

2024 Annual Budget





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City of Spokane Valley, WA

Spokane County

January 1, 2024 through December 31, 2024

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City of Spokane Valley 2024 Budget

Council Budget Goals and Fiscal Policies

Council Budget Goals:

1. Public Safety:
 - Public safety is the City's highest priority which begins with providing superior police services to protect lives, property, and to maintain a safe and welcoming community. The City's law enforcement agreement with Spokane County shall be carefully managed and improved as needed to maintain the levels of service desired by the City Council. The City shall also strive to ensure that the Spokane Valley Police Precinct is maintained and improved to meet the needs of our Police Department.
 - In addition to providing robust police services, the City will prioritize all stages of the criminal justice process to provide for the safety of our residents. This includes the ongoing administration and examination of areas for improvement of critical components of the public safety system, including booking, prosecution services, court services, jail operations, and post-detention services.
2. Pavement Preservation:
 - Maintain and sustain a safe and resilient transportation infrastructure using cost effective means and methods that consider the long-term needs of the network. The City shall strive to provide sufficient funding to ensure the preservation of our infrastructure.
3. Transportation and Infrastructure:
 - Strengthen and improve transportation infrastructure to safely connect the community by incorporating new and innovative technologies to improve the quality of life for all users while supporting a diverse and robust economy.
4. Economic Development:
 - Actively support our existing businesses and industries by identifying retention and expansion opportunities to facilitate employment growth and a stable tax base. Collaborate with local, state, and national partners to identify resources to support the City's economic development initiatives.
 - Grow local tourism through asset development and targeted destination marketing to support hotels and retail establishments.
5. Homeless and Housing:
 - Develop a housing and homeless program that integrates the activities of service providers to retain residents in housing, provide a path forward for those experiencing homelessness, and support the creation of additional affordable workforce housing units within the City.
6. Communications:
 - Increase community interactions, share information, and obtain feedback and provide awareness on all the aspects that make Spokane Valley a great place to live, work, and play.

Fiscal Policies:

The Fiscal Policies adopted by the City Council are important for the long-range fiscal strength of Spokane Valley. These policies set a framework that the City will follow to responsibly manage resources and if necessary, the circumstances under which we will utilize reserves to sustain operations during economic downturns.

Financial Management

The City will strive to:

1. Maintain basic service levels with minimal resources to achieve success.
2. Minimize personnel costs and overhead by continuing to contract for services when it makes financial and operational sense to do so.
3. Work to incorporate the business plan process into the budget process.
4. Leverage City funds with grant opportunities.
5. Minimize City debt with a pay as you go philosophy.
 - o The State of Washington sets the maximum level of allowable debt for cities based on assessed value of property. The City of Spokane Valley carries an exceptionally low debt burden and currently utilizes only 0.80% of its total debt capacity, and more importantly, only 4.01% of non-voted bond capacity.
6. Strive to prioritize spending in the annual budget process and minimize the mid-year addition of projects and appropriations.

Financial Objectives

The City's financial objectives are:

1. Adopt a General Fund Budget with recurring revenues equal to, or greater than recurring expenditures.
2. Maintain a minimum General Fund Ending Fund Balance of at least 50% of the recurring expenditure budget. This is adequate to meet cash flow needs and is the equivalent of six months of general fund operations.
3. Increase the Service Level Stabilization Reserve Fund #121 to approximately 14% of the General Fund or \$8 million. The increase will be funded over a number of years to as to limit the impact on City operations. Interest income will continue to accrue to support the growth of this Fund over time.
4. If necessary, utilize a portion of the Service Level Stabilization Reserve Fund #121 (\$8 million) to maintain ending fund balance minimum.
5. Commit to the strategy that the Service Level Stabilization Reserve Fund #121 will not be reduced below \$4.8 million (60% of \$8 million) without City Council approval. If Council should deem this necessary, the City will then first replenish Fund #121 to at least \$4.8 million before any annual General Fund transfers are made to Capital Reserve Fund #312.
6. Maintain the 2024 property tax assessment at a level to support ongoing City operations. For the 2024 levy, we anticipate this will result in a levy of \$13,524,900 plus estimated new construction of \$350,000 for a total levy of \$13,874,900. Any allowable potential increase not taken will be banked for future use as provided by law.
7. Grow our economy so the existing tax base can support basic programs.



City Manager's Budget Message

2024 Annual Budget

Dear Citizens, Mayor and City Council of Spokane Valley:

I'm honored to be presenting the 2024 annual budget twentieth anniversary message. The 2024 Budget continues to follow the sound financial path that was collectively developed by current and previous City Councils and the three past City Managers. This has been another challenging year of record inflation, continued increased energy and food prices, ongoing world conflicts, and uncertainty about where the economy is headed. However, the City has a long history of making prudent financial decisions dating back to our 2003 incorporation. We have engaged in consistently responsible budgeting including realistic revenue projections, controlled spending, limited the growth of City programs, and have adhered to key conservative fiscal policies. We are delivering a budget that will allow the City to continue to deliver status quo levels of service throughout 2024 while at the same time financing our aggressive capital improvement program.

2024 Budget Highlights

City Priorities

The City's chief budget priorities are:

- Public Safety
- Pavement Preservation
- Transportation and Infrastructure (including railroad grade separations and park related projects), and
- Economic Development
- Housing and Homeless response
- Communications

Ensuring that we've committed adequate resources to these services accounts for much of the effort that Council and Staff collectively dedicate to the annual development of our Operating and Capital budgets.

Moderate Growth in Recurring General Fund Expenditures

Investing in the essential core services identified by the Council and Community is the foundation of the programs and related expenditures we include in this budget. Similar to the trend experienced in most jurisdictions, we find that the cost of providing these services often increases at a faster rate than the moderate growth we see in the underlying tax revenues that support these core services. With that said however, City staff and Council collectively strive to meet the challenge of continuing to provide historic levels of service and we will again meet this challenge in 2024. The revenue and expenditure figures included in the 2024 Budget are each considerably higher than in previous years and this is a reflection of the impact of inflation being seen at a national level.

Increases at the point of budget adoption over the past 9-years have been:

		Recurring	
		Revenues	Expenditures
2024 compared to	2023	10.45%	7.83%
2023 compared to	2022	8.04%	4.90%
2022 compared to	2021	8.73%	7.66%
2021 compared to	2020	2.20%	5.14%
2020 compared to	2019	6.12%	3.00%
2019 compared to	2018	5.56%	1.90%
2018 compared to	2017	3.73%	1.81%
2017 compared to	2016	4.38%	0.87%
2016 compared to	2015	3.08%	2.79%

Public Safety Costs

Over the years Council has consistently committed to the maintenance and at times enhancement of public safety service levels and this is again reflected in the 2024 Budget. Public safety costs including law enforcement, courts, prosecution, public defense and jail related services represent the City's primary operating expenditure and total \$35,251,248 which is a 7.56% increase over the 2023 Amended Budget. Noteworthy about the public safety budget are the following observations:

- It represents 60.8% of the 2024 General Fund recurring expenditure budget (\$35,251,248 / \$57,976,579).
- It is equivalent to 255% of anticipated 2024 property tax collections (\$35,251,248 / \$13,824,900). In other words, if property taxes were to double, they alone would not be sufficient to cover Spokane Valley's public safety commitment.
- In 2023, the City initiated a review of the Police Department staffing needs. Although the contract with the Sheriff's Department has been maintained and adjusted for increased costs throughout the term of the agreement, the City has not substantially increased the number of police staff since 2007. Population growth has increased from 87,894 to 107,400 residents in this timeframe. The City will need to make adjustments to staffing to increase the levels of service to ensure that the City continues to be a safe and thriving community.

Staffing Levels

The full-time equivalent employee (FTE) count will increase by 4.00 from 112.25 in 2023 to 116.25 in 2024. This includes:

- 2.0 FTEs for two Stormwater positions related to increasing the City's Stormwater program to a proactive level of service.
- 2.0 FTEs in Parks and Recreation that are related to the anticipated split of the parks maintenance contract into multiple contracts. This includes one Park Operations and Maintenance Coordinator position and one Maintenance Worker position.

The FTE count allocated among City funds is as follows:

	2023 Budget as Amended	2024 New Positions	2024 Budget	Difference Between 2023 and 2024
General Fund #001	81.870	2.00	83.870	2.00
Street O&M Fund #101	9.500	0.00	9.500	0.00
Street Capital Projects Fund #303	11.50	0.00	11.50	0.00
Stormwater Fund #402	6.53	2.00	8.53	2.00
Stormwater Capital Projects #402/#403	2.85	0.00	2.85	0.00
	112.25	4.00	116.25	4.00

The personnel costs for the 83.87 FTEs charged to the General Fund represent just 21.79% of recurring expenditures.

Taking into consideration that we contract for police services and are served by Fire and Water Districts as well as a Library District, for a city of our size we operate substantially below the normal employee count and consequently at a significantly reduced payroll cost relative to many cities across the country. Spokane Valley staff levels average about one employee for every 924 citizens (= population of 107,400 per the Office of Financial Management population estimate / 116.25 FTEs) while comparably sized cities in the State of Washington have a much higher ratio of employees to citizens.

Since incorporation, the City has taken a conservative approach to adding new staff and continues to have the lowest per capita employee count of any Washington city with a population of 50,000 or greater. By all comparisons, the City of Spokane Valley continues to be a lean, productive City government.

Pavement Preservation

Some may question paving roads that “don’t look so bad” but the truth is the best time to repave is before a road deteriorates to the point that full reconstruction is necessary. Full reconstruction costs substantially more than pavement preservation treatments such as crack sealing or grinding and repaving and this is why the City has committed critical financial resources to the preservation of our transportation infrastructure. We’re proud of our fine road system and will endeavor to continue to maintain it in the best manner possible with available financial resources.

Beginning in 2012, the City initiated a program of expending general fund, special revenue fund and capital project fund revenues and reserves for the purpose of financing our street preservation efforts. In 2024, our community will again see an aggressive program of caring for roadways including the continuation of a pilot surface treatment program that would be new to Spokane Valley.

For 2024, we project total revenues in Pavement Preservation Fund #311 of \$3,362,600 that combined with \$187,400 of fund reserves will be applied against \$3,550,000 in projected expenditures. Sources of revenue in 2024 are anticipated to include \$3,362,600 in transfers from other City funds consisting of:

- \$1,021,900 from the General Fund
- \$1,170,350 from REET 1 Capital Projects Fund #301
- \$1,170,350 from REET 2 Capital Projects Fund #302

While Pavement Preservation is one of our critical service and budget priorities, we are not sustaining adequate levels of funding for this program. This is discussed further in the "Challenges" portion of this budget message.

Transportation and Infrastructure

The 2024 Budget includes \$19,420,397 of capital expenditures that we anticipate will be in-part offset with \$9,507,426 in grant revenues which results in 48.96% of capital projects being financed with State and Federal dollars. The capital expenditures we'll incur in 2024 partially include:

- \$223,500 from the General Fund:
 - \$167,500 for Information Technology equipment acquisitions.
 - \$36,000 for a Utility Task Vehicle (UTV) for the Police Department.
 - \$20,000 for an electric manlift for Facilities.
- \$225,000 for capital equipment replacements in Street Fund #101.
- \$33,500 for broadcast equipment from PEG Fund #107.
- \$8.9 million in Street Capital Projects Fund #303.
- \$220,000 in Park Capital Projects Fund #309.
- \$3.5 million in Pavement Preservation Fund #311.
- \$3.2 million in Railroad Grade Separation Projects Fund #314.
- \$2.5 million in Stormwater Fund #402 and Aquifer Protection Area Fund #403.
- \$690,000 from Equipment Rental and Replacement Fund #501 that includes
 - \$60,000 for the replacement of a vehicle in Parks and Recreation,
 - \$60,000 for the replacement of a vehicle in Facilities,
 - \$300,000 for the replacement of an existing snowplow, and
 - \$270,000 for the replacement of the backhoe.

Challenges

Beyond the annual challenge of balancing the General Fund budget, the City of Spokane Valley has several on-going financial challenges.

1. Dramatic inflation increases in 2022 and 2023 have been experienced across all sectors of the economy. Coupling this with the eleven interest rate adjustments by the Federal Reserve, concerns abound regarding a national recession. The City is highly dependent on sales tax revenues which are subject to dramatic fluctuations as experienced in the Great Recession. This dependence will cause significant reductions in levels of service once a downturn affects our sales tax collections.
2. Declining revenues in Street O&M Fund #101 that will impact our future ability to deliver historic service levels

This Fund depends upon a combination of gas and telephone tax receipts.

- Gas Tax - Because this tax is a fixed amount per gallon, and because each generation of newer vehicles get better gas mileage, we have found that from year to year, this revenue source has hovered somewhere between flat or slightly declining. The gas tax revenues over the past 5-years is as follows:
 - 2020 - \$1,745,193
 - 2021 - \$1,909,947

- 2022 - \$1,959,667
- 2023 - \$2,071,300 (budgeted)
- 2024 - \$1,958,900 (budgeted)
- Telephone Utility Tax – This 6% tax generated \$3,050,000 in the first year of collections which occurred in 2009. In the ensuing 10-years running from 2010 to 2019, as people made the shift from utilizing both land lines and cell phones to just cell phones, this revenue source declined by nearly 50% to just \$1,564,152. This decay in revenues was further exacerbated in 2020 and continued into 2021 with the advent and fallout of the COVID-19 pandemic event where people were looking to cut costs and consequently cut many of the remaining land lines at an increased rate. However, through 2022 and into 2023, these revenues appear to be stabilizing. At this point we're projecting 2024 telephone utility tax revenues of about \$900,000 which is about 70% less than 2009 collections.
- Because of the stagnant gas tax revenues and decline in telephone utility tax revenues, 2024 will be the eighth consecutive year of budgeted recurring expenditures exceeding recurring revenues in Fund #101.
 - We have been able to continue to deliver historic levels of service over this period by doing the following:
 - 2017 – a \$328,000 operating deficit was resolved by drawing down fund reserves.
 - 2018 – a \$415,000 operating deficit was resolved by drawing down fund reserves.
 - 2019 – a \$907,000 operating deficit was resolved through a transfer from Capital Reserve Fund #312. *This is a noteworthy departure from the historic intended use of these monies which has been for one-time capital projects.*
 - 2020 – a \$1,365,000 operating deficit was resolved through a transfer from Capital Project Fund #312.
 - 2021 – a \$2,552,600 operating deficit was resolved through a transfer from the General Fund #001.
 - 2022 – a \$3,084,900 operating deficit was resolved through a transfer from the General Fund #001.
 - 2023 – an anticipated operating deficit of \$3,530,000 will be resolved through a direct transfer from the General Fund #001.
 - 2024 – an anticipated operating deficit of \$4,592,900 will be resolved through a direct transfer from the General Fund #001.

3. Balancing the cost of pavement preservation against other transportation and infrastructure needs

- Pavement preservation has historically been financed from a combination of sources including:
 - General Fund dollars,
 - Street O&M Fund dollars,
 - Civic Facility Replacement Fund #123 (Fund #123) reserves that were dedicated towards this purpose until their depletion in 2016.
 - Real estate excise tax (REET) revenues,
 - Grant revenues, and
 - Beginning in 2018, the addition of a street wear fee that was negotiated by the City as part of an updated solid waste collection contract that recognized the damage that heavily laden garbage trucks do to our road system.

- Following is a table that reflects pavement preservation related revenues over the 14-year period 2011 through 2024:

	Fund							
	001	101	106	123	301/302	310		
	General	Street O&M	Street Wear Fee	Civic Fac. Replace.	REET 1&2	Civic Fac. Capital	Grants	Total
Actual								
2011	584,681	0	0	0	0	500,000	0	1,084,681
2012	2,045,203	0	0	0	0	0	0	2,045,203
2013	855,857	282,000	0	616,284	300,000	0	35,945	2,090,086
2014	888,823	282,000	0	616,284	368,944	0	2,042,665	4,198,716
2015	920,000	206,618	0	616,284	502,098	0	835,224	3,080,224
2016	943,800	67,342	0	559,808	730,572	0	1,654,698	3,956,220
2017	953,200	67,342	0	0	1,320,958	0	89,208	2,430,708
2018	962,700	67,342	1,000,000	0	1,370,658	0	1,422,404	4,823,104
2019	972,300	0	1,608,028	0	1,468,600	0	2,398,330	6,447,258
2020	982,023	0	1,513,532	0	1,545,277	0	98,281	4,139,113
2021	991,843	0	1,537,776	0	1,654,557	0	0	4,184,176
2022	1,001,800	0	3,194	0	1,465,141	0	2,052,175	4,522,310
Budget								
2023	1,011,800	1,655,955	0	0	2,075,000	0	2,336,000	7,078,755
2024	1,021,900	0	0	0	2,340,700	0	0	3,362,600
	14,135,930	2,628,599	5,662,530	2,408,660	15,142,505	500,000	12,964,930	53,443,154

- The City used Civic Facility Replacement Fund #123 reserves over the 4-year period 2013 through 2016 in order to give the City time to determine how best to finance the pavement preservation plan in 2017 and beyond.
- In the years leading up to 2020 we existed in a fairly robust economy and beginning in 2017, following the depletion of Fund #123 reserves, we began applying a portion of our strong Real Estate Excise Tax (REET) collections towards pavement preservation. During this time frame we recognized that when the economy inevitably waned in the future, so too would REET revenues, and a consequence of over reliance on that source of money could in the future limit the City's ability to provide the necessary match needed for State and Federal grants that are applied to other street construction and reconstruction projects.
- For a number of years Spokane Valley struggled to develop a pavement management plan that clearly delineated the pavement condition index (PCI) that should be maintained throughout our road system and define the amount of money we should dedicate annually to achieve that plan.
 - The results of one of our most recent studies was communicated to Council on April 2, 2019 and this answered several questions including how pavement management resources should be allocated between the local access, collector and arterial portions of our street network. Through 2022 and 2023, City Council and staff have begun implementing improvements to our program:
 - Create a 2023 open-order pavement preservation contract specifically for local access streets funded by a street wear fee from the City's solid waste collection contract, including the potential use of surface treatments. This was implemented during the summer of 2023 and worked well to repave neighborhood streets in the southern portion of the City.
 - The 2023 surface treatment pilot project was implemented and potential expansion projects for 2024 are being evaluated.

3. New revenue methods to sustain the PMP, including Street O&M Fund 101, Street Capital Projects Fund #303 and Pavement Preservation Fund #311 were looked at and the Transportation Benefit District (TBD) was the preferred option to implement. The City is moving forward on the adoption of a TBD and will determine funding options after creation of the district.
4. **Railroad Grade Separation Projects (overpasses and underpasses)**
Bridging the Valley is a proposal to separate vehicle traffic from train traffic in the 42-mile corridor between Spokane and Athol, ID. The separation of railroad and roadway grades in this corridor is intended to promote future economic growth, traffic movement, traffic safety, aquifer protection in the event of an oil spill, and train whistle noise abatement. The underlying study outlined the need for a grade separation at four locations in Spokane Valley.
 - Barker and Trent Road Overpass (fully funded at \$24.7 million),
 - Pines and Trent Underpass (estimated cost of \$43.0 million and fully funded),
 - Sullivan/Trent Interchange Project (estimated cost of \$42.2 million)

Because grade separation projects are exceptionally expensive endeavors and largely beyond our ability to finance solely through existing sources of internal revenue, the City has pursued grant funding from both the Federal and State Governments over the past several years and will continue to do so into the future.

Barker/Trent Grade Separation Project

Construction on the project began in the spring of 2021 and concluded in the spring of 2023. The project was well received and is functioning well.

Pines / Trent Grade Separation Project

The project is nearing the completion of the design phase having attained environmental approval mid-2022. We anticipate the project cost will be \$43.0 million. The City successfully applied for a federal Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant and was awarded \$21.7 million. The project has received sufficient federal funds and the City secured the required matching state funds to initiate the construction phase of the project. Construction is anticipated to begin in early 2024.

Sullivan/Trent Interchange Replacement

This project replaces the undersized existing grade separated interchange at the intersection of Sullivan Road and Trent Avenue with a new innovative roundabout configuration. The project is entering the design phase which is fully funded. The City is actively pursuing options for funding the construction phase of the project.

Economic Development

To the best of our ability we focus on business retention and expansion of existing businesses and recruitment of new businesses. Examples of economic development efforts include:

Comprehensive Plan – In the latter part of 2016 the City updated its Comprehensive Plan and included an economic development element. Contained within this element is a summary of the local economy; an assessment of strengths and weaknesses; and policies, programs and projects to foster economic growth. The plan also included implementation strategies to improve retail, enhance tourism, and grow businesses in the City. Among other things, the plan also streamlined land uses by consolidating many zones and reducing many development requirements.

Additionally the plan was also designed to provide flexibility in an effort to encourage market driven growth.

Retail Recruitment – In 2017 the City expanded into the area of Retail Recruitment by contracting with a firm specializing in this type of service. The services we are seeking in this effort include a review of the retail recruitment strategy; conducting a market and retail gap analysis; development of a recruitment plan; identification of a strategic retail prospect list; and recruitment of retail on behalf of the City. We have again included money in the 2024 Budget to continue this effort.

Planned Action Ordinance (PAO) – In the latter part of 2016 the City received a \$114,200 grant from the Department of Commerce that with an additional investment of \$55,000 from the City, resulted in a streamlined environmental permitting process in the northeast industrial area of our community. This study completed the environmental permitting requirements for the northeast industrial area which led to the development of a Planned Action Ordinance (PAO) adopted by Council March 12, 2019. The PAO saves industrial developers a minimum of 6 weeks permitting time while providing a predictable path to ensure that adequate infrastructure is in place to serve the expected developments, and as a result of the PAO, properties can now be marketed as truly “shovel ready”. Since adoption of the PAO, nearly all of the total available 459 acres have been purchased and are in various stages of planning, construction, or are occupied with vibrant additions to our local economy.

Northeast Industrial Area – In addition to the adoption of the Planned Action Ordinance the City has engaged in a number of capital projects in our Northeast Industrial Area that resulted in the expansion and improvement of our infrastructure and have the dual benefit of improving our road system and making the area more attractive for future economic development. These include:

- In 2019 we rebuilt Barker Road from Euclid Avenue to the southern limits of the Barker Grade Separation project including the extension of sewer service by Spokane County.
- In partnership with Centennial Properties, in 2020 we completed a project that began in 2019 that resulted in the construction of a new one-mile section of Garland Avenue that stretches from Flora to Barker. This new stretch of road made 150 additional acres of industrial property accessible to development.

The City will be completing the remaining work to widen Barker Road at Euclid Avenue and installing the final segment of the shared use path on the east side of the roadway.

Housing and Homeless Services – The City investigated many options for increasing housing supply among all affordability levels over the past several years. Staff has engaged several affordable housing agencies and developers to locate suitable properties for these projects. This has been challenging since large (10+ acres) of undeveloped land is not readily available. The City is working on redevelopment ideas while also studying the possibility of annexing additional areas to provide room for this necessary growth. Target areas for potential redevelopment have also been identified and are being evaluated for investment with the remaining American Rescue Plan funds awarded in 2021.

Homeless services remain a challenge as well. The City will be adopting its first Homeless Action Plan and has worked diligently with regional partners in evaluating the creation of a singular entity to manage and provide homeless services. In 2022, the City initiated outreach services for unsheltered individuals. While this has been successful, the City realizes that additional resources are needed to provide these individuals with connections to available services. In addition, new regional services are needed to better accommodate the individuals and families in need in our community.

The Budget for 2024

Strong but Guarded

Recognizing that fiscal health is at the core of providing good public services, one of the most important tests of fiscal management is the ability of a municipal enterprise to maintain basic services during an economic downturn. The creation and ongoing maintenance of financial reserves since incorporation has served the intended purpose of providing Spokane Valley the means to sustain critical public services during turbulent economic conditions including those experienced during the Great Recession that began in 2008, the COVID-19 Pandemic, and the turbulent economic times that we are currently experiencing. The 2024 Budget again reflects a prudent and guarded continuation of service delivery capabilities.

We will in the future, as we have in the past, continue to remain vigilant in our observance of local, state and national events and economic trends that may impact our own community and work towards capitalizing on our strengths, minimizing our weaknesses, and being ever watchful towards both threats and opportunities.

Balanced Budget

Means exactly what it says – recurring General Fund operating expenses and the programs they support have been balanced with known or reasonably predictable recurring revenues with a minimal increase in property tax and no increase in sales tax rates for the City. The budget is designed to maintain the healthy, positive fund balance at year-end which provide for the City's cash flow needs without costly borrowing. In pursuit of fiscal responsibility, special attention is given to limiting the growth in new programs and financial commitments. This approach allows available resources to be put toward sustaining services consistent with the City Council's priorities for 2024 and beyond.

Acknowledgments

I would like to acknowledge the Community, City Council and Staff for a long history of financially responsible spending and sensible fiscal planning. By saving and conserving the taxpayers' money and by adopting and adhering to prudent long-term fiscal policies, the City will continue to provide levels of service in 2024 on par with those we've provided in past years.

The City Council continues to set a path to ensure the long-term financial sustainability of the City. The management staff and employees have worked together to develop the 2024 Budget recommendations to achieve the Council's ongoing goal of sustainability.

I hope the Citizens of Spokane Valley are proud of the programs and strong financial condition of their City.

Respectfully,

John Hohman
City Manager



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TO: City Manager and Members of the City Council

FROM: Chelsie Taylor, Finance Director

SUBJECT: About the 2024 Budget and Budget Development Process

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council to the staff and community. As a result, the City Council, staff, and public are involved in establishing the budget for the City of Spokane Valley.

The budget serves four functions:

1. It is a Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

2. It is an Operational Guide

The budget of the City reflects its operation. Activities of each City function and organization have been planned, debated, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.

3. It is a Link with the General Public

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

4. It is a Legally Required Financial Planning Tool

The budget is a financial planning tool, which has been its most traditional use. In this light, preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available. The budget considers unforeseen contingencies and provides for the need for periodic adjustments.

2024 BUDGET DEVELOPMENT PROCESS

Historically the City has utilized a budgeting approach that assumed for most functions of government that the current year's budget was indicative of the base required for the following year. However, with the volatility that was seen in the economy with the Great Recession and again with the COVID-19 pandemic and subsequent inflation, the City moved to a Budget development process that consciously reviews service levels in each department and determines the appropriate level of funding that meets Council goals relative to available resources.

At the end of March 2023, the Finance Department notified City Departments that their 2024 revenue and expenditure estimates were due by mid-May. Throughout the summer, the City Manager's office and Finance Department worked to prepare budget worksheets that were communicated to the City Council at a Budget workshop held June 13, 2023. Following the workshop, the Finance Department continued work on the budget including refinements of revenue and expenditure estimates and through September, the Finance Department and City Manager reviewed updated budget projections.

By the time the 2024 Budget is scheduled to be adopted on November 21, 2023, the Council will have had an opportunity to discuss it on eight separate occasions, including three public hearings to gather input from citizens:

June 13	Council budget workshop
August 29	Admin report: Estimated 2024 revenues and expenditures
September 12	<u>Public hearing #1</u> on 2024 revenues and expenditures
October 3	City Manager's presentation of preliminary 2024 Budget
October 10	<u>Public hearing #2</u> on 2024 Budget
October 24	First reading on ordinance adopting the 2024 Budget
November 21	<u>Public hearing #3</u> on the 2024 Budget
November 21	Second reading on ordinance adopting the 2024 Budget

Once adopted, the final operating budget is published, distributed, and made available to the public.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Department and department directors to ensure that actual expenditures are in compliance with the approved budget. The Finance Department provides the City Manager and City Council with monthly reports to keep them abreast of the City's financial condition and individual department compliance with approved appropriation levels. Any budget amendments made during the year are adopted by City Council ordinance following a public hearing.

The City Manager is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may do so by ordinance adopted by Council after holding one public hearing.

BUDGET PRINCIPLES

- Department directors have primary responsibility for formulating budget proposals in line with City Council and City Manager priority direction, and for implementing them once they are approved.
- The Finance Department is responsible for coordinating the overall preparation and administration of the City's budget. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.

- The Finance Department assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- Interfund charges will be based on recovery of costs associated with providing those services.
- Budget amendments requiring City Council approval will occur through the ordinance process at the fund level prior to fiscal year end.
- The City's budget presentation will be directed at displaying the City's services plan in a Council/constituent friendly format.
- No long-term debt will be incurred without identification of a revenue source to repay the debt. Long-term debt will be incurred for capital purposes only.
- The City will strive to maintain equipment replacement funds in an amount necessary to replace the equipment at the end of its useful life. Life cycle assumptions and required contributions will be reviewed annually as part of the budget process. New operations in difficult economic times may make it difficult to fund this principle in some years.
- The City will pursue an ending general fund balance at a level of no less than 50% of recurring expenditures. This figure is based upon an evaluation of both cash flow and operating needs.

BASIS OF ACCOUNTING AND BUDGETING

Accounting

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of the Revised Code of Washington (RCW), Chapter 43.09.20, and in compliance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

Basis of Presentation - Fund Accounting

The accounts of the City of Spokane Valley are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of double-entry accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Spokane Valley:

Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. All governmental fund types are accounted for on a spending or "financial flows" measurement focus, which means that typically only current assets and current liabilities are included on related balance sheets. The operating statements of governmental funds measure changes in financial position, rather than net income. They present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

There are four governmental fund types used by the City of Spokane Valley:

1. General Fund

This fund is the primary fund of the City of Spokane Valley. It accounts for all financial resources except those required or elected to be accounted for in another fund.

2. Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the City of Spokane Valley. Special Revenue funds include:

- #101 – Street Fund
- #103 – Paths & Trails Fund
- #104 – Hotel / Motel Tax – Tourism Facilities Fund
- #105 – Hotel / Motel Tax Fund
- #106 – Solid Waste Fund
- #107 – PEG Fund
- #108 – Affordable & Supportive Housing Sales Tax Fund
- #109 – Tourism Promotion Area Fund
- #110 – Homeless Housing Program Fund
- #120 – CenterPlace Operating Reserve Fund
- #121 – Service Level Stabilization Reserve Fund
- #122 – Winter Weather Reserve Fund

3. Debt Service Funds

These funds account for financial resources which are designated for the retirement of debt. Debt Service Funds are comprised of the #204 – LTGO Debt Service Fund.

4. Capital Project Funds

These funds account for financial resources, which are designated for the acquisition or construction of general government capital projects. Capital Project Funds include:

- #301 – REET 1 Capital Projects Fund
- #302 – REET 2 Capital Projects Fund
- #303 – Streets Capital Projects Fund
- #309 – Parks Capital Projects Fund
- #310 – Civic Facilities Capital Projects Fund
- #311 – Pavement Preservation Fund
- #312 – Capital Reserve Fund
- #314 – Railroad Grade Separation Projects Fund
- #315 – Transportation Impact Fees Fund
- #316 – Economic Development Capital Projects Fund

Proprietary Fund Types

A second type of fund classification is the proprietary funds that are used to account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services based on the commercial model which uses a flow of economic resources approach. Under this approach, the operating statements for the proprietary funds focus on a measurement of net income (revenues and expenses) and both current and non-current assets and liabilities are reported on related balance sheets. Their reported fund equity (total net position) is segregated into restricted, unrestricted, and invested in capital assets classifications.

As described below, there are two generic fund types in this category:

1. Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily by user charges. This type of fund includes:

- #402 – Stormwater Management Fund
- #403 – Aquifer Protection Area Fund

2. Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City. This type of fund includes:

- #501 – Equipment Rental and Replacement Fund
- #502 – Risk Management Fund

Fiduciary Fund Types

A third type of fund classification is the fiduciary funds that are used to account for activities conducted for the benefit of those outside the City. Fiduciary funds have the same measurement focus and basis of accounting as proprietary funds. Under this approach, the operating statements for the fiduciary funds focus on a measurement of net income (revenues and expenses) and both current and non-current assets and liabilities are reported on related balance sheets. Net position is always classified as restricted. The City uses one fund type in this category:

1. Custodial Funds

These funds account for the fees and taxes collected by the City on behalf of other governments, such as Washington State and Spokane County. Custodial Funds are comprised of #632 – Passthrough Fees and Taxes Fund.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized, recorded in the accounting system and ultimately reported in the financial statements.

- Modified Accrual Basis of Accounting is used for all governmental funds. Modified accrual recognizes revenues when they become both measurable and available to finance expenditures of the current period.
- Accrual Basis of Accounting is used for enterprise, internal service, and fiduciary funds. Under this system revenues and expenses are recognized in the period incurred rather than when cash is either received or disbursed.

Budgets and Budgetary Accounting

Annual appropriation budgets are adopted for all funds with Governmental Funds utilizing a modified cash basis of accounting for budget purposes and Proprietary and Fiduciary Funds utilizing a working capital approach.

Budgets are adopted at the fund level that constitutes the legal authority for expenditures, and annual appropriations for all funds lapse at the end of the fiscal period.

EXPLANATION OF MAJOR REVENUE SOURCES

General Fund #001

- **Property Tax**

Property taxes play an essential role in the finances of the municipal budget. State law limits the City to a \$3.60 levy per \$1,000 assessed valuation, deducting from there the levy of up to \$1.50 by the Spokane County Fire Districts #1 and #8, along with deducting up to \$0.50 for the Library District, which leaves the City with the authority to levy up to \$1.60 for its own purposes. The levy amount must be established by ordinance by November 30th prior to the levy year.

- **Retail Sales and Use Tax**

The sales tax rate for retail sales transacted within the boundaries of the City of Spokane Valley is 8.9%. The tax that is paid by a purchaser at the point of sale is remitted by the vendor to the Washington Department of Revenue who then remits the taxes back to the various agencies that have imposed the tax. The allocation of the 8.9% tax rate to the agencies is as follows:

State of Washington	6.50%
City of Spokane Valley	0.85%
Spokane County	0.15%
Criminal Justice	0.10%
Spokane Public Facilities District	0.10% *
Public Safety	0.10% *
Juvenile Jail	0.10% *
Mental Health	0.10% *
Law Enforcement Communications	0.10% *
Spokane Transit Authority	0.80% *
	<hr/>
	8.90%

2.30% local tax

* Indicates voter approved sales taxes.

- **Criminal Justice Sales Tax**

Local Sales Tax for Criminal Justice funding is to be used solely for criminal justice purposes, such as the City's law enforcement contract. This tax is authorized at 1/10 of 1% of retail sales transacted in the County. Of the total amount collected, the State distributes 10% of the receipts to Spokane County, with the remainder allocated on a per capita basis to the County and cities within the County.

- **Public Safety Sales Tax**

Beginning in 2005, an additional 0.1% voter approved increase in sales tax was devoted to public safety purposes. This 0.1% was approved by the voters again in August 2009. Of the total amount collected, the State distributes 60% of the receipts to Spokane County, with the remainder allocated on a per capita basis to the cities within the County.

- **Gambling Tax**

Gambling tax revenues must be spent primarily on law enforcement purposes pertaining to gambling. Funds remaining after necessary expenditures for such enforcement purposes may be used for any general government purpose. Gambling taxes are to be paid quarterly to the City, no later than the last day of January, April, July and October. The City imposes a tax on the following forms of gambling at the following rates: Bingo (5% gross, less prizes); Raffles (5% gross, less prizes); Punchboards and Pull tabs (5% gross, less prizes); Amusement Games (2% gross, less prizes); Card playing (6% gross).

- **Leasehold Excise Tax**

Taxes on property owned by state or local governments and leased to private parties (City's share).

- **Franchise Fees**

Cable TV is the only franchise fee levied in the City at a rate of 5% of gross revenues. This is a fee levied on private utilities for the right to use city streets, alleys, and other public properties.

- **State-Shared Revenues**

State-shared revenues are received from liquor sales, marijuana revenues, and motor vehicle excise taxes. These taxes are collected by the State of Washington and shared with local governments based on population. State-shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter. The 2023 population figure used in the 2024 Budget is 107,400 as reported by the Office of Financial Management (OFM) for Washington State on April 1, 2023. This figure is important when determining distribution of State shared revenues on a per capita basis.

- **Fines and Forfeitures / Public Safety**

Fines and penalties are collected as a result of Municipal Court rulings, false alarm fees, and other miscellaneous rule infractions. All court fines and penalties are shared with the State, with the City, on average, retaining less than 50% of the amount collected.

- **Community Development**

Community Development revenues are largely composed of fees for building permits, plan reviews, and right-of-way permits.

- **Recreation Program Fees**

The Parks and Recreation Department charges fees for selected recreation programs. These fees offset direct costs related to providing the program.

- **CenterPlace Fees**

The Parks and Recreation Department charges fees for use of CenterPlace. Uses include regional meetings, weddings, receptions, and banquets. Rental rooms include classrooms, the great room and dining rooms.

- **Investment Interest**

The City earns investment interest on sales tax money held by the State of Washington prior to the distribution of the taxes to the City, as well as on City initiated investments.

Street Fund #101

- **Motor Vehicle Fuel Excise Tax (gas tax)**

The State of Washington collects a \$0.494 per gallon motor vehicle fuel tax at the pump. Of this amount, the State remits a portion of the tax back to cities on a per capita basis. For 2024 the Municipal Research and Services Center estimates the distribution back to cities will be \$18.24 per person. Based upon a City of Spokane Valley population of 107,400 (per the Washington State Office of Financial Management on April 1, 2023) we anticipate the City will collect \$1,958,900 in 2024. RCW 47.30.050 specifies that 0.42% of this tax must be expended for paths and trails activities and based upon the 2024 revenue estimate, this compute to \$8,200. The balance of \$1,950,700 will be credited to Fund #101 for street maintenance and operations.

- **Telephone Utility Tax**

The City of Spokane Valley levied a 6% telephone utility tax via Ordinance #08-014 with collections beginning in 2009. Telephone companies providing this service pay the tax to the City monthly. Telephone tax has been estimated at \$900,000 for 2024.

Paths & Trails Fund #103

Cities are required to spend 0.42% of the motor vehicle fuel tax receipts on paths and trails (please see the explanation for Street Fund #101) which we anticipate will be \$8,200 in 2024. Because the amount collected in any given year is relatively small, it is typical to accumulate State distributions for several years until adequate dollars are available for a project.

Hotel / Motel Tax – Tourism Facilities Fund #104

The City imposes a 1.3% tax under RCW 67.28.181 on all charges made for the furnishing of lodging at hotels, motels, and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. The revenues generated by this tax may only be used for capital expenditures for acquiring, constructing, making improvements to or other related capital expenditures for large sporting venues, or venues for tourism-related facilities. This tax is estimated to generate \$600,000 in 2024.

Hotel / Motel Tax Fund #105

The City imposes a 2% tax under RCW 67.28.180 on all charges made for the furnishing of lodging at hotels, motels, and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. The tax is taken as a credit against the 6.5% state sales tax, so that the total tax that a patron pays in retail sales tax and hotel/motel tax combined is equal to the retail sales tax in the jurisdiction. The revenues generated by this tax may be used solely for paying for tourism promotion and for the acquisition and/or operation of tourism-related facilities. This tax is estimated to generate \$900,000 in 2024.

Solid Waste Fund #106

Under the City's contract for solid waste transfer, transport and disposal services with Sunshine Recyclers, Inc., Sunshine pays an annual contract administrative fee of \$125,000 to the City. Also, under the City's contract for solid waste collection services with Waste Management of

Washington, Inc., Waste Management pays an administrative fee of 12.5% of gross receipts. This fee shall be used by the City for costs related to solid waste services, including costs for contract administration, solid waste planning and management, and for a portion of the City's Street preservation and maintenance programs. Of the amounts collected under the fee, no more than 1% of gross receipts may be used for contract administration while the remainder is recorded in the Street Fund #101 for use on pavement management on local streets.

PEG Fund #107

Under the City's cable franchise, the franchisee grantee remits to the City in a capital contribution in support of Public Education Government (PEG) capital requirements, an amount equal to \$0.35 per subscriber per month to be paid to the City on a quarterly basis for the life of the franchise. Capital contributions collected under this agreement are allocated to PEG capital uses exclusively. PEG capital uses include, in part, the set-up of equipment in the City Council Chambers that allows Spokane Valley to broadcast Council meetings both live and through subsequent reviews via digital recordings available on the City's website.

Affordable and Supportive Housing Sales Tax Fund #108

In the year 2020, the Council authorized the City to collect the affordable and supportive sales tax, which is a rebate of the State sales tax to cities and counties. The amount received by the City is up to 0.0146% of the taxable retail sales within the City capped at the 2019 fiscal year taxable retail sales. The department of Revenue has estimated this capped distribution to be \$200,000 for the City. The City will receive these revenues for 20 years, and the revenues may only be used to support affordable housing within the City or for rental assistance as outlined in RCW 82.14.540.

Tourism Promotion Area Fund #109

In the year 2022, a qualified lodging businesses (40 or more lodging units) within the City of Spokane Valley submitted a petition to form a tourism promotion area (TPA). The Council adopted resolution 22-017 to establish and operate pursuant to chapter 35.101 RCW, a Tourism Promotion Area fund. The City estimates that the annual revenue from the lodging charges collected from the operators of lodging businesses within the Spokane Valley TPA is expected to be \$1,200,000. This estimated amount is based on a daily lodging charge of \$4.00 and will vary from year-to-year depending upon fluctuating occupancy rates of lodging businesses in the Spokane Valley TPA and based upon program review.

Homeless Housing Program Fund #110

In 2023 Council passed Resolution #23-009 to declare Council's intent to operate a local homeless and housing program and assume collection of available document recording fees for this purpose. As part of operating a homeless and housing program, the City first needed to form a Homeless Housing Task Force and adopt a five-year homeless housing action plan that identifies how the City will work to eliminate homelessness consistent with the State's adopted strategic plan. Document recording fees are collected by Spokane County and passed through to the City based on the City's proportionate share of real estate excise tax (REET) collected on a monthly basis.

LTGO Debt Service Fund #204

This fund is used to account for the accumulation of resources for, and the payment of limited tax general obligation (LTGO) bonds also referred to as councilmanic or non-voted bonds. When LTGO bonds are issued, the City irrevocably pledges the full faith, credit and resources necessary to make timely payments of principal and interest, within constitutional and statutory limitations pertaining to non-voted general obligations.

In 2003 the City issued \$9,430,000 in limited tax general obligation (LTGO) bonds the proceeds of which were used to finance both the construction of CenterPlace and road and street improvements surrounding the facility. In 2014 the City refunded the LTGO bonds in order to take advantage of lower interest rates which resulted in a reduction in subsequent annual bond repayment (much like refinancing a home mortgage). At the completion of the bond refunding there remained \$7,035,000 of LTGO bonds. Of this total:

- \$5,650,000 remained on the original debt used towards the construction of CenterPlace. These bonds will be paid off in annual installments over the 20-year period ending December 1, 2033. Annual debt service payments on these bonds are provided by the Spokane Public Facilities District. At January 1, 2024, the outstanding balance on this portion of the bond issue will be \$3,040,000.
- \$1,385,000 remained on the original debt used towards the road and street improvements. These bonds matured in December 2023, and so the outstanding balance on this portion of the bond issue at January 1, 2024, is \$0.

In 2016 the City issued \$7,275,000 in LTGO bonds, the proceeds of which were used to finance the construction of a new City Hall along with \$6.3 million of City cash that had been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. At January 1, 2024, the outstanding balance on the bond issue will be \$6,045,000.

REET 1 Capital Projects Fund #301

Under Washington State Law, RCW 82.46.010, the City is allowed to impose an excise tax on each sale of real property at the rate of one-quarter of one percent of the selling price. The revenue generated is used for financing capital projects as specified in the capital facilities plan under the Growth Management Act.

REET 2 Capital Projects Fund #302

Under Washington State Law, RCW 82.46.010, the City is allowed to impose an additional excise tax on each sale of real property at the rate of one-quarter of one percent of the selling price. The revenue generated is used for financing public works capital projects as specified in the capital facilities plan under the Growth Management Act.

Stormwater Management Fund #402

A stormwater fee is imposed upon every developed parcel within the City, which is an annual charge of \$58 for each single-family unit and \$58 per 3,160 square feet of impervious surface for all other properties. These charges are uniform for the same class of customers and service facilities. These fees are estimated to generate \$5,600,000 in 2024.

Aquifer Protection Area (APA) Fund #403

These are voter approved fees, the proceeds of which are applied to aquifer protection related capital construction projects. Fees are collected by Spokane County and remitted to the City twice each year. These fees are estimated to generate \$500,000 in 2024. Fees include:

- An annual fee of \$15 per household for the withdrawal of water from properties within the APA.
- An annual fee of \$15 per household for on-site sewage disposal by properties within the APA.
- For commercial properties an annual fee ranging from \$15 to \$960 depending upon water meter size.

Interfund Transfers

Many funds receive a portion of their revenues from other funds in the form of an interfund transfer. These transfers typically represent payments for either services rendered by one fund for another or a concentration of revenues for a specific project or purpose. The following interfund transfers are planned for 2024:

		Out:					Total In
		001	105	301	302	312	
In:	001	0	30,000	0	0	0	30,000
	101	4,592,923	0	0	0	0	4,592,923
	204	398,950	0	0	0	0	398,950
	303	0	0	897,312	440,437	0	1,337,749
	309	160,000	0	0	0	220,000	380,000
	311	1,021,900	0	1,170,350	1,170,350	0	3,362,600
	314	0	0	801	182,500	806,792	990,093
	501	86,500	0	0	0	0	86,500
	502	700,000	0	0	0	0	700,000
							11,878,815 Total in
Total Out		6,960,273	30,000	2,068,463	1,793,287	1,026,792	11,878,815 Total out
							0

#001 – General Fund is budgeted to transfer out \$6,960,273 including:

- \$4,592,923 to Fund #101 – Street Fund as coverage of the estimated deficit in recurring activity for the 2024 Budget.
- \$398,950 to Fund #204 – LTGO Debt Service Fund for bond payments on the 2016 LTGO Bonds for the City Hall construction.
- \$160,000 to Fund #309 – Park Capital Projects Fund for park related projects.
- \$1,021,900 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$86,500 to Fund #501 – Equipment Rental and Replacement Fund for an IT equipment reserve.
- \$700,000 to Fund #502 – Risk Management Fund for the 2024 property and liability insurance premium.

#105 – Hotel / Motel Tax Fund is budgeted to transfer \$30,000 to Fund #001 – General Fund for the purpose of financing advertising at CenterPlace.

#301 – REET 1 Capital Projects Fund is budgeted to transfer out \$2,068,463 including:

- \$897,312 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$1,170,350 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$801 to Fund #314 – Railroad Grade Separation Projects Fund for the Pines Road Underpass project.

#302 – REET 2 Capital Projects Fund is budgeted to transfer out \$1,793,287 including:

- \$440,437 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.

- \$1,170,350 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$182,500 to Fund #314 – Railroad Grade Separation Projects Fund for the Sullivan Road Interchange project.

#312 – Capital Reserve Fund is budgeted to transfer out \$1,026,792 including:

- \$220,000 to Fund #309 – Parks Capital Projects Fund that will be applied towards Balfour Park construction and Greenacres Park Phase 2.
- \$806,792 to Fund #314 – Railroad Grade Separation Projects Fund that will be applied to grade separation projects at Barker, Pines, and Sullivan Roads.

SIGNIFICANT ASSUMPTIONS IN THE 2024 BUDGET

Budget Summary for All Funds

- Based upon funding levels anticipated in the 2024 budget, City staff will strive to maintain adequate levels of service.
- Appropriations for all City Funds will total \$106.4 million including \$19.4 million in capital expenditures, comprised in-part of:
 - \$224 thousand in Fund #001 – General Fund.
 - \$225 thousand in Fund #101 – Street Fund.
 - \$8.9 million in Fund #303 – Street Capital Projects.
 - \$220 thousand in Fund #309 – Park Capital Projects.
 - \$3.5 million in Fund #311 – Pavement Preservation Projects.
 - \$3.2 million in Fund #314 – Railroad Grade Separation Projects.
 - \$1.5 million in Fund #402 – Stormwater Management Projects.
 - \$1.0 million in Fund #403 – Aquifer Protection Area Projects.
 - \$690 thousand in Fund #501 – Equipment Rental and Replacement.
- To partially offset the \$19.4 million in capital costs, we anticipate \$9.5 million in grant revenues which results in about 49% of capital expenditures being covered with State and Federal money.
- Budgets will be adopted across 29 separate funds.
- The full-time equivalent employee (FTE) count will increase in 2024 by 4 to 116.25 from 112.25. The increase for 2024 are the remaining 2 of 7 Stormwater positions that were approved by Council when authorizing an increase in the Stormwater program to a proactive level of service and 2 Parks & Recreation position authorized at the August 8, 2023 meeting.
- The 2024 Budget reflects the tenth consecutive year the City will set aside City monies in an amount equivalent to 6% of General Fund recurring expenditures for pavement preservation in Fund #311 – Pavement Preservation. This 6% equals \$3,362,600.
- Positions and salary ranges are based on the City's compensation and classification plan.
- Payroll tax and benefit amounts are based on staff benefit plans.
- Contract costs for public safety, park maintenance, aquatics and street maintenance are based on estimates by City staff.
- The City sets money aside in Fund #501 – Equipment Rental and Replacement for the eventual replacement of its vehicles as well as a reserve to replace equipment in the kitchen at CenterPlace and major IT equipment.

2024 General Fund Revenues

- Total recurring 2024 revenues are estimated at \$62,316,100 as compared to \$56,418,900 in 2023, which is an increase of \$5,897,200 or 10.45%.
- The two largest sources of revenue continue to be Sales Tax and Property Tax which are collectively estimated to account for 83.37% of 2024 General Fund recurring revenues.

- The 2024 general sales tax estimate (excluding criminal justice and public safety sales taxes) is currently estimated at \$33,709,600 which reflects an increase of \$3,154,600 million or 10.32% over the 2023 estimate.
- The Property Tax levy does not include the potential annual increase allowed by State law.
 - The 2024 levy is estimated at \$13,824,900.
 - The levy assumes we start with the 2023 levy of \$13,524,900, forgo the potential annual increase allowed by State law, and finally add taxes related to new construction which we estimate to be \$300,000.
- Franchise fees and business registrations are primarily based on projected receipts in 2023.
- State shared revenues are based upon a combination of historical collections including 2023 collections through July, and per capita distribution figures reported by the Municipal Research and Services Center.
- Fines and forfeitures are estimated by Spokane Valley and based on historical collections.
- Building permit and land use fees are estimated by Spokane Valley and based on historic collections.

2024 General Fund Expenditures

- Total 2024 recurring expenditures are budgeted at \$57,976,579 as compared to \$53,685,640 in 2023. This is an increase of \$4,290,939 or 7.99%.
- The City commitment of 6% of recurring General Fund expenditures to pavement preservation equals \$3,362,600 and is computed by multiplying total recurring expenditures prior to adding the pavement preservation element ($\$3,362,600 / \$56,954,679 = 6\%$). The \$3,362,600 that is transferred to Pavement Preservation Fund #311 is comprised of the following:
 - \$1,021,900 from General Fund #001
 - \$1,170,350 from REET 1 Capital Projects Fund #301
 - \$1,170,350 from REET 2 Capital Projects Fund #302
- 2024 Nonrecurring expenditures total \$5,372,423 and include:
 - \$152,500 for Information Technology expenditures including:
 - \$15,000 to replace outdated copiers
 - \$50,000 for server upgrades
 - \$60,000 for network core hardware replacement
 - \$27,500 for software upgrades
 - \$36,000 Public Safety UTV
 - \$416,000 for Facilities expenditures including:
 - \$155,000 for Precinct repairs & improvements
 - \$241,000 for CenterPlace repairs & improvements
 - \$20,000 for Electric man-lift
 - \$150,000 for replacement of banquet chairs at CenterPlace
 - \$25,000 for Motorized shades for Great Room at CenterPlace
 - \$4,592,923 transfer out to the Street O&M Fund #101 to cover the deficit in recurring expenditures exceeding recurring revenues in that fund

General Fund Revenues Over (Under) Expenditures and Fund Balance

- 2024 recurring revenues are anticipated to exceed recurring expenditures by \$4,339,521.
- Total 2024 expenditures are anticipated to exceed total revenues by \$707,902.
- The total unrestricted General Fund ending fund balance is anticipated to be \$41,432,509 at the end of 2024 which is 71.46% of total recurring expenditures of \$57,976,579. Our goal is to maintain an ending fund balance of at least 50.0%.

Highlights of Other Funds

Revenues

- Motor vehicle fuel tax (MVFT) revenue that is collected by the State and remitted to the City is estimated to be \$1,958,900 according to per capita estimates provided by the Municipal Research and Services Center. Of this amount, \$1,950,700 will be credited to the Street O&M Fund #101 and 0.42% or \$8,200 to the Paths and Trails Fund #103.
- Telephone taxes that are remitted to the City and support Street Fund operations and maintenance are anticipated to be \$900,000.
- Real estate excise tax (REET) revenue is computed by the City and is primarily used to match grant funded street projects as well as pay a portion of the annual payment on the 2014 general obligation bonds. In 2024 we estimate these revenues to be \$1,500,000 per each $\frac{1}{4}\%$ for a total of \$3,000,000.
- Hotel/Motel tax revenues are computed by the City and are dedicated to the promotion of visitors and tourism. In 2024 we estimate the tax will generate \$1,500,000, which includes \$900,000 in Fund #105 Hotel / Motel Tax Fund from the 2% tax and \$600,000 in Fund #104 Hotel / Motel Tax – Tourism Facilities Fund from the 1.3% tax.
- The City began receiving the affordable and supportive housing sales tax in 2020 and will receive these revenues as rebate of the State's sales taxes for 20 years. The amount received by the City is capped at 0.0146% of the taxable retail sales within the City for fiscal year 2019, and the revenues may only be used to support affordable housing or rental assistance within the City as outlined in RCW 82.14.540. These revenues are estimated at \$200,000 in 2024 in the Affordable & Supportive Housing Sales Tax Fund #108.
- The Stormwater Management Fee is based on an equivalent residential unit (ERU) that is equal to 3,160 square feet of impervious surface that is billed at a rate of \$58 per single family residence and \$58 per ERU for commercial properties (an ERU for a commercial property is computed as total square feet of impervious surface divided by 3,160). In 2024 we estimate this fee will generate \$5,600,000.
- The Aquifer Protection Area Fund is expected to generate \$500,000 in fees that are collected on the City's behalf by Spokane County and remitted in two installments during the year.
- Grant revenues that will be applied to a variety of construction projects are estimated at \$9,507,426 in 2024. By fund we anticipate grant revenues as follows:
 - Fund #001 – General Fund - \$445,000
 - Fund #303 – Street Capital Projects - \$6,949,896
 - Fund #314 – Railroad Grade Separation Projects Fund - \$2,112,530

Expenditures

- Fund #101 – Street Fund appropriations include:
 - \$9,373,274 for maintenance of City streets, including \$1,699,464 in snow operations, \$1,579,560 for the local street program, and \$1,025,000 in intergovernmental payments for services.
- Fund #105 – Hotel/Motel Tax Fund appropriations include:
 - \$1,252,200 for tourism promotion activities.
- Fund #106 – Solid Waste Fund appropriations include:
 - \$290,000 for Education/Contract Administration.
- Fund #109 – Tourism Promotion Area Fund appropriations include:
 - \$1,200,000 for Professional Services.

- Fund #301 – REET 1 Capital Projects Fund includes a \$2,068,463 appropriation to cover:
 - a \$897,312 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - a \$1,170,350 transfer to Pavement Preservation Fund #311 for pavement preservation projects.
 - a \$801 transfer to the Railroad Grade Separation Project Fund #314 for the Pines Road Underpass project.
- Fund #302 – REET 2 Capital Projects Fund includes a \$1,793,287 appropriation to cover:
 - a \$440,437 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - a \$1,170,350 transfer to Pavement Preservation Fund #311 for pavement preservation projects
 - a \$182,500 transfer to the Railroad Grade Separation Project Fund #314 for the Barker , Pines, and Sullivan Road projects.
- Fund #303 – Street Capital Projects Fund includes an appropriation of \$8,875,775 for a variety of street construction projects.
- Fund #309 – Parks Capital Projects includes a \$220,000 appropriation to cover Balfour Park and Greenacres Parks improvements.
- Fund #311 – Pavement Preservation includes \$3,500,000 of pavement preservation projects that will be financed through transfers from other City funds as outlined above under the heading of General Fund Recurring Expenditures.
- Fund #312 – Capital Reserve includes \$220,000 in transfers to Fund #309 – Parks Capital Projects that will be applied toward Balfour Park improvements and Greenacres Park construction, as well as \$806,792 in transfers to Fund #314 – Grade Separation Projects for Barker, Pines, and Sullivan Roads.
- Fund #314 – Railroad Grade Separation Projects includes appropriations in the amount of \$3,152,622 towards the Barker Road Grade Separation project, the Pines Road Grade Separation project, and the Sullivan Road Interchange project.
- Fund #402 – Stormwater Fund includes \$1,650,000 for nonrecurring expenditures including in part:
 - \$1,500,000 for various capital projects
 - \$150,000 for the studies related to the City's Stormwater permit and the watershed
- Fund #403 – Aquifer Protection Area Fund includes a \$1,000,000 appropriation to various capital projects.



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City Overview

City's Foundation

The foundation of Spokane Valley is based on the City's primary objective to be a city which is responsive, focused on customer service, open to the public, progressive, efficient, lean and fair while providing a high quality of life. Citizen involvement along with guidance from the City Council established the City's vision, core beliefs and customer service standards. These foundations influence the development of the City Council Goals for each year as well as the goals of the individual departments.

Spokane Valley's Vision Statement:

"A community where individuals and families can grow and play and businesses will flourish and prosper."

Core Beliefs

Supporting this vision are the core beliefs of Spokane Valley which were established through the December 2007 adoption of Resolution 07-019 which in part reads:

- We believe Spokane Valley should be a visionary city encouraging its citizens and their government to look to the future beyond the present generation and to bring such ideas to public discussion and to enhance a sense of community identity.
- We believe that elected body decision-making is the only lawful and effective way to conduct the public's legislative business and that careful observance of a clear set of Governance Coordination Rules of Procedure can best enhance public participation and decision-making.
- We believe in the City Council as policy leaders of the City. One or more City Councilmembers are encouraged to take the lead, where practical, in sponsoring Ordinances or Resolutions excepting quasi-judicial or other public hearings and the statutory duties of the City Manager as set forth in RCW 35A.13.020.
- We believe in hearing the public view. We affirm that members of the public should be encouraged to speak and be heard through reasonable rules of procedure when the public business is being considered, thus giving elected officials the broadest perspectives from which to make decisions.
- We believe that the City of Spokane Valley's governance should be known as "user friendly," and that governance practices and general operations should consider how citizens will be served in the most responsive, effective and courteous manner.
- We believe that the economic and commercial job base of the community should be preserved and encouraged to grow as an alternative to increasing property taxes. We believe it's imperative to have an expanded and diverse economic base.
- We believe that Councilmembers set the tone for civic discussion and should set an example by:
 - a) Setting high standards of decorum and civility.
 - b) Encouraging open and productive conversation amongst themselves and with the community about legislative matters.
 - c) Demonstrating respect for divergent points of view expressed by citizens, fellow Councilmembers, and the staff.
 - d) Honoring each other and the public by debating issues within City Hall and the community without casting aspersions on members of Council, the staff, or the public.

- e) Accepting the principle of majority rule and working to advance the success of "corporate" decisions.
- We solicit the City Manager's support in conducting the affairs of the City with due regard for:
 - a) Promoting mutual respect between the citizens, City staff and the City Council by creating the organizational teamwork necessary for effective, responsive and open government.
 - b) Providing the City Council and public reasonable advance notice when issues are to be brought forward for discussion.
 - c) Establishing and maintaining a formal citywide customer service program with emphasis on timely response, a user-friendly atmosphere and an attitude of facilitation and accommodation within the bounds of responsibility, integrity and financial capability of the City, including organizational and job description documents while pursuing "best practices" in customer service.
 - d) Seeking creative ways to contain or impede the rising cost of governmental services, including examination of private sector alternatives in lieu of governmentally-provided services.
 - e) Providing a database of future projects and dreams for the new City of Spokane Valley so that good ideas from its citizens and leaders are not lost and the status of projects can be readily determined."

Customer Service Standards

The commitment to provide excellent customer service for our citizens, businesses and visitors resulted in the development of customer service standards. The City's goal is to deliver service that is complete, consistent and equitable to all our customers, and is based on the principles of integrity, respect and responsiveness. Regardless of the reason for, the method, or frequency of contact, our customers will be treated with courtesy, respect and professionalism.

Customer Service Standards are divided into three categories:

- Be Respectful
 - o Demonstrating courtesy and professionalism
 - o Listening effectively
 - o Responding in a timely manner
 - o Exemplifying a no-surprise atmosphere
- Be Knowledgeable
 - o Fostering a team-oriented approach
 - o Providing alternatives
 - o Anticipating questions
 - o Having and/or knowing your resources
 - o Being organized
- Be Welcoming
 - o Acknowledging customers when they enter
 - o Steering customers in the right direction
 - o Promoting an enjoyable work environment
 - o Maintaining a clean and uncluttered work environment
 - o Treating people as individuals

Financial Projection

This budget document is the tool we use to guide the City forward to accomplish the Council's goals, while remaining squarely within the current budget and forecasted projections. Over time, this provides the City with a good indicator of the progress the City is making to provide high quality services in a cost-effective way, while remaining within budget and the forecasted projections. Based on the Financial Projection, department budgets have been thoroughly reviewed to keep 2024 expenditures in line with projected revenues.

The City views the changes in economy as an opportunity to reevaluate goals and strategies to meet the challenges set before us. As an open collaborative government, we continue to encourage our citizens to provide the necessary feedback we need as we endeavor to plan our City's future together.

The Financial Forecast is limited to five years. The reason for this discrepancy is that it becomes increasingly difficult to forecast economic indicators beyond a five-year horizon. It is important to note the Financial Projection is an imperfect tool and this is precisely why it is updated on an ongoing basis.

The following General Fund financial projection is being created following a period of relatively robust tax collections that have continued due to economic stimulus provided during the COVID-19 pandemic as well as high inflation. The high levels of inflation have kept sales tax collections at high levels while also increasing City costs. It is possible that continued inflation may change consumer spending habits in a way that will negatively affect sales tax collections in the future, which may change the outlook shown in the projection in the future.

Table 1.1, page 1

CITY OF SPOKANE VALLEY, WA General Fund Budget Projection						10/24/2023
	2024 Adopted Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection	
RECURRING ACTIVITY						
Revenues						
Property Tax	1 13,824,900	14,124,900	14,424,900	14,724,900	15,024,900	
Sales Tax	2 33,709,600	34,046,700	34,727,600	35,769,400	36,842,500	
Sales Tax - Public Safety	3 1,600,800	1,616,800	1,649,100	1,698,600	1,749,600	
Sales Tax - Criminal Justice	4 2,818,500	2,846,700	2,903,600	2,990,700	3,080,400	
Gambling Tax and Leasehold Excise Tax	5 485,000	499,600	514,600	530,000	545,900	
Franchise Fees/Business Registration	6 1,370,000	1,411,100	1,453,400	1,497,000	1,541,900	
State Shared Revenues	7 2,469,400	2,543,500	2,619,800	2,698,400	2,779,400	
Fines and Forfeitures/Public Safety	8 500,600	505,600	510,700	515,800	521,000	
Community and Public Works	9 3,481,900	3,586,400	3,694,000	3,804,800	3,918,900	
Recreation Program Revenues	10 607,200	625,400	644,200	663,500	683,400	
Grant Proceeds	11 120,000	120,000	120,000	120,000	120,000	
Miscellaneous Department Revenue	12 87,000	87,900	88,300	89,200	90,100	
Miscellaneous & Investment Interest	13 1,211,200	1,211,200	1,211,200	1,211,200	1,211,200	
Transfers in - #105 (h/m tax-CP advertising)	14 30,000	30,000	30,000	30,000	30,000	
Total Recurring Revenues	62,316,100	63,255,800	64,591,400	66,343,500	68,139,200	
Expenditures						
City Council	15 721,407	743,000	765,300	788,300	811,900	
City Manager	16 863,883	889,800	916,500	944,000	972,300	
City Attorney	17 932,980	961,000	989,800	1,019,500	1,050,100	
City Services	18 1,301,725	1,340,800	1,381,000	1,422,400	1,465,100	
Public Safety	19 35,251,248	36,308,800	37,398,100	38,520,000	39,675,600	
Deputy City Manager	20 595,023	612,900	631,300	650,200	669,700	
Finance	21 1,422,458	1,465,100	1,509,100	1,554,400	1,601,000	
Human Resources	22 380,533	391,900	403,700	415,800	428,300	
Information Technology	23 446,178	459,600	473,400	487,600	502,200	
Facilities	24 1,313,685	1,353,100	1,393,700	1,435,500	1,478,600	
Community & Public Works - Administration	25 400,427	412,400	424,800	437,500	450,600	
Community & Public Works - Engineering	26 2,015,430	2,075,900	2,138,200	2,202,300	2,268,400	
Community & Public Works - Building	27 2,240,956	2,308,200	2,377,400	2,448,700	2,522,200	
Economic Development	28 1,189,806	1,225,500	1,262,300	1,300,200	1,339,200	
Planning	29 1,081,090	1,113,500	1,146,900	1,181,300	1,216,700	
Parks & Rec - Administration	30 720,793	399,350	401,250	401,450	401,500	
Parks & Rec - Maintenance	31 1,398,583	1,440,500	1,483,700	1,528,200	1,574,000	
Parks & Rec - Recreation	32 346,310	356,700	367,400	378,400	389,800	
Parks & Rec - Aquatics	33 569,200	401,400	401,150	398,950	401,550	
Parks & Rec - Senior Center	34 33,994	34,000	34,000	34,000	34,000	
Parks & Rec - CenterPlace	35 675,980	682,700	689,500	696,400	703,400	
General Government	36 1,707,540	1,758,800	1,758,800	1,758,800	1,758,800	
Transfers out - #204 (2016 LTGO debt service)	37 398,950	401,550	398,750	397,750	401,600	
Transfers out - #309 (park capital projects)	38 160,000	160,000	160,000	160,000	160,000	
Transfers out - #311 (pavement preservation)	39 1,021,900	1,032,100	1,042,400	1,052,800	1,063,300	
Transfers out - #501 (IT equip reserve)	40 86,500	86,500	86,500	86,500	86,500	
Transfers out - #502 (insurance premium)	41 700,000	721,000	742,600	764,900	787,800	
Total Recurring Expenditures	57,976,579	59,136,100	60,777,550	62,465,850	64,214,150	
Recurring Revenues Over (Under)						
Recurring Expenditures	4,339,521	4,119,700	3,813,850	3,877,650	3,925,050	
NONRECURRING ACTIVITY						
Revenues						
Grant Proceeds	325,000	0	0	0	0	
Total Nonrecurring Revenues	325,000	0	0	0	0	
Expenditures						
General Government - IT capital replacements	152,500	0	0	0	0	
Public Safety (UTV)	36,000	0	0	0	0	
Facilities (Precinct repairs & improvements)	155,000	0	0	0	0	
Facilities (electric man-lift)	20,000	0	0	0	0	
Facilities (CenterPlace repairs & improvements)	241,000	0	0	0	0	
Parks & Rec (replace banquet chairs at CP)	150,000	0	0	0	0	
Parks & Rec (motorized shades for Great Room)	25,000					
Transfers out - #101 (Street Fund operations)	4,592,923	0	0	0	0	
Total Nonrecurring Expenditures	5,372,423	0	0	0	0	
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	(5,047,423)	0	0	0	0	
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES						
ESTIMATED BEGINNING UNRESTRICTED FUND BAL.	(707,902)	4,119,700	3,813,850	3,877,650	3,925,050	
ESTIMATED ENDING UNRESTRICTED FUND BAL.	42,140,411	41,432,509	45,552,209	49,366,059	53,243,709	
Ending fund balance as a % of recurring expenditures	71.46%	77.03%	81.22%	85.24%	89.03%	

Table 1.1, page 2

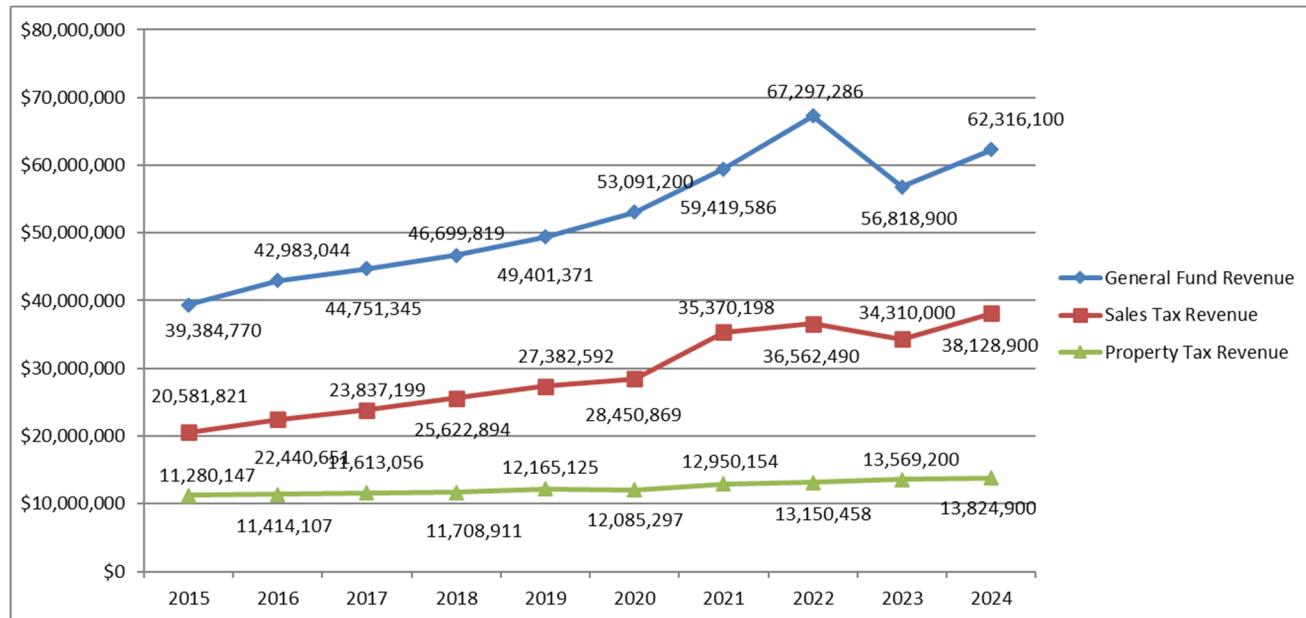
Projection Assumptions					
	2025 Projection	2026 Projection	2027 Projection	2028 Projection	
<u>Projection assumes:</u>					
1 An increase of	0.00%	plus new construction of	\$300,000	per year through 2028	
2 An increase of	1.00%	in 2025,	2.00%	in 2026,	3.00% in 2028
3 An increase of	1.00%	in 2025,	2.00%	in 2026,	3.00% in 2028
4 An increase of	1.00%	in 2025,	2.00%	in 2026,	3.00% in 2028
5 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
6 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
7 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
8 An increase of	1.00%	in 2025,	1.00%	in 2026,	1.00% in 2028
9 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
10 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
11 An increase of	0.00%	in 2025,	0.00%	in 2026,	0.00% in 2028
12 An increase of	1.00%	in 2025,	0.50%	in 2026,	1.00% in 2028
13 An increase of	0.00%	in 2025,	0.00%	in 2026,	0.00% in 2028
14 An increase of	0.00%	in 2025,	0.00%	in 2026,	0.00% in 2028
15 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
16 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
17 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
18 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
19 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
20 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
21 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
22 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
23 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
24 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
25 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
26 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
27 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
28 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
29 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
30 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
31 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
32 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2028
33 An increase of	3.00%	in 2025,	-0.06%	in 2026,	-0.55% in 2027, and 0.65% in 2028
34 An increase of	0.00%	in 2025,	0.00%	in 2026,	0.00% in 2027, and 0.00% in 2028
35 An increase of	1.00%	in 2025,	1.00%	in 2026,	1.00% in 2027, and 1.00% in 2028
36 An increase of	3.00%	in 2025,	0.00%	in 2026,	0.00% in 2027, and 0.00% in 2028
37 An increase of	0.65%	in 2025,	-0.70%	in 2026,	-0.25% in 2027, and 0.97% in 2028
38 An increase of	0.00%	in 2025,	0.00%	in 2026,	0.00% in 2027, and 0.00% in 2028
39 An increase of	1.00%	in 2025,	1.00%	in 2026,	1.00% in 2027, and 1.00% in 2028
40 An increase of	0.00%	in 2025,	0.00%	in 2026,	0.00% in 2027, and 0.00% in 2028
41 An increase of	3.00%	in 2025,	3.00%	in 2026,	3.00% in 2027, and 3.00% in 2028

Table 1.1 Financial Forecast and Program Impact Summary

The General Fund forecast for the years 2025 through 2028 uses the adopted 2024 Budget as a beginning point and currently assumes levels of service that are identical to those provided by the City in 2024. Rather than a hard and fast prediction of the City's future finances, this is a planning tool that allows us to determine how best to match existing and proposed programs and levels of service with anticipated financial resources and make adjustments if necessary.

It is noteworthy that the Estimated Beginning Unrestricted Fund Balance figure listed in 2024 is as of October 9, 2023, and is based upon preliminary and unaudited figures. As we progress through the process of "closing the 2023 books" we anticipate this figure will change due to the fact we will continue to record both 2023 revenues and expenses as we become aware of them.

Table 1.2 Primary General Fund Revenue Sources



*The figures for 2023 and 2024 reflect adopted budget estimates.

External Input

As representatives of the citizens of the City of Spokane Valley, the City Council strives to form policy that fairly represents all segments of our community, including residents, businesses and those visiting our City. To maintain balance in serving the different needs that exist in the City of Spokane Valley, it is necessary to receive feedback from customers and constituents.

Previously, the City has utilized citizen surveys to obtain feedback on various contract services including solid waste, the cable franchising process, and the pavement management program. Community meetings are used to keep citizens informed on a variety of projects including planning discussions, capital projects, and the annual budget development process to name a few. The City Council also provides for two separate general public comment periods during Formal Council meetings which are held on the second and fourth Tuesday of each month and allows public comment on all action items.

City staff recognizes the importance of citizen concerns and the role citizens play in the health of our City. THE SV Express System allows citizens to share their concerns and report issues affecting the City. Staff are then able to respond in a timely manner and have a conversation with the citizen to work to resolve the reported concern.

The public can also choose to take a more active role in participation through public forums such as public hearings and open house functions as well as through service on advisory committees. In the future, focus groups may be utilized to allow for more focused feedback on a particular subject so Council and staff can get a better feel for how a particular subject is received in the community, thereby allowing citizens to play active roles in guiding the way services are delivered.

Internal Input

The City of Spokane Valley City staff is comprised of knowledgeable professionals who provide Council with specialized knowledge to assist them in making informed decisions. From demand analysis, which determines when the workload is heaviest and how to best accommodate it, to staff reports that consider alternative methods of service delivery or other cost-saving measures, employees are invaluable in providing reports that present complex information in a manner that makes it understandable and approachable. In addition, performance measure results are analyzed, summarizing multi-year performances linked to targets and making comparisons to other entities. Employees are often the information conduit from the citizens to the Council, relaying resident concerns and/or changing trends. Staff often bring forward innovative ways of providing efficient service delivery.

Strategic planning through several long-range plans allows staff to look at current trends in order to make future forecasts and continually update plans as necessary. While much public input goes into these documents, the forecasting and planning is done by skilled staffers who strive to create innovative ways of achieving our future vision while meeting current needs, complying with the law, and operating within financial constraints. These plans include the Comprehensive Plan, Six-Year Transportation Improvement Program (TIP), Five-Year Financial Forecast, CenterPlace Marketing Plan, Parks Master Plan, Streets Master Plan (Pavement Management Program) and the Business Plan.

Department Descriptions

City Council

Mission

To be responsive, focused on customer service, open to the public, progressive, efficient, lean, fair and committed to providing a high quality of life.

The City of Spokane Valley incorporated March 31, 2003, as a non-charter code city and operates under a Council-Manager form of government. It is governed under the optional municipal code of RCW Chapter 35A. Under this form of government, legislative authority is concentrated in the elected City Council, which hires a professional administrator to implement its policies.

There are seven positions on the City Council, all of which are at-large positions. At-large means all Councilmembers represent all the citizens of the City versus each Councilmember representing a specified area within the City. Councilmembers are generally elected to four-year terms, with elections held every two years. For continuity, position terms are staggered by two years so that all positions are not open for election at the same time.

Pursuant to RCW 35A.13.030, biennially the members choose a chair of the Council who receives the title of Mayor. The Mayor presides over all meetings and is recognized as the head of the City for ceremonial purposes.

In addition to the position of Mayor, pursuant to RCW 35A.13.035, a Mayor pro tempore or Deputy Mayor is chosen by the Council. This position runs in concert with the position of Mayor and fulfills the duties of the Mayor during any absence or disability of the Mayor.



*Mayor Pam Haley
Position 5*



*Deputy Mayor Rod Higgins
Position 1*



*Brandi Peetz
Position 2*



*Arne Woodard
Position 3*



*Ben Wick
Position 4*



*Tim Hattenburg
Position 6*



*Laura Padden
Position 7*

City Manager

Mission

To provide the City Council and employees with professional leadership, sage advice and to work together to implement best practices to achieve adopted goals and deliver quality services to the community.

The City Manager Department is accountable to the City Council for the operation of the organization, effective support of elected officials in achieving their goals, fulfillment of the statutory requirements of the City Manager, implementation of City Council policies and the provision of a communication linkage among citizens, the City Council, City departments and other government agencies.

The City Manager Department includes the City Clerk. Additionally, the Human Resources, City Services, Community and Public Works, and Economic Development departments are included in the City Manager's oversight. These departments work directly with all other departments and have their own mission statements and goals.

As the City's Chief Executive Officer, the City Manager has overall responsibility for policy development, program planning, fiscal management, administration, and operation of all City functions, programs and activities. The City Manager's administrative direction is provided by the City Council. The City Manager assesses community and citizen needs to ensure objectives and priorities are focused to meet those needs in an effective, cost-efficient manner; directs development and implementation of initiatives for service quality improvement; provides daily leadership and works with the City's management team to ensure a high-performance, service-oriented work environment consistent with sound management principles. All City employees report directly or indirectly to the City Manager. Police services are contracted through the Spokane County Sheriff's Department with the Spokane Valley Police Chief reporting to the City Manager.

Essential Services:

- Directs the implementation of the City Council's annual goals.
- Develops and directs the implementation of policies, procedures and work standards for the City.
- Prepares and recommends long-range plans for City services and programs.
- Monitors status of contracts.
- Develops and recommends adoption of the annual budget.
- Coordinates the preparation of reports or presentations to the City Council or outside agencies.
- Develops specific proposals for action on current and future City needs.
- Acts as the Emergency Management Coordinator for the City.
- Monitors staff performance on qualitative and quantitative measures.
- Participates with local, regional, state and national jurisdictions to represent Spokane Valley's interests; and
- Maintains good working relationships with community constituents.

City Clerk

The City Clerk's Office, which consists of the City Clerk and Deputy City Clerk, manages the City's official records and public disclosure, supports the City Council, including agenda development and preparation of the official minutes, provides legal notices to the public regarding City business and supports all City departments. As the custodian of all City records, the City Clerk's office oversees record archival and all document imaging for state compliance.

Essential Services:

- Prepares City Council Agendas and Packets.
- Certifies official City documents.
- Is custodian of City Seal.
- Supervises City's official file record maintenance.
- Administers insurance claims.
- Administers the City's Municipal Code.
- Is the Public Records Officer and handles public record requests.
- Ensures proper format for and processes resolutions and ordinances.
- Administers oath of office for City Council, City Manager, Finance Director and Police Chief.
- Monitors contracts and other documents for signature, recording and posting.
- Coordinates volunteer opportunities for City and regional boards, committees and commissions.
- Responsible for set-up and clean-up of Council meetings.
- Attends all Council meetings and transcribes minutes.
- Presides at bid openings.
- Is responsible for publication of all legal notices.
- Serves as City's Election Official.
- Communicates with and provides information to citizens.
- Processes requests for use of the City Logo.
- Participates on the Governance Manual Committee; and Serves as official Parliamentarian at Council meetings.

Office of the City Attorney

Mission

To assist in implementing Council policy by providing clear legal direction and meaningful assistance to Council, and to staff who implement City programs. Maintain a positive and creative workplace.

The Office of the City Attorney represents the City's legal interests, including oversight of claims and litigation. The Office of the City Attorney is responsible for providing legal advice and support to City Council and City employees, as well as prosecute and defend all civil matters, including through use of outside counsel. This office works extensively with all City departments.

The Office of the City Attorney drafts ordinances and resolutions; negotiates contracts, interlocal agreements, franchises, leases, agreements, and real estate transactions; and supports departments in enforcing associated laws. The Office of the City Attorney also provides specialized employee training regarding existing laws.

The Office of the City Attorney staff consists of three full-time attorneys, one administrative assistant and from one to three legal interns. The daily work largely consists of providing timely advice on a full range of municipal issues to City staff and the City Council.

Essential Services:

- Negotiate and draft and/or review all contracts.
- Negotiate and draft franchise agreements with utility providers.
- Meet and negotiate with Spokane County on service contracts.
- Meet and negotiate with other jurisdictions on a variety of matters, including interlocal agreements.
- Defend City in litigation and administrative hearings.
- Represent City in code enforcement litigation and collections.
- Advise on labor relations and employment law.
- Advise on numerous miscellaneous issues of general governance on a daily basis.
- Draft, or review and revise, ordinances, resolutions and policies as appropriate.
- Draft legal memoranda on a full range of municipal issues.
- Review and compile responses to public record requests when necessary.
- Provide training to staff on legal issues with broad application, such as public records, the Open Public Meeting Act, public disclosure rules, ethics, administrative and land-use regulations, contracts and purchasing, and ordinance drafting.
- Attend all City Council meetings.
- Attend all Planning Commission meetings.
- Review and advise on all real property transfers (easements, deeds, acquisitions, etc.).
- Participate on the Governance Manual Committee.
- Maintain office and document organization necessary to successfully complete all tasks.
- Provide guidance to staff on solid waste issues.
- Advise council and staff on pandemic-related issues regarding federal Funding and emergency rules of operation.

City Services

Mission

The City Services Department advances City Council goals and priorities by advancing the City State and federal legislative initiatives, collaborating with community stakeholders, sharing information about services and programs, and administering key city services.

Essential Services:

- In concert with City Council priorities, leads the City's effort to advance the City State and Federal legislative initiatives and priorities. Monitors and analyzes regional, state and federal legislation, ordinances and policy changes.
- Establishes and oversees implementation of programs that support or advance economic development, transportation initiatives, community-based services, or other City priorities.
- Manages the maintenance and development of City facilities. Conducts studies to determine the best use of assets and develops plans to enhance the use of City property. Implements new facility operational changes,
- Coordinates and oversees the acquisition of various properties that advance city council goals and/or support programs.
- Oversees the planning of new facilities and expansion, renovation and maintenance of existing facilities.
- Oversees the development and management of contracts with service providers, consultants, state and federal agencies.
- Assists in the development and implementation of city goals, work plans, and performance measures.
- Serves as a liaison to various civic and/or governmental organizations and committees, taskforces, boards and commissions; confers regularly with other municipalities, chamber of commerce, authorities, and commissions.
- Heightens awareness of government services, and serves as a clearinghouse for all official government communications with the public and media.

Public Safety

Mission

To provide commonsense and meaningful approach to public safety services in order to protect lives and property, provide for accountability, and instill trust in government.

Public safety is the highest priority for the Spokane Valley City Council. The City meets its obligations to provide superior public safety for its citizens through contracts with Spokane County. Contract Administration is responsible for negotiating and administering all public safety contracts under the supervision and guidance of the Deputy City Manager. Contract Administration reviews cost estimates, final cost reconciliations, and performance measures. Periodically, Contract Administration will review the contracts and renegotiate the terms.

Public Safety Service Contracts Administered:

- Animal Control
- Detention Services
- District Court
- Emergency Management
- Law Enforcement
 - Sheriff's Community Oriented Policing Effort (SCOPE)
 - Spokane Regional Emergency Communications (SREC)
- Pretrial Services
- Prosecutor Services
- Public Defender

Public safety services account for more than 60% of the City's recurring expenditures. The majority of public safety funding is directed to Law Enforcement services. Given the amount of funding directed towards public safety and particularly Law Enforcement, details regarding services is important to include in the budget to provide information regarding the Spokane Valley Police Department's structure, the costs for various service units, and the performance received. Details of the Law Enforcement services provided under the Interlocal Agreement are included on the following pages.

Table 1. Spokane Valley Police Department Staffing (pursuant to Interlocal Agreement)

	2020	2021	2022	2023	2024	Change +/-
Dedicated						
Administrative	3	3	3	3	3	
Patrol	61	61	61	61	61	
Traffic	7	7	7	7	7	
Community Services	1	1	1	1	1	
Behaviorial Health ¹	1	2	2	2	2	
Homeless Services	0	0	1	1	1	
Domestic Violence	1	1	1	1	1	
School Resource Officer	4	4	4	4	4	
SVIU (Property and Drug Investigations)	12	12	12	12	12	
Total Dedicated	90	91	92	92	92	
Shared (Split with County)						
Investigations	3	3	3	3	3	
Major Crimes	7	7	9	9	9	
Sex Crimes	8	8	8	8	8	
Investigative Task Force	1	1	1	1	1	
Regional Intelligence Group	1	1	1	1	2	+1
Joint Terrorism Task Force	1	1	1	1	1	
Safe Streets (Drugs and Gangs)	5	5	5	5	5	
Emergency Operations Team	2	2	2	2	2	
Administration (Technical and PIO)	2	2	2	2	2	
Professional Standards	1	1	1	1	1	
Training	4	4	4	4	4	
Total Shared	35	35	37	37	38	

Table 2. City Costs by Spokane Valley Police Department Service Unit

Service Unit	2024	%
Dedicated		
Patrol	\$ 12,556,353	42.4%
SV Investigative Unit	\$ 2,708,096	9.1%
Traffic	\$ 1,549,960	5.2%
Valley Command Staff	\$ 1,102,767	3.7%
Vehicles	\$ 870,000	2.9%
K-9	\$ 778,871	2.6%
School Resource Officers	\$ 700,942	2.4%
Domestic Violence	\$ 310,761	1.0%
Community Services	\$ 220,287	0.7%
Subtotal	\$ 20,798,036	70.3%
Shared		
Investigations	\$ 3,421,956	11.6%
Property Drugs (Safe Streets)	\$ 1,108,397	3.7%
Regional Intelligence Group	\$ 706,005	2.4%
Emergency Operations Team	\$ 178,009	0.6%
Subtotal	\$ 5,414,368	18.3%
Special Units		
SWAT	\$ 238,523	0.8%
Tactical Team	\$ 71,695	0.2%
Helicopter	\$ 69,043	0.2%
Explosives Disposal	\$ 50,069	0.2%
Subtotal	\$ 429,330	1.5%
Support		
Dispatch	\$ 1,397,044	4.7%
Records	\$ 551,814	1.9%
Forensics	\$ 536,025	1.8%
SCOPE	\$ 191,088	0.6%
Property Room	\$ 160,504	0.5%
CAD/RMS Matinenance	\$ 116,232	0.4%
Reservists	\$ 7,405	0.0%
Subtotal	\$ 2,960,113	10.0%
Total	\$ 29,601,847	100.0%

"- Training, PIO and Fleet costs are included in units above.

Table 3. Workload indicators and Performance Measures (pursuant to Interlocal Agreement)

	2019	2020	2021	2022	Average
Workload indicators					
Citizen Calls for Service	48,296	46,287	51,038	51,193	49,204
Calls with Deputy Response	30,434	29,563	28,940	29,217	29,539
Deputy-Initiated Incidents	19,116	15,156	11,133	12,935	14,585
Incidents Requiring Documentation	12,390	10,992	10,511	11,885	11,445
Total Deputy Involved Incidents	49,550	44,719	40,073	42,152	44,124
Traffic Stops	10,947	7,878	5,658	5,791	7,569
Arrests	2,717	2,362	1,841	2,303	2,306
Collisions Responded To	1,780	1,468	1,771	1,767	1,697
Traffic Infractions	3,434	2,192	2,559	2,866	2,763
Traffic Stops with Criminal Charges	2,068	1,856	1,391	1,609	1,731
Property Crimes	6,527	6,520	6,180	6,589	6,454
Person Crimes	1,415	1,481	1,239	1,371	1,377
Cases Investigated	756	2,095	2,096	2,383	1,833
Charges Filed	483	1,507	412	735	784
Cases Reviewed	4,234	6,992	6,107	6,321	5,914
Performance Measures					
Collisions Response Rate	62%	62%	59%	57%	60%
Collisions Per 1,000 population	28.49	27.93	27.52	26.85	27.70
Property Crimes Per 1,000	64.66	63.32	59.14	61.52	62.16
Person Crimes Per 1,000	14.02	14.38	11.86	12.80	13.26
\$ Value of Recovered Items	\$100,923	\$243,334	\$1,275,416	\$ 447,728	\$ 516,850
% of reviewed cases investigated (Property)	18%	30%	34%	38%	30%
Citizen Complaints/1,000 Incidents *	0.49	0.13	0.33	0.40	0.34
% of Complaints Sustained	8.33%	16.60%	29.00%	25.00%	19.73%
% Use of Force Within Policy	99.50%	100%	100%	100%	100%
Avg. Response Time Priority 1		0:05:11	0:04:51	0:09:55	0:06:39
Avg. Response Time Priority 2		0:17:07	0:23:24	0:28:45	0:23:05
Avg. Response Time Priority 3		0:38:48	0:48:16	0:55:33	0:47:32
% of Incidents Deputy-Initiated	39%	34%	28%	31%	33%
Average Day/Night Platoon Staffing			6.13	6.30	6.22
Average Powershift Platoon Staffing			1.61	0.92	1.27

Deputy City Manager

The Deputy City Manager works under the general direction of the City Manager and works with the City's management team to coordinate efforts toward the achievement of departmental objectives and the objectives of the City government. The Deputy City Manager participates in and makes suggestions to the City Manager in the formulation of strategy and City policy involving organization, procedures and services. Duties also include advising the City Manager in the determination of needs of various departments, the preparation and presentation of services for approval by the City Manager and City Council, and the coordination of the implementation of approved services. The Deputy City Manager performs operations oversight for Contract Administration, with a primary focus on the City's Public Safety operations, and the IT division. The Deputy City Manager also oversees the Parks & Recreation Department, Finance Department, and the Office of the City Attorney through Department Directors for each of those departments.

Essential services:

- Works with the City Manager, department and division heads in planning, organizing, coordinating and implementing services affecting assigned areas of responsibility.
- Coordinates with other directors of City services on matters affecting their areas of responsibility.
- Briefs the City Manager on issues of concern in the divisions and departments and functions in assigned area of responsibility to ensure proper action.
- Coordinates with Spokane Valley Police Chief on various operational issues to ensure Law Enforcement services meet requirements of the Interlocal Agreement and expectations of City Council and City Manager.
- Coordinates with Spokane County representatives, including presiding District Court Judge, Spokane County Prosecutor, and others to address operational, budgetary, and other ongoing issues with Public Safety agreements.
- Meets and corresponds with various citizens, professionals, businesses and other groups to answer questions and secure their assistance in carrying out various services.
- Coordinates the preparation of the annual budget for departments within assigned areas.
- Reviews results of major studies and coordinates the preparation of reports and recommendations.
- Attends Council meetings and reports on activities for which he is responsible as requested by the City Manager; confers with officials of city, county, state and federal agencies regarding plans and priorities for existing and planned services.
- Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes, and work cooperatively and jointly to provide quality seamless customer service.

Contract Administration

Under the direction of the Deputy City Manager, Contract Administration works with contractors and agencies to help ensure that the City government remains small and lean while delivering services efficiently and effectively. This idea was incorporated early in the City of Spokane Valley's existence to maintain the original concept of a "contract city" that is not focused on growing government but instead utilizes the best possible options to provide services to citizens and businesses, whether that is the private sector or other government agencies. Contract Administration regularly evaluates service delivery, examining cost trends, performance and value compared to other liked-size cities. Additionally, a primary focus is ensuring that local tax revenues generated from the City are invested in the community and are not used to subsidize other jurisdictions.

Contract Administration also evaluates current service deliverables based upon current and anticipated demand, while employing the best business practices and sound fiscal policy to ensure that staffing levels match demand and all efficiencies are incorporated while interacting with customers to answer questions and provide information on contract services.

Historically, Contract Administration was heavily involved in a broad range of contracts, including solid waste, hearing examiner services, cable television, GIS, Spokane Clean Air, Commute Trip Reduction, and the City's public safety contracts. Due to workload and the increased complexity and involvement of the issues surrounding the City's public safety contracts, in recent years some contracts have been shifted to other departments for primary administration. These include the City's GIS and hearing examiner services. Contract Administration continues to provide assistance where necessary, though the primary focus is now on the City's public safety contracts.

Public Safety

Contract Administration is responsible under the Deputy City Manager for negotiating and administering all public safety contracts, which total over 60% of the General Fund recurring expenditures budget. All public safety contracts are provided by Spokane County. Contract Administration reviews cost estimates, final cost reconciliations, and performance measures. Periodically, Contract Administration will review the contracts and re-negotiate the terms. Public Safety Service Contracts Administered:

- Animal Control
- Detention Services
- District Court
- Emergency Management
- Law Enforcement
 - Sheriff's Community Oriented Policing Effort (SCOPE)
 - Spokane Regional Emergency Communications (SREC)
- Pretrial Services
- Prosecutor Services
- Public Defender

Cable Television Franchise

Cable television services that utilize the City's rights-of-way to run lines to connect to customers must operate by authority of a City franchise. Contract Administration negotiates the terms of the franchise agreements and administers the terms of the agreement such as customer service standards, use of the right-of-way and payment of the franchise fees and Public, Education, and Government (PEG) Funds.

Precinct Building

The Precinct Building houses the Spokane Valley Police Department and a District Court courtroom and ticket counter. The City purchased the Precinct Building from Spokane County in 2006. Historically, Contract Administration has created and managed the budget for maintaining the Precinct Building. With the creation of the Facilities division, it is anticipated that Facilities will take lead on budget preparation and responsibility for maintaining the Precinct and that Contract Administration will continue to advise and provide assistance as necessary.

Solid Waste

Contract Administration was a critical part of the original negotiation and evaluation team for solid waste disposal and collection as well as the development of the City's Solid Waste Plan. Under the negotiated solid waste collection contracts, the City sees approximately \$1.5 million in annual savings over prior collection services. The annual savings have been captured and are now utilized to preserve local streets in the City, avoiding expensive rehabilitation projects and preserving streets in satisfactory condition without increasing garbage rates for citizens and business owners. Though lead responsibility has shifted to Engineering, Contract Administration remains a vital team member for analyzing potential service level and rate issues, as well as being a key member in the ongoing development of the Solid Waste Plan Update.

Finance Division

Mission

To assist the City Council, City staff and citizens in the areas of financial planning, budgeting, financial reporting and overall stewardship of the City's resources.

The Finance Department provides financial management services for all City departments. Responsibilities include accounting and financial reporting, payroll, accounts payable, some purchasing, budgeting and financial planning, treasury, and investing. The department is also responsible for generating and analyzing financial data related to the City's operations.

Finance is responsible for the administration, coordination, supervision and control of the City's financial activities engaged in by the City. These functions are performed through a combination of interrelated activities including financial management and general accounting.

Essential Services:

- Budget development and monitoring.
- Preparation of periodic budget amendments.
- Treasury control and management of the City's cash and investment portfolio.
- Debt financing and management.
- Collaboration with Community and Public Works staff on financing options for capital projects.
- Internal and external financial reporting including preparation of the Annual Financial Report.
- Coordination with the Washington State Auditor's Office for the City's annual audit which on average represents approximately 800 auditor hours each year.
- General ledger accounting.
- Cash receipting including preparation of daily deposits for City departments.
- Tracking and receipting telephone utility tax payments.
- Tracking and receipting quarterly gambling tax payments.
- Processing payroll and accounts payable for 116.25 full-time equivalent employees as well as seasonal and temporary employees.
- Process approximately 4,000 accounts payable checks.
- Project accounting, including grant accounting and processing reimbursement requests.
- Advertise and call for applications for outside agency grants For both social service and economic development agencies.
- Advertise and call for applications for lodging tax grants.

Human Resources

Mission

To promote an employment environment that supports the mission of the City and the development of its employees.

The Human Resources office is responsible for providing personnel consultation and employee services to the management of the City of Spokane Valley and its employees, supporting a workforce that is motivated to deliver quality services to the community.

The office, along with the Wellness Committee, continues to achieve the WellCity Award by developing a qualified Wellness Program which is anticipated to reduce employee health care expense by more than \$35,000 per year.

The Human Resource office also provides Risk Management services to the City in the identification, assessment and prioritization of risks followed by coordinated and economical application of resources to minimize, monitor and control the probability and/or impact of such risks. Further, the Human Resources Manager functions as the Americans with Disabilities Act (ADA) coordinator guiding the City's efforts to promote access to its citizens. As the City's designated contact for persons requesting accommodation, the Human Resource Manager works with the public to provide reasonable access to City services.

Human Resources prepares the City for the many changes in the external business environment, including increased governmental mandates and legislation, recruitment needs as the pool of skilled workers decreases, the increasing cost of labor and changing workforce demographics.

Essential Services:

- Employee recruitment.
- Labor Relations.
- Risk Management.
- ADA Coordination & Consultation.
- Employee training.
- Employee law compliance.
- Compensation administration.
- Policy development and administration.
- Employee Wellness Program.
- Performance management.
- Benefit administration.
- Employee on-boarding; and
- Title VI Coordination & Response

Information Technology

Mission

Information technology (IT) group seeks to understand technology and how it can best serve internal and external IT users.

Information technology responsibilities include:

- Design, maintain and support of City's data and voice network.
- Manage, procure, and support cellular phones and mobile devices.
- Research, order, deliver, repair and maintain all desktop, tablet, laptop and peripheral equipment.
- Maintenance of all primary computer applications including the financial management and permitting systems; and
- Broadcasting of City Council meetings which entails the acquisition and ongoing maintenance and support of the necessary related hardware and software, as well as working with the vendor involved with actual recording of the meeting.

Essential Services:

- Secure and support the City's data and voice network to allow staff to provide services to the public.
- Ensure public meetings are presented online in real time.

Facilities

The City Services Administrator provides management and oversight of the City's Facilities Department. This department is responsible for the overall operations and maintenance of the City Hall facility, the City's Valley Precinct facility, CenterPlace, and the Street Maintenance Shop as well as any other City facilities as they are acquired.

Essential services:

- Manage janitorial, landscaping, and repairs for all facilities.
- Perform required testing of emergency systems at all facilities.
- Coordinate routine maintenance of all systems such as HVAC.
- Assist other City departments in purchasing of furniture.

Community & Public Works

The Community and Public Works Department is comprised of four divisions: the Administration Division, the Engineering Division, the Building & Code Enforcement Division, and the Streets Maintenance Division.

Administration Division

The Administration Division is responsible for the management and direction of the Community & Public Works Department within the City of Spokane Valley. In addition to managing the four operational divisions, the Administration Division is responsible for setting department goals, objectives, and policies.

Engineering Division

The Engineering Division is comprised of four sections, the Capital Improvement Program, Development Engineering, Traffic Management and Operations, and Utilities.

Building & Code Enforcement Division

The Division is comprised of two sections, the Building Section, and the Code Enforcement Section. The Building Section is responsible for implementing and monitoring numerous building codes as adopted by the State and City. The Code Enforcement Section is responsible for enforcing City codes as they relate to private property in general.

Street Maintenance Division

The Street Maintenance Division provides responsive maintenance and repairs for approximately 461 center line miles of City streets. Most services provided by the Street Fund 101 are contracted services, under the oversight of City staff. These contracted services include street and stormwater maintenance, roadway landscape maintenance, street sweeping, and stormwater facilities cleaning. During winter months, the Street Maintenance Division is also responsible for managing snow and ice services utilizing both City-owned and operated equipment, as well as contracted equipment and labor services. Additionally, the Street Maintenance Division also provides City-wide fleet management services, assuring the City's vehicle fleet is safe and operational.

Engineering Division

The Engineering Division is one of the four divisions within the Community and Public Works Department.

The Engineering Division is comprised of four sections, the Capital Improvement Program, Development Engineering, Traffic Management and Operations, and Utilities.

Capital Improvement Program

The Capital Improvement Program Section (CIP) plans, designs, and constructs new facilities and maintains, preserves, and reconstructs existing facilities owned by the City of Spokane Valley. These projects include roads, bridges, trails, and civic and community buildings. This requires careful prioritized long-range planning, acquisition and management of state and federal grant funding, coordination with stakeholder groups, and proficient project management.

Essential Services:

- Prioritize and coordinate submittal of grant requests for federal and state funding sources.
- Implement the Pavement Management Program.
- Develop the annual Six Year Transportation Improvement Program (TIP) and the update of the current year TIP.
- Manage Capital Projects in accordance with City, state, and federal requirements.
- Coordinate with local utility companies.
- Administer the bid and award process.
- Provide construction administration, including inspection, documents, and contract management for projects.
- Ensure proper project closeout.
- Ensure compliance with grant agency requirements.
- Coordinate with Spokane Regional Transportation Council (SRTC) and other local, regional, and state jurisdictions on the metropolitan transportation plan, regional transportation policies and projects.
- Collaborate with Street Maintenance, Stormwater, Traffic, Parks, Development Engineering and Economic Development for all projects.

Development Engineering

The Development Engineering Section (DE) ensures that land actions and commercial building site permits comply with adopted codes and standards for private infrastructure development through plan review and construction inspections. Development Engineering periodically updates the City's development code and design standards pertaining to construction activities, ensuring adherence to federal and state requirements, as well as the City's adopted Comprehensive Plan. As the City does not have surveyors, a surveying consultant reviews all surveying information provided in plats, binding site plans (BSPs), easements, and right-of-way dedications to ensure accuracy and compliance with state law.

Essential services:

- Provide engineering plan reviews in association with land use actions, property development, and building permits.
- Identify, develop, and institute City code amendments as regulatory guidelines change.
- Identify, develop, and institute City design standard changes as regulatory standards change.
- Provide construction oversight for various development and capital projects.
- Review, issue, and monitor grading permits.
- Review, issue, and monitor right-of-way permits.
- Provide right-of-way inspections for various development and capital projects.

Traffic Management and Operations

The Traffic Engineering Section (TE) provides traffic engineering services for safe and efficient multi-faceted transportation systems throughout the City. Traffic Engineering oversees the operation of traffic signals, the installation and maintenance of roadway signs, and roadway channelization (striping). Traffic Engineering is also responsible for transportation planning and design in support of the CIP, of private development projects, and regional transportation efforts.

Essential Services:

- Optimize and coordinate traffic signal installation, maintenance, and operation.
- Oversee, monitor, and develop mitigation measures for traffic congestion citywide.
- Identify and schedule the collection of annual traffic data for the City's principal roadway network.
- Prepare traffic control, signal, signing and channelization plans and specifications in cooperation with capital projects.
- Scope and review traffic studies for private development that utilizes the services of the City's street network.
- Identify projects that mitigate transportation impacts, or correct deficiencies, caused by the increased traffic volumes associated with new development.
- Identify capital improvement projects that improve the transportation system throughout the City.
- Develop Transportation Management Plans and Studies that identify school zone safety, pedestrian, and bike facilities.
- Assist the DE and CIP Sections in preparing grant applications for various projects that impact the City's transportation network.
- Monitor motorized and non-motorized crashes to address safety concerns on the citywide street network.
- Review Traffic Control Plans for compliance with the Manual on Uniform Traffic Control Devices Handbook (MUTCD).
- Provide review of Traffic Control Plans and permits for oversize loads, special events, and transportation network access control.
- Partner with the Washington State Department of Transportation (WSDOT), the Spokane Regional Transportation Council (SRTC), Spokane County and neighboring jurisdictions to coordinate regional transportation needs.
- Coordinate with Spokane Regional Transportation Management Center (SRTMC) on transportation management within the City and region.

- Implement, monitor, and maintain the City's Intelligent Transportation Systems (ITS) and Traffic Operations Center.

Utilities

The Utilities Section oversees the City's Surface and Stormwater Utility, manages the City's contracts for solid waste collection and disposal, oversees the City's floodplain management services, and coordinates other utility issues on behalf of the City. The City's Surface and Stormwater Utility manages the City's efforts to collect, treat, store and discharge stormwater, while managing the risks to public safety, health and property from flooding and erosion.

The Utilities Section also monitors and implements the requirements of the Clean Water Act for stormwater discharges including implementation of the City's National Pollutant Discharge Elimination System (NPDES) permit, Underground Injection Control (UIC) rules, and monitoring regulations for discharges in Aquifer Protection Areas and Total Maximum Daily Load (TMDL) requirements for the Spokane River. The Utilities section provides required annual reporting to Washington State Department of Ecology.

Finally, the Utilities Section is responsible for administering the National Flood Insurance Program (NFIP) within the City as required by the Federal Emergency Management Agency (FEMA). As part of these efforts, staff enforces local floodplain ordinances, assists homeowners and developers, and works with FEMA on determining local flood elevations.

Essential Services:

- Provide inventory, inspection, and investigations for all City stormwater facilities.
- Provide Geographic Information System (GIS) mapping related to stormwater facilities, both public and private, throughout the City.
- Maintain the City's compliance with all environmental and utility laws, codes, and regulations.
- Provide floodplain management services on behalf of the City.
- Provide floodplain management services to other agencies and private entities.
- Assist in the planning, design, and construction of capital improvements throughout the City, focusing on project utility requirements.
- Manage City street sweeping planning and operations.
- Manage the operations and maintenance of all City storm drainage structures.
- Represent the City in Stormwater Public Education and Outreach efforts.
- Represent the City in regional solid waste and recycling efforts.
- Provide management, implementation, and oversight of the City's Solid Waste Management Program.
- Manage the City's solid waste and recycling collection services contracts.
- Represent the City on regional solid waste and recycling committees.
- Represent the City on regional aquifer protection committees.

Building & Code Enforcement Division

The Building & Code Enforcement Division is one of the four divisions within the Community and Public Works Department.

The Building & Code Enforcement Division is responsible for implementing and enforcing the City and State Building Codes, as well as City property codes, and is divided into two sections, the Building Section, and the Code Enforcement Section.

Building

The purpose of building codes, as adopted by the State and the City of Spokane Valley, is to promote the health, safety and welfare of the occupants or users of the building and structures and the public by requiring minimum performance standard for structural strength, exit systems, stability, sanitation, light, ventilation, energy conservation and fire safety through the following codes.

- International Building Code.
- International Residential Code.
- International Mechanical Code.
- International Fuel Gas Code.
- Uniform Plumbing Code.
- International Fire Code.
- International Existing Building Code.
- International Wildland Urban Interface Code.
- ICC A117.1 Accessible & Usable Buildings and Facilities Standard.
- Washington State Energy Code.

Implementation of these regulations through plan review and inspection of building construction projects assures that citizens can correctly assume that the buildings and structures in which they occupy are safe.

Essential Services:

- Commercial construction plan review.
- Residential construction plan review.
- Accessibility (handicap) plan review.
- Commercial and residential construction inspection.
- Permit intake, processing, and issuance.
- Permit coordination.

Code Enforcement

The Code Enforcement Section is responsible for enforcing City Codes related to private properties. This work includes investigating cases and conditions regarding junk vehicles, garbage, unsafe structures, various zoning violations, traffic safety hazards and sign code violations, while maintaining a pro-active enforcement model as directed by administration. Code Enforcement personnel work with neighborhoods, helping to maintain both residential and commercial properties in a safe and clean condition. Work regularly requires coordination with law

enforcement and fire prevention personnel to mitigate life and fire safety hazards as well as working with the Spokane Regional Health Department and Housing and Homeless Coordinator staff on issues related to homeless individuals, senior citizens, and families in distress. In addition, Code Enforcement acts as a community resource directing citizens to other service agencies for assistance as appropriate.

Economic Development Department

Mission

To strengthen community, create a successful business climate and build economic vitality.

The Economic Development Department strengthens and builds community identity by administering business retention, expansion, and recruitment; tourism and economic development marketing; strategic initiatives and studies; coordination with regional partners; Geographical Information Systems (GIS); current and long-range planning; and housing and homeless services. Oversight of these activities is also coordinated closely with the City Administration. The sections below provide additional information for the Economic Development Department programs.

Essential Services:

- Encourage a diverse and stable business environment.
- Establish and maintain communication with various entities to promote and facilitate the implementation of the City's economic development strategies.
- Provide information and make connections for businesses to the City and other organizations providing funding, technical assistance, and business support.
- Collaborate with regional economic development partners to elevate our community for tourism, unique retailers and attractions that support our economy.
- Conduct special studies and reports related to economic development priorities and projects.
- Develop and implement strategies to promote business retention, expansion, and recruitment.
- Coordinate with business owners and developers to provide possible site locations, market research, and related information to promote business development.
- Maintain the WA state business license database and review home business permit applications for compliance.
- Use GIS technology to inform and engage citizens and business owners.
- Coordinate the Tourism Promotion Program to promote tourism and increase overnight stays at lodging facilities within the City boundaries.
- Maintain the community's vision for growth in the city's Comprehensive Plan; review and revise the laws that regulate the use of property; and administer both the subdivision code and the zoning ordinance.
- Evaluate the Comprehensive Plan's strategic actions and identify implementation measures.

Planning Division

The Planning Division is located in the Economic Development Department and oversees both long-range and current planning for the City. The Division oversees the development and implementation of the Comprehensive Plan, Shoreline Master Program, and Housing Action Plan, including developing and processing amendments to the comprehensive plan, zoning, subdivision regulations, and related procedural requirements. The Division handles land use permit processing such as subdivisions, shoreline permits, conditional use permits, boundary line adjustments, and zoning letters. The Division also ensures the City maintains consistency with state laws like the Growth Management Act, the Shoreline Management Act, the State Environmental Policy Act, Subdivisions, and other related land use laws.

Essential Services:

- Ensure that the City's plans are consistent with Growth Management Act (RCW 36.70A).
- Ensure and document that the City's plans are consistent with the Shoreline Management Act (RCW 90.58).
- Maintain the City's compliance with the State Environmental Policy Act (SEPA RCW 43.21 C).
- Evaluate and process amendments to the Comprehensive Plan.
- Evaluate and process amendments to the Spokane Valley Municipal Code.
- Coordinate, evaluate, and process short subdivisions, subdivisions, binding site plans, street vacations, conditional use permits, and other land use permit applications.
- Prepare and conduct required public hearings related to land use issues, code text amendments, and City plan adoptions.
- Maintain and provide City information, including demographics, planning data, and comprehensive plan statistics to the US Census Bureau.

Parks & Recreation

Mission

To enrich the quality of life for everyone who lives, works in or visits Spokane Valley through quality programs, parks and events.

With offices located in the CenterPlace Regional Event Center, the Parks & Recreation Department consists of six divisions: Parks Administration, Parks Maintenance, Recreation, Aquatics, Senior Center and CenterPlace. Parks Maintenance and Aquatics services are contracted with external businesses or agencies. The Parks & Recreation Department also provides various recreation programs, contracts with private recreation program providers, and maintains a database of local recreation programs and services to help match citizens with existing services.

Parks Administration and Maintenance

Parks Administration and Maintenance Vision

To provide and maintain quality parks that offer a diverse range of experiences in a safe and beautiful environment; to provide enjoyable, restorative and memorable places to spend time; and to provide physical amenities that support and enhance active living and social interaction opportunities.

Essential services:

- Implements the goals and objectives of the City Council.
- Develops policies and procedures.
- Facilitates the upkeep and use of parks and public areas including the Appleway and Centennial Trails.
- Manages the private park maintenance, aquatic operation and janitorial contracts.
- Works to acquire and develop new park facilities.
- Issues and Administers City Special Event permits.

Recreation

Recreation Vision

To deliver a diversified recreational and educational experiences for all ages; while fostering vigorous community partnerships; and advocating health, wellness and physical activity.

Essential services:

- Provides summer day camp, teen camp, winter break camp, summer park program and outdoor movies.
- Designs and publishes the Recreation Program brochure twice a year.
- Coordinates and offers over 21 different recreation programs year-round.
- Partners with the Spokane County Library District, YMCA, Spokane Parks Foundation, East Valley School District, Liberty Lake, Spokane Valley Partners, City of Spokane and Spokane County; and
- Maintains database of local recreation programs and services to help match citizens with existing services.

Aquatics

The City of Spokane Valley owns three outdoor swimming pools which offer open swim opportunities, swim lessons, swim team and facility rentals. In addition, the City leases a portion of Valley Mission Park to Splash Down, a privately-operated water park.

CenterPlace Regional Event Center

CenterPlace Regional Event Center Vision

To promote corporate and private events which will help stimulate our local economy; to produce customized, high-quality events; and to provide an experience that showcases the values of Spokane Valley. Facility Maintenance is to maintain this facility through sustainability, energy efficiency and maintaining building integrity.

Essential Services:

- Regional focal point for Northeastern Washington, Northern Idaho and Western Montana.
- 54,000 square foot facility located in Mirabeau Point Park.
- Open seven days a week, this is the home of the Parks & Recreation Department and the Valley Senior Center.
- Reserves and rents to over 1,000 educational, corporate and social events annually.
- Provides set up and take downs for all activities.
- Manages food services and marketing contract.
- Partners with Spokane Community College and Central Valley School District; and
- Manage outside venues and interior rooms including a great room, commercial kitchen, fireside lounge, auditorium, and numerous meeting rooms.

Senior Center

Senior Center Vision

To empower adults 50+ for personal independence, healthy aging, social connection and life-long learning experiences; to serve as a hub and focal point, to complement existing services and provided programs, activities and opportunities for the aging population; and to operate as a multi-purpose senior center to provide health, social, educational, referral and recreational services.

Essential Services:

- Manages the Senior and Wellness Center at CenterPlace from 8-4 Monday through Friday.
- Coordinates all activities and programming – over 50 different programs.
- Utilizes over 75 volunteers.
- Facilitates Meals on Wheels program; and maintains an active membership of over 1,000.

Street Maintenance Division

The Street Maintenance Division is one of the four divisions within the Community and Public Works Department.

The Street Maintenance Division is comprised of five sections, the Street System Maintenance, Winter Roadway Operations, Traffic Control System Maintenance, Bridge Maintenance, and Fleet Management Program.

Street System Maintenance

The Street Maintenance Division provides responsive maintenance and repairs for approximately 461 center line miles of City streets. Most street maintenance services provided are contracted services, under the oversight of City staff. Street and stormwater maintenance and repair account for over three million dollars annually to provide asphalt patching, crack sealing, gravel shoulder repairs, curb and sidewalk repairs, gravel road grading and stormwater repairs.

The street sweeping contract provides routine monthly maintenance along with a dedicated full spring sweep and partial fall sweep, performed in conjunction with the stormwater management program. The contract for storm drain cleaning is responsible for cleaning drywells, catch basins, culverts, swale inlets and bridge drains.

The City contracts for services that provide litter and trash control on arterial streets, weed control and trash clean up as requested, mowing, and maintaining all City dry land grass and snow removal from sidewalks on City-owned bridges. Additionally, the City contracts for roadway landscaping services to maintain all City-owned rights-of-way and provide weed control on all major arterials including sidewalks.

Essential Services:

- Monitor the City's street system network for immediate and ongoing repair and maintenance issues.
- Provide Public Works emergency response to assist with windstorm and natural disaster debris and hazardous spills.
- Provide road repair activities including pothole repair, crack sealing, and pavement surface management.
- Coordinate and monitor street sweeping and storm drain cleaning activities.
- Coordinate and monitor right-of-way landscape maintenance and litter control.
- Monitor and maintain the City's vehicle fleet in its entirety.

Winter Roadway Operations

During the winter months, the Street Maintenance Division provides winter roadway operations using City forces and equipment, as well as contracted equipment and labor. The City maintains a fleet of snowplows, sanding trucks, and liquid deicer trucks, which are available at moment's notice when winter storms appear. The City-owned snowplows are responsible for clearing of the Priority 1 and 2 roads, along with selected residential hillsides. In addition to City staff, the City contracts with

outside labor forces to use City equipment to maintain 24-hour a day service. On those many occasions where residential plowing is necessary, the City contracts for road grader and operator services, as traditional snowplows are ineffective on residential roads.

Essential Services

- Monitor winter weather events to assist in planning winter roadway operations.
- Provide round-the-clock maintenance.
- Apply deicer to bridges and intersections as winter temperatures dictate.
- Remove snow and ice from arterial roadways continually during winter events.
- Provide sidewalk snow removal, ice control, and storm inlet maintenance.
- Organize and monitor contractors assigned to winter snow removal.

Traffic Control System Maintenance

Traffic control system maintenance includes ongoing planning, preventative maintenance, and emergency repairs of the City's traffic management systems. The system includes a City-wide Intelligent Traffic System (ITS), including nearly 80 signalized intersections, 20 miles of fiber optic cabling, traffic control cameras, and all associated computer and software components. Additionally, the traffic control system includes roadway markings, streetlight systems, enhanced pedestrian crossing systems, school zone beacons, and over 25,000 street signs.

Essential Services

- Provide 24-hour standby and emergency repair.
- Conduct routine, including weekly, monthly, and annual system assessments.
- Provide coordination with school districts for school zone beacons.
- Provide traffic control system inspection for ITS and other capital projects.
- Monitor, evaluate, and coordinate the integrated traffic control system with the Spokane Regional Transportation Management Center (SRTMC).
- Coordinate the City's major arterial traffic control systems for maintaining efficient traffic movements.

Bridge Maintenance Program

The City of Spokane Valley's Bridge Maintenance Program combines cost effective actions and strategies to maximize the useful life of the Valley's bridges. There are two types of maintenance; normal annual maintenance, and maintenance work that is noted during bridge inspections. The objective of the program is to ensure public safety through inspection, maintenance, rehabilitation, and replacement of the 13 City-owned bridges. Additionally, the City provides safety inspections on two bridges owned by the Union Pacific Railroad and one owned by Burlington Northern Railroad.

Essential Services

- Conduct required bridge inspections and reporting.
- Develop maintenance and repair programs for individual bridges.
- Assist City maintenance staff and contracted workforces in necessary bridge maintenance efforts.
- Develop and manage bridge load ratings and guidelines for all City bridges.
- Develop, monitor, and maintain a bridge capital project program.
- Conduct bridge repairs and capital bridge projects.

Fleet Management Program

The Fleet Management Program provides comprehensive efforts in maintaining and managing the City's vehicle, snowplow, and construction equipment fleet. The main purpose of the program is to oversee the City's fleet to maintain an efficient and safe fleet for staff, in compliance with vehicle laws and regulations.

Essential Services

- Maintain an inventory of all City-owned vehicles, snowplows, and construction equipment.
- Develop an overall fleet assessment and replacement plan to keep the fleet safe and reliable.
- Plan and conduct fleet diagnostic services and preventative maintenance.
- Respond to emergency, real-time, repair services.
- Provide research and recommendations for asset replacement, following the identified plan or as necessary in emergencies.



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2024 Budget Figures and Schedules

CITY OF SPOKANE VALLEY, WA
2024 Budget Summary

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	42,140,411	62,641,100	63,349,002	63,349,002	41,432,509
Street Fund	101	1,750,749	9,401,123	11,151,872	9,623,274	966,767
Paths & Trails Fund	103	47,168	9,200	56,368	0	56,368
Hotel/Motel Tax - Tourism Facilities Fund	104	4,739,903	680,000	5,419,903	0	5,419,903
Hotel/Motel Tax Fund	105	553,519	910,000	1,463,519	1,282,200	181,319
Solid Waste	106	1,128,645	290,000	1,418,645	290,000	1,128,645
PEG Fund	107	231,782	66,000	297,782	73,000	224,782
Affordable & Supportive Housing Sales Tax Func	108	777,569	208,000	985,569	0	985,569
Tourism Promotion Area Fund	109	400,000	1,200,000	1,600,000	1,200,000	400,000
Homeless Housing Program Fund	110	0	640,000	640,000	0	640,000
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	5,500,000	0	5,500,000	0	5,500,000
Winter Weather Reserve Fund	122	532,880	6,000	538,880	500,000	38,880
LTGO Bond Debt Service Fund	204	0	950,550	950,550	950,550	0
REET 1 Capital Projects Fund	301	5,133,191	1,590,000	6,723,191	2,068,463	4,654,728
REET 2 Capital Projects Fund	302	4,516,368	1,600,000	6,116,368	1,793,287	4,323,081
Street Capital Projects	303	1,943,151	8,875,775	10,818,926	8,875,775	1,943,151
Park Capital Projects Fund	309	177,301	380,000	557,301	220,000	337,301
Civic Facilities Capital Projects Fund	310	15,424	1,200	16,624	0	16,624
Pavement Preservation Fund	311	3,485,705	3,362,600	6,848,305	3,550,000	3,298,305
Capital Reserve Fund	312	10,939,194	500,000	11,439,194	1,026,792	10,412,402
Railroad Grade Separation Projects Fund	314	87,903	3,102,623	3,190,526	3,152,622	37,904
Transportation Impact Fees Fund	315	865,904	300,000	1,165,904	0	1,165,904
Economic Development Capital Projects Fund	316	0	0	0	0	0
		85,266,767	96,714,171	140,548,429	97,954,965	83,464,142

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	4,174,093	5,640,000	9,814,093	5,494,993	4,319,100
Aquifer Protection Area Fund	403	903,822	520,000	1,423,822	1,055,000	368,822
Equipment Rental & Replacement Fund	501	1,144,719	508,200	1,652,919	700,000	952,919
Risk Management Fund	502	428,022	700,000	1,128,022	700,000	428,022
Passthrough Fees & Taxes	632	0	500,000	500,000	500,000	0
		6,650,656	7,868,200	14,518,856	8,449,993	6,068,863
Total of all Funds		91,917,423	104,582,371	155,067,285	106,404,958	89,533,005

CITY OF SPOKANE VALLEY, WA
2024 Budget

11/21/2023

	2023		2024		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget	\$	%
#001 - GENERAL FUND						
RECURRING ACTIVITY						
<u>Revenues</u>						
Property Tax	13,569,200	0	13,569,200	13,824,900	255,700	1.88%
Sales Tax	30,555,000	0	30,555,000	33,709,600	3,154,600	10.32%
Sales Tax - Public Safety	1,357,000	0	1,357,000	1,600,800	243,800	17.97%
Sales Tax - Criminal Justice	2,398,000	0	2,398,000	2,818,500	420,500	17.54%
Gambling Tax and Leasehold Excise Tax	383,000	0	383,000	485,000	102,000	26.63%
Franchise Fees/Business Registration	1,215,000	0	1,215,000	1,370,000	155,000	12.76%
State Shared Revenues	2,341,000	0	2,341,000	2,469,400	128,400	5.48%
Fines and Forfeitures/Public Safety	518,600	0	518,600	500,600	(18,000)	(3.47%)
Community and Public Works	3,145,900	0	3,145,900	3,481,900	336,000	10.68%
Recreation Program Revenues	625,500	0	625,500	607,200	(18,300)	(2.93%)
Grant Proceeds	120,000	0	120,000	120,000	0	0.00%
Miscellaneous Department Revenue	2,500	0	2,500	87,000	84,500	3380.00%
Miscellaneous & Investment Interest	158,200	0	158,200	1,211,200	1,053,000	665.61%
Transfers in - #105 (h/m tax-CP advertising)	30,000	0	30,000	30,000	0	0.00%
Total Recurring Revenues	56,418,900	0	56,418,900	62,316,100	5,897,200	10.45%
<u>Expenditures</u>						
City Council	707,558	0	707,558	721,407	13,849	1.96%
City Manager	965,890	(121,476)	844,414	863,883	19,469	2.31%
City Attorney	903,110	306,746	1,209,856	932,980	(276,876)	(22.89%)
City Services	0	975,887	975,887	1,301,725	325,838	33.39%
Public Safety	32,771,515	846	32,772,361	35,251,248	2,478,887	7.56%
Deputy City Manager	590,817	13,935	604,752	595,023	(9,729)	(1.61%)
Finance	1,313,840	108,256	1,422,096	1,422,458	362	0.03%
Human Resources	354,278	31,306	385,584	380,533	(5,051)	(1.31%)
Information Technology	425,208	14,314	439,522	446,178	6,656	1.51%
Facilities	469,652	10,692	480,344	1,313,685	833,341	173.49%
Community & Public Works - Administration	367,126	8,074	375,200	400,427	25,227	6.72%
Community & Public Works - Engineering	2,305,213	(439,160)	1,866,053	2,015,430	149,377	8.00%
Community & Public Works - Building	2,075,542	41,467	2,117,009	2,240,956	123,947	5.85%
Economic Development	1,546,494	(395,524)	1,150,970	1,189,806	38,836	3.37%
Planning	868,894	18,835	887,729	1,081,090	193,361	21.78%
Parks & Rec - Administration	376,124	7,372	383,496	720,793	337,297	87.95%
Parks & Rec - Maintenance	972,455	0	972,455	1,398,583	426,128	43.82%
Parks & Rec - Recreation	348,356	3,487	351,843	346,310	(5,533)	(1.57%)
Parks & Rec - Aquatics	565,700	0	565,700	569,200	3,500	0.62%
Parks & Rec - Senior Center	38,112	804	38,916	33,994	(4,922)	(12.65%)
Parks & Rec - CenterPlace	996,503	99,864	1,096,367	675,980	(420,387)	(38.34%)
General Government	1,895,218	50,200	1,945,418	1,707,540	(237,878)	(12.23%)
Transfers out - #204 (2016 LTGO debt service)	401,150	0	401,150	398,950	(2,200)	(0.55%)
Transfers out - #309 (park capital projects)	160,000	0	160,000	160,000	0	0.00%
Transfers out - #311 (pavement preservation)	1,011,800	0	1,011,800	1,021,900	10,100	1.00%
Transfers out - #501 (IT equip reserve)	0	0	0	86,500	86,500	0.00%
Transfers out - #502 (insurance premium)	600,000	0	600,000	700,000	100,000	16.67%
Total Recurring Expenditures	53,030,555	735,925	53,766,480	57,976,579	4,210,099	7.83%
Recurring Revenues Over (Under)						
Recurring Expenditures	3,388,345	(735,925)	2,652,420	4,339,521		

CITY OF SPOKANE VALLEY, WA
2024 Budget

11/21/2023

	2023			2024		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget		\$	%
#001 - GENERAL FUND - continued							
NONRECURRING ACTIVITY							
Revenues							
Grant Proceeds (CLFR)	0	9,418,000	9,418,000	0	(9,418,000)	(100.00%)	
Grant Proceeds (Comp Plan amendment)	0	0	0	325,000	325,000	0.00%	
Precinct Grant Proceeds	0	39,000	39,000	0	(39,000)	(100.00%)	
Spokane County (Plante's Ferry Study)	0	50,000	50,000	0	(50,000)	(100.00%)	
Judgments & Settlements	0	3,560,000	3,560,000	0	(3,560,000)	(100.00%)	
Transfers in - #312 (police vehicle replacements)	1,200,000	200,000	1,400,000	0	(1,400,000)	(100.00%)	
Transfers in - #312 (City Hall repairs)	0	1,200,000	1,200,000	0	(1,200,000)	(100.00%)	
Total Nonrecurring Revenues	1,200,000	14,467,000	15,667,000	325,000	(15,342,000)	(97.93%)	
Expenditures							
General Government - IT capital replacements	151,000	15,000	166,000	152,500	(13,500)	(8.13%)	
City Attorney (office furniture for new Paralegal)	8,500	0	8,500	0	(8,500)	(100.00%)	
Public Safety (police vehicle replacements)	1,350,085	200,000	1,550,085	0	(1,550,085)	(100.00%)	
Public Safety (Access/fencing White Elephant)	15,000	16,000	31,000	0	(31,000)	(100.00%)	
Public Safety (Install Precinct gutters)	4,000	0	4,000	0	(4,000)	(100.00%)	
Public Safety (Install security cameras at Precinct)	20,000	0	20,000	0	(20,000)	(100.00%)	
Public Safety (Law Enf. Staffing Assessment)	0	85,000	85,000	0	(85,000)	(100.00%)	
Public Safety (furniture for roll call room)	0	30,000	30,000	0	(30,000)	(100.00%)	
Public Safety (shop lift replacement)	0	25,000	25,000	0	(25,000)	(100.00%)	
Public Safety (sidewalk repairs at Precinct)	0	15,000	15,000	0	(15,000)	(100.00%)	
Public Safety (UTV)	0	0	0	36,000	36,000	0.00%	
Facilities (remove street trees at City Hall)	0	15,000	15,000	0	(15,000)	(100.00%)	
Facilities (Precinct repairs & improvements)	0	0	0	155,000	155,000	0.00%	
Facilities (electric man-lift)	0	0	0	20,000	20,000	0.00%	
Facilities (CenterPlace repairs & improvements)	0	0	0	241,000	241,000	0.00%	
Facilities (Balfour Facility evaluation)	0	60,000	60,000	0	(60,000)	(100.00%)	
Engineering (furniture for additional staff)	0	16,600	16,600	0	(16,600)	(100.00%)	
Econ Dev (20th Anniversary event planner)	30,000	4,769	34,769	0	(34,769)	(100.00%)	
Econ Dev (Various studies - Tourism, etc)	0	209,975	209,975	0	(209,975)	(100.00%)	
Parks & Rec (replace CenterPlace flooring)	26,000	0	26,000	0	(26,000)	(100.00%)	
Parks & Rec (CenterPlace lobby improvements)	150,000	0	150,000	0	(150,000)	(100.00%)	
Parks & Rec (Portico painting & carpet replacement)	0	38,700	38,700	0	(38,700)	(100.00%)	
Parks & Rec (CenterPlace equip assessment)	0	6,000	6,000	0	(6,000)	(100.00%)	
Parks & Rec (CP emergency light backup batteries)	0	10,000	10,000	0	(10,000)	(100.00%)	
Parks & Rec (CenterPlace sidewalk repairs)	0	24,000	24,000	0	(24,000)	(100.00%)	
Parks & Rec (replace banquet chairs at CP)	0	0	0	150,000	150,000	0.00%	
Parks & Rec (motorized shades for Great Room)	0	0	0	25,000	25,000	0.00%	
Financial Software Capital Costs	500,000	200,000	700,000	0	(700,000)	(100.00%)	
City Hall Repairs	0	1,200,000	1,200,000	0	(1,200,000)	(100.00%)	
CLFR Project Expenditures	0	8,006,000	8,006,000	0	(8,006,000)	(100.00%)	
Transfers out - #101 (Street Fund operations)	3,530,048	0	3,530,048	4,592,923	1,062,875	30.11%	
Transfers out - #122 (replenish reserve)	0	500,000	500,000	0	(500,000)	(100.00%)	
Transfers out - #309 (Balfour Park Imp Ph1)	0	427,327	427,327	0	(427,327)	(100.00%)	
Transfers out - #309 (Pump replace Mirabeau Falls)	0	33,000	33,000	0	(33,000)	(100.00%)	
Transfers out - #312 (#1 fund bal >50%)	0	5,358,054	5,358,054	0	(5,358,054)	(100.00%)	
Total Nonrecurring Expenditures	5,784,633	16,495,425	22,280,058	5,372,423	(16,907,635)	(75.89%)	
Nonrecurring Revenues Over (Under)							
Nonrecurring Expenditures	(4,584,633)	(2,028,425)	(6,613,058)	(5,047,423)			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(1,196,288)	(2,764,350)	(3,960,638)	(707,902)			
Beginning unrestricted fund balance	46,101,049		46,101,049	42,140,411			
Ending unrestricted fund balance	44,904,761		42,140,411	41,432,509			
<i>Fund balance as a percent of recurring expenditures</i>	84.68%		78.38%	71.46%			
General Fund Summary							
Total revenues	57,618,900	14,467,000	72,085,900	62,641,100			
Total expenditures	58,815,188	17,231,350	76,046,538	63,349,002			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(1,196,288)	(2,764,350)	(3,960,638)	(707,902)			
Beginning unrestricted fund balance	46,101,049		46,101,049	42,140,411			
Ending unrestricted fund balance	44,904,761		42,140,411	41,432,509			

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	2023		2024		Difference Between 2023 and 2024	
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SPECIAL REVENUE FUNDS						
#101 - STREET FUND						
RECURRING ACTIVITY						
Revenues						
Utility Tax	857,000	0	857,000	900,000	43,000	5.02%
Motor Vehicle Fuel (Gas) Tax	2,062,600	0	2,062,600	1,950,700	(111,900)	(5.43%)
Multimodal Transportation Revenue	139,200	0	139,200	137,500	(1,700)	(1.22%)
Right-of-Way Maintenance Fee	95,000	0	95,000	100,000	5,000	5.26%
Solid Waste Road Wear Fee (<i>local streets</i>)	0	1,700,000	1,700,000	1,700,000	0	0.00%
Investment Interest	500	0	500	10,000	9,500	1900.00%
Miscellaneous	10,000	0	10,000	10,000	0	0.00%
Transfers in - #106	0	0	0	0	0	0.00%
Total Recurring Revenues	3,164,300	1,700,000	4,864,300	4,808,200	(56,100)	(1.15%)
Expenditures						
Wages / Benefits / Payroll Taxes	1,314,394	303,600	1,617,994	1,641,850	23,856	1.47%
Supplies	191,500	5,700	197,200	245,400	48,200	24.44%
Services & Charges	2,803,789	17,100	2,820,889	2,840,050	19,161	0.68%
Snow Operations	1,081,915	0	1,081,915	1,699,464	617,549	57.08%
Local Street Program	0	3,918,100	3,918,100	1,579,560	(2,338,540)	(59.69%)
Intergovernmental Payments	1,000,000	0	1,000,000	1,025,000	25,000	2.50%
Vehicle rentals - #501 (<i>non-plow vehicle rental</i>)	27,750	0	27,750	41,950	14,200	51.17%
Vehicle rentals - #501 (<i>plow replace.</i>)	275,000	0	275,000	300,000	25,000	9.09%
Total Recurring Expenditures	6,694,348	4,244,500	10,938,848	9,373,274	(1,565,574)	(14.31%)
Recurring Revenues Over (Under)						
Recurring Expenditures	(3,530,048)	(2,544,500)	(6,074,548)	(4,565,074)		
NONRECURRING ACTIVITY						
Revenues						
Transfers in - #001	3,530,048	0	3,530,048	4,592,923	1,062,875	30.11%
Transfers in - #106 (<i>local streets</i>)	0	1,862,929	1,862,929	0	(1,862,929)	(100.00%)
Transfers in - #311 (<i>local streets</i>)	0	2,677,099	2,677,099	0	(2,677,099)	(100.00%)
Transfers in - #312 (<i>surface treatment pilot</i>)	0	250,000	250,000	0	(250,000)	(100.00%)
Total Nonrecurring Revenues	3,530,048	4,790,028	8,320,076	4,592,923	(3,727,153)	(44.80%)
Expenditures						
Streetlight Replacement Program	40,000	0	40,000	0	(40,000)	(100.00%)
Capital Equipment Replacement Programs	0	0	0	225,000	225,000	0.00%
Generator for Maintenance Shop (1/2 cost to #402)	0	8,500	8,500	0	(8,500)	(100.00%)
Desks for Maintenance Shop (1/2 cost to #402)	0	1,530	1,530	0	(1,530)	(100.00%)
Bridge Replacement Program	10,000	0	10,000	25,000	15,000	150.00%
Signal Maintenance Equipment	40,000	0	40,000	0	(40,000)	(100.00%)
Transfers out - #311 (<i>Summerfield local access</i>)	0	1,655,955	1,655,955	0	(1,655,955)	(100.00%)
Transfers out - #501 (<i>truck for Signal Technician</i>)	58,000	0	58,000	0	(58,000)	(100.00%)
Total Nonrecurring Expenditures	148,000	1,665,985	1,813,985	250,000	(1,563,985)	(86.22%)
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	3,382,048	3,124,043	6,506,091	4,342,923		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	(148,000)	<u>579,543</u>	431,543	(222,151)		
Beginning fund balance	1,319,206		1,319,206	1,750,749		
Less restricted fund balance	0		(533,982)	(561,831)		
Ending fund balance	<u>1,171,206</u>		<u>1,216,767</u>	<u>966,767</u>		
Street Fund Summary						
Total revenues	6,694,348	6,490,028	13,184,376	9,401,123		
Total expenditures	6,842,348	5,910,485	12,752,833	9,623,274		
Excess (Deficit) of Total Revenues	(148,000)	<u>579,543</u>	431,543	(222,151)		
Over (Under) Total Expenditures	0	<u>579,543</u>	431,543	(222,151)		
Beginning unrestricted fund balance	1,319,206		1,319,206	1,750,749		
Less restricted fund balance	0		(533,982)	(561,831)		
Ending unrestricted fund balance	<u>(148,000)</u>		<u>1,216,767</u>	<u>966,767</u>		

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SPECIAL REVENUE FUNDS - continued							
#103 - PATHS & TRAILS FUND							
Revenues							
Motor Vehicle Fuel (Gas) Tax	8,700	0	8,700	8,200	(500)	(5.75%)	
Investment Interest	100	0	100	1,000	900	900.00%	
Total revenues	<u>8,800</u>	0	<u>8,800</u>	<u>9,200</u>	400	4.55%	
Expenditures							
Transfers out - #309	0	0	0	0	0	0.00%	
Total expenditures	<u>0</u>	0	<u>0</u>	<u>0</u>	0	0.00%	
Revenues over (under) expenditures	8,800		8,800	9,200			
Beginning fund balance	<u>38,368</u>		<u>38,368</u>	<u>47,168</u>			
Ending fund balance	<u>47,168</u>		<u>47,168</u>	<u>56,368</u>			
#104 - HOTEL / MOTEL TAX - TOURISM FACILITIES FUND							
Revenues							
Hotel/Motel Tax	600,000	0	600,000	600,000	0	0.00%	
Investment Interest	5,000	0	5,000	80,000	75,000	1500.00%	
Transfers in - #105	0	515,198	515,198	0	(515,198)	(100.00%)	
Total revenues	<u>605,000</u>	<u>515,198</u>	<u>1,120,198</u>	<u>680,000</u>	<u>(440,198)</u>	<u>(39.30%)</u>	
Expenditures							
Spokane Cnty - Avista Stadium Award	0	2,000,000	2,000,000	0	(2,000,000)	(100.00%)	
Total expenditures	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>	<u>(2,000,000)</u>	<u>(100.00%)</u>	
Revenues over (under) expenditures	605,000		(879,802)	680,000			
Beginning fund balance	<u>5,619,705</u>		<u>5,619,705</u>	<u>4,739,903</u>			
Ending fund balance	<u>6,224,705</u>		<u>4,739,903</u>	<u>5,419,903</u>			
#105 - HOTEL / MOTEL TAX FUND							
Revenues							
Hotel/Motel Tax	900,000	0	900,000	900,000	0	0.00%	
Investment Interest	1,000	0	1,000	10,000	9,000	900.00%	
Total revenues	<u>901,000</u>	0	<u>901,000</u>	<u>910,000</u>	9,000	1.00%	
Expenditures							
Transfers out - #001	30,000	0	30,000	30,000	0	0.00%	
Transfers out - #104	0	515,198	515,198	0	(515,198)	(100.00%)	
Tourism Promotion	871,000	(561,298)	309,702	1,252,200	942,498	304.32%	
Total expenditures	<u>901,000</u>	<u>(46,100)</u>	<u>854,900</u>	<u>1,282,200</u>	<u>427,300</u>	<u>49.98%</u>	
Revenues over (under) expenditures	0		46,100	(372,200)			
Beginning fund balance	<u>507,419</u>		<u>507,419</u>	<u>553,519</u>			
Ending fund balance	<u>507,419</u>		<u>553,519</u>	<u>181,319</u>			
#106 - SOLID WASTE FUND							
Revenues							
Solid Waste Administrative Fee	225,000	0	225,000	250,000	25,000	11.11%	
Solid Waste Road Wear Fee	1,700,000	(1,700,000)	0	0	0	0.00%	
Investment Interest	4,000	0	4,000	40,000	36,000	900.00%	
Total revenues	<u>1,929,000</u>	<u>(1,700,000)</u>	<u>229,000</u>	<u>290,000</u>	<u>61,000</u>	<u>26.64%</u>	
Expenditures							
Education & Contract Administration	229,000	0	229,000	290,000	61,000	26.64%	
Transfers out - #101	0	1,862,929	1,862,929	0	(1,862,929)	(100.00%)	
Transfers out - #311	1,700,000	(1,700,000)	0	0	0	0.00%	
Total expenditures	<u>1,929,000</u>	<u>162,929</u>	<u>2,091,929</u>	<u>290,000</u>	<u>(1,801,929)</u>	<u>(86.14%)</u>	
Revenues over (under) expenditures	0		(1,862,929)	0			
Beginning fund balance	<u>2,991,574</u>		<u>2,991,574</u>	<u>1,128,645</u>			
Ending fund balance	<u>2,991,574</u>		<u>1,128,645</u>	<u>1,128,645</u>			

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SPECIAL REVENUE FUNDS - continued							
#107 - PEG FUND							
<u>Revenues</u>							
Comcast PEG Contribution	71,000	0	71,000	63,000	(8,000)	(11.27%)	
Investment Interest	0	0	0	3,000	3,000	0.00%	
Total revenues	71,000	0	71,000	66,000	(5,000)	(7.04%)	
<u>Expenditures</u>							
PEG Reimbursement - CMTV	39,500	0	39,500	39,500	0	0.00%	
Capital Outlay	33,500	0	33,500	33,500	0	0.00%	
Total expenditures	73,000	0	73,000	73,000	0	0.00%	
Revenues over (under) expenditures	(2,000)		(2,000)	(7,000)			
Beginning fund balance	233,782		233,782	231,782			
Ending fund balance	231,782		231,782	224,782			
#108 - AFFORDABLE & SUPPORTIVE HOUSING SALES TAX							
<u>Revenues</u>							
Affordable & Supportive Housing Sales Tax	200,000	0	200,000	200,000	0	0.00%	
Investment Interest	0	0	0	8,000	8,000	0.00%	
Total revenues	200,000	0	200,000	208,000	8,000	4.00%	
<u>Expenditures</u>							
Operations	0	0	0	0	0	0.00%	
Total expenditures	0	0	0	0	0	0.00%	
Revenues over (under) expenditures	200,000		200,000	208,000			
Beginning fund balance	577,569		577,569	777,569			
Ending fund balance	777,569		777,569	985,569			
#109 - TOURISM PROMOTION AREA FUND							
<u>Revenues</u>							
Tourism Promotion Area Fee	0	1,200,000	1,200,000	1,200,000	0	0.00%	
Total revenues	0	1,200,000	1,200,000	1,200,000	0	0.00%	
<u>Expenditures</u>							
Professional Services	0	800,000	800,000	1,200,000	400,000	50.00%	
Total expenditures	0	800,000	800,000	1,200,000	400,000	50.00%	
Revenues over (under) expenditures	0		400,000	0			
Beginning fund balance	0		0	400,000			
Ending fund balance	0		400,000	400,000			
#110 - HOMELESS HOUSING PROGRAM FUND							
<u>Revenues</u>							
Recording Fees	0	0	0	640,000	640,000	0.00%	
Investment Interest	0	0	0	0	0	0.00%	
Total revenues	0	0	0	640,000	640,000	0.00%	
<u>Expenditures</u>							
Professional Services	0	0	0	0	0	0.00%	
Total expenditures	0	0	0	0	0	0.00%	
Revenues over (under) expenditures	0		0	640,000			
Beginning fund balance	0		0	0			
Ending fund balance	0		0	640,000			

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SPECIAL REVENUE FUNDS - continued							
#120 - CENTER PLACE OPERATING RESERVE FUND							
Revenues							
Investment Interest	0	0	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0	0.00%
Total revenues	0	0	0	0	0	0	0.00%
Expenditures							
Operations	0	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0	0.00%
Revenues over (under) expenditures	0		0	0			
Beginning fund balance	300,000		300,000	300,000			
Ending fund balance	<u>300,000</u>		<u>300,000</u>	<u>300,000</u>			
#121 - SERVICE LEVEL STABILIZATION RESERVE FUND							
Revenues							
Investment Interest	0	0	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0	0.00%
Total revenues	0	0	0	0	0	0	0.00%
Expenditures							
Operations	0	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0	0.00%
Revenues over (under) expenditures	0		0	0			
Beginning fund balance	5,500,000		5,500,000	5,500,000			
Ending fund balance	<u>5,500,000</u>		<u>5,500,000</u>	<u>5,500,000</u>			
#122 - WINTER WEATHER RESERVE FUND							
Revenues							
Investment Interest	1,100	0	1,100	6,000	4,900	445.45%	
Transfers in - #001	0	500,000	500,000	0	(500,000)	(100.00%)	
Subtotal revenues	1,100	500,000	501,100	6,000	(495,100)	(98.80%)	
Expenditures							
Street maintenance expenditures	500,000	0	500,000	500,000	0	0.00%	
Total expenditures	500,000	0	500,000	500,000	0	0.00%	
Revenues over (under) expenditures	(498,900)		1,100	(494,000)			
Beginning fund balance	31,780		31,780	532,880			
Ending fund balance	<u>(467,120)</u>		<u>32,880</u>	<u>38,880</u>			

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DEBT SERVICE FUNDS						
#204 - LTGO BOND DEBT SERVICE FUND						
<u>Revenues</u>						
Spokane Public Facilities District	527,200	0	527,200	551,600	24,400	4.63%
Transfers in - #001	401,150	0	401,150	398,950	(2,200)	(0.55%)
Transfers in - #301	80,600	0	80,600	0	(80,600)	(100.00%)
Transfers in - #302	80,600	0	80,600	0	(80,600)	(100.00%)
Total revenues	1,089,550	0	1,089,550	950,550	(139,000)	(12.76%)
<u>Expenditures</u>						
Debt Service Payments - CenterPlace	527,200	0	527,200	551,600	24,400	4.63%
Debt Service Payments - Roads	161,200	0	161,200	0	(161,200)	(100.00%)
Debt Service Payments - City Hall	401,150	0	401,150	398,950	(2,200)	(0.55%)
Total expenditures	1,089,550	0	1,089,550	950,550	(139,000)	(12.76%)
Revenues over (under) expenditures	0		0			
Beginning fund balance	0		0			
Ending fund balance	0		0			
CAPITAL PROJECTS FUNDS						
#301 - REET 1 CAPITAL PROJECTS FUND						
<u>Revenues</u>						
REET 1 - Taxes	1,500,000	0	1,500,000	1,500,000	0	0.00%
Investment Interest	4,000	0	4,000	90,000	86,000	2150.00%
Total revenues	1,504,000	0	1,504,000	1,590,000	86,000	5.72%
<u>Expenditures</u>						
Transfers out - #204	80,600	0	80,600	0	(80,600)	(100.00%)
Transfers out - #303	385,967	174,471	560,438	897,312	336,874	60.11%
Transfers out - #311 (pavement preservation)	1,037,500	0	1,037,500	1,170,350	132,850	12.80%
Transfers out - #314	3,655	3,544	7,199	801	(6,398)	(88.87%)
Total expenditures	1,507,722	178,015	1,685,737	2,068,463	382,726	22.70%
Revenues over (under) expenditures	(3,722)		(181,737)	(478,463)		
Beginning fund balance	5,314,928		5,314,928	5,133,191		
Ending fund balance	5,311,206		5,133,191	4,654,728		
#302 - REET 2 CAPITAL PROJECTS FUND						
<u>Revenues</u>						
REET 2 - Taxes	1,500,000	0	1,500,000	1,500,000	0	0.00%
Investment Interest	6,000	0	6,000	100,000	94,000	1566.67%
Total revenues	1,506,000	0	1,506,000	1,600,000	94,000	6.24%
<u>Expenditures</u>						
Transfers out - #204	80,600	0	80,600	0	(80,600)	(100.00%)
Transfers out - #303	602,720	1,918,112	2,520,832	440,437	(2,080,395)	(82.53%)
Transfers out - #309	0	5,000	5,000	0	(5,000)	(100.00%)
Transfers out - #311 (pavement preservation)	1,037,500	0	1,037,500	1,170,350	132,850	12.80%
Transfers out - #314	135,000	1,875	136,875	182,500	45,625	33.33%
Total expenditures	1,855,820	1,924,987	3,780,807	1,793,287	(1,987,520)	(52.57%)
Revenues over (under) expenditures	(349,820)		(2,274,807)	(193,287)		
Beginning fund balance	6,791,175		6,791,175	4,516,368		
Ending fund balance	6,441,355		4,516,368	4,323,081		

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CAPITAL PROJECTS FUNDS - continued							
#303 - STREET CAPITAL PROJECTS FUND							
<u>Revenues</u>							
Grant Proceeds	7,988,376	1,533,340	9,521,716	6,949,896	(2,571,820)	(27.01%)	
Developer	71,615	379,392	451,007	588,130	137,123	30.40%	
Transfers in - #301	385,967	174,471	560,438	897,312	336,874	60.11%	
Transfers in - #302	602,720	1,918,112	2,520,832	440,437	(2,080,395)	(82.53%)	
Transfers in - #312	0	220,866	220,866	0	(220,866)	(100.00%)	
Transfers in - #315	108,449	(108,449)	0	0	0	0.00%	
Total revenues	9,157,127	4,117,732	13,274,859	8,875,775	(4,399,084)	(33.14%)	
<u>Expenditures</u>							
205 Sprague/Barker Intersections Improvement	19,766	(19,766)	0	0	0	0.00%	
249 Sullivan/Wellesley Intersection	0	765,321	765,321	0	(765,321)	(100.00%)	
300 Pines and Mission Intersection Improvement	1,294,831	(952,285)	342,546	1,599,256	1,256,710	366.87%	
313 Barker Rd/Union Pacific Crossing	1,044,000	0	1,044,000	50,000	(994,000)	(95.21%)	
318 Wilbur Sidewalk - Boone to Mission	0	172,701	172,701	0	(172,701)	(100.00%)	
320 Sullivan Preservation - Sprague to 8th	2,070,462	395,578	2,466,040	5,000	(2,461,040)	(99.80%)	
321 Argonne Corridor Imprv - North of Knox	10,000	0	10,000	19,608	9,608	96.08%	
326 2020 Citywide Reetreflective Post Plates	89,502	0	89,502	0	(89,502)	(100.00%)	
327 Sprague Stormwater & Crossing Project	1,557,410	0	1,557,410	2,365,000	807,590	51.85%	
329 Barker Road Imp- City Limits to Appleway	750,000	(652,029)	97,971	50,000	(47,971)	(48.96%)	
332 NE Industrial Area - Sewer Extension	25,000	(25,000)	0	0	0	0.00%	
335 Mission Ave over Evergreen Deck Repair	0	409,539	409,539	0	(409,539)	(100.00%)	
340 8th Ave Sidewalk - Coleman to Park	401,011	924,155	1,325,166	0	(1,325,166)	(100.00%)	
342 School zone beacons	0	112,417	112,417	0	(112,417)	(100.00%)	
344 Park Rd Sidewalk- Broadway to Cataldo	338,862	0	338,862	0	(338,862)	(100.00%)	
345 Park Rd Sidewalk- Nora to Baldwin	311,600	0	311,600	0	(311,600)	(100.00%)	
346 Bowditch Sidewalk 12th to 22nd	244,683	232,690	477,373	2,106,777	1,629,404	341.33%	
347 Broadway and Park Intersection	0	2,124,411	2,124,411	410,134	(1,714,277)	(80.69%)	
348 Barker Road Improvements- Appleway to I90	0	300,000	300,000	0	(300,000)	(100.00%)	
351 Barker Road Imp - Sprague to Appleway	0	255,000	255,000	595,000	340,000	133.33%	
Argonne Bridge	0	75,000	75,000	675,000	600,000	800.00%	
Contingency	1,000,000	0	1,000,000	1,000,000	0	0.00%	
Total expenditures	9,157,127	4,117,732	13,274,859	8,875,775	(4,399,084)	(33.14%)	
Revenues over (under) expenditures	0	0	0				
Beginning fund balance	1,943,151		1,943,151	1,943,151			
Ending fund balance	1,943,151		1,943,151	1,943,151			
<i>Note: Work performed for pavement preservation projects out of the Street Capital Projects Fund is for items such as sidewalk upgrades that were bid with the pavement preservation work.</i>							
#309 - PARK CAPITAL PROJECTS FUND							
<u>Revenues</u>							
Grant Proceeds	126,100	200,790	326,890	0	(326,890)	(100.00%)	
Transfers in - #001	160,000	460,327	620,327	160,000	(460,327)	(74.21%)	
Transfers in - #302	0	5,000	5,000	0	(5,000)	(100.00%)	
Transfers in - #310	0	40,192	40,192	0			
Transfers in - #312	4,523,900	1,153,946	5,677,846	220,000	(5,457,846)	(96.13%)	
Total revenues	4,810,000	1,860,255	6,670,255	380,000	(6,290,255)	(94.30%)	
<u>Expenditures</u>							
314 Balfour Park frontage improvements	0	5,000	5,000	0	(5,000)	(100.00%)	
316 Balfour Park improvements Phase 1	3,400,000	1,822,255	5,222,255	20,000	(5,202,255)	(99.62%)	
328 Sullivan Park water line	500,000	0	500,000	0	(500,000)	(100.00%)	
338 Spokane Valley River Loop Trail	750,000	0	750,000	0	(750,000)	(100.00%)	
Replace pump at Mirabeau Falls	0	33,000	33,000	0	(33,000)	(100.00%)	
Parking & Trail Design (Summerfield, Ponderosa, Flor:	136,900	0	136,900	0	(136,900)	(100.00%)	
West Lawn Shade Canopy for Stage	23,100	0	23,100	0	(23,100)	(100.00%)	
Greenacres Park Phase 2	0	0	0	200,000	200,000	0.00%	
Total expenditures	4,810,000	1,860,255	6,670,255	220,000	(6,450,255)	(96.70%)	
Revenues over (under) expenditures	0	0	0	160,000			
Beginning fund balance	177,301		177,301	177,301			
Ending fund balance	177,301		177,301	337,301			

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	2023			2024		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget		\$	%
CAPITAL PROJECTS FUNDS - continued							
#310 - CIVIC FACILITIES CAPITAL PROJECTS FUND							
<u>Revenues</u>							
Investment Interest	1,000	0	1,000	1,200		200	20.00%
Total revenues	1,000	0	1,000	1,200		200	20.00%
<u>Expenditures</u>							
Payment to Library District	0	799,093	799,093	0	(799,093)	(100.00%)	
Transfer out - #309 (Balfour Park)	0	40,192	40,192	0	(40,192)	(100.00%)	
Total expenditures	0	839,285	839,285	0	(839,285)	(100.00%)	
Revenues over (under) expenditures	1,000		(838,285)	1,200			
Beginning fund balance	853,709		853,709	15,424			
Ending fund balance	854,709		15,424	16,624			
<p><i>Note: The fund balance in #310 includes \$839,281.10 paid by the Library District for 2.82 acres at the Balfour Park site. If the District does not succeed in getting a voted bond approved by October 2022 then the City may repurchase this land at the original sale price of \$839,285.10. Of this amount, \$799,093 was paid out to the Library District for improvements during 2023 with the remaining \$40,192 expected to be transferred to Fund #309 for joint improvements made by the City in 2023.</i></p>							
#311 - PAVEMENT PRESERVATION							
<u>Revenues</u>							
Transfers in - #001	1,011,800	0	1,011,800	1,021,900	10,100	1.00%	
Transfers in - #101 (<i>local streets</i>)	0	1,655,955	1,655,955	0	(1,655,955)	(100.00%)	
Transfers in - #106	1,700,000	(1,700,000)	0	0	0	0.00%	
Transfers in - #301	1,037,500	0	1,037,500	1,170,350	132,850	12.80%	
Transfers in - #302	1,037,500	0	1,037,500	1,170,350	132,850	12.80%	
Grant Proceeds	1,760,000	876,000	2,636,000	0	(2,636,000)	(100.00%)	
Total revenues	6,546,800	831,955	7,378,755	3,362,600	(4,016,155)	(54.43%)	
<u>Expenditures</u>							
Pavement preservation	7,805,121	(23,470)	7,781,651	3,500,000	(4,281,651)	(55.02%)	
Pre-project GeoTech	50,000	0	50,000	50,000	0	0.00%	
Transfer out - #101 (<i>local streets</i>)	0	2,677,099	2,677,099	0	(2,677,099)	(100.00%)	
Total expenditures	7,855,121	2,653,629	10,508,750	3,550,000	(6,958,750)	(66.22%)	
Revenues over (under) expenditures	(1,308,321)		(3,129,995)	(187,400)			
Beginning fund balance	6,615,700		6,615,700	3,485,705			
Ending fund balance	5,307,379		3,485,705	3,298,305			
#312 - CAPITAL RESERVE FUND							
<u>Revenues</u>							
Transfers in - #001 ('21 fund bal >50%)	0	5,358,054	5,358,054	0	(5,358,054)	(100.00%)	
Grant Proceeds	0	0	0	0	0	0.00%	
Investment Interest	20,000	0	20,000	500,000	480,000	2400.00%	
Total revenues	20,000	5,358,054	5,378,054	500,000	(4,878,054)	(90.70%)	
<u>Expenditures</u>							
Transfers out - #001 (<i>police vehicle replacements</i>)	1,200,000	200,000	1,400,000	0	(1,400,000)	(100.00%)	
Transfers out - #001 (<i>City Hall repairs</i>)	0	1,200,000	1,200,000	0	(1,200,000)	(100.00%)	
Transfers out - #101 (<i>surface treatment pilot</i>)	0	250,000	250,000	0	(250,000)	(100.00%)	
Transfers out - #303 (<i>Barker Rd Widening</i>)	0	108,449	108,449	0	(108,449)	(100.00%)	
Transfers out - #303 (<i>School beacons</i>)	0	112,417	112,417	0	(112,417)	(100.00%)	
Transfers out - #309 (<i>Balfour Park Imprnts Ph. 1</i>)	3,400,000	1,153,946	4,553,946	20,000	(4,533,946)	(99.56%)	
Transfers out - #309 (<i>Sullivan Park water line</i>)	373,900	0	373,900	0	(373,900)	(100.00%)	
Transfers out - #309 (<i>Spokane Valley River Loop Trail</i>)	750,000	0	750,000	0	(750,000)	(100.00%)	
Transfers out - #309 (<i>Greenacres Park Ph2</i>)	347,998	15,940	363,938	200,000	(163,938)	(45.05%)	
Transfers out - #314 (<i>Barker Rd Overpass</i>)	196,394	190,962	387,356	725,000	337,644	87.17%	
Transfers out - #314 (<i>Pines Rd Underpass</i>)	0	46,274	46,274	20,094	(26,180)	(56.58%)	
Transfers out - #314 (<i>Sullivan Interchange</i>)	0	0	0	61,698	61,698	0.00%	
10303 E Sprague Property Acquisition	0	791,000	791,000	0	(791,000)	(100.00%)	
WSDOT Sullivan Park Property Acquisition	0	759,600	759,600	0	(759,600)	(100.00%)	
Total expenditures	6,268,292	4,828,588	11,096,880	1,026,792	(10,070,088)	(90.75%)	
Revenues over (under) expenditures	(6,248,292)		(5,718,826)	(526,792)			
Beginning fund balance	16,658,020		16,658,020	10,939,194			
Ending fund balance	10,409,728		10,939,194	10,412,402			

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	2023			2024		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget		\$	%
CAPITAL PROJECTS FUNDS - continued							
#314 - RAILROAD GRADE SEPARATION PROJECTS FUND							
Revenues							
Grant Proceeds	2,827,086	2,069,927	4,897,013	2,112,530	(2,784,483)	(56.86%)	
Developer Contributions	187,511	266,530	454,041	0	(454,041)	(100.00%)	
Transfers in - #301	3,655	3,544	7,199	801	(6,398)	(88.87%)	
Transfers in - #302	135,000	1,875	136,875	182,500	45,625	33.33%	
Transfers in - #312	544,392	253,176	797,568	806,792	9,224	1.16%	
Total revenues	<u>3,697,644</u>	<u>2,595,052</u>	<u>6,292,696</u>	<u>3,102,623</u>	<u>(3,190,073)</u>	<u>(50.69%)</u>	
Expenditures							
143 Barker BNSF Grade Separation	750,000	240,894	990,894	725,000	(265,894)	(26.83%)	
223 Pines Rd Underpass	2,200,000	1,665,897	3,865,897	273,674	(3,592,223)	(92.92%)	
311 Sullivan Rd Interchange	1,000,000	615,462	1,615,462	2,153,948	538,486	33.33%	
Total expenditures	<u>3,950,000</u>	<u>2,522,253</u>	<u>6,472,253</u>	<u>3,152,622</u>	<u>(3,319,631)</u>	<u>(51.29%)</u>	
Revenues over (under) expenditures	(252,356)		(179,557)		(49,999)		
Beginning fund balance	<u>267,460</u>		<u>267,460</u>		<u>87,903</u>		
Ending fund balance	<u><u>15,104</u></u>		<u><u>87,903</u></u>		<u><u>37,904</u></u>		
#315 - TRANSPORTATION IMPACT FEES FUND							
Revenues							
Transportation Impact Fees	200,000	0	200,000	300,000	100,000	50.00%	
Total revenues	<u>200,000</u>	<u>0</u>	<u>200,000</u>	<u>300,000</u>	<u>100,000</u>	<u>50.00%</u>	
Expenditures							
Transfers out - #303	108,449	(108,449)	0	0	0	0.00%	
Total expenditures	<u>108,449</u>	<u>(108,449)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Revenues over (under) expenditures	91,551		200,000	300,000			
Beginning fund balance	<u>665,904</u>		<u>665,904</u>	<u>865,904</u>			
Ending fund balance	<u><u>757,455</u></u>		<u><u>865,904</u></u>	<u><u>1,165,904</u></u>			
#316 - ECONOMIC DEVELOPMENT CAPITAL PROJECTS FUND							
Revenues							
Transfers in - #312 (<i>Fairgrounds Building</i>)	0	0	0	0	0	0.00%	
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Expenditures							
Fairgrounds Building	0	0	0	0	0	0.00%	
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Revenues over (under) expenditures	0		0	0			
Beginning fund balance	<u>0</u>		<u>0</u>	<u>0</u>			
Ending fund balance	<u><u>0</u></u>		<u><u>0</u></u>	<u><u>0</u></u>			

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	2023			2024		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget		\$	%
ENTERPRISE FUNDS							
#402 - STORMWATER FUND							
RECURRING ACTIVITY							
Revenues							
Stormwater Management Fees	1,951,000	3,649,000	5,600,000	5,600,000	0	0.00%	
Investment Interest	2,000	0	2,000	40,000	38,000	1900.00%	
Total Recurring Revenues	<u>1,953,000</u>	<u>3,649,000</u>	<u>5,602,000</u>	<u>5,640,000</u>	<u>38,000</u>	<u>0.68%</u>	
Expenditures							
Wages / Benefits / Payroll Taxes	635,392	321,976	957,368	1,316,976	359,608	37.56%	
Supplies	20,800	78,500	99,300	44,700	(54,600)	(54.98%)	
Services & Charges	1,449,742	315,080	1,764,822	2,422,317	657,495	37.26%	
Intergovernmental Payments	48,000	0	48,000	48,000	0	0.00%	
Vehicle rentals - #501	6,750	0	6,750	13,000	6,250	92.59%	
Total Recurring Expenditures	<u>2,160,684</u>	<u>715,556</u>	<u>2,876,240</u>	<u>3,844,993</u>	<u>968,753</u>	<u>33.68%</u>	
Recurring Revenues Over (Under) Recurring Expenditures	<u>(207,684)</u>	<u>2,933,444</u>	<u>2,725,760</u>	<u>1,795,007</u>			
NONRECURRING ACTIVITY							
Revenues							
Grant Proceeds	0	0	0	0	0	0.00%	
Total Nonrecurring Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Expenditures							
Capital - various projects	200,000	150,000	350,000	1,500,000	1,150,000	328.57%	
Watershed studies	100,000	0	100,000	150,000	50,000	50.00%	
Stormwater Comprehensive Plan Update	50,000	0	50,000	0	(50,000)	(100.00%)	
Generator for Maintenance Shop (1/2 cost to #101)	0	8,500	8,500	0	(8,500)	(100.00%)	
Desks for Maintenance Shop (1/2 cost to #101)	0	1,530	1,530	0	(1,530)	(100.00%)	
Land Acquisition for Easement	0	260,000	260,000	0	(260,000)	(100.00%)	
Transfers out - #501 (Stormwater Vehicle)	0	60,000	60,000	0	(60,000)	(100.00%)	
Total Nonrecurring Expenditures	<u>350,000</u>	<u>480,030</u>	<u>830,030</u>	<u>1,650,000</u>	<u>819,970</u>	<u>98.79%</u>	
Nonrecurring Revenues Over (Under) Nonrecurring Expenditures	<u>(350,000)</u>	<u>(480,030)</u>	<u>(830,030)</u>	<u>(1,650,000)</u>			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	<u>(557,684)</u>	<u>2,453,414</u>	<u>1,895,730</u>	<u>145,007</u>			
Beginning working capital	<u>2,278,363</u>		<u>2,278,363</u>	<u>4,174,093</u>			
Ending working capital	<u>1,720,679</u>		<u>4,174,093</u>	<u>4,319,100</u>			
Stormwater Fund Summary							
Total revenues	<u>1,953,000</u>	<u>3,649,000</u>	<u>5,602,000</u>	<u>5,640,000</u>			
Total expenditures	<u>2,510,684</u>	<u>1,195,586</u>	<u>3,706,270</u>	<u>5,494,993</u>			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	<u>(557,684)</u>	<u>2,453,414</u>	<u>1,895,730</u>	<u>145,007</u>			
Beginning unrestricted fund balance	<u>2,278,363</u>		<u>2,278,363</u>	<u>4,174,093</u>			
Ending unrestricted fund balance	<u>1,720,679</u>		<u>4,174,093</u>	<u>4,319,100</u>			
#403 - AQUIFER PROTECTION AREA							
Revenues							
Spokane County	460,000	0	460,000	500,000	40,000	8.70%	
Grant Proceeds	397,500	0	397,500	0	(397,500)	(100.00%)	
Investment Interest	1,900	0	1,900	20,000	18,100	952.63%	
Total revenues	<u>859,400</u>	<u>0</u>	<u>859,400</u>	<u>520,000</u>	<u>(339,400)</u>	<u>(39.49%)</u>	
Expenditures							
Capital - various projects	1,421,100	0	1,421,100	1,000,000	(421,100)	(29.63%)	
Effectiveness study	55,000	0	55,000	55,000	0	0.00%	
Total expenditures	<u>1,476,100</u>	<u>0</u>	<u>1,476,100</u>	<u>1,055,000</u>	<u>(421,100)</u>	<u>(28.53%)</u>	
Revenues over (under) expenditures	<u>(616,700)</u>		<u>(616,700)</u>	<u>(535,000)</u>			
Beginning working capital	<u>1,520,522</u>		<u>1,520,522</u>	<u>903,822</u>			
Ending working capital	<u>903,822</u>		<u>903,822</u>	<u>368,822</u>			

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	2023			2024		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget		\$	%
INTERNAL SERVICE FUNDS							
#501 - ER&R FUND							
<u>Revenues</u>							
Vehicle rentals - #001	52,100	7,500	59,600	46,750	(12,850)	(21.56%)	
Vehicle rentals - #101	27,750	0	27,750	41,950	14,200	51.17%	
Vehicle rentals - #101 (plow replace.)	275,000	0	275,000	300,000	25,000	9.09%	
Vehicle rentals - #402	6,750	0	6,750	13,000	6,250	92.59%	
Transfers in - #001 (IT equipment reserve)	0	0	0	86,500	86,500	0.00%	
Transfers in - #101 (Additional dump bed truck)	58,000	0	58,000	0	(58,000)	(100.00%)	
Transfers in - #402 (Stormwater vehicle)	0	60,000	60,000	0	(60,000)	(100.00%)	
Investment Interest	2,000	0	2,000	20,000	18,000	900.00%	
Total revenues	421,600	67,500	489,100	508,200	19,100	3.91%	
<u>Expenditures</u>							
Small tools & minor equipment	10,000	0	10,000	10,000	0	0.00%	
Vehicle purchase	238,000	238,500	476,500	120,000	(356,500)	(74.82%)	
Snow plow purchase	275,000	0	275,000	300,000	25,000	9.09%	
Heavy Duty Machinery & Equipment	0	0	0	270,000	270,000	0.00%	
Total expenditures	523,000	238,500	761,500	700,000	(61,500)	(8.08%)	
Revenues over (under) expenditures	(101,400)		(272,400)		(191,800)		
Beginning working capital	1,417,119		1,417,119		1,144,719		
Ending working capital	<u>1,315,719</u>		<u>1,144,719</u>		<u>952,919</u>		
#502 - RISK MANAGEMENT FUND							
<u>Revenues</u>							
Transfers in - #001	600,000	0	600,000	700,000	100,000	16.67%	
Total revenues	600,000	0	600,000	700,000	100,000	16.67%	
<u>Expenditures</u>							
Auto & Property Insurance	600,000	0	600,000	700,000	100,000	16.67%	
Total expenditures	600,000	0	600,000	700,000	100,000	16.67%	
Revenues over (under) expenditures	0		0		0		
Beginning fund balance	428,022		428,022		428,022		
Ending fund balance	<u>428,022</u>		<u>428,022</u>		<u>428,022</u>		
FIDUCIARY FUNDS							
#632 - PASSTHROUGH FEES & TAXES FUND							
<u>Revenues</u>							
Fees & taxes collected for other governments	591,000	0	591,000	500,000	(91,000)	(15.40%)	
Total revenues	591,000	0	591,000	500,000	(91,000)	(15.40%)	
<u>Expenditures</u>							
Fees & taxes remitted to other governments	591,000	0	591,000	500,000	(91,000)	(15.40%)	
Total expenditures	591,000	0	591,000	500,000	(91,000)	(15.40%)	
Revenues over (under) expenditures	0		0		0		
Beginning fund balance	0		0		0		
Ending fund balance	<u>0</u>		<u>0</u>		<u>0</u>		
TOTAL OF ALL FUNDS							
Total of Revenues for all Funds	100,986,269	39,951,774	140,938,043	104,582,371			
Total of Expenditures for all Funds	111,363,401	46,309,045	157,672,446	106,404,958			
Total grant revenues (included in total revenues)	13,219,062	14,137,057	27,356,119	9,507,426			
Total Capital expenditures (included in total expenditures)	30,029,433	11,360,370	41,208,903	19,420,397			

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Revenues by Fund

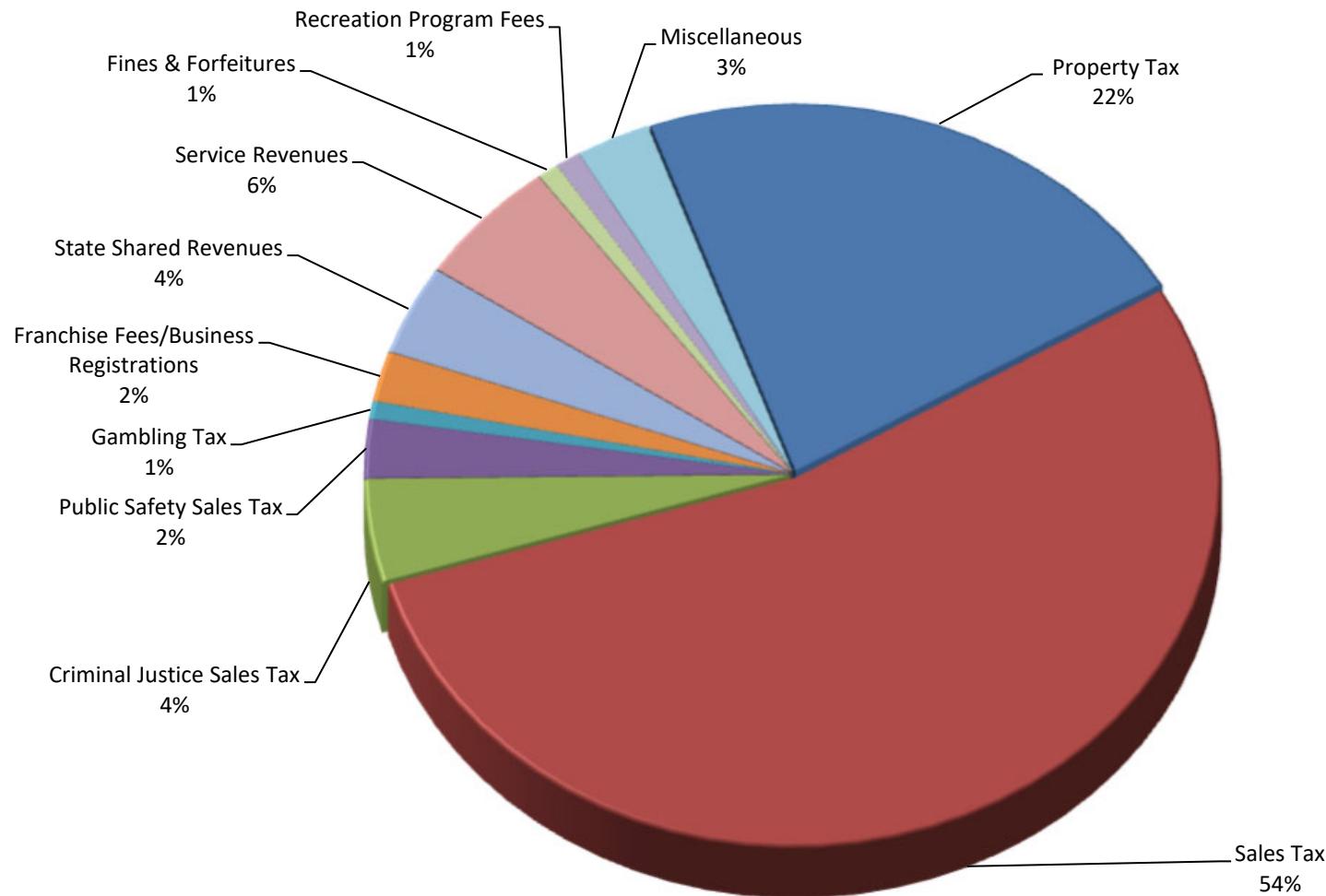
General Fund

Property Tax	\$ 13,824,900
Sales Tax	33,709,600
Sales Tax - Public Safety	1,600,800
Sales Tax - Criminal Justice	2,818,500
Gambling and Leasehold Excise Tax	485,000
Franchise Fees/Business Registration	1,370,000
State Shared Revenues	2,469,400
Service Revenues	3,481,900
Fines and Forfeitures	500,600
Recreation Program Fees	607,200
Miscellaneous, Investment Int., Transfers	1,773,200
Total General Fund	\$ 62,641,100

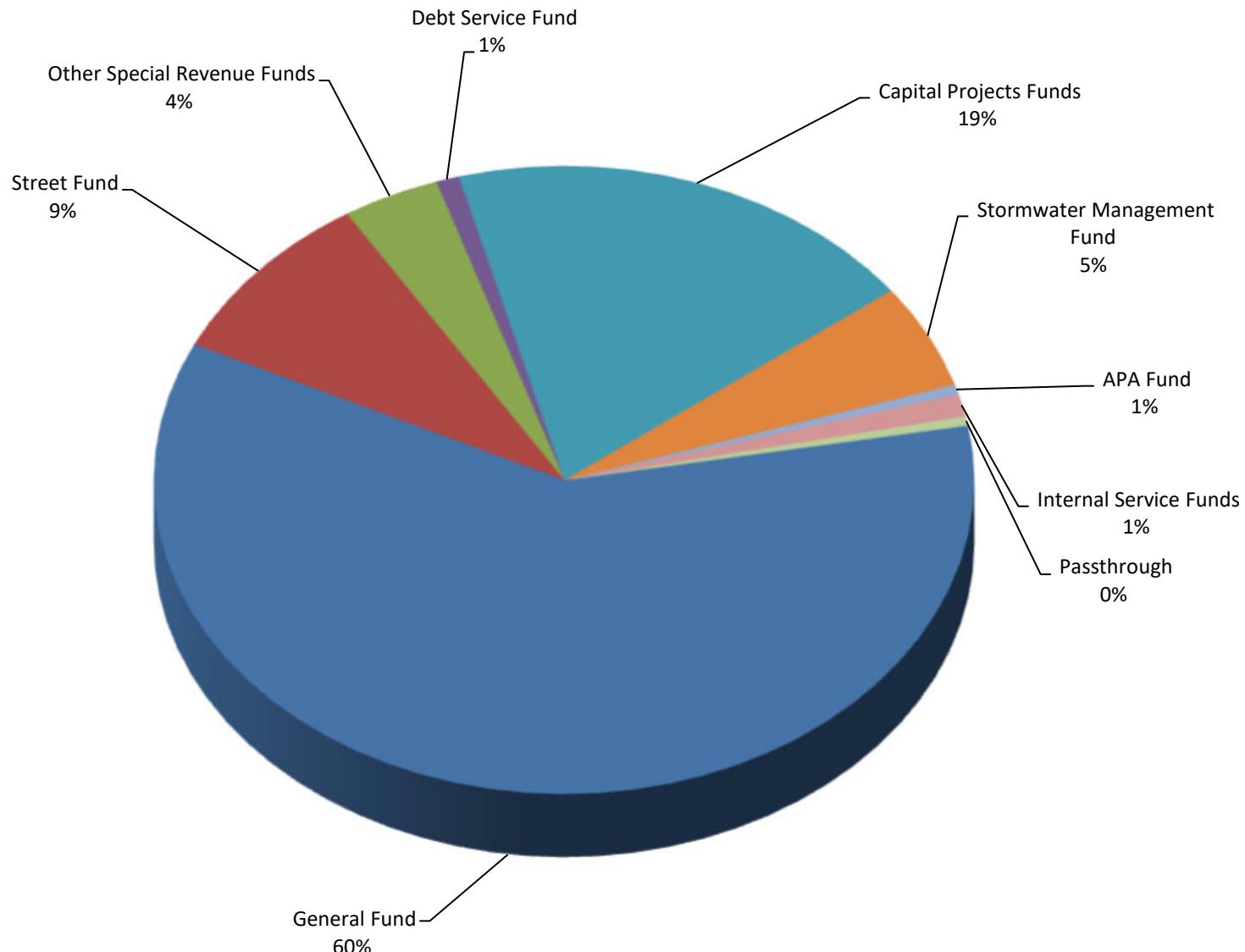
Other Funds

101 Street Fund	\$ 9,401,123
103 Paths & Trails Fund	9,200
104 Hotel/Motel Tax Tourism Facilities Fund	680,000
105 Hotel/Motel Tax Fund	910,000
106 Solid Waste Fund	290,000
107 PEG Fund	66,000
108 Affordable & Supportive Housing Sales Tax	208,000
109 Tourism Promotion Area Fund	1,200,000
110 Homeless Housing Program Fund	640,000
122 Winter Weather Reserve Fund	6,000
204 LTGO Bond Debt Service Fund	950,550
301 REET 1 Capital Projects Fund	1,590,000
302 REET 2 Capital Projects Fund	1,600,000
303 Street Capital Projects Fund	8,875,775
309 Parks Capital Projects Fund	380,000
310 Civic Facilities Capital Projects Fund	1,200
311 Pavement Preservation Fund	3,362,600
312 Capital Reserve Fund	500,000
314 Railroad Grade Separation Projects Fund	3,102,623
315 Transportation Impact Fees Fund	300,000
402 Stormwater Management Fund	5,640,000
403 Aquifer Protection Area Fund	520,000
501 Equipment Rental & Replacement Fund	508,200
502 Risk Management Fund	700,000
632 Passthrough Fees & Taxes Fund	500,000
Total Other Funds	\$ 41,941,271
Total All Funds	\$ 104,582,371

CITY OF SPOKANE VALLEY, WA
2024 General Fund Revenues
\$62,641,100



CITY OF SPOKANE VALLEY, WA
2024 City Wide Revenues
\$ 104,582,371



CITY OF SPOKANE VALLEY, WA
2024 Budget - General Fund
Detail Revenues by Type

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Proposed Budget
Property Tax					
Property Tax	11,958,296	12,526,709	12,993,487	13,569,200	13,824,900
Property Tax - Delinquent	127,001	423,445	156,971	0	0
	<u>12,085,297</u>	<u>12,950,154</u>	<u>13,150,458</u>	<u>13,569,200</u>	<u>13,824,900</u>
Sales Taxes					
Sales Tax	25,238,481	31,499,534	32,347,046	30,555,000	33,709,600
Sales Tax - Public Safety	1,163,313	1,398,648	1,529,941	1,357,000	1,600,800
Sales Tax - Criminal Justice	2,049,075	2,472,016	2,685,503	2,398,000	2,818,500
	<u>28,450,869</u>	<u>35,370,198</u>	<u>36,562,490</u>	<u>34,310,000</u>	<u>38,128,900</u>
Gambling and Leasehold Excise Tax					
Amusement Games	3,906	13,613	16,661	13,000	14,000
Card Games	210,466	386,758	453,158	290,000	375,000
Bingo & Raffles	421	688	982	1,000	1,000
Punch Boards & Pull Tabs	63,676	89,747	109,535	72,000	90,000
Leasehold Excise Tax	6,608	4,915	5,412	7,000	5,000
	<u>285,077</u>	<u>495,721</u>	<u>585,748</u>	<u>383,000</u>	<u>485,000</u>
Licenses & Permits					
General Business Licenses	114,652	209,835	231,082	115,000	200,000
Franchise Fees	1,126,185	1,166,509	1,169,326	1,100,000	1,170,000
	<u>1,240,837</u>	<u>1,376,344</u>	<u>1,400,408</u>	<u>1,215,000</u>	<u>1,370,000</u>
State Shared Revenues					
City Assistance State Revenue	109,309	312,720	0	0	0
Payment in Lieu of Taxes - DNR	7,347	3,320	3,096	4,000	4,000
CJ - High Crime	275,590	307,978	335,772	250,000	300,000
MVET Criminal Justice - Population	30,723	33,381	36,579	38,500	40,800
CJ Contracted Services	188,640	202,289	217,671	177,000	200,000
CJ Special Programs	109,811	118,733	129,552	136,000	145,000
Marijuana Excise Tax Distribution	184,812	212,580	271,849	167,000	178,200
DUI - Cities	14,712	16,689	7,730	14,500	14,000
Liquor Board Excise Tax	637,464	710,593	740,373	735,000	776,500
Liquor Board Profits	776,368	770,254	810,471	819,000	810,900
	<u>2,334,776</u>	<u>2,688,537</u>	<u>2,553,093</u>	<u>2,341,000</u>	<u>2,469,400</u>
Service Revenues					
Accessory Dwelling	924	3,000	2,023	1,000	2,000
Building & Planning Fees	245,449	452,967	438,338	265,800	306,800
Planning Fees	918,230	1,365,855	944,967	825,000	865,000
Building Permits	1,705,159	2,536,834	2,015,646	1,600,000	1,751,000
Code Enforcement	18,339	17,928	44,694	12,000	20,000
Demolition Permits	4,147	4,952	5,020	4,000	45,000
Entertainment License	1,575	1,575	1,575	1,600	1,600
Grading Permits	26,366	40,115	42,079	22,000	28,000
Home Profession Fee	2,688	2,172	3,536	3,000	3,000
Mechanical Permits	158,269	183,608	173,337	145,000	157,000
Misc. Permits & Fees	33,558	55,940	33,083	24,000	32,000
Plumbing Permits	100,957	94,396	70,719	80,000	80,000
Right of Way Permits	164,560	183,037	253,579	160,000	188,000
Street Vacation Permits	2,730	2,279	13,824	2,000	2,000
Temporary Use Permit Fees	471	1,500	1,040	500	500
	<u>3,383,422</u>	<u>4,946,158</u>	<u>4,043,460</u>	<u>3,145,900</u>	<u>3,481,900</u>

CITY OF SPOKANE VALLEY, WA
2024 Budget - General Fund
Detail Revenues by Type

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Proposed Budget
Fines and Forfeitures					
Public Safety False Alarm Services	56,785	59,666	63,914	60,000	62,000
Public Safety Grants	0	100,934	50,792	50,000	50,000
LE & CJ One-Time City Assistance	0	389,399	0	0	0
Fines & Forfeits - Traffic	323,494	341,849	279,392	383,100	361,000
Other Criminal- Non Traffic Fines	22,065	25,128	29,408	25,500	27,600
	<u>402,344</u>	<u>916,976</u>	<u>423,506</u>	<u>518,600</u>	<u>500,600</u>
Limited term employee - project					
Activity Fees (To use a recreational facility)	130,049	222,115	437,640	436,500	417,900
Program Fees (To participate in a program)	18,140	79,956	177,846	189,000	189,300
	<u>148,189</u>	<u>302,071</u>	<u>615,486</u>	<u>625,500</u>	<u>607,200</u>
Miscellaneous					
AWC Health & Wellness	0	0	0	1,000	1,000
Investment Interest	254,636	70,407	1,135,547	65,000	1,100,000
Sales Tax Interest	32,590	18,321	38,136	25,000	30,000
Lease Financing	0	0	48,494	0	0
Interest on Gambling Tax	355	112	19	200	200
Police Precinct Rent	39,888	44,899	42,276	40,000	42,000
Police Precinct Maintenance	14,523	24,793	36,809	25,000	36,000
Judgments and Settlements	0	26	173,608	3,560,000	0
Miscellaneous Revenue & Grant Proceeds	59,562	165,582	151,731	210,000	531,000
COVID-19 Stimulus Funding	4,352,400	37,141	5,713,803	9,418,000	0
Copy Charges	856	651	1,067	1,500	1,000
Pass-Through Services	1,189	1,978	1,629	2,000	2,000
	<u>4,755,999</u>	<u>363,910</u>	<u>7,343,119</u>	<u>13,347,700</u>	<u>1,743,200</u>
Transfers					
Transfers in - #105 (h/m tax-CP advertising)	11,390	9,516	12,982	30,000	30,000
Transfers in - #312	0	0	606,537	2,600,000	0
	<u>11,390</u>	<u>9,516</u>	<u>619,519</u>	<u>2,630,000</u>	<u>30,000</u>
Total General Fund Revenue	53,098,200	59,419,585	67,297,287	72,085,900	62,641,100

CITY OF SPOKANE VALLEY, WA
2024 Budget - Other Funds
Detail Revenues by Type

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Amended Budget	Proposed Budget
101 - Street Fund					
Utility tax	1,388,026	1,084,387	1,003,537	857,000	900,000
Motor Vehicle Fuel (Gas) Tax	1,737,864	1,901,926	1,951,437	2,062,600	1,950,700
Multimodal Transportation Revenue	131,847	132,334	137,638	139,200	137,500
Right-of-Way Maintenance Fee	93,033	115,307	101,652	95,000	100,000
Solid Waste Road Wear Fee	0	0	0	1,700,000	1,700,000
Investment Interest	829	556	12,416	500	10,000
Other Miscellaneous Revenues & Grants	55,441	282,509	425,161	10,000	10,000
Nonrecurring Transfer in - #001	0	2,552,600	3,084,919	3,530,048	4,592,923
Nonrecurring Transfer in - #106	0	0	271,000	1,862,929	0
Nonrecurring Transfer in - #122	364,439	89,805	500,000	0	0
Nonrecurring Transfer in - #311	0	0	0	2,677,099	0
Nonrecurring Transfer in - #312	1,364,706	0	0	250,000	0
	<u>5,136,185</u>	<u>6,159,424</u>	<u>7,487,760</u>	<u>13,184,376</u>	<u>9,401,123</u>
103 - Paths & Trails Fund					
Motor Vehicle Fuel (Gas) Tax	7,330	8,022	8,231	8,700	8,200
Investment interest	71	21	579	100	1,000
	<u>7,401</u>	<u>8,043</u>	<u>8,810</u>	<u>8,800</u>	<u>9,200</u>
104 - Hotel/Motel Tax - Tourism Facilities Fund					
Hotel/Motel Tax	283,720	481,321	591,849	600,000	600,000
Transfers in - #105	0	1,201,684	273,000	515,198	0
Investment interest	11,908	2,617	82,662	5,000	80,000
	<u>295,628</u>	<u>1,685,622</u>	<u>947,511</u>	<u>1,120,198</u>	<u>680,000</u>
105 - Hotel/Motel Tax Fund					
Hotel/Motel Tax	443,244	744,435	901,685	900,000	900,000
Investment Interest	2,705	898	11,320	1,000	10,000
	<u>445,949</u>	<u>745,333</u>	<u>913,005</u>	<u>901,000</u>	<u>910,000</u>
106 - Solid Waste					
Solid Waste Administrative fee	219,943	232,310	268,611	225,000	250,000
Solid Waste Road Wear fee	1,537,776	1,760,519	1,987,350	0	0
Investment Interest	7,804	1,480	43,191	4,000	40,000
	<u>1,765,523</u>	<u>1,994,309</u>	<u>2,299,152</u>	<u>229,000</u>	<u>290,000</u>
107 - PEG Fund					
Comcast PEG contribution	76,541	71,252	64,640	71,000	63,000
Investment Interest	596	160	3,246	0	3,000
	<u>77,137</u>	<u>71,412</u>	<u>67,886</u>	<u>71,000</u>	<u>66,000</u>
108 - Affordable & Supportive Housing Sales Tax					
Affordable & Supportive Sales Tax	151,950	215,088	202,181	200,000	200,000
Investment Interest	83	205	8,061	0	8,000
	<u>152,033</u>	<u>215,293</u>	<u>210,242</u>	<u>200,000</u>	<u>208,000</u>
109 - Tourism Promotion Area					
Tourism Promotion Area Fee	0	0	0	1,200,000	1,200,000
Investment Interest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,200,000</u>	<u>1,200,000</u>
110 - Homeless Housing Program					
Recording Fees	0	0	0	0	640,000
Investment Interest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>640,000</u>
122 - Winter Weather Reserve Fund					
Investment Interest	1,147	209	7,088	1,100	6,000
Transfer in - #001	500,000	364,440	89,805	500,000	0
	<u>501,147</u>	<u>364,649</u>	<u>96,893</u>	<u>501,100</u>	<u>6,000</u>
204 - Debt Service - LTGO 03 Fund					
Facilities District Revenue	459,500	480,800	501,200	527,200	551,600
Transfers in - #001	401,450	401,500	401,400	401,150	398,950
Transfers in - #301	80,375	80,775	81,100	80,600	0
Transfers in - #302	80,375	80,775	81,100	80,600	0
	<u>1,021,700</u>	<u>1,043,850</u>	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>

CITY OF SPOKANE VALLEY, WA
2024 Budget - Other Funds
Detail Revenues by Type

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Amended Budget	Proposed Budget
301 - REET 1 Capital Projects Fund					
REET 1 - 1st Quarter Percent Investment Interest	1,754,320 14,742	3,109,113 2,827	2,790,020 96,965	1,500,000 4,000	1,500,000 90,000
	<u>1,769,062</u>	<u>3,111,940</u>	<u>2,886,985</u>	<u>1,504,000</u>	<u>1,590,000</u>
302 - REET 2 Capital Projects Fund					
REET 2 - 2nd Quarter Percent Investment Interest	1,754,320 22,425	3,109,113 5,137	2,790,020 117,019	1,500,000 6,000	1,500,000 100,000
	<u>1,776,745</u>	<u>3,114,250</u>	<u>2,907,039</u>	<u>1,506,000</u>	<u>1,600,000</u>
303 - Street Capital Projects Fund					
Grant Proceeds	2,813,485	4,174,243	4,235,814	9,521,716	6,949,896
Developer Contributions	540,325	1,271,759	853,467	451,007	588,130
Investment Interest	0	218	11,652	0	0
Transfers in - #106	0	0	110,746	0	0
Transfers in - #301	330,295	293,208	899,463	560,438	897,312
Transfers in - #302	149,678	1,401,744	226,701	2,520,832	440,437
Transfers in - #312	916,837	(87,442)	113,786	220,866	0
Transfers in - #315	0	0	0	0	0
	<u>4,750,620</u>	<u>7,053,730</u>	<u>6,451,629</u>	<u>13,274,859</u>	<u>8,875,775</u>
309 - Parks Capital Projects Fund					
Grant Proceeds	1,334,842	593,260	0	326,890	0
Developer Contribution	0	17,896	0	0	0
Investment Interest	0	20	0	0	0
Transfers in - #001	2,941,166	178,813	160,145	620,327	160,000
Transfers in - #302	0	64,077	124,020	5,000	0
Transfers in - #310	0	0	0	40,192	0
Transfers in - #312	131,985	604,511	332,267	5,677,846	220,000
	<u>4,407,993</u>	<u>1,458,577</u>	<u>616,432</u>	<u>6,670,255</u>	<u>380,000</u>
310 - Civic Facilities Capital Projects Fund					
Investment Interest	3,679	692	13,652	1,000	1,200
	<u>3,679</u>	<u>692</u>	<u>13,652</u>	<u>1,000</u>	<u>1,200</u>
311 - Pavement Preservation Fund					
Grants	98,281	0	2,052,175	2,636,000	0
Developer Contribution	0	29,011	0	0	0
Investment Interest	10,960	3,448	73,150	0	0
Transfers in - #001	982,023	991,843	1,001,800	1,011,800	1,021,900
Transfers in - #101 (local streets)	0	0	0	1,655,955	0
Transfers in - #106	1,513,532	1,537,776	3,193	0	0
Transfers in - #301	772,639	827,278	550,241	1,037,500	1,170,350
Transfers in - #302	772,638	827,279	914,900	1,037,500	1,170,350
	<u>4,150,073</u>	<u>4,216,635</u>	<u>4,595,459</u>	<u>7,378,755</u>	<u>3,362,600</u>
312 - Capital Reserve Fund					
Sale of Land	0	109,403	0	0	0
Investment Interest	58,187	8,303	236,054	20,000	500,000
Transfers in - #001	0	11,126,343	3,593,000	5,358,054	0
Transfers in - #309	200,000	0	0	0	0
Transfers in - #310	16,700	3,600	0	0	0
	<u>274,887</u>	<u>11,247,649</u>	<u>3,829,054</u>	<u>5,378,054</u>	<u>500,000</u>
314 - Railroad Grade Separation Projects Fund					
Grant Proceeds	3,394,512	280,718	677,412	4,897,013	2,112,530
Investment Interest	412	427	0	0	0
Developer Contribution	0	51,403	518	454,041	0
Rental Income	0	17,793	10,500	0	0
Transfers in - #301	1,335,879	0	0	7,199	801
Transfers in - #302	0	660,516	0	136,875	182,500
Transfers in - #312	198,701	602,272	633,818	797,568	806,792
	<u>4,929,504</u>	<u>1,613,129</u>	<u>1,322,248</u>	<u>6,292,696</u>	<u>3,102,623</u>
315 - Transportation Impact Fees Fund					
Transportation Impact Fees	0	294,477	361,614	200,000	300,000
Investment Interest	0	131	9,683	0	0
	<u>0</u>	<u>294,608</u>	<u>371,297</u>	<u>200,000</u>	<u>300,000</u>

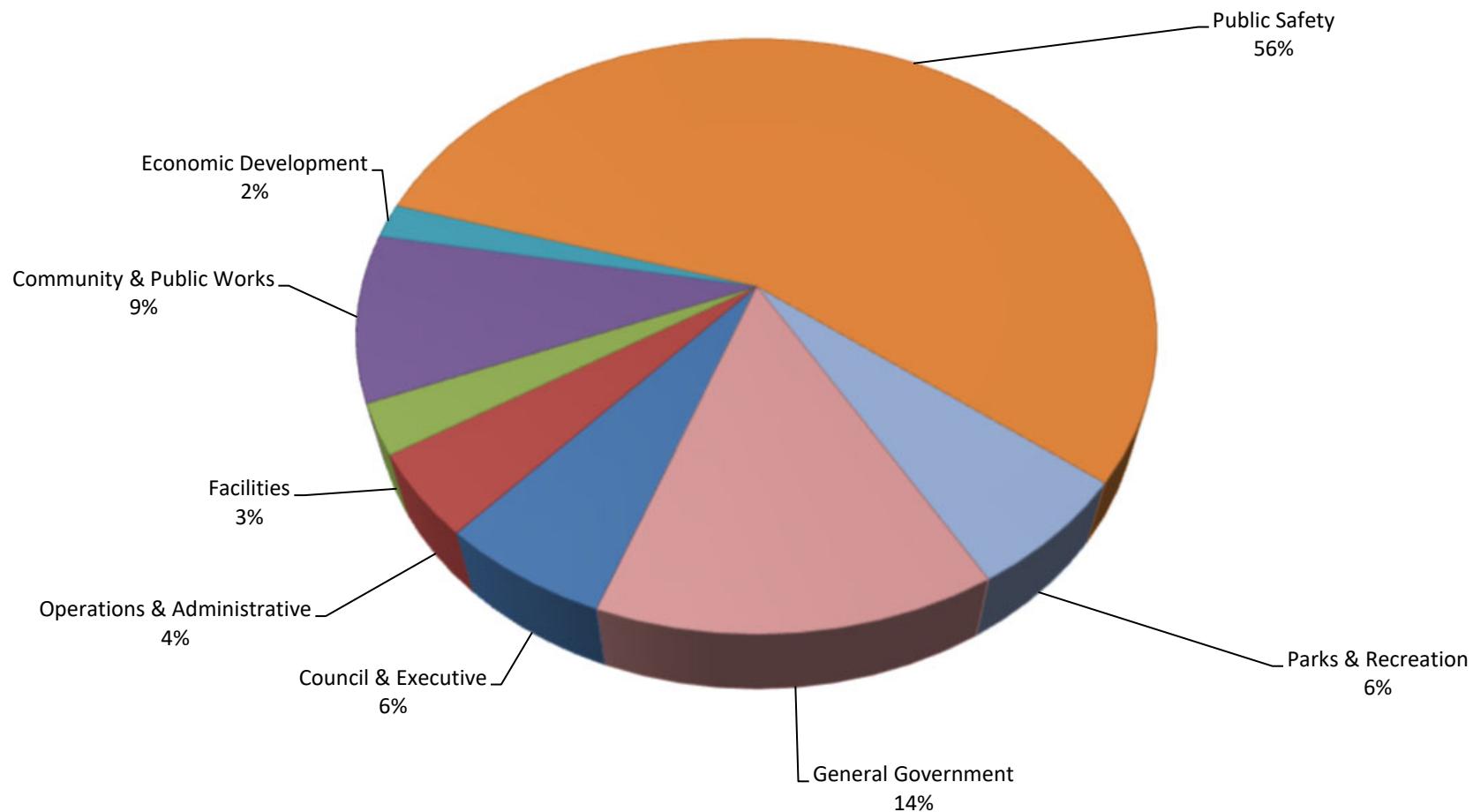
CITY OF SPOKANE VALLEY, WA
2024 Budget - Other Funds
Detail Revenues by Type

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Amended Budget	Proposed Budget
316 - Economic Development Capital Projects Fund					
Transfer in - #312 (fairgrounds building)	0	3,358	7,010	0	0
	<u>0</u>	<u>3,358</u>	<u>7,010</u>	<u>0</u>	<u>0</u>
402 - Stormwater Management Fund					
Stormwater Management Fee	1,910,349	2,026,140	2,031,000	5,600,000	5,600,000
Grant Proceeds - Nonrecurring	304	95,000	0	0	0
Investment Interest	10,726	2,134	40,038	2,000	40,000
	<u>1,921,379</u>	<u>2,123,274</u>	<u>2,071,038</u>	<u>5,602,000</u>	<u>5,640,000</u>
403 - Aquifer Protection Area Fund					
Spokane County	426,234	522,357	514,576	460,000	500,000
Grant Proceeds	60,996	1,337,636	236,685	397,500	0
Developer Contribution	0	157,865	0	0	0
Investment Interest	9,135	1,221	20,421	1,900	20,000
Transfers in - #302	0	14,926	0	0	0
	<u>496,365</u>	<u>2,034,005</u>	<u>771,682</u>	<u>859,400</u>	<u>520,000</u>
501 - Equipment Rental & Replacement Fund					
Vehicle rentals - #001	28,000	31,300	31,300	59,600	46,750
Vehicle rentals - #101	14,500	10,250	10,250	27,750	41,950
Vehicle rentals - #101 (plow replace.)	48,500	60,500	275,000	275,000	300,000
Vehicle rentals - #402	14,000	6,750	6,750	6,750	13,000
Transfers in - #001 (CenterPlace kitchen reserve)	36,600	36,600	0	0	0
Transfers in - #001 (Additional vehicle)	27,472	0	0	0	0
Transfers in - #001 (IT equipment reserve)	0	0	0	0	86,500
Transfers in - #101 (Additional vehicle)	0	0	0	58,000	0
Transfers in - #402 (Stormwater vehicle)	0	0	0	60,000	0
Miscellaneous revenues	0	0	325	0	0
Investment Interest	6,074	1,147	20,448	2,000	20,000
	<u>175,146</u>	<u>146,547</u>	<u>344,073</u>	<u>489,100</u>	<u>508,200</u>
502 - Risk Management Fund					
Transfers in - #001	410,000	425,000	450,000	600,000	700,000
Investment Interest	248	117	4,889	0	0
	<u>410,248</u>	<u>425,117</u>	<u>454,889</u>	<u>600,000</u>	<u>700,000</u>
632 - Passthrough Fees & Taxes Fund					
Fees & Taxes collected for other governments	372,072	589,853	433,410	591,000	500,000
	<u>372,072</u>	<u>589,853</u>	<u>433,410</u>	<u>591,000</u>	<u>500,000</u>
Total of "Other Fund" Revenues	34,840,476	49,721,299	40,171,956	68,852,143	41,941,271
General Fund Revenues	53,098,200	59,419,585	67,297,287	72,085,900	62,641,100
Total Revenues	<u>87,938,676</u>	<u>109,140,884</u>	<u>107,469,243</u>	<u>140,938,043</u>	<u>104,582,371</u>

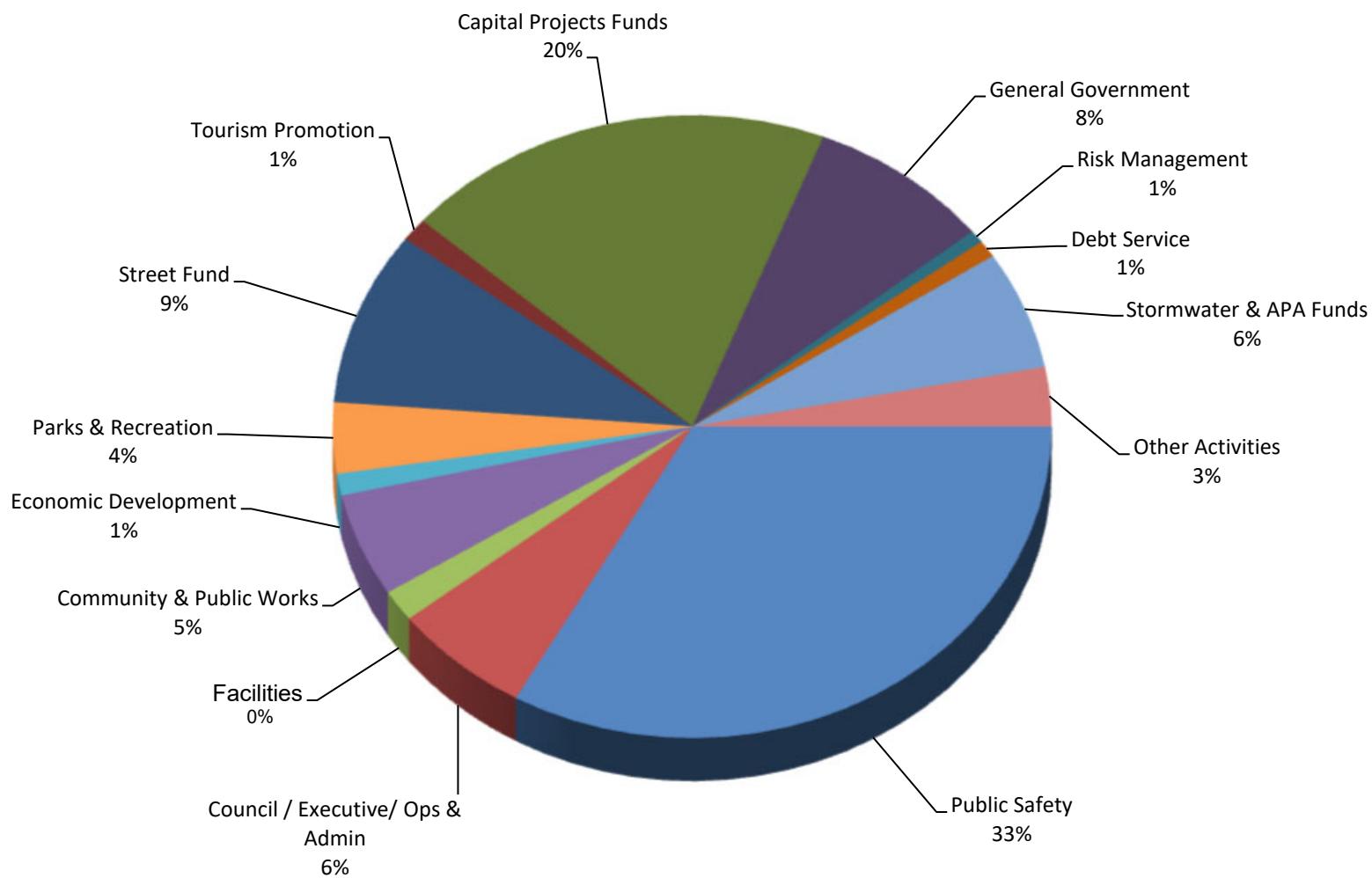
CITY OF SPOKANE VALLEY, WA
2024 Budget
Expenditures by Fund and Department

<u>General Fund</u>		
Council	\$	721,407
City Manager		863,883
City Attorney		932,980
City Services		1,301,725
Public Safety		35,287,248
Operations & Administrative		
Deputy City Manager		595,023
Finance		1,422,458
Human Resources		380,533
Information Technology		446,178
Facilities		1,729,685
Community & Public Works		
Administration		400,427
Engineering		2,015,430
Building		2,240,956
Planning		1,081,090
Economic Development		1,189,806
Parks & Recreation		
Administration		720,793
Maintenance		1,398,583
Recreation		346,310
Aquatics		569,200
Senior Center		33,994
CenterPlace		850,980
General Government		8,820,313
Total General Fund	\$	63,349,002
<u>Other Funds</u>		
101 Street Fund	\$	9,623,274
105 Hotel/Motel Tax Fund		1,282,200
106 Solid Waste Fund		290,000
107 Tourism Promotion Area Fund		1,200,000
109 PEG Fund		73,000
122 Winter Weather Reserve Fund		500,000
204 LTGO Bond Debt Service Fund		950,550
301 REET 1 Capital Projects Fund		2,068,463
302 REET 2 Capital Projects Fund		1,793,287
303 Street Capital Projects Fund		8,875,775
309 Parks Capital Projects Fund		220,000
311 Pavement Preservation Fund		3,550,000
312 Capital Reserve Fund		1,026,792
314 Railroad Grade Separation Projects		3,152,622
315 Transportation Impact Fees Fund		0
316 Economic Development Capital Projects Fund		0
402 Stormwater Management Fund		5,494,993
403 Aquifer Protection Area		1,055,000
501 Equipment Rental & Replacement (ER&R)		700,000
502 Risk Management Fund		700,000
632 Passthrough Fees & Taxes Fund		500,000
Total Other Funds	\$	43,055,956
Total All Funds	\$	106,404,958

CITY OF SPOKANE VALLEY, WA
2024 General Fund Expenditures
\$63,349,002



CITY OF SPOKANE VALLEY, WA
2024 City Wide Expenditures
\$ 106,404,958



CITY OF SPOKANE VALLEY, WA
2024 Budget
General Fund Expenditures by Department and Type

	Wages, Benefits & Payroll Taxes	Supplies	Services & Charges	Intergovernmental	Interfund	Capital Expenditures	Total
City Council	\$ 368,807	\$ 3,000	\$ 349,600	\$ 0	\$ 0	\$ 0	\$ 721,407
City Manager	774,883	6,700	82,300	0	0	0	863,883
City Attorney	778,753	6,253	147,974	0	0	0	932,980
City Services	869,785	2,500	429,440	0	0	0	1,301,725
Public Safety	0	25,200	203,700	35,022,348	0	36,000	35,287,248
<u>Operations & Administrative</u>							
Deputy City Manager	584,733	500	9,790	0	0	0	595,023
Finance	1,399,758	3,500	19,200	0	0	0	1,422,458
Human Resources	345,623	2,200	32,710	0	0	0	380,533
Information Technology	433,078	500	12,600	0	0	0	446,178
Facilities	527,155	128,900	1,053,630	0	0	20,000	1,729,685
<u>Community & Public Works</u>							
Administration	342,967	1,000	56,460	0	0	0	400,427
Engineering	1,642,205	36,100	337,125	0	0	0	2,015,430
Building	1,816,601	41,450	382,905	0	0	0	2,240,956
Economic Development	733,016	5,400	451,390	0	0	0	1,189,806
Planning	711,815	5,530	363,745	0	0	0	1,081,090
<u>Parks & Recreation</u>							
Administration	537,143	3,900	179,750	0	0	0	720,793
Maintenance	0	2,000	1,396,583	0	0	0	1,398,583
Recreation	246,285	16,600	83,425	0	0	0	346,310
Aquatics	0	2,000	567,200	0	0	0	569,200
Senior Center	27,219	1,600	5,175	0	0	0	33,994
CenterPlace	490,513	188,863	171,604	0	0	0	850,980
General Government	0	71,700	1,291,300	329,540	6,960,273	167,500	8,820,313
Total	\$ 12,630,339	\$ 555,396	\$ 7,627,606	\$ 35,351,888	\$ 6,960,273	\$ 223,500	\$ 63,349,002

CITY OF SPOKANE VALLEY, WA
2024 Budget
General Fund Department Changes from 2023 to 2024

	2023 Amended Budget	2024 Proposed Budget	Difference Between 2023 and 2024	
			Increase (Decrease)	
			\$	%
<u>City Council</u>				
Wages, Payroll Taxes & Benefits	359,978	368,807	8,829	2.45%
Supplies	5,500	3,000	(2,500)	(45.45%)
Services & Charges	342,080	349,600	7,520	2.20%
Total	707,558	721,407	13,849	1.96%
<u>City Manager</u>				
Wages, Payroll Taxes & Benefits	765,414	774,883	9,469	1.24%
Supplies	5,500	6,700	1,200	21.82%
Services & Charges	73,500	82,300	8,800	11.97%
Total	844,414	863,883	19,469	2.31%
<u>City Attorney</u>				
Wages, Payroll Taxes & Benefits	819,825	778,753	(41,072)	(5.01%)
Supplies	5,322	6,253	931	17.49%
Services & Charges	384,709	147,974	(236,735)	(61.54%)
Total	1,209,856	932,980	(276,876)	(22.89%)
<u>City Services</u>				
Wages, Payroll Taxes & Benefits	773,987	869,785	95,798	12.38%
Supplies	2,500	2,500	0	0.00%
Services & Charges	199,400	429,440	230,040	115.37%
Total	975,887	1,301,725	325,838	33.39%
<u>Public Safety</u>				
Wages/Payroll Taxes/Benefits	38,689	0	(38,689)	(100.00%)
Supplies	51,500	25,200	(26,300)	(51.07%)
Other Services and Charges	324,200	203,700	(120,500)	(37.17%)
Intergovernmental Services	32,357,972	35,022,348	2,664,376	8.23%
Total	32,772,361	35,251,248	2,478,887	7.56%
<u>Deputy City Manager</u>				
Wages, Payroll Taxes & Benefits	551,452	584,733	33,281	6.04%
Supplies	600	500	(100)	(16.67%)
Services & Charges	52,700	9,790	(42,910)	(81.42%)
Total	604,752	595,023	(9,729)	(1.61%)
<u>Finance/IT</u>				
Wages, Payroll Taxes & Benefits	1,399,996	1,399,758	(238)	(0.02%)
Supplies	4,000	3,500	(500)	(12.50%)
Services & Charges	18,100	19,200	1,100	6.08%
Total	1,422,096	1,422,458	362	0.03%
<u>Human Resources</u>				
Wages, Payroll Taxes & Benefits	330,474	345,623	15,149	4.58%
Supplies	3,000	2,200	(800)	(26.67%)
Services & Charges	52,110	32,710	(19,400)	(37.23%)
Total	385,584	380,533	(5,051)	(1.31%)
<u>Information Technology</u>				
Wages, Payroll Taxes & Benefits	423,272	433,078	9,806	2.32%
Supplies	500	500	0	0.00%
Services & Charges	15,750	12,600	(3,150)	(20.00%)
Total	439,522	446,178	6,656	1.51%
<u>Facilities</u>				
Wages, Payroll Taxes & Benefits	273,284	527,155	253,871	92.90%
Supplies	42,800	128,900	86,100	201.17%
Services & Charges	164,260	657,630	493,370	300.36%
Total	480,344	1,313,685	833,341	173.49%

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CITY OF SPOKANE VALLEY, WA
2024 Budget
General Fund Department Changes from 2023 to 2024

	2023 Amended Budget	2024 Proposed Budget	Difference Between 2023 and 2024	
			Increase (Decrease)	
			\$	%
<i>(Continued from previous page)</i>				
<u>Community & Public Works - Administration</u>				
Wages, Payroll Taxes & Benefits	316,600	342,967	26,367	8.33%
Supplies	1,200	1,000	(200)	(16.67%)
Services & Charges	57,400	56,460	(940)	(1.64%)
Total	375,200	400,427	25,227	6.72%
<u>Community & Public Works - Engineering</u>				
Wages, Payroll Taxes & Benefits	1,540,424	1,642,205	101,781	6.61%
Supplies	36,500	36,100	(400)	(1.10%)
Services & Charges	289,129	337,125	47,996	16.60%
Total	1,866,053	2,015,430	149,377	8.00%
<u>Community & Public Works - Building</u>				
Wages, Payroll Taxes & Benefits	1,699,849	1,816,601	116,752	6.87%
Supplies	42,500	41,450	(1,050)	(2.47%)
Services & Charges	374,660	382,905	8,245	2.20%
Total	2,117,009	2,240,956	123,947	5.85%
<u>Community & Public Works - Planning</u>				
Wages, Payroll Taxes & Benefits	708,184	711,815	3,631	0.51%
Supplies	5,530	5,530	0	0.00%
Services & Charges	174,015	363,745	189,730	109.03%
Total	887,729	1,081,090	193,361	21.78%
<u>Economic Development</u>				
Wages, Payroll Taxes & Benefits	679,480	733,016	53,536	7.88%
Supplies	5,400	5,400	0	0.00%
Services & Charges	466,090	451,390	(14,700)	(3.15%)
Total	1,150,970	1,189,806	38,836	3.37%
<u>Parks & Rec- Admin</u>				
Wages, Payroll Taxes & Benefits	305,171	537,143	231,972	76.01%
Supplies	2,900	3,900	1,000	34.48%
Services & Charges	75,425	179,750	104,325	138.32%
Total	383,496	720,793	337,297	87.95%
<u>Parks & Rec- Maintenance</u>				
Supplies	2,000	2,000	0	0.00%
Services & Charges	970,455	1,396,583	426,128	43.91%
Total	972,455	1,398,583	426,128	43.82%
<u>Parks & Rec- Recreation</u>				
Wages, Payroll Taxes & Benefits	256,318	246,285	(10,033)	(3.91%)
Supplies	15,900	16,600	700	4.40%
Services & Charges	79,625	83,425	3,800	4.77%
Total	351,843	346,310	(5,533)	(1.57%)
<u>Parks & Rec- Aquatics</u>				
Supplies	2,000	2,000	0	0.00%
Services & Charges	563,700	567,200	3,500	0.62%
Total	565,700	569,200	3,500	0.62%
<u>Parks & Rec- Senior Center</u>				
Wages, Payroll Taxes & Benefits	32,141	27,219	(4,922)	(15.31%)
Supplies	1,600	1,600	0	0.00%
Services & Charges	5,175	5,175	0	0.00%
Total	38,916	33,994	(4,922)	(12.65%)

(Continued to next page)

CITY OF SPOKANE VALLEY, WA
2024 Budget
General Fund Department Changes from 2023 to 2024

	2023 Amended Budget	2024 Proposed Budget	Difference Between 2023 and 2024	
			Increase (Decrease)	
			\$	%
<i>(Continued from previous page)</i>				
Parks & Rec- CenterPlace				
Wages, Payroll Taxes & Benefits	662,512	490,513	(171,999)	(25.96%)
Supplies	96,924	38,863	(58,061)	(59.90%)
Services & Charges	336,931	146,604	(190,327)	(56.49%)
Total	1,096,367	675,980	(420,387)	(38.34%)
General Government				
Wages, Payroll Taxes & Benefits	0	0	0	0.00%
Supplies	219,850	71,700	(148,150)	(67.39%)
Services & Charges	1,310,450	1,291,300	(19,150)	(1.46%)
Intergovernmental Services	400,118	329,540	(70,578)	(17.64%)
Capital outlays	15,000	15,000	0	0.00%
Total	1,945,418	1,707,540	(237,878)	(12.23%)
Transfers out - #204	401,150	398,950	(2,200)	(0.55%)
Transfers out - #309	160,000	160,000	0	0.00%
Transfers out - #311				
Pavement Preservation	1,011,800	1,021,900	10,100	1.00%
Transfers out - #501	0	86,500	86,500	0.00%
Transfers out - #502	600,000	700,000	100,000	16.67%
Total recurring expenditures	53,766,480	57,976,579	3,884,261	7.83%
Summary by Category				
Wages, Payroll Taxes & Benefits	11,937,050	12,630,339	693,289	5.81%
Supplies	553,526	405,396	(148,130)	(26.76%)
Services & Charges	6,329,864	7,206,606	876,742	13.85%
Transfers out - #204	401,150	398,950	(2,200)	(0.55%)
Transfers out - #309	160,000	160,000	0	0.00%
Transfers out - #311	1,011,800	1,021,900	10,100	1.00%
Transfers out - #501	0	86,500	86,500	0.00%
Transfers out - #502	600,000	700,000	100,000	16.67%
Intergovernmental Svc (public safety)	32,357,972	35,022,348	2,664,376	8.23%
Intergovernmental Svc	400,118	329,540	(70,578)	(17.64%)
Capital outlay	15,000	15,000	0	0.00%
	53,766,480	57,976,579	4,210,099	7.83%

Fund: 001	General Fund	Spokane Valley
Dept: 011	Legislative Branch	2024 Budget

This department accounts for the cost of providing effective elected representation of the citizenry in the governing body. The Council makes policy decisions for the City and is accountable to Spokane Valley citizens by making decisions regarding how resources are allocated, the appropriate levels of service, and establishing goals and policies for the organization.

Accomplishments for 2023

- Updated and adopted a 2024 State Legislative Agenda.
- Updated and adopted a Federal Legislative Agenda.
- Worked with State and Federal Legislators and Lobbyists on behalf of City interests including virtual lobbying efforts.
- Continued to engage on regional homeless discussions to investigate options for addressing this issue.
- Adopted a balanced 2024 Budget that met our goals of 1) having recurring revenues exceed recurring expenditures, and 2) maintained an ending fund balance of at least 50% of recurring expenditures.

Goals for 2024

- 1) **Public Safety**
 - Public safety is the City's highest priority which begins with providing superior police services to protect lives, property, and to maintain a safe and welcoming community. The City's law enforcement agreement with Spokane County shall be carefully managed and improved as needed to maintain the levels of service desired by the City Council. The City shall also strive to ensure that the Spokane Valley Police Precinct is maintained and improved to meet the needs of our Police Department.
 - In addition to providing robust police services, the City will prioritize all stages of the criminal justice process to provide for the safety of our residents. This includes the ongoing administration and examination of areas for improvement of critical components of the public safety system, including booking, prosecution services, court services, jail operations, and post-detention services.
- 2) **Pavement Preservation**
 - Maintain and sustain a safe and resilient transportation infrastructure using cost effective means and methods that consider the long-term needs of the network. The City shall strive to provide sufficient funding to ensure the preservation of our infrastructure.
- 3) **Transportation and Infrastructure**
 - Strengthen and improve transportation infrastructure to safely connect the community by incorporating new and innovative technologies to improve the quality of life for all users while supporting a diverse and robust economy.
- 4) **Economic Development**
 - Actively support our existing businesses and industries by identifying retention and expansion opportunities to facilitate employment growth and a stable tax base. Collaborate with local, state, and national partners to identify resources to support the City's economic development initiatives.
 - Grow local tourism through asset development and targeted destination marketing to support hotels and retail establishments.
- 5) **Homeless and Housing**
 - Develop a housing and homeless program that integrates the activities of service providers to retain residents in housing, provide a path forward for those experiencing homelessness, and support the creation of additional affordable workforce housing units within the City.
- 6) **Communications**
 - Increase community interactions, share information, and obtain feedback and provide awareness on all the aspects that make Spokane Valley a great place to live, work, and play.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Mayor	1.0	1.0	1.0	1.0	1.0
Council	6.0	6.0	6.0	6.0	6.0
Total FTEs	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 274,379	\$ 282,793	\$ 323,194	\$ 359,978	\$ 368,807
Supplies	1,716	798	1,098	5,500	3,000
Services & Charges	<u>252,247</u>	<u>228,037</u>	<u>280,060</u>	<u>342,080</u>	<u>349,600</u>
Total Legislative Branch	<u>\$ 528,342</u>	<u>\$ 511,628</u>	<u>\$ 604,352</u>	<u>\$ 707,558</u>	<u>\$ 721,407</u>

Fund: 001	General Fund	Spokane Valley			
Dept: 013	Executive Branch	2024 Budget			
<u>013 - City Manager Division</u>					
<p>This department is accountable to the City Council for the operational results of the organization, effective support of elected officials in achieving their goals, fulfillment of the statutory requirements of the City Manager, implementation of City Council policies, and provision of a communication linkage between citizens, the City Council, City departments, and other government agencies.</p>					
<p><u>Accomplishments for 2023</u></p> <ul style="list-style-type: none"> Focused staff efforts on the City's budget priorities that are composed of public safety, pavement preservation, transportation and infrastructure and economic development. Worked to support City Council's 2023 Goals as referenced under the Legislative Branch Budget. Presented Council with a balanced 2024 Budget that includes General Fund recurring revenues exceeding recurring expenditures and an ending fund balance that is at least 50% of recurring expenditures. Worked with Federal and State Legislators and Lobbyists on behalf of the interests of our City. Prepared the 2024 State and Federal Legislative Agendas for Council consideration. 					
<p><u>Goals for 2024</u></p> <ul style="list-style-type: none"> Provide direction and oversight on staff efforts to accomplish budget priorities in the areas of public safety, pavement preservation, transportation and infrastructure, and economic development Work to support City Council's 2024 Goals as referenced under the Legislative Branch Budget. Present Council with a balanced 2025 Budget that includes General Fund recurring revenues exceeding recurring expenditures and an ending fund balance that is at least 50% of recurring expenditures. Work with Federal and State Legislators and Lobbyists on behalf of the interests of our City. Prepare the 2025 State and Federal Legislative Agendas for Council consideration. 					
<u>Budget Summary</u>					
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
City Manager	1.0	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0
Administrative Analyst	1.0	1.0	0.0	0.0	0.0
Senior Administrative Analyst	1.0	1.0	0.0	0.0	0.0
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Executive Assistant (CM)	1.0	1.0	1.0	1.0	1.0
Legislative Coordinator	0.0	0.0	1.0	1.0	0.0
Public Information Officer	0.0	0.0	1.0	1.0	0.0
Total FTEs	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>4.5</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 856,945	\$ 972,256	\$ 757,420	\$ 765,415	\$ 774,883
Supplies	3,026	6,443	4,099	5,500	6,700
Services & Charges	22,352	45,841	43,233	73,500	82,300
Nonrecurring expenditures	0	9,796	4,723	0	0
Total City Manager Division	<u>\$ 882,323</u>	<u>\$ 1,034,336</u>	<u>\$ 809,475</u>	<u>\$ 844,415</u>	<u>\$ 863,883</u>

Fund: 001	General Fund	Spokane Valley
Dept: 013	Executive Branch	2024 Budget
<u>015 - City Attorney Division</u>		
<u>Accomplishments for 2023</u>		
<ul style="list-style-type: none"> ● Provided full range of legal services to City of Spokane Valley <ul style="list-style-type: none"> - Review processes. - Monitor workload and workload changes. - Track response times. - Identify deficient areas. - Utilize outside resources as necessary to meet legal service needs of City ● Assisted other departments in analyzing and mapping existing processes to determine compliance with the law. <ul style="list-style-type: none"> - Maintained and updated all form contracts used by all departments. - Attended internal planning meetings to identify and resolve potential issues. - Reviewed and revised administrative policies and procedures as appropriate. ● Provided legal support to other departments and to the City Council to develop, adopt, and enforce development regulations to implement the Comprehensive Plan. ● Negotiated and drafted utility franchise agreements on an as-needed basis with utility providers. <ul style="list-style-type: none"> - Finalized and began negotiations to establish and update franchise agreements. ● Assisted Economic Development to identify options for economic development. <ul style="list-style-type: none"> - Assisted with development of functional economic development tools. ● Assisted other departments in identifying and purchasing properties having long-term strategic benefit for the City. ● Assisted in implementing internal processes for allocating ARPA funds. ● Fully supported code enforcement in requiring non-compliant properties to follow City nuisance codes. 		
<u>Goals for 2024 (to be updated)</u>		
<ul style="list-style-type: none"> ● Provide full range of legal services to City of Spokane Valley. <ul style="list-style-type: none"> - Review processes. - Monitor workload and workload changes. - Track response times. - Identify deficient areas. - Utilize outside resources as necessary to meet legal service needs of City ● Assist other departments in analyzing and mapping existing processes to determine compliance with the law. <ul style="list-style-type: none"> - Maintain and update all form contracts used by all departments. - Attend internal planning meetings to identify and resolve potential issues. - Review and revise administrative policies and procedures as appropriate. ● Provide legal support to other departments and to the City Council to develop, adopt, and enforce development regulations to implement the Comprehensive Plan. ● Negotiate and draft utility franchise agreements on an as-needed basis with utility providers. <ul style="list-style-type: none"> - Finalize and begin negotiations to establish and update franchise agreements. ● Assist Economic Development to identify options for economic development. <ul style="list-style-type: none"> - Assist with development of functional economic development tools. ● Assist other departments in identifying and purchasing properties having long-term strategic benefit for the City. ● Aid in the development and implementation of a homeless services program. ● Fully support code enforcement in requiring non-compliant properties to follow City nuisance codes. ● Provide legal support to other departments related to transportation infrastructure projects. 		

(continued on next page)

Fund: 001	General Fund			Spokane Valley			
Dept: 013	Executive Branch			2024 Budget			
<i>(continued from prior page)</i>							
<u>015 - City Attorney Division</u>							
Budget Summary							
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget		
Personnel - FTE Equivalents							
City Attorney	1.0	1.0	1.0	1.0	1.0		
Senior Deputy City Attorney	0.0	0.0	1.0	1.0	1.0		
Deputy City Attorney	1.0	1.0	1.0	1.0	1.0		
Attorney	1.0	1.0	0.0	0.0	0.0		
Paralegal	0.0	0.0	0.0	1.0	1.0		
Administrative Assistant - Legal	1.0	1.0	1.0	1.0	1.0		
Total FTEs	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>5.0</u>	<u>5.0</u>		
Interns	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>		
Budget Detail							
Wages, Payroll Taxes & Benefits	\$ 593,161	\$ 613,097	\$ 575,912	\$ 819,825	\$ 778,753		
Supplies	1,573	1,354	1,657	5,322	6,253		
Services & Charges	41,973	82,534	262,044	384,709	147,974		
Nonrecurring expenditures	0	0	0	0	0		
Total City Attorney Division	<u>\$ 636,707</u>	<u>\$ 696,985</u>	<u>\$ 839,613</u>	<u>\$ 1,209,856</u>	<u>\$ 932,980</u>		

Fund: 001	General Fund	Spokane Valley																																																																														
Dept: 013	Executive Branch	2024 Budget																																																																														
<u>016 - City Services</u>																																																																																
In the year 2023 the City Service Division was established to support the City's homeless and housing, communications, and facilities programs. Coordinates with stakeholders to provide services and advance City council priorities and goals.																																																																																
<u>Accomplishments for 2023</u>																																																																																
<ul style="list-style-type: none"> Adopted a Homeless Action Plan. Established a housing and homeless program to start managing the Homeless Housing Assistance Act. Participated in the discussions for the potential regional homeless authority. 																																																																																
<u>Goals for 2024</u>																																																																																
<ul style="list-style-type: none"> Continue to manage and implement a homeless and housing program. Develop and adopt a five-year homeless and housing plan. Develop a communication plan for the City. Develop a state and federal legislative agenda for council consideration. Establish strong relationships with regional stakeholders to advance City priorities and goals. 																																																																																
<u>Budget Summary</u>																																																																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2020 Actual</th> <th style="text-align: center;">2021 Actual</th> <th style="text-align: center;">2022 Actual</th> <th style="text-align: center;">2023 Budget</th> <th style="text-align: center;">2024 Budget</th> </tr> </thead> <tbody> <tr> <td>Personnel - FTE Equivalents</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>City Services Administrator</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1.0</td> <td style="text-align: right;">1.0</td> </tr> <tr> <td>Communication Manager</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1.0</td> <td style="text-align: right;">1.0</td> </tr> <tr> <td>Communication Specialist</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1.0</td> <td style="text-align: right;">1.0</td> </tr> <tr> <td>Legislative Policy Coordinator</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1.0</td> <td style="text-align: right;">1.0</td> </tr> <tr> <td>Housing & Homeless Services Coordinator</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1.0</td> <td style="text-align: right;">1.0</td> </tr> <tr> <td>Total FTEs</td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>5.0</u></td> <td style="text-align: right;"><u>5.0</u></td> </tr> <tr> <td>Budget Detail</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Wages, Payroll Taxes & Benefits</td> <td style="text-align: right;">\$ 0</td> <td style="text-align: right;">\$ 0</td> <td style="text-align: right;">\$ 0</td> <td style="text-align: right;">\$ 773,987</td> <td style="text-align: right;">\$ 869,785</td> </tr> <tr> <td>Supplies</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">2,500</td> <td style="text-align: right;">2,500</td> </tr> <tr> <td>Services & Charges</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">199,400</td> <td style="text-align: right;">429,440</td> </tr> <tr> <td>Total Finance Division</td> <td style="text-align: right;"><u>\$ 0</u></td> <td style="text-align: right;"><u>\$ 0</u></td> <td style="text-align: right;"><u>\$ 0</u></td> <td style="text-align: right;"><u>\$ 975,887</u></td> <td style="text-align: right;"><u>\$ 1,301,725</u></td> </tr> </tbody> </table>				2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Personnel - FTE Equivalents						City Services Administrator	0.0	0.0	0.0	1.0	1.0	Communication Manager	0.0	0.0	0.0	1.0	1.0	Communication Specialist	0.0	0.0	0.0	1.0	1.0	Legislative Policy Coordinator	0.0	0.0	0.0	1.0	1.0	Housing & Homeless Services Coordinator	0.0	0.0	0.0	1.0	1.0	Total FTEs	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5.0</u>	<u>5.0</u>	Budget Detail						Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 0	\$ 773,987	\$ 869,785	Supplies	0	0	0	2,500	2,500	Services & Charges	0	0	0	199,400	429,440	Total Finance Division	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 975,887</u>	<u>\$ 1,301,725</u>
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Fund: 001	General Fund	Spokane Valley
Dept: 016	Public Safety	2024 Budget
The Public Safety department budget provides funds for the protection of persons and property in the city.		
The City contracts with Spokane County for law enforcement, district court, prosecutor services, public defender services, probation services, jail and animal control services. See following page for detail information on each budgeted section.		
Recurring Expenditures:		
Judicial System - The Spokane County District Court is contracted to provide municipal court services. The contract provides for the services of judge and court commissioner with related support staff. Budgeted amount also includes jury management fees.		\$ 3,033,132
Law Enforcement - The Spokane County Sheriff's Office is responsible for maintaining law and order and providing police services to the community under the direction of the Police Chief. The office provides for the preservation of life, protection of property, and reduction of crime.		29,939,977
Jail System - Spokane County provides jail and probation services for persons sentenced by any City of Spokane Valley Municipal Court Judge for violating laws of the city or state.		1,908,258
Animal Control - Spokane County will provide animal control services to include licensing, care and treatment of lost or stray animals, and response to potentially dangerous animal confrontations.		369,881
Non-Departmental Grant expenditures		0
Total Recurring Expenditures		35,251,248
Nonrecurring Expenditures:		
Public Safety (UTV)		36,000
Total Nonrecurring Expenditures		36,000
Total Recurring and Nonrecurring Expenditures		<u>\$ 35,287,248</u>

City of Spokane Valley
2024 Budget
016 - Public Safety

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Amended Budget	Budget

Recurring:

Judicial System:

District Court Contract	\$ 766,207	\$ 1,077,846	\$ 1,322,524	\$ 1,358,296	\$ 1,505,901
Public Defender Contract	656,464	761,681	840,530	855,426	938,568
Prosecutor Contract	354,499	380,513	396,534	400,000	400,000
Pretrial Services Contract	111,666	159,505	181,059	180,895	188,663
Subtotal Judicial System	<u>1,888,836</u>	<u>2,379,545</u>	<u>2,740,647</u>	<u>2,794,617</u>	<u>3,033,132</u>

Law Enforcement System:

Sheriff Contract	21,650,792	22,659,251	25,620,656	27,151,157	28,731,847
Law Enforcement Vehicles	0	0	0	0	870,000
Emergency Management	90,324	86,659	90,156	90,000	109,230
Operating Supplies	108	0	86	200	200
Clothing & Uniform	0	0	0	500	0
Repair & Maint Supplies	0	572	2,064	0	0
Small Tools and Minor Equipment	0	325	176	0	0
Non-Capital Equipment for JAG Grant	30,309	16,054	16,443	30,000	25,000
Fuel	314	0	25	400	0
Office & Operating Supplies	818	0	0	1,000	0
Law Enf. Repair & Maintenance Supplies	8,533	13,133	5,171	17,000	0
Janitorial Supplies	0	2,591	2,659	2,400	0
Small Tools and Minor Equipment	0	150	320	0	0
Wages & Benefits	22,077	32,784	21,971	38,689	0
Advertising	0	0	122	0	0
Miscellaneous Svrs/Contingency	0	238	763	200,000	200,000
Vehicle License & Registration	0	0	164	0	0
False Alarm Bank Fees	744	967	1,064	1,000	1,200
Law Enforcement Building R&M	19,997	785	0	22,000	0
Building & Grounds R&M	0	0	6,307	0	0
Prior Years' Settle & Adjust	0	0	(331,433)	0	0
Electricity/Gas	19,164	20,970	22,482	20,000	0
Water	1,683	1,677	1,603	2,000	0
Sewer	777	819	817	1,000	0
Janitorial Services	35,365	33,602	41,184	47,400	0
Taxes and Assessments	795	795	813	800	0
Law Enforcement Building R&M	26,240	22,273	1,249	30,000	0
Miscellaneous Services	38	29	146	0	0
Software License & Maint.	0	0	0	0	2,500
Building & Grounds R&M	0	0	62,554	0	0
Subtotal Law Enforcement System	<u>21,908,078</u>	<u>22,893,674</u>	<u>25,567,562</u>	<u>27,655,546</u>	<u>29,939,977</u>

Jail System:

Jail Contract	1,282,843	1,982,271	1,667,693	1,972,198	1,908,258
Subtotal Jail System	<u>1,282,843</u>	<u>1,982,271</u>	<u>1,667,693</u>	<u>1,972,198</u>	<u>1,908,258</u>

Other:

Animal Control Contract	313,046	317,603	330,961	350,000	369,881
Non-Capital Equipment for JAG Grant	0	0	0	0	0
Subtotal Other	<u>313,046</u>	<u>317,603</u>	<u>330,961</u>	<u>350,000</u>	<u>369,881</u>

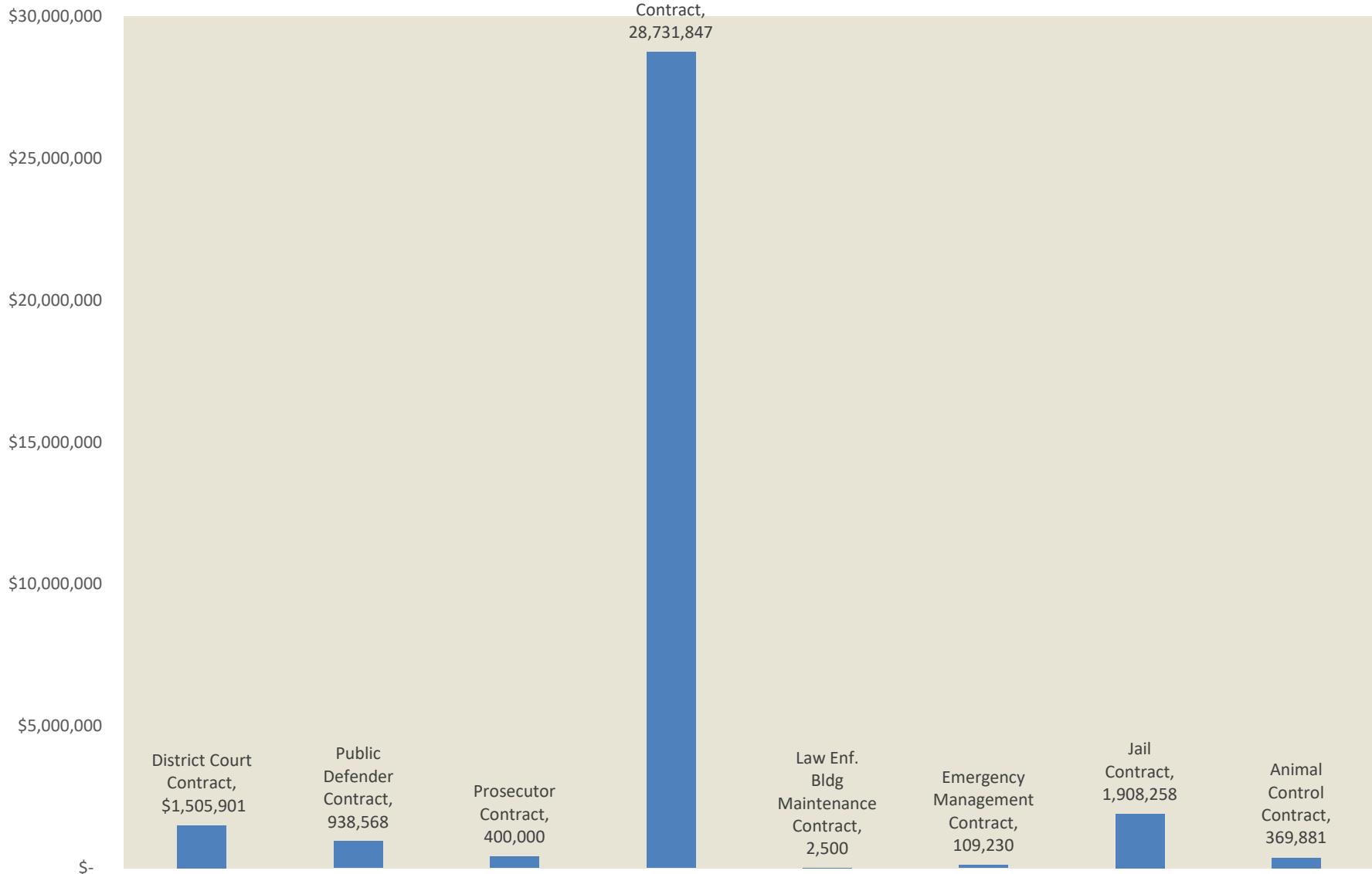
Subtotal Recurring

Office & Operating Supplies	1,263	0	0	0	0
COVID JAG PPE Supplies	14,873	0	0	0	0
Small Tools & Minor Equipment	0	4,976	0	0	0
Law Enforcement Staffing Assessment	0	0	0	85,000	0
COVID JAG Law Enforcement svrs	55,648	0	0	0	0
Building R&M	0	0	34,965	0	0
Improvements to Buildings	0	0	8,168	70,000	0
Precinct Fire Panel Replacement	0	23,456	0	0	0
Precinct Improvements w/ JAG Funds	0	0	23,635	0	0
Precinct Furniture	0	0	0	30,000	0
Heavy Duty Machinery & Equipment	86,109	0	34,678	25,000	36,000
HVAC Units	0	67,695	0	0	0
Capital Equipment	0	0	79,840	0	0
Law Enforcement Vehicles	0	0	0	1,550,085	0
Subtotal Nonrecurring	<u>157,893</u>	<u>96,127</u>	<u>181,286</u>	<u>1,760,085</u>	<u>36,000</u>

Total Public Safety

	\$ 25,550,697	\$ 27,669,220	\$ 30,488,149	\$ 34,532,446	\$ 35,287,248
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**City of Spokane Valley
2024 Budgeted Contract Expenditures**



Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2024 Budget

The Operations & Administrative Services Department is composed of three divisions, the Deputy City Manager Division, the Finance Division, and the Human Resources Division.

013 - Deputy City Manager Division

The Deputy City Manager (DCM) supervises the Parks & Recreation Department, Office of the City Attorney, Finance Department, IT Department, and oversees the City's Public Safety contracts. In 2023, the Deputy City Manager supervised the Facilities division until it was assumed by the City Services Administrator. The Deputy City Manager assists the City Manager in organizing and directing the other operations of the City, and assumes the duties of City Manager in his/her absence.

Accomplishments for 2023

- Supported the 2023 Goals of the Legislative and Executive Branch.
- Worked with the City Manager and Staff to develop the 2024 Budget and Business Plan.
- Worked with City Council, City Manager, Staff, and Spokane Valley Police Department to study, develop, and begin implementing updated levels of service for Police, including staffing.
- Worked with Parks & Recreation for development of multi-contract approach to Parks Maintenance services.
- Worked with City Council, City Manager, and Staff to establish City Homeless Housing Program and related funding .
- Worked with City Council, City Manager, and Staff in City Council's allocation and award in approximately \$8 million in grants stemming from American Rescue Plan Act funds for affordable housing, homeless, and social service purposes

Goals for 2024

- Support the 2024 Goals of the Legislative and Executive Branch.
- Work with the City Manager and Staff to develop the 2025 Budget.
- Work with City Council, City Manager, Staff, and Spokane Valley Police Department to implement updated levels of service for Police, including staffing.
- Study and develop plan for public safety campus.
- Study and develop plan for CenterPlace Regional Event Center.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Deputy City Manager	1.0	1.0	1.0	1.0	1.0
Senior Admin Analyst	0.0	0.0	1.0	1.0	1.0
Administrative Analyst	0.0	0.0	1.0	1.0	1.0
Total FTEs	<u>1.0</u>	<u>1.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 231,245	\$ 240,970	\$ 468,133	\$ 551,452	\$ 584,733
Supplies	0	0	103	600	500
Services & Charges	37,933	43,718	47,164	52,700	9,790
Total Deputy City Manager Division	<u>\$ 269,178</u>	<u>\$ 284,688</u>	<u>\$ 515,400</u>	<u>\$ 604,752</u>	<u>\$ 595,023</u>

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2024 Budget

014 - Finance Division

The Finance Division provides financial management services for all City departments. Programs include accounting and financial reporting, payroll, accounts payable, purchasing, budgeting and financial planning, treasury, and investments.

The division is also responsible for generating and analyzing financial data related to the City's operations.

The department prepares Finance Activity Reports for review by the City Manager and City Council as well as the Annual Comprehensive Financial Report (ACFR) that is subject to an annual audit by the Washington State Auditor's Office.

Accomplishments for 2023

- Began implementation of the Enterprise ERP (Munis) Financial System, and implemented a new timekeeping software.
- Maintained a consistent level of service in payroll, accounts payable, budget development, and periodic and annual financial report preparation.
- Provided adequate training opportunities to allow staff members to remain current with changes in pronouncements by the Governmental Accounting Standards Board (GASB).
- Completed the 2022 Annual Financial Report by May 30, 2023 and receive a "clean audit opinion" from the Washington State Auditor's Office.
- Continued to work with Community and Public Works to evaluate available funding for capital projects as well as the City's pavement management program.
- Worked with other City Departments and Council to obligate and expend the remaining CLFR funds as allocated by Council, including awarding and contracting with outside organizations for homeless and housing service in the amount of approximately \$8 million.

Goals for 2024

- Complete the implementation of the Enterprise ERP financial system.
- Maintain a consistent level of service in payroll, accounts payable, budget development, periodic and annual financial report preparation and information technology services.
- Continue to provide adequate training opportunities to allow staff members to remain current with changes in pronouncements by the Governmental Accounting Standards Board (GASB).
- Complete the 2023 Annual Financial Report by May 30, 2024 and receive a "clean audit opinion" from the Washington State Auditor's Office.
- Continue to work with Community and Public Works to evaluate available funding for capital projects as well as the City's pavement management program.
- Work with other City Departments to support the implementation of the City's Housing and Homeless programs.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Finance Director	1.0	1.0	1.0	1.0	1.0
Accounting Manager	1.0	1.0	1.0	1.0	1.0
Accounting & Finance Program Manager	0.0	0.0	0.0	1.0	1.0
Accountant/Budget Analyst	3.75	3.75	3.75	2.75	2.75
Accountant I	0.0	0.0	0.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	0.0	0.0	1.0	1.0	1.0
IT Manager	1.0	1.0	0.0	0.0	0.0
IT Specialist	2.0	2.0	0.0	0.0	0.0
Database Administrator	1.0	1.0	1.0	0.0	0.0
Total FTEs	<u>11.75</u>	<u>11.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,300,812	\$ 1,307,686	\$ 1,183,149	\$ 1,399,996	\$ 1,399,758
Supplies	3,089	3,258	6,825	4,000	3,500
Services & Charges	18,131	13,055	15,053	18,100	19,200
Total Finance Division	<u>\$ 1,322,032</u>	<u>\$ 1,323,999</u>	<u>\$ 1,205,027</u>	<u>\$ 1,422,096</u>	<u>\$ 1,422,458</u>

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2024 Budget

016 - Human Resources Division

Human Resources (HR) is administered through the City Manager. The HR operation provides services in compensation, benefits, training and organizational development, staffing, employee relations, and communications. The Human Resources Office also provides Risk Management services as well as Website and Mobile App design and maintenance

Accomplishments for 2023

- Supported managers and supervisors in the prioritization of employee retention.
- Assisted WCIA in assessing the valuation of City facilities to allow for proper insurance coverage.
- Supported employee wellness by attaining the AWC WellCity Award for 2023.
- Provided City-Wide anti-harassment training to Employees.
- Implemented new timekeeping system and supported employees through the transition.
- Assisted in the implementation of a new City-wide website design.

Goals for 2024

- Successfully negotiate a successor labor agreement to be implemented in 2025.
- Implement innovative methods to recruit vacancies in the City.
- Implement a new Human Resource Management system to replace current payroll software.
- Support employee wellness by attaining the AWC WellCity Award for 2024.
- Audit City Fleet policy to include the revaluation of City vehicles.
- Continue to enhance the Human Resources information on the City's new website.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Human Resource Manager	1.0	1.0	1.0	1.0	1.0
Human Resource Technician	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 278,542	\$ 284,878	\$ 307,005	\$ 330,474	\$ 345,623
Supplies	1,482	1,179	1,037	3,000	2,200
Services & Charges	20,951	17,121	36,166	52,110	32,710
Total Human Resources Division	<u>\$ 300,975</u>	<u>\$ 303,178</u>	<u>\$ 344,208</u>	<u>\$ 385,584</u>	<u>\$ 380,533</u>

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2024 Budget

017 - Information Technology Division

IT Division is responsible for the design, maintenance and support of the City's data network. This division maintain all primary computer applications including the financial management and permitting systems.

Accomplishments for 2023

- Deployed Multi-Factor Authentication solution.
- Offered secure password manager solution and eliminate insecure password storage options.
- Assisted in deployment and support of finance software replacement.
- Supported staff in development and implementation of software solutions.
- Upgraded network and server core hardware infrastructure to maintain stability and improved performance.
- Deployed security information and event management solution.

Goals for 2024

- Deploy and support workorder management software for signal shop, facilities maintenance and IT.
- Maintain Cybersecurity training program for City staff.
- Continue with assistance of financial software replacement.
- Aid in the migration to new Human Capital Management solution.
- Manage network infrastructure to ensure minimum downtime for computer systems and phones.
- Develop 24/7 Cybersecurity Monitoring solution by selecting the best partner for coverage after hours.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
IT Manager	0.0	0.0	1.0	1.0	1.0
IT Specialist	0.0	0.0	2.0	2.0	2.0
Total FTEs	<u>0.0</u>	<u>0.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 390,153	\$ 423,272	\$ 433,078
Supplies	0	0	273	500	500
Services & Charges	0	0	5,278	15,750	12,600
Total Finance Division	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 395,704</u>	<u>\$ 439,522</u>	<u>\$ 446,178</u>

Fund: 001	General Fund	Spokane Valley																																																																														
Dept: 033	Facilities	2024 Budget																																																																														
<u>033 - Facilities</u>																																																																																
<p>The Parks, Recreation & Facilities Director provides management and oversight of the City's facilities. This department is responsible for the overall operations and maintenance of the City Hall facility, the City's Valley Precinct facility, CenterPlace and the Street Maintenance Shop. The Facilities Department is responsible for, among other things, grounds maintenance, janitorial services, lighting, and maintenance of the HVAC and other building systems.</p>																																																																																
<u>Accomplishments for 2023</u>																																																																																
<ul style="list-style-type: none"> • Implemented the maintenance tracking system to prioritize work. • Continued to coordinate maintenance activities with City Hall, CenterPlace, SVPD Precinct and Street Maintenance Shop staff. • Coordinated emergency preparedness drills with affected staff and coordinating agencies. • Completed an assessment of facility critical equipment for all city owned facilities. • Completed the replacement of failing sidewalk panels at the SVPD Precinct and CenterPlace. • Completed repairs for the HVAC at CenterPlace. • Completed repairs for the SVPD roll call room upgrades. 																																																																																
<u>Goals for 2024</u>																																																																																
<ul style="list-style-type: none"> • Continue to coordinate maintenance activities with City Hall, SVPD Precinct and Street Maintenance Shop staff. • Continue to coordinate maintenance activities with SVPD Precinct staff. • Coordinate emergency preparedness drills with affected staff and coordinating agencies. • Continue to coordinate City Hall repairs. • Coordinate maintenance and operation of new City Facilities. • Continue to coordinate CenterPlace repairs • Continue to coordinate repairs for the SVPD Precinct. 																																																																																
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Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2024 Budget

Community & Public Works

The Community and Public Works (CPW) Department is comprised of four divisions: the Administration Division, the Engineering Division, the Street Maintenance Division, and the Building Division. Additionally, the CPW Department includes the Surface & Stormwater Utility, and Solid Waste Collection.

040 - Administration Division

The Administrative Division is responsible for the management and direction of the Community & Public Works Department within the City of Spokane Valley. These efforts include setting goals and objectives for the following divisions and services. Engineering Division is responsible for the City's Capital Improvement Program (CIP), Development Engineering, and traffic management and operations. Additionally, the Engineering Division is responsible for managing the City's Surface and Stormwater Utility (Stormwater Funds #402 & #403).

Building Division is responsible for managing and monitoring land development, permitting, and code enforcement for all private properties within the City.

Street Maintenance & Operations Division provides responsive maintenance and repairs for 1,040 center line miles of City streets. The City of Spokane Valley operates ten City-owned snow plows which are responsible for the clearing of the priority 1 and 2 roads along with selected hillsides (Street Fund #101).

Solid Waste Management provides and manages the City's Comprehensive Solid Waste and Moderate Risk Waste Management Plan, including the management of the contracts for solid waste collection and disposal (Fund #106).

Accomplishments for 2022

- Continued ongoing coordination of operations with other local, regional, and state entities.
- Implementation of the Local Streets Pavement program as part of the Street Maintenance Division.
- Continued coordination of the City's comprehensive Pavement Preservation Program.
- Working with the Fleet Services Manager, developed a Snow Plow Fleet Management Program.
- Working with the Fleet Services Manager, developed a Vehicle Fleet Management Program.
- Due to decrease in service from Spokane County, coordinated efforts between City and County management to maintain level of service for traffic signal and sign maintenance programs.
- Continued to explore options for enhancement or replacement of the current permit system software.
- Coordinating the development of a City-provided Traffic Signal Maintenance Shop due to the decrease in County-provided signal maintenance services.
- Coordinated the City's efforts for an alternative delivery design/construction method for City Hall repairs.

Goals for 2024

- Continue the process of developing a city-wide, comprehensive Asset Management Program.
- Provide final recommendation regarding replacement of the current permitting and code enforcement software.
- Continue the review, recommendations, and development of a new comprehensive Maintenance Shop that will meet the needs of all city maintenance staff.
- Continue coordination of operations and maintenance with other local, regional and state entities.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Community & Public Works Director	0.0	0.0	1.0	1.0	1.0
Administrative Assistant	0.0	0.0	1.0	1.0	1.0
Total FTEs	<u><u>0.0</u></u>	<u><u>0.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 292,802	\$ 316,600	\$ 342,967
Supplies	0	0	597	1,200	1,000
Services & Charges	0	0	1,109	57,400	56,460
Total Engineering Division	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 294,508</u></u>	<u><u>\$ 375,200</u></u>	<u><u>\$ 400,427</u></u>

Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2024 Budget

041 - Engineering Division

The Engineering Division includes the following functions:

Capital Improvement Program (CIP) plans, designs, and constructs new facilities and maintains, preserves, and reconstructs existing facilities owned by the City of Spokane Valley.

Development Engineering (DE) ensures that land actions and commercial building permits comply with the adopted codes for private infrastructure development through plan review and construction inspection.

Traffic Management and Operations provides traffic engineering for safe and efficient multi-faceted transportation systems throughout the City (included in the Street Fund #101).

Utilities oversees the City's surface and Stormwater Utility and coordinates other utility issues on behalf of the City as assigned (included in the Stormwater Management Fund #402).

Accomplishments for 2023

- Successfully implemented approved capital projects and administered state and federal grants.
- Successfully passed a federal audit with no findings.
- Finalized the design and right-of-way phase of the Pines Road Grade Separation Project.
- Completed the efforts to fully fund the construction of the Pines Road Grade Separation Project.
- Continued the efforts for preliminary engineering for the Sullivan/Trent Interchange Project.
- Prepared and applied for over 20 grant applications to support capital projects.
- Continued to coordinate regional transportation issues with SRTC, WSDOT, and other agencies.
- Began implementation of the enhanced Stormwater Management Program approved by City Council.
- Continued the Ecology-observed update for the Solid Waste Management Plan.
- Processed record number of engineering permits and land use applications in accordance with City codes.
- Implemented automated traffic signal performance measures (ASTMs) and reduced travel times on the Pines Road and Sullivan Road corridors.

Goals for 2024

- Implement approved capital projects.
- Administer state and federal funds received for capital projects.
- Prepare and apply for grant applications for capital projects.
- Begin the construction phase of the Pines Road Grade Separation Project.
- Advance the preliminary engineering phase of the Sullivan/Trent Interchange Project.
- Pursue opportunities to fund the construction of the Sullivan/Trent Interchange Project.
- Continue to coordinate regional transportation issues with SRTC, WSDOT, and other agencies.
- Evaluate the potential to implement traffic impact fees citywide.
- Continue implementation of the enhanced Underground Injection Control (UIC) and National Pollution Discharge Elimination System (NPDES) programs.
- Finalize the update of the Solid Waste Management Plan.
- Process engineering permits and land use applications in a professional and timely manner and ensure consistency with City codes.
- Implement ATSPMs across a wider range of the signal network using existing software.

(continued on next page)

Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2024 Budget

(continued from prior page)

041 - Engineering Division

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
General					
Administrative Assistant	2.0	2.0	1.0	0.9	0.9 *
Assistant Engineer	0.2	0.7	1.5	0.75	0.75 *
CAD Manager	0.0	0.0	0.5	0.00	0.00 *
City Engineer	1.0	1.0	1.0	1.00	0.00
CPW Liason	0.0	0.0	0.0	0.20	0.20 *
Engineer	1.0	1.0	0.5	0.0	0.25 *
Engineering Manager - CIP	1.0	1.0	1.0	1.0	0.5 *
Engineering Manager - Utility	0.0	0.0	0.0	0.0	0.5
Engineering Tech I	1.5	1.5	1.5	0.75	0.75 *
Engineering Tech II	0.75	0.75	0.75	0.6	0.6 *
Engineering Tech Supervisor	0.0	0.0	0.0	0.5	0.5 *
Main/Construction Inspector	2.0	2.0	2.0	0.0	0.0
Planning & Grants Engineer	0.0	0.0	0.0	0.5	0.5 *
Senior Dev Engineer	1.0	1.0	1.0	0.0	0.0
Senior Engineer-Proj Mgmt.	1.7	1.7	1.7	0.9	0.9 *
Senior Planning Grants Engineer	0.375	0.375	0.375	0.0	0.0
Water Resource Sr. Engineer	1.0	1.0	1.0	0.0	0.0
Development					
Senior Dev Engineer	0.0	0.0	0.0	0.75	0.75
Maint/Construction Inspector	0.0	0.0	0.0	1.75	1.75
Water Resource Sr. Engineer	0.0	0.0	0.0	1.0	1.0
Assistant Engineer	0.0	0.0	0.0	1.25	1.25
Total FTEs	<u>13.525</u>	<u>14.025</u>	<u>13.825</u>	<u>11.85</u>	<u>11.10</u>
Interns	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,381,990	\$ 1,552,400	\$ 1,655,389	\$ 1,540,424	\$ 1,642,205
Supplies	18,187	21,912	23,130	36,500	36,100
Services & Charges	207,293	149,406	135,390	289,129	337,125
Nonrecurring Expenditures	0	0	0	16,600	0
Total Engineering Division	<u>\$ 1,607,470</u>	<u>\$ 1,723,718</u>	<u>\$ 1,813,909</u>	<u>\$ 1,882,653</u>	<u>\$ 2,015,430</u>

* These positions are budgeted partially to the Engineering Division in the General Fund with the balance budgeted as a part of Capital Projects Funds, the Street Fund #101, and the Stormwater Fund #402.

Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2024 Budget

043 - Building and Code Enforcement Division

The Building and Code Enforcement Division is responsible for implementing and enforcing the State Building Code and Spokane Valley Municipal Code as required by state law. The purpose of the Building Codes, as adopted by the State of Washington and City of Spokane Valley, is to promote the health, safety, and welfare of the occupants or users of the building and structures and the general public by requiring minimum performance standard for structural strength, exit systems, stability, sanitation, light, ventilation, energy conservation, and fire safety to ensure the City's comply with various codes. The Code Enforcement arm of the division is responsible for enforcing SVMC throughout the City, primarily on private property. The Code Enforcement Team works directly with property owners in maintaining property to City-adopted standards relating to vegetation, camping, vehicles, trash and rubbish, and structure conditions.

Accomplishments for 2023

- Actively began providing Building Permit application, review, and inspection services for the City of Millwood.
- Continued to explore options for enhancement or replacement of the current permit system software.
- Expanded online permit portal options for various project types.
- Implemented an in-house program for cross training staff for several division procedures, including permit intake, review, and processing.
- Implemented Code Enforcement program improvements to enhance communication and response to customers.
- Continued participation in regional Code groups such as SHBA Spokane Regional Code Group and Inland Fire & Life Safety Council.

Goals for 2024

- Continue to ensure continued high level of Permit Center customer service to permittees and other agencies.
- Strategize process for scanning commercial address files.
- Provide final recommendation regarding replacement of the current permitting and code enforcement software.
- Continue to improve Code Enforcement program and public outreach/education.
- Partner with regional permitting agencies towards creation of local/in-house training program for code professionals.
- Continue to implement additional mini-training presentations by staff for staff to support mutual understanding of various Divisions' processes.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Building Official	1.0	1.0	1.0	1.0	1.0
Assistant Building Official	1.0	1.0	1.0	1.0	1.0
Development Service Coordinator	1.0	1.0	1.0	1.0	1.0
Senior Permit Specialist	0.0	0.0	0.0	0.0	1.0
Engineering Tech	1.0	1.0	1.0	1.0	0.0
Permit Facilitator	2.0	2.0	2.0	2.0	2.0
Plans Examiner	1.0	1.0	1.0	1.0	1.0
Building Inspector II	3.0	3.0	3.0	3.0	3.0
Office Assistant II	1.0	1.0	1.0	1.0	0.0
Office Assistant I	3.0	3.0	2.0	2.0	2.0
Administrative Assistant	1.0	0.0	0.0	0.0	1.0
Senior Planner	1.0	1.0	0.0	0.0	0.0
Planner	3.0	3.0	0.0	0.0	0.0
Code Enforcement Officer	2.0	2.0	2.0	2.0	2.0
Total FTEs	<u>21.0</u>	<u>20.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,950,262	\$ 1,965,489	\$ 1,557,184	\$ 1,699,849	\$ 1,816,601
Supplies	19,271	23,037	20,584	42,500	41,450
Services & Charges	314,903	353,850	340,190	374,660	382,905
Total Building Division	<u>\$ 2,284,436</u>	<u>\$ 2,342,376</u>	<u>\$ 1,917,958</u>	<u>\$ 2,117,009</u>	<u>\$ 2,240,956</u>

Fund: 001	General Fund	Spokane Valley			
Dept: 040	Economic Development	2024 Budget			
042 - Economic Development Division					
<p>The Economic Development Department oversees Geographical Information Systems, Marketing and Communications, Current and Long Range Planning, Tourism, Business Licensing, and Business Development.</p> <p>The Department works to build relationships with businesses, the community, and economic development partners to pursue strategies that ensure long-term fiscal strength of the City.</p>					
Accomplishments for 2023					
<ul style="list-style-type: none"> • Implemented marketing campaigns to promote city events to improve citizen participation and enhance tourism. • Worked with Spokane County to complete a multi-phased master plan for the Plante's Ferry Sports Complex. • Partnered with the Parks Department to promote economic development programs and other events at CenterPlace. • Partnered with the Greater Spokane Valley Chamber to develop and co-market the State of the City and workshops. • Implemented marketing strategies and campaigns for skilled labor and business recruitment. • Developed an assessment of potential annexation options for the city. • Completed development and launch of new CivicPlus City website. • Partnered with Spokane Sports to complete a feasibility analysis of a new indoor ice facility. • Completed a five-year Destination Marketing Plan that will guide expenditures related to TPA tourism funds. • Worked with Spokane Sports to initiate a Cross Country Facility Master Plan at Flora Park. • Updated the City's tourism strategy to identify and prioritize the development of key projects . • Managed Retail Strategies to recruit new, interesting and unique retail businesses to the city. • Developed mapping applications to track homeless activity, business connections and stormwater inspections. 					
Goals for 2024					
<ul style="list-style-type: none"> • Pursue grant opportunities to enhance economic development and tourism strategies. • Develop a cross country course at Flora Park to host collegiate, post collegiate and NCAA cross country events. • Collaborate with local, regional and state entities to bring greater awareness to partnership opportunities. • Continue to connect business owners in a variety of sectors with technical assistance. • Continue to engage partners, the public and stakeholders in economic development and tourism strategies. • Develop an outward facing GIS application for the general public. • Develop a GIS application for planners to produce project maps and noticing mailers. • Develop a in-house GIS stormwater billing application to assess fees for commercial and residential properties. • Update land capacity analysis scripting tools to identify vacant and partially used properties throughout the city. • Continue work with consultants to implement destination marketing strategies to grow tourism in city. • Manage Retail Strategies to recruit new, interesting and unique retail businesses to the city. • Continue work with consultants to implement skilled labor and business recruitment strategies and campaigns. 					
042 - Economic Development Division					
Budget Summary					
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Economic Development Director	1.0	1.0	1.0	1.0	1.0
Economic Development Specialist	2.0	1.0	0.0	1.0	1.0
Communication & Marketing Officer	0.0	0.0	0.0	0.0	1.0
Public Information Officer	1.0	1.0	1.0	0.0	0.0
Senior Transportation Planner	1.0	1.0	1.0	1.0	0.0
GIS Analyst	0.0	0.77	0.77	0.77	0.77 *
Housing & Homeless Services Coordinator	0.0	0.0	1.0	1.0	0.0
Business License Specialist	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>6.0</u>	<u>5.77</u>	<u>5.77</u>	<u>5.77</u>	<u>4.77</u>
Interns	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 609,137	\$ 740,108	\$ 830,993	\$ 679,480	\$ 733,016
Supplies	12	1,903	2,669	5,400	5,400
Services & Charges	350,716	330,363	461,074	466,090	451,390
Nonrecurring Expenditures	110,751	55,577	25,677	244,744	0
Total Engineering Division	<u>\$ 1,070,616</u>	<u>\$ 1,127,951</u>	<u>\$ 1,320,413</u>	<u>\$ 1,395,714</u>	<u>\$ 1,189,806</u>

* This position is budgeted partially to the Economic Development Division in the General Fund with the balance budgeted as a part of the Stormwater Fund #402.

Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2024 Budget

044 - Planning Division

The Planning Division oversees both long-range and current planning for the City. The Division oversees the development and implementation of the Comprehensive Plan, Shoreline Master Program, and Housing Action Plan, including developing and processing amendments to the comprehensive plan, zoning, subdivision regulations, and related procedural requirements. The Division handles land use permit processing such as subdivisions, shoreline permits, conditional use permits, boundary line adjustments, and zoning letters. The Division also ensures the City maintains consistency with state laws like the Growth Management Act, the Shoreline Management Act, the State Environmental Policy Act, Subdivisions, and other related land use laws.

Accomplishments for 2023

- Processed a code text amendment related to privately initiated amendments to the Comprehensive Plan.
- Collaborated with regional partners in long range planning efforts including updates to the Land Quantity Analysis.
- Processed land use development applications in a timely and efficient manner.
- Provided cross-training and expansion of training related land use planning.
- Processed and coordinated amendments to various sections of the municipal code.
- Reviewed and commented on statewide legislation proposals as they related to land use.

Goals for 2024

- Collaborate with regional partners in long range planning efforts related to the periodic update,
- Seek grants to support City planning initiatives and develop scopes of work for the periodic update,
- Increase cross-training and expansion of training related housing and long-range planning techniques,
- Continue to process land use development applications in a timely and efficient manner,
- Review and update land use processes to ensure they are efficient and streamlined,
- Start the periodic review as required by Growth Management Act that is due in 2026

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Planning Manager	0.0	0.0	1.0	1.0	1.0
Senior Planner	0.0	0.0	1.0	1.0	1.0
Associate Planner	0.0	0.0	0.0	0.0	2.0
Planner	0.0	0.0	3.0	3.0	1.0
Total FTEs	<u>0.0</u>	<u>0.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 627,005	\$ 708,184	\$ 711,815
Supplies	0	0	2,724	5,530	5,530
Services & Charges	0	0	105,422	174,015	363,745
Total Building Division	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 735,151</u>	<u>\$ 887,729</u>	<u>\$ 1,081,090</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2024 Budget

The Parks and Recreation Department is composed of six divisions including Administration, Maintenance, Recreation, Aquatics, Senior Center, and CenterPlace. The overall goal of the department is to provide quality recreation programs and acquisition, renovation, development, operation and maintenance of parks and maintenance of parks and recreation facilities.

Parks Administration Division

The Administration Division provides direction and leadership for the Parks and Recreation Department in implementing the goals and objectives of the City Council and facilitates the general upkeep of parks and public areas of the City.

Accomplishments for 2023

- Constructed Phase 1 improvements (Park Infrastructure) at Balfour Park.
- Improved contractor responsiveness and park maintenance service delivery in Park System.
- Improved Park Security with contracted and volunteer (SCOPE) services nightly gate closures at Sullivan Park.
- Advanced public access partnership concept for DNR 100-acre Natural Area at Mirabeau Point Park.
- Completed State Grant requirements for \$1M reimbursement of Flora Property acquisition costs.
- Budgeted for required 2024 update to Parks, Recreation & Master Plan.
- Continued to work with Housing and Homeless team to address unsheltered residents in City Park System.
- Developed RFP for alternative contracting model for future Park Maintenance Services.

Goals for 2024

- Implement new Park Maintenance Contracts and Park Operations and Maintenance FTEs.
- Complete required 2024 update to Parks & Recreation Master Plan.
- Establish Park Sponsorship and Fundraising Services Agreement with Spokane Parks Foundation.
- Launch Capital Fundraising Campaign for Balfour Park.
- Apply for RCO Local Parks and Land and Water Conservation Fund funding for Balfour Park Phase 2 improvements.
- Work with Economic Development to advance Flora Property cross-country course development.
- Develop basic public access infrastructure at Flora, Summerfield and Ponderosa properties.
- Establish public access to DNR 100-acre Pinecroft Natural Area Preserve at Mirabeau Park.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Parks & Recreation Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Park Operation & Maint Coordinator	0.0	0.0	0.0	0.0	1.0
Maintenance Worker - Parks	0.0	0.0	0.0	0.0	1.0
Total FTEs	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>4.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 273,466	\$ 278,378	\$ 274,893	\$ 305,171	\$ 537,143
Supplies	2,400	3,531	3,336	2,900	3,900
Services & Charges	50,672	24,609	62,370	75,425	179,750
Total Parks Administration Division	<u>\$ 326,538</u>	<u>\$ 306,518</u>	<u>\$ 340,599</u>	<u>\$ 383,496</u>	<u>\$ 720,793</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2024 Budget

300 - Maintenance Division

The Parks Maintenance Division is responsible for the contracted maintenance and upkeep of our parks and public areas including the Centennial Trail.

Budget Summary

Budget Detail	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Supplies	\$ 8,171	\$ 5,126	\$ 4,430	\$ 2,000	\$ 2,000
Services & Charges	899,732	932,010	998,507	970,455	1,396,583
Nonrecurring expenditures	0	31,984	18,741	0	0
Total Maintenance Division	<u>\$ 907,903</u>	<u>\$ 969,120</u>	<u>\$ 1,021,678</u>	<u>\$ 972,455</u>	<u>\$ 1,398,583</u>

301 - Recreation Division

The Recreation Division coordinates and facilitates the delivery of recreation programs and service throughout the City and the City's Park system.

Accomplishments for 2023

- Sought funding through No Child Left Inside program to enhance summer teen programming.
- Established several new off-season recreational program offerings.
- Continued to publish and distribute Spring/Summer and Fall/Winter Recreation Guides.
- Continued to offer free summer meal program and library partnership in 3 parks.
- Continued to foster relationships with community partners and increased sponsorships of recreation programs.
- Held expanded annual Arbor Day Celebration on the West Lawn Plaza and Mirabeau Park.
- Obtained full program sponsorship of outdoor movie events on the Mirabeau Meadows.

Goals for 2024

- Separate Spring and Summer publication of Recreation Guide to improve outreach.
- Continue to offer free summer meal program and library partnership and expand to Balfour Park.
- Continue to foster relationships with community partners and expand sponsorships of recreation programs.
- Work with local businesses to sponsor and facilitate additional recreation classes.
- Enhance annual Arbor Day Celebration on the West Lawn Plaza and plant trees on Appleway Trail.
- Continue to hold and develop the Winter Market community event in December.
- Enhance summer day camp staff training to include youth mental health awareness and skillsets.

Budget Summary

Personnel - FTE Equivalents	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Recreation Coordinator	1.0	1.0	1.0	1.0	1.0
	0.6	0.6	0.6	0.6	0.6
Recreation Coordinator	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 139,367	\$ 165,498	\$ 190,939	\$ 256,318	\$ 246,285
Supplies	6,069	3,283	9,527	15,900	16,600
Services & Charges	21,792	14,587	62,484	79,625	83,425
Total Recreation Division	<u>\$ 167,228</u>	<u>\$ 183,368</u>	<u>\$ 262,950</u>	<u>\$ 351,843</u>	<u>\$ 346,310</u>

Fund: 001	General Fund	Spokane Valley																														
Dept: 076	Parks & Recreation	2024 Budget																														
<u>302 - Aquatics Division</u>																																
<p>The City of Spokane Valley owns three pools: Park Road Pool, Terrace View Pool, and Valley Mission Pool. Services include open swim, swim lessons, swim team and facility rentals. In addition, the City leases a portion of Valley Mission Park to Splashdown Inc. for a water park. The City currently is contracting with the YMCA for all aquatic activities within the City. The YMCA provides the lifeguards and maintains the pools during the season.</p>																																
<u>Accomplishments for 2023</u>																																
<ul style="list-style-type: none"> ● Returned to pre-covid summer aquatics programming. ● Expanded Swim Lessons to include evening sessions. ● Continued to foster community partnerships. ● Expanded partnerships to include Numerica and Pool World to offer free swim sessions at all three pools. ● Continued to partner with Make a Splash to offer free water safety clinics. ● Continued to partner with Spokane Parks Foundation to offer swim lesson and swim team scholarships. 																																
<u>Goals for 2024</u>																																
<ul style="list-style-type: none"> ● Continue to run aquatic programs at full capacity. ● Continue to partner with community sponsors to offer free swim sessions at all three pools. ● Continue to partner with Spokane Parks Foundation to offer swim lesson and swim team scholarships. ● Expand Paws in the Pool Event to include local dog-related vendors. ● Continue to enhance and monitor pool facilities for operational efficiency. ● Renew contract with YMCA for management and operation of outdoor City Pools. 																																
<u>Budget Summary</u>																																
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 20%;"></th> <th style="text-align: center; background-color: #cccccc;">2020 Actual</th> <th style="text-align: center; background-color: #cccccc;">2021 Actual</th> <th style="text-align: center; background-color: #cccccc;">2022 Actual</th> <th style="text-align: center; background-color: #cccccc;">2023 Budget</th> <th style="text-align: center; background-color: #cccccc;">2024 Budget</th> </tr> </thead> <tbody> <tr> <td>Budget Detail</td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Supplies</td><td style="text-align: right;">\$ 0</td><td style="text-align: right;">\$ 497</td><td style="text-align: right;">\$ 1,154</td><td style="text-align: right;">\$ 2,000</td><td style="text-align: right;">\$ 2,000</td></tr> <tr> <td>Services & Charges</td><td style="text-align: right;">\$ 117,023</td><td style="text-align: right;">\$ 304,750</td><td style="text-align: right;">\$ 442,104</td><td style="text-align: right;">\$ 563,700</td><td style="text-align: right;">\$ 567,200</td></tr> <tr> <td>Total Aquatics Division</td><td style="text-align: right;"><u>\$ 117,023</u></td><td style="text-align: right;"><u>\$ 305,247</u></td><td style="text-align: right;"><u>\$ 443,258</u></td><td style="text-align: right;"><u>\$ 565,700</u></td><td style="text-align: right;"><u>\$ 569,200</u></td></tr> </tbody> </table>				2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Budget Detail						Supplies	\$ 0	\$ 497	\$ 1,154	\$ 2,000	\$ 2,000	Services & Charges	\$ 117,023	\$ 304,750	\$ 442,104	\$ 563,700	\$ 567,200	Total Aquatics Division	<u>\$ 117,023</u>	<u>\$ 305,247</u>	<u>\$ 443,258</u>	<u>\$ 565,700</u>	<u>\$ 569,200</u>
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Budget Detail																																
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Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2024 Budget

304 - Senior Center Division

The City of Spokane Valley Parks and Recreation Department assumed operational control of the Valley Senior Center in 2003.

Accomplishments for 2023

- Continued to work with the Senior Center Board and Recreation Staff to track utilization and create new programs.
- Assisted in planning and coordinating an annual senior resource fair with local vendors and service providers.
- Continued to provide support and assistance with the Senior Center website and newsletter.
- Continued to coordinate health and wellness informational programs for Senior Center members

Goals for 2024

- Continue to work with the Senior Center Board and Recreation Staff to track utilization and assist with room scheduling.
- Assist in planning and coordinating an annual senior resource fair with local vendors and service providers.
- Continue to coordinate health and wellness through SCC ACT 2 programs for Senior Center members.
- Continue to attend Senior Center Board Meetings to maintain a working relationship with the CenterPlace and the City.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Senior Center Specialist	0.4	0.4	0.4	0.4	0.4
Total FTEs	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 27,368	\$ 28,278	\$ 9,693	\$ 32,141	\$ 27,219
Supplies	843	501	600	1,600	1,600
Services & Charges	477	1,076	2,525	5,175	5,175
Total Senior Center Division	<u>\$ 28,688</u>	<u>\$ 29,855</u>	<u>\$ 12,818</u>	<u>\$ 38,916</u>	<u>\$ 33,994</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2024 Budget

305 - CenterPlace Division

Construction of Mirabeau Point CenterPlace began in late 2003 and was completed mid-year 2005. The project represented the culmination of eight years of planning and fundraising by Mirabeau Point Inc. and the joint involvement of the City and Spokane County. The approximately 54,000 square foot facility houses the City of Spokane Valley Senior Center, a great room/banquet facility, numerous meeting rooms, multi-purpose rooms and a high tech lecture hall. The facility combines with Mirabeau Meadows Parks and Mirabeau Springs to form a regional focal point for Northeastern Washington and Northern Idaho.

Accomplishments for 2023

- Consulted with area professionals to draft a plan for the improvement and useability of the CenterPlace Greenhouse.
- Upgraded CenterPlace 2nd level hallway flooring.
- Finalized details to complete the design of the shade sail canopy to West Lawn Plaza Stage.
- Implemented additional equipment and marketing to increase outdoor CenterPlace reservations and community events.
- Replaced carpet in three Senior Center Rooms.
- Remodeled and redecorated two rooms to create functional bridal/event ready rooms.
- Secured additional equipment for expanded use of the West Lawn Plaza.
- Increased number of reservations, events, occupancy, utilization and revenue generation at CenterPlace.

Goals for 2024

- Continue to update furnishing and floor coverings in facility rooms.
- Contract with marketing firm to develop enhanced marketing materials for facility.
- Purchase additional audio visual equipment to enhance customers' meeting experience.
- Select and order 800 banquet chairs to replace existing chairs that have begun to decline.
- Upgrade/replace Great Room window shades for better functionality and aesthetic.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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Personnel - FTE Equivalents

Centerplace Coordinator	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	0.0	0.0	0.0
Office Assistant I	1.0	1.0	1.0	1.0	1.0
Office Assistant II	0.0	0.0	1.0	1.0	1.0
Part Time Office Assistant	0.0	0.0	0.0	0.5	0.5
Recreation Assistant	0.0	0.0	0.0	0.0	1.0
Maintenance Worker-Facilities	2.0	2.0	1.84	1.84	0.0
Total FTEs	<u><u>5.0</u></u>	<u><u>5.0</u></u>	<u><u>4.84</u></u>	<u><u>5.34</u></u>	<u><u>4.50</u></u>

Budget Detail

Wages, Payroll Taxes & Benefits	\$ 412,779	\$ 424,756	\$ 468,991	\$ 662,512	\$ 490,513
Supplies	56,302	63,848	88,339	96,924	38,863
Services & Charges	237,671	247,825	317,167	336,931	146,604
Nonrecurring Expenditures	<u>17,086</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>175,000</u>
Total CenterPlace Division	<u><u>\$ 723,838</u></u>	<u><u>\$ 741,429</u></u>	<u><u>\$ 874,497</u></u>	<u><u>\$ 1,096,367</u></u>	<u><u>\$ 850,980</u></u>

Fund: 001	General Fund	Spokane Valley
Dept: 090	General Government	2024 Budget

The General Government Department accounts for those activities that are not specific to the functions of any particular General Fund Department or operation. Expenditures recorded here are composed of City Hall bond payments; information technology equipment and services; capital costs that benefit more than one department; support of agencies external to the City that provide social service programs and economic development services; and transfers to other City funds for property/casualty insurance premiums (Fund #502), park capital projects (Fund #309) and the pavement preservation program (Fund #311).

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Supplies					
Employee Recognition-Operating Supplies	\$ 2,281	\$ 725	\$ 1,694	\$ 3,500	\$ 3,500
Miscellaneous Supplies	599	2,357	2,645	0	0
Vehicle Maintenance Supplies	2,196	152	908	1,000	1,000
Small Tools & Minor Equipment	2,977	1,670	5,504	7,000	7,000
Security Hardware - Non Capital	0	152	13,562	2,000	22,000
Network Hardware - Non Capital	0	633	10,894	33,000	9,000
Desktop Hardware - Non Capital	13,972	7,760	3,664	65,700	20,500
Desktop Software - Non Capital	1,519	21,677	12,052	36,000	0
Server Hardware	0	5,981	3,044	5,000	5,000
Security Software - Non Capital	0	30,419	22,197	52,950	0
Network Software Licensing	0	3,447	572	3,500	0
Server Software - Non Capital	0	4,524	4,038	6,500	0
Office & Operating Supplies	3,648	1,732	4,907	3,700	3,700
	<u>27,192</u>	<u>81,229</u>	<u>85,697</u>	<u>219,850</u>	<u>71,700</u>
Other Services & Charges					
Professional Services - Misc. Studies	97,892	109,802	94,000	243,000	243,000
Accounting & Auditing	105,162	117,493	77,459	120,000	120,000
Postage	17	55	714	1,000	1,000
Telephone Service	13,927	24,485	31,282	16,500	0
Cell Phones	1,480	1,338	80	2,000	0
Internet Service	9,006	9,750	1,558	10,200	0
Taxes and Assessments	0	0	0	1,000	0
Professional Services	0	0	0	1,500	0
IT Support	15,517	1,498	1,592	30,500	80,000
Desktop Software/Subscription Maint	0	0	0	0	44,000
Hosted Software as a Service	0	0	0	0	252,000
Server Hardware Subscription/Maint	0	0	0	0	4,600
Server Software Subscription/Maint	0	0	0	0	91,300
Network Hardware Subscription/Maint	0	0	0	0	22,800
Network Software Subscription/Maint	0	0	0	0	600
Security Hardware Subscription/Maint	0	0	0	0	18,500
Security Software Subscription/Maint	0	0	0	0	49,200
Equip Repair & Maint-Hardware Support	0	306	5,303	10,600	0
Software Licenses & Maintenance	134,072	81,917	146,094	546,600	0
Security Infrastructure Maintenance	0	0	154	1,000	0
Network Infrastructure Maintenance	0	14,604	8,248	14,650	0
Merchant Charges (Bankcard Fees)	532	1,816	1,135	1,900	1,900
Telephone Service	0	0	6,474	0	12,600
Cell Phones	0	0	80	0	2,000
Internet Service	0	0	8,319	0	11,100
Network Infrastructure Access	5,155	5,210	5,421	6,600	6,600
Network Infrastructure Access-SCRAPS	0	1,199	1,218	1,200	1,200
Equipment Rental	4,169	3,869	3,869	4,000	4,000
Interfund Vehicle Lease	500	500	500	3,000	3,300
Printing & Binding	0	1,587	0	500	500
Miscellaneous Services	2,171	2,341	2,264	5,000	5,000
General Operating Leases: Computer	67,452	62,179	22,125	70,000	80,500
Outside Agencies- Social Svc & Econ. Dev.	168,331	171,872	140,552	182,000	200,000
County Data Sharing Passthrough Costs	0	803	387	1,000	1,000
Alcohol Treatment: Liquor Excise Tax	15,597	10,412	14,777	15,600	15,000
Alcohol Treatment: Liquor Profits	19,409	11,523	16,209	19,500	19,000
	<u>\$ 686,158</u>	<u>\$ 634,559</u>	<u>\$ 591,459</u>	<u>\$ 1,309,850</u>	<u>\$ 1,290,700</u>

(continued to next page)

Fund: 001	General Fund	Spokane Valley
Dept: 090	General Government	2024 Budget

(continued from previous page)

<u>Budget Summary</u>					
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Intergovernmental Services					
Election Costs	\$ 0	\$ 145,911	\$ 0	\$ 110,000	\$ 0
Voter Registration	100,871	85,815	97,033	100,000	100,000
Taxes and assessments	12,020	12,020	12,020	12,100	12,100
Spokane County Air Pollution Authority	140,411	150,830	148,194	178,018	217,440
	<u>253,302</u>	<u>394,576</u>	<u>257,247</u>	<u>400,118</u>	<u>329,540</u>
Capital Outlays					
Computer Hardware - Capital	40,516	(63)	50,495	15,000	15,000
Lease Asset	0	0	48,494	0	0
	<u>40,516</u>	<u>(63)</u>	<u>98,989</u>	<u>15,000</u>	<u>15,000</u>
Debt Service: Principal					
Interest and Other Debt Service Costs	0	600	49,022	600	600
Interfund Payments for Service					
Transfer out - #204 (City Hall bond payment)	401,450	401,500	401,400	401,150	398,950
Transfer out - #309 (park capital projects)	160,000	160,000	160,000	160,000	160,000
Transfer out - #311 (pavement preservation)	982,023	991,843	1,001,800	1,011,800	1,021,900
Transfer out - #501 (CenterPlace kitchen reserve)	36,600	36,600	0	0	0
Transfer out - #501 (IT Capital equip reserve)	0	0	0	0	86,500
Transfer out - #502 (risk management)	410,000	425,000	450,000	600,000	700,000
	<u>1,990,073</u>	<u>2,014,943</u>	<u>2,013,200</u>	<u>2,172,950</u>	<u>2,367,350</u>
Subtotal Recurring Expenditures	\$ 2,998,430	\$ 3,125,844	\$ 3,095,614	\$ 4,118,368	\$ 4,074,890
Nonrecurring/Nonrecurring Capital					
IT capital replacement	15,075	0	7,906	15,000	152,500
Heavy Duty Mach. & Equip.- City Hall Generator	13,590	0	0	0	0
Computer Hardware - Capital	71,177	115,986	86,532	125,000	0
Computer Software - Capital	16,335	0	30,425	726,000	0
COVID-19 related expenditures	4,255,977	0	0	0	0
CLFR Expenditures	0	37,141	43,514	8,006,000	0
Land Acquisition	0	27,397	186,000	0	0
Transfer out - #101	0	2,552,600	3,084,919	3,530,048	4,592,923
Transfer out - #122 (Replenish Winter Weather Reserve)	500,000	364,440	89,805	500,000	0
Transfer out - #309 (Park Capital)	2,781,166	18,813	145	460,327	0
Transfer out - #312 (capital reserve fund)	0	11,126,343	3,593,000	5,358,054	0
Transfer out - #501 (new code enf. vehicle)	27,472	0	0	0	0
	<u>7,680,792</u>	<u>14,242,720</u>	<u>7,122,246</u>	<u>18,720,429</u>	<u>4,745,423</u>
Total Governmental Division	\$ 10,679,222	\$ 17,368,564	\$ 10,217,860	\$ 22,838,797	\$ 8,820,313

Fund: 101	Street Fund	Spokane Valley
		2024 Budget

101 - Street Fund

The Street Maintenance Division, funded by Street Fund #101 was established to account for the activities associated with the provision of efficient and safe movement of both motorized and non-motorized vehicles, as well as pedestrians within the limits of the City, and coordinate convenient interconnect to the regional transportation system. Maintenance work includes snow and ice control, street pavement repairs, traffic signals and signs, landscaping and vegetation control, and many other street maintenance and repair activities.

The Street Maintenance Division provides responsive maintenance and repairs for approximately 461 center line miles of City streets. Many of the services overseen by street maintenance staff are contracted services, including street and stormwater maintenance, roadway landscape maintenance, and street sweeping. Additionally, during winter months, city maintenance staff manage snow and ice services utilizing both City-owned and operated equipment, as well as contracted equipment and labor services.

Accomplishments for 2023

- Monitored of Automated Traffic Signal Performance Measures (ASTMs) for the Argonne Road, Pines Road, and Sullivan Road corridors.
- Local Streets Program successfully implemented the Unit Priced Contract method for completing local road preservation project.
- Local Streets Program successfully implemented the local road preservation pilot project consisting of slurry and cape seal preservation.
- Continued annual roadway maintenance and repair projects, including resurfacing several local and collector streets.
- Continued winter roadway operations, including full-city plows during significant snow events.
- Began the process of identifying future City-wide maintenance facility needs for all departments.
- Developed a Snow Plow Fleet Management Program and began implementation.
- Developed a Vehicle Fleet Management Program and began implementation.

Goals for 2024

- Continue on-going roadway and bridge maintenance and repairs.
- Implement ATSPMs across a wider range of the signal network using existing software.
- Continue annual roadway maintenance and repair efforts.
- Continue winter operations.
- Continue seeking funding opportunities for the entire Pavement Management Program.
- Work with other departments in developing a city-wide, comprehensive Asset Management Program, which will include transportation maintenance and operations facilities.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Assistant Engineer	0.00	0.0	0.0	0.0	0.0
Construction Inspector	1.50	1.50	1.50	1.50	1.50 *
Engineering Tech II	0.25	0.25	0.25	0.25	0.90 *
Maintenance/Construction Inspector	2.35	2.35	0.50	0.50	2.00 *
Mechanic	0.00	0.00	0.75	0.75	0.75 *
Planning Grants Engineer	0.375	0.375	0.375	0.25	0.00 *
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0
Senior Engineer - Traffic	1.0	1.0	0.0	0.0	0.0
Stomrwater Foreman	0.0	0.0	0.1	0.1	0.1 *
Streets Foreman	0.0	0.0	1.0	1.0	1.0
Traffic Signal Technician	0.0	0.0	0.0	1.0	1.0
Traffic Engineer	1.0	1.0	1.0	1.0	1.0
Traffic Engineering Manager	0.0	0.0	1.0	1.0	1.0
Total FTEs	<u>7.475</u>	<u>7.475</u>	<u>7.475</u>	<u>8.35</u>	<u>10.25</u>

(continued to next page)

* These positions are budgeted partially to the Street Fund with the balance budgeted as a part of the General Fund, Capital Projects Funds, and the Stormwater Fund #402.

Fund: 101	Street Fund			Spokane Valley			
				2024 Budget			
(continued from previous page)							
Budget Summary							
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget		
Revenues							
Utility Tax	\$ 1,388,026	\$ 1,033,915	\$ 1,003,537	\$ 857,000	\$ 900,000		
Motor Vehicle Fuel Tax	1,737,864	1,901,926	1,951,437	2,062,600	1,950,700		
Multimodal Transportation Revenue	131,847	132,334	137,638	139,200	137,500		
Right-of-Way Maintenance Fee	93,033	115,307	101,652	95,000	100,000		
Solid Waste Road Wear Fee (local streets)	0	0	0	1,700,000	1,700,000		
Investment Interest	829	555	12,416	500	10,000		
Miscellaneous	55,441	222,890	425,162	10,000	10,000		
Total revenues	<u>3,407,040</u>	<u>3,406,927</u>	<u>3,631,842</u>	<u>4,864,300</u>	<u>4,808,200</u>		
Nonrecurring Revenues							
Utility Tax Recovery	0	50,472	0	0	0		
Insurance proceeds	0	59,619	0	0	0		
Transfers in - #001	0	2,552,600	3,084,919	3,530,048	4,592,923		
Transfers in - #106	0	0	271,000	1,862,929	0		
Transfers in - #122	364,439	89,805	500,000	0	0		
Transfers in - #311	0	0	0	2,677,099	0		
Transfers in - #312	1,364,706	0	0	250,000	0		
Total Nonrecurring Revenues	<u>1,729,145</u>	<u>2,752,496</u>	<u>3,855,919</u>	<u>8,320,076</u>	<u>4,592,923</u>		
Expenditures							
Wages, Payroll Taxes & Benefits	954,269	1,129,580	1,331,894	1,617,994	1,641,850		
Supplies	128,210	139,886	159,047	197,200	245,400		
Services & Charges	1,998,067	2,553,702	2,797,395	2,820,889	2,840,050		
Snow Operation	939,416	900,233	1,764,045	1,081,915	1,699,464		
Local Street Program	0	0	0	3,918,100	1,579,560		
Intergovernmental Payments	753,654	928,557	934,316	1,000,000	1,025,000		
Interfund Vehicle Lease - #501 (non-plow)	14,500	10,250	10,250	27,750	41,950		
Interfund Vehicle Lease - #501 (plow replace)	48,500	60,500	275,000	275,000	300,000		
Nonrecurring Expenditures							
Small tools & minor equip	0	0	4,356	0	0		
Traffic control improvements	74,710	9,406	0	0	0		
Streetlight replacement program	0	0	0	40,000	0		
Signal Maintenance Equipment	0	0	0	40,000	0		
Capital Equipment Replacement	6,178	17,228	35,409	0	225,000		
Bridge replacement program	0	0	0	10,000	25,000		
Generator for Maintenance Shop	0	0	13,144	8,500	0		
Desks for Maintenance Shop	0	0	0	1,530	0		
Traffic control devices - repair & maint	15,647	13,079	0	0	0		
Transfer out - #311 (Summerfield local access)	0	0	0	1,655,955	0		
Transfer out - #501	0	0	0	58,000	0		
Total expenditures	<u>4,933,151</u>	<u>5,762,421</u>	<u>7,324,856</u>	<u>12,752,833</u>	<u>9,623,274</u>		
Revenues over (under) expenditures	203,034	397,002	162,905	431,543	(222,151)		
Beginning fund balance	556,265	759,299	1,156,301	1,319,206	1,750,749		
Less restricted fund balance	0	0	0	(533,982)	(561,831)		
Ending fund balance	<u>\$ 759,299</u>	<u>\$ 1,156,301</u>	<u>\$ 1,319,206</u>	<u>\$ 1,216,767</u>	<u>\$ 966,767</u>		

Fund: 103**Paths & Trails Fund****Spokane Valley****2024 Budget**

The State of Washington collects a \$0.494 per gallon motor vehicle fuel tax at the pump. Of this amount, the State remits a portion of the tax back to cities on a per capita basis. For 2023 the Municipal Research and Services Center estimates the distribution back to cities will be \$18.24 per person. Based upon a City of Spokane Valley population of 107,400 (per the Washington State Office of Financial Management on April 1, 2023) we anticipate the City will collect \$1,958,900 in 2024. RCW 47.030.050 specifies that 0.42% of this tax must be expended for the construction of paths and trails and based upon the 2024 revenue estimate this computes to \$8,200. The balance or \$1,950,700 will be credited to Fund #101 for Street maintenance and operations.

The portion of the motor vehicle tax allocated to the Paths and Trails Fund is by State Law restricted for the construction and/or improvement of paths and trails within the City. Because the cost of such projects is typically much greater than the funds generated in a single year, we typically leave the fund balance untouched until an adequate fund balance is available. The City transferred \$50,000 in 2014 and \$9,300 in 2016 and \$50,000 in 2018 to Parks Capital Projects Fund #309 to be applied towards the Appleway Trail projects.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Motor Vehicle Fuel (Gas) Tax	\$ 7,330	\$ 8,022	\$ 8,230	\$ 8,700	\$ 8,200
Investment Interest	71	21	580	100	1,000
Total revenues	<u>7,400</u>	<u>8,043</u>	<u>8,810</u>	<u>8,800</u>	<u>9,200</u>
Expenditures					
Capital Outlay	0	0	0	0	0
Transfers out- #309	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	7,400	8,043	8,810	8,800	9,200
Beginning fund balance	14,115	21,515	29,558	38,368	47,168
Ending fund balance	<u>\$ 21,515</u>	<u>\$ 29,558</u>	<u>\$ 38,368</u>	<u>\$ 47,168</u>	<u>\$ 56,368</u>

Fund: 104

Hotel/Motel Tax - Tourism Facilities Fund

Spokane Valley

2024 Budget

The Hotel/Motel Tax - Tourism Facilities Fund accounts for the receipt and expenditure of a special excise tax of 1.3% on the sale or charge made for the furnishing of lodging under RCW 82.08. These funds will be used solely for capital expenditures for acquiring, constructing, making improvements to or other related capital expenditures for large sporting venues, or venues for tourism-related facilities, which facilities generate overnight guests at lodging facilities subject to the taxes imposed.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Hotel/Motel Tax	\$ 283,720	\$ 481,320	\$ 591,849	\$ 600,000	\$ 600,000
Investment Interest	11,908	2,617	82,662	5,000	80,000
Transfers in - #105	0	1,201,684	273,000	515,198	0
Total revenues	<u>295,628</u>	<u>1,685,621</u>	<u>947,511</u>	<u>1,120,198</u>	<u>680,000</u>
Expenditures					
Capital Outlay	0	0	0	2,000,000	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>0</u>
Revenues over (under) expenditures	295,628	1,685,621	947,511	(879,802)	680,000
Beginning fund balance	2,690,945	2,986,573	4,672,194	5,619,705	4,739,903
Ending fund balance	<u>\$ 2,986,573</u>	<u>\$ 4,672,194</u>	<u>\$ 5,619,705</u>	<u>\$ 4,739,903</u>	<u>\$ 5,419,903</u>

Fund: 105

Hotel/Motel Tax Fund

Spokane Valley

2024 Budget

The Hotel/Motel Fund accounts for the receipt and expenditure of a special excise tax of 2% on the sale or charge made for the furnishing of lodging under RCW 82.08. These funds will be used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition or operation of tourism-related facilities, and marketing of special events and festivals designed to attract tourists.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Hotel/Motel Tax	\$ 443,244	\$ 744,435	\$ 901,685	\$ 900,000	\$ 900,000
Investment Interest	2,705	898	11,320	1,000	10,000
Total revenues	<u>445,949</u>	<u>745,333</u>	<u>913,005</u>	<u>901,000</u>	<u>910,000</u>
Expenditures					
Tourism Promotion	154,082	167,850	284,604	309,702	1,252,200
Transfers out- #001	11,390	9,515	12,982	30,000	30,000
Transfers out- #104	0	1,201,684	273,000	515,198	0
Total expenditures	<u>165,472</u>	<u>1,379,049</u>	<u>570,586</u>	<u>854,900</u>	<u>1,282,200</u>
Revenues over (under) expenditures	280,477	(633,716)	342,419	46,100	(372,200)
Beginning fund balance	518,239	798,716	165,000	507,419	553,519
Ending fund balance	<u>\$ 798,716</u>	<u>\$ 165,000</u>	<u>\$ 507,419</u>	<u>\$ 553,519</u>	<u>\$ 181,319</u>

Fund: 106

Solid Waste Fund

Spokane Valley

2024 Budget

In 2003, the City of Spokane Valley entered into an interlocal agreement with the City of Spokane and Spokane County to join the existing Spokane Regional Solid Waste Management System for a period of eight years. In 2011, that agreement was extended through November 16, 2014.

Committed to ensuring Spokane Valley citizens are provided with solid waste services that are affordable, sustainable, and environmentally responsible, in June 2014 the City of Spokane Valley opted to contract for solid waste transfer, transport and disposal services with Sunshine Recyclers, Inc. Services provided under the contract were effective November 17, 2014, and continue for a period of ten years with options for two three-year extensions. Terms of the contract require Sunshine to pay the City an annual administrative fee of \$125,000 that will be used by the City to offset contract administrative costs and solid waste management within the city, including solid waste public educational efforts. The contract also provides that a road maintenance fee will be paid by Sunshine at the rate of \$1 per ton for each ton in excess of 45,500 tons in a single contract year. Payments will be made to the City by March 31 of the year following the calendar year being measured.

In June 2017, the City entered a contract with Waste Management for the collection of garbage, recyclables, and compostables for the period of April 1, 2018 through March 31, 2028 with the option of two additional two-year extensions. Terms of the contract require Waste Management to pay the City a one-time fee of \$47,500 upon contract execution to reimburse the City for the costs of procuring the contract. Waste Management is also required to pay the City an monthly administrative fee of 12.5% of gross receipts, which is estimated to be approximately \$1,600,000 in 2022.

During the years of 2013 and 2014, the General Fund #001 funded various studies and fees related to the solid waste program and transferred \$60,000 to the Solid Waste Fund #106 for the purpose of providing information materials and marketing necessary to inform residents and businesses of the change in solid waste transfer, transport and disposal. The total amount paid out of the General Fund for these expenditures was \$202,121. Beginning in 2015 the Solid Waste Fund will reimburse the General Fund for these costs over a 5-year period, which equated to an annual payment of \$40,425 in the years 2015 through 2018, and a final payment of \$40,422 in 2019.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Administrative fees	\$ 219,943	\$ 232,310	\$ 268,611	\$ 225,000	\$ 250,000
Solid Waste Road Wear Fee	1,537,776	1,760,519	1,987,350	0	0
Investment interest	7,804	1,481	43,191	4,000	40,000
Total revenues	1,765,523	1,994,310	2,299,152	229,000	290,000
Expenditures					
Education & Contract Administration	65,385	43,203	62,757	229,000	290,000
Transfers out - #001	0	0	0	0	0
Transfers out - #101	0	0	271,000	1,862,929	0
Transfers out - #303	0	0	110,746	0	0
Transfers out - #311	1,513,532	1,537,776	3,194	0	0
Total expenditures	1,578,917	1,580,979	447,697	2,091,929	290,000
Revenues over (under) expenditures	186,606	413,331	1,851,455	(1,862,929)	0
Beginning fund balance	540,182	726,788	1,140,119	2,991,574	1,128,645
Ending fund balance	\$ 726,788	\$ 1,140,119	\$ 2,991,574	\$ 1,128,645	\$ 1,128,645

Fund: 107

PEG Fund

Spokane Valley
2024 Budget

Under the City's cable franchise, the franchisee remits to the City as a capital contribution in support of Public Education Government (PEG) capital requirements an amount equal to \$0.35 per subscriber per month to be paid to the City on a quarterly basis for the life of the franchise. Capital contributions collected under this agreement are allocated to PEG capital uses exclusively. PEG capital uses include in part the set up of equipment in the City Council Chambers that allows Spokane Valley to broadcast Council meetings both live and through subsequent reviews via digital recordings available on the City's website.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Comcast PEG contribution	\$ 76,541	\$ 71,252	\$ 64,640	\$ 71,000	\$ 63,000
Investment interest	596	160	3,247	0	3,000
Total revenues	<u>77,137</u>	<u>71,412</u>	<u>67,887</u>	<u>71,000</u>	<u>66,000</u>
Expenditures					
PEG Reimbursement - CMTV	22,288	38,519	0	39,500	39,500
Capital Outlay	1,331	48,771	0	33,500	33,500
Total expenditures	<u>23,619</u>	<u>87,290</u>	<u>0</u>	<u>73,000</u>	<u>73,000</u>
Revenues over (under) expenditures	53,518	(15,878)	67,887	(2,000)	(7,000)
Beginning fund balance	128,255	181,773	165,895	233,782	231,782
Ending fund balance	<u>\$ 181,773</u>	<u>\$ 165,895</u>	<u>\$ 233,782</u>	<u>\$ 231,782</u>	<u>\$ 224,782</u>

Fund: 108

Affordable & Supportive Housing Sales Tax

Spokane Valley
2024 Budget

In the year 2020, the Council authorized the City to collect the affordable and supportive sales tax, which is a rebate of the State sales tax to cities and counties. The amount received by the City is up to 0.0146% of the taxable retail sales within the City capped at the 2019 fiscal year taxable retail sales. The Department of Revenue has estimated this capped distribution to be \$200,000 for the City. The City will receive these revenues for 20 years, and the revenues may only be used to support affordable housing within the City or for rental assistance as outlined in RCW 82.14.540.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Affordable & Supportive Housing Sales Tax	\$ 151,950	\$ 215,089	\$ 202,181	\$ 200,000	\$ 200,000
Investment Interest	83	205	8,061	0	8,000
Total revenues	<u>152,033</u>	<u>215,294</u>	<u>210,242</u>	<u>200,000</u>	<u>208,000</u>
Expenditures					
Professional Services	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	152,033	215,294	210,242	200,000	208,000
Beginning fund balance	0	152,033	367,327	577,569	777,569
Ending fund balance	<u>\$ 152,033</u>	<u>\$ 367,327</u>	<u>\$ 577,569</u>	<u>\$ 777,569</u>	<u>\$ 985,569</u>

Fund: 109

Tourism Promotion Fund

Spokane Valley

2024 Budget

In the year 2022, qualified lodging businesses (40 or more lodging units) within the City of Spokane Valley submitted a petition to form a tourism promotion area (TPA). The Council adopted resolution 22-017 to establish and operate pursuant to chapter 35.101 RCW, a Tourism Promotion Area fund. The City estimates that the annual revenue from the lodging charges Promotion Area fund. Revenues are calculated based on a daily lodging charge of \$4.00.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Tourism Promotion Area Fee	\$ 0	\$ 0	\$ 0	\$ 1,200,000	\$ 1,200,000
Investment interest	0	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,200,000</u>	<u>1,200,000</u>
Expenditures					
Professional Services	0	0	0	800,000	1,200,000
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>800,000</u>	<u>1,200,000</u>
Revenues over (under) expenditures	0	0	0	400,000	0
Beginning fund balance	0	0	0	0	400,000
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>

Fund: 110

Homeless Housing Program Fund

Spokane Valley

2024 Budget

In 2023 Council passed Resolution #23-009 to declare Council's intent to operate a local homeless and housing program, and assume collection of available document recording fees for this purpose. As part of operating a homeless and housing program, the City first needed to form a Homeless Housing Task Force and adopt a five-year homeless housing action plan that identifies how the City will work to eliminate homelessness consistent with the State's adopted strategic plan. Document recording fees are collected by Spokane County and passed through to the City based on the City's proportionate share of real estate excise tax (REET) collected on a monthly basis.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Recording Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 640,000
Investment Interest	0	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>640,000</u>
Expenditures					
Professional Services	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	0	0	0	0	640,000
Beginning fund balance	0	0	0	0	0
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 640,000</u>

Fund: 120

CenterPlace Operating Reserve Fund

Spokane Valley

2024 Budget

The CenterPlace Operating Reserve Fund was established as a result of a covenant related to the issuance of limited tax general obligation bonds initially issued in 2003 and refunded in 2014. The bonds were issued for the purpose of constructing the CenterPlace facility. As a part of the bond issuance the City agreed to establish a \$300,000 operating reserve account that could be used to make debt service payments on the bonds and/or pay for operating expenses of CenterPlace. If at any time the City were to draw on these reserves it would have to prepare and follow a plan for reinstatement of those funds drawn. This reserve is required to be in place for the life of the bonds which run through December 1, 2033.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Investment Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers in	0	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Operations	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	300,000	300,000	300,000	300,000	300,000
Ending fund balance	<u>\$ 300,000</u>				

Fund: 121

Service Level Stabilization Reserve Fund

Spokane Valley
2024 Budget

The City has committed to maintaining an ending fund balance in the General Fund of at least 50% of recurring expenditures which is equivalent to 6-months of operations. The Service Level Stabilization Reserve Fund serves as an emergency source of temporary financing to the General Fund in the event a downturn in the local economy resulted in a reduction of revenues that would otherwise compromise either the General Fund's minimum 50% reserve balance or historical levels of service.

If an event such as a downturn in the economy resulted in the General Fund reserves dropping below 50% of recurring expenditures, then the Service Level Stabilization Reserve Fund could be drawn against to maintain the fund balance minimum. The use of this reserve balance is outlined in the Fiscal Policies at the beginning of this budget document.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Investment Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers in	0	0	0	0	0
Total revenues	0	0	0	0	0
Expenditures					
Operations	0	0	0	0	0
Total expenditures	0	0	0	0	0
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Ending fund balance	<u>\$ 5,500,000</u>				

Fund: 122

Winter Weather Reserve Fund

Spokane Valley
2024 Budget

The Winter Weather Reserve Fund was established through Ordinance No. 05-018 to provide an emergency reserve for use during unusually harsh winters and storms where the Street Fund #101 budget and fund balance are inadequate to accommodate the amount of related street maintenance, including but not limited to snow plowing, sanding, and deicing, that may be necessary. In the event the City draws against this fund in any given winter, we will strive to replenish the balance back to approximately \$500,000 through subsequent years' transfers. Due to the uncertainty of when this fund might be drawn upon we actually budget the same \$500,000 in both 2023 and 2024 even though we recognize there exists only \$500,000 to address this issue if it should arise.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Investment Interest	\$ 1,147	\$ 209	\$ 7,088	\$ 1,100	\$ 6,000
Transfers in - #001	500,000	364,440	89,805	500,000	0
Total revenues	<u>501,147</u>	<u>364,649</u>	<u>96,893</u>	<u>501,100</u>	<u>6,000</u>
Expenditures					
Transfer out - #101	364,439	0	500,000	0	0
Street Maintenance Expenditures	0	89,805	0	500,000	500,000
Total expenditures	<u>364,439</u>	<u>89,805</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Revenues over (under) expenditures	136,708	274,844	(403,107)	1,100	(494,000)
Beginning fund balance	23,335	160,043	434,887	31,780	532,880
Ending fund balance	<u>\$ 160,043</u>	<u>\$ 434,887</u>	<u>\$ 31,780</u>	<u>\$ 32,880</u>	<u>\$ 38,880</u>

Fund: 204

Limited Tax General Obligation (LTGO) Bond - Debt Service Fund

Spokane Valley

2024 Budget

This fund is used to account for the accumulation of resources for, and the payment of limited tax general obligation (LTGO) bonds also referred to as councilmanic or non-voted bonds. When LTGO bonds are issued the City irrevocably pledges the full faith, credit and resources necessary to make timely payments of principal and interest, within constitutional and statutory limitations pertaining to non-voted general obligations.

In 2003 the City issued \$9,430,000 in LTGO bonds, the proceeds of which were used to finance both the construction of CenterPlace and road and street improvements surrounding the facility. In 2014 the City refunded the LTGO bonds in order to take advantage of lower interest rates which resulted in a reduction in subsequent annual bond payments (much like refinancing a home mortgage). At the completion of the bond refunding there remained \$7,035,000 of LTGO bonds. Of this total:

- \$5,650,000 remained on the original debt used towards the construction of CenterPlace. These bonds will be paid off in annual installments over the 20-year period ending December 1, 2033. Annual debt service payments on these bonds are provided by the Spokane Public Facilities District. At January 1, 2024, the outstanding balance on this portion of the bond issue will be \$3,040,000.
- \$1,385,000 remained on the original debt used towards the road and street improvements. These bonds will be paid off in annual installments over the 10-year period ending December 1, 2023. Annual debt service payments on these bonds are provided by equal distributions from the 1st and 2nd quarter percent real estate excise tax (Funds #301 and #302). This debt was completely liquidated during 2023.

In 2016 the City issued \$7,275,000 in LTGO bonds, the proceeds of which will be used to finance the construction of a new City Hall building along with \$6.3 million of City cash that has been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. At January 1, 2024, the outstanding balance on the bond issue will be \$6,045,000.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Spokane Public Facilities District	\$ 459,500	\$ 480,800	\$ 501,200	\$ 527,200	\$ 551,600
Transfers in - #001	401,450	401,500	401,400	401,150	398,950
Transfers in - #301	80,375	80,775	81,100	80,600	0
Transfers in - #302	80,375	80,775	81,100	80,600	0
Total revenues	<u>1,021,700</u>	<u>1,043,850</u>	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>
Expenditures					
Debt Service Payment - CenterPlace	459,500	480,800	500,000	527,200	551,600
Debt Service Payment - Roads	160,750	161,550	163,400	161,200	0
Debt Service Payments - City Hall/LTGO'16	401,450	401,500	401,400	401,150	398,950
Total expenditures	<u>1,021,700</u>	<u>1,043,850</u>	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fund: 301

REET 1 Capital Projects Fund

Spokane Valley

2024 Budget

This fund is used to account for the collection and expenditures of the first one-quarter of one-percent real estate excise tax (REET 1) that is authorized through RCW 82.46. This quarter percent must be expended for purposes identified in the capital facilities plan element of our comprehensive plan. RCW 82.46.010(6), defines "capital projects" as:

those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and judicial facilities.

Revenues recorded in this fund are typically used as a matching funds for street related construction projects that are accounted for in Street Capital Projects Fund #303, Pavement Preservation Fund #311, and to pay for a portion of the annual bond payment on the City's 2014 LTGO bonds that are accounted for in the LTGO Debt Service Fund #204.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
REET 1 - Taxes	\$ 1,754,320	\$ 3,109,113	\$ 2,790,020	\$ 1,500,000	\$ 1,500,000
Investment Interest	14,742	2,828	96,965	4,000	90,000
Total revenues	<u>1,769,062</u>	<u>3,111,941</u>	<u>2,886,985</u>	<u>1,504,000</u>	<u>1,590,000</u>
Expenditures					
Transfers out - #204	80,375	80,775	81,100	80,600	0
Transfers out - #303	330,295	293,208	899,463	560,438	897,312
Transfers out - #311 (<i>pavement preservation</i>)	772,639	827,278	550,242	1,037,500	1,170,350
Transfers out - #314 (<i>Barker Grade Separation</i>)	1,335,879	0	0	7,199	801
Total expenditures	<u>2,519,188</u>	<u>1,201,261</u>	<u>1,530,805</u>	<u>1,685,737</u>	<u>2,068,463</u>
Revenues over (under) expenditures	(750,126)	1,910,680	1,356,180	(181,737)	(478,463)
Beginning fund balance	2,798,194	2,048,068	3,958,748	5,314,928	5,133,191
Ending fund balance	<u>\$ 2,048,068</u>	<u>\$ 3,958,748</u>	<u>\$ 5,314,928</u>	<u>\$ 5,133,191</u>	<u>\$ 4,654,728</u>

Fund: 302

REET 2 Capital Projects Fund

Spokane Valley

2024 Budget

This fund is used to account for the collection and expenditures of the second one-quarter of one-percent real estate excise tax (REET 2) that is authorized through RCW 82.46. This quarter percent may only be levied by cities that are planning under the Growth Management Act and may only be expended for purposes identified in the capital facilities plan element of their comprehensive plan. RCW 82.46.035(5) defines "capital projects" as:

public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

Noteworthy here is that acquisition of land for parks is not a permitted use of REET 2 receipts, although it is a permitted use for street, water and sewer projects.

Revenues recorded in this fund are typically used as a matching funds for street related construction projects that are accounted for in Street Capital Projects Fund #303, Pavement Preservation Fund #311, and to pay for a portion of the annual bond payment on the City's 2014 LTGO bonds that are accounted for in the LTGO Debt Service Fund #204.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
REET 2 - Taxes	\$ 1,754,320	\$ 3,109,113	\$ 2,790,020	\$ 1,500,000	\$ 1,500,000
Investment Interest	22,425	5,137	117,020	6,000	100,000
Total revenues	<u>1,776,745</u>	<u>3,114,250</u>	<u>2,907,040</u>	<u>1,506,000</u>	<u>1,600,000</u>
Expenditures					
Transfers out - #204	80,375	80,775	81,100	80,600	0
Transfers out - #303	149,678	1,401,744	226,701	2,520,832	440,437
Transfers out - #309	0	64,077	124,020	5,000	0
Transfers out - #311 (pavement preservation)	772,638	827,279	914,900	1,037,500	1,170,350
Transfers out - #314	0	660,516	0	136,875	182,500
Transfers out - #403	0	14,927	0	0	0
	<u>1,002,691</u>	<u>3,049,318</u>	<u>1,346,721</u>	<u>3,780,807</u>	<u>1,793,287</u>
Revenues over (under) expenditures	774,054	64,932	1,560,319	(2,274,807)	(193,287)
Beginning fund balance	<u>4,391,870</u>	<u>5,165,924</u>	<u>5,230,856</u>	<u>6,791,175</u>	<u>4,516,368</u>
Ending fund balance	<u>\$ 5,165,924</u>	<u>\$ 5,230,856</u>	<u>\$ 6,791,175</u>	<u>\$ 4,516,368</u>	<u>\$ 4,323,081</u>

Fund: 303

Street Capital Projects Fund

Spokane Valley

2024 Budget

The Street Capital Projects Fund accounts for monies used to finance street construction and reconstruction projects adopted in the City's 6-year Transportation Improvement Plan (TIP). Revenues to finance the projects comes from a combination of State and Federal Grants, which typically cover upwards of 80% of projects costs, with the City match portion coming from transfers from the REET 1 Capital Projects Fund #301, REET 2 Capital Projects Fund #302, and sometimes Stormwater Management Fund #402.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Grant Proceeds	\$ 2,813,485	\$ 4,174,243	\$ 4,235,813	\$ 9,521,716	\$ 6,949,896
Developer Contribution	540,325	1,271,759	0	451,007	588,130
Miscellaneous	0	218	11,652	0	0
Voluntary Traffic Mitigation Fees	0	0	853,467	0	0
Transfers in - #106	0	0	110,746	0	0
Transfers in - #301	330,295	293,208	899,463	560,438	897,312
Transfers in - #302	149,678	1,401,744	226,701	2,520,832	440,437
Transfers in - #312	0	0	0	220,866	0
Transfers in - #312 - Barker Corridor	320,254	(87,442)	1,204	0	0
Transfers in - #312 - Garland Ave	596,582	0	0	0	0
Transfers in - #312 - School Beacons	0	0	112,583	0	0
Transfers in - #315	0	0	0	0	0
Total revenues	<u>4,750,619</u>	<u>7,053,730</u>	<u>6,451,629</u>	<u>13,274,859</u>	<u>8,875,775</u>
Expenditures					
205 Sprague/Barker Intersection Improvement	121,294	159,026	2,219,922	0	0
249 Sullivan/Wellesley Intersection	102,051	92,731	499,154	765,321	0
259 N. Sullivan Corridor ITS Projects (PE start 2017)	740,384	2,150	0	0	0
267 Mission Ave Sidewalk	1,434	0	0	0	0
273 Barker/I-90 Interchange	77,865	0	0	0	0
275 Barker Rd Widening - River to Euclid	1,193,099	1,679,017	8,915	0	0
276 Barker Rd Widening - Euclid to Garland	36,176	0	0	0	0
285 Indiana Ave Pres - Evergreen to Sullivan	235,135	0	0	0	0
291 Adams Sidewalk Infill	279,947	0	0	0	0
292 Mullan preservation : Broadway-Mission	4,822	508,213	0	0	0
293 2018 CSS Citywide Reflective Signal BP	114,526	8,144	382	0	0
294 Citywide Reflective Signal Post Panels	64,703	3,169	2,990	0	0
295 Garland Avenue Extension	1,067,612	0	0	0	0
299 Argonne Rd Concrete Pvmnt Indiana to Mont	78,931	2,205,438	8,876	0	0
300 Pines & Mission Intersection Improvement	57,617	63,816	165,800	342,546	1,599,256
301 Park & Mission Intersection Improvement	45,780	360,002	0	0	0
302 Ella Sidewalk - Broadway to Alki	325,308	0	0	0	0
303 S. Conklin Sidewalk	110,388	162	0	0	0

(continued to next page)

Fund: 303	Street Capital Projects Fund	Spokane Valley
		2024 Budget

(continued from previous page)

Expenditures, continued	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
310 Sullivan Rd Overcrossing UP RR Deck Repl	16,241	241,954	820	0	0
313 Barker Rd/Union Pacific Crossing	52,030	61,642	323,334	1,044,000	50,000
318 Wilbur Sidewalk - Boone to Mission	24,023	46,916	862,358	172,701	0
320 Sullivan Preservation - Sprague to 8th	187	13,537	117,485	2,466,040	5,000
321 Argonne Corridor Improvement- North of Knox	1,067	1,916	0	10,000	19,608
323 Evergreen Road Preservation	0	258,659	0	0	0
326 2020 Citywide Retroreflective Post Plates	0	5,639	23,660	89,502	0
327 Sprague Stormwater & Crossing Project	0	0	4,343	1,557,410	2,365,000
329 Barker Rd Imp-City Limits to Appleway	0	109,443	42,686	97,971	50,000
330 WTSC 2021 School Zone Beacons	0	41,780	0	0	0
332 NE Industrial Area - Sewer Extension	0	65,163	37,411	0	0
333 Evergreen Rd Pres Broadway to Mission	0	0	159,293	0	0
334 Sprague Ave Preservation	0	0	309,494	0	0
335 Mission Ave over Evergreen Deck Repair	0	0	19,502	409,539	0
340 8th Ave Sidewalk - Coleman to Park	0	0	82,425	1,325,166	0
342 School zone beacons	0	0	112,583	112,417	0
343 Buckeye Ave Sewer Extension	0	0	632,152	0	0
344 Park Rd Sidewalk- Broadway to cataldo	0	0	23,083	338,862	0
345 Park Rd Sidewalk- Nora to Baldwin	0	0	25,710	311,600	0
346 Bowdish Sidewalk 12th to 22nd	0	0	14,260	477,373	2,106,777
347 Broadway and Park Intersection	0	0	4,455	2,124,411	410,134
348 Barker Road Improvements- Appleway to I90	0	0	0	300,000	0
351 Barker Road Imp - Sprague to Appleway	0	0	0	255,000	595,000
Argonne Bridge	0	0	0	75,000	675,000
Contingency	0	0	0	1,000,000	1,000,000
Total expenditures	<u>4,750,620</u>	<u>5,928,517</u>	<u>5,701,093</u>	<u>13,274,859</u>	<u>8,875,775</u>
Revenues over (under) expenditures	0	1,125,213	750,536	0	0
Beginning fund balance	<u>67,402</u>	<u>67,402</u>	<u>1,192,615</u>	<u>1,943,151</u>	<u>1,943,151</u>
Ending fund balance	<u>\$ 67,402</u>	<u>\$ 1,192,615</u>	<u>\$ 1,943,151</u>	<u>\$ 1,943,151</u>	<u>\$ 1,943,151</u>

Fund: 309

Park Capital Projects Fund

Spokane Valley

2024 Budget

The Park Capital Projects Fund was created to account for park related capital improvements. The source of financing typically consists of an annual transfer from the General Fund #001; however, in some years the City will utilize money set aside for capital projects in other funds. This has occurred with transfers in from the Paths and Trails Fund #103 and the Capital Reserve Fund #312, which have been applied towards various sections of the Appleway Trail project and frontage improvements at Balfour Park.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Grant Proceeds	\$ 1,334,842	\$ 593,260	\$ 0	\$ 326,890	\$ 0
Developer Contribution	0	17,896	0	0	0
Transfers in - #001	2,941,166	178,813	160,145	620,327	160,000
Transfers in - #302	0	64,077	124,020	5,000	0
Transfers in - #310	0	0	0	40,192	0
Transfers in - #312	131,985	604,512	332,267	5,677,846	220,000
Investment Interest	0	20	0	0	0
Total revenues	4,407,993	1,458,578	616,432	6,670,255	380,000
Expenditures					
268 Appleway Trail (Evergreen to Sullivan)	1,433,833	2,165	0	0	0
296 Browns Park improvements	22,765	0	0	0	0
304 CenterPlace west lawn improvements - Ph. 2	1,887,746	19,930	145	0	0
305 CenterPlace roof	795,656	(1,117)	0	0	0
314 Balfour Park frontage improvements	22,048	342,760	95,209	5,000	0
315 Browns Park improvements 2020	38,049	698,664	953	0	0
316 Balfour Park improvements - Ph 1	10,947	305,134	161,688	5,222,255	20,000
328 Sullivan Park Waterline	0	32,276	51,033	500,000	0
337 Reprogram Great Room A/V System	0	36,951	0	0	0
338 Spokane Valley River Loop Trail	0	79,136	148,357	750,000	0
Replace pump at Mirabeau Falls	0	0	0	33,000	0
Parking & Trail Design (Summerfield, Pondero)	0	0	0	136,900	0
West Lawn Shade Canopy for Stage	0	0	0	23,100	0
Greenacres Park Phase 2	0	0	0	0	200,000
Transfers out - #312 (park land acquisition)	200,000	0	0	0	0
Total expenditures	4,411,044	1,515,899	457,385	6,670,255	220,000
Revenues over (under) expenditures	(3,051)	(57,321)	159,047	0	160,000
Beginning fund balance	78,626	75,575	18,254	177,301	177,301
Ending fund balance	\$ 75,575	\$ 18,254	\$ 177,301	\$ 177,301	\$ 337,301

The Civic Building Capital Projects Fund was initially set-up to accumulate resources to ultimately acquire or construct a City Hall building. The initial sources of revenue to set-up the fund reserves were transfers from the General Fund during 2005 through 2007, and as recently as December 31, 2009, this fund had a fund balance of \$5,828,600. During 2010 and 2011 the City determined that street repairs and reconstruction represented a more immediate City need and opted to expend nearly \$2,000,000 of the fund balance for these projects. The projects themselves were part of a septic tank elimination program (STEP) initiated by Spokane County that resulted in the installation of sewer lines down many City streets. At that time the City decided to completely reconstruct the effected streets rather than patch them.

In 2012 the City used this fund to finance a variety street related capital projects as well as the \$2.5 million acquisition of an 8.4 acre parcel of land on Sprague Avenue that is adjacent to Balfour Park. Partially offsetting the cost of the land acquisition was the subsequent sale of 2.82 acres of this parcel to the Spokane County Library District who had planned to construct a library building consisting of no less than 30,000 square feet. In order for the Library District to actually construct a new building on this site they first had to have a successful voted bond issue to provide the necessary financing. In the event the Library District is unable to pass a bond, they may sell the 2.82 acres parcel back to the City for the original purchase price of \$839,285.

An amendment was made to the interlocal agreement in October 2017 which extended the agreement through October 2022 with the option to extend through October 2024. Through this amendments, the City also agreed to contribute \$1.3 million, of which the \$839,285 would be part, in frontage and/or joint site improvements on the Library site. Construction on the frontage improvements occurred in 2021 and 2022 and the construction of the new library began in 2022. The remaining improvements were made during 2023 during Balfour Park construction activities.

In 2015 the General Fund began to make two annual transfers to this fund that were each related to the eventual construction of a new City Hall facility. These transfers ended after 2016:

- The first transfer in the amount of \$72,500, when added to the City's \$434,600 annual lease payment for space in its current space totals \$507,100 which was the amount we anticipated our annual bond repayment would be if we were to issue approximately \$8,000,000 of limited tax general obligation bonds with a 2% issue cost over 30-years at 4.50%.
- The second transfer was our estimate of the annual operating costs of a City Hall facility including utilities, janitorial, grounds maintenance and snow removal, and operating and maintenance supplies.

The purpose behind making these transfers beginning in 2015 was to "create" this appropriation capacity within the General Fund. These amounts were transferred out to the General Fund in 2016 and 2017 in order to cover lease payments for the prior City Hall location in years in which the City had both a lease payment and a bond payment for the new City Hall building.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Investment Interest	\$ 3,679	\$ 692	\$ 13,653	\$ 1,000	\$ 1,200
Total revenues	<u>3,679</u>	<u>692</u>	<u>13,653</u>	<u>1,000</u>	<u>1,200</u>
Expenditures					
Transfers out - #309 (Balfour Park)	16,700	3,600	0	40,192	0
Payment to Library District	0	0	0	799,093	0
Total expenditures	<u>16,700</u>	<u>3,600</u>	<u>0</u>	<u>839,285</u>	<u>0</u>
Revenues over (under) expenditures	(13,021)	(2,908)	13,653	(838,285)	1,200
Beginning fund balance	855,985	842,964	840,056	853,709	15,424
Ending fund balance	<u>\$ 842,964</u>	<u>\$ 840,056</u>	<u>\$ 853,709</u>	<u>\$ 15,424</u>	<u>\$ 16,624</u>

Fund: 311

Pavement Preservation Fund

Spokane Valley

2024 Budget

This fund was created during the 2011 Budget development process for the purpose of setting money aside for yet to be determined street capital improvement projects. Since inception, the pavement preservation program has been funded through a series of transfers from other City funds as well as grant proceeds. Below is a table summarizing the funding sources for Fund #311, including actuals for 2011 through 2022 and budgeted amounts for 2023 and 2024:

	Fund						Grants	Total
	001	101	106	123	301/302	310		
	General	Street O&M	Street Wear Fee	Civic Fac. Replace.	REET 1&2	Civic Fac. Capital		
<u>Actual</u>								
2011	584,681	0	0	0	0	500,000	0	1,084,681
2012	2,045,203	0	0	0	0	0	0	2,045,203
2013	855,857	282,000	0	616,284	300,000	0	35,945	2,090,086
2014	888,823	282,000	0	616,284	368,944	0	2,042,665	4,198,716
2015	920,000	206,618	0	616,284	502,098	0	835,224	3,080,224
2016	943,800	67,342	0	559,808	730,572	0	1,654,698	3,956,220
2017	953,200	67,342	0	0	1,320,958	0	89,208	2,430,708
2018	962,700	67,342	1,000,000	0	1,370,658	0	1,422,404	4,823,104
2019	972,300	0	1,608,028	0	1,468,600	0	2,398,330	6,447,258
2020	982,023	0	1,513,532	0	1,545,277	0	98,281	4,139,113
2021	991,843	0	1,537,776	0	1,654,557	0	0	4,184,176
2022	1,001,800	0	3,194	0	1,465,141	0	2,052,175	4,522,310
<u>Budget</u>								
2023	1,011,800	1,655,955	0	0	2,075,000	0	2,336,000	7,078,755
2024	1,021,900	0	0	0	2,340,700	0	0	3,362,600
	14,135,930	2,628,599	5,662,530	2,408,660	15,142,505	500,000	12,964,930	53,443,154

Beginning in 2013, the City committed to finance pavement preservation at a level equivalent to 6% of General Fund recurring expenditures, which has continued from that year through the 2024 budget development. Because this is a Capital Project Fund whose sole purpose is to provide for Pavement Preservation projects, any money not expended in a given year will remain in the fund and will be available for re-appropriation in subsequent years.

The fund balance of Fund #123 was exhausted with the 2016 transfer of \$559,808 as a consequence of following this funding strategy. In order to maintain the City's practice of setting aside funds for pavement preservation in an amount equivalent to 6% of General Fund recurring expenditures, the City began to rely more heavily on REET funds. We have determined that the 2024 funding level representing approximately 6% of General Fund recurring expenditures is \$3,362,600 and that this level of funding is sustainable through 2026 assuming a General Fund contribution of \$1,021,900 and a collective contribution of \$2,340,700 from the REET 1 Capital Projects Fund #301 and the REET 2 Capital Projects Fund #302. The City will take advantage of grant programs directed at pavement preservation as they become available.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Transfers in - #001	\$ 982,023	\$ 991,843	\$ 1,001,800	\$ 1,011,800	\$ 1,021,900
Transfers in - #101	0	0	0	1,655,955	0
Transfers in - #106	1,513,532	1,537,776	3,194	0	0
Transfers in - #301	772,639	827,278	550,242	1,037,500	1,170,350
Transfers in - #302	772,638	827,279	914,900	1,037,500	1,170,350
Investment Interest	10,960	3,448	73,149	0	0
Grant Proceeds	98,281	0	2,052,175	2,636,000	0
Developer Contributions	0	29,011	0	0	0
Total revenues	4,150,073	4,216,635	4,595,460	7,378,755	3,362,600
Expenditures					
Pavement preservation	2,783,129	4,464,693	3,523,847	7,781,651	3,500,000
Pre-project GeoTech	0	0	0	50,000	50,000
Transfer out - #101 (local streets)	0	0	0	2,677,099	0
Total expenditures	2,783,129	4,464,693	3,523,847	10,508,750	3,550,000
Revenues over (under) expenditures	1,366,944	(248,058)	1,071,613	(3,129,995)	(187,400)
Beginning fund balance	4,425,201	5,792,145	5,544,087	6,615,700	3,485,705
Ending fund balance	\$ 5,792,145	\$ 5,544,087	\$ 6,615,700	\$ 3,485,705	\$ 3,298,305

Fund: 312

Capital Reserve Fund

Spokane Valley

2024 Budget

This fund was created in 2013 to be used to account for the accumulation of resources for yet to be determined capital projects. The initial source of funds was a 2013 General Fund transfer of \$7,826,207 which was followed by additional transfers from the General Fund from 2014 through 2023 in the amount of \$47,868,004.

Projects approved by City Council from this fund include in part:

- \$2,396,813 for construction of various sections of the Appleway Trail.
- \$1,800,000 to remove and reconstruct Euclid Ave. from Flora to Barker after County installation of sewer.
- \$1,421,321 towards a Barker Road / BNSF Grade Separation project.
- \$3,485,417 towards a Pines Road / BNSF Grade Separation project.
- \$2,567,741 towards Barker Road corridor improvements.
- \$4,839,710 for park land acquisitions.
- \$460,715 towards improvements at the Spokane County Library's proposed Balfour site.
- \$225,000 towards school zone beacons
- \$5,031,741 towards Balfour Park construction.
- \$1,400,000 towards the replacement of police vehicles.
- \$250,000 towards a surface treatment pilot program.
- \$500,000 towards Sullivan Road / BNSF Interchange project.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Transfers in - #001	\$ 0	\$ 11,126,343	\$ 3,593,000	\$ 5,358,054	\$ 0
Transfers in - #309	200,000	0	0	0	0
Transfers in - #310	0	3,600	0	0	0
Transfers in - #313	16,700	0	0	0	0
Proceeds from sale of land	0	109,403	0	0	0
Investment Interest	58,188	8,304	236,054	20,000	500,000
Total revenues	<u>274,888</u>	<u>11,247,650</u>	<u>3,829,054</u>	<u>5,378,054</u>	<u>500,000</u>
Expenditures					
Transfers out - #001	0	0	606,537	2,600,000	0
Transfers out - #101	1,364,706	0	0	250,000	0
Transfers out - #303 - School Beacons	0	0	113,786	112,417	0
Transfers out - #303 - Barker Road Corridor	916,837	(87,442)	0	108,449	0
Transfers out - #309 - Appleway Trail	98,991	(65,815)	0	0	0
Transfers out - #309 - Balfour Park frontage improve	22,048	260,788	0	0	0
Transfers out - #309 - Balfour Park improvements	10,947	305,133	332,267	4,553,946	20,000
Transfers out - #309 - Sullivan Park water line	0	25,269	0	373,900	0
Transfers out - #309 - Spokane Valley River Loop Ti	0	79,136	0	750,000	0
Transfers out - #309 - Greenacres Park Ph2	0	0	0	0	200,000
Transfers out - #314 - Pines Grade Separation	125,086	(6,684)	0	387,357	20,094
Transfers out - #314 - Barker Rd Overpass	0	438,623	633,819	363,938	725,000
Transfers out - #314 - Sullivan Rd Interchange	73,615	170,333	0	46,274	61,698
Transfers out - #316 - Fairground Building	0	0	7,010	0	0
WSDOT Sullivan Park Property Acquisition	0	3,357	0	759,600	0
Precinct property acquisition	0	2,230,449	0	791,000	0
Park property acquisition	2,095,710	1,875,881	0	0	0
Total expenditures	<u>4,707,940</u>	<u>5,229,028</u>	<u>1,693,419</u>	<u>11,096,881</u>	<u>1,026,792</u>
Revenues over (under) expenditures	<u>(4,433,052)</u>	<u>6,018,622</u>	<u>2,135,635</u>	<u>(5,718,827)</u>	<u>(526,792)</u>
Beginning fund balance	<u>12,936,816</u>	<u>8,503,764</u>	<u>14,522,386</u>	<u>16,658,021</u>	<u>10,939,194</u>
Ending fund balance	<u>\$ 8,503,764</u>	<u>\$ 14,522,386</u>	<u>\$ 16,658,021</u>	<u>\$ 10,939,194</u>	<u>\$ 10,412,402</u>

Fund: 314

Railroad Grade Separation Projects Fund

Spokane Valley

2024 Budget

This fund was created to account for the design and construction costs of various railroad grade separation projects that are included in the Bridging the Valley concept. Due to the anticipated size, scope, and duration of these projects, managing them in a separate fund allows for the necessary monitoring without being obscured by the variety and quantity of the other projects in the Street Capital Projects Fund #303 as well as keeping these projects from skewing the average volume of activity in Fund #303. Revenues for this fund consist of grant proceeds and transfers in from other City funds, such as the General Fund #001, the REET 1 Capital Project Fund #301 and the Capital Reserve Fund #312. Expenditures in the years of 2023 and 2024 are related to design and right of way costs for the Pines Road Underpass project, the construction costs for the Barker Road Overpass project, and design work for the Sullivan Road Interchange.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Grant Proceeds	\$ 3,394,512	\$ 280,718	\$ 677,412	\$ 4,897,013	\$ 2,112,530
Investment Interest	411	426	518	0	0
Developer Contributions	0	51,403	0	454,041	0
Rental Income	0	17,793	10,500	0	0
Transfers in - #301	1,335,879	0	0	7,199	801
Transfers in - #302	0	660,516	0	136,875	182,500
Transfers in - #312	198,701	602,272	633,819	797,568	806,792
Total revenues	<u>4,929,503</u>	<u>1,613,128</u>	<u>1,322,249</u>	<u>6,292,696</u>	<u>3,102,623</u>
Expenditures					
Barker BNSF Grade Separation	3,792,655	1,150,542	825,160	990,894	725,000
Pines Rd Underpass	1,278,344	495,989	686,765	3,865,897	273,674
Sullivan Rd Interchange	73,615	170,333	132,656	1,615,462	2,153,948
Total expenditures	<u>5,144,614</u>	<u>1,816,864</u>	<u>1,644,581</u>	<u>6,472,253</u>	<u>3,152,622</u>
Revenues over (under) expenditures	(215,111)	(203,736)	(322,332)	(179,557)	(49,999)
Beginning fund balance	1,008,639	793,528	589,792	267,460	87,903
Ending fund balance	<u>\$ 793,528</u>	<u>\$ 589,792</u>	<u>\$ 267,460</u>	<u>\$ 87,903</u>	<u>\$ 37,904</u>

Fund: 315

Transportation Impact Fees Fund

Spokane Valley

2024 Budget

Beginning in 2021, the City began collecting transportation impact fees allowed pursuant to RCW 82.02.050-82.02.110 and SVMC 22.100. These are fees specifically allowed to address impacts from new development and they may be imposed on all developments within a designated area. The City has performed several studies to determine the impact areas on which the fees are being imposed. All fees collected must be applied to transportation system improvements identified in the corresponding study.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Transportation Impact Fees	\$ 0	\$ 294,477	\$ 361,613	\$ 200,000	\$ 300,000
Investment Earnings	0	130	9,684	0	0
Total revenues	0	294,607	371,297	200,000	300,000
Expenditures					
Transfers out - #303	0	0	0	0	0
Total expenditures	0	0	0	0	0
Revenues over (under) expenditures	0	294,607	371,297	200,000	300,000
Beginning fund balance	0	0	294,607	665,904	865,904
Ending fund balance	\$ 0	\$ 294,607	\$ 665,904	\$ 865,904	\$ 1,165,904

Fund: 316

Economic Development Capital Projects Fund

Spokane Valley

2024 Budget

In 2015, the City contracted with Community Attributes Inc. to develop a Retail Improvement Strategy and Action Plan. This plan led to another study with Community Attributes in 2016 to further explore tourism as an economic driver. The resulting 2016 Tourism Plan identified nine projects, including an expanded mixed-use facility around the Fairground and Avista Stadium, for future development. These projects would likely boost tourism and help anchor the City's leisure and retail community.

Over the next several years, the City continued more in-depth analysis of some of the projects identified in the Tourism Plan and moved forward on several smaller projects. In 2020, the City began discussions with Spokane County regarding the concept of expanding the Expo Center to create additional space and versatility to attract and support multiple conferences and special events. The new Expo Center at the County Fairgrounds was estimated to cost \$10 million; however, after doing some preliminary design work, the cost was estimated to be much greater than that amount. As such, the project has been put on hold and funding has been reallocated.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Transfers in - #312	\$ 0	\$ 3,358	\$ 46,642	\$ 0	\$ 0
Total revenues	0	3,358	46,642	0	0
Expenditures					
Fairgrounds Building	0	3,358	46,642	0	0
Total expenditures	0	3,358	46,642	0	0
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The purpose of the Stormwater Management Fund is to account for the funds related to the cleaning, maintenance, and improvement of the City's storm drainage system. The revenue for this fund originates from a stormwater fee collected by Spokane County on behalf of the City. The annual fee is \$58 for each single family unit, and for other property types a fee of \$58 per each 3,160 square feet of parcel impervious surfacing is collected.

Accomplishments for 2023

- Finalized the hydrologic evaluation efforts for the Glenrose and Central Floodplain mapping and submitted to FEMA.
- Continued collaboration efforts with local, State, and Federal stormwater regulatory bodies.
- Continued the inventory and mapping of all City stormwater facilities.
- Continued on-going stormwater maintenance and repairs utilizing in-house and contracted services.
- Adopted the Comprehensive Stormwater Management Plan for the City.
- Adopted enhanced level of service standards for stormwater management and implemented new stormwater fee.
- Implemented new stormwater services contracts to provide the adopted level of service.

Goals for 2024

- Continue the hydraulic evaluation efforts for the Glenrose and Central Floodplain mapping for FEMA.
- Continue collaboration efforts with local, State, and Federal stormwater regulatory bodies.
- Continue implementing the enhanced level of service standards for stormwater management.
- Finalize the stormwater management study for the Ridgemont Estates neighborhood.
- Continue the inventory and mapping of all City stormwater facilities.
- Continue on-going stormwater maintenance and repairs utilizing in-house and contracted services.
- Implement stormwater system improvements, integrating with other capital projects for efficiency.
- Continue implementation of the enhanced Underground Injection Control (UIC) and National Pollution Discharge Elimination System (NPDES) programs.
- Work with other departments in developing a city-wide, comprehensive Asset Management Program, which will include stormwater facilities.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Personnel - FTE Equivalents					
Operating					
Administrative Assistant	0.0	0.0	0.0	0.0	0.10
Assistant Engineer	0.5	0.0	0.0	0.0	1.35
Communication & Marketing Officer	0.0	0.0	0.0	0.2	0.0
Engineer	1.0	1.0	1.0	1.0	1.0
Engineering Manager - Utility	0.0	0.0	0.0	0.5	1.0
Engineering Technician I	0.0	0.5	0.5	0.5	0.3
Engineering Technician II	1.0	1.0	1.0	1.0	1.3
GIS Analyst	0.0	0.23	0.23	0.00	1.23
Maintenance/Construction Inspector	1.15	0.25	0.0	0.0	0.25
Mechanic	0.0	0.0	0.25	0.25	0.25
Senior Development Engineer	0.0	0.0	0.0	0.0	0.25
Senior Engineer-Proj Mgmt	0.0	0.0	0.0	0.0	0.6
Senior Planning Grants Engineer	0.25	0.25	0.25	0.00	0.0
Stormwater Forman	0.0	0.9	0.9	0.9	0.9
Capital					
Maintenance/Construction Inspector	0.0	0.0	0.0	0.0	0.3
Construction Inspector	0.0	0.0	0.0	0.0	0.45
Senior Engineer-Proj Mgmt	0.0	0.0	0.0	0.0	2.1
	<u>3.90</u>	<u>4.13</u>	<u>4.13</u>	<u>4.38</u>	<u>11.38</u>
Interns	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>0.0</u>

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Fund: 402	Stormwater Management Fund	Spokane Valley
		2024 Budget

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<u>Budget Summary</u>					
Recurring Activity	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Budget
Revenues					
Stormwater Management fees	\$ 1,910,349	\$ 2,026,140	\$ 2,031,000	\$ 5,600,000	\$ 5,600,000
Investment Interest	10,244	2,134	40,038	2,000	40,000
Miscellaneous & Grants Proceeds	482	0	0	0	0
Total revenues	<u>1,921,075</u>	<u>2,028,274</u>	<u>2,071,038</u>	<u>5,602,000</u>	<u>5,640,000</u>
Expenditures					
Wages, Payroll Taxes & Benefits	412,173	331,944	379,033	957,368	1,316,976
Supplies	49,228	14,922	32,301	99,300	44,700
Services & Charges	1,180,534	1,153,820	1,290,799	1,764,822	2,422,317
Intergovernmental Services	40,452	42,222	43,149	48,000	48,000
Interfund vehicle lease - #501	14,000	6,750	6,750	6,750	13,000
Total expenditures	<u>1,696,387</u>	<u>1,549,658</u>	<u>1,752,032</u>	<u>2,876,240</u>	<u>3,844,993</u>
Recurring revenues over (under)					
Recurring Expenditures	<u>224,688</u>	<u>478,616</u>	<u>319,006</u>	<u>2,725,760</u>	<u>1,795,007</u>
Nonrecurring Activity					
Revenues					
Grant Proceeds	304	95,000	0	0	0
Total Nonrecurring revenues	<u>304</u>	<u>95,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Capital - Various Projects	227,770	383,412	109,307	350,000	1,500,000
Stormwater Comprehensive Plan	0	0	272,923	50,000	0
Furniture & Equipment	0	0	0	1,530	
Land Acquisition	0	0	0	260,000	0
Watershed studies	48,336	37,242	69,162	100,000	150,000
Generator for Maintenance Shop	0	0	13,144	8,500	0
Transfers out - #501 (Stormwater Vehicle)	0	0	0	60,000	
Total Nonrecurring expenditures	<u>276,106</u>	<u>420,654</u>	<u>464,536</u>	<u>830,030</u>	<u>1,650,000</u>
Nonrecurring revenues over (under)					
Nonrecurring Expenditures	<u>(275,802)</u>	<u>(325,654)</u>	<u>(464,536)</u>	<u>(830,030)</u>	<u>(1,650,000)</u>
Excess (Deficit) of Total Revenues					
Over (Under) Total Expenditures	<u>(51,114)</u>	<u>152,962</u>	<u>(145,530)</u>	<u>1,895,730</u>	<u>145,007</u>
Beginning working capital	<u>2,180,773</u>	<u>2,159,796</u>	<u>2,401,719</u>	<u>2,278,363</u>	<u>4,174,093</u>
Ending working capital	<u><u>\$ 2,129,659</u></u>	<u><u>\$ 2,312,758</u></u>	<u><u>\$ 2,256,189</u></u>	<u><u>\$ 4,174,093</u></u>	<u><u>\$ 4,319,100</u></u>

In 1985 voters of Spokane County approved a ballot proposition to create the Spokane Aquifer Protection Area (APA) as well as corresponding aquifer protection area fees with both sunsetting December 31, 2005. Boundaries of the APA included portions of unincorporated areas (including what is now Spokane Valley) and the cities of Liberty Lake, Millwood and Spokane. In 2004 the City of Spokane Valley approved a resolution authorizing the inclusion of its municipal boundaries within the APA. The APA program was subsequently reauthorized through 2025 with voter approval.

All fees are collected by Spokane County and include:

- An annual fee of \$15 per household for the withdrawal of water from properties within the APA.
- An annual fee of \$15 per household for on-site sewage disposal within the APA.
- For commercial properties an annual fee ranging from \$15 to \$960 depending upon water meter size.

In 2004 the City of Spokane Valley (City) entered into an interlocal agreement with Spokane County (County) that authorized the County to collect and retain APA fees through 2010 for a variety of projects including:

- up to \$100,000 annually through 2010 to the Spokane Regional Health District to provide for data base management related to monitoring of septic tanks and their potential impact on water quality in the Spokane Valley Rathdrum Prairie Aquifer.
- a septic tank elimination program (STEP) designed to replace septic tanks with sanitary sewer systems.

In the 2004 interlocal agreement the City and County also agreed that for the years 2011 through 2025 the APA fees remaining after the payment of reasonable administration and billing fees incurred by the County would be distributed annually between the County, City and City of Spokane on a proportional basis relative to the amount generated in unincorporated areas, the City and City of Spokane.

The fees collected on the City's behalf by Spokane County are expended entirely on stormwater related projects that are designed to protect the aquifer. These fees plus grant monies received from a number of granting agencies finance a variety of capital projects.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Spokane County	\$ 426,234	\$ 522,357	\$ 514,576	\$ 460,000	\$ 500,000
Grant Proceeds	60,996	1,434,700	236,685	397,500	0
Investment Interest	9,135	1,220	20,421	1,900	20,000
Transfer in - #302	0	14,927	0	0	0
Miscellaneous	0	60,801	0	0	0
Total Revenues	496,365	2,034,005	771,682	859,400	520,000
Expenditures					
Capital - Various projects	494,300	2,989,076	370,999	1,421,100	1,000,000
Effectiveness study	0	45,454	0	55,000	55,000
Total Expenditures	494,300	3,034,530	370,999	1,476,100	1,055,000
Revenues over (under) expenditures	2,065	(1,000,525)	400,683	(616,700)	(535,000)
Beginning working capital	2,118,299	2,120,365	1,119,839	1,520,522	903,822
Ending working capital	\$ 2,120,364	\$ 1,119,840	\$ 1,520,522	\$ 903,822	\$ 368,822

The Equipment Rental & Replacement Fund (ER&R) is an Internal Service Fund that is designed to provide the funds necessary to purchase new vehicles and equipment at predetermined life cycles. This fund operates by charging each City department a monthly rental rate for the vehicles they use. The fee is based upon the estimated useful life of the vehicle and its replacement cost. The theory behind this program is that it allows City departments to budget vehicle replacement costs as a reoccurring expense over an extended period of time rather than as an intermittent capital expense that may be difficult to afford in any single year. In the event a City department requires an additional vehicle that actually adds to the fleet rather than simply replaces an existing vehicle, then that department must budget for the initial purchase price and transfer the necessary funds to the ER&R Fund to make the acquisition. In subsequent years the department will then begin paying a replacement fee spread out over the estimated useful life of the new vehicle.

Beginning in 2017 a CenterPlace Kitchen Reserve was established through a transfer in from the General Fund in the amount of \$36,600 per year for 5 years to build a total reserve of \$183,000, which is the estimated replacement cost of the significant kitchen appliances and equipment at CenterPlace.

Snow Plow Replacement Program

The snow plow fleet currently consists of nine plow trucks. Six of the trucks are equipped with sanders and three of the trucks are equipped with 1,000-gallon tanks for placement of liquid deicer. Over the past five years the City has continued to improve the snow removal operations and has updated the snow plan accordingly. These improvements in snow operations have dictated that operating nine plows is a very efficient way to remove snow from the arterial and hillside roadways. Operating nine plows allows the performance of a full city arterial and designated hillsides plow in approximately 12 hours. In the future new plows will be purchased to replace the aging fleet as noted below and older plows will serve as backups and eventually be retired from the fleet beginning in 2022. The recommended snow plow fleet consists of eleven plows with two serving as backup plows. The two backup plows ensure that arterial roadways and hillside priority roadways can be cleared of snow per the snow plan. Having backup plows provides the City with additional plows that can be deployed in case of a mechanical breakdown or an accident during a winter storm event.

Snow Plow Fleet					
Truck #	Model Year	YR Acquired	Age at Retirement	Replacement Yr	Notes
207	1997	2009	25	2022	
203	1995	2009	28	2023	
204	1995	2009	29	2024	
208	1997	2009	28	2025	
209	1998	2011	28	2026	
211	2000	2012	27	2027	
206	1996	2009	32	2028	
205	1996	2009	33	2029	
210	2010	2011	22	2032	
218	2016	2015	22	2037	
219	2021	2020	22	2043	
225	2023	2022	22	2045	207 is retired
**	2024	2024	22	2046	203 is retired
**	2025	2025	22	2047	204 is retired
**	2026	2026	22	2048	208 is retired
**	2027	2027	22	2049	209 is retired
**	2028	2028	22	2050	211 is retired
**	2029	2029	22	2051	206 is retired
**	2030	2030	22	2052	205 is retired

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Fund: 501	Equipment Rental & Replacement Fund	Spokane Valley
		2024 Budget

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<u>Budget Summary</u>						
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	
Revenues						
Vehicle rentals - #001	\$ 28,000	\$ 31,300	\$ 31,300	\$ 59,600	\$ 46,750	
Vehicle rentals - #101	14,500	10,250	10,250	27,750	41,950	
Vehicle rentals - #101 (<i>plow replace.</i>)	48,500	60,500	275,000	275,000	300,000	
Vehicle rentals - #402	14,000	6,750	6,750	6,750	13,000	
Miscellaneous Revenues	0	0	325	0	0	
Transfers in - #001 (<i>CenterPlace kitchen reserve</i>)	36,600	36,600	0	0	0	
Transfers in - #001 (<i>Code Enforcement Vehicle</i>)	27,472	0	0	0	0	
Transfers in - #101 (<i>IT equipment reserve</i>)	0	0	0	0	86,500	
Transfers in - #101 (<i>Additional dump bed truck</i>)	0	0	0	58,000	0	
Transfers in - #402 (<i>Stormwater vehicle</i>)	0	0	0	60,000	0	
Investment Interest	6,074	1,147	20,449	2,000	20,000	
Total Revenues	<u>175,146</u>	<u>146,547</u>	<u>344,074</u>	<u>489,100</u>	<u>508,200</u>	
Expenditures						
Small tools & minor equipment	0	275	0	10,000	10,000	
Vehicle Purchase	27,472	108,762	248,500	476,500	120,000	
Snow plow purchase	255,806	0	103,926	275,000	300,000	
Heavy Duty Machinery & Equipment	0	0	0	0	270,000	
Total Expenditures	<u>283,278</u>	<u>109,037</u>	<u>352,426</u>	<u>761,500</u>	<u>700,000</u>	
Revenues over (under) expenditures	(108,132)	37,510	(8,352)	(272,400)	(191,800)	
Beginning working capital	1,496,093	1,387,961	1,425,471	1,417,119	1,144,719	
Ending working capital	<u>\$ 1,387,961</u>	<u>\$ 1,425,471</u>	<u>\$ 1,417,119</u>	<u>\$ 1,144,719</u>	<u>\$ 952,919</u>	

Fund: 502	Risk Management Fund	Spokane Valley
		2024 Budget

<u>Budget Summary</u>						
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	
Revenues						
Transfers in - #001	\$ 410,000	\$ 425,000	\$ 450,000	\$ 600,000	\$ 700,000	
Investment Interest	248	117	4,889	0	0	
Total Revenues	<u>410,248</u>	<u>425,117</u>	<u>454,889</u>	<u>600,000</u>	<u>700,000</u>	
Expenditures						
Auto & Property insurance	337,987	365,384	417,837	600,000	700,000	
Unemployment Claims	7,781	7,397	1,850	0	0	
Total Expenditures	<u>345,768</u>	<u>372,781</u>	<u>419,687</u>	<u>600,000</u>	<u>700,000</u>	
Revenues over (under) expenditures	64,480	52,336	35,202	0	0	
Beginning working capital	276,004	340,484	392,820	428,022	428,022	
Ending working capital	<u>\$ 340,484</u>	<u>\$ 392,820</u>	<u>\$ 428,022</u>	<u>\$ 428,022</u>	<u>\$ 428,022</u>	

Fund: 632**Passthrough Fees & Taxes Fund****Spokane Valley****2024 Budget**

This fund was created during the 2022 Budget development process to account for State assessed District Court fees collected by Spokane County and remitted to the City as well as passthrough tax revenues such as leasehold excise and sales taxes. The City then remits the funds to the State Treasurer and County Prosecutor. These are fiduciary activities according to GASB accounting pronouncements.

Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Fees & Taxes collected for other governments	\$ 372,072	\$ 589,853	\$ 433,410	\$ 591,000	\$ 500,000
Total Revenues	<u>372,072</u>	<u>589,853</u>	<u>433,410</u>	<u>591,000</u>	<u>500,000</u>
Expenditures					
Fees & Taxes remitted to other governments	371,759	590,166	433,410	591,000	500,000
Total Expenditures	<u>371,759</u>	<u>590,166</u>	<u>433,410</u>	<u>591,000</u>	<u>500,000</u>
Revenues over (under) expenditures	313	(313)	0	0	0
Beginning working capital	0	313	0	0	0
Ending working capital	<u>\$ 313</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CITY OF SPOKANE VALLEY, WA
Capital Expenditures for 2024

Capital Outlay Description	2024 Expenditure Budget	SOURCE OF FUNDS												
		#001 General	101 Street O&M	#107 PEG	#301 REET 1 Capital Projects	#302 REET 2 Capital Projects	#311 Pavement Preservation	#312 Capital Reserve	#314 Grade Separation	#402 Stormwater Management	#403 Aquifer Protection Area	#501 Equipment Rental & Replacement	Grants	Developer Contributions
#001 General Fund														
- IT capital replacements	167,500	167,500												
- Electric man-lift	20,000	20,000												
- UTV for Police Department	36,000	36,000												
Subtotal	223,500	223,500		0	0	0	0	0	0	0	0	0	0	0
#101 Street Fund														
- Capital equipment replacement program	225,000		225,000											
Subtotal	225,000	0	225,000	0	0	0	0	0	0	0	0	0	0	0
#107 PEG Fund														
- PEG Capital outlay	33,500			33,500										
Subtotal	33,500	0	0	33,500	0	0	0	0	0	0	0	0	0	0
#303 Street Capital Projects Fund														
300 Pines and Mission Intersection Improvement	1,599,256												1,327,502	271,754
313 Barker Road/Union Pacific Crossing	50,000													
320 Sullivan Preservation: Sprague-8th	5,000													
321 Argonne Corridor Imprv- North of Knox	19,608													
327 Sprague Stormwater & Crossing Project	2,365,000												2,099,171	
329 Barker Road Imp- City Limits to Appleway	50,000													50,000
346 Bowdish Sidewalk 12th to 22nd	2,106,777													1,446,017
347 Broadway and Park Intersection	410,134													188,707
351 Barker Road Imp- Sprague to Appleway	595,000													504,624
Argonne Bridge	675,000													583,875
Contingency	1,000,000													800,000
Subtotal	8,875,775	0	0	0	897,312	440,437	0	0	0	0	0	0	6,949,896	588,130
#309 Parks Capital Projects Fund														
316 Balfour Park Improvements - ph.1	20,000													
Greenacres Park - ph. 2	200,000	0												
Subtotal	220,000	0	0	0	0	0	0	220,000	0	0	0	0	0	0
#311 Pavement Preservation Fund														
- Pavement preservation	3,500,000	1,021,900		1,170,350	1,170,350	137,400								0
Subtotal	3,500,000	1,021,900	0	0	1,170,350	1,170,350	137,400	0	0	0	0	0	0	0
#314 Grade Separation Fund														
143 Barker BNSF Grade Separation	725,000													
223 Pines Rd Underpass @ BNSF & Trent ²	273,674													202,780
311 Sullivan Rd Interchange @ Trent	2,153,948													1,909,750
	3,152,622	0	0	0	801	182,500	0	806,792	49,999	0	0	0	0	2,112,530
#402 Stormwater Management Fund														
- Capital - various projects	1,500,000													1,500,000
Subtotal	1,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0
#403 Aquifer Protection Area Fund														
- Capital - various projects	1,000,000													1,000,000
Subtotal	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
#501 Equipment Rental and Replacement Fund														
- Vehicle purchase	120,000													20,000
- Snow plow purchase	300,000													100,000
- Backhoe purchase	270,000													300,000
Subtotal	690,000	0	0	0	0	0	0	0	0	0	20,000	0	670,000	0
Total Capital Expenditures and Related Financing	19,420,397	1,245,400	225,000	33,500	2,068,463	1,793,287	137,400	1,026,792	49,999	1,520,000	1,000,000	670,000	9,062,426	588,130

1 Contingency amount is to cover unforeseen overruns, costs related to projects that were expected to complete in 2021 and the costs of projects that have not yet had funding sources identified.

2 Use of Fund Balance for CIP 0223-Pines Rd Underpass @ BNSF & Trent is a portion of the \$1,200,000 transferred from the General Fund in 2017.

- Dollar figures in ***Italicized Bold*** font are paid from a combination of existing fund balance and fund revenue that is not attributable to a single project.

CITY OF SPOKANE VALLEY, WA
Full Time Equivalent Employees

	Adopted								Amended 2023	Amended 2023	Proposed 2024	Difference from 2023 to 2024 + (-)	
	2014	2015	2016	2017	2018	2019	2020	2021					
#001 - General Fund													
City Manager / City Clerk	5	5	5	5	7	6.5	7.5	7.5	5.5	6.5	4.5	4.5	0.000
City Attorney	3	3	3	3	3.5	3.5	4	4	4	5	5	5	0.000
City Services	0	0	0	0	0	0	0	0	0	0	5	5	0.000
Public Safety	0	0	0	0	0	0.12	0.12	0.12	0.36	0.36	0.36	0	(0.360) (5)
Deputy City Manager	6	6	6	6	3	1	1	1	3	3	3	3	0.000
Finance	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	9.75	9.75	9.75	9.75	0.000
Human Resources	2	2	2	2	2	2	2	2	2	2	2	2	0.000
Information Technology	0	0	0	0	0	0	0	0	3	3	3	3	0.000
Public Works	7.375	7.375	7.375	6.375	0	0	0	0	0	0	0	0	0.000
Facilities	0	0	0	1	1	0.88	0.88	1.88	2.8	2.8	2.8	5	2.200 (5)
CPW - Administration	0	0	0	0	0	0	0	0	2	2	2	2	0.000
CPW - Engineering	0	0	0	0	12.5	13.275	13.025	14.025	13.825	11.85	10.85	11.1	0.250 (6)
CPW - Building	0	0	0	0	18	20	21	20	15	15	15	15	0.000
CPW - Planning	0	0	0	0	0	0	0	0	5	5	5	5	0.000
Economic Development	0	0	0	0	6.375	6	6	5.77	6.77	5.77	4.77	4.77	0.000
CED - Administration	2	2	2	1	0	0	0	0	0	0	0	0	0.000
CED - Economic Development	0	2.5	2.65	4	0	0	0	0	0	0	0	0	0.000
CED - Development Services	0	11	11	10	0	0	0	0	0	0	0	0	0.000
CED - Engineering	7	0	0	0	0	0	0	0	0	0	0	0	0.000
CED - Planning	8	0	0	0	0	0	0	0	0	0	0	0	0.000
CED - Building	12.5	14	14	15	0	0	0	0	0	0	0	0	0.000
Parks & Rec - Admin	2	2	2	2	2	2	2	2	2	2	2	4	2.000 (6)
Parks & Rec - Recreation	1	1	1	1	1	1	1.6	1.6	1.6	1.6	1.6	1.6	0.000
Parks & Rec - Senior Center	1	1	1	1	1	1	0.4	0.4	0.4	0.4	0.4	0.4	0.000
Parks & Rec - CenterPlace	5	5	5	5	5	5	5	5	4.84	4.84	4.84	3	(1.840) (5)
Total General Fund	73.625	73.625	73.775	74.125	74.125	74.025	76.275	77.045	81.845	80.870	81.870	84.120	2.250
#101 - Street Fund	5.375	5.725	5.725	5.725	5.725	7.725	7.475	7.475	7.475	9.5	9.5	9.25	(0.250) (6)
#303 - Street Capital Project Fund	3.5	3.5	3.5	3.5	5	8.1	7.6	7.6	9.8	11.5	11.5	11.5	0.000
#402 - Stormwater Fund	4.75	4.4	4.4	4.4	4.4	3.9	3.9	4.13	4.13	6.53	6.53	8.53	2.000 (6)
#402/403 - Stormwater Capital Projects	0	2.85	2.85	2.85	0.000								
Total FTEs	87.25	87.25	87.4	87.75	89.25	93.75	95.25	96.25	103.25	111.25	112.25	116.25	4.000

(1) FTEs for 2017 reflect the reorganization that was effective in April 2017.

(2) FTEs for 2018 reflect the budget amendment approved on May 29, 2018.

(3) FTEs for 2022 reflect the reorganization that was effective in early 2022.

(4) FTEs for 2023 reflect the budget amendment approved on May 30, 2023. This amendment added 5 of 7 total new FTEs that were approved by Council when authorizing an increase in the Stormwater Program to a proactive level of service. There was also the addition of a Senior Project Manager when CIP was reorganized during 2023.

(5) Reorganization of Facilities staff to one department.

(6) Addition of the remaining 2 of 7 FTEs that were approved by Council when authorizing an increase in the Stormwater Program to a proactive level of service. Addition of 2 FTEs to Parks as authorized on August 8, 2023.

(7) The 2023 proposed amended FTEs includes an additional Accountant I position authorized on July 25, 2023.

Appendix A
EMPLOYEE POSITION CLASSIFICATION
MONTHLY SALARY SCHEDULE
Effective January 1, 2024

Position Title	Grade	2024 Range
City Manager		Unclassified
Deputy City Manager	22	12,584.68 - 19,070.95
City Attorney	21	11,337.56 - 17,163.99
Finance Director	21	11,337.56 - 17,163.99
Community & Public Works Director	21	11,337.56 - 17,163.99
City Services Administrator	21	11,337.56 - 17,163.99
Parks and Recreation Director	20	10,203.67 - 15,448.73
City Engineer	20	10,203.67 - 15,448.73
Economic Development Director	20	10,203.67 - 15,448.73
Human Resources Director	20	10,203.67 - 15,448.73
Senior Deputy City Attorney	19	9,183.14 - 13,904.01
Building Official	19	9,183.14 - 13,904.01
Engineering Manager	19	9,183.14 - 13,904.01
Planning Manager	18	8,265.89 - 12,512.98
Senior Engineer	18	8,265.89 - 12,512.98
Public Works Superintendent	18	8,265.89 - 12,512.98
Communications Manager	18	8,265.89 - 12,512.98
Accounting Manager	18	8,265.89 - 12,512.98
Marketing Manager	18	8,265.89 - 12,512.98
Assistant Building Official	17	7,438.88 - 11,261.22
Senior Administrative Analyst	17	7,438.88 - 11,261.22
IT Manager	17	7,438.88 - 11,261.22
Legislative Coordinator	17	7,438.88 - 11,261.22
Accounting and Finance Program Manager	17	7,438.88 - 11,261.22
Deputy City Attorney	16	6,694.31 - 10,134.45
City Clerk	16	6,694.31 - 10,134.45
Engineer	16	6,694.31 - 10,134.45
Senior Planner	16	6,694.31 - 10,134.45
Development Services Coordinator	16	6,694.31 - 10,134.45
Accountant/Budget Analyst	16	6,694.31 - 10,134.45
Housing and Homeless Services Coordinator	16	6,694.31 - 10,134.45
Project Manager	16	6,694.31 - 10,134.45
CAD Manager	16	6,694.31 - 10,134.45
Code Enforcement Supervisor	16	6,694.31 - 10,134.45
Associate Planner	15	6,025.72 - 9,121.64
Assistant Engineer	15	6,025.72 - 9,121.64
IT Specialist	15	6,025.72 - 9,121.64
Engineering Technician II	15	6,025.72 - 9,121.64
Economic Development Project Specialist	15	6,025.72 - 9,121.64
Senior Plans Examiner	15	6,025.72 - 9,121.64
Communications Specialist	15	6,025.72 - 9,121.64
Administrative Analyst	15	6,025.72 - 9,121.64
Maintenance/Construction Foreman	15	6,025.72 - 9,121.64
GIS Analyst	15	6,025.72 - 9,121.64
CPW Liason	15	6,025.72 - 9,121.64
Signal Technician	15	6,025.72 - 9,121.64
Mechanic	14	5,423.47 - 8,210.11
Human Resource Analyst	14	5,423.47 - 8,210.11
CenterPlace Coordinator	14	5,423.47 - 8,210.11
Planner	14	5,423.47 - 8,210.11
Building Inspector II	14	5,423.47 - 8,210.11
Plans Examiner	14	5,423.47 - 8,210.11
Engineering Technician I	14	5,423.47 - 8,210.11
Senior Permit Specialist	14	5,423.47 - 8,210.11
Code Enforcement Officer	14	5,423.47 - 8,210.11
Maintenance/Construction Inspector	14	5,423.47 - 8,210.11
Business License Specialist	14	5,423.47 - 8,210.11
Park Operations and Maintenance Coordinator	14	5,423.47 - 8,210.11
Accountant I	14	5,423.47 - 8,210.11
Recreation Coordinator	13	4,880.73 - 7,388.82
Deputy City Clerk	13	4,880.73 - 7,388.82
Customer Relations/Facilities Coordinator	13	4,880.73 - 7,388.82
Building Inspector I	13	4,880.73 - 7,388.82
Executive Assistant	13	4,880.73 - 7,388.82
Planning Technician	13	4,880.73 - 7,388.82
Human Resources Technician	13	4,880.73 - 7,388.82
Maintenance Lead	13	4,880.73 - 7,388.82
Senior Center Specialist	12	4,394.27 - 6,649.76
Permit Facilitator	12	4,394.27 - 6,649.76
Help Desk Technician	12	4,394.27 - 6,649.76
Accounting Technician	12	4,394.27 - 6,649.76
Administrative Assistant	12	4,394.27 - 6,649.76
Recreation Specialist	12	4,394.27 - 6,649.76
Paralegal	12	4,394.27 - 6,649.76
Maintenance Worker II	12	4,394.27 - 6,649.76
Maintenance Worker I	11	3,953.63 - 5,985.08
Permit Specialist	11	3,953.63 - 5,985.08
Office Assistant II	10-11	3,558.02 - 5,985.08
Custodian	10	3,558.02 - 5,385.31
Office Assistant I	9-10	3,202.62 - 5,385.31

Note: Slight rounding differences may exist between the figures reflected on this page and the actual payroll rates computed by the Eden Payroll System.

CITY OF SPOKANE VALLEY, WA
Glossary of Budget Terms

Accrual Basis – A basis of accounting in which revenues and expenditures are recorded at the time they occur as opposed to when cash is actually received or spent.

Appropriation – A legal authorization granted by the City Council to make expenditures and to incur obligations for a specific purpose.

Assessed Valuation – The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during the year.

Bond – A long-term promise to repay a specified amount (the face amount of the bond) on a particular date (the maturity date). The most common types of bonds are general obligation revenue bonds. Bonds are primarily used to finance capital projects.

Budget – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Message – The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous years, and the views and recommendations of the Mayor.

Capital Improvement – Expenditures related to acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Outlay – Fixed assets that have general value of \$5,000 or more and have a useful economic lifetime of more than one year.

Capital Project – Major construction, acquisition, or renovation activities which add value to government's physical assets or significantly increase their useful life, also called capital improvements.

Capital Projects Fund – A fund created to account for all resources and expenditures used for the acquisition of fixed assets except those financed by enterprise funds.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies.

Debt Service – Payment of interest and principal on borrowed money according to a predetermined payment schedule.

Department – The basic unit of service responsibility, encompassing a broad mandate of related service responsibilities.

Division – Can be a subunit of a department which encompasses a substantial portion of the duties assigned to a department (e.g. Building Division in the Planning and Community Development Department).

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Face Value – The amount of principal that must be paid at maturity for a bond issue.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Full-time Equivalent Position (FTE) – A full-time or part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time person working 20 hours per week would be equivalent of 0.5 of a full-time position.

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB – The Governmental Accounting Standards Board, established in 1985, is the current standard-setting board for governmental GAAP.

General Fund – The principal operating fund of the City used for general governmental operations. Taxes and fees that generally have no restriction on their use support it.

General Obligation (G.O.) Bonds – This type of bond is backed by the full faith, credit and taxing power of the government issuing it.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be identified with a specific product, function or activity.

Infrastructure – The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Levy – To impose taxes for the support of the governmental activities.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Mission Statement – A broad statement of the intended accomplishment or basic purpose of a program.

Modified Accrual Accounting – A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and

available. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Operating Budget – The portion of the budget that pertains to daily operations that provide basic governmental services.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Program – The smallest organization that delivers a specific set of services. A program may be an entire department; or if a department encompasses significantly diverse responsibilities or large work forces, a single department may be divided into two or more programs.

Reserve – An account used to either set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order of a legislative body—an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Vision Statement – A short statement that conveys the big picture of the organization. It is general in scope, not restricting. It answers the question "Why?"

**CITY OF SPOKANE VALLEY
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 23-021**

AN ORDINANCE OF THE CITY OF SPOKANE VALLEY, SPOKANE COUNTY, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024; APPROPRIATING FUNDS; ESTABLISHING SALARY SCHEDULES FOR ESTABLISHED POSITIONS; AND OTHER MATTERS RELATING THERETO.

WHEREAS, State law requires the City Manager to prepare a preliminary budget for the City of Spokane Valley at least 60 days before the beginning of the City fiscal year beginning January 1, 2024 and ending December 31, 2024; and

WHEREAS, the City Manager, in consultation with the Finance Director and department heads, has prepared and placed on file with the City Clerk a preliminary budget, together with an estimate of the amount of money necessary to meet the expenses of the City including payment of outstanding obligations; and

WHEREAS, notice was posted and published for public hearings held on September 12, October 10, and November 21, 2023. The City Council met and invited public comment in the City Council Chambers during each public hearing; and

WHEREAS, proper notice was given and the preliminary budget was filed with the City Clerk October 3, 2023; and

WHEREAS, the City Council desires to adopt the 2024 budget, including all allowances, and an appropriation for each fund; and

WHEREAS, the City of Spokane Valley property tax levy in 2023 for collection in 2024, will be \$13,824,900, which represents a 0% increase in the 2024 levy. This levy is exclusive of additional revenue resulting from new construction, improvements to property, any increase in the value of State assessed property, any annexations that have occurred, and refunds made.

NOW, THEREFORE, the City Council of the City of Spokane Valley do ordain as follows:

Section 1. Adoption of 2024 Budget. The budget for the City of Spokane Valley for the year 2024 is adopted at the fund level. The final budget for 2024 is attached hereto, and by this reference is incorporated herein pursuant to RCW 35A.33.075. For summary purposes, the total estimated appropriations for each separate fund, plus the aggregate total for all such funds, is set forth as follows:

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	42,140,411	62,641,100	63,349,002	63,349,002	41,432,509
Street Fund	101	1,750,749	9,401,123	11,151,872	9,623,274	966,767
Paths & Trails Fund	103	47,168	9,200	56,368	0	56,368
Hotel/Motel Tax - Tourism Facilities Fund	104	4,739,903	680,000	5,419,903	0	5,419,903
Hotel/Motel Tax Fund	105	553,519	910,000	1,463,519	1,282,200	181,319
Solid Waste	106	1,128,645	290,000	1,418,645	290,000	1,128,645
PEG Fund	107	231,782	66,000	297,782	73,000	224,782
Affordable & Supportive Housing Sales Tax Fund	108	777,569	208,000	985,569	0	985,569
Tourism Promotion Area Fund	109	400,000	1,200,000	1,600,000	1,200,000	400,000
Homeless Housing Program Fund	110	0	640,000	640,000	0	640,000
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	5,500,000	0	5,500,000	0	5,500,000
Winter Weather Reserve Fund	122	532,880	6,000	538,880	500,000	38,880
LTGO Bond Debt Service Fund	204	0	950,550	950,550	950,550	0
REET 1 Capital Projects Fund	301	5,133,191	1,590,000	6,723,191	2,068,463	4,654,728
REET 2 Capital Projects Fund	302	4,516,368	1,600,000	6,116,368	1,793,287	4,323,081
Street Capital Projects	303	1,943,151	8,875,775	10,818,926	8,875,775	1,943,151
Park Capital Projects Fund	309	177,301	380,000	557,301	220,000	337,301
Civic Facilities Capital Projects Fund	310	15,424	1,200	16,624	0	16,624
Pavement Preservation Fund	311	3,485,705	3,362,600	6,848,305	3,550,000	3,298,305
Capital Reserve Fund	312	12,339,194	500,000	12,839,194	1,026,792	11,812,402
Railroad Grade Separation Projects Fund	314	87,903	3,102,623	3,190,526	3,152,622	37,904
Transportation Impact Fees Fund	315	865,904	300,000	1,165,904	0	1,165,904
Economic Development Capital Projects Fund	316	0	0	0	0	0
		86,666,767	96,714,171	141,948,429	97,954,965	84,864,142

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	4,174,093	5,640,000	9,814,093	5,494,993	4,319,100
Aquifer Protection Area Fund	403	903,822	520,000	1,423,822	1,055,000	368,822
Equipment Rental & Replacement Fund	501	1,144,719	508,200	1,652,919	700,000	952,919
Risk Management Fund	502	428,022	700,000	1,128,022	700,000	428,022
Passthrough Fees & Taxes	632	0	500,000	500,000	500,000	0
		6,650,656	7,868,200	14,518,856	8,449,993	6,068,863
Total of all Funds		93,317,423	104,582,371	156,467,285	106,404,958	90,933,005

The total balance of all funds appropriated for 2024 is \$106,404,958.

Section 2. Transmittal of Budget. A complete copy of the budget as adopted, together with a copy of this Ordinance, shall be transmitted by the City Clerk to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

Section 3. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

Section 4. Effective Date. This Ordinance shall be in full force and effect five days after the date of publication of this Ordinance or a summary thereof in the official newspaper of the City.

PASSED by the City Council this 21st day of November, 2023.

Pam Haley
Pam Haley, Mayor

ATTEST:

Marci Patterson
Marci Patterson, City Clerk

Approved As To Form:

John B. Smith
Office of the City Attorney

Date of Publication: December 1, 2023
Effective Date: December 4, 2023