET 2	11,480	-	5,307	10,820	9,460	6,620	6,480	1,530	51,697
PWD	-	-	-	-	-	-	-	-	-
PIF	2,635	24,825	4,983	4,300	5,000	5,000	-	-	46,743
KC Trails	-	-	-	430	2,480	1,710	1,460	6,220	12,300
Bond	-	-	-	-	-	-	-	-	-
SWM	26,337	-	2,640	7,020	6,990	7,500	11,310	10,160	71,957
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	3,200	20,175	-	-	-	-	-	-	23,375
GF	4,125	-	-	-	-	-	-	-	4,125
	102,510	**45,000**	**39,700**	**39,420**	**39,600**	**39,730**	**39,760**	**40,000**	**385,720**
		-							

D08: 2018 Councilmanic Bonds - Summit Park

Project Status: In Process
Project Type: Debt Service

This councilmanic bond was issued to fund the Summit Park and Ballfields project in 2018 and will mature in 2037.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	1,157,522	573,000	290,000	288,000	286,000	288,000	291,000	287,000	3,460,522
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	1,157,522	**573,000**	**290,000**	**288,000**	**286,000**	**288,000**	**291,000**	**287,000**	**3,460,522**

D09: 2023 PWTF Board Loan - Witte Road Roundabout

Project Status: In Process
Project Type: Debt Service

This Public Works Trust Fund Board loan was acquired in 2023 to fund the Witte Rd Roundabout project and will mature in 2043.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	14,261	113,769	112,518	111,267	110,016	108,765	107,514	678,110
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**14,261**	**113,769**	**112,518**	**111,267**	**110,016**	**108,765**	**107,514**	**678,110**

D10: Councilmanic Bonds - Community Clubhouse

Project Status: Starting
Project Type: Debt Service

The funding plan for project G06 Lake Wilderness Golf Course Community Clubhouse includes a councilmanic bond issuance in 2025 with an expected maturity in 2044.

*Bonds have not yet been secured but have been included in the budget for funding source availability.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	705,875	1,411,750	1,412,000	1,412,000	1,412,000	1,412,000	7,765,625
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**705,875**	**1,411,750**	**1,412,000**	**1,412,000**	**1,412,000**	**1,412,000**	**7,765,625**

D11: PWTF Board Loan - SR169 Widening

Project Status: Starting
Project Type: Debt Service

The funding plan for project T45 SR169 Widening - SE 253rd Pl to SE 260th St includes the issuance of a Public Works Trust Fund Board loan in 2025 with an expected maturity in 2044.

*Reimbursement requests on the loan may impact annual payments and length of the loan.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	470,800	470,800	470,800	470,800	470,800	2,354,000
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	400,000	-	-	-	-	-	400,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**400,000**	**470,800**	**470,800**	**470,800**	**470,800**	**470,800**	**2,754,000**

D12: Department of Commerce - Witte Road Culvert

Project Status: Starting
Project Type: Debt Service

The funding plan for project S18 Witte Rd Culvert includes a loan from the Washington State Department of Commerce in 2025 with an expected maturity in 2044.

*Reimbursement requests on the loan may impact annual payments and length of the loan.

Funding:	**Prior Years**	**2023-2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	13,000	163,000	161,000	159,000	158,000	156,000	810,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**13,000**	**163,000**	**161,000**	**159,000**	**158,000**	**156,000**	**810,000**

F07: Permanent Message Boards

Project Status: In Process
Project Type: Capital Improvement

Install permanent message boards at three locations within Maple Valley to mitigate the use of the current portable message boards.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	17,221	400,000	-	-	-	-	-	417,221
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	200,000	-	-	-	-	-	200,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**17,221**	**600,000**	**-**	**-**	**-**	**-**	**-**	**617,221**

F09: PW Maintenance Facility/EOC Backup Generator

Project Status: Starting
Project Type: Capital Improvement

Install an upgraded generator for the Public Works Maintenance Facility and the Emergency Operation Center (EOC).

Funding:	**Prior Years**	**2023-2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	255,000	-	-	-	-	-	255,000
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**255,000**	**-**	**-**	**-**	**-**	**-**	**255,000**

F10: PW Maintenance Facility Main Floor HVAC

Project Status: Starting
Project Type: Capital Improvement

Installation of upgraded electric HVAC system for the Public Works Maintenance Facility.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	75,000	-	-	-	-	-	75,000
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**75,000**	**-**	**-**	**-**	**-**	**-**	**75,000**

F11: PW Maintenance Facility Remodel

Project Status: Starting
Project Type: Capital Improvement

Remodel of the Public Works Maintenance Facility offices and bathroom for safety and ADA compliances.


Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	150,000	-	-	-	-	150,000
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**150,000**	**-**	**-**	**-**	**-**	**150,000**

G06: Lake Wilderness Community Clubhouse

Project Status: In Process
Project Type: Capital Improvement

Replace the existing clubhouse. The new clubhouse will include a pro shop, sport simulators, a restaurant and bar, a community banquet space, cart barn storage, and an event plaza. Construction is anticipated to take place in 2025-2026.

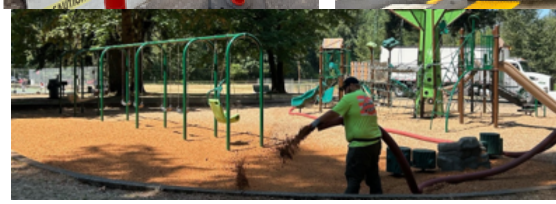
Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	1,325,840	-	-	-	-	-	-	1,325,840
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	15,000,000	3,000,000	-	-	-	-	18,000,000
SWM	-	-	-	-	-	-	-	-	-
LWGC	26,898	93,118	-	-	-	-	-	-	120,015
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	26,898	**1,418,958**	**15,000,000**	**3,000,000**	**-**	**-**	**-**	**-**	**19,445,855**

P22: General Park Improvements

Project Status: In Process
Project Type: Major Maintenance

Funds will be used for major maintenance projects throughout the park system which will vary in size and/or scope. Enhancements and improvements may be as a result of damage, vandalism, lifecycle, code and regulation changes, and/or other park system needs.




Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	66,757	46,716	26,250	27,563	29,000	30,000	32,000	34,000	292,286
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	66,757	**46,716**	**26,250**	**27,563**	**29,000**	**30,000**	**32,000**	**34,000**	**292,286**

P30: Lake Wilderness Lodge Improvements

Project Status: In Process
Project Type: Major Maintenance

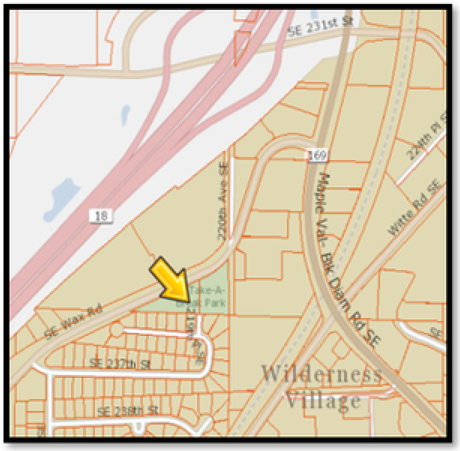
Investment at Lake Wilderness Lodge, for various general facility maintenance and need including but not limited to: updates, renovations/repurposed areas, painting (interior), elevator, lighting, HVAC and mechanical improvements, ADA improvements, and other general facility and system improvements.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	414,208	110,000	390,000	-	-	-	-	914,208
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**414,208**	**110,000**	**390,000**	**-**	**-**	**-**	**-**	**914,208**

P33: Take-A-Break Park

Project Status: In Process
Project Type: Capital Improvement

Improvements at Take-A-Break Park include lifecycle replacement of the playground equipment, associated groundwork, perimeter fencing, various site amenities, and potential future playground expansion.

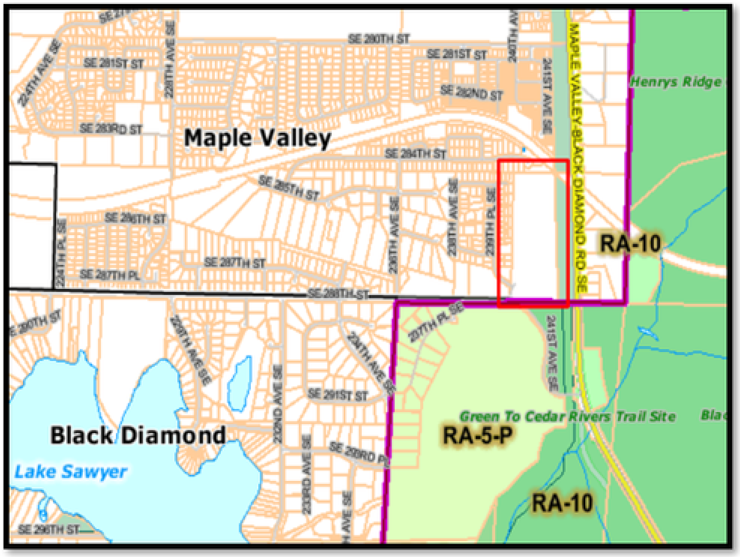


Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	502,501	-	-	-	-	-	-	502,501
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	49,230	-	-	-	-	-	49,230
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**502,501**	**49,230**	**-**	**-**	**-**	**-**	**-**	**551,731**

P34: Henry's Switch Park

Project Status: Starting
Project Type: Capital Improvement

Improvements at Henry's Switch Park include trails, a trailhead, trail connection to the King County Green-Cedar River Regional Trail and adjacent neighborhoods, and a bike park/pump track.



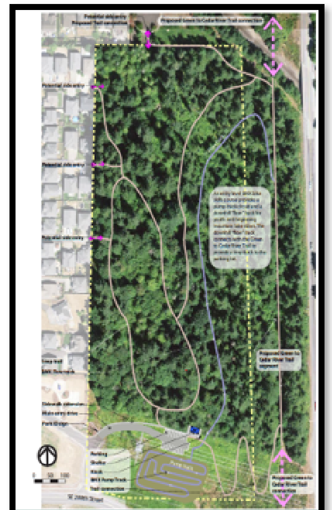


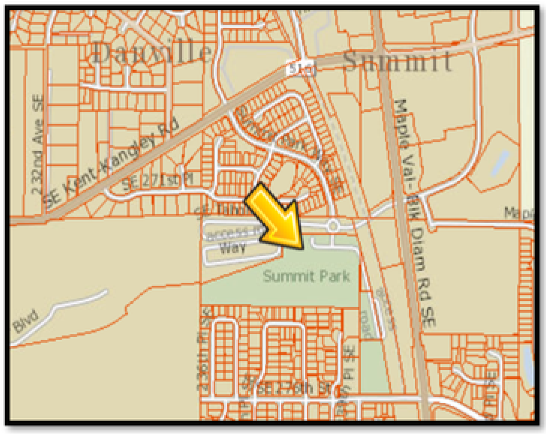
Figure 15: Henry's Switch Open Space Concept Plan

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	501,000	-	-	-	-	501,000
KC Trails	-	-	-	428,000	-	-	-	-	428,000
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	100,000	-	-	-	-	100,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**1,029,000**	**-**	**-**	**-**	**-**	**1,029,000**

P36: Summit Park

Project Status: In Process
Project Type: Major Maintenance

Improvements at Summit Park for lifecycle replacement, ongoing maintenance, and continued improvements to meet user needs. Work may include fencing, gates, equipment, and/or other miscellaneous needs.



Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	40,000	-	-	-	-	-	40,000
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	700,000	700,000
KC Trails	-	13,938	-	-	-	-	124,500	740,000	878,438
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	500,000	500,000
Other	-	-	-	-	-	-	-	245,000	245,000
GF	-	-	-	-	-	-	-	-	-
	-	**13,938**	**40,000**	**-**	**-**	**-**	**124,500**	**2,185,000**	**2,363,438**

P40: Lake Wilderness Park Improvements

Project Status: In Process
Project Type: Capital Improvement

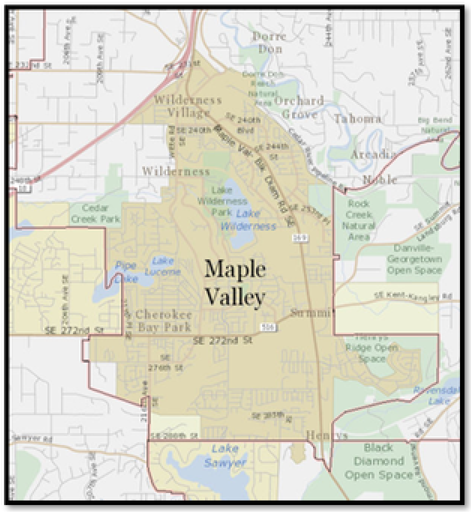
The current 2020 PRAOS Plan, and 2007 Lake Wilderness Park Master Plan will both be updated in 2025. Both planning projects will identify new priority projects and phasing for improvements at Lake Wilderness Park. Funds will be used to complete planning, initial design, and construction. The first phase of improvements, may include amphitheater, pathway, promenade, shelter, plaza, parking, beach, and/or other improvements as identified.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	212,611	-	-	-	-	-	25,000	237,611
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	230,000	43,608	20,000	-	-	50,000	343,608
KC Trails	-	-	37,000	496,392	-	-	-	-	533,392
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	300,000	300,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**212,611**	**267,000**	**540,000**	**20,000**	**-**	**-**	**375,000**	**1,414,611**

P45: Trails & Connections

Project Status: Starting
Project Type: Capital Improvement

Improvements to trail system access and infrastructure through trail, trailhead, and trail connection improvements. Work may require coordination with private and/or public landowners.



Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	55,000	-	60,000	-	-	115,000
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**55,000**	**-**	**60,000**	**-**	**-**	**115,000**

P47: Maple Valley Indoor Recreation Facility

Project Status: Starting
Project Type: Capital Improvement

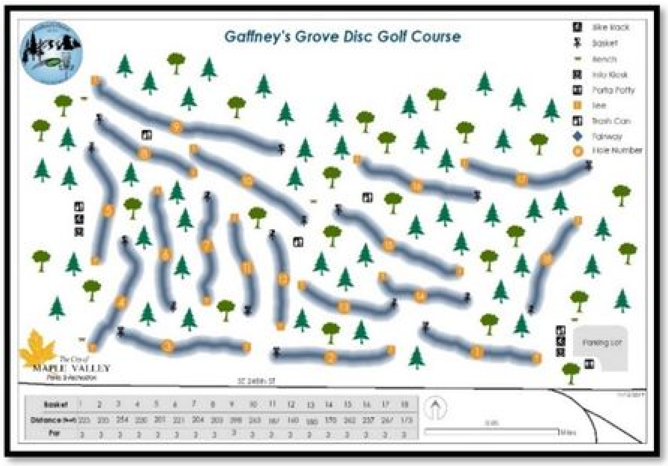
The 2020 PRAOS Plan identifies and prioritizes the need for an indoor multi-functional recreation space with various courts, exercise areas, classroom, and meeting space to meet recreational and programming demands and community need. The first step in further scoping this project will be conducting a feasibility study.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	200,000	-	-	-	-	-	200,000
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**200,000**	**-**	**-**	**-**	**-**	**-**	**200,000**

P48: Gaffney's Grove Disc Golf

Project Status: Starting
Project Type: Major Maintenance

The ongoing stewardship of forested lands (parks and open space) is important as a public landowner. This restoration project will enhance the tree health and under-story vegetation.

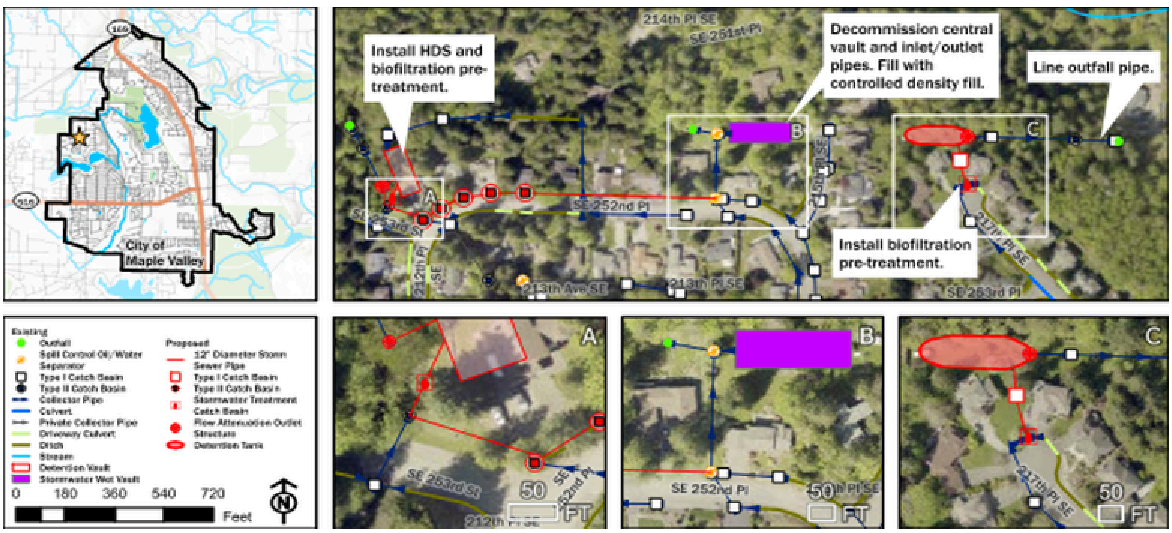


Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	30,000	20,000	-	-	-	-	50,000
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	20,000	-	20,000	-	-	40,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**30,000**	**40,000**	**-**	**20,000**	**-**	**-**	**90,000**

S17: Cedar Downs Flood Reduction and Water Quality Improvement

Project Status: In Process
Project Type: Capital Improvement

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 without providing required stormwater detention or treatment. 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. This project supports the City in meeting existing development retrofit requirements included in the 2024-2029 MS4 Permit as well as reduce fine sediment discharges to Jenkins Creek, which is currently considered an impaired waterbody.

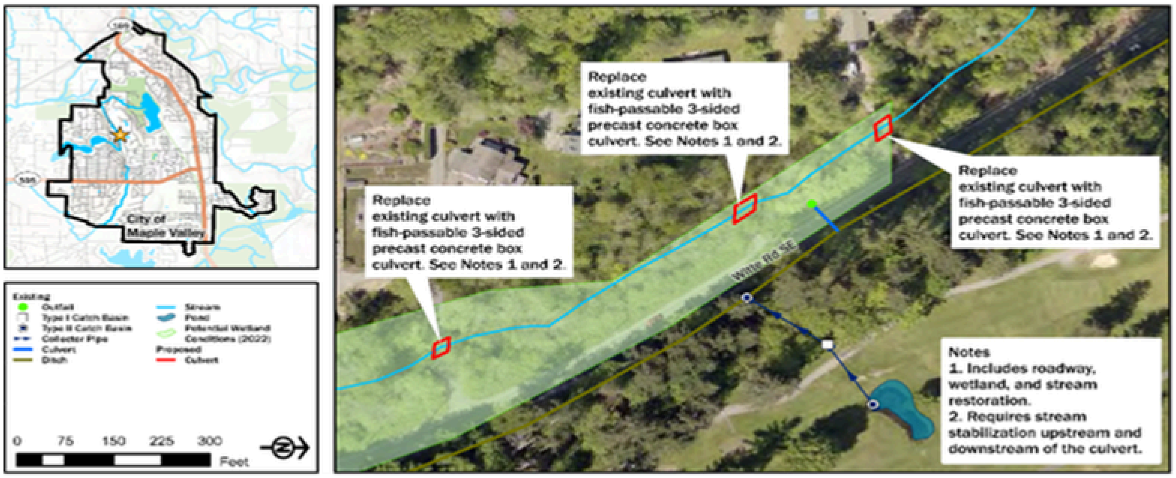


Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	77,358	15,000	550,000	-	-	-	-	642,358
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	1,650,000	-	-	-	-	1,650,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**77,358**	**15,000**	**2,200,000**	**-**	**-**	**-**	**-**	**2,292,358**

S18: Witte Road Culvert

Project Status: In Process
Project Type: Capital Improvement

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.



Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	200,000	2,300,000	-	-	-	-	-	2,500,000
SWM	-	525,000	-	-	-	-	-	-	525,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	670,000	421,000	-	-	-	-	-	1,091,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**1,395,000**	**2,721,000**	**-**	**-**	**-**	**-**	**-**	**4,116,000**

S23: Stormwater Opportunity

Project Status: In Process
Project Type: Capital Improvement

This project provides funding for either emerging stormwater related issues or opportunistic projects to make stormwater improvements alongside transportation improvements to reduce costs and construction impacts. Projects anticipated in 2025 and 2026 include improvements to drainage along the Lake Wilderness Golf Course hillside adjacent to Witte Road and potential improvements to a City-owned dock on Lake Lucerne.

Funding:	**Prior Years**	**2023-2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	700,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**700,000**

S24: Lake Wilderness Country Club Drive Culvert Improvements and Stormwater Treatment

Project Status: In Process
Project Type: Capital Improvement

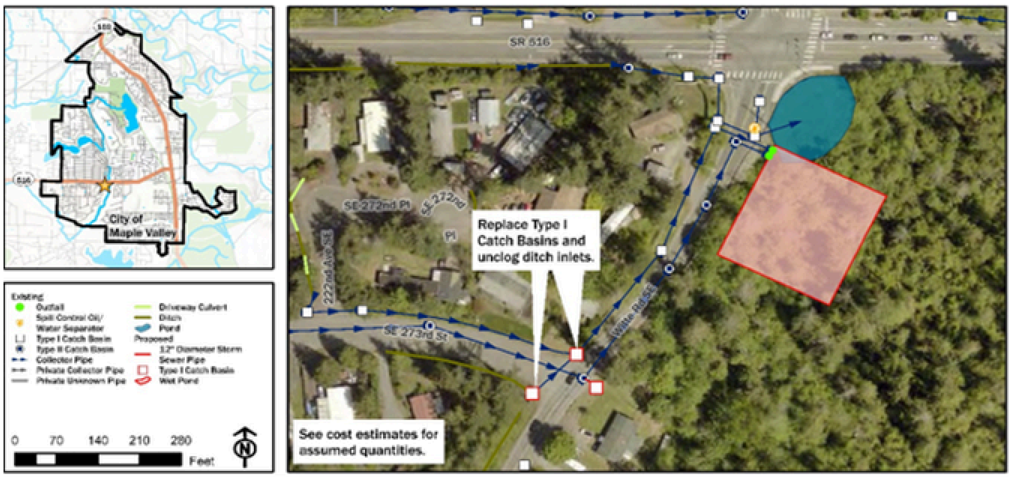
The Lake Wilderness Golf Course and nearby private properties are experiencing flooding on the roadway, residents' private property, and golf course paths. This portion of Lake Wilderness Country Club Drive also discharges stormwater untreated into Jenkins Creek. This project will determine the preferred alternative to reduce flooding due to the existing undersized culvert at Lake Wilderness Country Club Dr SE and implement the construction of the identified alternative. This project will design and install stormwater treatment at two outfalls, and a feasibility investigation and alternatives analysis will be completed to identify the preferred approach for wetland rehabilitation near Jenkins Creek and replacing the culvert on 214th Ave SE. This feasibility investigation will explore the impacts on the golf course, lakefront homes, and presence of invasive species. This project supports the City in meeting existing development retrofit requirements included in the 2024-2029 MS4 Permit as well as reduce fine sediment discharges to Jenkins Creek, which is currently considered an impaired waterbody.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	171,045	-	10,000	-	50,000	10,000	500,000	741,045
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	100,000	100,000	200,000	-	-	2,500,000	2,900,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**171,045**	**100,000**	**110,000**	**200,000**	**50,000**	**10,000**	**3,000,000**	**3,641,045**

S25: Witte Road South of Kent Kangley - Flooding and Water Quality Improvements

Project Status: Starting
Project Type: Capital Improvement

Witte Road South of Kent Kangley has minimal stormwater conveyance infrastructure, which leads to localized flooding. Additionally, a portion of the stormwater runoff from the street bypasses the detention and treatment pond on the corner of Witte Road and Kent Kangley, discharging directly to Cranmar Creek. This project evaluate alternatives for conveyance and treatment improvements and implement selected alternative. This project supports the City in meeting existing development retrofit requirements included in the 2024-2029 MS4 Permit as well as reduce fine sediment discharges to Cranmar Creek, which discharges to Soos Creek, which is considered an impaired waterbody.



Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	30,000	15,000	300,000	-	-	345,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	170,000	85,000	1,600,000	-	-	1,855,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**200,000**	**100,000**	**1,900,000**	**-**	**-**	**2,200,000**

S29: SE 276th Street and 216th Avenue SE Flooding

Project Status: Starting
Project Type: Capital Improvement

Localized flooding is occurring along the north shoulder that extends over SE 276th St. An existing infiltration trench and well are frequently filled with leaves and pine needles which affects the ability to infiltrate the volume of runoff and the City crews are not feasibly able to keep up with maintenance of this system. This project would include evaluating options to convey storm flows to an existing detention and infiltration system across SE 216th Ave or conveying across SE 276th Street and constructing a new infiltration system.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	55,000	300,000	-	-	-	-	355,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**55,000**	**300,000**	**-**	**-**	**-**	**-**	**355,000**

S32: Maple Woods Pond Retrofit

Project Status: Starting
Project Type: Capital Improvement

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.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	500,000	-	-	-	-	-	500,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**500,000**	**-**	**-**	**-**	**-**	**-**	**500,000**

T23: Annual Asphalt Overlay Program

Project Status: In Process
Project Type: Major Maintenance

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 2012, the City adopted a Transportation Benefit District (TBD) to fund various transportation improvements; The City started collecting the fee mid 2013 monthly with a distribution from the State of Washington. The annual collection amounts are typically $400,000. For 2025, the overlay program is planned for Witte Rd from SE 256th Street to 222nd Place SE. Engineer estimates are approximately $700K.


Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	1,364,750	603,995	750,000	450,000	450,000	450,000	450,000	450,000	4,968,745
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	1,364,750	**603,995**	**750,000**	**450,000**	**450,000**	**450,000**	**450,000**	**450,000**	**4,968,745**

T24: Miscellaneous Street Improvements

Project Status: In Process
Project Type: Major Maintenance

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, and 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. Given the limited funding available, priority will be given to improvement projects that are supported through partnerships or where the investment can be combined with other City projects. For 2025-2026, the budget is scheduled for signal UPS installation, guardrail replacement, spot safety improvements, signage, and pavement markings.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	463,393	101,658	150,000	150,000	100,000	100,000	100,000	100,000	1,265,051
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	463,393	**101,658**	**150,000**	**150,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,265,051**

T27: Non-Motorized Plan Implementation

Project Status: In Process
Project Type: Capital Improvement

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 way-finding signs. Funds may also be used as the local match for grants. This program includes annual sidewalk repairs. The City continues to apply for WSDOT or federal funding to implement non-motorized projects identified in the Local Roads Safety Plan, such as T27a and T27f.

Funding:	**Prior Years**	**2023-2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	82,110	152,652	100,000	100,000	100,000	100,000	100,000	100,000	834,762
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	82,110	**152,652**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**834,762**

T36: SR169 Widening (2)

Project Status: Starting
Project Type: Capital Improvement

The segment in the series of capacity improvements on the SR169 corridor south of T39 project; this project adds an additional lane in both directions to include medians, sidewalks, bicycle lanes, improved transit stops, street lighting, and enhanced storm drainage. This eliminates a bottleneck for traffic traveling to and from SR18 and Wilderness Village shopping area. This project also includes intersection improvements at side street intersections (228th, 231st, and 244th). Depending on grant funding, construction is programmed to start after T45 and T57 project construction is completed.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	78,436	-	-	-	-	-	280,000	500,000	858,436
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	102,000	-	-	60,000	24,000	48,000	500,000	500,000	1,234,000
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	21,146	400,000	200,000	140,000	56,000	112,000	580,000	500,000	2,009,146
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	800,000	320,000	640,000	6,000,000	4,200,000	11,960,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	201,581	**400,000**	**200,000**	**1,000,000**	**400,000**	**800,000**	**7,360,000**	**5,700,000**	**16,061,581**

T45: SR169 Widening - SE 253rd Place to SE 260th Street

Project Status: In Process
Project Type: Capital Improvement

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 to two lanes in each direction, sidewalks and bicycle lanes on both sides of the highway, street lighting, surface water enhancements, and roundabout 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.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	-	-	-	-	-	-
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	3,500,000	-	-	-	-	-	3,500,000
Other	-	-	3,800,000	-	-	-	-	-	3,800,000
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**7,300,000**	**-**	**-**	**-**	**-**	**-**	**7,300,000**

T54: SR516 Multi Modal Improvements (2)

Project Status: In Process
Project Type: Capital Improvement

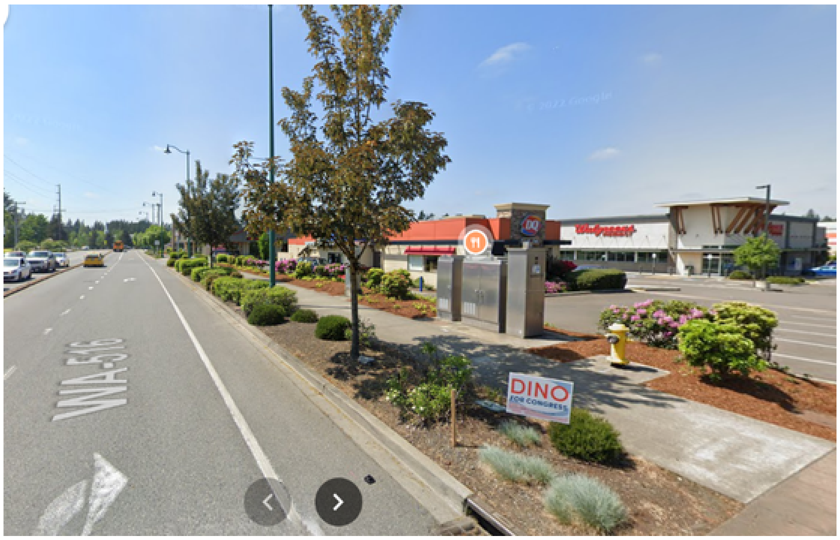
A significant gap in the sidewalk alignment exists on both sides of SR 516. Since the recreational amenities provided by the high school, and now Summit Park, were constructed, pedestrian activity on these marginally improved shoulders has increased. This project would install a shared-use path on the south side of SR 516 to complete the gap of bicycle and pedestrian facilities in this corridor.

Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	180,000	-	-	-	-	-	-	180,000
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	44,000	-	-	-	-	-	44,000
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	130,000	-	-	-	-	-	130,000
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	656,000	-	-	-	-	-	656,000
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**180,000**	**830,000**	**-**	**-**	**-**	**-**	**-**	**1,010,000**

T65: Irrigation Repairs - 4 Corners Planter Strips/Median

Project Status: Starting
Project Type: Major Maintenance

When the 4 Corners area was being re-developed, the irrigation system was damaged and never repaired. With the T-45 project starting and irrigation being installed for that project, this project will repair and or upgrade the system in the planter strips and medians in the 4 Corners area. The landscaping will remain as is until irrigation is repaired.



Funding:	Prior Years	2023-2024	2025	2026	2027	2028	2029	2030	Total
TIF	-	-	-	-	-	-	-	-	-
TBDSRF	-	-	-	-	-	-	-	-	-
REET 1	-	-	-	50,000	-	-	-	-	50,000
REET 2	-	-	-	-	-	-	-	-	-
PWD	-	-	-	-	-	-	-	-	-
PIF	-	-	-	-	-	-	-	-	-
KC Trails	-	-	-	-	-	-	-	-	-
Bond	-	-	-	-	-	-	-	-	-
SWM	-	-	-	-	-	-	-	-	-
LWGC	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
GF	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**50,000**	**-**	**-**	**-**	**-**	**50,000**

2025-2030 Capital Plan Summary

2025-2030 Capital Improvement Plan

		Expenditures					
Proj	**Project Name**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
A01	Art Program	39,700	39,420	39,600	39,730	39,760	40,000
D08	2018 Councilmanic Bonds - Summit Park	290,000	288,000	286,000	288,000	291,000	287,000
D09	2023 PW Board Loan - Witte Rd Roundabout	113,769	112,518	111,267	110,016	108,765	107,514
D10	Coucilmanic Bonds - Community Clubhouse	705,875	1,411,750	1,412,000	1,412,000	1,412,000	1,412,000
D11	PW Board Loan - SR169 Widening	400,000	470,800	470,800	470,800	470,800	470,800
D12	Dept. of Commerce Loan - Witte Rd Culvert	13,000	163,000	161,000	159,000	158,000	156,000
F07	Permanent Message Boards	600,000	-	-	-	-	-
F09	PW Maintenance Facility/EOC Backup Generator	255,000	-	-	-	-	-
F10	PW Maintenance Facility Main Floor HVAC	75,000	-	-	-	-	-
F11	PW Maintenance Facility Remodel	-	150,000	-	-	-	-
G06	Lake Wilderness Community Clubhouse	15,000,000	3,000,000	-	-	-	-
P17	Lake Wilderness Boat Launch	-	-	-	-	-	20,000
P22	General Park Improvements	26,250	27,563	29,000	30,000	32,000	34,000
P30	Lake Wilderness Lodge Improvements	110,000	390,000	-	-	-	-
P33	Take-A-Break Park	49,230	-	-	-	-	-
P34	Henry's Switch Park	-	1,029,000	-	-	-	-
P35	Park Property Acquisition	-	-	8,800,000	-	-	-
P36	Summit Park	40,000	-	-	-	124,500	2,185,000
P40	Lake Wilderness Park Improvements	267,000	540,000	20,000	-	-	375,000
P45	Trails and Connections	-	55,000	-	60,000	-	-
P47	Maple Valley Indoor Recreation Facility	200,000	-	-	-	-	-
P48	Gaffney's Grove Disc Golf	30,000	40,000	-	20,000	-	-
S17	Cedar Downs Flood Reduction and Water Quality Improvement	15,000	2,200,000	-	-	-	-
S18	Witte Road Culvert	2,721,000	-	-	-	-	-
S23	Stormwater Opportunity	100,000	100,000	100,000	100,000	100,000	100,000
S24	Lake Wilderness Country Club Drive Culvert Improvement and Stormwater Treatment	100,000	110,000	200,000	50,000	10,000	3,000,000
S25	Witte Road South of Kent Kangley - Flooding and Water Quality Improvements	-	200,000	100,000	1,900,000	-	-
S26	SE 262nd St Flooding and Water Quality Improvements	-	-	85,000	320,000	-	-
S27	Jaqueline Meadows Flooding and Cedar Downs Pond Detention Improvement Evaluation	-	-	-	-	105,000	-
S28	Cedar Downs Private Property Flooding at 214th Ave SE	-	-	-	-	-	165,000
S29	SE 276th St and 216th Ave SE Flooding	55,000	300,000	-	-	-	-
S31	Elk Run Pond Retrofit and Pipe Replacement	-	-	405,000	-	-	-
S32	Maple Woods Pond Retrofit	500,000	-	-	-	-	-
T23	Annual Asphalt Overlay Program	750,000	450,000	450,000	450,000	450,000	450,000
T24	Miscellaneous Street Improvements	150,000	150,000	100,000	100,000	100,000	100,000
T27	Non-Motorized Plan Implementation	100,000	100,000	100,000	100,000	100,000	100,000
T27a	Curbed Walkway Improvements	-	-	-	-	65,000	500,000
T27e	SE Wax Road Shoulder Widening & Utility Undergrounding	-	-	-	-	70,000	550,000
T27f	Cedar to Green River Trail Access on SE 264th St	-	-	-	-	30,000	200,000
T36	SR169 Widening (2)	200,000	1,000,000	400,000	800,000	7,360,000	5,700,000
T45	SR169 Widening - SE 253rd Pl to SE 260th St	7,300,000	-	-	-	-	-
T53	SR516 Multi Modal Improvements (1)	-	-	-	-	250,000	1,300,000
T54	SR516 Multi Modal Improvements (2)	830,000	-	-	-	-	-
T57	SR169 Pedestrian Bridge at SE 258th St	616,000	6,000,000	2,300,000	-	-	-
T58	SE 260th St from Main St to SR169	-	-	500,000	200,000	4,300,000	-
T61	SR169 Improvement Project - SE 244th St to SE 253rd Pl	-	-	-	-	-	600,000
T62	Witte Road SE/222nd Pl SE/SE 268th St Interim Intersection Improvements	-	-	700,000	-	-	-
T63	SR516 Multi-Modal Improvements - 850'N of 228th to 237th Ave SE	-	-	-	-	200,000	950,000
T65	Irrigation Repairs - 4 Corners Planter Strips/Medians	-	50,000	-	-	-	-
	Total	**31,651,824**	**18,377,051**	**16,769,667**	**6,609,546**	**15,776,825**	**18,802,314**

2025-2030 Capital Plan Funding Summary

Capital Improvement Plan

Funding Source Summary

Transportation Impact Fee Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
A01	Art Program	20,030	-	-	3,000	-	2,800
T36	SR169 Widening (2)	-	-	-	-	280,000	500,000
T62	Witte Road SE/222nd Pl SE/SE 268th St Interim Intersection Improvements	-	-	300,000	-	-	-
	Transportation Impact Fee Fund Total	20,030	-	300,000	3,000	280,000	502,800

Transportation Benefit District SR Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
A01	Art Program	1,130	4,130	4,790	5,720	9,300	9,130
T23	Annual Asphalt Overlay Program	750,000	450,000	450,000	450,000	450,000	450,000
	Transportation Benefit District SR Fund Total	751,130	454,130	454,790	455,720	459,300	459,130

Real Estate Excise Tax 1 Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
A01	Art Program	5,610	12,720	10,880	10,180	11,210	10,160
D09	2023 PW Board Loan - Witte Rd Roundabout (T60)	113,769	112,518	111,267	110,016	108,765	107,514
D11	2024 PW Board Loan - SR169 Widening (T45)	-	470,800	470,800	470,800	470,800	470,800
F07	Permanent Message Boards	400,000	-	-	-	-	-
F09	PW Maintenance Facility/EOC Backup Generator	255,000	-	-	-	-	-
F10	PW Maintenance Facility Main Floor HVAC	75,000	-	-	-	-	-
F11	PW Maintenance Facility Remodel	-	150,000	-	-	-	-
T24	Miscellaneous Street Improvements	150,000	150,000	100,000	100,000	100,000	100,000
T27	Non-Motorized Plan Implementation	100,000	100,000	100,000	100,000	100,000	100,000
T36	SR169 Widening (2)	-	60,000	24,000	48,000	500,000	500,000
T54	SR516 Multi Modal Improvements (2)	44,000	-	-	-	-	-
T57	SR169 Pedestrian Bridge at SE 258th St	-	-	138,000	-	-	-
T61	SR169 Improvement Project - SE 244th St to SE 253rd Pl	-	-	-	-	-	16,000
T62	Witte Road SE/222nd Pl SE/SE 268th St Interim Intersection Improvements	-	-	400,000	-	-	-
T63	SR516 Multi-Modal Improvements - 850'N of 228th to 237th Ave SE	-	-	-	-	40,000	190,000
T65	Irrigation Repairs - 4 Corners Planter Strips/Medians	-	50,000	-	-	-	-
	REET 1 Total	1,143,379	1,106,038	1,354,947	838,996	1,330,775	1,494,474

Real Estate Excise Tax 2 Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
A01	Art Program	5,307	10,820	9,460	6,620	6,480	1,530
D10	Coucilmanic Bonds - LWGC Remodel (G06)	705,875	1,411,750	1,412,000	1,412,000	1,412,000	1,412,000
P17	Lake Wilderness Boat Launch	-	-	-	-	-	20,000
P22	General Park Improvements	26,250	27,563	29,000	30,000	32,000	34,000
P30	Lake Wilderness Lodge Improvements	110,000	390,000	-	-	-	-
P36	Summit Park	40,000	-	-	-	-	-
P40	Lake Wilderness Park Improvements	-	-	-	-	-	25,000
P45	Trails and Connections	-	55,000	-	60,000	-	-
	REET 2 Total	887,432	1,895,133	1,450,460	1,508,620	1,450,480	1,492,530

Parks Impact Fee Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
A01	Art Program	4,983	4,300	5,000	5,000	-	-
D08	2018 Councilmanic Bonds - Summit Park (P03)	290,000	288,000	286,000	288,000	291,000	287,000
P34	Henry's Switch Park	-	501,000	-	-	-	-
P35	Park Property Acquisition	-	-	300,000	-	-	-
P36	Summit Park	-	-	-	-	-	700,000
P40	Lake Wilderness Park Improvements	230,000	43,608	20,000	-	-	50,000
P47	Maple Valley Indoor Recreation Facility	200,000	-	-	-	-	-
	Parks Impact Fee Fund Total	724,983	836,908	611,000	293,000	291,000	1,037,000

King County Trails & Open Space Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
A01	Art Program	-	430	2,480	1,710	1,460	6,220
P33	Take-A-Break Park	49,230	-	-	-	-	-
P34	Henry's Switch Park	-	428,000	-	-	-	-
P36	Summit Park	-	-	-	-	124,500	740,000
P40	Lake Wilderness Park Improvements	37,000	496,392	-	-	-	-
P48	Gaffney's Grove Disc Golf	30,000	20,000	-	-	-	-
	King County Trails & Open Space Fund Total	116,230	944,822	2,480	1,710	125,960	746,220

Surface Water Management Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
A01	Art Program	2,640	7,020	6,990	7,500	11,310	10,160
D11	2024 PW Board Loan - SR169 Widening (T45)	400,000	-	-	-	-	-
D12	2024 Dept. of Commerce Loan - Witte Rd Culvert (S18)	13,000	163,000	161,000	159,000	158,000	156,000
S17	Cedar Downs Flood Reduction and Water Quality Improvement	15,000	550,000	-	-	-	-
S23	Stormwater Opportunity	100,000	100,000	100,000	100,000	100,000	100,000
S24	LW Country Club Drive Culvert Improvement and Stormwater Treatment	-	10,000	-	50,000	10,000	500,000
S25	Witte Road South of Kent Kangley - Flooding and Water Quality Improvements	-	30,000	15,000	300,000	-	-
S26	SE 262nd St Flooding and Water Quality Improvements	-	-	35,000	50,000	-	-
S27	Jaqueline Meadows Flooding & Cedar Downs Pond Detention Imprv. Evaluation	-	-	-	-	105,000	-
S28	Cedar Downs Private Property Flooding at 214th Ave SE	-	-	-	-	-	165,000
S29	SE 276th St and 216th Ave SE Flooding	55,000	300,000	-	-	-	-
S31	Elk Run Pond Retrofit and Pipe Replacement	-	-	405,000	-	-	-
S32	Maple Woods Pond Retrofit	500,000	-	-	-	-	-
T36	SR169 Widening (2)	200,000	140,000	56,000	112,000	580,000	500,000
T53	SR516 Multi Modal Improvements (1)	-	-	-	-	35,000	182,000
T54	SR516 Multi Modal Improvements (2)	130,000	-	-	-	-	-
T58	SE 260th St from Main St to SR169	-	-	70,000	-	502,000	-
T61	SR169 Improvement Project - SE 244th St to SE 253rd Pl	-	-	-	-	-	84,000
	Surface Water Management Fund Total	1,415,640	1,300,020	848,990	778,500	1,501,310	1,697,160

Bond Proceeds Fund

Proj	Project Name	2025	2026	2027	2028	2029	2030
G06	Lake Wilderness Community Clubhouse	15,000,000	3,000,000	-	-	-	-
S18	Witte Road Culvert	2,300,000	-	-	-	-	-
	Bond Proceeds Fund Total	17,300,000	3,000,000	-	-	-	-

Grants & Other Revenue

Proj	Project Name	2025	2026	2027	2028	2029	2030
F07	Permanent Message Boards	200,000	-	-	-	-	-
P34	Henry's Switch Park	-	100,000	-	-	-	-
P35	Park Property Acquisition	-	-	8,500,000	-	-	-
P36	Summit Park	-	-	-	-	-	745,000
P40	Lake Wilderness Park Improvements	-	-	-	-	-	300,000
P48	Gaffney's Grove Disc Golf	-	20,000	-	20,000	-	-
S17	Cedar Downs Flood Reduction and Water Quality Improvement	-	1,650,000	-	-	-	-
S18	Witte Road Culvert	421,000	-	-	-	-	-
S24	LW Country Club Drive Culvert Improvement and Stormwater Treatment	100,000	100,000	200,000	-	-	2,500,000
S25	Witte Road South of Kent Kangley - Flooding and Water Quality Improvements	-	170,000	85,000	1,600,000	-	-
S26	SE 262nd St Flooding and Water Quality Improvements	-	-	50,000	270,000	-	-
T27a	Curbed Walkway Improvements	-	-	-	-	65,000	500,000
T27e	SE Wax Road Shoulder Widening & Utility Undergrounding	-	-	-	-	70,000	550,000
T27f	Cedar to Green River Trail Access on SE 264th St	-	-	-	-	30,000	200,000
T36	SR169 Widening (2)	-	800,000	320,000	640,000	6,000,000	4,200,000
T45	SR169 Widening - SE 253rd Pl to SE 260th St	7,300,000	-	-	-	-	-
T53	SR516 Multi Modal Improvements (1)	-	-	-	-	215,000	1,118,000
T54	SR516 Multi Modal Improvements (2)	656,000	-	-	-	-	-
T57	SR169 Pedestrian Bridge at SE 258th St	616,000	6,000,000	2,162,000	-	-	-
T58	SE 260th St from Main St to SR169	-	-	430,000	200,000	3,798,000	-
T61	SR169 Improvement Project - SE 244th St to SE 253rd Pl	-	-	-	-	-	500,000
T63	SR516 Multi-Modal Improvements - 850'N of 228th to 237th Ave SE	-	-	-	-	160,000	760,000
	Grants & Other Revenue Total	9,293,000	8,840,000	11,747,000	2,730,000	10,338,000	11,373,000

	2025	2026	2027	2028	2029	2030
Total Capital Project Expenditures	**$ 31,651,824**	**$ 18,377,051**	**$ 16,769,667**	**$ 6,609,546**	**$ 15,776,825**	**$ 18,802,314**

DEBT

Municipal Debt Capacity

According to Washington State law, voters may approve general obligation debt issues of up to 7.5% of the City's assessed valuation (2024 was $7,194,391,689). This 7.5% debt capacity is allocated evenly between general government purposes, parks and open space, and utilities, resulting in a 2.5% or $179.86 million limit for each (as of January 1, 2024). Within the 2.5% limit, the City Council has the authority to issue bonds and/or lease-purchase agreements without voter approval for a combined total of up to 1.5% of the City's assessed valuation. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

As of January 1, 2025, the City has $5.69 million of debt outstanding for general government purposes. This is well below the legally allowed general government debt capacity and includes a general obligation bond and a State of Washington Public Works Trust Fund loan. The full capacity of $539.58 million is available for both parks and open space and utility general obligation debt. Although the City can legally issue up to 7.5% of its assessed valuation, bond rating agencies recommend a lower proportion for an acceptable debt capacity. Bond rating agencies use several criteria for determining the level of debt a city can support. Two common ratios rating agencies refer to are overall net debt per capita and overall net debt as a percent of assessed value (also referred to as market value).

Limited Tax General Obligation (LTGO) Bonds

LTGO debt is backed by the full faith and credit of the City. These bonds can be issued without a vote but are "limited" in that no additional resources are provided to pay debt service on these bonds. The debt service must be paid from existing City resources. They are also limited in the amount and percentage of assessed valuation as defined by the City's debt capacity in accordance with state law.

Other Debt Instruments

Instruments such as Public Works Trust Fund loans or other financing contracts issued through the State of Washington, bond anticipation notes (BANs), bank qualified loans, and/or other legal debt issues as allowed by law. Additionally, with Council approval, the City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs.

As of January 1, 2025, the City's outstanding debt consists of an LTGO refunding bond for the Summit Park & Ballfields, and a State of Washington Public Works Trust Fund loan for a transportation project. Two more State of Washington Public Works Trust Fund loans were awarded, but have not been drawn upon, for another transportation project and stormwater culvert repairs along a main corridor of Maple Valley.

Bond Rating

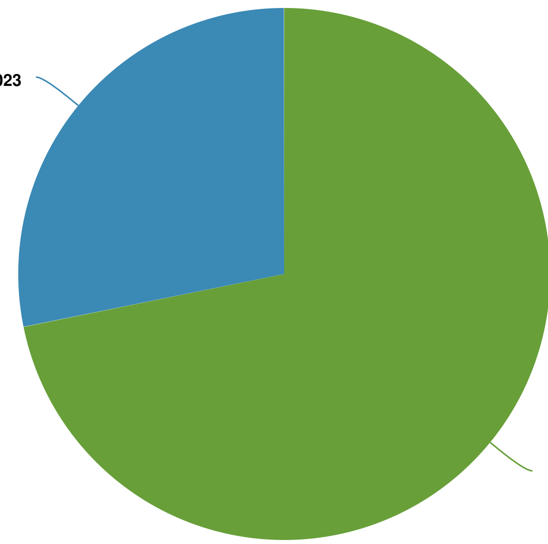
All of the City's outstanding LTGO and revenue bonds have been assigned an AA credit rating by Standard & Poor's Rating Service (S&P). This rating is the second-highest rating obtainable from S&P and is a testament to the City's financial strength and policies.

Debt Snapshot

$403,769

$102,908 (34.20% vs. 2024 year)

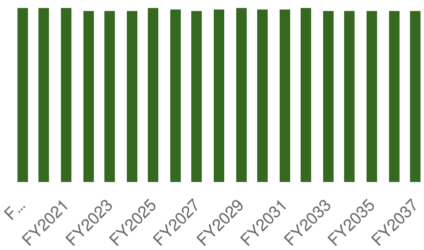
Debt by Type



Financial Summary	FY2024	FY2025	% Change
Debt	—	—	
LTGO Bond - 2018 - Summit Park & Ballfields	$286,600	$290,000	1.2%
Department of Commerce - 2023 - T60	$14,261	$113,769	697.8%
Total Debt:	**$300,861**	**$403,769**	**34.2%**

LTGO Bond - 2018 - Summit Park & Ballfields

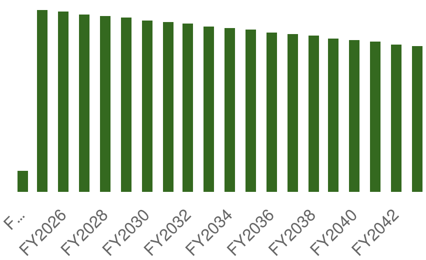
This councilmanic bond was issued to fund the Summit Park & Ballfields project in 2018. This bond will mature in 2037.



Financial Summary	FY2023	FY2024	FY2025	FY2026
LTGO Bond - 2018 - Summit Park & Ballfields	—	—	—	—
Interest	$126,400	$121,600	$115,000	$108,000
Principal	$160,000	$165,000	$175,000	$180,000
Total LTGO Bond - 2018 - Summit Park & Ballfields:	**$286,400**	**$286,600**	**$290,000**	**$288,000**

Department of Commerce - 2023 - T60

This Public Works Board loan was acquired in 2023 to fund the Witte Road Roundabout Project (T60). This bond will mature in 2043.



Financial Summary	FY2024	FY2025	FY2026
Department of Commerce - 2023 - T60	—	—	—
Interest	$14,261	$23,769	$22,518
Principal	$0	$90,000	$90,000
Total Department of Commerce - 2023 - T60:	**$14,261**	**$113,769**	**$112,518**

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA: Government Finance

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.