

P. O. Box 320
22017 SE Wax Road
Maple Valley, WA 98038
Phone: 425-413-8800
Fax: 425-413-4282

THIS MEETING IS OFFERED AS A ZOOM WEBINAR ONLY

CALL IN AND JOINING INFORMATION AS FOLLOWS:

Dial In option: 1-253-215-8782, 92257062651#

Webinar ID: 922 5706 2651

<https://maplevalleywa.zoom.us/j/92257062651>

PLANNING COMMISSION AGENDA

October 21, 2020

5:30 PM

-
- | | |
|--|-------------|
| 1. Call to Order | Chair |
| 2. Roll Call | Clerk |
| 3. Public Comment (not related to a public hearing) | Chair |
| <p>Now is the time for public comment. Time is limited to 3 minutes per person, or 5 minutes per organization. If anyone from the audience would like to address the Commission at this time, please stand and state your name and address for the Clerk.</p> | |
| 4. Approval of Agenda | Chair |
| 5. Approval of Minutes –September 2, and September 16, 2020 | Chair |
| 6. Public Hearing - None | Chair |
| 7. Continued Business – None | Chair/Staff |
| 8. New Business | Chair/Staff |
| Joint Planning Commission and Economic Development Commission Meeting | |
| <ul style="list-style-type: none">• What kind of business do we as a city want to attract?• What kind of businesses are compatible with mixed use developments• Where is the appropriate locations for future mixed use developments | |
| 9. Public Comment (not related to a public hearing) | Chair |

Now is the time for public comment. Time is limited to 3 minutes per person, or 5 minutes per organization. If anyone from the audience would like to address the Commission at this time, please stand and state your name and address for the Clerk.

- | | |
|--|---|
| 10. Commission/Staff Reports/Work Plan Items | Chair/Staff |
| 11. Good of the Order | Chair/Staff |
| 12. Announcement of Upcoming Meetings: | Chair/Staff |
| • Next Regular Meeting: | Wednesday, November 4, 2020
5:30 PM via ZOOM |
| 13. Adjourn | Chair |

Agenda items may be added or removed at the Commission's discretion. Americans with Disabilities Act (ADA) reasonable accommodations provided upon request. Please call Debi Yankeh, Administrative Assistant IV, at 425-413-8800.

**CITY OF MAPLE VALLEY, WASHINGTON
PLANNING COMMISSION
MINUTES OF MEETING
September 2, 2020
ZOOM Meeting**

1. Call to Order

Chair Candace Tucker called the meeting to order at 5:16 PM.

2. Roll Call

Commissioners present: Chair Candace Tucker, Vice Chair Dave Pilgrim, Commissioners Ian Mc-Grady-Beach, Jonathan Miller, Michael Pearce, Chris Tallman, and Victoria Schroff.

Staff present: Community Development Manager Torpey, Senior Planner Amy Taylor, CD-PW Director Tawni Dalziel, and Executive Assistant Debi Yankeh.

3. Public Comment (not related to a public hearing)

Jeff Potter, Integrity Land, 26250 238th Lane, Suite 101, Maple Valley, WA 98038 announced that his company is working on a key piece of the downtown zoned area and they are at the beginning stages of evaluating uses and extensive downtown design guidelines. They foresee working with staff in the near future to review how their uses might meet the vision of the City of Maple Valley and vice versa. They will be listening in on the meetings to get the latest information.

4. Approval of Agenda

MOTION to approve the agenda was made by Vice Chair Pilgrim, seconded by Commissioner Tallman, and carried 7-0.

5. Approval of Minutes

There were no minutes to approve.

6. Public Hearing

None.

7. Continued Business

None.

8. New Business

- Downtown Design Guidelines and Interim Zoning

CD Manager Matt Torpey reviewed the City Council direction regarding the Downtown Design Guidelines:

- Review full draft of Downtown Design Standards and Guidelines proposal and provide modifications as appropriate.
- Develop Main Street design standards as an appendix to the document.
- Recommend standards around the allowance and density of multi-family housing in the downtown.

Staff then reviewed the City Council direction regarding the Interim Zoning recommendation from the Planning Commission on September 5, 2018 to consider the following direction:

- Planning Commission should review their recommendations on structured parking requirements, setbacks, and maximum building heights.
- Planning Commission should look at lowering the allowed dwelling units per acre in commercial zones to the updated Traffic Demand Model assumption (24 dwelling units per acre) or to meet the future Urban Growth Capacity requirement (unknown until late 2021).
- Planning Commission should consider requiring affordable housing as part of multi-family housing project and investigate percentages required in comparable jurisdictions.
- Planning Commission should work with the Economic Development Commission to use multi-family residential as an incentive for city desired commercial development or economic drivers for job growth within the City.

Staff also confirmed that the discussion of elevators is still to be included in the scope.

Staff proposed the following timeline for review of the four chapters of the Downtown Design Guidelines with Senior Planner Amy Taylor:

- Chapters 1 and 2: September 16, 2020
- Chapters 3 and 4: October 7, 2020

Staff proposed reviewing Interim Zoning for the four dates listed below:

- November 4 and 18
- December 2 and 16

The first meeting of January 2021 would be dedicated to a joint meeting with City Council to finalize the 2021 Work Plan. Then we would focus on the right of way design for the Downtown Design Guideline standards, which would possibly take four meetings. Then we would wrap this up with a recommendation to Council in March.

9. Public Comment (not related to a public hearing)

None.

10. Commission/Staff Reports/Work Plan Items

Just a reminder that we are still advertising for two vacant Planning Commission Alternate positions. The application is available on our website, and the link to the application is: <https://www.maplevalleywa.gov/Home/Components/JobPosts/Job/2648/87>

Recap of items for Staff to provide to the Planning Commissioners:

- Provide the Planning Commission the dates of Interim Zoning discussion by City Council
- Email the Planning Commission the Planning Commission recommendation from 2018
- Date of the Planning Commission hand-off to the City Council – August 24, 2020

Amy Taylor reported that the Planning Commission's Tree Penalty recommendation was presented to City Council. Council modified the language surrounding street trees and trees in critical areas from **may** be fined up to three times the amount to **shall** be fined up to three times the amount. Council wants language included about if the tree is cut to the stump or the stump is removed, how the diameter will be determined. Staff has drafted some responses to those concerns.

11. Announcements of Upcoming Meetings

- **Next Regular Meeting – Wednesday, September 16, 2020
5:15 PM via ZOOM**
- **Joint Meeting with EDC – Wednesday, October 21, 2020
5:30 PM via ZOOM**

12. Adjourn

The meeting was adjourned at 6:04 PM.

Debi Yankeh
Executive Assistant

This page is intentionally left blank.

**CITY OF MAPLE VALLEY, WASHINGTON
PLANNING COMMISSION
MINUTES OF MEETING
September 16, 2020
ZOOM Meeting**

1. Call to Order

Chair Candace Tucker called the meeting to order at 5:15 PM.

2. Roll Call

Commissioners present: Chair Candace Tucker, Vice Chair Dave Pilgrim, Commissioners Ian Mc-Grady-Beach, Jonathan Miller, Michael Pearce, Chris Tallman, and Victoria Schroff.

Staff present: Community Development Manager Torpey, Senior Planner Amy Taylor, CD-PW Director Tawni Dalziel, Economic Development Manager Tim Morgan, and Executive Assistant Debi Yankeh.

3. Public Comment (not related to a public hearing)

Written Public Comment was received from Jeff Potter, Integrity Land, 26250 238th Lane, Suite 101, Maple Valley, WA 98038 and is included in the minutes.

4. Approval of Agenda

MOTION to approve the agenda was made by Commissioner Miller, seconded by Commissioner Schroff, and carried 7-0.

5. Approval of Minutes

MOTION to approve the minutes of the August 19, 202 meeting as submitted was made by Vice Chair Pilgrim seconded by Commissioner Pearce, and carried 7-0.

6. Public Hearing

None.

7. Continued Business

None.

8. New Business

- **Economic Development Commission Update – Tim Morgan**

Economic Development Manager Tim Morgan provided information on types of businesses that are missing in Maple Valley, discussed the importance of living wage jobs, and also discussed incentivizing missing business types. The document used during Mr. Morgan's presentation also contained links to various resources for further information and will be emailed to the Planning Commission. Mr. Morgan answered additional questions from the Commission.

- **Downtown Design Guidelines**

Senior Planner Amy Taylor started the review of Chapter 1 with the Planning Commission. Commissioners sought clarification from staff, asked questions, and gave feedback for changes to be made to the document. Chapter 1 review was completed through section 1.6. Ms. Taylor will send out a clear table of proposed uses to the Planning Commission via email. Review of the table, remainder of Chapter 1, and Chapter 2 will be the topics for the next meeting.

9. Public Comment (not related to a public hearing)

Jeff Potter, Integrity Land, 26250 238th Lane, Suite 101, Maple Valley, WA 98038. They are an active proponent for a development within downtown Maple Valley. They have done their first review of the guidelines. Mr. Potter stated that as a developer, they like much of it and the vision is incredible. Being local residents of a company, they are excited about the opportunity to help fulfill their vision as well as the City's vision, which are very parallel. There are things in the first two chapters that they would like to have re-evaluated to help allow them to have flexibility. They are proposing a mixed use project and looking for flexibility in following this vision. They are looking for opportunities to be involved in the discussion as they have a very vested interest in the direction this takes through Planning Commission and ultimately City Council. Mr. Potter reminded the Commission about one of the values stated in the document is that of flexibility, which will be critical for all of us to have a successful downtown while still holding on to that vision. When talking about excluding uses, keep an open mind and think about the bigger picture, some might not be able to envision how this use might work, and some of the uses may look different for the future. They want nice looking businesses that allow a variety of people to utilize and be able to frequent, but they have to fill the spaces, too. Mr. Potter stated he hopes there is also flexibility in size of spaces. He thanked the Commission and stated they will keep listening in.

MOTION made to extend the meeting to 7:30 PM made by Chair Tucker, and carried 7-0.

Jeff McCann, P. O. Box 171, Maple Valley, WA 98038. Represents landowners. Appreciates opportunity to have been part of the Downtown Design Guidelines group from the beginning. Has been working with landowners affected by this the last 7 or so years. When the Comp Plan Policy was last being addressed, the comment from staff reaching out about leaving them as a conforming use is what sticks in their mind. They are hoping to stay involved in the process. Each has different timelines and he knows this is going to be a long process with the Planning Commission and hope to be able to continue to stay and grow.

Tallie Menzie, 23615 SE 254th Street, Maple Valley, WA 98058. Local resident, over five years since sitting in on a Planning Commission Meeting. She has been raising her family here for the last ten years, and it is nice to see thought provoking conversation and appreciates slow pace the Planning Commission is taking and the thoughtfulness as you consider this downtown. Ms. Menzie stated we need a gathering place, a downtown that fits our needs and vision. She appreciates the time the Commission is taking to make this happen.

10. Commission/Staff Reports/Work Plan Items

Agenda items being discussed for joint meeting with the Economic Development Commission that is scheduled for Wednesday, October 7, 2020.

Staff reminded the Commission about the two Alternate position openings we have and that we have not yet received any applications.

11. Announcements of Upcoming Meetings

- **Next Special Meeting – Wednesday, September 23, 2020
5:15 PM via ZOOM**
- **Next Regular Meeting – Wednesday, October 7, 2020
5:30 PM via ZOOM**

12. Adjourn

The meeting was adjourned at 7:23 PM.

Debi Yankeh
Executive Assistant

This page is intentionally left blank.

INTEGRITY LAND CO.™

26250 238th Lane SE, Suite 101 – Maple Valley, WA 98038

September 16, 2020

Maple Valley Planning Commission and City Staff
PO Box 320
22017 SE Wax Road
Maple Valley, WA 98038

RE: Draft Downtown Design Standards and Guidelines Chapters 1 & 2 – Requested adjustments & revisions

Dear Commissioners,

Integrity Land is currently in contract on an undeveloped parcel within the Downtown area and we have reviewed the Draft *Downtown Design Standards and Guidelines* while attempting to layout a mixed use design that can meet these guidelines while creating a cost effective project that will be financially viable. By applying an actual proposed design to the site (see attached site exhibits), we are discovering that a bulk of the *Downtown Design Standards and Guidelines* can be achieved, although there are several that would need to either be revised and/or have more flexibility built into them. To be honest, the 5.8 acre site that we are working on is an odd shaped piece of property on the western edge of the Downtown area that will not lend itself to some of the standards that can work well on centrally located rectangle shaped properties (like most of the Downtown properties). Therefore, On behalf of Integrity Land, I am requesting that the Maple Valley Planning Commission consider the following changes to the Draft *Downtown Design Standards and Guidelines*. I have included our list that covers chapters 1 & 2 at this time since that is what you will be looking at first. I can also say that our requested changes will only enhance the overall Downtown vision as the standards are applied to an actual proposed project.

Chapter 1, Section 1.4 USES (page 16)

We are requesting that the “18.30.030 - None” be changed to read “18.30.030 – No changes”. This request is simply to clarify that the residential uses within this code are allowed.

Also, we are requesting that the residential density of 36 units/acre be included in the Downtown area. The City wide codes currently allows up to 36units/acre in the TC and CB zones and we believe that to fulfill the City vision of creating a center of activity with “lights on” that includes commercial, retail, residential, public spaces and possible civic uses; the highest density in town should be within the new “downtown”. The Downtown standards include a maximum building height of 60’ (5 stories) and with the bottom floor including parking and/or commercial;

this would require a density of at least 36 units/acre, thereby aligning the Downtown Standards to be consistent throughout its standards.

Chapter 2, Table 2.2 CONNECTION REQUIREMENTS (page 24)

We are requesting that Through Connection category be changed to “Not Required” for all categories of Pedestrian-Oriented Secondary Connections and Secondary Connections (#1-7) when the property cannot connect Downtown active uses at both ends. The intent of these connections is to connect or link major activity centers within Downtown and if a parcel like to property that we are referencing cannot provide these types of activities on the trail side, there is no purpose for these connections to be required the full width of the property. For instance, the west side of the subject property will most likely not be able to provide new direct trail connections and parking is required to be located behind the buildings which are fronting on the Primary Street (236th Ave SE), therefore the function of the Secondary Connections will not exist. We suggest that a note be added to this table that allows for an exception when the property is located at the edge of the Downtown area where there will be no connections to the adjacent property and/or there are no active uses located.

Chapter 2, Section 2.1 CONNECTIVITY, S-4 (page 24)

We are requesting that this standard include the option of all types of Pedestrian-Oriented Secondary Connections (#1-5) and not be limited to a Street or Woonerf only. We believe that pedestrian and vehicular accessibility will require some creative design solutions as we work with Staff that will allow the building massing that the City Downtown Standards are striving for.

Also, the requirement of a minimum of two blocks should not apply to the subject property since it is oddly shaped, has limited width and would result in useless dead ends at the King County property line to the west.

Chapter 2, Section 2.1 CONNECTIVITY, S-7 (page 24)

We are requesting that parallel parking not be required for all new public ROW and Pedestrian-Oriented Secondary Connections. Due to the limited depth of the site, we already have buildings, parking garage entrance and a surface parking lot, travel lanes, landscaping and sidewalks, therefore the addition of parallel parking stalls along this short stretch of road would cause confusion, visibility and overall safety issues especially with the variety of turning movements occurring.

Chapter 2, Section 2.2 STREET FRONTAGE, Diagram 2.3 (page 30)

We are requesting that perimeter odd shaped parcels will not be required to adhere to the building massing in all areas as shown in the diagram. The oddly shaped narrow parcel will not allow for the buildings to front on all Primary and Secondary Connections and still allow for efficiently designed buildings. Strict adherence to these massing diagrams will also create smaller useless spaces within the parcel where parking would need to be located to support the buildings and their uses fronting the Primary and Secondary Connectors. These diagrams apply

to regular shaped parcels that connect to other downtown properties and their active uses, therefore this diagram should not apply to the subject property since there will only be active uses located on the Primary Connector side of the property and not on the trail property side.

Chapter 2, Section 2.2 STREET FRONTAGES, Table 2.3 Minimum Frontage Development Requirements (page 31)

We are requesting that the Table and Diagram apply to the first 100 feet from the Primary Street (Connector) for the subject property. This table and the required percentages of Development Frontages and Activity Uses could work well for standard shaped parcels with connectivity to adjoining development and active uses on both sides but not for odd shaped properties with no or little opportunity for development or activity uses on one side of the property.

Chapter 2, Section 2.2 STREET FRONTAGES, S-10 (page 32)

We are requesting that the lobby for residential or commercial spaces be expanded to 40' along the Primary Street in order to allow for more flexibility. The subject property has the longest frontage of the Primary Street with the potential for a larger building face (with modulation) along the street, therefore the scale of the building is such that 30 feet of a lobby use frontage will be very limited. A residential lobby space with inviting lighting, unique architecture, northwest building materials and transparency can actually create an "active space that will be used for more hours of the day than any other commercial uses and therefore create a true "lights on" environment for the New Downtown. Also, we are looking into a combined space that would include the lobby and other neighboring commercial users, such as a coffee shop, café or other retail users as experienced in other downtowns in larger Cities.

This concludes our list of requested changes/adjustments for chapters 1 & 2 of the Draft *Downtown Design Standards and Guidelines* at this time. We do believe that the City Vision and our vision for this property align very well together, and we would all like to see this vision come to life in the near future.

Thank you again for your time and please do not hesitate to contact me with any questions that you may have as we move forward with a viable development proposal.

Sincerely,

Jeff Potter



The HUB

a mixed-use development

Downtown Maple Valley, Washington



Exhibit #1 DOWNTOWN & SITE LOCATION

The HUB

a mixed-use development

Downtown Maple Valley, Washington



Exhibit #2
SITE LOCATION

This page is intentionally left blank.



Date: October 21, 2020
To: Planning Commissioners
From: Matt Torpey, Community Development Manager
Subject: October 21, 2020 Planning Commission Meeting

Enclosed you will find the Planning Commission meeting agenda and packet materials. Meeting minutes from September 2, and September 16, 2020 are included.

Public Hearing

None

Continued Business

None

New Business

Joint Planning Commission and Economic Development Commission Meeting

The two Commissions are joining together for a joint meeting to discuss topics relevant to both Commissions. At this meeting the Commissions will discuss:

- What kind of business do we as a city want to attract?
- What kind of businesses are compatible with mixed use developments?
- Where are the appropriate locations for future mixed use developments?

Also included in the packet for informational purposes is the last quarterly financial update given to City Council. There have been questions from Planning Commission member regarding the source of our sales tax funding. Please refer to page 10 of the attached document for a breakdown of sales tax revenue by industry.

For the Good of the Order

None

Announcements of Upcoming Meetings

The next regularly scheduled meeting is **Wednesday, November 4, 2020 at 5:30 PM.** This meeting will be conducted via Zoom Webinar.

You may contact Matt Torpey at 425-413-8800 or by email at matt.torpey@maplevalleywa.gov.

This page is intentionally left blank.

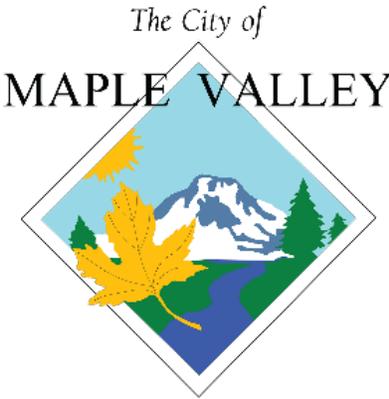


1st Quarter Financial Report as of March 31, 2020



Introduction

The 1st Quarter 2020 financial report is presented herein. The intent of the financial report is to provide an overview of financial activity for the period of January 1, 2020 through March 31, 2020.



This page is intentionally left blank.

1st Quarter Financial Report

Table of Contents

Table of Contents	3
Operating Revenues.....	4
Operating Expenditures	6
Property Tax Levy.....	8
Local Sales Tax	10
Real Estate Excise Tax.....	12
Development Services Fees	13
State Shared Revenues.....	14
Vehicle Excise Tax	15
Utility Tax.....	15
Parks and Recreation	16
Lake Wilderness Golf Course	17
Public Safety.....	21
Budget vs. Actual Revenues and Transfers-In.....	22
Budget vs. Actual Expenditures and Transfers-Out.....	23
Budget vs. Actual for Revenues and Expenditures	24
Fund Balance Summary	25
Cash and Investments	26
Debt Service	27

Operating Revenues

Operating revenues for the first quarter are provided in the table below. A comparison of actual for three prior years, current year, and 2020 Budget to Actuals have been provided. Budget figures are for the full year whereas actuals are for January through March of each year. Additional details are provided below.

Operating Revenue	2017	2018	2019	2020		% of Budget	
	YTD	YTD	YTD	Budget	YTD	\$ Variance	Received
Property Tax	\$ 72,864	\$ 78,727	\$ 111,447	\$ 4,143,590	\$ 117,019	\$ (4,026,571)	3%
Sales Tax	250,654	261,905	255,547	3,899,520	311,396	(3,588,124)	8%
Criminal Justice Sales Tax	169,219	182,158	195,849	699,690	62,968	(636,722)	9%
Utility Tax - Electric	165,808	159,611	147,144	708,890	148,245	(560,645)	21%
Utility Tax - Natural Gas	144,739	117,316	99,260	359,690	116,942	(242,748)	33%
Utility Tax - Telecom	53,092	43,954	30,232	293,090	20,578	(272,512)	7%
Utility Tax - Cable TV	-	-	88	219,220	-	(219,220)	0%
Gambling Tax	240	-	(1,455)	29,140	-	(29,140)	0%
Leasehold Excise Tax	901	951	911	2,610	-	(2,610)	0%
Professional and Occupations Licenses	-	240	480	910	-	(910)	0%
Franchise Fees - Cable TV	-	0	-	379,210	-	(379,210)	0%
General Business Licenses	2,191	2,357	2,892	9,900	3,488	(6,412)	35%
Transient Sales Licenses	300	798	574	1,770	112	(1,658)	6%
Marijuana Excise Tax	-	26,170	12,426	40,090	11,808	(28,282)	29%
City Assistance/State of WA	-	-	-	-	-	-	n/a
Liquor Excise Tax	27,830	28,970	31,253	110,050	-	(110,050)	0%
Liquor Profits	52,342	51,586	51,531	183,820	52,541	(131,279)	29%
Sale of Maps & Publications	24	63	30	150	-	(150)	0%
Passport Filing Fees	3,500	3,375	4,200	9,910	2,485	(7,425)	25%
Investment Interest	9,148	13,942	51,839	82,260	17,662	(64,598)	21%
Miscellaneous	2,224	1,641	2,994	4,250	3,164	(1,086)	74%
Economic Development	-	3,635	(13,745)	22,000	-	(22,000)	0%
Risk Management	5,500	-	-	-	-	-	n/a
Community Development	290,623	248,885	219,378	1,162,370	558,286	(604,084)	48%
Public Safety	50,278	58,394	84,631	264,650	15,480	(249,170)	6%
Parks Maintenance	5,381	9,487	2,394	69,290	85	(69,205)	0%
Lake Wilderness Lodge	171,857	212,912	138,479	244,400	19,331	(225,070)	8%
Recreation	150,547	219,031	131,617	479,740	113,510	(366,230)	24%
Summit Park	-	-	-	-	11,759	11,759	n/a
Public Works Administration	53,695	54,946	23,845	146,920	24,965	(121,955)	17%
Public Works Maintenance	1,386	1,438	-	4,440	-	(4,440)	0%
Motor Vehicle Fuel Tax-City Streets	119,648	121,599	118,812	533,480	38,333	(495,147)	7%
Multimodal Transpo City	4,148	8,761	8,751	28,080	8,923	(19,157)	32%
MVA Transpo City	3,630	7,666	7,657	28,690	7,808	(20,882)	27%
Waste Reduction and Recycling	4,201	7,418	8,037	117,570	7,892	(109,678)	7%
Transfers	20,783	3,476	4,087	88,730	4,087	(84,643)	5%
TOTAL	\$ 1,836,751	\$ 1,931,412	\$ 1,731,184	\$ 14,368,120	\$ 1,678,866	\$ (12,689,254)	12%

Property Tax is budgeted to represent 29% of total operating revenue in 2020. April 30th and October 31st are the payment due dates for property owners, and the City receives the money one month after it is remitted. As of March 31, 2020, the city has collected 3% of the annual budget, which is a 5% increase over the same period in 2019.

Sales Tax budgeted as 27% of total annual operating revenue in 2020. Payments are *received* by the City two months after it is paid by consumers. At the end of the first quarter, eight percent of the annual budget has been received. The sales tax by month and by category are provided on Page 10.

Community Development required an accounting change in 2019 for the receipt and disbursement of school and fire impact fees. The City receives impact fee payments from developers as part of the permit process. Previously, the school and fire impact fees were recorded as a liability. The disbursement to Tahoma School District and the Maple Valley Fire & Life Safety reduced the same liability account.

Upon implementation of a new Governmental Accounting Standards Board (GASB) pronouncement, an accounting change was identified. School and fire impact fees are now recorded as revenue when received, and as an expenditure when paid. This accounting change skews the comparison for total revenue from the department. Greater detail is provided on Page 13 of the report.

Utility Taxes are imposed by the City include electric, natural gas, telecom and cable TV. Currently, the tax rates are at the maximum rate (6%) allowable without voter approval. Federal law prohibits the taxation of Internet services. The combined collected amount through the end of the year is \$285,765, which equals 18% of the annual budgeted amount.

Liquor Excise Tax and Liquor Profits are examples of State Shared Revenue. The distribution is based on a per capita basis with liquor profits computed on the associated licensing fees and the excise tax is calculated on actual liquor sales.

For 2020, the Liquor Profits revenue is consistent with amounts received in prior years. At the time of this report, no Liquor Excise Tax revenues have yet been received.

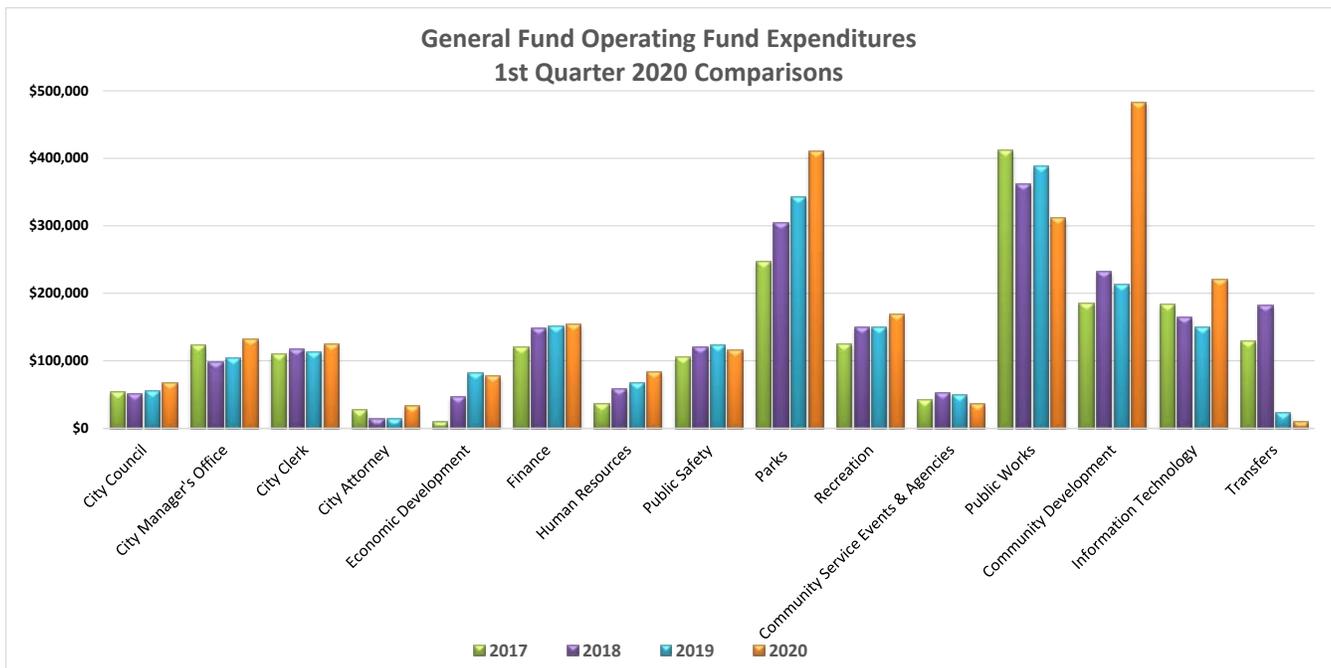
Operating Expenditures

Total operating expenditures through March 2020 equal 14.7% of the annual budget, and 20% higher compared to the same period in 2019. The table below lists all on-going operating expenditures with a 2020 Budget to Actual Variance as well as the percent of budget expended. The budget for operating expenditures represents the entire year whereas actuals are for January through March of each year. Details of major variances are discussed following the table.

Operating Expenditures	2017	2018	2019	2020		\$ Variance	% of Budget Expended
	YTD	YTD	YTD	Budget	YTD		
City Council	\$ 53,568	\$ 50,284	\$ 55,452	\$ 136,210	\$ 67,432	\$ (68,778)	50%
City Manager's Office	122,967	98,244	103,753	551,610	112,071	(439,539)	20%
City Clerk	106,001	114,244	111,138	570,540	122,778	(447,762)	22%
City Attorney	27,448	14,149	14,636	200,000	33,084	(166,916)	17%
Economic Development	9,278	46,358	81,463	363,180	77,836	(285,344)	21%
Finance	120,346	147,864	150,486	674,650	153,648	(521,002)	23%
Human Resources	35,923	58,269	67,837	363,390	84,121	(279,269)	23%
Community Development	184,758	232,267	212,688	1,249,320	483,256	(766,064)	39%
Public Safety	105,692	120,519	122,843	5,997,970	115,320	(5,882,650)	2%
Emergency Operations	3,226	3,105	2,177	16,830	1,586	(15,244)	9%
Parks Administration	95,377	104,524	110,234	465,630	109,691	(355,939)	24%
Parks Maintenance	70,953	75,272	105,870	791,620	164,037	(627,583)	21%
Lake Wilderness Lodge	81,154	123,963	127,022	562,440	137,032	(425,408)	24%
Recreation Administration	58,680	67,409	91,094	436,610	102,350	(334,260)	23%
Recreation Programs	65,767	81,369	59,078	455,080	66,009	(389,071)	15%
Summit Park	-	-	-	5,060	19,298	14,238	381%
Community Events	7,706	7,726	4,798	225,120	5,031	(220,089)	2%
Community Service Agencies	33,988	44,446	44,967	469,132	31,332	(437,800)	7%
Public Works Administration	139,761	119,107	109,996	452,450	80,252	(372,198)	18%
Public Works Maintenance	245,835	211,932	246,491	919,900	207,598	(712,302)	23%
Lake Management	3,345	3,476	4,087	77,700	3,968	(73,733)	5%
Waste Reduction & Recycling	23,334	26,663	26,968	69,240	20,060	(49,180)	29%
Information Technology	183,961	163,911	148,797	799,550	220,138	(579,412)	28%
Subtotal	1,779,068	1,915,103	2,001,876	15,853,232	2,417,927	(13,435,305)	15%
Transfers	129,305	181,686	23,437	564,030	9,964	(554,066)	2%
TOTAL	\$ 1,908,373	\$ 2,096,789	\$ 2,025,313	\$ 16,417,262	\$ 2,427,891	\$ (13,989,371)	15%

City Council expenditures include the annual dues to AWC of \$19,385, Sound Cities Association for \$17,445, and Puget Sound Regional Council for \$8,870. These payments distort the budget spending percentage in the table above for the first quarter. Council members also attended the AWC City Action Day in Olympia.

City Attorney expenditure include the payment for January and February 2020 services. While in 2019, only January 2020 services were paid in the first quarter. These are due to the timing difference between when services are provided and when invoices are received. However, as of the date of this report, expenditures incurred through March are 24% of the annual budget.



Property Tax Levy

The 2020 tax roll from King County lists local new construction valuation at almost \$143 million. When multiplied by the 2019 levy rate of \$0.95652 per \$1,000, the result is \$136,731 in new construction levy (\$142,946,433 x \$0.9562/1000). The 2020 levy rate is \$0.95187.

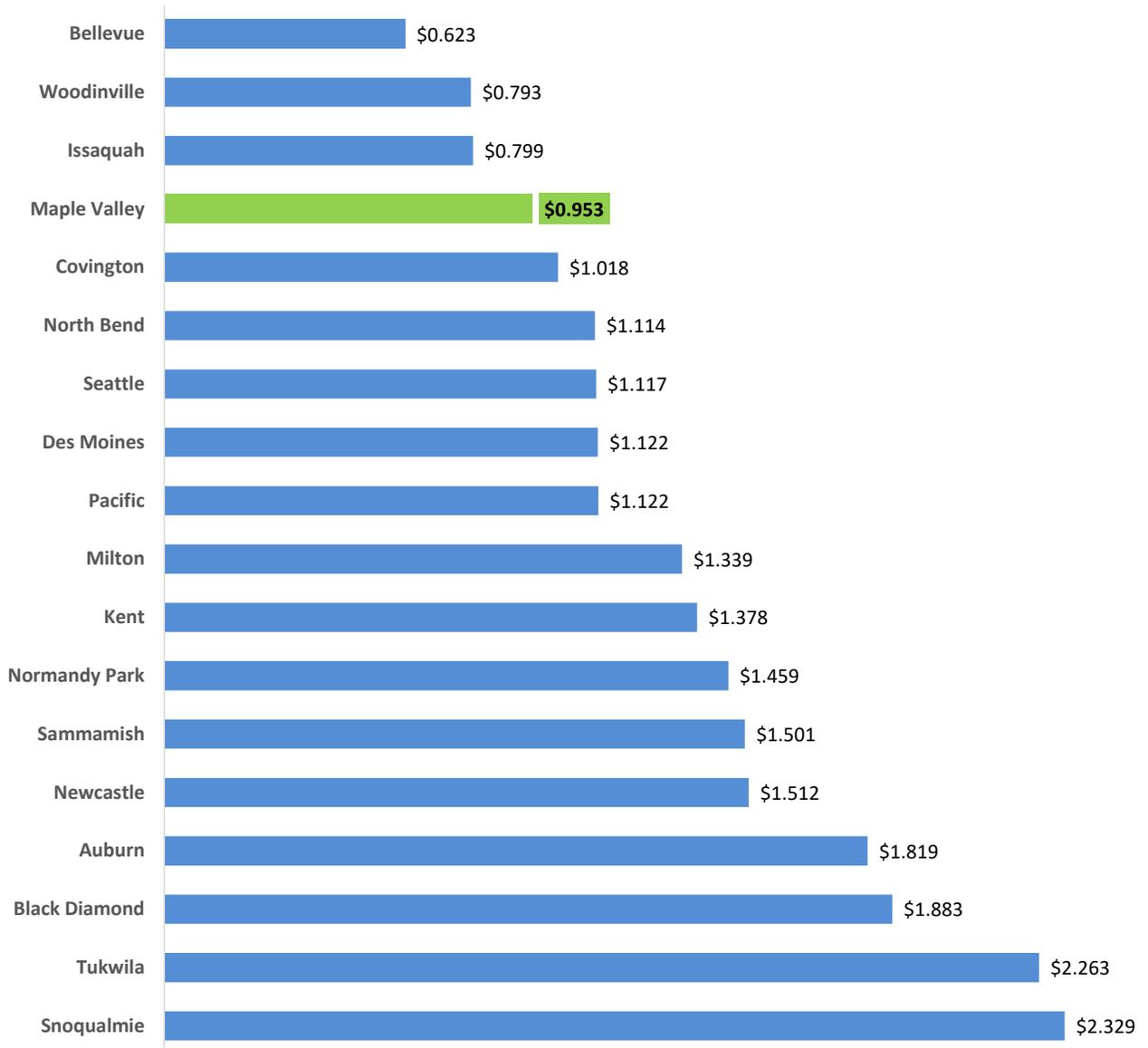
The City's property tax levy per \$1,000 of assessed value decreased in 2020 from \$0.95652 to \$0.95187. This is the result of higher growth in the City's total assessed valuation than the City's allowable property tax increase. The City's portion makes up only 9% of total property tax assessed in Maple Valley.

Property Tax Levy Per \$1000 AV	2013	2014	2015	2016	2017	2018	2019	2020
Direct Regular and Special								
City of Maple Valley	\$ 1.55	\$ 1.47	\$ 1.25	\$ 1.19	\$ 1.13	\$ 1.04	\$ 0.96	\$ 0.95
Overlapping Regular and Special								
State School Fund	\$ 2.57	\$ 2.47	\$ 2.29	\$ 2.17	\$ 2.03	\$ 2.92	\$ 2.63	\$ 3.03
King County General	1.54	1.52	1.35	1.48	1.38	1.32	1.22	1.24
Port of Seattle	0.23	0.22	0.19	0.17	0.15	0.14	0.12	0.12
Emergency Medical Services	0.30	0.34	0.30	0.28	0.26	0.24	0.22	0.27
Ferry District	-	-	-	-	-	-	-	-
King County Flood District Special Levy	0.13	0.15	0.14	0.13	0.12	0.11	0.10	0.09
Rural Library	0.57	0.56	0.50	0.48	0.45	0.41	0.37	0.36
Tahoma School District Special Levy	3.95	3.73	3.26	3.12	3.00	2.84	1.98	1.45
Tahoma School District Bond & Bldg	2.30	3.48	2.91	3.05	2.83	2.57	1.49	1.94
Fire District #43	1.74	1.86	1.94	1.68	1.31	1.56	1.51	1.55
Sub Total Overlapping	\$ 13.33	\$ 14.33	\$ 12.88	\$ 12.56	\$ 11.54	\$ 12.10	\$ 9.64	\$ 10.04
Total Property Tax Levy	\$ 14.88	\$ 15.80	\$ 14.13	\$ 13.75	\$ 12.67	\$ 13.14	\$ 10.60	\$ 10.99

The City's levy portion equals \$0.09 of a dollar for property owners.



The chart below shows how the City of Maple Valley levy rate compares to other cities and towns within King County. The amounts shown are for the Regular Levy Rates in 2020 and do not include other levy types, such as excess LID lift or G.O. Bonds.



Local Sales Tax Revenue

The City's Retail Sales & Use Tax revenue represents 18.5% of total operating revenue for the first quarter of 2020. In comparison to the prior year, the revenue has grown 4% over the same period in 2019. The taxable sales have increased \$3.9 million in just one year, and \$8.2 million since 2017.

Local Sales Tax Revenue Monthly Comparison

Month	2017 Actual	2018 Actual	2019 Actual	2020 Actual
January	\$ 250,654	\$ 264,424	\$ 257,943	\$ 313,320
February	246,559	234,143	247,608	247,217
March	277,651	308,255	305,700	283,610
Total	\$ 774,864	\$ 806,822	\$ 811,251	\$ 844,147
Taxable Sales	\$92,081,283	\$95,879,026	\$96,405,348	\$100,314,557

Sales Tax by Category is provided by Microflex TaxTools

*The discrepancy between Operating Revenues (Pg. 3) and the data presented on this page reflects the allocation of sales tax to the Lake Wilderness Golf Course Fund as well as the 2- month lag between sales tax being earned and remitted. The totals on this page are known remittances as of the date of this report and are inclusive of the General Fund and Lake Wilderness Golf Course Fund portions.

Local Sales Tax Revenue By Category

Category	2017	2018	2019	2020
Retail Trade	\$ 268,078	\$ 294,769	\$ 320,004	\$ 338,082
Services	37,329	39,490	44,539	36,427
Construction	219,576	193,937	145,486	183,699
Accommodation & Food Svc	93,061	102,632	105,240	81,805
Information	32,981	36,149	34,227	37,686
Arts, Recreation & Entertainment	8,463	8,570	8,988	5,390
Admin, Supp, Waste Mgt, Remediatio	18,653	36,906	55,161	51,672
Transp/Utilities/Warehousing	3,129	5,273	4,777	1,523
Wholesaling	33,073	38,500	42,489	59,460
Manufacturing	19,442	11,639	9,679	10,040
Other	3,017	14,639	16,178	16,250
Finance/Insurance/Real Estate	23,892	20,526	23,446	20,883
Public Administration	14,170	3,792	1,037	1,230
Total	\$ 774,864	\$ 806,822	\$ 811,251	\$ 844,147

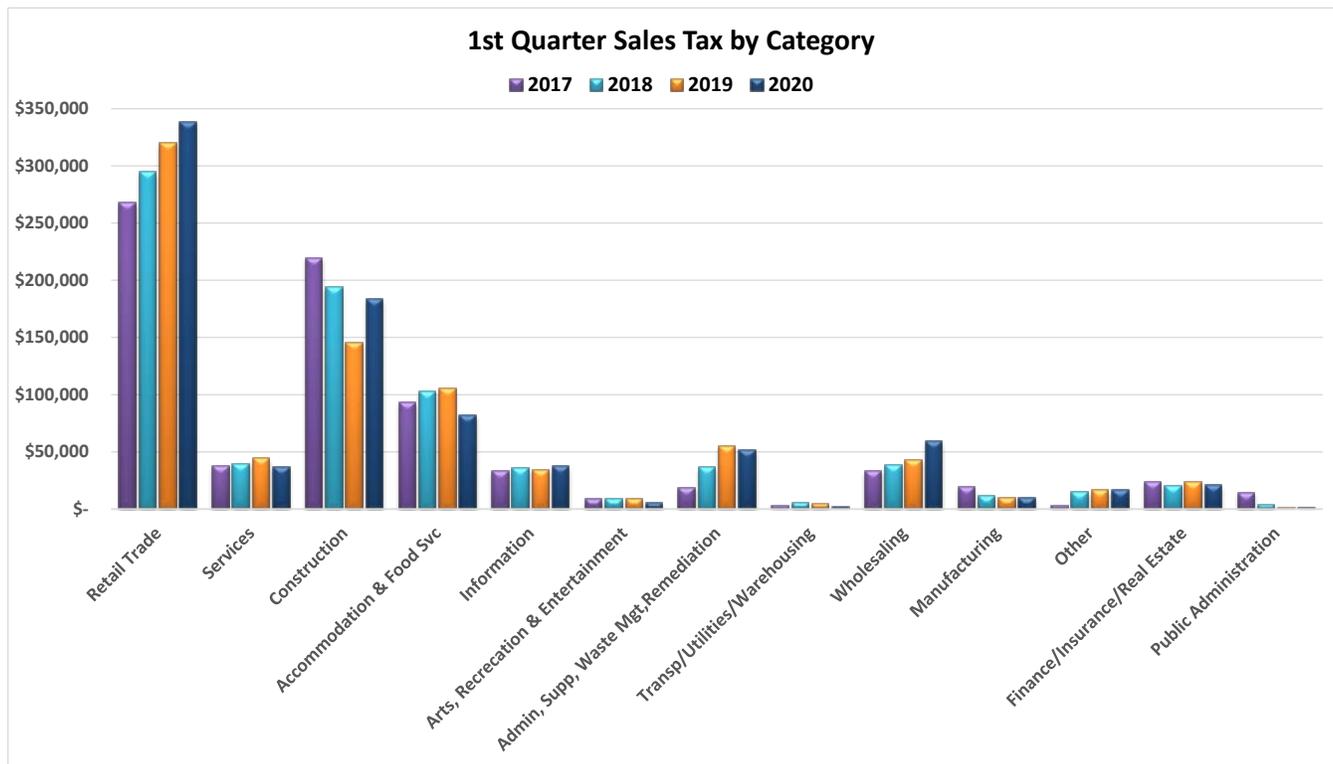
Sales Tax by Category is provided by Microflex TaxTools

*The discrepancy between Operating Revenues (Pg. 3) and the data presented on this page reflects the allocation of sales tax to the Lake Wilderness Golf Course Fund as well as the 2 month lag between sales tax being earned and remitted. The totals on this page are known remittances as of the date of this report and are inclusive of the General Fund and Lake Wilderness Golf Course Fund portions.

The table of local sales tax revenue by category indicates retail sales, construction, information and wholesaling experienced increases over the first quarter of 2019. Wholesaling category had an increase in tax revenue of \$16,971 or 40% when comparing the first quarter of 2019 and 2020. Construction grew 26%, information by \$10%, and retail trade by 6% over the same period.

Accommodation/food service has experienced a steady increase between 2017 and 2019; but the results between 2019's first quarter and 2020's is a decline of 22%. The categories of service and art/recreation/entertainment show the same pattern but the decline is 18% and 40%, respectively.

The graph below provides a four-year comparison of first quarter revenue for all sales tax categories presented in the table. Retail trade, construction, and accommodation/food service are consistently the top three categories of sales tax revenue.



Real Estate Excise Tax

The City levies a 0.50% Real Estate Excise Tax on all real estate sale transactions. This 0.50% is broken up into the First 0.25% (REET 1) and the Second 0.25% (REET 2). These two revenue sources face different spending restrictions per RCW 82.46.010 and RCW 82.46.035.

The combined total (REET 1 and REET 2) revenue from January through March of each year are included in the table below.

Month	2017 YTD	2018 YTD	2019 YTD	2020 YTD
January	\$ 78,094	\$ 84,372	\$ 104,002	\$ 129,781
February	107,110	162,723	127,649	230,622
March	143,388	166,475	116,894	108,416
Total	<u>\$ 328,592</u>	<u>\$ 413,570</u>	<u>\$ 348,545</u>	<u>\$ 468,819</u>
Taxable Sales	65,718,400	82,713,940	69,708,990	93,763,800

REET revenue is received by the City in the second month after it is paid by the consumer. The preceding table presents REET revenue in the month it was *earned*. Through March 2020, REET is 35% higher when compared to the same period in 2019. In 2020, there were 146 real estate sales transactions that occurred in the third quarter, 136 transactions involved single family residents (SFRs) and one large commercial sale occurred in March. Of the SFR transactions, 52 were for new homes and 84 for existing homes. The average selling price of all SFRs has increased 16% over the 2019 first quarter YTD average.

YTD Average Sale Price

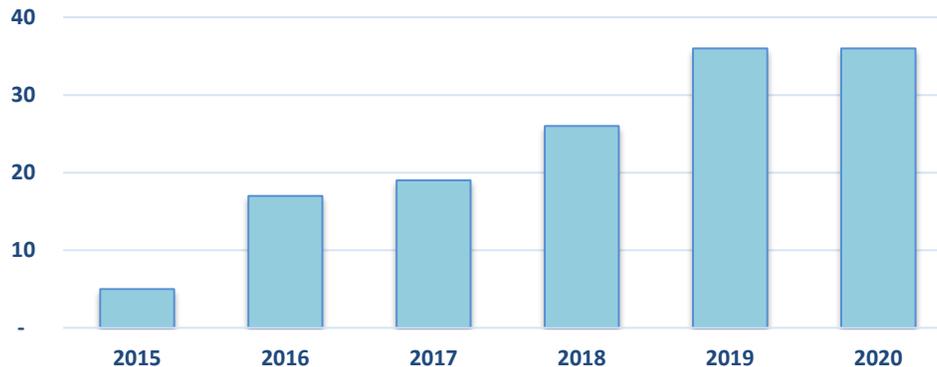


Development Services Fees

Community Development revenue is comprised of various Development Services Fees. The planning, building, Fire Marshal and Impact fees are shown in the table below. At the time of this report, no budget amendments have been completed for the revenue or expenditures of impact fees. As of March 31, 2020, 21% of the budgeted revenue (subtotal line) has been received which reflect a 13% increase over 2019's first quarter revenue.

Revenue Category	2017	2018	2019	2020		\$ Variance	% of Budget Received
	YTD	YTD	YTD	Budget	YTD		
Planning Fees	\$ 29,149	\$ 12,676	\$ 10,200	\$ 54,310	\$ 12,375	\$ (41,935)	23%
Building Fees	248,852	220,319	198,033	1,050,590	228,840	(821,750)	22%
Fire Marshall	12,623	15,890	11,145	57,470	7,565	(49,905)	13%
Subtotal	290,623	248,885	219,378	1,162,370	248,780	(913,590)	21%
Impact Fees				-	309,506	309,506	n/a
TOTAL	\$ 290,623	\$ 248,885	\$ 219,378	\$ 1,162,370	\$ 558,286	\$ (604,084)	48%

SFR Building Permits Issued in 1st Quarter

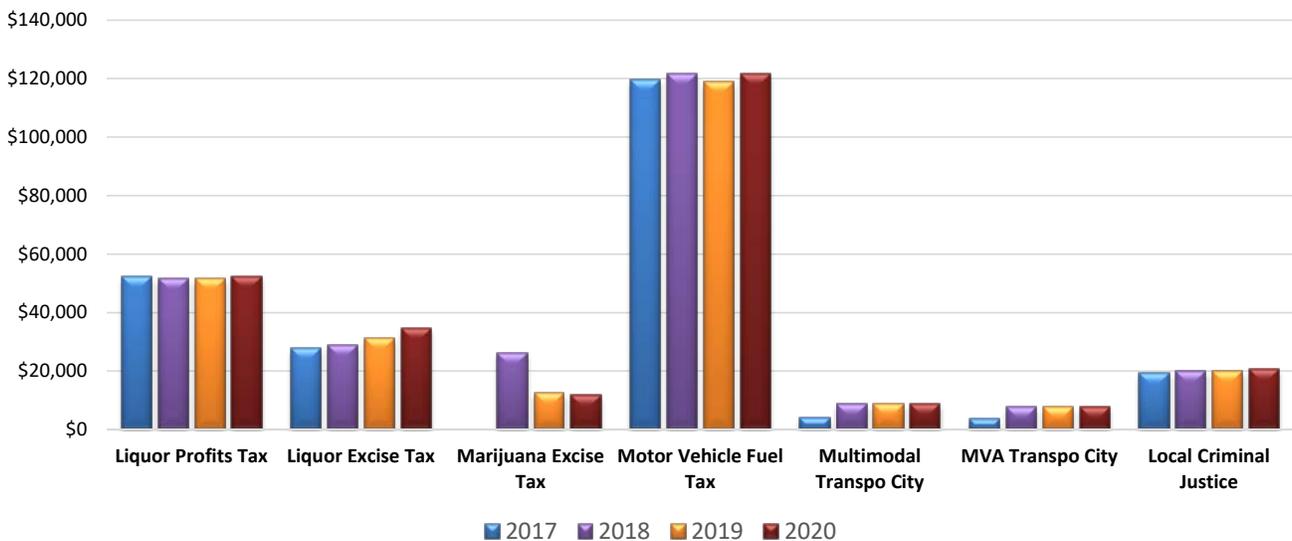


State Shared Revenues

State Shared Revenues have both monthly and quarterly revenue distributions. The table below shows revenue for the first quarter of 2020 compared to the budget and prior years. Revenues received in first quarter of 2020 are 3.2% above the 2019 quarterly figures, and 26% of the 2020 budgeted revenue.

Revenue Category	2017	2018	2019	2020		\$ Variance	% of Budget Received
	YTD	YTD	YTD	Budget	YTD		
Liquor Profits Tax	\$ 52,342	\$ 51,586	\$ 51,531	\$ 183,820	\$ 52,541	\$(131,279)	29%
Liquor Excise Tax	27,830	28,970	31,253	110,050	34,728	(75,322)	32%
Marijuana Excise Tax	-	26,170	12,426	40,090	11,808	(28,282)	29%
Motor Vehicle Fuel Tax	119,648	121,599	118,812	533,480	121,813	(411,667)	23%
Multimodal Transpo City	4,148	8,761	8,751	28,080	8,923	(19,157)	32%
MVA Transpo City	3,630	7,666	7,657	28,690	7,808	(20,882)	27%
Local Criminal Justice	19,502	19,987	19,987	70,500	20,808	(49,692)	30%
Total	\$ 227,101	\$ 264,738	\$ 250,416	\$ 994,710	\$ 258,429	\$(736,281)	26%

State Shared Revenues 1st Quarter Comparison



Vehicle Excise Tax

Initiative 976 was passed in the 2019 general election and reduced vehicle taxes and fees to \$30, eliminated the 0.3% sales tax on vehicle purchases, and removed the authority for transportation benefit districts to impose a vehicle fee. Legal battles over the ballot language and unconstitutionality have kept the initiatives on hold. It was upheld by a King County judge, and on April 30, 2020, the Washington State Supreme Court has agreed to hear the case. Due to the uncertainty of the outcome of the court case, the revenues received are being held and are not included in this report.

Utility Tax

Utility Taxes are received by the City one month after they are earned. Utility Taxes received as of March 31, 2020 are 3.3% above the prior year. Gas tax revenue saw the highest increase (18%) between the first quarter of 2020 and 2019, electric tax had a slight increase (1%), and telecom was 32% lower. Overall, the utility taxes are at 18% of budget projections.

Category	2017	2018	2019	2020		\$ Variance	% of Budget Received
	YTD	YTD	YTD	Budget	YTD		
Electric	165,808	159,611	147,144	708,890	148,245	(560,645)	21%
Gas	144,739	117,316	99,260	359,690	116,942	(242,748)	33%
Telecom	53,092	43,954	30,232	293,090	20,578	(272,512)	7%
Cable TV	-	-	88	219,220	-	(219,220)	0%
TOTAL	363,638	320,881	276,724	\$ 1,580,890	\$ 285,765	\$(1,295,125)	18%

Parks and Recreation

The emergency declaration by Mayor Sean P. Kelly in response to the COVID-19 outbreak, closed park facilities, and banned recreation programs and community events. As a reminder, the recreational software, PerfectMind, was implemented in 2019 and reports revenue when it is earned. Under normal circumstances, there would be one year of comparative data based on the accrual accounting method. Yet, the COVID-19 pandemic does not provide for an accurate comparison of financial data.

The table below shows program revenues year-to-date compared to budget projections and prior year first quarter actuals. Overall, the 2020 first quarter revenue equals 18% of budget projections, and is 56% below the same time period in 2019. The revenue generated from Lake Wilderness Lodge rentals is down 86%. Summit Park generated almost \$11,800 in field and field light rentals.

The Parks and Recreation expenditures equal nearly \$635,000 through March 31, 2020. This represents 19% of the annual budget. Expenditures for Summit Park are above the annual budget project. Property insurance, \$15,206, and utility services, \$3,517, are the majority of expenditures for Summit Park.

Parks and Recreation

	2017 YTD	2018 YTD	2019 YTD	2020		\$ Variance	% of Budget Rcvd./Expd.
				Budget	YTD		
<u>Program Revenues</u>							
Recreation Fees	\$ 132,381	\$ 201,934	\$ 124,641	\$ 389,180	\$ 105,884	\$ (283,296)	27%
LW Lodge	171,857	212,522	138,479	244,400	19,331	(225,070)	8%
Rental Revenue	4,681	9,036	-	93,990	-	(93,990)	0%
Donations/Grants/Misc	18,166	55,310	65,870	65,410	7,627	(57,783)	12%
Parks Maintenance	700	841	-	450	85	(365)	19%
Summit Park	-	-	-	-	11,759	11,759	n/a
Total Program Revenues	\$ 327,785	\$ 479,642	\$ 328,989	\$ 793,430	\$ 144,685	\$ (648,745)	18%
<u>Program Expenditures</u>							
Parks Administration	\$ 95,377	\$ 104,524	\$ 110,234	\$ 465,630	\$ 109,691	\$ (355,939)	24%
Parks Maintenance	70,953	75,272	105,870	791,620	164,037	(627,583)	21%
Lake Wilderness Lodge	81,154	123,963	127,022	562,440	137,032	(425,408)	24%
Recreation Administration	58,680	67,409	91,094	436,610	102,350	(334,260)	23%
Beach Services	1,083	5,717	4,539	119,420	6,617	(112,803)	6%
Adult Sports	13,350	13,208	4,564	40,810	6,877	(33,933)	17%
Adult Classes	6,563	7,281	2,278	34,840	4,832	(30,008)	14%
Youth Sports	38,945	46,592	38,386	88,140	41,713	(46,427)	47%
Youth Classes	2,598	4,990	6,307	85,190	3,334	(81,856)	4%
Day Camp	3,229	3,581	3,003	86,680	2,635	(84,045)	3%
Summit Park	-	-	-	5,060	19,298	14,238	381%
Special Events	-	-	-	225,120	5,031	(220,089)	2%
Community Grants/Programs	41,694	44,446	44,967	469,132	31,332	(437,800)	7%
Total Program Expenditures	\$ 413,625	\$ 496,983	\$ 538,263	\$ 3,410,692	\$ 634,780	\$ (2,775,912)	19%

Lake Wilderness Golf Course

In 2019, the City selected a new management company, CourseCo, for the Lake Wilderness Golf Course. The revenues by category are provided historically and for the current year with a comparison to the 2020 budget. Of total revenue generated in the first quarter, course operations represent 83%, restaurant operations are 16%, and administration and sales tax equal 2%.

The golf course was also closed by the COVID-19 emergency declaration. The revenues amounts are:

REVENUES	2017	2018	2019	2020		% of Budget	
	YTD	YTD	YTD	Budget	YTD	\$ Variance	Received
Administration							
Investment Interest	\$ (61)	\$ (42)	\$ 105	\$ 20	\$ 70	\$ 50	350%
Cash Adjustments	(54)	(41)	98	50	(797)	(847)	-1593%
Miscellaneous	-	84	51	-	-	-	n/a
Total Administration	(115)	2	254	70	(727)	(797)	-1038%
Course Operations							
Golf Green Fees	78,454	86,583	61,975	565,460	88,835	(476,625)	16%
Golf Pro-Shop Merch. Sales	6,346	6,960	6,626	77,090	6,852	(70,238)	9%
Golf Lessons	-	-	-	630	-	(630)	n/a
Golf Clubs & Cart Rentals	11,544	16,755	19,633	244,160	21,246	(222,914)	9%
Total Course Operations	96,345	110,298	88,234	887,340	116,933	(770,407)	13%
Restaurant Operations							
Food Sales	8,161	7,167	9,623	108,500	7,286	(101,214)	7%
Beverage Sales	17,835	10,425	14,060	194,640	13,488	(181,152)	7%
Restaurant Rental	1,381	928	1,650	6,140	1,407	(4,734)	23%
Total Restaurant Operations	27,377	18,520	25,333	309,280	22,181	(287,099)	7%
City Revenues							
Sales Tax	-	2,548	2,396	30,600	2,937	(27,663)	n/a
Transfers-In from General Fund							
Transfer - In from General Fund	-	-	-	50,000	-	(50,000)	n/a
Transfer - In from Bond Proceeds	-	-	-	500,000	-	-	-
Total City Revenues	-	2,548	2,396	580,600	2,937	(77,663)	0%
Total Revenues	123,606	131,368	116,217	1,777,290	141,324	(1,635,966)	8%

EXPENDITURES	2017	2018	2019	2020		% of Budget	
	Actual	Actual	Actual	Budget	YTD	\$ Variance	Expended
City Paid Expenditures							
Salaries & Wages	561	473	417	2,980	950	(2,030)	32%
Benefits	201	104	171	1,000	353	(647)	35%
Office & Operating Supp.	-	-	-	190	-	(190)	0%
Other Professional Services	-	-	-	-	-	-	n/a
Management Services	23,877	23,877	28,600	95,510	29,172	(66,338)	31%
Banking Services	2,136	2,163	2,192	35,520	2,924	(32,596)	8%
Cost Alloc. - Finance	-	-	-	-	-	-	n/a
Cost Alloc. - Parks Admin	-	-	-	-	-	-	n/a
Taxes & Assessments	156	184	191	9,530	2,481	(7,049)	26%
Equipment Replacement	716	716	-	16,210	6,689	(9,521)	41%
Property Insurance	-	5,948	5,878	6,410	7,402	992	115%
Utility Services	-	-	-	-	585	585	n/a
Fire & Life Safety Services	-	-	-	100	100	-	100%
Total City Paid Exp.	27,647	33,465	37,449	167,450	50,657	(116,793)	30%
Administration							
Office & Operating Supp.	2,169	514	34	6,200	756	(5,444)	12%
Small Tools & Minor Equip.	-	51	-	1,300	796	(504)	61%
Books & Minor Software	-	121	-	520	-	(520)	0%
Advertising	514	1,712	-	7,610	1,845	(5,765)	24%
Other Professional Services	-	701	-	-	1,525	1,525	n/a
Management Services	-	-	-	-	-	-	n/a
Contracted Staff	4,463	3,234	4,434	19,370	14,504	(4,866)	75%
Payroll & Personnel Services	-	871	-	2,060	-	(2,060)	0%
Cleaning Services	-	60	120	1,140	-	(1,140)	0%
Security Services	763	855	476	4,160	1,424	(2,736)	34%
Banking Services	134	131	540	430	-	(430)	0%
Software Maint. & Support	-	2,137	1,704	4,580	999	(3,581)	22%
Telephone	2,113	590	271	5,800	159	(5,641)	3%
Internet	1,786	714	307	2,880	493	(2,387)	17%
Postage	-	-	-	40	-	(40)	0%
Travel	189	76	18	680	-	(680)	0%
Rentals and Leases	-	588	-	1,880	-	(1,880)	0%
Liability Insurance	-	-	2,777	-	5,161	5,161	n/a
Property Insurance	2,528	2,541	-	11,430	-	(11,430)	0%
Utility Services	5,471	14,320	7,049	27,060	6,930	(20,130)	26%
Cable TV	435	549	182	2,160	572	(1,588)	26%
Repairs & Maintenance	1,083	-	-	1,670	-	(1,670)	0%
Dues, Subscriptions & Membersh	500	500	-	1,090	1,350	260	124%
Licenses & Permits	2,961	1,995	-	2,920	-	(2,920)	0%
Background Checks	-	-	-	240	-	(240)	0%
Registration & Training	55	300	-	150	44	(106)	29%
Other Miscellaneous	115	249	-	4,200	-	(4,200)	0%
Other Intergov'tl Licenses	-	947	-	20	-	(20)	0%
Total Administration	25,279	33,756	17,912	109,590	36,559	(73,031)	33%

The total expenditures for the Lake Wilderness Gold Course as of March 31, 2020 are nearly fifty three percent (53%) higher than the same period in 2019, and only eight percent (15%) of the annual budget.

EXPENDITURES	2017	2018	2019	2020		% of Budget	
	Actual	Actual	Actual	Budget	YTD	\$ Variance	Expended
Course Operations							
Office & Operating Supp.	3,500	10,056	2,759	74,430	5,063	(69,367)	7%
Fuel Consumed	1,620	2,523	488	24,680	1,597	(23,083)	6%
Inventory Supplies-Merch.	2,250	5,018	740	58,490	2,553	(55,937)	4%
Small Tools & Minor Equip.	508	5,182	28	21,290	1,542	(19,748)	7%
Advertising	-	-	-	-	-	-	n/a
Other Professional Services	-	109	480	3,780	-	(3,780)	0%
Contracted Staff-Pro Shop	18,321	18,428	5,331	161,810	11,607	(150,203)	7%
Contracted Staff-Course	23,044	26,437	7,595	214,340	23,902	(190,438)	11%
Travel	-	-	-	-	-	-	n/a
Rentals & Leases	382	824	389	36,820	5,813	(31,007)	16%
Liability Insurance	-	-	-	-	-	-	n/a
Utility Services	1,999	-	-	7,380	128	(7,252)	2%
Repairs & Maintenance	(440)	270	15	4,940	2,866	(2,074)	58%
Registration & Training	-	-	-	-	45	45	n/a
Other Miscellaneous	283	-	-	340	-	(340)	0%
Total Course Operations	51,468	68,846	17,825	608,300	55,117	(553,183)	9%
Restaurant							
Office & Operating Supp.	978	1,727	221	8,830	619	(8,211)	7%
Inventory Supplies-Food	3,950	3,254	1,735	44,660	2,768	(41,892)	6%
Inventory Supp. - Beverages	3,647	2,082	4,309	47,090	2,636	(44,454)	6%
Small Tools & Minor Equip.	283	174	-	770	(151)	(921)	-20%
Books & Minor Software	-	-	-	150	-	(150)	0%
Contracted Staff	12,355	11,359	3,700	103,020	14,721	(88,299)	14%
Cleaning Services	-	-	-	800	-	-	0%
Rentals & Leases	1,214	1,837	4,346	8,020	1,289	(6,731)	16%
Utility Services	1,093	-	-	3,610	-	(3,610)	0%
Repairs & Maintenance	771	1,030	249	4,190	251	(3,939)	6%
Other Miscellaneous	-	-	5	-	-	-	n/a
Total Restaurant	24,292	21,463	14,566	221,140	22,132	(198,208)	10%
Restaurants Improvements							
WIP-Construction	-	-	-	-	-	-	n/a
Course Improvements							
WIP-Construction	-	-	-	-	-	-	n/a
Total Expenditures	128,687	157,530	87,752	1,106,480	164,465	(941,215)	15%
Revenue Over Expenditures	(5,081)	(26,162)	28,465	670,810	(23,141)	(693,951)	n/a

EXPENDITURES	2017	2018	2019	2020		% of Budget	
	Actual	Actual	Actual	Budget	YTD	\$ Variance	Expended
Course Operations							
Office & Operating Supp.	3,500	10,056	2,759	74,430	5,063	(69,367)	7%
Fuel Consumed	1,620	2,523	488	24,680	1,597	(23,083)	6%
Inventory Supplies-Merch.	2,250	5,018	740	58,490	2,553	(55,937)	4%
Small Tools & Minor Equip.	508	5,182	28	21,290	1,542	(19,748)	7%
Advertising	-	-	-	-	-	-	n/a
Other Professional Services	-	109	480	3,780	-	(3,780)	0%
Contracted Staff-Pro Shop	18,321	18,428	5,331	161,810	11,607	(150,203)	7%
Contracted Staff-Course	23,044	26,437	7,595	214,340	23,902	(190,438)	11%
Travel	-	-	-	-	-	-	n/a
Rentals & Leases	382	824	389	36,820	5,813	(31,007)	16%
Liability Insurance	-	-	-	-	-	-	n/a
Utility Services	1,999	-	-	7,380	128	(7,252)	2%
Repairs & Maintenance	(440)	270	15	4,940	2,866	(2,074)	58%
Registration & Training	-	-	-	-	45	45	n/a
Other Miscellaneous	283	-	-	340	-	(340)	0%
Total Course Operations	51,468	68,846	17,825	608,300	55,117	(553,183)	9%
Restaurant							
Office & Operating Supp.	978	1,727	221	8,830	619	(8,211)	7%
Inventory Supplies-Food	3,950	3,254	1,735	44,660	2,768	(41,892)	6%
Inventory Supp. - Beverages	3,647	2,082	4,309	47,090	2,636	(44,454)	6%
Small Tools & Minor Equip.	283	174	-	770	(151)	(921)	-20%
Books & Minor Software	-	-	-	150	-	(150)	0%
Contracted Staff	12,355	11,359	3,700	103,020	14,721	(88,299)	14%
Cleaning Services	-	-	-	800	-	-	0%
Rentals & Leases	1,214	1,837	4,346	8,020	1,289	(6,731)	16%
Utility Services	1,093	-	-	3,610	-	(3,610)	0%
Repairs & Maintenance	771	1,030	249	4,190	251	(3,939)	6%
Other Miscellaneous	-	-	5	-	-	-	n/a
Total Restaurant	24,292	21,463	14,566	221,140	22,132	(198,208)	10%
Restaurants Improvements							
WIP-Construction	-	-	-	-	-	-	n/a
Course Improvements							
WIP-Construction	-	-	-	-	-	-	n/a
Total Expenditures	128,687	157,530	87,752	1,106,480	164,465	(941,215)	15%
Revenue Over Expenditures	(5,081)	(26,162)	28,465	670,810	(23,141)	(693,951)	n/a

Public Safety

Public Safety includes the Police Department, Emergency Operations Center/Emergency Preparedness, Municipal Court, and Jail.

Public Safety revenues are trending at 25% of the annual budget and includes the contracted School Resource Officer for Tahoma School District. First quarter revenues do not include any of the anticipated grant revenue.

As of March 31, 2020 the City has not yet been billed for the first three months of Police Services through King County; therefore, the expenditures are totaling just two percent (2%) of budget. In comparison with the prior year, which also did not include the first quarter police services, expenditures are just four percent (4%) higher than the prior year.

	2016	2017	2018	2019		\$ Variance	% of Budget Rec./Expd.
	YTD	YTD	YTD	Budget	YTD		
Revenues							
Grants and Contributions	\$ 1,675	\$ -	\$ -	\$ 22,030	\$ 381	\$ (21,649)	2%
Criminal Justice Contract Svcs.	10,463	10,606	10,909	47,420	11,394	(36,026)	24%
Criminal Justice - Special Prog.	6,077	6,237	6,392	27,790	6,651	(21,139)	24%
Criminal Justice Low Populatio	1,662	1,714	1,765	7,520	1,844	(5,676)	25%
Criminal Justice - DUI	972	945	920	3,920	919	(3,001)	23%
Impound Fees	3,400	3,200	3,100	10,490	1,600	(8,890)	15%
False Alarm Fees	450	125	250	820	1,050	230	128%
Municipal Court	28,501	27,450	35,057	121,940	28,929	(93,011)	24%
TSD School Resource Officer	-	-	-	100,300	31,862	(68,438)	32%
Donations/Miscellaneous	-	-	-	1,030	-	(1,030)	0%
Total Revenues	\$ 53,200	\$ 50,278	\$ 58,394	\$ 343,260	\$ 84,631	\$ (258,629)	25%
Expenditures							
Police Operations	\$ 105,460	\$ 27,794	\$ 30,117	\$ 4,924,240	\$ 26,232	\$ (4,898,008)	1%
Police Training	-	-	-	5,000	-	(5,000)	0%
Police Facility	17,478	17,765	13,112	53,110	13,211	(39,899)	25%
Police Special Programs	145	93	2,015	75,410	5,488	(69,922)	7%
Jail	24,286	13,620	25,859	120,080	30,888	(89,192)	26%
Municipal Court	32,729	50,942	50,936	340,480	50,028	(290,452)	15%
Emergency Preparedness	5,816	5,857	5,109	43,260	6,012	(37,248)	14%
Total Expenditures	\$ 185,914	\$ 116,070	\$ 127,147	\$ 5,561,580	\$ 131,858	\$ (5,429,722)	2%
Revenues Under Expenditures	\$ (132,714)	\$ (65,793)	\$ (68,753)	\$ (5,218,320)	\$ (47,228)	\$ 5,171,092	1%

Budget vs. Actual

Budget vs Actual Revenue & Transfers-In by Fund

As of March 31, 2020

Fund	Budget	YTD Actual	Remaining Budget
General Fund	\$ 14,569,245	\$ 1,678,866	\$ 12,890,379
Transportation Impact Fee Fund	692,820	80,422	612,398
PW Development Fund	136,510	935	135,575
Transportation Benefit SR Fund	433,420	35,596	397,824
REET 1 Fund (Transportation)	1,008,480	73,015	935,465
REET 2 Fund (Parks)	993,230	67,452	925,778
Parks Impact Fee fund	258,840	83,696	175,144
King County Trail & Open Space Fund	54,540	966	53,574
Drug Seizures Fund	5,980	202	5,778
Bond Proceed Fund	4,000,000	-	4,000,000
Debt Service Fund	1,179,970	-	1,179,970
Public Works CIP Fund	3,770,860	271,191	3,499,669
Parks CIP Fund	225,970	19,356	206,614
Other CIP Funds	1,736,940	57,918	1,679,022
Surface Water Management	1,813,310	2,808	1,810,502
Lake Wilderness Golf Course Fund	1,777,290	141,324	1,635,966
Internal Service Funds	1,828,060	595,778	1,232,282
Total	\$ 34,485,465	\$ 3,109,526	\$ 31,375,939

Budget vs Actual Expenditures & Transfers-Out by Fund

As of March 31, 2020

Fund	Budget	YTD Actual	Remaining Budget
General Fund	\$ 16,601,202	\$ 2,427,891	\$ 14,173,311
Transportation Impact Fee Fund	743,990	28,017	715,973
PW Development Fund	136,510	2,156	134,354
Transportation Benefit SR Fund	843,530	93,727	749,803
REET 1 Fund (Transportation)	1,697,520	210,834	1,486,686
REET 2 Fund (Parks)	1,236,800	38,351	1,198,449
Parks Impact Fee fund	74,560	-	74,560
King County Trail & Open Space Fund	-	-	-
Drug Seizures Fund	33,370	1,377	31,993
Bond Proceed Fund	500,000	-	500,000
Debt Service Fund	1,179,970	-	1,179,970
Public Works CIP Fund	3,632,700	308,786	3,323,914
Parks CIP Fund	225,970	20,758	205,212
Other CIP Funds	1,736,940	57,918	1,679,022
Surface Water Management	3,217,020	329,225	2,887,795
Lake Wilderness Golf Course Fund	1,606,480	164,465	1,442,015
Internal Service Funds	1,962,980	581,740	1,381,240
Total	\$ 35,429,542	\$ 4,265,244	\$ 31,164,298

Fund Balance Summary

Budget vs Actual Expenditures & Transfers-Out by Fund

As of March 31, 2020

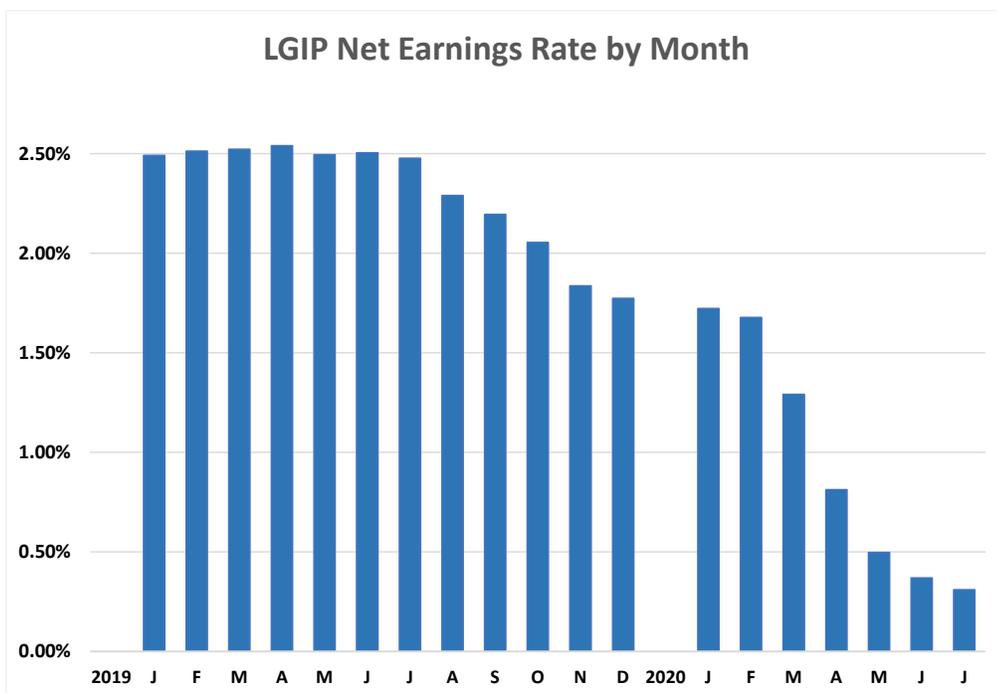
Fund	Budget	YTD Actual	Remaining Budget
General Fund	\$ 16,601,202	\$ 2,427,891	\$ 14,173,311
Transportation Impact Fee Fund	743,990	28,017	715,973
PW Development Fund	136,510	2,156	134,354
Transportation Benefit SR Fund	843,530	93,727	749,803
REET 1 Fund (Transportation)	1,697,520	210,834	1,486,686
REET 2 Fund (Parks)	1,236,800	38,351	1,198,449
Parks Impact Fee fund	74,560	-	74,560
King County Trail & Open Space Fund	-	-	-
Drug Seizures Fund	33,370	1,377	31,993
Bond Proceed Fund	500,000	-	500,000
Debt Service Fund	1,179,970	-	1,179,970
Public Works CIP Fund	3,632,700	308,786	3,323,914
Parks CIP Fund	225,970	20,758	205,212
Other CIP Funds	1,736,940	57,918	1,679,022
Surface Water Management	3,217,020	329,225	2,887,795
Lake Wilderness Golf Course Fund	1,606,480	164,465	1,442,015
Internal Service Funds	1,962,980	581,740	1,381,240
Total	\$ 35,429,542	\$ 4,265,244	\$ 31,164,298

Cash and Investments

Total cash and investments as of March 31, 2020 were \$18,000,798. This balance consists of two categories: (1) Cash and Cash Equivalent, and (2) Investments. Cash and Cash Equivalents include imprest funds (petty cash, change funds, and cash held with vendors) as well as the City’s general checking account. Investments at the Local Government Investment Pool (LGIP) are considered to be cash equivalents due to the high liquidity of the funds. The City’s investment portfolio consists of one investment in securities with maturity date in 2021.

	Interest Rate	Beginning Balance 1/1/2020	Receipts and Investments Purchased	Disbursements and Investments Sold/Matured	Change in Fair Value	Ending Balance 3/31/2020
Cash & Cash Equivalents						
Petty Cash/Imprest Funds		\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
Checking Account		4,921,747	3,974,178	(6,354,360)	-	2,541,565
LGIP	1.29%	12,581,045	1,639,926	-	-	14,220,971
Subtotal: Cash & Cash Equivalents		17,515,792	5,614,104	(6,354,360)	-	16,775,536
Investments at Market Value						
Maturity	Description					
11/26/2021	Federal Home Loan Bank	1.65%	1,225,262	-	-	1,225,262
	Subtotal: Investments		1,225,262	-	-	1,225,262
	Total Cash & Investments	\$ 18,741,054	\$ 5,614,104	\$ (6,354,360)	\$ -	\$ 18,000,798

The graph below shows the monthly LGIP net earnings rate since the beginning of 2019. The decline between January and March 2020 is 0.43%.



Debt Service

As of March 31, 2020, the City's long-term debt balance consists of the following:

- two State infrastructure loans
- one refunding general obligation bond, and
- two Councilmanic general obligation bonds.

The infrastructure loans funded two capital projects, T06 (SR 169 – SR 516 to SE 264th St) and T16 (SR 516 & 2285th Ave Intersection). The maturity for these loans is 2024. The 2015 refunding general obligation bond was used to purchase the Legacy site and will be paid off next year. The two Councilmanic general obligation bonds have funded Parks capital projects. The bonds issued in 2014 supported the construction of Ravensdale Park, and the 2018 bonds financed Summit Park construction. The debt service payments are funded through a combination of General Fund, Real Estate Excise Tax, and Transportation Impact Fee Funds. The payment schedule for each long-term debt is provided below along with a combined schedule.

State Infrastructure Loan 0.5%				State Infrastructure Loan 0.5%			
2005 Loan - SR 516 - Witte to 228th				2005 Loan - SR 169 - SR 516 to 264th			
Year	Principal	Interest	Balance	Principal	Interest	Balance	
2020	\$ 75,356	\$ 1,884	\$ 301,423	\$ 109,265	\$ 2,732	\$ 437,061	
2021	75,356	1,507	226,067	109,265	2,185	327,796	
2022	75,356	1,130	150,712	109,265	1,639	218,530	
2023	75,356	754	75,356	109,265	1,093	109,265	
2024	75,356	377	-	109,265	546	-	
2023-24	-	-	-	-	-	-	
	\$ 376,779	\$ 5,652	\$ 382,430	\$ 546,326	\$ 8,195	\$ 554,521	

Year	2014 Councilmanic GO Bonds			2015 Refunding GO Bonds			2018 Councilmanic GO Bonds		
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance
2020	\$ 165,000	\$ 15,525	\$ 510,000	\$ 500,000	\$ 20,000	\$ -	\$ 150,000	\$ 140,200	\$ 3,510,000
2021	165,000	11,730	345,000				155,000	135,700	3,355,000
2022	170,000	7,935	175,000				155,000	131,050	3,200,000
2023	175,000	4,025	-				160,000	126,400	3,040,000
2024	-	-	-				165,000	121,600	2,875,000
2025-37							2,875,000	866,400	-
	\$ 675,000	\$ 39,215	\$ 714,215	\$ 500,000	\$ 20,000	\$ 520,000	\$ 3,660,000	\$ 1,521,350	\$ 5,181,350

Total Debt Service Requirements			
Year	Principal	Interest	Total
2020	\$ 999,621	\$ 180,341	\$ 1,179,961
2021	504,621	151,122	655,743
2022	509,621	141,754	651,375
2023	519,621	132,271	651,892
2024	349,621	122,523	472,144
2025-37	2,875,000	866,400	3,741,400
Total	\$ 5,758,105	\$ 1,594,412	\$ 7,352,516

**Planning Commission
2020 Work Plan**

Item	Item Description	Scope	Planned Timeframe	Anticipated Number of Meetings	Meeting Dates	Status
A	Farmer's Market Zoning on Legacy Site**	Add an allowed use to the Legacy Site. This would enable the building of necessary components for the Farmer's Market temporary location.	February	2	2/5/2020 2/19/2020	2/5/20-Commission voted to add an allowed use to the Legacy Site. 2/19/20-Public Hearing held; no one from the public spoke. PC approved motion to recommend establishing Farmers Markets as an allowed use on its Legacy Site zone and Public zone. 3/9/2-Matt Torpey presented to City Council. MOTION made to adopt Ordinance No. O-20-690 amending Chapter 18.30 of the Maple Valley Municipal Code entitled "Allowed Uses" for Legacy Site by Councilor Burberry and seconded by Councilor Weaver. Motion carried, 6-0. ITEM COMPLETE.
B	Street Tree Review	Planning Department is working with a landscape architect to revise the list of allowable trees to utilize along MV streets. Once this is prepared a presentation will be given to the PC so that there may be an informed discussion on approval and recommendation of the new list.	June - July	3	6/3/2020, 6/17/2020, and 7/1/2020	6/3/20-Introductory meeting held. Consultant Hans Korve with DMP gave a presentation to the Commission. 6/17/20-Commission discussed list and made recommendations for changes to Staff to incorporate. 7/1/20-Public Hearing. 7/15/20-Unanimous recommendation to approve street tree list forwarded to Council. ITEM COMPLETE
C	Illegal Tree Cutting Penalties**	Review this code to specifically increase financial penalties to the current Code to deter illegal tree cutting.	June - July	2	6/17/2020, 7/1/2020, and 7/15/2020	6/17/20-Introductory meeting held. 7/1-Discussion held. 7/15-Continued discussion and deliberation planned. Proposed amended language included with Tree Code in Agenda Packet, along with a draft recommendation. Anticipated for Commission to take action.
D	Storm Facility Design Code Amendments	Create Ordinance for more aesthetically pleasing facilities. Refers to cases where a portion of the retention well is exposed while rest is hidden underground; may be facility access or response to grade changes. The possible aesthetic Ordinance could refer to the shape or location of the facility.	July - August	2	7/15/2020 and 8/5/2020	7/15/20-Introductory meeting with SWM/NPDES Program Manager Halley Kimball held for instruction of draft code to amend 2016 KC Surface Water Manual. No action anticipated at this meeting. 8/5/20-Continued review of Commission recommended amendments.
E	Interim Zoning Including Elevators based on City Council Direction **	Although this topic is very familiar to most, to review, we are ultimately making a judgment concerning if it should be allowable to build residential apartments or not. If it is decided that residential is an allowable use, we must then answer the question of if elevators should be required in any units higher than one story. [Also see item K(1).]	August - September	6		
F	Tree Retention Code Review	Review new development retention requirements to increase retention requirements.	August - October	6	8/19/2020	Introduction on 8/19/20 - Commission unanimously deferred this item to the 2021 workplan in order to focus on Interim Zoning and Downtown Design Guidelines.

**Planning Commission
2020 Work Plan**

Item	Item Description	Scope	Planned Timeframe	Anticipated Number of Meetings	Meeting Dates	Status
G	Legacy Site Zoning**	Staff to issue RFQ (Request for Qualifications) to various developers to ultimately create a short list of developers to discuss possible uses of the Legacy Site. After that discussion between staff and the developer has been refined, the information will be presented to the PC for fine tuning on a public platform in order to zone the site and finalize RFP (Request for Proposals) to the short listed developers.	October - November	4		
H	Rezone Elk Run from Residential to Parks, Rec, Open Space (PRO)	Elk Run, owned by the City, is currently zoned R-6. As it is now designated open space, it is appropriate to amend the Comp Plan and Zoning Map to reflect this new use.	October - November	2		
I	Downtown Design Standards and Guidelines**	Maximum of 4 meetings to discuss, fine tune, and prepare final recommendation of added and amended Ordinance concerning the site for future downtown of Maple Valley.	September - November	6	9/16/2020 9/23/2020 9/30/2020 10/7/2020	Introduction of proposed Downtown Guidelines at a joint City Council meeting on 8/10/20. Reviewed chapter 1 on 9/16. Special meeting on 9/30 to continue with chapter 1 and begin chapter 2. Continued review of chapter 2 on 10/7
J	Reserved for Additional City Council Items	If there are any tasks that are not on this list that Council would like to add we may need to look at de-prioritizing one of the above items.	November-December			
K	Items Suggested by PC	(1) Density Review for Residential CB Zones (this could be achieved while accomplishing task E). (2) Residential setbacks from property lines. (3) Design guidelines for commercial zones outside of downtown.				

****High Priority Items**

NOTE: NO meetings were held 3/4, 3/18, 4/1, 4/15, 5/6, and 5/20 due to COVID-19.

Updated 10/2/20