

2022 ANNUAL BUDGET



10210 E. Sprague Avenue, Spokane Valley WA 99206
www.SpokaneValley.org

This page intentionally left blank

Table of Contents

City of Spokane Valley, WA

Spokane County

January 1, 2022 through December 31, 2022

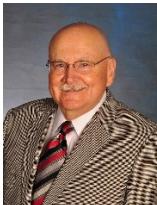
Summary of Councilmembers	III
City Manager's Budget Message	1-14
Finance Director's Message - About the 2022 Budget and Budget Development Process ...	15-30
Budget Summary	31-44
Revenues by Fund and Type	45-52
Expenditures by Fund and Department	53-56
General Fund Department Changes from 2021 to 2022	57-59
 #001- General Fund- Expenditures by Department by Type	
City Council.....	60-61
City Manager.....	62
City Attorney	63-64
Public Safety	65-67
Deputy City Manager.....	68
Finance	69-70
Human Resources	71
City Hall Operations and Maintenance	72
Community & Public Works	73-77
Parks & Recreation	78-82
General Government.....	83-84
 Special Revenue Funds	
#101 - Street Fund	85-86
#103 - Paths & Trails Fund.....	87
#104 - Hotel / Motel Tax –Tourism Facilities Fund.....	88
#105 - Hotel / Motel Tax Fund	88
#106 - Solid Waste Fund.....	89
#107 - PEG Fund	90
#108 - Affordable & Supportive Housing Sales Tax	90
#120 - CenterPlace Operating Reserve Fund.....	91
#121 - Service Level Stabilization Reserve Fund	92
#122 - Winter Weather Reserve Fund	92

<u>City of Spokane Valley</u>	<u>2022 Budget</u>
Debt Service Funds	
#204 - Limited Tax General Obligation (LTGO) Fund	93
Capital Projects Funds	
#301 - REET 1 Capital Projects Fund.....	94
#302 - REET 2 Capital Projects Fund.....	95
#303 - Street Capital Projects Fund.....	96-97
#309 - Parks Capital Projects Fund.....	98
#310 - Civic Facilities Capital Projects Fund.....	99
#311 - Pavement Preservation Fund	100
#312 - Capital Reserve Fund.....	101
#313 - City Hall Construction Fund.....	102
#314 - Railroad Grade Separation Projects Fund.....	102
#315 - Transportation Impact Fees Fund.....	103
#316 - Economic Development Capital Projects Fund.....	103
Enterprise Funds	
#402 - Stormwater Management Fund	104-105
#403 - Aquifer Protection Area Fund	106
Internal Service Funds	
#501 - Equipment Rental & Replacement Fund.....	107-108
#502 - Risk Management Fund	108
#632 - Passthrough Fees & Taxes Fund	109
Capital Expenditures for 2022	110
FTE Count by Year – 2012 through 2022.....	111
Work Force Comparison	112
Appendix A, Employee Position Classification and Salary Schedule	113
Glossary of Budget Terms	114-116
Ordinance 21-018 Adopting the 2022 Budget	117

City Council Members



Ben Wick, Mayor
Position #4



Rod Higgins
Position #1



Brandi Peetz, Deputy Mayor
Position #2



Tim Hattenburg
Position #6



Arne Woodard
Position #3



Pam Haley
Position #5



Linda Thompson
Position #7

Staff

Mark Calhoun, City Manager

John Hohman, Deputy City Manager

Chelsie Taylor, Finance Director

John Bottelli, Recreation & Facilities Director

Cary Driskell, City Attorney

William Helbig, City Engineer

Christine Bainbridge, City Clerk



This page left intentionally blank.



City Manager's Budget Message 2022 Annual Budget

Dear Citizens, Mayor and City Council of Spokane Valley:

What a difference a year makes. When I penned this message in the fall of 2019, I noted that we existed in the longest economic expansion in United States history, and at that point observed that with each passing day we were closer to the next economic downturn. When I wrote this message in the fall of 2020, I noted that we existed in a global recession brought on by the COVID-19 pandemic and that we were uncertain of the depth and breadth of the impact of this event on City revenues and the programs they support. The ensuing year has been fraught with uncertainty and now in the fall of 2021 it's clear the recession has ended, and the U.S. and local economy are growing at a brisk pace. With that said however, anecdotally we understand that the economic recovery has been disproportionate and has favored larger businesses but left many smaller businesses behind. This uneven economic recovery is an issue Council and Staff must constantly be cognizant of as we consider economic policy decisions in the future.

Because the City has a long history of making prudent financial decisions dating back to our 2003 incorporation, because we have engaged in consistently responsible budgeting including realistic revenue projections and controlled spending, because we have restrained the growth of City programs and related spending, and because we have adhered to the key Fiscal Policies noted in following pages, we believe we are delivering a 2022 Budget that will comfortably allow the City to continue to deliver status quo levels of service throughout all of next year while at the same time financing another aggressive capital improvement program.

Budget Development Goals

We recognize that to ensure continued financial stability, it is imperative that we achieve two key goals within our General Fund:

1. Recurring annual revenues must be greater than or equal to recurring annual expenditures, and
2. The ending General Fund fund balance must be sufficient enough to meet cash flow needs which is no less than 50% of recurring expenditures and represents roughly six months of General Fund operations.

Even in light of the financial uncertainty we've faced over the past 2 years I am pleased to report that each of these goals have again been achieved in the 2022 General Fund Budget.

Beyond recurring operating activity, and due to our exceptionally strong financial position, we have been afforded the opportunity to use the portion of the General Fund fund balance that exceeds 50% of recurring expenditures for capital construction projects that are important to the City Council and Community. Following this policy of transferring the fund balance in excess of

50%, since 2013, City Councils have made the decision to transfer \$38.9 million of excess General Fund reserves to *partially* finance a variety of projects including:

- each phase of the Appleway Trail,
- Sullivan Road West Bridge Replacement,
- Appleway Avenue Landscaping,
- construction of a new City Hall,
- the Barker/BNSF Grade Separation Project,
- completed a new section of Garland Avenue stretching from Flora Road to Barker Road,
- acquired 17.7 acres of land in the Ponderosa area for future park development,
- acquired 45 acres of land located east of Flora Road and north of the Spokane River for future park development, and
- acquired an additional 3.16 acres adjacent to the police precinct for potential future expansion.

The City has also set aside a portion of this money for future projects including:

- the Pines/BNSF Grade Separation Project,
- Barker Corridor Projects,
- development of Balfour Park, and
- a new exhibit hall at the Spokane County Fairgrounds.

Fiscal Policies

Fiscal Health is at the Core of Providing a Good Public Service

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. Continue the six-year Business Plan 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 1.08% of its total debt capacity, and more importantly, only 5.39% 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. If necessary, utilize a portion of the Service Level Stabilization Reserve Fund #121 (\$5.5 million) to maintain ending fund balance minimum.
4. Commitment to the strategy that the Service Level Stabilization Reserve Fund #121 will not be reduced below \$3.3 million (60% of \$5.5 million) without City Council approval. If Council should deem this necessary, the City will then first replenish Fund #121 to at least \$3.3 million before any annual General Fund transfers are made to Capital Reserve Fund #312.
5. Maintain the 2022 property tax assessment the same as 2021 with the exception of new construction. As in the previous 12-years, the City will forego the 1% annual increase to property tax allowable by RCW 84.52.050. We anticipate this will result in a levy of \$12,724,900 plus estimated new construction of \$475,000 for a total levy of \$13,199,900. The allowable potential increase will be banked for future use as provided by law.
6. Grow our economy so the existing tax base can support basic programs.

Commitment – By committing to these policies and the checks and balances they afford, the City will ensure financial sustainability well into the future.

2022 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

Ensuring that we've committed adequate resources to these activities accounts for much of the effort that Council and Staff collectively dedicate to the annual development of our Business Plan and 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 2022. The revenue and expenditure figures included in the 2022 Budget are each considerably higher than in previous years and this is a reflection of the impact of dropping into and climbing out of a recession between 2020 and 2022.

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

			Recurring	
			Revenues	Expenditures
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%
2015	compared to	2014	2.72%	3.90%
2014	compared to	2013	4.39%	4.28%

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 2022 Budget where public safety costs including law enforcement, courts, prosecution, public defense and jail related services represent the City's primary operating expenditure and total \$29,804,434 which is a 6.83% increase over the 2021 Budget. Noteworthy about the public safety budget are the following observations:

- It represents 61.6% of the 2022 General Fund recurring expenditure budget (\$29,804,434 / \$48,415,982).
- It is equivalent to 226% of anticipated 2022 property tax collections (\$29,804,434 / \$13,199,900). In other words, if property taxes were to double they alone would not be

sufficient to cover Spokane Valley's public safety commitment.

- The 2022 Budget includes an additional Police Officer whose time would be dedicated to the purpose of responding to homelessness issues within our community.

Staffing Levels

The full-time equivalent employee (FTE) count will increase by 5.00 from 96.25 in 2021 to 101.25 in 2022. This includes:

- a 1.0 FTE Project Manager position allocated 100% to the City Manager's office that will allow the City to address emerging issues more proactively.
- a 1.0 FTE Code Enforcement Supervisor position allocated 100% to Code Enforcement that will help us to respond to complex code enforcement issues in a more timely manner.
- a 1.0 FTE Assistant Engineer position allocated 100% to Development Engineering that will allow us to better respond to record setting private development which in turn improves the City's underlying economic foundation.
- a 1.0 FTE CAD Manager position allocated 50% to Engineering and 50% to Capital Projects that is necessary in order to maintain our infrastructure addition and improvement programs.
- a 1.0 FTE Engineering Tech 2 position allocated 20% to Engineering and 80% to Capital Projects that is necessary in order to maintain our infrastructure addition and improvement programs.

The FTE count allocated among City funds is as follows:

	2021				2022	
	Adopted Budget	Staff Reallocation	Additions	Amended Budget	Additions	Total
General Fund #001	76.28	(0.23)	1.00	77.05	3.70	80.75
Street O&M Fund #101	7.47	0.00	0.00	7.47	0.00	7.47
Street Capital Projects Fund #303	7.60	0.00	0.00	7.60	1.30	8.90
Stormwater Fund #402	3.90	0.23	0.00	4.13	0.00	4.13
	95.25	0.00	1.00	96.25	5.00	101.25

The personnel costs for the 80.75 FTEs charged to the General Fund represent just 22.4% 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 1,017 citizens (= population of 102,976 per the U.S Census Bureau / 101.25 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 2022, our community will again see an aggressive program of caring for roadways including the potential of surface treatment programs that would be new to Spokane Valley.

For 2022, we project total revenues in Pavement Preservation Fund #311 of \$5,460,600 that combined with \$1,791,400 of fund reserves will be applied against \$7,252,000 in projected expenditures. Sources of revenue in 2022 are anticipated to include \$1,600,000 from the Street Wear fee that was adopted by Council in 2018, \$1,029,000 in grant proceeds and \$2,831,600 in transfers from other City funds consisting of:

- \$1,001,800 from the General Fund
- \$ 914,900 from REET 1 Capital Projects Fund #301
- \$ 914,900 from REET 2 Capital Projects Fund #302

While Pavement Preservation is one of our critical service and budget priorities, we find that sustaining adequate levels is a constant challenge and I address this in the portion of this budget message titled "Challenges".

Transportation and Infrastructure

The 2022 Budget includes \$32,082,233 of capital expenditures that we anticipate will be in-part offset with \$11,813,312 in grant revenues which results in 36.8% of capital projects being financed with State and Federal dollars. The capital expenditures we'll incur in 2022 partially include:

- \$2,620,000 from the General Fund:
 - \$1.0 million for the replacement of financial management software.
 - \$166,000 for Information Technology equipment acquisitions.
 - \$5,000 for office equipment.
 - \$24,000 for the acquisition of 2 radar trailers for Police.
 - \$1.46 million for the replacement of Police vehicles.
- \$85,500 for equipment including a generator in Street Fund #101.
- \$33,500 for broadcast equipment from PEG Fund #107.
- \$9.97 million in Street Capital Projects Fund #303.
- \$4.73 million in Park Capital Projects Fund #309.
- \$7.20 million in Pavement Preservation Fund #311.
- \$2.78 million in Railroad Grade Separation Projects Fund #314.
- \$750,000 towards the design of a Fairground Exhibit Center in Fund #316.
- \$3.37 million in Stormwater Fund #402 and Aquifer Protection Area Fund #403.
- \$512,500 from Equipment Rental and Replacement Fund #501 that includes
 - \$47,500 for the replacement of a shared vehicle.
 - \$95,000 for the replacement of 2 vehicles in Engineering.
 - \$40,000 for the addition of a vehicle for Code Enforcement.
 - \$80,000 for the addition of a dumb bed truck for our Street operation
 - \$250,000 for the replacement of an existing snowplow.

Challenges

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

1. 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. Added to this decline in revenues is the COVID-19 pandemic event which has led to a significant reduction in gas tax revenues because of a change in driving habits where many people chose to work from home and otherwise avoid public settings to which they would have had to drive. The reduction in gas tax revenues over the past 5-years is as follows:
 - 2018 - \$2,205,618
 - 2019 - \$2,159,335
 - 2020 - \$1,877,040
 - 2021 - \$1,939,300 (budgeted)
 - 2022 - \$2,034,200 (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 \$1,563,981. 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. At this point we're projecting 2022 telephone utility tax revenues of just \$932,000 which is greater than 70% less than 2009 collections.
- Because of the stagnant gas tax revenues and ongoing decline in telephone utility tax revenues, 2022 will be the sixth consecutive year of budgeted recurring expenditures exceeding recurring revenues.
 - 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 – an anticipated operating deficit of \$2,552,600 will be resolved through a direct transfer from the General Fund #001.
 - 2022 – an anticipated operating deficit of \$2,820,419 will be resolved through a direct transfer from the General Fund #001.
- In the next section which addresses Pavement Preservation there is a discussion on the efforts of a Council appointed Street Sustainability Committee that addresses City's

Pavement Management Program including an evaluation of current revenues and potential future funding sources for maintaining city streets at a recommended level of service and fully funding Street O&M Fund #101 as well as Street Capital Projects Fund #303 and Pavement Preservation Fund #311.

2. 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 12-year period 2011 through 2022:

	Fund							
	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
<u>Budget</u>								
2021	991,843	0	1,537,776	0	1,654,557	0	0	4,184,176
2022	1,001,800	0	1,600,000	0	1,829,800	0	0	4,431,600
	<u>12,102,230</u>	<u>972,644</u>	<u>7,259,336</u>	<u>2,408,660</u>	<u>11,091,464</u>	<u>500,000</u>	<u>8,576,755</u>	<u>42,911,089</u>

- 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. This study also showed that the pavement condition index (PCI) of City streets is currently holding fairly steady at a rating of 76 (out of 100) which is considered to be in the “Good” category.
- Council has historically committed to continuing to evaluate our pavement management program and has asked Staff to research a variety of pavement treatments beyond our historic use of crack sealing and grind and overlays.
- In the Spring of 2021 Council appointed a Street Sustainability Committee (SSC) comprised of 23 community leaders representing a broad range of stakeholders including small and large businesses, freight, schools, social services, transportation and utilities. The SSC is using a variety of public outreach methods to gather feedback from the community including public meetings, surveys, and a combination of social, print and digital media. Staff is also providing the SSC with a wide range of information pertaining to pavement management and related financing options including information that the City currently provides annual funding of approximately \$8 million while the estimated annual need for a fully funded program is a total of \$16 million including Street O&M Fund #101, Street Capital Projects Fund #303 and Pavement Preservation Fund #311. The work of the SSC will continue through the autumn of 2021 and at the conclusion of this process the SSC will develop a recommendation for Council consideration that:
 1. Evaluates citizens' interest and support for maintaining city streets and suggesting pavement condition goals.
 2. Identifies preferences for maintaining city streets, types of treatments used, and long-term levels of service.
 3. Investigates current revenues and potential future funding sources for maintaining city streets at the recommended level of service and fully funding Street O&M Fund #101, Street Capital Projects Fund #303 and Pavement Preservation Fund #311.
- Based upon the work of the SSC, Council will work with Staff on developing next steps which could lead to adoption of a fully funded Pavement Management Plan.

3. 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 \$29.0 million with \$9.7 million of this secured thus far),
- Sullivan Road Overpass improvements, (estimated cost of \$26.6 million)
- Park Road Overpass

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

We reached the point of being fully funded for this project in early 2018. Design was completed in 2020 and we have acquired all necessary right-of-way with the exception of one parcel upon which we received notification of a Cert 3 acceptance. Construction funds were obligated in late 2020 and the project was also put out to bid. Construction on the project began in the spring of 2021 and is anticipated to conclude in the fall of 2022. Revenue sources are comprised of the following:

Barker Grade Separation Project	
<u>Financing Secured</u>	
City of Spokane Valley	
General Fund reserves	\$ 1,421,000
Real Estate Excise Tax (REET)	2,209,000
Total from Spokane Valley	\$ 3,630,000
Federal Earmark	719,921
2017 - WA Legislature appropriation	1,500,000
2018 - National Highway Freight Program	6,000,000
2018 - TIGER 9	9,020,149
FMSIB (20% of total)	
(assume \$19.0 million)	3,800,000
	\$ 24,670,070

Pines / Trent Grade Separation Project

Progress to date includes:

- We anticipate the project cost will be \$29.0 million and thus far we have secured \$9.7 million including \$4.7 million set aside by the City. Additionally, there exists an inactive Freight Mobility Strategic Investment Board (FMSIB) grant in the amount of \$3.36 million. It is currently unclear whether these funds will be made available to Spokane Valley in the future. Following is a detailed list of sources secured:

Pines Grade Separation Project <i>(Estimated cost of \$29 million)</i>		
Financing Secured		
City of Spokane Valley		
2016 General Fund Property acquisition	\$	500,000
2017 General Fund dedication		1,200,000
2017 General Fund allocation of fund balance > 50%		721,000
2018 General Fund allocation of fund balance > 50%		764,000
2019 General Fund allocation of fund balance > 50%		1,500,000
Total from Spokane Valley		4,685,000
2018 - SRTC for ROW (FHWA)		1,890,000
2019 - CRISI 2 for Design		1,246,500
2020 - SRTC (FHWA)		1,905,000
	\$	9,726,500

- In late 2016 the City acquired property valued at approximately \$500,000 that was applied to the acquisition of property that will in-part satisfy the right-of-way needs for this project.
- On July 11, 2017 Council approved a Phase 1 contract with an engineering firm valued at \$124,000 with a scope of services that called for evaluating two potential sites, each of which included a roundabout and signalized intersection alternative.
- Staff presented subsequent reports to Council that provided design progress updates on October 17, 2017, December 13, 2018 and June 4, 2019.
- A total of five public outreach meetings were held between October 2017 and May 2019 to seek input on the design alternatives.
- Input was sought from a variety of stakeholders including BNSF, the Spokane Valley Police Department, Spokane Valley Fire Department, East Valley School District, the Fourth District Legislative Delegation and freight industry representatives.
- On June 18, 2019 Council approved a design alternative that moves the intersection to the east of the current location with a roundabout as intersection control.
- In early June 2019 the City was awarded a Consolidated Rail Infrastructure and Safety Improvements (CRISI) grant through the Federal Rail Administration (FRA) in the amount of \$1,246,500. The related contract for the CRISI grant was completed in March 2020 and the proceeds are being applied towards the engineering design phase.
- In May 2020 Council approved the contract to complete the engineering design phase of the project which we anticipate will be completed in the latter part of 2021.
- In early 2020 the City was awarded an additional \$1,905,000 towards right-of-way acquisition through the Spokane Regional Transportation Council (SRTC).
- In July 2020 the City began acquiring right-of-way through the acquisition of three parcels.
- Future property acquisitions will be necessary during the right-of-way phase of the project but this cannot be determined until the final phase of the design is well underway. We anticipate right-of-way activities will continue into 2022.
- With the engineering design phase completed by the end of 2021 and right-of-way acquisition phase completed in 2022 we anticipate the project will be “shovel ready” by December 2022.

- For the construction phase of the project the City has applied for a variety of both state and federal grants including the TIGER, FASTLANE, CRISI, BUILD and INFRA programs as well as Congressionally Directed Spending Requests (previously known as earmarks).
- We will continue to apply for grant programs as they become available. We are hopeful that having a 100% design will make us more competitive as we will then have a “shovel ready” project.

4. Continuing to Address the COVID-19 Pandemic

The COVID-19 Pandemic Event has created untold hardship across the planet, the United States and right here in Spokane Valley. It has created budget and service challenges and to date we've done a good job of responding. Helping us in this effort was the \$4.35 million CARES Act funds we received in 2020 and much needed additional assistance has come in the form of \$16 million of ARPA funds. Our challenge here is to identify how we can utilize this money to obtain maximum lasting benefit for our community.

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 2022 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, 317 acres have been or will be developed in the northeast industrial area out of a total available 459 acres leaving just 142 acres available.

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 began a construction project in 2020 that was nearly completed in 2021 that rebuilt Barker Road from Euclid Avenue running south to the Spokane River. Portions of the project that remain consist of a shared use path for pedestrian and bicycle traffic that will be constructed in 2022 and the portion of the road crossing the Union Pacific rail line.

The Budget for 2022

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 and the COVID-19 induced global recession we continue to experience. The 2022 Budget again reflects a prudent and guarded continuation of service delivery capabilities.

As I write this message we continue to exist in turbulent times brought on by the COVID-19 Pandemic. While we remain uncertain of the depth and breadth of the impact this event will have on City revenues and the programs they support, 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 no increase in property tax or 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 2022 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 in 2022 continue to provide levels of service 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 Business Plan and 2022 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. We invite your examination and questions regarding the 2022 Budget.

Respectfully,

Mark Calhoun
City Manager

TO: City Manager and Members of the City Council

FROM: Chelsie Taylor, Finance Director

SUBJECT: About the 2022 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.

2022 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, 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.

In mid-April 2021 the Finance Department notified City Departments that their 2022 revenue and expenditure estimates were due by mid-May. Through 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 15, 2021. 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 2022 Budget is scheduled to be adopted on November 9, 2021, the Council will have had an opportunity to discuss it on eight separate occasions, including three public hearings to gather input from citizens:

June 15	Council budget workshop
August 17	Admin report: Estimated 2022 revenues and expenditures
August 24	<u>Public hearing #1</u> on 2022 revenues and expenditures
October 5	City Manager's presentation of preliminary 2022 Budget
October 12	<u>Public hearing #2</u> on 2022 Budget
October 26	First reading on ordinance adopting the 2022 Budget
November 9	<u>Public hearing #3</u> on the 2022 Budget
November 9	Second reading on ordinance adopting the 2022 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
- #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 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	<u>0.80% *</u>
	<u>8.90%</u>

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 2021 population figure used in the 2021 Budget is 98,600 as reported by the Office of Financial Management (OFM) for Washington State on April 1, 2021. However, the 2020 Census was released subsequent to the April 1, 2021 population estimate, and the Census figure has the population at 102,976. OFM may update the population to match the Census at a future date. 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 2022 the Municipal Research and Services Center estimates the distribution back to cities will be \$19.31 per person. Based upon a City of Spokane Valley population of 98,600 (per the Washington State Office of Financial Management on April 1, 2021) we anticipate the City will collect \$1,903,966 in 2022. RCW 47.30.050 specifies that 0.42% of this tax must be expended for paths and trails activities and based upon the 2022 revenue estimate, this compute to \$8,000. The balance of \$1,896,000 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 \$932,000 for 2022.

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 \$8,000 in 2022. 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. The hospitality industry, including hotels, was one of the industries affected the most by the COVID-19 pandemic due to reduced travel from the State's stay home order. This being the case, the City experienced significant reductions in hotel/motel tax collections in 2020. These revenues began to recover mid-2021 but are still below pre-pandemic levels. This tax is estimated to generate \$400,000 in 2022.

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. The impacts of the COVID-19 pandemic described under Fund #104 above also apply to these revenues. This tax is estimated to generate \$600,000 in 2022.

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.

PEG Fund #107

Under the City's cable franchise, the franchisee 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 .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 \$193,000 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.

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, 2022, the outstanding balance on this portion of the bond issue will be \$3,780,000.
- \$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. At January 1, 2022, the outstanding balance on this portion of the bond issue will be \$305,000.

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 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, 2022, the outstanding balance on the bond issue will be \$6,400,000.

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 \$21 for each single-family unit and \$21 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 \$1,910,000 in 2022.

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 \$460,000 in 2022. 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 2022:

	Out:								Total In		
	001	101	105	106	301	302	312	315			
In:	001	0	0	30,000	0	0	0	1,400,000	0	1,430,000	
	101	2,820,419	0	0	0	0	0	0	0	2,820,419	
	204	401,400	0	0	0	81,100	81,100	0	0	563,600	
	303	0	0	0	0	361,780	1,113,649	225,000	150,000	1,850,429	
	309	160,000	0	0	0	0	0	4,522,420	0	4,682,420	
	311	1,001,800	0	0	1,600,000	914,900	914,900	0	0	4,431,600	
	314	0	0	0	0	0	0	826,290	0	826,290	
	316	0	0	0	0	0	0	750,000	0	750,000	
	501	40,000	80,000	0	0	0	0	0	0	120,000	
	502	450,000	0	0	0	0	0	0	0	450,000	
									17,924,758	Total in	
Total Out		4,873,619	80,000	30,000	1,600,000	1,357,780	2,109,649	7,723,710	150,000	17,924,758	Total out
									0		

#001 – General Fund is budgeted to transfer out \$4,873,619 including:

- \$2,820,419 to Fund #101 – Street Fund as coverage of the estimated deficit in recurring activity for the 2022 Budget.
- \$401,400 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.
- \$1,001,800 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$40,000 to Fund #501 – Equipment Rental and Replacement Fund to fund the purchase of a new vehicle for the new Code Enforcement Supervisor position.
- \$450,000 to Fund #502 – Risk Management Fund for the 2022 property and liability insurance premium.

#101 – Street O&M Fund is budgeted to transfer \$80,000 to Fund #501 – Equipment Rental and Replacement Fund to fund the purchase of a new dump bed truck for the street's maintenance activities.

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

#106 – Solid Waste Fund is budgeted to transfer \$1,600,000 to the Pavement Preservation Fund #311 for the purpose of funding pavement preservation projects on local access streets.

#301 – REET 1 Capital Projects Fund is budgeted to transfer out \$1,357,780 including:

- \$81,100 to Fund #204 – LTGO Debt Service Fund to pay a portion of the annual payment on the 2014 LTGO bonds.
- \$361,780 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$914,900 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.

#302 – REET 2 Capital Projects Fund is budgeted to transfer out \$2,109,649 including:

- \$81,100 to Fund #204 – LTGO Debt Service Fund to pay a portion of the annual payment on the 2014 LTGO bonds.
- \$1,113,649 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$914,900 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.

#312 – Capital Reserve Fund is budgeted to transfer out \$7,723,710 including:

- \$1,400,000 to Fund #001 – General Fund for the replacement of police vehicles.
- \$225,000 to Fund #303 – Street Capital Projects Fund to install school zone beacons throughout the City.
- \$4,522,420 to Fund #309 – Parks Capital Projects Fund that will be applied towards the water line at Sullivan Park, Balfour Park construction, and the preliminary design on the Spokane Valley River Loop Trail.
- \$826,290 to Fund #314 – Railroad Grade Separation Projects Fund that will be applied to grade separation projects at Barker, Pines, and Sullivan Roads.
- \$750,000 to Fund #316 – Economic Development Capital Projects Fund that will be applied to the preliminary design of a new building at the Fairgrounds.

#315 – Transportation Impact Fees Fund is budgeted to transfer \$150,000 to the Fund #303 – Capital Projects Fund that will be applied toward street construction projects.

SIGNIFICANT ASSUMPTIONS IN THE 2022 BUDGET

Budget Summary for All Funds

- Based upon funding levels anticipated in the 2022 budget, City staff will strive to maintain adequate levels of service.
- Appropriations for all City Funds will total \$108 million including \$32.1 million in capital expenditures, comprised in-part of:
 - \$2.6 million in Fund #001 – General Fund.
 - \$10 million in Fund #303 – Street Capital Projects.
 - \$4.7 million in Fund #309 – Park Capital Projects.
 - \$7.2 million in Fund #311 – Pavement Preservation projects.
 - \$2.8 million in Fund #314 – Railroad Grade Separation Projects.
 - \$315 thousand in Fund #402 – Stormwater Management projects.
 - \$3 million in Fund #403 – Aquifer Protection Area projects.
 - \$513 thousand in Fund #501 – Equipment Rental and Replacement vehicles.
- To partially offset the \$32.1 million in capital costs, we anticipate \$11.8 million in grant revenues which results in 36.82% of capital expenditures being covered with State and Federal money.
- Budgets will be adopted across 27 separate funds.
- The full-time equivalent employee (FTE) count will increase in 2022 by 5 to 101.25 from 96.25. These increases include a Project Manager position in the City Manager Department, an Engineering Tech II split 0.2 to Engineering and 0.8 to capital projects, a CAD Manager split 0.5 to Engineering and 0.5 to capital projects, a Code Enforcement Supervisor in the Building Department, and an Assistant Engineer in Development Engineering.
- The 2022 Budget reflects the eighth 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 \$2,831,600.
- 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.

2022 General Fund Revenues

- Total recurring 2022 revenues are estimated at \$52,432,700 as compared to \$48,225,019 in 2021, which is an increase of \$4,207,681 or 8.73%.
- The two largest sources of revenue continue to be Sales Tax and Property Tax which are collectively estimated to account for 84.76% of 2022 General Fund recurring revenues.
- The 2022 general sales tax estimate (excluding criminal justice and public safety sales taxes) is currently estimated at \$27.7 million which reflects an increase of \$2.5 million or 10.0% over the 2021 estimate.
- The Property Tax levy does not include the potential annual increase allowed by State law.
 - The 2022 levy is estimated at \$13,199,900.
 - The levy assumes we start with the 2021 levy of \$12,724,920, forgo the potential annual increase allowed by State law, and finally add taxes related to new construction which we estimate to be \$475,000.
- Franchise fees and business registrations are primarily based on projected receipts in 2021.
- State shared revenues are based upon a combination of historical collections including 2021 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.

2022 General Fund Expenditures

- Total 2021 recurring expenditures are budgeted at \$48,415,982 as compared to \$44,972,827 in 2021. This is an increase of \$3,443,155 or 7.66%.
- The City commitment of 6% of recurring General Fund expenditures to pavement preservation equals \$2,831,600 and is computed by multiplying total recurring expenditures prior to adding the pavement preservation element (\$2,831,600 / \$47,414,182 = 6%). The \$2,831,600 that is transferred to Pavement Preservation Fund #311 is comprised of the following:
 - \$1,001,800 from General Fund #001
 - \$914,900 from REET 1 Capital Projects Fund #301
 - \$914,900 from REET 2 Capital Projects Fund #302
- 2022 Nonrecurring expenditures total \$5,632,119 and include:
 - \$136,000 for Information Technology expenditures including:
 - \$15,000 to replace outdated copiers
 - \$55,000 to replace the card access systems at CenterPlace and the Maintenance Shop
 - \$50,000 to upgrade the City's backup solution
 - \$16,000 for software upgrades
 - \$5,000 for furniture for the new Project Manager position
 - \$1,562,000 for various Public Safety items including:
 - \$24,000 for two radar trailers
 - \$55,000 for a vehicle for the new Homeless Services Officer
 - \$25,000 to replace carpeting at the Precinct
 - \$50,000 to repaint the exterior of the Precinct

- \$8,000 for tree and debris removal from the back lot at the Precinct
- \$1,400,000 for the replacement of police vehicles
- \$12,000 to repaint the portico at CenterPlace
- \$26,700 to replace carpeting at CenterPlace
- \$30,000 to repair the plumbing systems at the pools
- \$1,000,000 for Financial Software capital costs
- \$2,820,419 transfer out to the Street O&M Fund #101 to cover the deficit in recurring expenditures exceeding recurring revenues in that fund
- \$40,000 transfer out to the Equipment Rental & Replacement Fund #501 for an additional vehicle for the Code Enforcement Supervisor position

General Fund Revenues Over (Under) Expenditures and Fund Balance

- 2022 recurring revenues are anticipated to exceed recurring expenditures by \$4,016,718.
- Total 2022 expenditures are anticipated to exceed total revenues by \$215,401.
- The total unrestricted General Fund ending fund balance is anticipated to be \$30,927,611 at the end of 2022 which is 63.88% of total recurring expenditures of \$48,415,982. 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 \$1,904,000 according to per capita estimates provided by the Municipal Research and Services Center. Of this amount, \$1,896,000 will be credited to the Street O&M Fund #101 and 0.42% or \$8,000 to the Paths and Trails Fund #103.
- Telephone taxes that are remitted to the City and support Street Fund operations and maintenance are anticipated at \$932,000.
- 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 2022 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 2022 we estimate the tax will generate \$1,000,000, which includes \$600,000 in Fund #105 Hotel / Motel Tax Fund from the 2% tax and \$400,000 in Fund #104 Hotel / Motel Tax – Tourism Facilities Fund from the 1.3% tax that was effective as of July 1, 2015.
- 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 \$193,000 in 2022 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 \$21 per single family residence and \$21 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 2022 we estimate this fee will generate \$1,910,000.
- The Aquifer Protection Area Fund is expected to generate \$460,000 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 \$11,813,312 in 2022. By fund we anticipate grant revenues as follows:

- Fund #303 – Street Capital Projects - \$6,956,322
- Fund #309 – Parks Capital Projects - \$126,100
- Fund #311 – Pavement Preservation - \$1,029,000
- Fund #314 – Railroad Grade Separation Projects Fund - \$1,560,290
- Fund #403 – Aquifer Protection Area Fund - \$1,881,600

Expenditures

- Fund #101 – Street Fund appropriations include:
 - \$5,874,119 for maintenance of City streets, including \$890,502 in snow operations and \$909,000 in intergovernmental payments for services.
- Fund #106 – Solid Waste Fund appropriations include:
 - a \$1,600,000 transfer out to the Pavement Preservation Fund #311 for street preservation activities
- Fund #301 – REET 1 Capital Projects Fund includes a \$1,357,780 appropriation to cover:
 - a \$81,100 transfer to LTGO Bond Debt Service Fund #204 to pay one-half of the City's annual repayment of the 2014 LTGO Bonds.
 - a \$361,780 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - a \$914,900 transfer to Pavement Preservation Fund #311 for pavement preservation projects.
- Fund #302 – REET 2 Capital Projects Fund includes a \$2,109,649 appropriation to cover:
 - a \$81,100 transfer to LTGO Bond Debt Service Fund #204 to pay one-half of the City's annual repayment of the 2014 LTGO Bonds.
 - a \$1,113,649 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - a \$914,900 transfer to Pavement Preservation Fund #311 for pavement preservation projects
- Fund #303 – Street Capital Projects Fund includes an appropriation of \$9,971,150 for a variety of street construction projects.
- Fund #309 – Parks Capital Projects includes a \$4,728,520 appropriation to cover a variety of City park improvements that will be financed through a combination of a \$160,000 transfer from the General Fund #001, a \$4,522,420 transfer in from the Capital Reserve Fund #312, and \$126,100 in grant proceeds.
- Fund #311 – Pavement Preservation includes \$7,202,000 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 \$1,400,000 in transfers to Fund #001 – General Fund for the replacement of police vehicles, \$225,000 in transfers to Fund #303 – Street Capital Projects to install school zone beacons, \$4,522,420 in transfers to Fund #309 – Parks Capital Projects that will be applied toward Balfour Park construction, the water line at Sullivan Park, and design of the Spokane Valley River Loop Trail as well as \$826,290 in transfers to Fund #314 – Grade Separation Projects for Barker, Pines, and Sullivan. It also includes \$750,000

in transfers to Fund #316 – Economic Development Capital Projects for the design of a new building at the Fairgrounds.

- Fund #314 – Railroad Grade Separation Projects includes appropriations in the amount of \$2,775,263 towards the Barker Road Grade Separation project, the Pines Road Grade Separation project, and the Sullivan Road Interchange project.
- Fund #402 – Stormwater Fund includes \$565,000 for nonrecurring expenditures including in part:
 - \$315,000 for various capital projects
 - \$100,000 for the studies related to the City's Stormwater permit and the watershed
 - \$100,000 for an update to the Stormwater Comprehensive Plan
- Fund #403 – Aquifer Protection Area Fund includes a \$3,008,800 appropriation to various capital projects.

CITY OF SPOKANE VALLEY, WA
2022 Budget Summary

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	31,143,012	53,832,700	84,975,712	54,048,101	30,927,611
Street Fund	101	759,299	5,874,119	6,633,418	6,039,619	593,799
Paths & Trails Fund	103	30,416	8,100	38,516	0	38,516
Hotel/Motel Tax - Tourism Facilities Fund	104	4,546,073	402,500	4,948,573	0	4,948,573
Hotel/Motel Tax Fund	105	165,016	601,000	766,016	601,000	165,016
Solid Waste	106	689,012	1,832,000	2,521,012	1,832,000	689,012
PEG Fund	107	172,773	79,000	251,773	73,000	178,773
Affordable & Supportive Housing Sales Tax Func	108	345,033	193,000	538,033	0	538,033
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	526,383	800	527,183	500,000	27,183
LTGO Bond Debt Service Fund	204	0	1,064,800	1,064,800	1,064,800	0
REET 1 Capital Projects Fund	301	2,826,395	1,502,000	4,328,395	1,357,780	2,970,615
REET 2 Capital Projects Fund	302	3,940,170	1,505,000	5,445,170	2,109,649	3,335,521
Street Capital Projects	303	67,402	9,971,150	10,038,552	9,971,150	67,402
Park Capital Projects Fund	309	756	4,808,520	4,809,276	4,728,520	80,756
Civic Facilities Capital Projects Fund	310	840,164	1,300	841,464	0	841,464
Pavement Preservation Fund	311	6,135,444	5,460,600	11,596,044	7,252,000	4,344,044
Capital Reserve Fund	312	13,061,590	10,000	13,071,590	7,723,710	5,347,880
Railroad Grade Separation Projects Fund	314	1,848,938	2,695,172	4,544,110	2,775,263	1,768,847
Transportation Impact Fees Fund	315	70,000	200,000	270,000	150,000	120,000
Economic Development Capital Projects Fund	316	0	750,000	750,000	750,000	0
		72,967,876	90,791,761	163,759,637	100,976,592	62,783,045

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	1,399,959	1,912,000	3,311,959	2,443,926	868,033
Aquifer Protection Area Fund	403	1,130,870	2,343,500	3,474,370	3,063,800	410,570
Equipment Rental & Replacement Fund	501	1,403,362	230,000	1,633,362	522,500	1,110,862
Risk Management Fund	502	340,484	450,000	790,484	450,000	340,484
Passthrough Fees & Taxes	632	0	400,000	400,000	400,000	0
		4,274,675	5,335,500	9,610,175	6,880,226	2,729,949
Total of all Funds		77,242,551	96,127,261	173,369,812	107,856,818	65,512,994

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget	\$	%	
#001 - GENERAL FUND							
RECURRING ACTIVITY							
<u>Revenues</u>							
Property Tax	12,724,200	0	12,724,200	13,199,900	475,700	3.74%	
Sales Tax	22,220,000	2,980,000	25,200,000	27,720,000	2,520,000	10.00%	
Sales Tax - Public Safety	1,054,800	105,200	1,160,000	1,276,000	116,000	10.00%	
Sales Tax - Criminal Justice	1,862,400	177,600	2,040,000	2,244,000	204,000	10.00%	
Gambling Tax and Leasehold Excise Tax	384,000	0	384,000	365,000	(19,000)	(4.95%)	
Franchise Fees/Business Registration	1,215,000	0	1,215,000	1,215,000	0	0.00%	
State Shared Revenues	1,760,000	0	1,760,000	1,995,500	235,500	13.38%	
Fines and Forfeitures/Public Safety	1,010,200	(464,200)	546,000	529,200	(16,800)	(3.08%)	
Community and Public Works	1,908,719	0	1,908,719	2,636,200	727,481	38.11%	
Recreation Program Revenues	643,600	0	643,600	652,400	8,800	1.37%	
Grant Proceeds	0	0	0	260,000	260,000	0.00%	
Miscellaneous Department Revenue	21,000	0	21,000	21,000	0	0.00%	
Miscellaneous & Investment Interest	592,500	0	592,500	288,500	(304,000)	(51.31%)	
Transfers in - #105 (h/m tax-CP advertising)	30,000	0	30,000	30,000	0	0.00%	
Total Recurring Revenues	45,426,419	2,798,600	48,225,019	52,432,700	4,207,681	8.73%	
<u>Expenditures</u>							
City Council	631,566	7,106	638,672	645,170	6,498	1.02%	
City Manager	1,158,089	17,750	1,175,839	1,466,305	290,466	24.70%	
City Attorney	718,593	0	718,593	747,890	29,297	4.08%	
Public Safety	28,101,615	(203,754)	27,897,861	29,804,434	1,906,573	6.83%	
Deputy City Manager	284,844	0	284,844	295,477	10,633	3.73%	
Finance / IT	1,500,659	0	1,500,659	1,571,443	70,784	4.72%	
Human Resources	318,540	0	318,540	330,321	11,781	3.70%	
City Hall Operations and Maintenance	301,093	72,508	373,601	400,020	26,419	7.07%	
Community & Public Works - Engineering	2,098,642	0	2,098,642	2,440,282	341,640	16.28%	
Community & Public Works - Economic Dev	1,045,762	51,299	1,097,061	1,188,268	91,207	8.31%	
Community & Public Works - Building & Planning	2,487,066	(72,508)	2,414,558	2,631,423	216,865	8.98%	
Parks & Rec - Administration	356,467	(1,040)	355,427	351,018	(4,409)	(1.24%)	
Parks & Rec - Maintenance	940,003	0	940,003	950,455	10,452	1.11%	
Parks & Rec - Recreation	328,534	0	328,534	330,687	2,153	0.66%	
Parks & Rec - Aquatics	510,053	0	510,053	538,700	28,647	5.62%	
Parks & Rec - Senior Center	35,403	0	35,403	36,801	1,398	3.95%	
Parks & Rec - CenterPlace	972,214	0	972,214	970,375	(1,839)	(0.19%)	
General Government	1,297,380	0	1,297,380	1,703,713	406,333	31.32%	
Transfers out - #204 (2016 LTGO debt service)	401,500	0	401,500	401,400	(100)	(0.02%)	
Transfers out - #309 (park capital projects)	160,000	0	160,000	160,000	0	0.00%	
Transfers out - #311 (pavement preservation)	991,843	0	991,843	1,001,800	9,957	1.00%	
Transfers out - #501 (CenterPlace kitchen reserve)	36,600	0	36,600	0	(36,600)	(100.00%)	
Transfers out - #502 (insurance premium)	425,000	0	425,000	450,000	25,000	5.88%	
Total Recurring Expenditures	45,101,466	(128,639)	44,972,827	48,415,982	3,443,155	7.66%	
Recurring Revenues Over (Under)	324,953	2,927,239	3,252,192	4,016,718			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
#001 - GENERAL FUND - continued							
NONRECURRING ACTIVITY							
Revenues							
Grant Proceeds	25,000	64,000	89,000	0	(89,000)	(100.00%)	
Reimbursement of chamber wall repairs	0	0	0	0	0	0.00%	
Transfers in - #312 (police vehicle replacements)	0	0	0	1,400,000	1,400,000	0.00%	
Total Nonrecurring Revenues	25,000	64,000	89,000	1,400,000	1,311,000	1473.03%	
Expenditures							
General Government - IT capital replacements	212,800	0	212,800	136,000	(76,800)	(36.09%)	
City Manager (office furniture for Housing Serv employee	0	5,000	5,000	0	(5,000)	(100.00%)	
City Manager (office furniture for Project Manager emplo	0	0	0	5,000	5,000	0.00%	
Public Safety (replace HVAC units at Precinct)	0	62,000	62,000	0	(62,000)	(100.00%)	
Public Safety (replace handguns)	37,500	0	37,500	0	(37,500)	(100.00%)	
Public Safety (2 radar trailer)	11,400	0	11,400	24,000	12,600	110.53%	
Public Safety (Precinct access control gate)	20,000	0	20,000	0	(20,000)	(100.00%)	
Public Safety (Precinct fire panel replacement)	10,000	0	10,000	0	(10,000)	(100.00%)	
Public Safety (DEMS/Tasers/BodyCams)	0	109,608	109,608	0	(109,608)	(100.00%)	
Public Safety (vehicle for homeless services officer)	0	0	0	55,000	55,000	0.00%	
Public Safety (replace carpet at Precinct)	0	0	0	25,000	25,000	0.00%	
Public Safety (repaint Precinct exterior)	0	0	0	50,000	50,000	0.00%	
Public Safety (tree & debris removal from back lot)	0	0	0	8,000	8,000	0.00%	
Public Safety (police vehicle replacements)	0	0	0	1,400,000	1,400,000	0.00%	
Economic Dev (Commerce Housing Action Plan)	0	40,000	40,000	0	(40,000)	(100.00%)	
Economic Dev (Ecology SMP Update)	25,000	0	25,000	0	(25,000)	(100.00%)	
Parks & Rec (repaint portico at CenterPlace)	0	0	0	12,000	12,000	0.00%	
Parks & Rec (replace carpet at CenterPlace)	0	0	0	26,700	26,700	0.00%	
Parks & Rec (repair plumbing systems at pools)	0	0	0	30,000	30,000	0.00%	
Windstorm 2021 Cleanup Costs	0	32,000	32,000	0	(32,000)	(100.00%)	
Financial Software Capital Costs	0	0	0	1,000,000	1,000,000	0.00%	
Transfers out - #101 (Street Fund operations)	1,859,600	693,000	2,552,600	2,820,419	267,819	10.49%	
Transfers out - #122 (replenish reserve)	0	364,440	364,440	0	(364,440)	(100.00%)	
Transfers out - #309 (CenterPlace west lawn)	0	20,000	20,000	0	(20,000)	(100.00%)	
Transfers out - #309 (CenterPlace roof repairs)	0	15,000	15,000	0	(15,000)	(100.00%)	
Transfers out - #312 ('19 fund bal >50%)	0	11,126,343	11,126,343	0	(11,126,343)	(100.00%)	
Transfers out - #501 (vehicle for Code Enf. Supervisor)	0	0	0	40,000	40,000	0.00%	
Total Nonrecurring Expenditures	2,176,300	12,467,391	14,643,691	5,632,119	(9,011,572)	(61.54%)	
Nonrecurring Revenues Over (Under)							
Nonrecurring Expenditures	(2,151,300)	(12,403,391)	(14,554,691)	(4,232,119)			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(1,826,347)	(9,476,152)	(11,302,499)	(215,401)			
Beginning unrestricted fund balance	42,445,511		42,445,511	31,143,012			
Ending unrestricted fund balance	<u>40,619,164</u>		<u>31,143,012</u>	<u>30,927,611</u>			
<i>Fund balance as a percent of recurring expenditures</i>	90.06%		69.25%	63.88%			
General Fund Summary							
Total revenues	45,451,419	2,862,600	48,314,019	53,832,700			
Total expenditures	47,277,766	12,338,752	59,616,518	54,048,101			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(1,826,347)	(9,476,152)	(11,302,499)	(215,401)			
Beginning unrestricted fund balance	42,445,511		42,445,511	31,143,012			
Ending unrestricted fund balance	<u>40,619,164</u>		<u>31,143,012</u>	<u>30,927,611</u>			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
SPECIAL REVENUE FUNDS							
#101 - STREET FUND							
RECURRING ACTIVITY							
<u>Revenues</u>							
Utility Tax	1,431,000	(431,000)	1,000,000	932,000	(68,000)	(6.80%)	
Motor Vehicle Fuel (Gas) Tax	2,062,000	(262,000)	1,800,000	1,896,000	96,000	5.33%	
Multimodal Transportation Revenue	130,600	0	130,600	130,200	(400)	(0.31%)	
Right-of-Way Maintenance Fee	70,000	0	70,000	85,000	15,000	21.43%	
Investment Interest	4,000	0	4,000	500	(3,500)	(87.50%)	
Miscellaneous	10,000	0	10,000	10,000	0	0.00%	
Total Recurring Revenues	3,707,600	(693,000)	3,014,600	3,053,700	39,100	1.30%	
<u>Expenditures</u>							
Wages / Benefits / Payroll Taxes	1,127,920	0	1,127,920	1,128,523	603	0.05%	
Supplies	156,050	0	156,050	176,700	20,650	13.23%	
Services & Charges	2,525,828	0	2,525,828	2,698,644	172,816	6.84%	
Snow Operations	751,652	0	751,652	890,502	138,850	18.47%	
Intergovernmental Payments	935,000	0	935,000	909,000	(26,000)	(2.78%)	
Vehicle rentals - #501 (<i>non-plow vehicle rental</i>)	10,250	0	10,250	10,250	0	0.00%	
Vehicle rentals - #501 (<i>plow replace.</i>)	60,500	0	60,500	60,500	0	0.00%	
Total Recurring Expenditures	5,567,200	0	5,567,200	5,874,119	306,919	5.51%	
Recurring Revenues Over (Under) Recurring Expenditures	(1,859,600)	(693,000)	(2,552,600)	(2,820,419)			
NONRECURRING ACTIVITY							
<u>Revenues</u>							
Transfers in - #001	1,859,600	693,000	2,552,600	2,820,419	267,819	10.49%	
Total Nonrecurring Revenues	1,859,600	693,000	2,552,600	2,820,419	267,819	10.49%	
<u>Expenditures</u>							
Streetlight Replacement Program	0	0	0	35,500	35,500	0.00%	
Generator for Maintenance Shop (<i>1/2 cost to #402</i>)	0	0	0	50,000	50,000	0.00%	
Transfers out - #501	0	0	0	80,000	80,000	0.00%	
Total Nonrecurring Expenditures	0	0	0	165,500	165,500	0.00%	
Nonrecurring Revenues Over (Under) Nonrecurring Expenditures	1,859,600	693,000	2,552,600	2,654,919			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	0	0	0	(165,500)			
Beginning fund balance	759,299		759,299	759,299			
Ending fund balance	759,299		759,299	593,799			
Street Fund Summary							
<i>Total revenues</i>	5,567,200	0	5,567,200	5,874,119			
<i>Total expenditures</i>	5,567,200	0	5,567,200	6,039,619			
<i>Excess (Deficit) of Total Revenues Over (Under) Total Expenditures</i>	0	0	0	(165,500)			
<i>Beginning unrestricted fund balance</i>	759,299		759,299	759,299			
<i>Ending unrestricted fund balance</i>	759,299		759,299	593,799			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
SPECIAL REVENUE FUNDS - continued							
#103 - PATHS & TRAILS FUND							
<u>Revenues</u>							
Motor Vehicle Fuel (Gas) Tax	8,700	0	8,700	8,000	(700)	(8.05%)	
Investment Interest	200	0	200	100	(100)	(50.00%)	
Total revenues	8,900	0	8,900	8,100	(800)	(8.99%)	
<u>Expenditures</u>							
Transfers out - #309	0	0	0	0	0	0.00%	
Total expenditures	0	0	0	0	0	0.00%	
Revenues over (under) expenditures	8,900		8,900	8,100			
Beginning fund balance	21,516		21,516	30,416			
Ending fund balance	<u>30,416</u>		<u>30,416</u>	<u>38,516</u>			
#104 - HOTEL / MOTEL TAX - TOURISM FACILITIES FUND							
<u>Revenues</u>							
Hotel/Motel Tax	213,000	187,000	400,000	400,000	0	0.00%	
Investment Interest	24,000	(21,500)	2,500	2,500	0	0.00%	
Transfers in - #105	453,840	703,160	1,157,000	0	(1,157,000)	(100.00%)	
Total revenues	<u>690,840</u>	<u>868,660</u>	<u>1,559,500</u>	<u>402,500</u>	<u>(1,157,000)</u>	<u>(74.19%)</u>	
<u>Expenditures</u>							
Capital Outlay	0	0	0	0	0	0.00%	
Total expenditures	0	0	0	0	0	0.00%	
Revenues over (under) expenditures	690,840		1,559,500	402,500			
Beginning fund balance	2,986,573		2,986,573	4,546,073			
Ending fund balance	<u>3,677,413</u>		<u>4,546,073</u>	<u>4,948,573</u>			
#105 - HOTEL / MOTEL TAX FUND							
<u>Revenues</u>							
Hotel/Motel Tax	346,000	404,000	750,000	600,000	(150,000)	(20.00%)	
Investment Interest	6,000	(5,300)	700	1,000	300	42.86%	
Total revenues	<u>352,000</u>	<u>398,700</u>	<u>750,700</u>	<u>601,000</u>	<u>(149,700)</u>	<u>(19.94%)</u>	
<u>Expenditures</u>							
Transfers out - #001	30,000	0	30,000	30,000	0	0.00%	
Transfers out - #104	453,840	703,160	1,157,000	0	(1,157,000)	(100.00%)	
Tourism Promotion	224,400	(27,000)	197,400	571,000	373,600	189.26%	
Total expenditures	<u>708,240</u>	<u>676,160</u>	<u>1,384,400</u>	<u>601,000</u>	<u>(783,400)</u>	<u>(56.59%)</u>	
Revenues over (under) expenditures	(356,240)		(633,700)	0			
Beginning fund balance	798,716		798,716	165,016			
Ending fund balance	<u>442,476</u>		<u>165,016</u>	<u>165,016</u>			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
SPECIAL REVENUE FUNDS - continued							
#106 - SOLID WASTE FUND							
<u>Revenues</u>							
Solid Waste Administrative Fee	225,000	0	225,000	225,000	0	0	0.00%
Solid Waste Road Wear Fee	1,500,000	0	1,500,000	1,600,000	100,000	6.67%	
Investment Interest	12,000	0	12,000	7,000	(5,000)	(41.67%)	
Total revenues	1,737,000	0	1,737,000	1,832,000	95,000	5.47%	
<u>Expenditures</u>							
Education & Contract Administration	237,000	0	237,000	232,000	232,000	97.89%	
Transfers out - #311	1,500,000	37,776	1,537,776	1,600,000	1,600,000	104.05%	
Total expenditures	1,737,000	37,776	1,774,776	1,832,000	1,832,000	103.22%	
Revenues over (under) expenditures	0		(37,776)	0			
Beginning fund balance	726,788		726,788	689,012			
Ending fund balance	<u>726,788</u>		<u>689,012</u>	<u>689,012</u>			
#107 - PEG FUND							
<u>Revenues</u>							
Comcast PEG Contribution	79,000	0	79,000	79,000	0	0	0.00%
Total revenues	79,000	0	79,000	79,000	0	0	0.00%
<u>Expenditures</u>							
PEG Reimbursement - CMTV	39,500	0	39,500	39,500	0	0	0.00%
Capital Outlay	33,500	15,000	48,500	33,500	(15,000)	(30.93%)	
Total expenditures	73,000	15,000	88,000	73,000	(15,000)	(17.05%)	
Revenues over (under) expenditures	6,000		(9,000)	6,000			
Beginning fund balance	181,773		181,773	172,773			
Ending fund balance	<u>187,773</u>		<u>172,773</u>	<u>178,773</u>			
#108 - AFFORDABLE & SUPPORTIVE HOUSING SALES TAX							
<u>Revenues</u>							
Affordable & Supportive Housing Sales Tax	193,000	0	193,000	193,000	0	0	0.00%
Miscellaneous	0	0	0	0	0	0	0.00%
Total revenues	193,000	0	193,000	193,000	0	0	0.00%
<u>Expenditures</u>							
Operations	0	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0	0.00%
Revenues over (under) expenditures	193,000		193,000	193,000			
Beginning fund balance	152,033		152,033	345,033			
Ending fund balance	<u>345,033</u>		<u>345,033</u>	<u>538,033</u>			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
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	300,000		300,000	300,000			
#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	5,500,000		5,500,000	5,500,000			
#122 - WINTER WEATHER RESERVE FUND							
Revenues							
Investment Interest	1,900	0	1,900	800	(1,100)	(57.89%)	
Transfers in - #001	0	364,440	364,440	0	(364,440)	(100.00%)	
Subtotal revenues	1,900	364,440	366,340	800	(365,540)	(99.78%)	
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	(498,100)		(133,660)	(499,200)			
Beginning fund balance	160,043		160,043	526,383			
Ending fund balance	(338,057)		26,383	27,183			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
DEBT SERVICE FUNDS							
#204 - LTGO BOND DEBT SERVICE FUND							
<u>Revenues</u>							
Spokane Public Facilities District	480,800	0	480,800	501,200	20,400	4.24%	
Transfers in - #001	401,500	0	401,500	401,400	(100)	(0.02%)	
Transfers in - #301	80,775	0	80,775	81,100	325	0.40%	
Transfers in - #302	80,775	0	80,775	81,100	325	0.40%	
Total revenues	1,043,850	0	1,043,850	1,064,800	20,950	2.01%	
<u>Expenditures</u>							
Debt Service Payments - CenterPlace	480,800	0	480,800	501,200	20,400	4.24%	
Debt Service Payments - Roads	161,550	0	161,550	162,200	650	0.40%	
2016 LTGO Bond Principal & Interest	401,500	0	401,500	401,400	(100)	(0.02%)	
Total expenditures	1,043,850	0	1,043,850	1,064,800	20,950	2.01%	
Revenues over (under) expenditures	0		0	0			
Beginning fund balance	0		0	0			
Ending fund balance	0		0	0			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
CAPITAL PROJECTS FUNDS							
#301 - REET 1 CAPITAL PROJECTS FUND							
<u>Revenues</u>							
REET 1 - Taxes	1,000,000	1,000,000	2,000,000	1,500,000	(500,000)	(25.00%)	
Investment Interest	25,000	(22,000)	3,000	2,000	(1,000)	(33.33%)	
Total revenues	<u>1,025,000</u>	<u>978,000</u>	<u>2,003,000</u>	<u>1,502,000</u>	<u>(501,000)</u>	<u>(25.01%)</u>	
<u>Expenditures</u>							
Transfers out - #204	80,775	0	80,775	81,100	325	0.40%	
Transfers out - #303	316,620	0	316,620	361,780	45,160	14.26%	
Transfers out - #311 (<i>pavement preservation</i>)	827,278	0	827,278	914,900	87,622	10.59%	
Total expenditures	<u>1,224,673</u>	<u>0</u>	<u>1,224,673</u>	<u>1,357,780</u>	<u>133,107</u>	<u>10.87%</u>	
Revenues over (under) expenditures	(199,673)		778,327	144,220			
Beginning fund balance	<u>2,048,068</u>		<u>2,048,068</u>	<u>2,826,395</u>			
Ending fund balance	<u>1,848,395</u>		<u>2,826,395</u>	<u>2,970,615</u>			
#302 - REET 2 CAPITAL PROJECTS FUND							
<u>Revenues</u>							
REET 2 - Taxes	1,000,000	1,000,000	2,000,000	1,500,000	(500,000)	(25.00%)	
Investment Interest	25,000	(19,500)	5,500	5,000	(500)	(9.09%)	
Total revenues	<u>1,025,000</u>	<u>980,500</u>	<u>2,005,500</u>	<u>1,505,000</u>	<u>(500,500)</u>	<u>(24.96%)</u>	
<u>Expenditures</u>							
Transfers out - #204	80,775	0	80,775	81,100	325	0.40%	
Transfers out - #303	1,662,684	0	1,662,684	1,113,649	(549,035)	(33.02%)	
Transfers out - #311 (<i>pavement preservation</i>)	827,279	0	827,279	914,900	87,621	10.59%	
Transfers out - #314	1,127,387	(466,871)	660,516	0	(660,516)	(100.00%)	
Total expenditures	<u>3,698,125</u>	<u>(466,871)</u>	<u>3,231,254</u>	<u>2,109,649</u>	<u>(1,121,605)</u>	<u>(34.71%)</u>	
Revenues over (under) expenditures	(2,673,125)		(1,225,754)	(604,649)			
Beginning fund balance	<u>5,165,924</u>		<u>5,165,924</u>	<u>3,940,170</u>			
Ending fund balance	<u>2,492,799</u>		<u>3,940,170</u>	<u>3,335,521</u>			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
CAPITAL PROJECTS FUNDS - continued							
#303 - STREET CAPITAL PROJECTS FUND							
Revenues							
Grant Proceeds	6,843,308	0	6,843,308	6,956,322	113,014	1,65%	
Developer	53,703	0	53,703	1,164,399	1,110,696	2068.22%	
Transfers in - #301	316,620	0	316,620	361,780	45,160	14.26%	
Transfers in - #302	1,662,684	0	1,662,684	1,113,649	(549,035)	(33.02%)	
Transfers in - #312	0	14,000	14,000	225,000	211,000	1507.14%	
Transfers in - #315	0	80,000	80,000	150,000	70,000	87.50%	
Total revenues	8,876,315	94,000	8,970,315	9,971,150	1,000,835	11.16%	
Expenditures							
205 Sprague/Barker Intersections Improvement	329,453	0	329,453	1,871,500	1,542,047	468.06%	
249 Sullivan/Wellesley Intersection	1,020,522	0	1,020,522	1,903,176	882,654	86.49%	
267 Mission Ave Sidewalk	11,310	0	11,310	0	(11,310)	(100.00%)	
275 Barker Rd Widening - River to Euclid	1,132,320	14,000	1,146,320	0	(1,146,320)	(100.00%)	
285 Indiana Ave Pres - Evergreen to Sullivan	7,210	0	7,210	0	(7,210)	(100.00%)	
293 2018 CSS Citywide Reflective Signal BP	74,250	0	74,250	8,250	(66,000)	(88.89%)	
294 Citywide Reflective Signal Post Panels	17,875	0	17,875	3,575	(14,300)	(80.00%)	
299 Argonne Rd Concrete Pvmt Indiana to Mont	2,392,450	0	2,392,450	130,017	(2,262,433)	(94.57%)	
300 Pines and Mission Intersection Improvement	498,000	0	498,000	1,746,643	1,248,643	250.73%	
301 Park and Mission Intersection Improvements	693,000	0	693,000	0	(693,000)	(100.00%)	
310 Sullivan Rd Overcrossing UP RR Deck Repl	317,625	0	317,625	0	(317,625)	(100.00%)	
313 Barker Rd/Union Pacific Crossing	1,312,500	0	1,312,500	1,444,000	131,500	10.02%	
318 Wilbur Sidewalk - Boone to Mission	50,000	0	50,000	572,909	522,909	1045.82%	
320 Sullivan Preservation - Sprague to 8th	19,800	0	19,800	412,000	392,200	1980.81%	
326 2020 Citywide Reetreflective Post Plates	0	0	0	142,880	142,880	0.00%	
329 Barker Road Imp- City Limits to Appleway	0	80,000	80,000	250,000	170,000	212.50%	
Mission Ave over Evergreen Deck Repair	0	0	0	261,200	261,200	0.00%	
School zone beacons	0	0	0	225,000	225,000	0.00%	
Contingency	1,000,000	0	1,000,000	1,000,000	0	0.00%	
Total expenditures	8,876,315	94,000	8,970,315	9,971,150	1,000,835	11.16%	
Revenues over (under) expenditures	0	0	0				
Beginning fund balance	67,402		67,402	67,402			
Ending fund balance	67,402		67,402	67,402			
<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							
Revenues							
Grant Proceeds	480,530	44,730	525,260	126,100	(399,160)	(75.99%)	
Transfers in - #001	160,000	35,000	195,000	160,000	(35,000)	(17.95%)	
Transfers in - #312	565,150	567,536	1,132,686	4,522,420	3,389,734	299.27%	
Total revenues	1,205,680	647,266	1,852,946	4,808,520	2,955,574	159.51%	
Expenditures							
268 Appleway Trail (Evergreen to Sullivan)	0	2,033	2,033	0	(2,033)	(100.00%)	
304 CenterPlace west lawn improvements - Ph. 2	0	20,000	20,000	0	(20,000)	(100.00%)	
305 CenterPlace roof repairs	0	15,000	15,000	0	(15,000)	(100.00%)	
314 Balfour Park frontage improvements	565,150	0	565,150	0	(565,150)	(100.00%)	
315 Browns Park improvements 2020	499,805	204,926	704,731	0	(704,731)	(100.00%)	
316 Balfour Park improvements - Ph 1	0	367,503	367,503	3,507,520	3,140,017	854.42%	
Install stage fill speakers Great Room	6,346	0	6,346	0	(6,346)	(100.00%)	
Repair failed pixels Great Room	6,505	0	6,505	0	(6,505)	(100.00%)	
Reprogram Great Room A/V System	12,499	0	12,499	0	(12,499)	(100.00%)	
Repair/replace siding at Mirabeau restroom	30,000	0	30,000	0	(30,000)	(100.00%)	
Sullivan Park water line	0	98,000	98,000	441,000	343,000	350.00%	
Replace pond liner at Mirabeau	0	0	0	80,000	80,000	0.00%	
Spokane Valley River Loop Trail	0	100,000	100,000	700,000	600,000	600.00%	
Total expenditures	1,120,305	807,462	1,927,767	4,728,520	2,800,753	145.28%	
Revenues over (under) expenditures	85,375		(74,821)	80,000			
Beginning fund balance	75,577		75,577	756			
Ending fund balance	160,952		756	80,756			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
CAPITAL PROJECTS FUNDS - continued							
#310 - CIVIC FACILITIES CAPITAL PROJECTS FUND							
<u>Revenues</u>							
Investment Interest	3,100	(2,300)	800	1,300		500	62.50%
Total revenues	<u>3,100</u>	<u>(2,300)</u>	<u>800</u>	<u>1,300</u>		<u>500</u>	<u>62.50%</u>
<u>Expenditures</u>							
Transfers out - #312	0	3,600	3,600	0		(3,600)	(100.00%)
Total expenditures	<u>0</u>	<u>3,600</u>	<u>3,600</u>	<u>0</u>		<u>(3,600)</u>	<u>(100.00%)</u>
Revenues over (under) expenditures	3,100		(2,800)	1,300			
Beginning fund balance	<u>842,964</u>		<u>842,964</u>	<u>840,164</u>			
Ending fund balance	<u>846,064</u>		<u>840,164</u>	<u>841,464</u>			
<i>Note: The fund balance in #310 includes \$839,285.10 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.</i>							
#311 - PAVEMENT PRESERVATION							
<u>Revenues</u>							
Transfers in - #001	991,843	0	991,843	1,001,800		9,957	1.00%
Transfers in - #106	1,500,000	37,776	1,537,776	1,600,000		62,224	4.05%
Transfers in - #301	827,278	0	827,278	914,900		87,622	10.59%
Transfers in - #302	827,279	0	827,279	914,900		87,621	10.59%
Grant Proceeds	0	0	0	1,029,000		1,029,000	0.00%
Total revenues	<u>4,146,400</u>	<u>37,776</u>	<u>4,184,176</u>	<u>5,460,600</u>		<u>1,276,424</u>	<u>30.51%</u>
<u>Expenditures</u>							
Pavement preservation	4,676,350	(885,473)	3,790,877	7,202,000		3,411,123	89.98%
Pre-project GeoTech	50,000	0	50,000	50,000		0	0.00%
Total expenditures	<u>4,726,350</u>	<u>(885,473)</u>	<u>3,840,877</u>	<u>7,252,000</u>		<u>3,411,123</u>	<u>88.81%</u>
Revenues over (under) expenditures	(579,950)		343,299	(1,791,400)			
Beginning fund balance	<u>5,792,145</u>		<u>5,792,145</u>	<u>6,135,444</u>			
Ending fund balance	<u>5,212,195</u>		<u>6,135,444</u>	<u>4,344,044</u>			
#312 - CAPITAL RESERVE FUND							
<u>Revenues</u>							
Transfers in - #001 ('19 fund bal >50%)	0	11,126,343	11,126,343	0		(11,126,343)	(100.00%)
Transfers in - #310	0	3,600	3,600	0		(3,600)	(100.00%)
Proceeds from sale of land	0	109,400	109,400	0		(109,400)	(100.00%)
Grant Proceeds	0	1,000,000	1,000,000	0		(1,000,000)	(100.00%)
Investment Interest	100,000	(92,500)	7,500	10,000		2,500	33.33%
Total revenues	<u>100,000</u>	<u>12,146,843</u>	<u>12,246,843</u>	<u>10,000</u>		<u>(12,236,843)</u>	<u>(99.92%)</u>
<u>Expenditures</u>							
Transfers out - #001 (police vehicle replacements)	0	0	0	1,400,000		1,400,000	0.00%
Transfers out - #303 (Barker Road Corridor)	0	14,000	14,000	0		(14,000)	(100.00%)
Transfers out - #303 (school zone beacons)	0	0	0	225,000		225,000	0.00%
Transfers out - #309 (Appleway Trail - Evergreen-Sullivan)	0	2,033	2,033	0		(2,033)	(100.00%)
Transfers out - #309 (Balfour Park frontage improvement)	565,150	0	565,150	0		(565,150)	(100.00%)
Transfers out - #309 (Balfour Park improvements ph)	367,503	367,503	3,507,520	3,140,017		854.42%	
Transfers out - #309 (Sullivan Park water line)	0	98,000	98,000	314,900		216,900	221.33%
Transfers out - #309 (Spokane Valley River Loop Trail)	0	100,000	100,000	700,000		600,000	600.00%
Transfers out - #314 (Pines Rd Underpass)	64,192	562,123	626,315	0		(626,315)	(100.00%)
Transfers out - #314 (Barker Rd Overpass)	411,582	284,834	696,416	724,905		28,489	4.09%
Transfers out - #314 (Sullivan Rd Interchange)	250,000	75,000	325,000	101,385		(223,615)	(68.80%)
Transfers out - #316 (Fairgrounds Building)	0	10,000	10,000	750,000		740,000	7400.00%
WSDOT Sullivan Park Property Acquisition	759,600	0	759,600	0		(759,600)	(100.00%)
Flora & Montgomery Trailhead Land Acquisition	0	300,000	300,000	0		(300,000)	(100.00%)
Ponderosa ParkLand Land Acquisition	0	1,600,000	1,600,000	0		(1,600,000)	(100.00%)
Sprague Ave Land Acquisition	0	2,225,000	2,225,000	0		(2,225,000)	(100.00%)
Total expenditures	<u>2,050,524</u>	<u>5,638,493</u>	<u>7,689,017</u>	<u>7,723,710</u>		<u>34,693</u>	<u>0.45%</u>
Revenues over (under) expenditures	(1,950,524)		4,557,826	(7,713,710)			
Beginning fund balance	<u>8,503,764</u>		<u>8,503,764</u>	<u>13,061,590</u>			
Ending fund balance	<u>6,553,240</u>		<u>13,061,590</u>	<u>5,347,880</u>			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
CAPITAL PROJECTS FUNDS - continued							
#314 - RAILROAD GRADE SEPARATION PROJECTS FUND							
Revenues							
Grant Proceeds	11,508,819	1,394,500	12,903,319	1,560,290	(11,343,029)	(87.91%)	
Developer Contributions	0	0	0	308,592	308,592	0.00%	
Transfers in - #302	1,127,387	(466,871)	660,516	0	(660,516)	(100.00%)	
Transfers in - #312	725,774	921,957	1,647,731	826,290	(821,441)	(49.85%)	
Total revenues	13,361,980	1,849,586	15,211,566	2,695,172	(12,516,394)	(82.28%)	
Expenditures							
143 Barker BNSF Grade Separation	9,396,870	284,834	9,681,704	1,307,293	(8,374,411)	(86.50%)	
223 Pines Rd Underpass	4,149,450	0	4,149,450	1,366,585	(2,782,865)	(67.07%)	
311 Sullivan Rd Interchange	250,000	75,000	325,000	101,385	(223,615)	(68.80%)	
Total expenditures	13,796,320	359,834	14,156,154	2,775,263	(11,380,891)	(80.40%)	
Revenues over (under) expenditures	(434,340)		1,055,412	(80,091)			
Beginning fund balance	793,526		793,526	1,848,938			
Ending fund balance	<u>359,186</u>		<u>1,848,938</u>	<u>1,768,847</u>			
#315 - TRANSPORTATION IMPACT FEES FUND							
Revenues							
Transportation Impact Fees	0	150,000	150,000	200,000	50,000	33.33%	
Total revenues	0	150,000	150,000	200,000	50,000	33.33%	
Expenditures							
Transfers out - #303	0	80,000	80,000	150,000	70,000	87.50%	
Total expenditures	0	80,000	80,000	150,000	70,000	87.50%	
Revenues over (under) expenditures	0		70,000	50,000			
Beginning fund balance	0		0	70,000			
Ending fund balance	<u>0</u>		<u>70,000</u>	<u>120,000</u>			
#316 - ECONOMIC DEVELOPMENT CAPITAL PROJECTS FUND							
Revenues							
Transfers in - #312 (<i>Fairgrounds Building</i>)	0	10,000	10,000	750,000	740,000	7400.00%	
Total revenues	0	10,000	10,000	750,000	740,000	7400.00%	
Expenditures							
Fairgrounds Building	0	10,000	10,000	750,000	740,000	7400.00%	
Total expenditures	0	10,000	10,000	750,000	740,000	7400.00%	
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>			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
ENTERPRISE FUNDS							
#402 - STORMWATER FUND							
RECURRING ACTIVITY							
Revenues							
Stormwater Management Fees	1,900,000	0	1,900,000	1,910,000	10,000	0.53%	
Investment Interest	40,000	0	40,000	2,000	(38,000)	(95.00%)	
Total Recurring Revenues	1,940,000	0	1,940,000	1,912,000	(28,000)	(1.44%)	
Expenditures							
Wages / Benefits / Payroll Taxes	538,864	13,830	552,694	560,631	7,937	1.44%	
Supplies	14,750	0	14,750	18,150	3,400	23.05%	
Services & Charges	1,320,643	0	1,320,643	1,248,395	(72,248)	(5.47%)	
Intergovernmental Payments	45,000	0	45,000	45,000	0	0.00%	
Vehicle rentals - #501	6,750	0	6,750	6,750	0	0.00%	
Total Recurring Expenditures	1,926,007	13,830	1,939,837	1,878,926	(60,911)	(3.14%)	
Recurring Revenues Over (Under)							
Recurring Expenditures	13,993	(13,830)	163	33,074			
NONRECURRING ACTIVITY							
Revenues							
Grant Proceeds	100,000	0	100,000	0	(100,000)	(100.00%)	
Total Nonrecurring Revenues	100,000	0	100,000	0	(100,000)	(100.00%)	
Expenditures							
Capital - various projects	500,000	160,000	660,000	315,000	(345,000)	(52.27%)	
Watershed studies	100,000	0	100,000	100,000	0	0.00%	
Stormwater Comprehensive Plan Update	100,000	0	100,000	100,000	0	0.00%	
Generator for Maintenance Shop (1/2 cost to #101)	0	0	0	50,000			
Total Nonrecurring Expenditures	700,000	160,000	860,000	565,000	(295,000)	(34.30%)	
Nonrecurring Revenues Over (Under)							
Nonrecurring Expenditures	(600,000)	(160,000)	(760,000)	(565,000)			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(586,007)	(173,830)	(759,837)	(531,926)			
Beginning working capital	2,159,796		2,159,796	1,399,959			
Ending working capital	1,573,789		1,399,959	868,033			
Stormwater Fund Summary							
Total revenues	2,040,000	0	2,040,000	1,912,000			
Total expenditures	2,626,007	173,830	2,799,837	2,443,926			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(586,007)	(173,830)	(759,837)	(531,926)			
Beginning unrestricted fund balance	2,159,796		2,159,796	1,399,959			
Ending unrestricted fund balance	1,573,789		1,399,959	868,033			
#403 - AQUIFER PROTECTION AREA							
Revenues							
Spokane County	460,000	0	460,000	460,000	0	0.00%	
Grant Proceeds	2,122,045	(615,000)	1,507,045	1,881,600	374,555	24.85%	
Investment Interest	15,000	(13,000)	2,000	1,900	(100)	(5.00%)	
Total revenues	2,597,045	(628,000)	1,969,045	2,343,500	374,455	19.02%	
Expenditures							
Capital - various projects	2,378,109	580,431	2,958,540	3,008,800	50,260	1.70%	
Effectiveness study	0	0	0	55,000	55,000	0.00%	
Total expenditures	2,378,109	580,431	2,958,540	3,063,800	105,260	3.56%	
Revenues over (under) expenditures	218,936		(989,495)	(720,300)			
Beginning working capital	2,120,365		2,120,365	1,130,870			
Ending working capital	2,339,301		1,130,870	410,570			

CITY OF SPOKANE VALLEY, WA
2022 Budget

11/9/2021

	2021			2022		Difference Between 2021 and 2022	
	As Adopted	Amendment	As Amended	Budget		\$	%
INTERNAL SERVICE FUNDS							
#501 - ER&R FUND							
Revenues							
Vehicle rentals - #001	31,300	0	31,300	31,300	0	0	0.00%
Vehicle rentals - #101	10,250	0	10,250	10,250	0	0	0.00%
Vehicle rentals - #101 (<i>p/low replace.</i>)	60,500	0	60,500	60,500	0	0	0.00%
Vehicle rentals - #402	6,750	0	6,750	6,750	0	0	0.00%
Transfer in - #001 (<i>CenterPlace kitchen reserve</i>)	36,600	0	36,600	0	(36,600)	(100.00%)	
Transfer in - #001 (<i>Code Enforcement Vehicle</i>)	0	0	0	40,000	40,000	0	0.00%
Transfer in - #101 (<i>Additional dump bed truck</i>)	0	0	0	80,000	80,000	0	0.00%
Investment Interest	10,000	0	10,000	1,200	(8,800)	(88.00%)	
Total revenues	155,400	0	155,400	230,000	74,600	48.01%	
Expenditures							
Small tools & minor equipment	10,000	0	10,000	10,000	0	0	0.00%
Vehicle purchase	130,000	0	130,000	262,500	132,500	101.92%	
Snow plow purchase	0	0	0	250,000	250,000	0	0.00%
Loader purchase	0	0	0	0	0	0	0.00%
Total expenditures	140,000	0	140,000	522,500	382,500	273.21%	
Revenues over (under) expenditures	15,400		15,400	(292,500)			
Beginning working capital	1,387,962		1,387,962	1,403,362			
Ending working capital	<u>1,403,362</u>		<u>1,403,362</u>	<u>1,110,862</u>			
#502 - RISK MANAGEMENT FUND							
Revenues							
Transfers in - #001	425,000	0	425,000	450,000	25,000	5.88%	
Total revenues	425,000	0	425,000	450,000	25,000	5.88%	
Expenditures							
Auto & Property Insurance	425,000	0	425,000	450,000	25,000	5.88%	
Total expenditures	425,000	0	425,000	450,000	25,000	5.88%	
Revenues over (under) expenditures	0		0	0			
Beginning fund balance	340,484		340,484	340,484			
Ending fund balance	<u>340,484</u>		<u>340,484</u>	<u>340,484</u>			
FIDUCIARY FUNDS							
#632 - PASSTHROUGH FEES & TAXES FUND							
Revenues							
Fees & taxes collected for other governments	0	399,687	399,687	400,000	313	0.08%	
Total revenues	0	399,687	399,687	400,000	313	0.08%	
Expenditures							
Fees & taxes remitted to other governments	0	400,000	400,000	400,000	0	0.00%	
Total expenditures	0	400,000	400,000	400,000	0	0.00%	
Revenues over (under) expenditures	0		(313)	0			
Beginning fund balance	313		313	0			
Ending fund balance	<u>313</u>		<u>0</u>	<u>0</u>			
TOTAL OF ALL FUNDS							
Total of Revenues for all Funds	90,086,029	21,157,758	111,243,787	96,127,261			
Total of Expenditures for all Funds	97,968,784	19,862,994	117,831,778	107,856,818			
Total grant revenues (included in total revenues)	21,079,702	1,888,230	22,967,932	11,813,312			
Total Capital expenditures (included in total expenditures)	32,524,699	5,442,862	37,967,561	32,082,233			

CITY OF SPOKANE VALLEY, WA
2022 Budget
Revenues by Fund

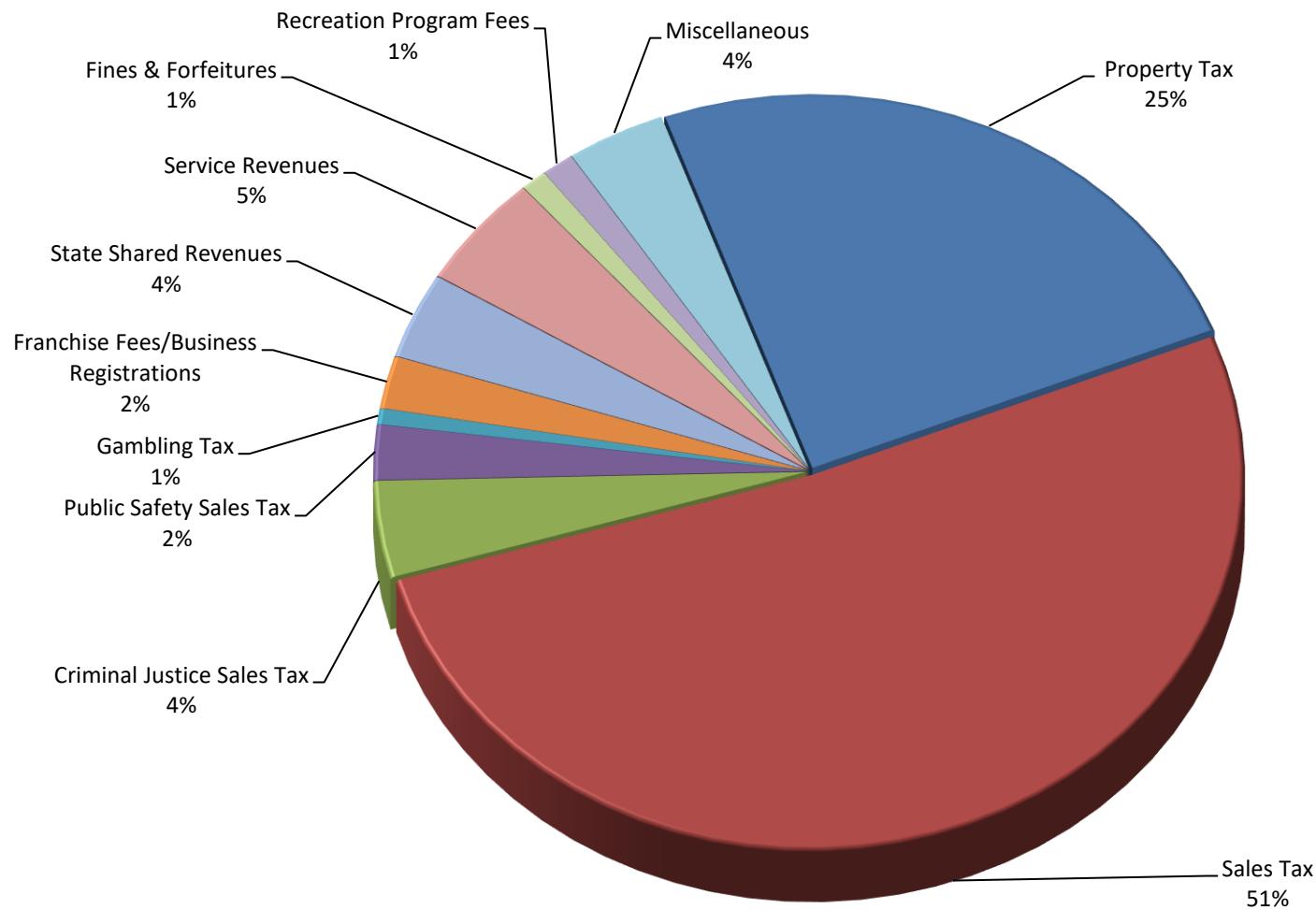
General Fund

Property Tax	\$ 13,199,900
Sales Tax	27,720,000
Sales Tax - Public Safety	1,276,000
Sales Tax - Criminal Justice	2,244,000
Gambling and Leasehold Excise Tax	365,000
Franchise Fees/Business Registration	1,215,000
State Shared Revenues	1,995,500
Service Revenues	2,636,200
Fines and Forfeitures	527,700
Recreation Program Fees	652,400
Miscellaneous, Investment Int., Transfers	2,001,000
Total General Fund	\$ 53,832,700

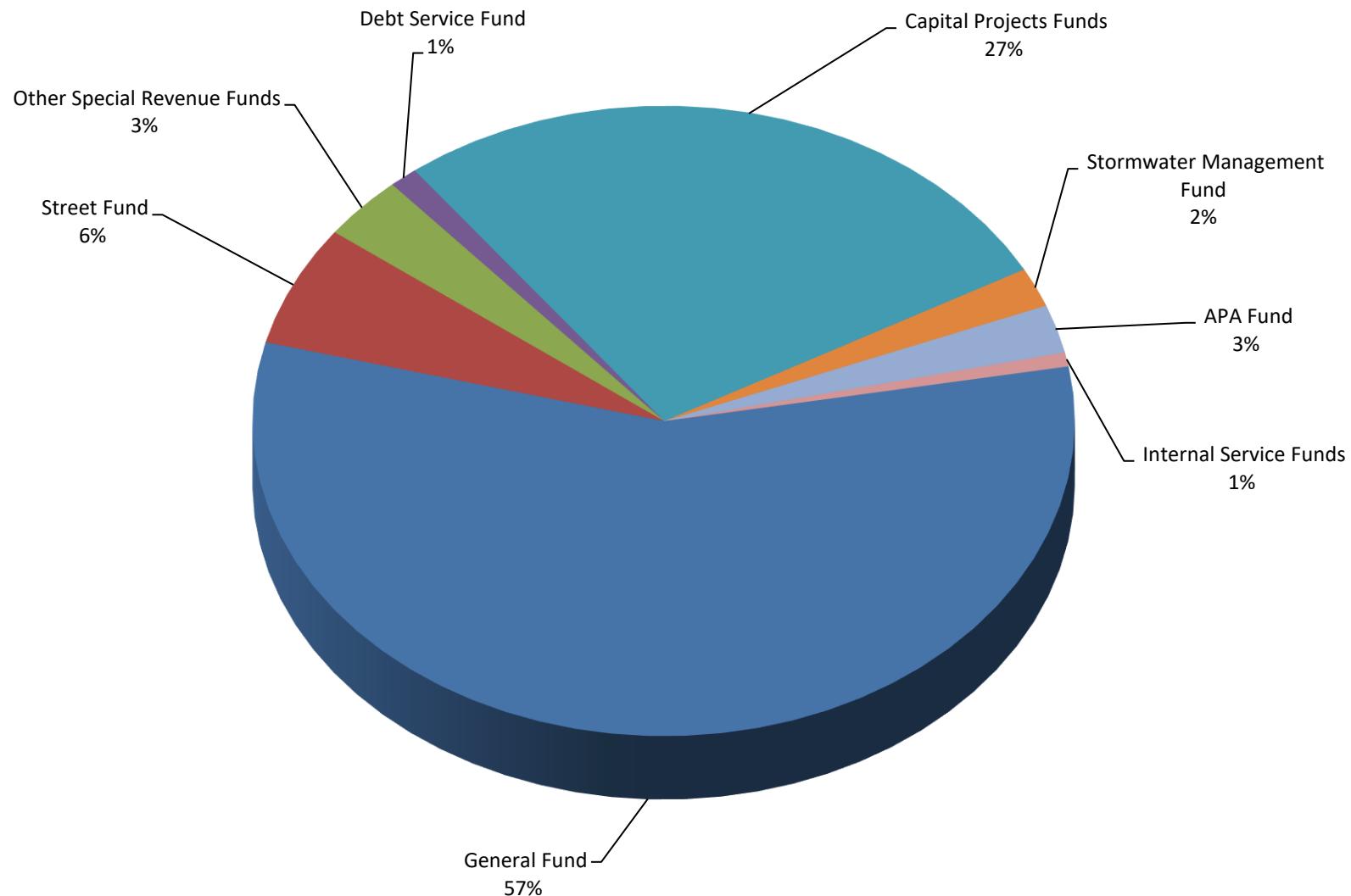
Other Funds

101 Street Fund	\$ 5,874,119
103 Paths & Trails Fund	8,100
104 Hotel/Motel Tax Tourism Facilities Fund	402,500
105 Hotel/Motel Tax Fund	601,000
106 Solid Waste Fund	1,832,000
107 PEG Fund	79,000
108 Affordable & Supportive Housing Sales Tax	193,000
122 Winter Weather Reserve Fund	800
204 LTGO Bond Debt Service Fund	1,064,800
301 REET 1 Capital Projects Fund	1,502,000
302 REET 2 Capital Projects Fund	1,505,000
303 Street Capital Projects Fund	9,971,150
309 Parks Capital Projects Fund	4,808,520
310 Civic Facilities Capital Projects Fund	1,300
311 Pavement Preservation Fund	5,460,600
312 Capital Reserve Fund	10,000
314 Railroad Grade Separation Projects Fund	2,695,172
315 Transportation Impact Fees Fund	200,000
316 Economic Development Capital Projects Fund	750,000
402 Stormwater Management Fund	1,912,000
403 Aquifer Protection Area Fund	2,343,500
501 Equipment Rental & Replacement Fund	230,000
502 Risk Management Fund	450,000
632 Passthrough Fees & Taxes Fund	400,000
Total Other Funds	\$ 42,294,561
Total All Funds	\$ 96,127,261

CITY OF SPOKANE VALLEY, WA
2022 General Fund Revenues
\$53,832,700



CITY OF SPOKANE VALLEY, WA
2022 City Wide Revenues
\$ 96,127,261



CITY OF SPOKANE VALLEY, WA
2022 Budget - General Fund
Detail Revenues by Type

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Amended Budget	Proposed Budget
Property Tax					
Property Tax	11,511,773	11,977,663	11,958,296	12,724,200	13,199,900
Property Tax - Delinquent	197,138	187,462	127,001	0	0
	<u>11,708,911</u>	<u>12,165,125</u>	<u>12,085,298</u>	<u>12,724,200</u>	<u>13,199,900</u>
Sales Taxes					
Sales Tax	22,642,855	24,204,763	25,238,481	25,200,000	27,720,000
Sales Tax - Public Safety	1,074,037	1,149,040	1,163,313	1,160,000	1,276,000
Sales Tax - Criminal Justice	1,906,001	2,028,789	2,049,075	2,040,000	2,244,000
	<u>25,622,893</u>	<u>27,382,592</u>	<u>28,450,869</u>	<u>28,400,000</u>	<u>31,240,000</u>
Gambling and Leasehold Excise Tax					
Amusement Games	13,456	14,401	3,906	13,000	13,000
Card Games	284,720	326,721	210,466	285,000	280,000
Bingo & Raffles	1,278	2,101	421	1,000	1,000
Punch Boards & Pull Tabs	64,303	76,573	63,676	67,000	64,000
Leasehold Excise Tax	5,469	8,029	6,608	7,000	7,000
Leasehold Excise Tax (State)	11,140	13,790	0	11,000	0
	<u>380,366</u>	<u>441,615</u>	<u>285,077</u>	<u>384,000</u>	<u>365,000</u>
Licenses & Permits					
General Business Licenses	117,917	115,235	114,652	115,000	115,000
Franchise Fees	1,092,287	1,100,597	1,126,185	1,100,000	1,100,000
	<u>1,210,204</u>	<u>1,215,832</u>	<u>1,240,837</u>	<u>1,215,000</u>	<u>1,215,000</u>
State Shared Revenues					
City Assistance State Revenue	27,311	112,334	109,309	0	0
Streamline Mitigation of Sales Tax	333,140	2,004	0	0	0
Payment in Lieu of Taxes - DNR	0	3,630	7,347	4,000	4,000
CJ - High Crime	268,009	263,038	275,589	0	100,000
MVET Criminal Justice - Population	27,780	29,063	30,723	32,000	34,500
CJ Contracted Services	171,356	179,012	188,640	165,000	170,000
CJ Special Programs	100,300	104,438	109,811	114,000	122,000
Marijuana Enforcement	0	0	0	0	0
Marijuana Excise Tax Distribution	259,242	187,547	184,812	109,000	147,000
DUI - Cities	14,004	13,038	14,712	14,000	14,000
Liquor Board Excise Tax	487,739	533,694	637,464	552,000	636,000
Liquor Board Profits	786,251	781,018	776,368	770,000	768,000
	<u>2,475,132</u>	<u>2,208,816</u>	<u>2,334,776</u>	<u>1,760,000</u>	<u>1,995,500</u>
Service Revenues					
Accessory Dwelling	420	588	924	353	500
Building & Planning Fees	77,010	263,991	245,449	158,390	189,200
Planning Fees	751,859	909,688	918,230	547,702	661,000
Building Permits	1,414,420	1,508,693	1,705,159	905,216	1,376,000
Code Enforcement	15,050	10,734	18,339	6,440	11,000
Demolition Permits	4,074	4,553	4,147	2,732	4,000
Entertainment License	0	7,087	1,575	4,252	4,000
Grading Permits	22,619	26,286	26,366	15,772	16,000
Home Profession Fee	3,192	2,520	2,688	1,512	3,000
Mechanical Permits	146,519	147,879	158,269	88,727	129,000
Misc. Permits & Fees	18,492	23,968	33,558	13,128	22,000
Plumbing Permits	79,097	74,808	100,957	44,885	73,000
Right of Way Permits	204,963	197,026	164,560	118,216	145,000
Street Vacation Permits	0	4,095	2,730	1,300	2,000
Temporary Use Permit Fees	157	157	471	94	500
	<u>2,737,872</u>	<u>3,182,073</u>	<u>3,383,422</u>	<u>1,908,719</u>	<u>2,636,200</u>

CITY OF SPOKANE VALLEY, WA
2022 Budget - General Fund
Detail Revenues by Type

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Amended Budget	Proposed Budget
Fines and Forfeitures					
Public Safety False Alarm Services	27,134	64,845	56,785	75,000	60,000
Public Safety Grants	0	0	0	50,000	50,000
Fines & Forfeits - Traffic	414,647	428,191	341,939	389,300	389,200
Other Criminal- Non Traffic Fines	536,505	459,460	3,620	31,700	28,500
	<u>978,286</u>	<u>952,496</u>	<u>402,344</u>	<u>546,000</u>	<u>527,700</u>
Recreation Program Charges					
Activity Fees (To use a recreational facility)	459,368	526,026	130,049	460,600	469,400
Program Fees (To participate in a program)	205,289	205,914	18,140	183,000	183,000
	<u>664,657</u>	<u>731,940</u>	<u>148,189</u>	<u>643,600</u>	<u>652,400</u>
Miscellaneous					
AWC Health & Wellness	949	0	0	1,000	1,000
Investment Interest	690,528	916,684	254,636	500,000	200,000
Sales Tax Interest	34,772	46,720	32,590	35,000	30,000
Interest on Gambling Tax	70	138	355	300	300
Interest on Liens & Judgments	0	187	0	1,000	1,000
Police Precinct Rent	38,244	39,178	39,888	39,000	40,000
Police Precinct Maintenance	14,694	14,717	14,523	15,000	15,000
Judgments and Settlements	0	1,686	0	0	0
Miscellaneous Revenue & Grant Proceeds	20,776	28,458	59,562	110,000	281,000
COVID-19 Stimulus Funding	0	0	4,352,400	0	0
Copy Charges	766	1,520	856	0	1,500
SCRAPS pass-through	1,137	1,172	1,189	1,200	1,200
	<u>801,936</u>	<u>1,050,460</u>	<u>4,755,999</u>	<u>702,500</u>	<u>571,000</u>
Transfers					
Transfers in - #101 (street admin)	39,700	0	0	0	0
Transfers in - #105 (h/m tax-CP advertising)	26,037	30,000	11,390	30,000	30,000
Transfers in - #106 (solid waste repayment)	40,425	40,422	0	0	0
Transfers in - #312 (police vehicle replacements)	0	0	0	0	1,400,000
Transfers in - #402 (storm admin)	13,400	0	0	0	0
Transfers in - #501	0	0	0	0	0
	<u>119,562</u>	<u>70,422</u>	<u>11,390</u>	<u>30,000</u>	<u>1,430,000</u>
Total General Fund Revenue	<u>46,699,819</u>	<u>49,401,371</u>	<u>53,098,201</u>	<u>48,314,019</u>	<u>53,832,700</u>

CITY OF SPOKANE VALLEY, WA
2022 Budget - Other Funds
Detail Revenues by Type

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Amended Budget	Proposed Budget
101 - Street Fund					
Utilities tax	1,854,641	1,563,981	1,388,026	1,000,000	932,000
Motor Vehicle Fuel (Gas) Tax	2,063,390	2,018,186	1,737,864	1,800,000	1,896,000
Multimodal Transportation Revenue	133,525	132,637	131,847	130,600	130,200
Right-of-Way Maintenance Fee	94,571	84,704	93,033	70,000	85,000
Investment Interest	17,504	4,022	829	4,000	500
Other Miscellaneous Revenues & Grants	97,958	23,911	55,441	10,000	10,000
Nonrecurring Transfer in - #001	0	0	0	2,552,600	2,820,419
Nonrecurring Transfer in - #122	0	620,000	364,439	0	0
Nonrecurring Transfer in - #312	0	907,544	1,364,706	0	0
	<u>4,261,589</u>	<u>5,354,985</u>	<u>5,136,185</u>	<u>5,567,200</u>	<u>5,874,119</u>
103 - Paths & Trails Fund					
Motor Vehicle Fuel (Gas) Tax	8,703	8,512	7,330	8,700	8,000
Investment interest	390	186	71	200	100
	<u>9,093</u>	<u>8,698</u>	<u>7,401</u>	<u>8,900</u>	<u>8,100</u>
104 - Hotel/Motel Tax - Tourism Facilities Fund					
Hotel/Motel Tax	415,295	454,283	283,720	400,000	400,000
Transfers in - #105	250,000	275,000	0	1,157,000	0
Investment interest	24,183	43,589	11,908	2,500	2,500
	<u>689,478</u>	<u>772,872</u>	<u>295,628</u>	<u>1,559,500</u>	<u>402,500</u>
105 - Hotel/Motel Tax Fund					
Hotel/Motel Tax	646,975	743,852	443,244	750,000	600,000
Investment Interest	7,058	8,459	2,705	700	1,000
	<u>654,033</u>	<u>752,311</u>	<u>445,949</u>	<u>750,700</u>	<u>601,000</u>
106 - Solid Waste					
Solid Waste Administrative fee	182,900	252,396	219,943	225,000	225,000
Solid Waste Road Wear fee	1,108,028	1,513,532	1,537,776	1,500,000	1,600,000
Grant Proceeds	0	0	0	0	0
Investment Interest	12,486	24,752	7,804	12,000	7,000
	<u>1,303,414</u>	<u>1,790,680</u>	<u>1,765,523</u>	<u>1,737,000</u>	<u>1,832,000</u>
107 - PEG Fund					
Comcast PEG contribution	81,322	79,498	76,541	79,000	79,000
Investment Interest	971	2,096	596	0	0
	<u>82,293</u>	<u>81,594</u>	<u>77,138</u>	<u>79,000</u>	<u>79,000</u>
108 - Affordable & Supportive Housing Sales Tax					
Affordable & Supportive Sales Tax	0	0	151,950	193,000	193,000
Investment Interest	0	0	83	0	0
	<u>0</u>	<u>0</u>	<u>152,033</u>	<u>193,000</u>	<u>193,000</u>
122 - Winter Weather Reserve Fund					
FEMA Grant Proceeds	0	10,366	0	0	0
Investment Interest	5,354	9,899	1,147	1,900	800
Transfer in - #001	490,000	120,000	500,000	364,440	0
	<u>495,354</u>	<u>140,265</u>	<u>501,147</u>	<u>366,340</u>	<u>800</u>
204 - Debt Service - LTGO 03 Fund					
Facilities District Revenue	414,050	432,150	459,500	480,800	501,200
Transfers in - #001	399,350	401,250	401,450	401,500	401,400
Transfers in - #301	82,000	82,475	80,375	80,775	81,100
Transfers in - #302	82,000	82,475	80,375	80,775	81,100
	<u>977,400</u>	<u>998,350</u>	<u>1,021,700</u>	<u>1,043,850</u>	<u>1,064,800</u>

CITY OF SPOKANE VALLEY, WA
2022 Budget - Other Funds
Detail Revenues by Type

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Amended Budget	Proposed Budget
301 - REET 1 Capital Projects Fund					
REET 1 - 1st Quarter Percent Investment Interest	1,968,317 47,045	1,695,344 61,383	1,754,320 14,742	2,000,000 3,000	1,500,000 2,000
	<u>2,015,362</u>	<u>1,756,727</u>	<u>1,769,062</u>	<u>2,003,000</u>	<u>1,502,000</u>
302 - REET 2 Capital Projects Fund					
REET 2 - 2nd Quarter Percent Investment Interest	1,968,317 61,879	1,695,344 80,784	1,754,320 22,425	2,000,000 5,500	1,500,000 5,000
	<u>2,030,196</u>	<u>1,776,128</u>	<u>1,776,745</u>	<u>2,005,500</u>	<u>1,505,000</u>
303 - Street Capital Projects Fund					
Grant Proceeds	6,566,816	2,783,332	2,813,485	6,843,308	6,956,322
Developer Contributions	29,144	228,953	540,325	53,703	1,164,399
Investment Interest	0	586	0	0	0
Transfers in - #301	901,287	517,107	330,295	316,620	361,780
Transfers in - #302	1,031,071	(192,297)	149,678	1,662,684	1,113,649
Transfers in - #312	(547,287)	1,999,130	916,837	14,000	225,000
Transfers in - #315	0	0	0	80,000	150,000
	<u>7,981,031</u>	<u>5,336,811</u>	<u>4,750,619</u>	<u>8,970,315</u>	<u>9,971,150</u>
309 - Parks Capital Projects Fund					
Grant Proceeds	1,605,948	1,114,049	1,334,842	525,260	126,100
Investment Interest	183	83	0	0	0
Transfers in - #001	583,206	1,334,369	2,941,166	195,000	160,000
Transfers in - #103	50,000	0	0	0	0
Transfers in - #312	289,661	262,599	131,985	1,032,686	4,522,420
	<u>2,528,998</u>	<u>2,711,100</u>	<u>4,407,993</u>	<u>1,752,946</u>	<u>4,808,520</u>
310 - Civic Facilities Capital Projects Fund					
Investment Interest	14,049	16,700	3,679	800	1,300
	<u>14,049</u>	<u>16,700</u>	<u>3,679</u>	<u>800</u>	<u>1,300</u>
311 - Pavement Preservation Fund					
Grants	1,422,404	3,665,905	98,281	0	1,029,000
Investment Interest	54,724	49,593	10,960	0	0
Transfers in - #001	962,700	972,300	982,023	991,843	1,001,800
Transfers in - #101	67,342	0	0	0	0
Transfers in - #106	1,000,000	1,608,028	1,513,532	1,537,776	1,600,000
Transfers in - #301	685,329	734,300	772,639	827,278	914,900
Transfers in - #302	685,329	734,300	772,638	827,279	914,900
	<u>4,877,828</u>	<u>7,764,426</u>	<u>4,150,073</u>	<u>4,184,176</u>	<u>5,460,600</u>
312 - Capital Reserve Fund					
Sale of Land	405,056	0	0	109,400	0
Grant Proceeds	0	0	0	1,000,000	0
Investment Interest	126,565	225,908	58,187	7,500	10,000
Transfers in - #001	3,795,429	7,109,300	0	11,126,343	0
Transfers in - #309	0	0	200,000	0	0
Transfers in - #310	0	18,452	16,700	3,600	0
Transfers in - #313	0	88,589	0	0	0
	<u>4,327,050</u>	<u>7,442,249</u>	<u>274,887</u>	<u>12,246,843</u>	<u>10,000</u>
313 - City Hall Construction Fund					
Investment Interest	1,416	953	0	0	0
2016 LTGO Bond Issue Proceeds/Premium	0	0	0	0	0
	<u>1,416</u>	<u>953</u>	<u>0</u>	<u>0</u>	<u>0</u>
314 - Railroad Grade Separation Projects Fund					
Grant Proceeds	571,136	1,447,398	3,394,512	2,927,000	1,560,290
Investment Interest	16,591	15,883	412	0	0
Developer Contribution	0	0	0	0	308,592
Transfers in - #301	0	104,918	1,335,879	0	0
Transfers in - #302	(8,147)	0	0	287,921	0
Transfers in - #312	0	0	198,701	1,647,731	826,290
	<u>579,580</u>	<u>1,568,199</u>	<u>4,929,503</u>	<u>4,862,652</u>	<u>2,695,172</u>
315 - Transportation Impact Fees Fund					
Transportation Impact Fees	0	0	0	150,000	200,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>200,000</u>
316 - Economic Development Capital Projects Fund					
Transfer in - #312 (fairgrounds building)	0	0	0	10,000	750,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>750,000</u>

CITY OF SPOKANE VALLEY, WA
2022 Budget - Other Funds
Detail Revenues by Type

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>402 - Stormwater Management Fund</u>					
Stormwater Management Fee	1,920,509	1,936,362	1,910,349	1,900,000	1,910,000
Grant Proceeds - Nonrecurring	128,695	58,746	304	100,000	0
Investment Interest	40,465	48,642	10,726	40,000	2,000
	<u>2,089,669</u>	<u>2,043,750</u>	<u>1,921,379</u>	<u>2,040,000</u>	<u>1,912,000</u>
<u>403 - Aquifer Protection Area Fund</u>					
Spokane County	462,980	469,429	426,234	460,000	460,000
Grant Proceeds	597,733	101,715	60,996	1,507,045	1,881,600
Investment Interest	28,620	37,329	9,135	2,000	1,900
	<u>1,089,333</u>	<u>608,473</u>	<u>496,365</u>	<u>1,969,045</u>	<u>2,343,500</u>
<u>501 - Equipment Rental & Replacement Fund</u>					
Vehicle rentals - #001	30,000	30,000	28,000	31,300	31,300
Vehicle rentals - #101	21,250	21,250	14,500	10,250	10,250
Vehicle rentals - #101 (plow replace.)	77,929	77,929	48,500	60,500	60,500
Vehicle rentals - #402	12,750	12,750	14,000	6,750	6,750
Transfers in - #001 (CenterPlace kitchen reserve)	36,600	36,600	0	36,600	0
Transfers in - #001 (Additional Vehicle)	0	0	64,072	0	40,000
Transfers in - #101 (Additional dump bed truck)	0	0	0	0	80,000
Investment Interest	19,874	26,715	6,074	10,000	1,200
	<u>198,403</u>	<u>205,244</u>	<u>175,146</u>	<u>155,400</u>	<u>230,000</u>
<u>502 - Risk Management Fund</u>					
Transfers in - #001	370,000	390,000	410,000	425,000	450,000
Investment Interest	2,135	2,124	248	0	0
	<u>372,135</u>	<u>392,124</u>	<u>410,248</u>	<u>425,000</u>	<u>450,000</u>
<u>632 - Passthrough Fees & Taxes Fund</u>					
Fees & Taxes collected for other governments	0	0	372,072	399,687	400,000
	<u>0</u>	<u>0</u>	<u>372,072</u>	<u>399,687</u>	<u>400,000</u>
Total of "Other Fund" Revenues	36,577,704	41,522,639	34,840,476	52,480,854	42,294,561
General Fund Revenues	46,699,819	49,401,371	53,098,200	48,314,019	53,832,700
Total Revenues	<u>83,277,523</u>	<u>90,924,010</u>	<u>87,938,676</u>	<u>100,794,873</u>	<u>96,127,261</u>

CITY OF SPOKANE VALLEY, WA
2022 Budget
Expenditures by Fund and Department

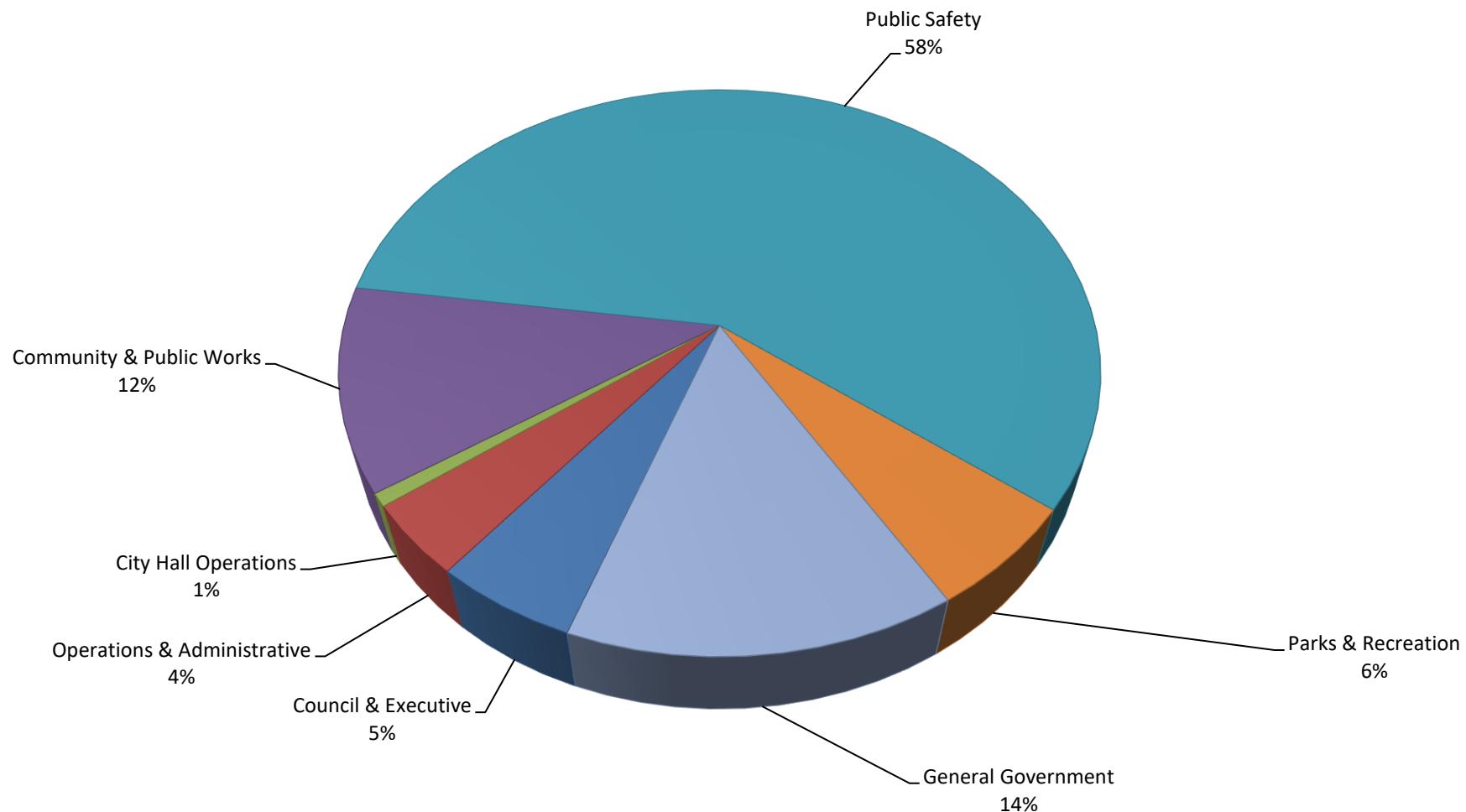
General Fund

Council	\$ 645,170
City Manager	1,471,305
City Attorney	747,890
Public Safety	31,366,434
Operations & Administrative	
Deputy City Manager	295,477
Finance	1,571,443
Human Resources	330,321
City Hall Operations and Maintenance	400,020
Community & Public Works	
Engineering	2,440,282
Economic Development	1,188,268
Building and Planning	2,631,423
Parks & Recreation	
Administration	351,018
Maintenance	950,455
Recreation	330,687
Aquatics	568,700
Senior Center	36,801
CenterPlace	1,009,075
General Government	7,713,332
Total General Fund	<u>\$ 54,048,101</u>

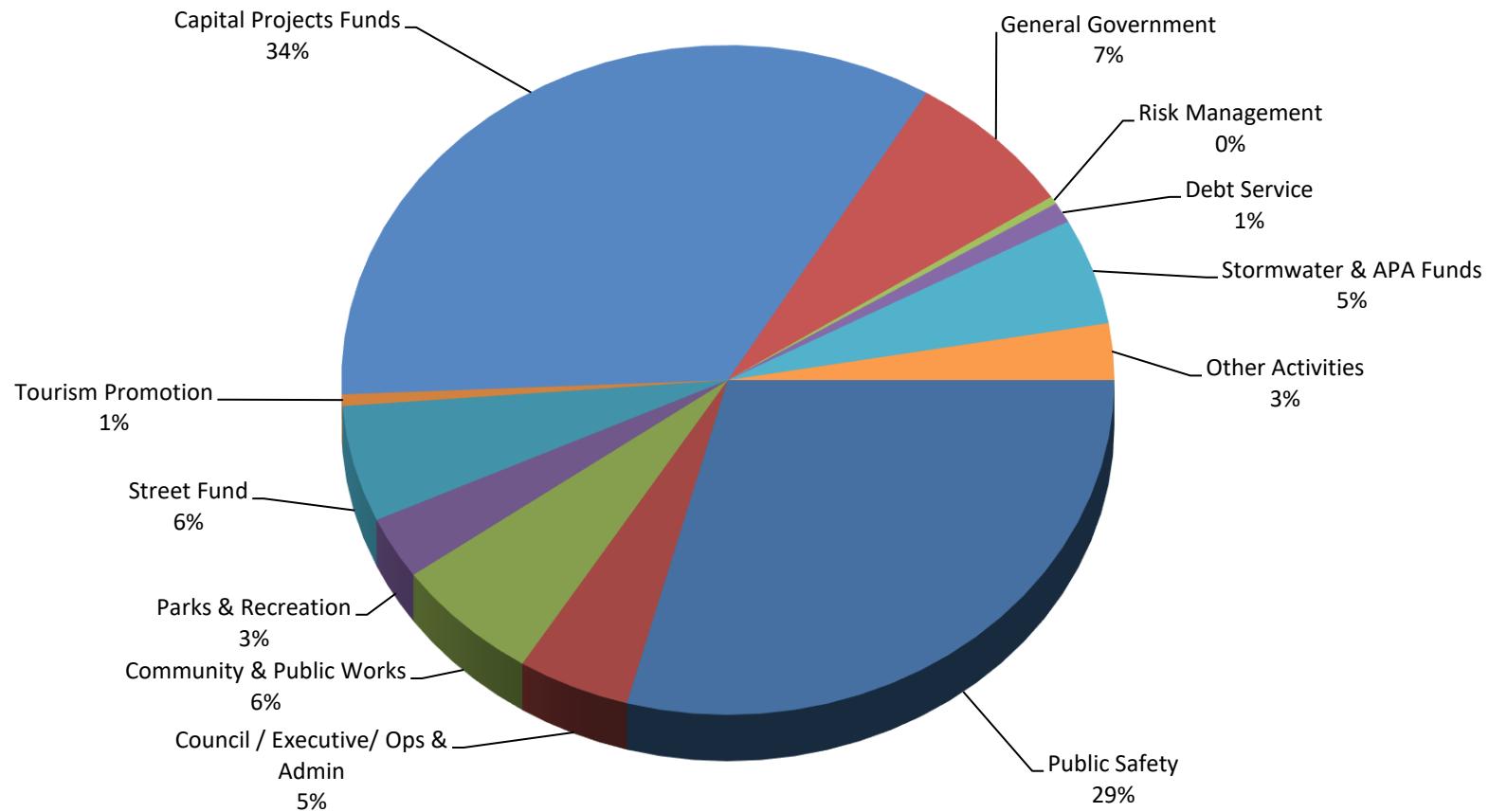
Other Funds

101	Street Fund	\$ 6,039,619
105	Hotel/Motel Tax Fund	601,000
106	Solid Waste Fund	1,832,000
107	PEG Fund	73,000
122	Winter Weather Reserve Fund	500,000
204	LTGO Bond Debt Service Fund	1,064,800
301	REET 1 Capital Projects Fund	1,357,780
302	REET 2 Capital Projects Fund	2,109,649
303	Street Capital Projects Fund	9,971,150
309	Parks Capital Projects Fund	4,728,520
311	Pavement Preservation Fund	7,252,000
312	Capital Reserve Fund	7,723,710
314	Railroad Grade Separation Projects	2,775,263
315	Transportation Impact Fees Fund	150,000
316	Economic Development Capital Projects Fund	750,000
402	Stormwater Management Fund	2,443,926
403	Aquifer Protection Area	3,063,800
501	Equipment Rental & Replacement (ER&R)	522,500
502	Risk Management Fund	450,000
632	Passthrough Fees & Taxes Fund	400,000
	Total Other Funds	<u>\$ 53,808,717</u>
	Total All Funds	<u>\$ 107,856,818</u>

CITY OF SPOKANE VALLEY, WA
2022 General Fund Expenditures
\$54,048,101



CITY OF SPOKANE VALLEY, WA
2022 City Wide Expenditures
\$ 107,856,818



CITY OF SPOKANE VALLEY, WA
2022 Budget
General Fund Expenditures by Department and Type

	Wages, Benefits & Payroll Taxes	Supplies	Services & Charges	Intergovernmental	Interfund	Capital Expenditures	Total
City Council	\$ 314,570	\$ 5,500	\$ 325,100	\$ 0	\$ 0	\$ 0	\$ 645,170
City Manager	1,260,905	6,800	198,600	0	0	5,000	1,471,305
City Attorney	655,734	3,505	88,651	0	0	0	747,890
Public Safety	23,126	42,100	396,300	29,425,908	0	1,479,000	31,366,434
<u>Operations & Administrative</u>							
Deputy City Manager	254,877	600	40,000	0	0	0	295,477
Finance	1,539,543	3,400	28,500	0	0	0	1,571,443
Human Resources	302,561	1,200	26,560	0	0	0	330,321
City Hall Operations and Maintenance	205,520	27,000	167,500	0	0	0	400,020
<u>Community & Public Works</u>							
Engineering	2,144,619	30,500	265,163	0	0	0	2,440,282
Economic Development	767,023	3,200	418,045	0	0	0	1,188,268
Building and Planning	2,250,373	39,050	342,000	0	0	0	2,631,423
<u>Parks & Recreation</u>							
Administration	290,768	3,500	56,750	0	0	0	351,018
Maintenance	0	2,500	947,955	0	0	0	950,455
Recreation	239,707	12,400	78,580	0	0	0	330,687
Aquatics	0	2,000	566,700	0	0	0	568,700
Senior Center	29,976	1,600	5,225	0	0	0	36,801
CenterPlace	553,141	83,774	372,160	0	0	0	1,009,075
General Government	0	159,413	1,254,000	260,300	4,873,619	1,166,000	7,713,332
Total	\$ 10,832,443	\$ 428,042	\$ 5,577,789	\$ 29,686,208	\$ 4,873,619	\$ 2,650,000	\$ 54,048,101

CITY OF SPOKANE VALLEY, WA
2022 Budget
General Fund Department Changes from 2021 to 2022

	2021 Adopted Budget	2021 Amended Budget	2022 Budget	Difference Between 2021 and 2022	
				Increase (Decrease)	
				\$	%
<u>City Council</u>					
Wages, Payroll Taxes & Benefits	301,266	308,372	314,570	6,198	2.01%
Supplies	5,500	5,500	5,500	0	0.00%
Services & Charges	324,800	324,800	325,100	300	0.09%
Total	631,566	638,672	645,170	6,498	1.02%
<u>City Manager</u>					
Wages, Payroll Taxes & Benefits	1,087,699	1,087,699	1,260,905	173,206	15.92%
Supplies	6,800	6,800	6,800	0	0.00%
Services & Charges	63,590	81,340	198,600	117,260	144.16%
Total	1,158,089	1,175,839	1,466,305	290,466	24.70%
<u>City Attorney</u>					
Wages, Payroll Taxes & Benefits	627,353	627,353	655,734	28,381	4.52%
Supplies	4,185	4,185	3,505	(680)	(16.25%)
Services & Charges	87,055	87,055	88,651	1,596	1.83%
Total	718,593	718,593	747,890	29,297	4.08%
<u>Public Safety</u>					
Non-Departmental (Fines & Forfeits)	485,900	0	0	0	0.00%
Wages/Payroll Taxes/Benefits	19,000	19,000	23,126	4,126	21.72%
Supplies	52,000	52,000	42,100	(9,900)	(19.04%)
Other Services and Charges	277,715	277,715	313,300	35,585	12.81%
Intergovernmental Services	27,267,000	27,549,146	29,425,908	1,876,762	6.81%
Total	28,101,615	27,897,861	29,804,434	1,906,573	6.83%
<u>Deputy City Manager</u>					
Wages, Payroll Taxes & Benefits	243,944	243,944	254,877	10,933	4.48%
Supplies	700	700	600	(100)	(14.29%)
Services & Charges	40,200	40,200	40,000	(200)	(0.50%)
Total	284,844	284,844	295,477	10,633	3.73%
<u>Finance/IT</u>					
Wages, Payroll Taxes & Benefits	1,476,684	1,476,684	1,539,543	62,859	4.26%
Supplies	3,000	3,000	3,400	400	13.33%
Services & Charges	20,975	20,975	28,500	7,525	35.88%
Total	1,500,659	1,500,659	1,571,443	70,784	4.72%
<u>Human Resources</u>					
Wages, Payroll Taxes & Benefits	293,505	293,505	302,561	9,056	3.09%
Supplies	1,000	1,000	1,200	200	20.00%
Services & Charges	24,035	24,035	26,560	2,525	10.51%
Total	318,540	318,540	330,321	11,781	3.70%
<u>City Hall Operations & Maintenance</u>					
Wages, Payroll Taxes & Benefits	106,593	179,101	205,520	26,419	14.75%
Supplies	27,000	27,000	27,000	0	0.00%
Services & Charges	167,500	167,500	167,500	0	0.00%
Total	301,093	373,601	400,020	26,419	7.07%
<u>Community & Public Works - Engineering</u>					
Wages, Payroll Taxes & Benefits	1,855,308	1,855,308	2,144,619	289,311	15.59%
Supplies	30,500	30,500	30,500	0	0.00%
Services & Charges	212,834	212,834	265,163	52,329	24.59%
Total	2,098,642	2,098,642	2,440,282	341,640	16.28%
<u>Community & Public Works - Economic Dev</u>					
Wages, Payroll Taxes & Benefits	639,017	685,316	767,023	81,707	11.92%
Supplies	3,000	3,200	3,200	0	0.00%
Services & Charges	403,745	408,545	418,045	9,500	2.33%
Total	1,045,762	1,097,061	1,188,268	91,207	8.31%

(Continued to next page)

CITY OF SPOKANE VALLEY, WA
2022 Budget
General Fund Department Changes from 2021 to 2022

	2021 Adopted Budget	2021 Amended Budget	2022 Budget	Difference Between 2021 and 2022				
				Increase (Decrease)				
				\$	%			
(Continued from previous page)								
<u>Community & Public Works - Building & Planning</u>								
Wages, Payroll Taxes & Benefits	2,134,016	2,061,508	2,250,373	188,865	9.16%			
Supplies	35,050	35,050	39,050	4,000	11.41%			
Services & Charges	318,000	318,000	342,000	24,000	7.55%			
Total	2,487,066	2,414,558	2,631,423	216,865	8.98%			
<u>Parks & Rec- Admin</u>								
Wages, Payroll Taxes & Benefits	292,667	292,667	290,768	(1,899)	(0.65%)			
Supplies	5,000	5,000	3,500	(1,500)	(30.00%)			
Services & Charges	58,800	57,760	56,750	(1,010)	(1.75%)			
Total	356,467	355,427	351,018	(4,409)	(1.24%)			
<u>Parks & Rec- Maintenance</u>								
Supplies	3,500	3,500	2,500	(1,000)	(28.57%)			
Services & Charges	936,503	936,503	947,955	11,452	1.22%			
Total	940,003	940,003	950,455	10,452	1.11%			
<u>Parks & Rec- Recreation</u>								
Wages, Payroll Taxes & Benefits	230,484	230,484	239,707	9,223	4.00%			
Supplies	9,150	9,150	12,400	3,250	35.52%			
Services & Charges	88,900	88,900	78,580	(10,320)	(11.61%)			
Total	328,534	328,534	330,687	2,153	0.66%			
<u>Parks & Rec- Aquatics</u>								
Supplies	2,000	2,000	2,000	0	0.00%			
Services & Charges	508,053	508,053	536,700	28,647	5.64%			
Total	510,053	510,053	538,700	28,647	5.62%			
<u>Parks & Rec- Senior Center</u>								
Wages, Payroll Taxes & Benefits	28,303	28,303	29,976	1,673	5.91%			
Supplies	1,600	1,600	1,600	0	0.00%			
Services & Charges	5,500	5,500	5,225	(275)	(5.00%)			
Total	35,403	35,403	36,801	1,398	3.95%			
<u>Parks & Rec- CenterPlace</u>								
Wages, Payroll Taxes & Benefits	542,938	542,938	553,141	10,203	1.88%			
Supplies	85,537	85,537	83,774	(1,763)	(2.06%)			
Services & Charges	343,739	343,739	333,460	(10,279)	(2.99%)			
Total	972,214	972,214	970,375	(1,839)	(0.19%)			
<u>General Government</u>								
Supplies	81,400	81,400	159,413	78,013	95.84%			
Services & Charges	813,050	813,050	1,254,000	440,950	54.23%			
Intergovernmental Services	372,930	372,930	260,300	(112,630)	(30.20%)			
Capital outlays	30,000	30,000	30,000	0	0.00%			
Total	1,297,380	1,297,380	1,703,713	406,333	31.32%			
<u>Transfers out - #204</u>								
	401,500	401,500	401,400	(100)	(0.02%)			
<u>Transfers out - #309</u>								
	160,000	160,000	160,000	0	0.00%			
<u>Transfers out - #311</u>								
Pavement Preservation	991,843	991,843	1,001,800	9,957	1.00%			
<u>Transfers out - #501</u>								
	36,600	36,600	0	(36,600)	(100.00%)			
<u>Transfers out - #502</u>								
	425,000	425,000	450,000	25,000	5.88%			
Total recurring expenditures	45,101,466	44,972,827	48,415,982	3,443,155	7.66%			

(Continued to next page)

CITY OF SPOKANE VALLEY, WA
2022 Budget
General Fund Department Changes from 2021 to 2022

	2021 Adopted Budget	2021 Amended Budget	2022 Budget	Difference Between 2021 and 2022				
				Increase (Decrease)				
				\$	%			
(Continued from previous page)								
Summary by Category								
Wages, Payroll Taxes & Benefits	9,878,777	9,932,182	10,832,443	900,261	9.06%			
Supplies	356,922	357,122	428,042	70,920	19.86%			
Services & Charges	4,694,994	4,716,504	5,426,089	709,585	15.04%			
Transfers out - #204	401,500	401,500	401,400	(100)	(0.02%)			
Transfers out - #309	160,000	160,000	160,000	0	0.00%			
Transfers out - #311	991,843	991,843	1,001,800	9,957	1.00%			
Transfers out - #501	36,600	36,600	0	(36,600)	(100.00%)			
Transfers out - #502	425,000	425,000	450,000	25,000	5.88%			
Non-Departmental (fines & forfeits)	485,900	0	0	0	0.00%			
Intergovernmental Svc (public safety)	27,267,000	27,549,146	29,425,908	1,876,762	6.81%			
Intergovernmental Svc	372,930	372,930	260,300	(112,630)	(30.20%)			
Capital outlay	30,000	30,000	30,000	0	0.00%			
	45,101,466	44,972,827	48,415,982	3,443,155	7.66%			

Fund: 001	General Fund	Spokane Valley
Dept: 011	Legislative Branch	2022 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 2021

- Updated and adopted a 2022 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.
- Acquired 17.7 acres of land in the Ponderosa portion of the City for future park development at a cost of \$1.6 million.
- Acquired 45 acres of land in the northeast portion of the City for future park development at a cost of \$2.1 million.
- Applied for and received an RCO grant in the amount of \$1 million that partially reimbursed the \$2.1 million acquisition fee.
- Authorized Staff to complete frontage improvements including roads, curb and gutter and utilities surrounding Balfour Park and the site of the future Spokane County Library District library structure.
- Authorized Staff to continue to collaborate with the Spokane County Library District to design a new library and renovate and expand Balfour Park. The City's portion of the project will be limited to the park but bidding the two projects together should yield a much more favorable construction price than if each entity were to bid separately.
- Worked with a developer to realign a portion of Garland Avenue so they could complete a 1.3 million square foot distribution facility that is anticipated to employ 4,000 workers. Cost of the realignment was born by the developer.
- Adopted a balanced 2022 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.
- Authorized Staff to create a Street Sustainability Committee whose mission was to develop a pavement management plan for the City.
- Began the process of researching and discussing how to best utilize \$16 million of American Rescue Plan Act (ARPA) to address the economic and social impacts of the COVID-19 pandemic.

Goals for 2022

- 1) Work with state and federal legislators towards advancing the concepts outlined in the Bridging the Valley study including obtaining financial assistance for the Pines, Sullivan, and Park Grade Separation Projects.
- 2) Actively pursue a plan to sustain the City's Pavement Management Program, to include sustained financing in Street Fund #101 and Pavement Preservation Fund #311.
- 3) Pursue state and federal financial assistance to address transportation concerns along the entire Barker Corridor.
- 4) Sustain and expand where possible, economic development efforts including the retention and expansion of existing businesses and recruitment of new businesses. Too, actively partner with local, state and national partners to support the economic and community recovery from the impact of the COVID-19 pandemic.
- 5) Continue to foster relationships with federal, state, county and local legislators.
- 6) Pursue financing for Balfour Park and Appleway Trail amenities, and continue the acquisition of park land.
- 7) Pursue financing for design and construction of connections between the Appleway Trail, Balfour Park, Dishman Hills, the Centennial Trail and Spokane Valley Riverloop Trail, creating where possible, a continuous loop for users.
- 8) Maximize the law enforcement contract to address staffing levels by enhancing recruiting efforts, minimizing out-of-service days, increasing retention, and taking steps to make the officer positions and the Spokane Valley Police Department increasingly appealing as a career path for those seeking to pursue a law enforcement career in Spokane Valley.
- 9) Increase community interactions, share information, and obtain feedback on current and future projects and priorities.
- 10) Prioritize involvement in public safety, in particular discussions regarding major policy considerations from the 2021 State Legislative Session, the jail and the criminal justice system, in order to maintain an understanding of options to keep our costs under control.

(continued on next page)

Fund: 001	General Fund	Spokane Valley
Dept: 011	Legislative Branch	2022 Budget

(continued from prior page)

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 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	\$ 198,884	\$ 262,268	\$ 274,379	\$ 308,372	\$ 314,570
Supplies	6,923	5,489	1,716	5,500	\$ 5,500
Services & Charges	197,306	295,366	252,247	324,800	\$ 325,100
Total Legislative Branch	<u>\$ 403,113</u>	<u>\$ 563,123</u>	<u>\$ 622,187</u>	<u>\$ 638,672</u>	<u>\$ 645,170</u>

Fund: 001	General Fund	Spokane Valley
Dept: 013	Executive Branch	2022 Budget

013 - City Manager Division

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.

Accomplishments for 2021

- Worked to support City Council's 2021 Goals as referenced in the Legislative Branch Budget.
- Worked with all City departments to update the 2021 Business Plan that is a precursor to the development of the 2022 Budget which is accomplished by linking community priorities, financial projections and City Council Goals.
- Prepared a 2022 City Budget with status quo levels of service.
- Worked with Council and Staff to prepare a 2021 State Legislative Agenda.
- Worked with Council and Staff to update our Federal Legislative Agenda.
- Worked with State and Federal Legislators and Lobbyists on behalf of City interests including virtual lobbying in Olympia and Washington D.C.
- Worked with Council and Staff in the set-up of a Street Sustainability Committee that was charged with assisting the City to develop a sustainable Pavement Management Program including Street O&M Fund #101 and Pavement Preservation Fund #311.

Goals for 2022

- Focus staff efforts on the City's budget priorities that are composed of public safety, pavement preservation, transportation and infrastructure and economic development.
- Work to support City Council's 2022 Goals as referenced under the Legislative Branch Budget.
- Present Council with a balanced 2023 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 2023 State and Federal Legislative Agendas for Council consideration.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 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	1.0	1.0	1.0
Senior Administrative Analyst	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (CC)	1.0	0.5	0.5	0.5	0.5
Project Manager	0.0	0.0	0.0	0.0	1.0
Executive Assistant (CM)	1.0	1.0	1.0	1.0	1.0
Housing & Homeless Services Coordinator	0.0	0.0	1.0	1.0	1.0
Total FTEs	<u>7.0</u>	<u>6.5</u>	<u>7.5</u>	<u>7.5</u>	<u>8.5</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 783,650	\$ 830,903	\$ 856,945	\$ 1,087,699	\$ 1,260,905
Supplies	3,470	3,750	3,026	6,800	6,800
Services & Charges	48,380	53,604	22,352	81,340	198,600
Nonrecurring expenditures	7,341	0	0	5,000	5,000
Total City Manager Division	<u>\$ 842,841</u>	<u>\$ 888,257</u>	<u>\$ 882,323</u>	<u>\$ 1,180,839</u>	<u>\$ 1,471,305</u>

Fund: 001	General Fund	Spokane Valley
Dept: 013	Executive Branch	2022 Budget
<u>015 - City Attorney Division</u>		
<u>Accomplishments for 2021</u>		
<ul style="list-style-type: none"> ● Provided substantial assistance to Council and staff regarding response to COVID-19 pandemic, including ARPA/CLFR funding. ● Assisted with various litigation cases against the City. ● Provided significant assistance to Council and other staff regarding affordable housing and homelessness issues, including issues related to funding affordable housing, available funding resources, adoption of the City's Housing Action Plan, land use issues related to affordable housing and homeless shelters including assistance with interim regulations related to transitional housing and emergency shelters, regional collaboration, and enforcement options. ● Assisted in drafting amendments to chapter 7.50 relating to public camping in response to changes in state law. ● Provided legal support to Code Enforcement for prosecuting and abating nuisance cases. ● Assisted staff and Council in drafting legislative agenda for state and federal lobbying efforts, primarily aimed at securing additional funding for the Pines GSP, Sullivan Corridor, Spokane River North Loop Trail, and Fairgrounds projects. ● Provided support to senior staff regarding pursuit of City Hall Council Chambers curved wall construction defect issues. ● Assisted staff in property acquisition issues associated with capital projects. ● Assisted staff on numerous issues relating to the Barker GSP, the Pines GSP, Barker Corridor, and Sullivan/Wellesley projects. ● Conducted various trainings for Council, Planning Commission, the Lodging Tax Advisory Committee, and staff. ● Assisted with 2021 lodging tax revenue distributions, including revisions resulting from COVID. ● Assisted Council with analyzing future Tourism Promotion Area options. ● Represented City in negotiating and drafting new SRTC interlocal agreement. ● Assisted in finalizing the Flora park, Ponderosa park, and other strategic property acquisitions. ● Significant involvement in a number of land use and permitting issues, including conducting administrative hearings, appeals, and litigation before the Hearing Examiner and in Superior Court. ● Acted as City liaison with regional entities on a broad range of criminal justice and mental health issues, including a restructuring of the Spokane Regional Law and Justice Council. ● Responded to numerous public record issues, including review of records. ● Drafted updated Hearing Examiner rules of procedure for conducting hearings and appeals. ● Assisted with development and adoption of City's recycling contamination reduction and outreach plan. ● Provided support to City Council and staff for adoption of the City's required periodic update to its Shoreline Master Program. ● Assisted with 2021 Street Sustainability Committee. ● Assisted with development and adoption of transportation impact fees for North Pines and Mirabeau Meadows areas. ● Assisted with responding to proposed City of Spokane utility tax that would directly impact City of Spokane Valley 		
<u>Goals for 2022</u>		
<ul style="list-style-type: none"> ● To have a fully-operational City Attorney's office. <ul style="list-style-type: none"> - Review processes. - Monitor workload and workload changes. - Track response times. - Identify deficient areas. ● To assist other departments in analyzing and mapping existing processes to determine compliance with the law and whether higher levels of customer service can be achieved. <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 and adopt necessary 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. 		
<i>(continued on next page)</i>		

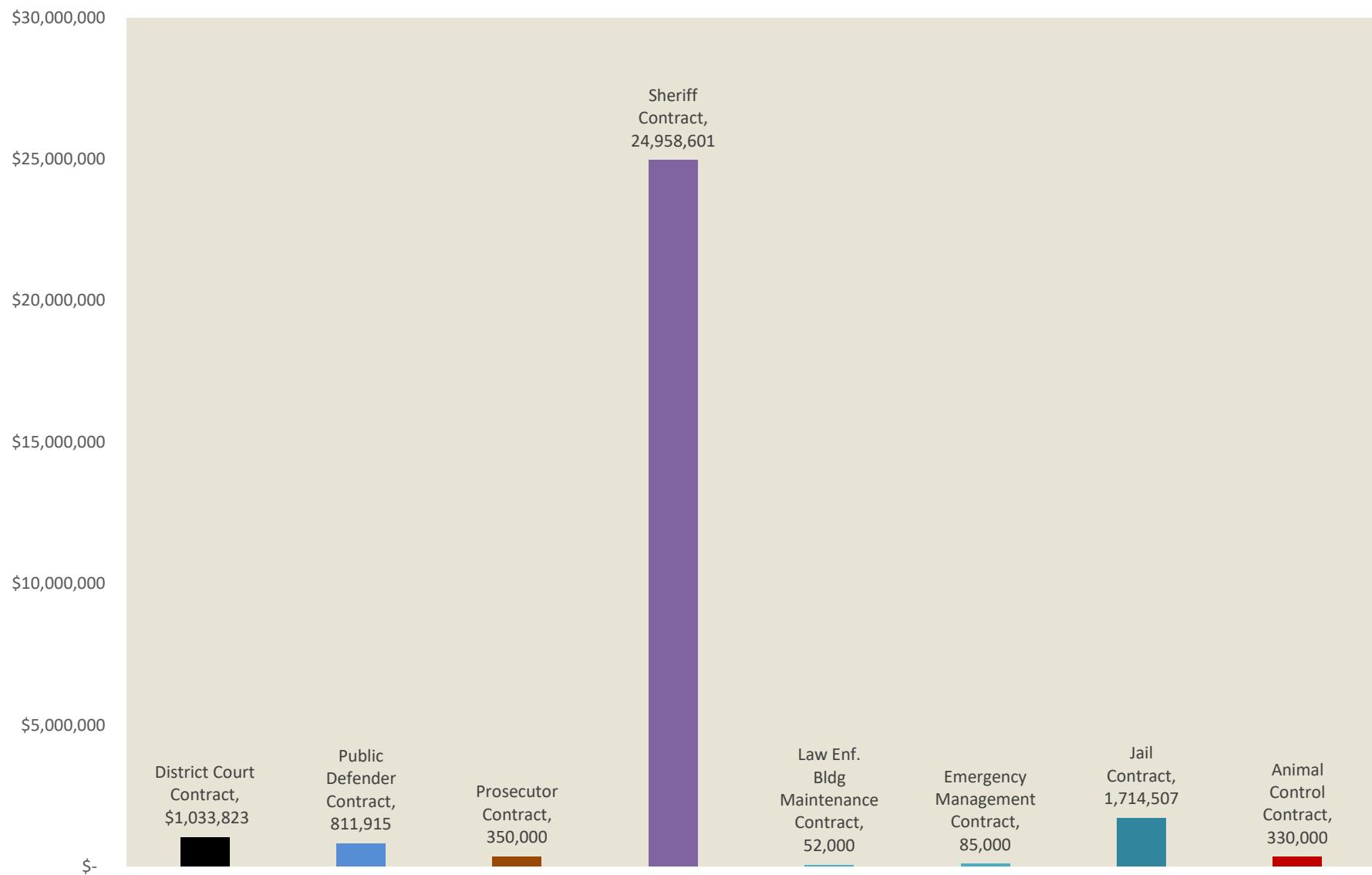
Fund: 001	General Fund			Spokane Valley			
Dept: 013	Executive Branch			2022 Budget			
<i>(continued from prior page)</i>							
015 - City Attorney Division							
Budget Summary							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget		
Personnel - FTE Equivalents							
City Attorney	1.0	1.0	1.0	1.0	1.0		
Deputy City Attorney	1.0	1.0	1.0	1.0	1.0		
Attorney	0.5	0.5	1.0	1.0	1.0		
Administrative Assistant - Legal	1.0	1.0	1.0	1.0	1.0		
Total FTEs	<u>3.5</u>	<u>3.5</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</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	\$ 472,873	\$ 510,618	\$ 593,161	\$ 627,353	\$ 655,734		
Supplies	1,340	1,220	1,573	4,185	3,505		
Services & Charges	49,896	53,911	41,973	87,055	88,651		
Nonrecurring expenditures	5,919	0	0	0	0		
Total City Attorney Division	<u>\$ 530,028</u>	<u>\$ 565,749</u>	<u>\$ 636,707</u>	<u>\$ 718,593</u>	<u>\$ 747,890</u>		

Fund: 001	General Fund	Spokane Valley
Dept: 016	Public Safety	2022 Budget
<p>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.</p>		
<p>Recurring Expenditures:</p>		
<p>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.</p>		\$ 2,337,800
<p>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.</p>		25,392,127
<p>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.</p>		1,714,507
<p>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.</p>		330,000
<p>Non-Departmental Grant expenditures</p>		30,000
<p>Total Recurring Expenditures</p>		<u>29,804,434</u>
<p>Nonrecurring Expenditures:</p>		
<p>Building repair and office furniture</p>		83,000
<p>Law Enforcement vehicles</p>		1,455,000
<p>Radar trailers</p>		24,000
<p>Total Nonrecurring Expenditures</p>		<u>1,562,000</u>
<p>Total Recurring and Nonrecurring Expenditures</p>		<u><u>\$ 31,366,434</u></u>

**City of Spokane Valley
2022 Budget
016 - Public Safety**

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Recurring:					
Judicial System:					
District Court Contract	\$ 836,995	\$ 888,965	\$ 766,207	\$ 925,000	\$ 1,033,823
Public Defender Contract	788,302	745,088	656,464	750,000	811,915
Prosecutor Contract	457,949	424,896	354,499	450,000	350,000
Pretrial Services Contract	105,793	109,783	111,666	120,000	142,062
Subtotal Judicial System	<u>2,189,039</u>	<u>2,168,732</u>	<u>1,888,836</u>	<u>2,245,000</u>	<u>2,337,800</u>
Law Enforcement System:					
Sheriff Contract	20,177,258	20,272,826	21,706,440	23,354,146	24,958,601
Emergency Management	92,296	89,425	90,324	100,000	85,000
Wages, Payroll Taxes & Benefits	9,802	16,164	22,077	19,000	23,126
Operating Supplies	2,346	72	16,112	0	1,600
Clothing & Uniform	358	636	0	0	500
Repair & Maintenance Supplies	2,730	11,208	8,534	12,000	10,000
Professional Services	3,373	3,773	0	4,000	0
Cell Phone	278	469	0	0	0
Registration	0	70	0	0	0
Electricity/Gas	16,505	16,579	19,164	18,000	20,000
Water	1,806	1,762	1,683	2,000	2,000
Sewer	1,348	1,079	777	2,000	1,000
Waste Disposal	585	0	38	0	0
Janitorial Services	32,325	28,631	35,366	30,000	36,500
Law Enf. Bldg Repair & Maint	26,235	16,706	46,237	20,000	52,000
Taxes and Assessments	715	715	795	715	800
Equipment Rental	0	767	0	1,000	0
Miscellaneous Service	0	0	0	200,000	200,000
False Alarm Bank Fees	404	809	744	0	1,000
Subtotal Law Enforcement System	<u>20,368,364</u>	<u>20,461,691</u>	<u>21,948,291</u>	<u>23,762,861</u>	<u>25,392,127</u>
Jail System:					
Jail Contract	1,249,948	1,493,325	1,282,843	1,500,000	1,714,507
Subtotal Jail System	<u>1,249,948</u>	<u>1,493,325</u>	<u>1,282,843</u>	<u>1,500,000</u>	<u>1,714,507</u>
Other:					
Fines & Forfeitures State Remittance	495,683	441,880	0	0	0
Animal Control Contract	299,139	306,509	313,046	350,000	330,000
Non-Capital Equipment for JAG Grant	0	0	30,309	40,000	30,000
Subtotal Other	<u>794,822</u>	<u>748,389</u>	<u>343,356</u>	<u>390,000</u>	<u>360,000</u>
Subtotal Recurring	<u>24,602,173</u>	<u>24,872,137</u>	<u>25,463,325</u>	<u>27,897,861</u>	<u>29,804,434</u>
Nonrecurring:					
Police Athletic League Grant	0	4,069	1,263	0	0
Building Repair and Maintenance	0	0	0	92,000	58,000
Carpet and Workstation Replacement	0	59,272	0	0	25,000
Replace handguns and speed trailer	0	0	0	48,900	24,000
Law Enforcement Vehicles	0	0	0	0	1,455,000
Full Facility Generator	0	141,690	86,109	0	0
Capital outlay - DEMS/Tasers/BodyCams	0	0	0	109,608	0
Capital outlay - CAD / RMS	22,372	0	0	0	0
Subtotal Nonrecurring	<u>22,372</u>	<u>205,031</u>	<u>87,372</u>	<u>250,508</u>	<u>1,562,000</u>
Total Public Safety	<u>\$ 24,624,545</u>	<u>\$ 25,077,168</u>	<u>\$ 25,550,697</u>	<u>\$ 28,148,369</u>	<u>\$ 31,366,434</u>

City of Spokane Valley 2022 Budgeted Contract Expenditures



Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2022 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 Community and Public Works Department, 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 2021

- Initiated construction of the Barker Grade Separation Project.
- Conducted Council discussions on localized and city wide traffic impact fees for new development.
- Completed preliminary design of the Pines Grade Separation Project.
- Continued to seek funding for the Pines Grade Separation Project through State and Federal grant programs.
- Completed repairs to several City Hall systems.

Goals for 2022

- Support the 2020 Goals of the Legislative and Executive Branch.
- Work with the City Manager and Staff to develop the 2023 Budget and Business Plan.
- Complete construction of the Barker Grade Separation Project.
- Continue to seek funding of the Pines Grade Separation Project.
- Complete the design for the Pines Grade Separation Project.
- Continue to oversee the repairs to City Hall.
- Expand the implementation of traffic impact fees within the City.
- Identify annexation areas to allow continued growth.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Deputy City Manager	1.0	1.0	1.0	1.0	1.0
Office Assistant I	1.0	0.0	0.0	0.0	0.0
Office Assistant II	1.0	0.0	0.0	0.0	0.0
Total FTEs	<u>3.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 354,918	\$ 222,070	\$ 231,245	\$ 243,944	\$ 254,877
Supplies	425	0	0	700	600
Services & Charges	83,335	37,162	37,933	40,200	40,000
Nonrecurring Software Purchase (Q-Alert)	13,195	0	0	0	0
Total Deputy City Manager Division	<u>\$ 451,873</u>	<u>\$ 259,232</u>	<u>\$ 269,178</u>	<u>\$ 284,844</u>	<u>\$ 295,477</u>

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2022 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, information technology 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 Comprehensive Annual Financial Report (CAFR) that is subject to an annual audit by the Washington State Auditor's Office.

Accomplishments for 2021

- Coordinated and administered consulting services to determine new financial software to replace the Eden Financial System which has reached end of life.
- Completed the 2020 Comprehensive Annual Financial Report by the deadline of May 30, 2021, and received a "clean audit opinion."
- Maintained a consistent level of service in payroll, accounts payable, budget development, periodic and annual financial report preparation and information technology services.
- Worked with Finance staff to cross-train position responsibilities and knowledge base where possible. The Finance department will implement further cross training procedures among department personnel to provide adequate coverage if or when unforeseeable circumstances arise.
- Implemented Office 365 for all City computers.
- Continued with the ongoing process of refining the replacement program for IT resources.
- Implemented Laserfiche Workflow for City contract approval and invoice approval processes.
- Worked with the City Attorney's Office to research the American Rescue Plan Act (ARPA) and the Coronavirus Local Recovery Funds (CLFR) under that Act. Began the process of leading Council through the allocation of the City's \$16 million in CLFR funds.
- Worked with Community and Public Works to provide educational materials for the Street Sustainability Committee. Also, participated in meetings for the Street Sustainability Committee, including presenting on funding history and potential options for the Pavement Management Program.

Goals for 2022

- Begin the implementation of new Financial System Software.
- 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), changes in the Eden financial management system, and changes in the electronic technology that allows all City employees to be more efficient and effective.
- Complete the 2021 Annual Financial Report by May 30, 2022 and receive a "clean audit opinion" from the Washington State Auditor's Office.
- Continue with the ongoing process of refining the replacement program for IT hardware resources and update the existing inventory of all related equipment currently deployed. Continue to assess the City's cybersecurity risks and propose mitigating measures.

Continue to implement Laserfiche Workflow for additional City processes when applicable.

(continued on next page)

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2022 Budget

(continued from prior page)

014 - Finance Division

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accountant/Budget Analyst	3.75	3.75	3.75	3.75	3.75
Accounting Technician	2.00	2.00	2.00	2.00	2.00
IT Manager	0.00	0.00	1.00	1.00	1.00
IT Specialist	3.00	3.00	2.00	2.00	2.00
GIS/Database Administrator	1.00	1.00	1.00	1.00	1.00
Total FTEs	<u>11.75</u>	<u>11.75</u>	<u>11.75</u>	<u>11.75</u>	<u>11.75</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,269,966	\$ 1,275,580	\$ 1,300,812	\$ 1,476,684	\$ 1,539,543
Supplies	3,350	2,798	3,089	3,000	3,400
Services & Charges	<u>20,667</u>	<u>18,113</u>	<u>18,131</u>	<u>20,975</u>	<u>28,500</u>
Total Finance Division	<u><u>\$ 1,293,983</u></u>	<u><u>\$ 1,296,491</u></u>	<u><u>\$ 1,322,032</u></u>	<u><u>\$ 1,500,659</u></u>	<u><u>\$ 1,571,443</u></u>

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2022 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 2021

- Successfully bargain a successor Collective Bargaining Agreement with Local 270v.
- Supported departments in the Cities return from COVID-19 precautions.
- Increased timely completion of annual employee reviews.
- Examined employee benefit options to target employee needs and reduce employment expenses.
- Provided Anti-Harassment and Equal Employment Opportunity training to employees and Supervisors.

Goals for 2022

- Implement personnel changes related to 2021 Collective Bargaining.
- Attain the AWC WellCity Award for 2022.
- Reassess City property valuation for Washington Cities Insurance Authority coverage.
- Provide Anti-Discrimination training for employees of the City.
- Explore opportunities to reduce employee turnover and decrease the time to fill vacancies.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 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	\$ 251,995	\$ 268,140	\$ 278,542	\$ 293,505	\$ 302,561
Supplies	1,227	1,888	1,482	1,000	1,200
Services & Charges	21,949	23,302	20,950	24,035	26,560
Total Human Resources Division	<u>\$ 275,171</u>	<u>\$ 293,330</u>	<u>\$ 300,975</u>	<u>\$ 318,540</u>	<u>\$ 330,321</u>

Fund: 001	General Fund	Spokane Valley
Dept: 033	City Hall Operations and Maintenance	2022 Budget

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.

Accomplishments for 2021

- Continued options for cost savings related to contract services: landscape maintenance, etc.
- Monitored maintenance tracking system in order to prioritize work.
- Continued to coordinate maintenance activities with SVPD Precinct staff.
- Continued to coordinate maintenance activities with Street Maintenance Shop staff.
- Coordinated emergency preparedness drills with affected staff and coordinating agencies.

Goals for 2022

- Continue options for cost savings related to contract services: landscape maintenance, etc.
- Continue to monitor maintenance tracking system in order to prioritize work.
- Continue to coordinate maintenance activities with City Hall staff.
- Continue to coordinate maintenance activities with SVPD Precinct staff.
- Continue to coordinate maintenance activities with Street Maintenance Shop staff.
- Continue to coordinate maintenance activities with CenterPlace staff.
- Coordinate emergency preparedness drills with affected staff and coordinating agencies.
- Continue to coordinate City Hall repairs

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Maintenance Worker - Facilities	1.0	1.0	1.0	2.0	2.0
Total FTEs	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 74,264	\$ 86,534	\$ 102,136	\$ 179,101	\$ 205,520
Supplies	27,757	32,920	27,611	27,000	27,000
Services & Charges	163,323	156,699	183,508	167,500	167,500
Nonrecurring expenditures	0	174,807	295,923	0	0
Total Administrative Division	<u>\$ 265,344</u>	<u>\$ 450,960</u>	<u>\$ 609,178</u>	<u>\$ 373,601</u>	<u>\$ 400,020</u>

Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2022 Budget

The Community and Public Works Department is a new department as a result of the City's reorganization effective April 1, 2017. This Department is a consolidation of the previous Public Works and Community and Economic Development Departments. It is comprised of three divisions: the Engineering Division, the Economic Development Division, and the Building and Planning Division.

041 - Engineering Division

The Engineering Division combines Development Engineering from the previous Community & Economic Development Department with the engineering service provided by the previous Public Works Department. 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, manages the City's contracts for solid waste collection and disposal, and coordinates other utility issues on behalf of the City as assigned (included in the Stormwater Management Fund #402).

Street Maintenance provides responsive maintenance and repairs for 461 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 (included in the Street Fund #101).

Accomplishments for 2021

- Implemented approved capital projects.
- Administered the construction phase of the Barker Road Grade Separation Project.
- Advanced the preliminary engineering and right-of-way phase of the Pines Road Grade Separation Project.
- Continued pursuing opportunities to fund the completion of the Pines Road Grade Separation Project.
- Administered and manage state and federal funds received for capital projects.
- Assisted in the preparation of grant applications for capital projects.
- Continued to coordinate regional transportation issues with Spokane Regional Transportation Council, adjoining municipalities, and the Washington State Department of Transportation.
- Developed City Code to implement Transportation Impact Fees for the South Barker Road Corridor.
- Maintained development engineering plan review times of less than two weeks.

Goals for 2022

- Implement approved capital projects.
- Administer the construction phase of the Barker Road Grade Separation Project.
- Advance the preliminary engineering and right-of-way phase of the Pines Road Grade Separation Project.
- Continue pursuing opportunities to fund the completion of the Pines Road Grade Separation Project.
- Administer and manage state and federal funds received for capital projects.
- Assist in the preparation of grant applications for capital projects.
- Continue to coordinate regional transportation issues with SRTC, WSDOT, and other agencies.
- Begin the process of developing a city-wide, comprehensive Asset Management Program.
- Begin a review of the City's adopted Street Standards, providing updates where necessary.

(continued on next page)

Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2022 Budget

(continued from prior page)

041 - Engineering Division

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Administrative Assistant	2.0	2.0	2.0	2.0	2.0
Assistant Engineer	0.0	0.45	0.20	0.70	2.20 *
City Engineer	1.0	1.0	1.0	1.0	1.0
CAD Manager	0.0	0.0	0.0	0.0	0.5 *
Engineer	1.0	0.5	1.0	1.0	0.5 *
Engineering Manager	1.0	1.0	1.0	1.0	1.0
Engineering Tech I	1.0	1.5	1.5	1.5	1.5 *
Engineering Tech II	0.5	0.75	0.75	0.75	0.95 *
Main/Construction Inspector	2.0	2.0	2.0	2.0	2.0
Planning Grants Engineer	0.0	0.375	0.375	0.375	0.375 *
Senior Dev Engineer	1.0	1.0	1.0	1.0	1.0
Senior Engineer-Proj Mgmt.	1.5	1.7	1.7	1.7	1.7 *
Water Resource Sr. Engineer	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>12.0</u>	<u>13.275</u>	<u>13.525</u>	<u>14.025</u>	<u>15.725</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,234,170	\$ 1,472,750	\$ 1,381,989	\$ 1,855,308	\$ 2,144,619
Supplies	22,772	30,616	18,187	30,500	30,500
Services & Charges	<u>149,142</u>	<u>200,147</u>	<u>207,293</u>	<u>212,834</u>	<u>265,163</u>
Total Engineering Division	<u>\$ 1,406,084</u>	<u>\$ 1,703,513</u>	<u>\$ 1,607,469</u>	<u>\$ 2,098,642</u>	<u>\$ 2,440,282</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	2022 Budget

042 - Economic Development Division

The Economic Development Division oversees the Comprehensive Plan, the Six-Year Transportation Improvement Plan (TIP), Community Development Block Grants and Public Relations. The Division works to build relationships with businesses, the community, and economic development partners to pursue economic development strategies ensuring long-term fiscal strength of the City.

Accomplishments for 2021

- Implemented the retail recruitment strategy.
- Collaborated with the private sector to facilitate the successful development of Mirabeau Point.
- Continued industry recruitment, retention and expansion.
- Developed marketing campaigns to promote business recruitment, retention and expansion.
- Collaborated with economic development partners and related service providers.
- Identified infrastructure improvements needed to foster economic development.
- Used CDBG funds to support economic vitality in low and moderate income areas.
- Seek grants to support economic development initiatives.
- Coordinated the development and adopt the Housing Action Plan.
- Facilitated the development and adopt the Shoreline Master Program update.
- Reviewed and process city and privately initiated amendments to the Comprehensive Plan.
- Developed homelessness goals and policies to provide direction to City leaders.
- Continued to analyze impacts of COVID-19 on city businesses and provide guidance to improve local economy.
- Worked with partners to enhance existing events, including state of the city, and bring new events to Spokane Valley.
- Developed marketing campaigns to promote city events in 2021 to enhance tourism.
- Enhanced the Economic Development website content to attract skilled labor, with an emphasis on remote workers.
- Enhanced the use of video as a communications tool and strategy on city websites and in social media.
- Developed strategies to enhance business connections to Appleway Trail, as identified in 2020 CERB study.
- Utilized new and existing social media platforms to increase citizen pride and the public's awareness of city services.
- Produced semi-annual newsletter informing citizens of current projects, services and events.
- Continued to develop a PIO group of city, county and emergency services that meets periodically.
- Increased media contacts and establish and retain media relationships for greater sharing of city services.
- Partnered with Parks and Recreation to publicize programs, events and related construction projects.
- Created and uploaded new messages quarterly for the phone system about city services, programs and events.
- Continued evaluating city website to determine potential improvements to design, navigation and content.
- Gathered updated high resolution photos of City Council, CenterPlace, area parks and scenic sites.

Goals for 2022

- Develop marketing campaigns to promote 2022 city events that encourage citizen participation and enhance tourism.
- Develop targeted marketing campaigns to promote opportunities for business recruitment and expansion in the city.
- Enhance the use of video as a communications tool and strategy on city-sponsored websites and social media.
- Research and utilize new and existing social media platforms to increase citizen engagement and public awareness.
- Continue producing the semi-annual newsletter informing citizens of current projects, services and events.
- Continue meetings with PIO groups in city, county, and emergency services.
- Increase media contacts and establish and retain media relationships for greater sharing of city services.
- Partner with Parks & Recreation Department to publicize programs and events to audiences.
- Create and upload quarterly on-hold messages to the phone system about city services, programs and events.
- Evaluate web content, graphics and collateral to determine user experience and improvement options.
- Evaluate the City's communications assets and their effectiveness.
- Partner with Spokane Valley Chamber of Commerce to develop and co-market workshops and State of the City event.
- Utilize relationships with partners and related service providers to develop innovative economic development programs.
- Partner with Visit Spokane to develop targeted marketing campaigns to highlight city assets and generate tourism.
- Identify and research strategies for a "placemaking" initiative, such as utility box wraps.
- Implement effective communications to increase awareness of public works and capital improvement projects.
- Implement the retail recruitment strategy.
- Collaborate with the private sector to facilitate the successful development of Mirabeau Point.
- Seek grants to support economic development initiatives.
- Review and process city and privately initiated amendments to the Comprehensive Plan.
- Identify and develop implementation strategies from the Housing Action Plan.
- Partner with Parks and Recreation to identify grant proposals from the Recreation and Conservation Office.
- Collaborate with regional partners in long range planning efforts including updates to CWPP.
- Partner with Greater Spokane Incorporated to attract, assist and retain businesses.

(continued on next page)

Fund: 001	General Fund	Spokane Valley
Dept: 040	Community & Public Works	2022 Budget

(continued from prior page)

042 - Economic Development Division

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Economic Development Manager	1.0	1.0	1.0	1.0	1.0
Economic Development Specialist	2.0	2.0	2.0	1.0	1.0
Planning Grants Engineer	0.4	0.0	0.0	0.0	0.0
Public Information Officer	1.0	1.0	1.0	1.0	1.0
Senior Transportation Planner	1.0	1.0	1.0	1.0	1.0
GIS Analyst	0.0	0.0	0.0	0.0	0.77 *
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>6.4</u>	<u>6.0</u>	<u>6.0</u>	<u>5.0</u>	<u>5.77</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	\$ 655,942	\$ 582,027	\$ 609,137	\$ 685,316	\$ 767,023
Supplies	3,008	1,954	12	3,200	3,200
Services & Charges	294,699	333,157	350,716	408,545	418,045
Nonrecurring Expenditures	23,000	25,000	104,915	65,000	0
Total Engineering Division	<u>\$ 976,649</u>	<u>\$ 942,138</u>	<u>\$ 1,064,780</u>	<u>\$ 1,162,061</u>	<u>\$ 1,188,268</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	2022 Budget

043 - Building and Planning Division

The Building and Planning Division is responsible for implementing and enforcing the State Building Code as required by state law. The purpose of the International 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 Planning program's current primary responsibilities include processing revisions to the City's Municipal Code, reviewing land use applications to ensure compliance with adopted development regulations, with the State Environmental Policy Act (SEPA)(RCW 43.21C), and with the state subdivision law (RWC 58.17).

Accomplishments for 2021

- Maintained swift permit application review timelines.
- Enhanced relationships with our outside agencies by facilitating project coordination.
- Completed website enhancements for better customer service.
- Implemented 2018 building codes as per Washington State adoption; updated SVMC Title 24 accordingly.
- Coordinated with the Office of the City Attorney on code enforcement cases.
- Improved accuracy of permit statistics reporting.
- Continued to improve processes for online permit submittals.

Goals for 2022

- Strategize process for scanning commercial address files.
- Explore options for enhancement or replacement of permit system software applications.
- Further expand online permitting options and streamlined permitting options for common project types.
- Continue to improve Code Enforcement program and public outreach/education.
- Encourage multi-disciplined staff through cross-training.
- Partner with regional permitting agencies towards creation of local/in-house training program for code professionals.
- Continue knowledge-building mini-training program (weekly peer-to-peer training presentations by staff).
- Maintain relationships with outside agencies and build on new strategies found successful during pandemic.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Administrative Assistant	1.0	1.0	1.0	0.0	1.0
Assistant Building Official	1.0	1.0	1.0	1.0	1.0
Building Inspector II	3.0	3.0	3.0	3.0	3.0
Building Official	1.0	1.0	1.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	2.0	2.0	2.0
Code Enforcement Supervisor	0.0	0.0	0.0	0.0	1.0
Development Service Coordinator	1.0	1.0	1.0	1.0	1.0
Engineering Tech	1.0	1.0	1.0	1.0	1.0
Office Assistant I	3.0	3.0	3.0	3.0	2.0
Office Assistant II	1.0	1.0	1.0	1.0	1.0
Permit Facilitator	1.0	1.0	0.0	0.0	0.0
Permit Specialist/Facilitator	1.0	1.0	2.0	2.0	2.0
Associate Planner	0.0	0.0	0.0	2.0	2.0
Planner	3.0	3.0	3.0	3.0	1.0
Plans Examiner	1.0	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>19.0</u>	<u>19.0</u>	<u>21.0</u>	<u>22.0</u>	<u>21.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,614,264	\$ 1,860,223	\$ 1,950,262	\$ 2,061,508	\$ 2,250,373
Supplies	25,114	17,305	19,271	35,050	39,050
Services & Charges	228,090	299,929	314,903	318,000	342,000
Intergovernmental Payments	<u>38,718</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Building Division	<u>\$ 1,906,186</u>	<u>\$ 2,177,457</u>	<u>\$ 2,284,436</u>	<u>\$ 2,414,558</u>	<u>\$ 2,631,423</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2022 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.

000 - 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 2021

- Completed construction of play equipment, restroom and shelter at Browns Park.
- Initiated talks with DNR on the partnership for the 100 acre natural area adjacent to Mirabeau Park.
- Completed three land acquisitions.
- Prepared 2022 budget requests to address maintenance needs and repairs at the Valley Pools.
- Refinished siding on Mirabeau Meadows restroom.
- Made progress towards becoming a Tree City USA (application due after first full year under ordinance).

Goals for 2022

- Complete Phase 1 construction (Park Infrastructure) at Balfour Park.
- Establish partnership with DNR for the 100 acre natural area adjacent to Mirabeau Park.
- Apply for RCO WWRP Local Parks Development Grant for Phase 2 Balfour Park.
- Advance Spokane Valley River Loop Trail concept.
- Develop Public Access to 45-acre Flora Road Park Property.
- Commence development of 6-year Parks Capital Improvement Program.
- Complete needed repairs at Spokane Valley Pools.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 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
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	\$ 249,140	\$ 266,534	\$ 273,466	\$ 292,667	\$ 290,768
Supplies	2,626	2,778	2,400	5,000	3,500
Services & Charges	36,520	56,899	50,672	57,760	56,750
Total Parks Administration Division	<u>\$ 288,286</u>	<u>\$ 326,211</u>	<u>\$ 326,538</u>	<u>\$ 355,427</u>	<u>\$ 351,018</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Budget Detail					
Supplies	\$ 414	\$ 381	\$ 8,171	\$ 3,500	\$ 2,500
Services & Charges	886,122	935,374	899,732	936,503	947,955
Nonrecurring expenditures	0	0	0	32,000	0
Total Maintenance Division	<u>\$ 886,536</u>	<u>\$ 935,755</u>	<u>\$ 907,903</u>	<u>\$ 972,003</u>	<u>\$ 950,455</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 2021

- Fostered relationships with Community partners.
- Enhanced To-Go Summer Meal Programs.
- Offered Drive-In movie experiences for the community.
- Offered an outdoor Summer Day Camp program at Terrace View Park.
- Provided a Virtual Arbor Day Celebration.

*Several prior year goals were unable to be completed due to COVID-19.

Goals for 2022

- Expand summer camp for teens.
- Provide walking program for community members.
- Continue to offer free summer meal program at 3 parks.
- Offer community celebration at Terrace View Park.
- Continue to foster relationships with community partners.
- Plan and execute Arbor Day Celebration on the West Lawn Plaza.
- Expand outdoor movie events, including Movie on the West Lawn Plaza.
- Program a Valley Mission Dog Park Event.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Recreation Coordinator	1.0	1.0	1.0	1.0	1.0
	<u>0.0</u>	<u>0.0</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>
Recreation Coordinator	<u>1.0</u>	<u>1.0</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 128,784	\$ 152,492	\$ 139,368	\$ 230,484	\$ 239,707
Supplies	3,968	6,368	6,069	9,150	12,400
Services & Charges	65,745	68,726	21,792	88,900	78,580
Total Recreation Division	<u>\$ 198,497</u>	<u>\$ 227,586</u>	<u>\$ 167,228</u>	<u>\$ 328,534</u>	<u>\$ 330,687</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2022 Budget

302 - Aquatics Division

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.

Accomplishments for 2021

- Maintained summer swimming programs.*
- Maintained Paws in the Pool Program.
- Created a New partnership with Pool World for swim lesson scholarships.
- Continued to partner with Make A Splash to offer free water safety clinics at all pools.

* Several prior year goals were unable to be completed due to COVID-19.

Goals for 2022

- Maintain full summer swimming programming.
- Expand Paws in the Pool Program.
- Continue to foster community partnerships and sponsorships.
- Continue to partner with Make A Splash to offer free swim sessions at all pools.
- Continue to partner with Make a Splash to offer free water safety clinics at all pools.
- Offer life guard training courses at the pools.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Budget Detail					
Supplies	\$ 240	\$ 37	\$ 0	\$ 2,000	\$ 2,000
Services & Charges	471,427	515,370	117,023	508,053	536,700
Nonrecurring expenditures	0	0	0	0	30,000
Total Aquatics Division	\$ 471,667	\$ 515,407	\$ 117,023	\$ 510,053	\$ 568,700

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2022 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 2021

- Continued to enhance the resource and referral information at the reception desk to better handle calls.
- Collaborated with the Board re-open the Senior Center under Covid-19 guidelines.
- Enhanced the relationship between the Recreation Specialist and the Board.
- Continued to work with Parks & Recreation Director and Recreation Coordinator on new programs for seniors.

Goals for 2022

- Continue to work with the Senior Center Board and Recreation Staff to create new programs for seniors.
- Improve resources to assist with the Senior Center website and newsletter.
- Enhance existing Senior Center programs.
- Foster relationships with Community partners.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Senior Center Specialist	1.0	1.0	0.4	0.4	0.4
Total FTEs	<u>1.0</u>	<u>1.0</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 90,998	\$ 17,716	\$ 27,369	\$ 28,303	\$ 29,976
Supplies	212	0	843	1,600	1,600
Services & Charges	870	781	477	5,500	5,225
Total Senior Center Division	<u>\$ 92,080</u>	<u>\$ 18,497</u>	<u>\$ 28,689</u>	<u>\$ 35,403</u>	<u>\$ 36,801</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2022 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 2021

- Created a new WordPress marketing website to include new West Lawn improvements.
- Continued to improve Farmers Market event at CenterPlace.
- Hosted several new events to CenterPlace and the West Lawn.
- Hosted four "First Friday" food truck nights on the West Lawn plaza in conjunction with the Farmers Market
- Added new stage fill speakers and reprogrammed the audio system in the Great Room.
- Repaired failed pixels in the Great Room Video Wall.
- Replaced carpet in the Senior Center Entrance and refinished exterior decks and pergola

Goals for 2022

- Replace carpet in Senior Center card room, Executive conference room and classroom 205
- Paint Senior Center exterior portico
- Security camera upgrades
- Implement West Lawn Plaza marketing plan
- Utilize new Wordpress CenterPlace website to enhance programming

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Customer Relations/Facilities Coordinator	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Office Assistant I	1.0	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	2.0	2.0
Total FTEs	<u><u>5.0</u></u>	<u><u>5.0</u></u>	<u><u>5.0</u></u>	<u><u>5.0</u></u>	<u><u>5.0</u></u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 440,345	\$ 466,281	\$ 412,779	\$ 542,938	\$ 553,141
Supplies	74,498	98,232	56,302	85,537	83,774
Services & Charges	303,321	321,020	237,671	343,739	333,460
Nonrecurring Expenditures	8,255	0	17,086	0	38,700
Total CenterPlace Division	<u><u>\$ 826,419</u></u>	<u><u>\$ 885,533</u></u>	<u><u>\$ 723,838</u></u>	<u><u>\$ 972,214</u></u>	<u><u>\$ 1,009,075</u></u>

Fund: 001	General Fund	Spokane Valley
Dept: 090	General Government	2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Supplies					
Employee Recognition-Operating Supplies	\$ 2,975	\$ 3,156	\$ 2,281	\$ 3,500	\$ 3,500
Office & Operating Supplies	432	0	599	0	0
Vehicle Maintenance Supplies	0	0	2,196	0	1,000
Small Tools & Minor Equipment	2,907	1,746	2,977	7,000	6,000
Security Hardware	0	0	0	0	2,000
Network Hardware - Non Capital	0	0	0	0	51,213
Computer Hardware - Non Capital	24,674	36,414	13,972	31,000	15,500
Computer Software - Non Capital	8,417	2,979	1,519	30,200	30,800
Server Hardware	0	0	0	0	5,000
Security Software Licensing	0	0	0	0	33,000
Network Software Licensing	0	0	0	0	1,700
Server Software Licensing	0	0	0	0	6,000
Office & Operating Supplies	4,242	4,309	3,648	9,700	3,700
	<u>43,646</u>	<u>48,604</u>	<u>27,192</u>	<u>81,400</u>	<u>159,413</u>
Other Services & Charges					
Professional Services - Misc. Studies	173,310	72,359	97,892	218,000	243,000
Accounting & Auditing	86,302	92,353	105,162	97,000	108,000
Postage	367	2,974	17	2,500	1,000
Telephone Service	12,319	12,801	13,927	13,000	28,700
Cell Phones	2,297	1,561	1,480	2,000	2,000
Internet Service	8,639	8,793	9,006	9,600	10,200
Taxes and Assessments	781	0	0	1,000	1,000
Electricity	1,462	0	0	0	0
Sewer	949	91	0	0	0
Facility Repairs & Maintenance	8,508	0	0	0	0
Professional Services	1,400	762	0	1,500	1,500
Equip Repair & Maint-Hardware Support	26,572	27,859	17,154	24,850	0
IT Support	30,312	37,474	15,517	18,000	15,500
Equip Repair & Maint-Hardware Support	0	0	0	0	4,600
Software Licenses & Maintenance	86,169	122,478	134,072	124,550	516,350
Security Infrastructure Maintenance	0	0	0	0	1,000
Network Infrastructure Maintenance	0	0	0	0	14,550
Merchant Charges (Bankcard Fees)	226	300	532	500	500
Network Infrastructure Access	4,714	5,184	5,155	6,000	6,000
Equipment Rental	4,264	4,267	4,169	4,300	4,200
Interfund Vehicle Lease	500	500	500	500	500
Printing & Binding	646	623	0	650	500
Miscellaneous Services	5,816	7,859	2,171	7,000	5,000
General Operating Leases: Computer	53,894	67,179	67,452	70,000	70,000
Economic Development-Site Selector	10,897	0	8,195	0	0
Outside Agencies- Social Svc & Econ. Dev.	148,632	174,664	168,331	182,000	182,000
Professional Services - Economic Dev.	1,176	765	0	1,000	1,000
Alcohol Treatment: Liquor Excise Tax	9,594	10,477	15,597	10,500	15,600
Alcohol Treatment: Liquor Profits	15,725	15,620	19,409	16,000	19,500
Homelessness Response Service - Park	0	0	420	0	0
	<u>\$ 695,471</u>	<u>\$ 666,943</u>	<u>\$ 686,158</u>	<u>\$ 810,450</u>	<u>\$ 1,252,200</u>

(continued to next page)

Fund: 001	General Fund				Spokane Valley				
Dept: 090	General Government				2022 Budget				
(continued from previous page)									
<u>Budget Summary</u>									
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget				
Intergovernmental Services									
Election Costs	\$ 0	\$ 75,433	\$ 0	\$ 110,000	\$ 0				
Voter Registration	92,000	94,787	100,871	100,000	100,000				
Taxes and assessments	0	12,020	12,020	12,100	12,100				
Spokane County Air Pollution Authority	134,493	137,219	140,411	150,830	148,200				
	<u>226,493</u>	<u>319,459</u>	<u>253,302</u>	<u>372,930</u>	<u>260,300</u>				
Capital Outlays									
Computer Hardware - Capital	125,799	0	40,516	30,000	30,000				
	<u>125,799</u>	<u>0</u>	<u>40,516</u>	<u>30,000</u>	<u>30,000</u>				
Debt Service: Principal									
Interest and Other Debt Service Costs	600	600	0	600	600				
Interfund Payments for Service									
Transfer out - #204 (City Hall bond payment)	399,350	401,250	401,450	401,500	401,400				
Transfer out - #309 (park capital projects)	160,000	160,000	160,000	160,000	160,000				
Transfer out - #311 (pavement preservation)	962,700	972,300	982,023	991,843	1,001,800				
Transfer out - #501 (CenterPlace kitchen reserve)	36,600	36,600	36,600	36,600	0				
Transfer out - #502 (risk management)	370,000	390,000	410,000	425,000	450,000				
	<u>1,928,650</u>	<u>1,960,150</u>	<u>1,990,073</u>	<u>2,014,943</u>	<u>2,013,200</u>				
Miscellaneous									
SCRAPS pass through	1,137	1,172	1,189	1,200	1,200				
Leasehold Excise Tax Pass-Through	544	530	0	800	0				
	<u>1,681</u>	<u>1,702</u>	<u>1,189</u>	<u>2,000</u>	<u>1,200</u>				
Subtotal Recurring Expenditures	<u>\$ 3,022,340</u>	<u>\$ 2,997,458</u>	<u>\$ 2,998,430</u>	<u>\$ 3,312,323</u>	<u>\$ 3,716,913</u>				
Nonrecurring/Nonrecurring Capital									
IT capital replacement	0	0	15,075	10,000	15,000				
Heavy Duty Mach. & Equip.- City Hall Generator	0	158,007	13,590	0	0				
Computer Hardware - Capital	23,877	106,517	71,177	159,000	105,000				
Computer Software - Capital	0	0	16,335	43,800	1,016,000				
COVID-19 related expenditures	0	0	4,255,977	0	0				
Transfer out - #101	0	0	0	2,552,600	2,820,419				
Transfer out - #122 (Replenish Winter Weather Reserv	490,000	120,000	500,000	364,440	0				
Transfer out - #309 (Park Capital)	423,206	1,174,368	2,781,165	35,000	0				
Transfer out - #312 (capital reserve fund)	3,795,429	7,109,300	0	11,126,343	0				
Transfer out - #501 (new code enf. vehicle)	0	0	27,472	0	40,000				
	<u>4,732,512</u>	<u>8,668,192</u>	<u>7,680,791</u>	<u>14,291,183</u>	<u>3,996,419</u>				
Total Governmental Division	<u>\$ 7,754,852</u>	<u>\$11,665,650</u>	<u>\$10,679,221</u>	<u>\$17,603,506</u>	<u>\$ 7,713,332</u>				

Fund: 101

Street Fund

Spokane Valley

2022 Budget

The Street Fund 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.

Accomplishments for 2021

- Implemented new contracts with private contractors for street maintenance services.
- Continued on-going roadway and bridge maintenance and repairs.
- Finalized traffic signal timings along the Argonne corridor.
- Continued evaluations of traffic signal timings for the Pines and Sullivan corridors.
- Implemented Transportation Impact Fees for the South Barker Corridor, Mirabeau, and N. Pines Transportation Subareas.
- Began implementation of the 6-year Bridge Maintenance Program, prioritizing bridges requiring significant upgrades.
- Continued work on a comprehensive Pavement Preservation Program, including funding source identification.
- Collaborated with WSDOT and Spokane County on traffic signal evaluation and monitoring.

Goals for 2022

- Continue on-going roadway and bridge maintenance and repairs.
- Finalize evaluations of traffic signal timings for the Pines and Sullivan corridors.
- Finalize a comprehensive Pavement Preservation Program, including funding source identification.
- Work with other departments in developing a city-wide, comprehensive Asset Management Program, which will include transportation operations facilities.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Assistant Engineer	1.0	0.3	0.00	0.0	0.0
Construction Inspector	0.0	1.5	1.50	1.50	1.50 *
Engineering Tech II	0.0	0.3	0.25	0.25	0.25 *
Maintenance/Construction Inspector	2.35	2.35	2.35	2.35	0.50 *
Mechanic	0.00	0.00	0.00	0.00	0.75 *
Planning Grants Engineer	0.375	0.375	0.375	0.375	0.375 *
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0
Senior Engineer - Traffic	1.0	1.0	1.0	1.0	0.0
Stomrwater Foreman	0.0	0.0	0.0	0.0	0.1 *
Streets Foreman	0.0	0.0	0.0	0.0	1.0
Traffic Engineer	0.0	1.0	1.0	1.0	1.0
Traffic Engineering Manager	0.0	0.0	0.0	0.0	1.0
Total FTEs	<u><u>5.725</u></u>	<u><u>7.725</u></u>	<u><u>7.475</u></u>	<u><u>7.475</u></u>	<u><u>7.475</u></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
		2022 Budget

(continued from previous page)

<u>Budget Summary</u>					
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Utility Tax	\$ 1,758,370	\$ 1,563,981	\$ 1,388,026	\$ 1,000,000	\$ 932,000
Motor Vehicle Fuel Tax	2,063,390	2,018,186	1,737,864	1,800,000	1,896,000
Multimodal Transportation Revenue	133,525	132,637	131,847	130,600	130,200
Right-of-Way Maintenance Fee	94,571	84,704	93,033	70,000	85,000
Investment Interest	17,503	4,022	823	4,000	500
Miscellaneous	22,265	8,063	55,441	10,000	10,000
Insurance proceeds	11,711	15,848	0	0	0
Total revenues	<u>4,101,335</u>	<u>3,827,441</u>	<u>3,407,034</u>	<u>3,014,600</u>	<u>3,053,700</u>
Nonrecurring Revenues					
Utility Tax Recovery	160,254	0	0	0	0
Transfers in - #001	0	0	0	2,552,600	2,820,419
Transfers in - #122	0	620,000	364,439	0	0
Transfers in - #312	0	907,544	1,364,706	0	0
Total Nonrecurring Revenues	<u>160,254</u>	<u>1,527,544</u>	<u>1,729,145</u>	<u>2,552,600</u>	<u>2,820,419</u>
Expenditures					
Wages, Payroll Taxes & Benefits	774,688	943,237	954,269	1,127,920	1,128,523
Supplies	94,918	100,504	128,210	156,050	176,700
Services & Charges	2,014,797	2,508,323	1,998,067	2,448,828	2,698,644
Snow Operation	580,166	1,034,064	939,416	751,652	890,502
Intergovernmental Payments	824,175	724,162	753,654	935,000	909,000
Transfers out - #001	39,700	0	0	0	0
Transfers out - #311 (pavement preservation)	67,342	0	0	0	0
Interfund Vehicle Lease - #501 (non-plow)	21,250	99,179	14,500	10,250	10,250
Interfund Vehicle Lease - #501 (plow replace)	77,929	0	48,500	60,500	60,500
Nonrecurring Expenditures					
Streetlight Replacement Program	0	0	0	0	35,500
Construction	21,216	0	0	0	0
Traffic control improvements	17,252	80,596	74,710	0	0
Capital Equipment	0	10,115	6,178	77,000	0
Transfer out - #501 (plow replacement)	0	0	0	0	80,000
Traffic Control Devices- Repair & Maint	10,478	83,512	15,647	0	0
Generator for Maintenance Shop (1/2 cost to #4	0	0	0	0	50,000
Total Nonrecurring expenditures	<u>4,543,911</u>	<u>5,583,692</u>	<u>4,933,151</u>	<u>5,567,200</u>	<u>6,039,619</u>
Revenues over (under) expenditures	(282,322)	(228,707)	203,028	0	(165,500)
Beginning fund balance	1,067,300	784,978	556,271	759,299	759,299
Ending fund balance	<u>\$ 784,978</u>	<u>\$ 556,271</u>	<u>\$ 759,299</u>	<u>\$ 759,299</u>	<u>\$ 593,799</u>

Fund: 103**Paths & Trails Fund****Spokane Valley****2022 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 2020 the Municipal Research and Services Center estimates the distribution back to cities will be \$20.63 per person. Based upon a City of Spokane Valley population of 98,600 (per the Washington State Office of Financial Management on April 1, 2021) we anticipate the City will collect \$1,904,000 in 2022. 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 2022 revenue estimate this computes to \$8,000. The balance or \$1,896,000 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Motor Vehicle Fuel (Gas) Tax	\$ 8,703	\$ 8,512	\$ 7,330	\$ 8,700	\$ 8,000
Investment Interest	390	186	71	200	100
Total revenues	<u>9,092</u>	<u>8,698</u>	<u>7,400</u>	<u>8,900</u>	<u>8,100</u>
Expenditures					
Capital Outlay	0	0	0	0	0
Transfers out- #309	50,000	0	0	0	0
Total expenditures	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	(40,908)	8,698	7,400	8,900	8,100
Beginning fund balance	46,325	5,417	14,115	21,516	30,416
Ending fund balance	<u>\$ 5,417</u>	<u>\$ 14,115</u>	<u>\$ 21,516</u>	<u>\$ 30,416</u>	<u>\$ 38,516</u>

Fund: 104

Hotel/Motel Tax - Tourism Facilities Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Hotel/Motel Tax	\$ 415,295	\$ 454,283	\$ 283,720	\$ 400,000	\$ 400,000
Investment Interest	24,182	43,590	11,908	2,500	2,500
Transfers in - #105	<u>250,000</u>	<u>275,000</u>	0	1,157,000	0
Total revenues	<u>689,477</u>	<u>772,873</u>	<u>295,628</u>	<u>1,559,500</u>	<u>402,500</u>
Expenditures					
Capital Outlay	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	0	0	0
Revenues over (under) expenditures	689,477	772,873	295,628	1,559,500	402,500
Beginning fund balance	<u>1,228,595</u>	<u>1,918,072</u>	<u>2,690,945</u>	<u>2,986,573</u>	<u>4,546,073</u>
Ending fund balance	<u>\$ 1,918,072</u>	<u>\$ 2,690,945</u>	<u>\$ 2,986,573</u>	<u>\$ 4,546,073</u>	<u>\$ 4,948,573</u>

Fund: 105

Hotel/Motel Tax Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Hotel/Motel Tax	\$ 646,975	\$ 743,852	\$ 443,244	\$ 750,000	\$ 600,000
Investment Interest	7,058	8,459	2,705	700	1,000
Total revenues	<u>654,033</u>	<u>752,311</u>	<u>445,949</u>	<u>750,700</u>	<u>601,000</u>
Expenditures					
Tourism Promotion	321,934	207,000	154,082	197,400	571,000
Transfers out- #001	26,037	30,000	11,390	30,000	30,000
Transfers out- #104	<u>250,000</u>	<u>275,000</u>	0	1,157,000	0
Total expenditures	<u>597,971</u>	<u>512,000</u>	<u>165,472</u>	<u>1,384,400</u>	<u>601,000</u>
Revenues over (under) expenditures	56,062	240,311	280,477	(633,700)	0
Beginning fund balance	<u>221,866</u>	<u>277,928</u>	<u>518,239</u>	<u>798,716</u>	<u>165,016</u>
Ending fund balance	<u>\$ 277,928</u>	<u>\$ 518,239</u>	<u>\$ 798,716</u>	<u>\$ 165,016</u>	<u>\$ 165,016</u>

Fund: 106

Solid Waste Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Administrative fees	\$ 182,900	\$ 252,396	\$ 219,943	\$ 225,000	\$ 225,000
Solid Waste Road Wear Fee	1,108,028	1,513,532	1,537,776	1,500,000	1,600,000
Investment interest	12,487	24,752	7,804	12,000	7,000
Total revenues	1,303,415	1,790,680	1,765,523	1,737,000	1,832,000
Expenditures					
Education & Contract Administration	22,313	33,407	65,385	237,000	232,000
Transfers out - #001	40,425	40,422	0	0	0
Transfers out - #311	1,000,000	1,608,028	1,513,532	1,537,776	1,600,000
Total expenditures	1,062,738	1,681,857	1,578,917	1,774,776	1,832,000
Revenues over (under) expenditures	240,677	108,823	186,606	(37,776)	0
Beginning fund balance	190,682	431,359	540,182	726,788	689,012
Ending fund balance	\$ 431,359	\$ 540,182	\$ 726,788	\$ 689,012	\$ 689,012

Fund: 107	PEG Fund	Spokane Valley
		2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Comcast PEG contribution	\$ 81,322	\$ 79,498	\$ 76,541	\$ 79,000	\$ 79,000
Investment interest	971	2,097	596	0	0
Total revenues	<u>82,293</u>	<u>81,595</u>	<u>77,138</u>	<u>79,000</u>	<u>79,000</u>
Expenditures					
PEG Reimbursement - CMTV	38,955	37,256	22,288	39,500	39,500
New City Hall Council Chambers	0	0	0	0	0
Capital Outlay	13,344	915	1,331	48,500	33,500
Total expenditures	<u>52,299</u>	<u>38,171</u>	<u>23,619</u>	<u>88,000</u>	<u>73,000</u>
Revenues over (under) expenditures	29,994	43,424	53,518	(9,000)	6,000
Beginning fund balance	54,837	84,831	128,255	181,773	172,773
Ending fund balance	<u>\$ 84,831</u>	<u>\$ 128,255</u>	<u>\$ 181,773</u>	<u>\$ 172,773</u>	<u>\$ 178,773</u>

Fund: 108	Affordable & Supportive Housing Sales Tax	Spokane Valley
		2022 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 \$193,000 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Affordable & Supportive Housing Sales Tax	\$ 0	\$ 0	\$ 151,950	\$ 193,000	\$ 193,000
Investment Interest	0	0	83	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>152,033</u>	<u>193,000</u>	<u>193,000</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	152,033	193,000	193,000
Beginning fund balance	0	0	0	152,033	345,033
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 152,033</u>	<u>\$ 345,033</u>	<u>\$ 538,033</u>

Fund: 120

CenterPlace Operating Reserve Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 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
2022 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 Service Level Stabilization Reserve Fund will not be reduced to less than 60% of the current \$5.5 million balance, or \$3.3 million, without Council approval. If Council should deem this necessary, the City will then first replenish Fund #121 to at least \$3.3 million before any annual General Fund transfers are made to the Capital Reserve Fund #312. During 2018, this reserve balance was capped at \$5.5 million and any additional interest earned was accumulated in the General Fund. This represents a Fiscal Policy of the City that is also stated in the City Manager's 2022 Budget Message located near the front of this budget document.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 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
2022 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 2020 and 2021 even though we recognize there exists only \$500,000 to address this issue if it should arise.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Investment Interest	\$ 5,353	\$ 9,899	\$ 1,147	\$ 1,900	\$ 800
Transfers in - #001	490,000	120,000	500,000	364,440	0
FEMA Grant Proceeds	0	10,367	0	0	0
Total revenues	<u>495,353</u>	<u>140,266</u>	<u>501,147</u>	<u>366,340</u>	<u>800</u>
Expenditures					
Transfer out - #101	0	620,000	364,439	0	0
Street Maintenance Expenditures	0	0	0	500,000	500,000
Total expenditures	0	620,000	364,439	500,000	500,000
Revenues over (under) expenditures	495,353	(479,734)	136,708	(133,660)	(499,200)
Beginning fund balance	7,716	503,069	23,335	160,043	526,383
Ending fund balance	<u>\$ 503,069</u>	<u>\$ 23,335</u>	<u>\$ 160,043</u>	<u>\$ 26,383</u>	<u>\$ 27,183</u>

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, 2022, the outstanding balance on this portion of the bond issue will be \$3,780,000.
- \$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). At January 1, 2022, the outstanding balance on this portion of the bond issue will be \$305,000.

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, 2022, the outstanding balance on the bond issue will be \$6,400,000.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Spokane Public Facilities District	\$ 414,050	\$ 432,150	\$ 459,500	\$ 480,800	\$ 501,200
Transfers in - #001	399,350	401,250	401,450	401,500	401,400
Transfers in - #301	82,000	82,475	80,375	80,775	81,100
Transfers in - #302	82,000	82,475	80,375	80,775	81,100
Total revenues	<u>977,400</u>	<u>998,350</u>	<u>1,021,700</u>	<u>1,043,850</u>	<u>1,064,800</u>
Expenditures					
Debt Service Payment - CenterPlace	414,050	432,150	459,500	480,800	501,200
Debt Service Payment - Roads	164,000	164,950	160,750	161,550	162,200
Debt Service Payments - City Hall/LTGO'16	399,350	401,250	401,450	401,500	401,400
Total expenditures	<u>977,400</u>	<u>998,350</u>	<u>1,021,700</u>	<u>1,043,850</u>	<u>1,064,800</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

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
REET 1 - Taxes	\$ 1,968,317	\$ 1,695,344	\$ 1,754,320	\$ 2,000,000	\$ 1,500,000
Investment Interest	47,046	61,382	14,742	3,000	2,000
Total revenues	<u>2,015,363</u>	<u>1,756,726</u>	<u>1,769,062</u>	<u>2,003,000</u>	<u>1,502,000</u>
Expenditures					
Transfers out - #204	82,000	82,475	80,375	80,775	81,100
Transfers out - #303	901,287	517,107	330,295	316,620	361,780
Transfers out - #311 (<i>pavement preservation</i>)	685,329	734,300	772,639	827,278	914,900
Transfers out - #314 (<i>Barker Grade Separation</i>)	(8,147)	104,918	1,335,879	0	0
Total expenditures	<u>1,660,469</u>	<u>1,438,800</u>	<u>2,519,188</u>	<u>1,224,673</u>	<u>1,357,780</u>
Revenues over (under) expenditures	354,894	317,926	(750,126)	778,327	144,220
Beginning fund balance	2,125,374	2,480,268	2,798,194	2,048,068	2,826,395
Ending fund balance	<u>\$ 2,480,268</u>	<u>\$ 2,798,194</u>	<u>\$ 2,048,068</u>	<u>\$ 2,826,395</u>	<u>\$ 2,970,615</u>

Fund: 302

REET 2 Capital Projects Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
REET 2 - Taxes	\$ 1,968,317	\$ 1,695,344	\$ 1,754,320	\$ 2,000,000	\$ 1,500,000
Investment Interest	61,879	80,784	22,425	5,500	5,000
Total revenues	<u>2,030,196</u>	<u>1,776,128</u>	<u>1,776,745</u>	<u>2,005,500</u>	<u>1,505,000</u>
Expenditures					
Transfers out - #204	82,000	82,475	80,375	80,775	81,100
Transfers out - #303	1,031,071	(192,297)	149,678	1,662,684	1,113,649
Transfers out - #311 (pavement preservation)	685,329	734,300	772,638	827,279	914,900
Transfers out - #314	0	0	0	660,516	0
	<u>1,798,400</u>	<u>624,478</u>	<u>1,002,691</u>	<u>3,231,254</u>	<u>2,109,649</u>
Revenues over (under) expenditures	231,796	1,151,650	774,054	(1,225,754)	(604,649)
Beginning fund balance	3,008,424	3,240,220	4,391,870	5,165,924	3,940,170
Ending fund balance	<u>\$ 3,240,220</u>	<u>\$ 4,391,870</u>	<u>\$ 5,165,924</u>	<u>\$ 3,940,170</u>	<u>\$ 3,335,521</u>

Fund: 303

Street Capital Projects Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Grant Proceeds	\$ 6,562,793	\$ 2,783,332	\$ 2,813,485	\$ 6,843,308	\$ 6,956,322
Developer Contribution	33,032	228,953	540,325	53,703	1,164,399
Miscellaneous	136	586	0	0	0
Transfers in - #301	901,287	517,107	330,295	316,620	361,780
Transfers in - #302	1,031,071	(192,297)	149,678	1,662,684	1,113,649
Transfers in - #312 - Euclid Ave - Flora to Barker	(1,251,465)	5,111	0	0	0
Transfers in - #312 - 8th & Carnahan Intersection	241,466	(155)	0	0	0
Transfers in - #312 - Barker Corridor	428,774	1,718,874	320,254	14,000	0
Transfers in - #312 - Garland Ave	33,938	203,814	596,582	0	0
Transfers in - #312 - Crosswalk on Indiana	0	71,486	0	0	0
Transfers in - #312 - School Beacons	0	0	0	0	225,000
Transfers in - #315	0	0	0	80,000	150,000
Total revenues	<u>7,981,032</u>	<u>5,336,811</u>	<u>4,750,619</u>	<u>8,970,315</u>	<u>9,971,150</u>
Expenditures					
000 Construction-Street Lighting	0	71,486	0	0	0
069 Park Rd Reconstruction (Repay grant)	0	285,164	0	0	0
123 Mission Ave -Flora to Barker	3,081,873	30,696	0	0	0
141 Sullivan & Euclid PCC	14,722	0	0	0	0
142 Broadway @ Argonne/Mullan	1,956,617	14,544	0	0	0
155 Sullivan Rd W Bridge Replacement	898	0	0	0	0
166 Pines Rd (SR27) & Grace Ave. Intersect study	567,749	1,444	0	0	0
201 ITS Infill Project Phase 1	411,320	1,397	0	0	0
205 Sprague/Barker Intersection Improvement	0	24,770	121,294	329,453	1,871,500
222 Citywide Reflective Signal Backplates	15,548	0	0	0	0

(continued to next page)

Fund: 303		Street Capital Projects Fund			Spokane Valley	
					2022 Budget	
Expenditures, continued		2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
247	8th & Carnahan Intersection Improvements	428,774	(155)	0	0	0
249	Sullivan/Wellesley Intersection	90,162	93,804	102,051	1,020,522	1,903,176
250	9th Ave. Sidewalk	0	0	0	0	0
251	Euclid Ave. - Flora to Barker	293,956	5,111	0	0	0
258	32nd Ave Sidewalk - SR27 to Evergreen	428,840	0	0	0	0
259	N. Sullivan Corridor ITS Projects (PE start 201	58,713	27,581	740,384	0	0
263	Citywide Signal Backplates	96,218	0	0	0	0
264	8th Ave Sidewalk	355,465	0	0	0	0
265	Wellesley Sidewalk Project	26,314	542,277	0	0	0
267	Mission Ave Sidewalk	34,453	279,348	1,434	11,310	0
273	Barker/I-90 Interchange	0	331,345	77,865	0	0
275	Barker Rd Widening - River to Euclid	29,144	50,942	1,193,099	1,146,320	0
276	Barker Rd Widening - Euclid to Garland	33,938	2,210,790	36,176	0	0
278	Wilbur Rd Sidewalk - Boone to Broadway	16,631	400,578	0	0	0
279	Knox Ave Sidewalk - Hutchinson to Sargent	11,687	339,689	0	0	0
281	Highland Estates Connector	27,661	17,396	0	0	0
285	Indiana Ave Pres - Evergreen to Sullivan	0	0	235,135	7,210	0
287	University Pres - Dishman-Mica to 16th	0	80,908	0	0	0
291	Adams Sidewalk Infill	0	22,666	279,947	0	0
292	Mullan preservation : Broadway-Mission	0	3,667	4,822	0	0
293	2018 CSS Citywide Reflective Signal BP	0	6,849	114,526	74,250	8,250
294	Citywide Reflective Signal Post Panels	0	3,661	64,703	17,875	3,575
295	Garland Avenue Extension	0	407,628	1,067,612	0	0
299	Argonne Rd Concrete Pvmt Indiana to Mont	0	33,512	78,931	2,392,450	130,017
300	Pines & Mission Intersection Improvement	0	11,993	57,617	498,000	1,746,643
301	Park & Mission Intersection Improvement	0	508	45,780	693,000	0
302	Ella Sidewalk - Broadway to Alki	0	21,901	325,308	0	0
303	S. Conklin Sidewalk	0	14,950	110,388	0	0
310	Sullivan Rd Overcrossing UP RR Deck Repl	0	0	16,241	317,625	0
313	Barker Rd/Union Pacific Crossing	0	0	52,030	1,312,500	1,444,000
318	Wilbur Sidewalk - Boone to Mission	0	0	24,023	50,000	572,909
320	Sullivan Preservation - Sprague to 8th	0	0	187	19,800	412,000
321	Argonne Corridor Improvement- North of Knox	0	0	1,067	0	0
326	2020 Citywide Retroreflective Post Plates	0	0	0	0	142,880
329	Barker Rd Imp-City Limits to Appleway	0	0	0	80,000	250,000
	Mission Ave over Evergreen Deck Repair	0	0	0	0	261,200
	School zone beacons	0	0	0	0	225,000
	Contingency	0	0	0	1,000,000	1,000,000
	Total expenditures	7,980,683	5,336,450	4,750,619	8,970,315	9,971,150
	Revenues over (under) expenditures	349	361	0	0	0
	Beginning fund balance	66,692	67,041	67,402	67,402	67,402
	Ending fund balance	\$ 67,041	\$ 67,402	\$ 67,402	\$ 67,402	\$ 67,402

Fund: 309

Park Capital Projects Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Grant Proceeds	\$ 1,605,948	\$ 1,114,049	\$ 1,334,842	\$ 525,260	\$ 126,100
Transfers in - #001 (<i>General Fund</i>)	583,206	1,334,369	2,941,166	195,000	160,000
Transfers in - #103 (<i>Paths & Trails</i>)	50,000	0	0	0	0
Transfers in - #312 (<i>Capital Reserve</i>)	289,661	262,599	131,985	1,132,686	4,522,420
Investment Interest	183	85	0	0	0
Total revenues	2,528,998	2,711,102	4,407,993	1,852,946	4,808,520
Expenditures					
227 Appleway Trail (<i>Pines to Evergreen</i>)	14,860	0	0	0	0
237 Appleway Trail (<i>Sullivan to Corbin</i>)	2,127,384	16,791	0	0	0
268 Appleway Trail (<i>Evergreen to Sullivan</i>)	29,479	756,028	1,433,833	2,033	0
270 CenterPlace outdoor venue - Phase 1	204,302	0	0	0	0
271 Brown Park lighting and pathway	22,602	0	0	0	0
274 Park signs (<i>Sullivan, Park Rd, Balfour</i>)	13,837	0	0	0	0
280 Appleway Trail Amenities (<i>Univ - Pines</i>)	19,894	679,259	0	0	0
282 Browns Park volleyball courts	170,879	1,249	0	0	0
283 Electrical Upgrade Mirabeau Point Park	7,693	0	0	0	0
288 Heart of the Valley Sculpture	4,975	0	0	0	0
296 Browns Park improvements	0	1,038,701	22,765	0	0
304 CenterPlace west lawn improvements - Ph. 2	0	113,419	1,887,746	20,000	0
305 CenterPlace roof	0	9,288	795,656	15,000	0
306 Discovery Playground Surface Repair	0	20,061	0	0	0
307 Edgecliff Park Swing sets	0	36,973	0	0	0
314 Balfour Park frontage improvements	0	0	22,048	565,150	0
315 Browns Park improvements 2020	0	0	38,049	704,731	0
316 Balfour Park improvements - Ph 1	0	0	10,947	367,503	3,507,520
Install stage fill speakers Great Room	0	0	0	6,346	0
Repair failed pixels Great Room	0	0	0	6,505	0
Reprogram Great Room A/V System	0	0	0	12,499	0
Repair/replace siding at Mirabeau restroom	0	0	0	30,000	0
Sullivan Park water line	0	0	0	98,000	441,000
Replace pond liner at Mirabeau	0	0	0	0	80,000
338 Spokane Valley River Loop Trail	0	0	0	100,000	700,000
Transfers out - #312 (<i>park land acquisition</i>)	0	0	200,000	0	0
Total expenditures	2,615,905	2,671,769	4,411,043	1,927,767	4,728,520
Revenues over (under) expenditures	(86,907)	39,333	(3,050)	(74,821)	80,000
Beginning fund balance	126,201	39,294	78,627	75,577	756
Ending fund balance	\$ 39,294	\$ 78,627	\$ 75,577	\$ 756	\$ 80,756

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.

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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Investment Interest	\$ 14,049	\$ 16,700	\$ 3,679	\$ 800	\$ 1,300
Total revenues	<u>14,049</u>	<u>16,700</u>	<u>3,679</u>	<u>800</u>	<u>1,300</u>
Expenditures					
Transfers out - #312	0	18,452	16,700	3,600	0
Total expenditures	<u>0</u>	<u>18,452</u>	<u>16,700</u>	<u>3,600</u>	<u>0</u>
Revenues over (under) expenditures	14,049	(1,752)	(13,021)	(2,800)	1,300
Beginning fund balance	843,688	857,737	855,985	842,964	840,164
Ending fund balance	<u>\$ 857,737</u>	<u>\$ 855,985</u>	<u>\$ 842,964</u>	<u>\$ 840,164</u>	<u>\$ 841,464</u>

Fund: 311

Pavement Preservation Fund

Spokane Valley

2022 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 2020 and budgeted amounts for 2021 and 2022:

Actual	Fund							
	001	101	106	123	301/302	310		
	General	Street O&M	Street Wear Fee	Civic Fac. Replace.	REET 1&2	Civic Fac. Capital		
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
<u>Budget</u>								
2021	991,843	0	1,537,776	0	1,654,557	0	0	4,184,176
2022	1,001,800	0	1,600,000	0	1,829,800	0	0	4,431,600
	<u>12,102,230</u>	<u>972,644</u>	<u>7,259,336</u>	<u>2,408,660</u>	<u>11,091,464</u>	<u>500,000</u>	<u>8,576,755</u>	<u>42,911,089</u>

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 2021 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 2022 funding level representing approximately 6% of General Fund recurring expenditures is \$2,831,600 and that this level of funding is sustainable through 2025 assuming a General Fund contribution of \$1,001,800 and a collective contribution of \$1,829,800 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Transfers in - #001	\$ 962,700	\$ 972,300	\$ 982,023	\$ 991,843	\$ 1,001,800
Transfers in - #101	67,342	0	0	0	0
Transfers in - #106	1,000,000	1,608,028	1,513,532	1,537,776	1,600,000
Transfers in - #301	685,329	734,300	772,639	827,278	914,900
Transfers in - #302	685,329	734,300	772,638	827,279	914,900
Investment Interest	54,724	49,593	10,960	0	0
Grant Proceeds	1,422,404	2,398,330	98,281	0	1,029,000
Intergovernmental Rev. - Model Irrigation	0	1,267,575	0	0	0
Total revenues	<u>4,877,828</u>	<u>7,764,426</u>	<u>4,150,073</u>	<u>4,184,176</u>	<u>5,460,600</u>
Expenditures					
Pavement preservation	3,559,755	7,954,415	2,783,129	3,790,877	7,202,000
Pre-project GeoTech	43,261	22,125	0	50,000	50,000
Total expenditures	<u>3,603,016</u>	<u>7,976,540</u>	<u>2,783,129</u>	<u>3,840,877</u>	<u>7,252,000</u>
Revenues over (under) expenditures	1,274,812	(212,114)	1,366,944	343,299	(1,791,400)
Beginning fund balance	3,362,503	4,637,315	4,425,201	5,792,145	6,135,444
Ending fund balance	<u>\$ 4,637,315</u>	<u>\$ 4,425,201</u>	<u>\$ 5,792,145</u>	<u>\$ 6,135,444</u>	<u>\$ 4,344,044</u>

Fund: 312

Capital Reserve Fund

Spokane Valley

2022 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 2021 in the amount of \$38,916,950.

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.

Commitments to future projects include:

- \$826,290 towards Sullivan Road / BNSF Interchange project.
- \$3,875,023 towards Balfour Park construction.
- \$1,750,000 towards the Spokane Valley River Loop Trail.
- \$1,400,000 towards the replacement of police vehicles.
- \$750,000 towards the design of a new building at the Fairgrounds.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Transfers in - #001	\$ 3,795,429	\$ 7,109,300	\$ 0	\$ 11,126,343	\$ 0
Transfers in - #309	0	0	200,000	0	0
Transfers in - #310	0	18,452	0	3,600	0
Transfers in - #313	405,056	88,590	16,700	0	0
Grant Proceeds	0	0	0	1,000,000	0
Proceeds from sale of land				109,400	0
Investment Interest	126,565	225,907	58,187	7,500	10,000
Total revenues	<u>4,327,050</u>	<u>7,442,249</u>	<u>274,887</u>	<u>12,246,843</u>	<u>10,000</u>
Expenditures					
City Hall Sculpture Siting	5,383	0	0	0	0
Professional Services	31,659	0	0	0	0
Transfers out - #001	0	0	0	0	1,400,000
Transfers out - #101	0	907,544	1,364,706	0	0
Transfers out - #303 - Euclid Ave - Flora to Barker	(547,287)	5,111	0	0	0
Transfers out - #303 - School Beacons	0	0	0	0	225,000
Transfers out - #303 - Barker Road Corridor	0	1,718,874	916,837	14,000	0
Transfers out - #303 - Garland Ave	0	203,814	0	0	0
Transfers out - #303 - Crosswalk lighting on Indian	0	71,486	0	0	0
Transfers out - #303 - 8th & Carnahan Intersection	0	(155)	0	0	0
Transfers out - #309 - Appleway Trail	289,661	262,599	98,991	2,033	0
Transfers out - #309 - Balfour Park frontage improv	0	0	22,048	565,150	0
Transfers out - #309 - Balfour Park improvements	0	0	10,947	367,503	3,507,520
Transfers out - #309 - Sullivan Park water line	0	0	0	98,000	314,900
Transfers out - #309 - Spokane Valley River Loop	0	0	0	100,000	700,000
Transfers out - #314 - Pines Grade Separation	0	0	125,086	626,315	0
Transfers out - #314 - Barker Rd Overpass	0	0	0	696,416	724,905
Transfers out - #314 - Sullivan Rd Interchange	0	0	73,615	325,000	101,385
Transfers out - #316 - Fairground Building	0	0	0	10,000	750,000
Precinct property acquisition	0	226,700	0	2,225,000	0
Park property acquisition	0	84,380	2,095,710	2,659,600	0
Total expenditures	<u>(220,584)</u>	<u>3,480,353</u>	<u>4,707,940</u>	<u>7,689,017</u>	<u>7,723,710</u>
Revenues over (under) expenditures	4,547,634	3,961,896	(4,433,052)	4,557,826	(7,713,710)
Beginning fund balance	4,427,286	8,974,920	12,936,816	8,503,764	13,061,590
Ending fund balance	<u>\$ 8,974,920</u>	<u>\$ 12,936,816</u>	<u>\$ 8,503,764</u>	<u>\$ 13,061,590</u>	<u>\$ 5,347,880</u>

Fund: 313	City Hall Construction Fund	Spokane Valley
		2022 Budget

This fund was created to account for the architectural and construction costs for a City Hall building. The building was completed in Fall of 2017. Funding for the construction came from a combination of an interfund transfer from the Capital Reserve Fund #312 in the amount of \$5,162,764 and bond proceeds in the amount of \$7.9 million. Land for the building site was acquired in 2015 through a purchase in the Civic Facilities Fund #310.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Investment Interest	\$ 1,416	\$ 953	\$ 0	\$ 0	\$ 0
Total revenues	<u>1,416</u>	<u>953</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Capital Outlay - City Hall	9,573	0	0	0	0
Services & Charges	5,283	0	0	0	0
Transfers out - #312	0	88,589	0	0	0
Total expenditures	<u>14,856</u>	<u>88,589</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	(13,440)	(87,636)	0	0	0
Beginning fund balance	101,076	87,636	0	0	0
Ending fund balance	<u>\$ 87,636</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fund: 314	Railroad Grade Separation Projects Fund	Spokane Valley
		2022 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 2021 and 2022 are related to design and right of way costs for the Pines Road Underpass project and the right of way and construction costs for the Barker Road Overpass project. Design work is also beginning for the Sullivan Road Interchange.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Grant Proceeds	\$ 571,136	\$ 1,447,398	\$ 3,394,512	\$ 12,903,319	\$ 1,560,290
Investment Interest	16,591	15,883	412	0	0
Developer Contributions	0	0	0	0	308,592
Transfers in - #301	(8,147)	104,918	1,335,879	0	0
Transfers in - #302	0	0	0	660,516	0
Transfers in - #312	0	0	198,701	1,647,731	826,290
Total revenues	<u>579,580</u>	<u>1,568,199</u>	<u>4,929,503</u>	<u>15,211,566</u>	<u>2,695,172</u>
Expenditures					
Barker BNSF Grade Separation	562,988	1,552,316	3,792,655	9,681,704	1,307,293
Pines Rd Underpass	48,923	43,717	1,278,344	4,149,450	1,366,585
Sullivan Rd Interchange	0	0	73,615	325,000	101,385
Total expenditures	<u>611,911</u>	<u>1,596,033</u>	<u>5,144,614</u>	<u>14,156,154</u>	<u>2,775,263</u>
Revenues over (under) expenditures	(32,331)	(27,834)	(215,111)	1,055,412	(80,091)
Beginning fund balance	1,068,804	1,036,473	1,008,639	793,526	1,848,938
Ending fund balance	<u>\$ 1,036,473</u>	<u>\$ 1,008,639</u>	<u>\$ 793,528</u>	<u>\$ 1,848,938</u>	<u>\$ 1,768,847</u>

Fund: 315

Transportation Impact Fees Fund

Spokane Valley

2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Transportation Impact Fees	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 200,000
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>200,000</u>
Expenditures					
Transfers out - #303	0	0	0	80,000	150,000
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>150,000</u>
Revenues over (under) expenditures	0	0	0	70,000	50,000
Beginning fund balance	0	0	0	0	70,000
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 70,000</u>	<u>\$ 120,000</u>

Fund: 316

Economic Development Capital Projects Fund

Spokane Valley

2022 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 is estimated to cost \$10 million. The City was awarded \$750,000 in State funding for this project in 2021. Also in 2021, City Council allocated \$1,000,000 from Fund #312 toward this project. Design on the building is starting in 2021.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Transfers in - #312	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 750,000
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>750,000</u>
Expenditures					
Fairgrounds Building	0	0	0	10,000	750,000
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>750,000</u>
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	<u>\$ 0</u>				

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 \$21 for each single family unit, and for other property types a fee of \$21 per each 3,160 square feet of parcel impervious surfacing is collected.

Accomplishments for 2021

- Continued the evaluation efforts for the Glenrose and Central Floodplain mapping for FEMA.
- Continued collaboration efforts with local, State, and Federal stormwater regulatory bodies.
- Continued stormwater management and NPDES coordination efforts with other Eastern Washington agencies.
- Continued the inventory and mapping of all City stormwater facilities.
- Continued on-going stormwater maintenance and repairs utilizing in-house and contracted services.
- Coordinated and financed stormwater system improvements with capital projects developed by the City.
- Continued developing stormwater requirements to meet new National Pollution Discharge Elimination System (NPDES) Permit.
- Began efforts in developing a Comprehensive Stormwater Management Plan for the City.

Goals for 2022

- Continue the evaluation efforts for the Glenrose and Central Floodplain mapping for FEMA.
- Work with other departments in developing a city-wide, comprehensive Asset Management Program, which will include stormwater facilities.
- Continue collaboration efforts with local, State, and Federal stormwater regulatory bodies.
- 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.
- Finalize the development and adoption of a Comprehensive Stormwater Management Plan for the City.
- Work with other departments in developing a city-wide, comprehensive Asset Management Program, which will include stormwater facilities.

Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel - FTE Equivalents					
Engineer	1.0	1.0	1.0	1.0	1.0
Engineering Technician I	0.0	0.0	0.0	0.5	0.5
Engineering Technician II	1.0	1.0	1.0	1.0	1.0
Stormwater Forman	0.0	0.0	0.0	0.9	0.9
Assistant Engineer	1.0	0.5	0.5	0.0	0.0
Mechanic	0.0	0.0	0.0	0.0	0.25
Maintenance/Construction Inspector	1.15	1.15	1.15	0.25	0.00
Planning Grants Engineer	0.25	0.25	0.25	0.25	0.25
GIS Analyst	0.00	0.00	0.00	0.23	0.23
	<u>4.40</u>	<u>3.90</u>	<u>3.90</u>	<u>4.13</u>	<u>4.13</u>
Interns	<u>3.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

(continued to next page)

Fund: 402

Stormwater Management Fund

Spokane Valley

2022 Budget

(continued from previous page)

Budget Summary**Recurring Activity**

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Stormwater Management fees	\$ 1,920,509	\$ 1,936,362	\$ 1,910,349	\$ 1,900,000	\$ 1,910,000
Investment Interest	40,465	48,642	10,244	40,000	2,000
Miscellaneous & Grants Proceeds	0	58,746	482	0	0
Total revenues	<u>1,960,974</u>	<u>2,043,750</u>	<u>1,921,075</u>	<u>1,940,000</u>	<u>1,912,000</u>
Expenditures					
Wages, Payroll Taxes & Benefits	403,470	436,115	381,447	552,694	560,631
Supplies	12,418	16,956	98,153	14,750	18,150
Services & Charges	1,149,170	1,135,846	1,186,650	1,320,643	1,248,395
Intergovernmental Services	35,430	37,984	278,514	45,000	45,000
Transfers out - #001	13,400	0	0	0	0
Interfund vehicle lease - #501	0	0	0	6,750	6,750
Total expenditures	<u>1,613,888</u>	<u>1,626,901</u>	<u>1,944,764</u>	<u>1,939,837</u>	<u>1,878,926</u>
Recurring revenues over (under)					
Recurring Expenditures	<u>347,086</u>	<u>416,849</u>	<u>(23,689)</u>	<u>163</u>	<u>33,074</u>
Nonrecurring Activity					
Revenues					
Grant Proceeds	128,695	106,000	59,828	100,000	0
Total Nonrecurring revenues	<u>128,695</u>	<u>106,000</u>	<u>59,828</u>	<u>100,000</u>	<u>0</u>
Expenditures					
Capital - Various Projects	354,085	423,585	0	660,000	315,000
Stormwater Comprehensive Plan	0	0	0	100,000	100,000
Watershed studies	64,541	48,576	48,336	100,000	100,000
Generator for Maintenance Shop	0	0	0	0	50,000
Total Nonrecurring expenditures	<u>418,626</u>	<u>472,161</u>	<u>48,336</u>	<u>860,000</u>	<u>565,000</u>
Nonrecurring revenues over (under)					
Nonrecurring Expenditures	<u>(289,931)</u>	<u>(366,161)</u>	<u>11,492</u>	<u>(760,000)</u>	<u>(565,000)</u>
Excess (Deficit) of Total Revenues					
Over (Under) Total Expenditures	57,155	50,688	(12,197)	(759,837)	(531,926)
Beginning working capital	<u>1,973,424</u>	<u>2,216,210</u>	<u>2,180,773</u>	<u>2,159,796</u>	<u>1,399,959</u>
Ending working capital	<u>\$ 2,030,579</u>	<u>\$ 2,266,898</u>	<u>\$ 2,168,576</u>	<u>\$ 1,399,959</u>	<u>\$ 868,033</u>

Fund: 403

Aquifer Protection Area Fund

Spokane Valley

2022 Budget

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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Spokane County	\$ 462,981	\$ 469,429	\$ 426,234	\$ 460,000	\$ 460,000
Grant Proceeds	597,733	101,715	60,996	1,507,045	1,881,600
Investment Interest	28,620	37,329	9,135	2,000	1,900
Total Revenues	<u>1,089,334</u>	<u>608,473</u>	<u>496,365</u>	<u>1,969,045</u>	<u>2,343,500</u>
Expenditures					
Capital - Various projects	662,402	329,829	239,081	2,958,540	3,008,800
Effectiveness study	0	0	0	0	55,000
Total Expenditures	<u>662,402</u>	<u>329,829</u>	<u>239,081</u>	<u>2,958,540</u>	<u>3,063,800</u>
Revenues over (under) expenditures	426,932	278,644	257,284	(989,495)	(720,300)
Beginning working capital	1,413,073	1,840,005	2,118,299	2,120,365	1,130,870
Ending working capital	<u>\$ 1,840,005</u>	<u>\$ 2,118,649</u>	<u>\$ 2,375,583</u>	<u>\$ 1,130,870</u>	<u>\$ 410,570</u>

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	
206	1996	2009	29	2025	
204	1995	2009	33	2028	
203	1995	2009	36	2031	
205	1996	2009	38	2034	
208	1997	2009	40	2037	
209	1998	2011	42	2040	
211	2000	2012	43	2043	
210	2010	2011	36	2046	
218	2016	2016	33	2049	
219	2020	2020	32	2052	
	2022	2022	33	2055	207 is retired
	2025	2025	33	2058	206 is retired
	2028	2028	33	2061	204 is retired
	2031	2031	33	2064	203 is retired
	2034	2034	33	2067	205 is retired
	2037	2037	33	2070	208 is retired
	2040	2040	33	2073	209 is retired
	2043	2043	33	2076	211 is retired

(continued to next page)

Fund: 501	Equipment Rental & Replacement Fund	Spokane Valley
		2022 Budget

(continued from previous page)

<u>Budget Summary</u>						
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	
Revenues						
Vehicle rentals - #001	\$ 30,000	\$ 30,000	\$ 28,000	\$ 31,300	\$ 31,300	
Vehicle rentals - #101	21,250	21,250	14,500	10,250	10,250	
Vehicle rentals - #101 (plow replace.)	77,929	77,929	48,500	60,500	60,500	
Vehicle rentals - #402	12,750	12,750	14,000	6,750	6,750	
Transfers in - #001 (CenterPlace kitchen reserve)	36,600	36,600	36,600	36,600	0	
Transfers in - #001 (Code Enforcement Vehicle)	0	0	27,472	0	40,000	
Transfers in - #001 (Additional dump bed truck)	0	0	0	0	80,000	
Investment Interest	19,873	26,715	6,074	10,000	1,200	
Total Revenues	<u>198,402</u>	<u>205,244</u>	<u>175,146</u>	<u>155,400</u>	<u>230,000</u>	
Expenditures						
Wages, Payroll Taxes & Benefits	3,714	0	0	0	0	
Small tools & minor equipment	0	122	0	10,000	10,000	
Vehicle Purchase	0	0	0	130,000	262,500	
Snow plow purchase	0	0	0	0	250,000	
Depreciation Expense-Machinery & Equipment	47,155	47,155	59,211	0	0	
Total Expenditures	<u>50,869</u>	<u>47,277</u>	<u>59,211</u>	<u>140,000</u>	<u>522,500</u>	
Revenues over (under) expenditures	147,533	157,967	115,935	15,400	(292,500)	
Beginning working capital	1,096,283	1,243,816	1,401,783	1,387,962	1,403,362	
Ending working capital	<u>\$ 1,243,816</u>	<u>\$ 1,401,783</u>	<u>\$ 1,517,718</u>	<u>\$ 1,403,362</u>	<u>\$ 1,110,862</u>	

Fund: 502	Risk Management Fund	Spokane Valley
		2022 Budget

The City of Spokane Valley is exposed to risks of loss related to a number of sources including tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and unemployment claims filed by former employees through the State of Washington. The Risk Management Fund was established to account for all such related revenues and expenses. Revenues for this fund are comprised almost entirely from an annual transfer of money from the General Fund and the single largest expense is typically the insurance premium the City pays to our insurance provider, the Washington Cities Insurance Authority (WCIA).

<u>Budget Summary</u>						
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	
Revenues						
Transfers in - #001	\$ 370,000	\$ 390,000	\$ 410,000	\$ 425,000	\$ 450,000	
Investment Interest	2,135	2,124	248	0	0	
Total Revenues	<u>372,135</u>	<u>392,124</u>	<u>410,248</u>	<u>425,000</u>	<u>450,000</u>	
Expenditures						
Auto & Property insurance	345,769	348,794	337,987	425,000	450,000	
Unemployment Claims	6,849	31,104	7,781	0	0	
Total Expenditures	<u>352,618</u>	<u>379,898</u>	<u>345,768</u>	<u>425,000</u>	<u>450,000</u>	
Revenues over (under) expenditures	19,517	12,226	64,480	0	0	
Beginning working capital	244,261	263,778	276,004	340,484	340,484	
Ending working capital	<u>\$ 263,778</u>	<u>\$ 276,004</u>	<u>\$ 340,484</u>	<u>\$ 340,484</u>	<u>\$ 340,484</u>	

Fund: 632**Passthrough Fees & Taxes Fund****Spokane Valley****2022 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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Fees & Taxes collected for other governments	\$ 0	\$ 0	\$ 372,072	\$ 399,687	\$ 400,000
Total Revenues	<u>0</u>	<u>0</u>	<u>372,072</u>	<u>399,687</u>	<u>400,000</u>
Expenditures					
Fees & Taxes remitted to other governments	0	0	371,759	400,000	400,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>371,759</u>	<u>400,000</u>	<u>400,000</u>
Revenues over (under) expenditures	0	0	313	(313)	0
Beginning working capital	0	0	0	313	0
Ending working capital	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 313</u>	<u>\$ 0</u>	<u>\$ 0</u>

CITY OF SPOKANE VALLEY, WA
Capital Expenditures for 2022

Capital Outlay Description	2022 Expenditure Budget	SOURCE OF FUNDS													
		#001 General	101 Street O&M	#106 Solid Waste	#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	166,000	166,000													
- Office furniture for Project Manager	5,000	5,000													
- Radar Trailers	24,000	24,000													
- Police Vehicles	1,455,000	55,000													
- Financial software capital costs	1,000,000	1,000,000													
Subtotal	2,650,000	1,250,000	0	0	0	0	0	0	1,400,000	0	0	0	0	0	0
#101 Street Fund															
- Streetlight replacement program	35,500	35,500													
- Generator for maintenance shop (1/2 cost)	50,000	50,000													
Subtotal	85,500	85,500	0	0	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	0
#303 Street Capital Projects Fund															
205 Sprague/Barker Intersection Improvements	1,871,500														
249 Sullivan/Wellesley Intersection	1,903,176														
293 2018 CSS Citywide Reflective Signal BP	8,250														
294 Citywide Reflective Signal Post Panels	3,575														
299 Argonne Rd Concrete Pavmt Indiana to Mont	130,017														
300 Pines & Mission Intersection Improvement	1,746,643														
313 Barker Road/Union Pacific Crossing	1,444,000														
318 Wilbur Sidewalk: Boone to Mission	572,909														
320 Sullivan Preservation: Sprague-8th	412,000														
326 2020 Citywide Retroreflective Post Plates	142,880														
329 Barker Road Imp- City Limits to Appleway	250,000														
Mission Ave over Evergreen Deck Repair	261,200														
School zone beacons	225,000														
Contingency ¹	1,000,000														
Subtotal	9,971,150	0	0	0	361,780	1,113,649	0	225,000	0	0	0	0	0	6,956,322	1,314,399
#309 Parks Capital Projects Fund															
315 Balfour Park improvements - ph.1	3,507,520														
Sullivan Park water line	441,000														
Replace pond liner at Mirabeau	80,000		80,000												
Spokane Valley River Loop Trail	700,000														
Subtotal	4,728,520	80,000	0	0	0	0	0	4,522,420	0	0	0	0	0	126,100	0
#311 Pavement Preservation Fund															
- Pavement preservation	7,202,000	1,001,800	1,600,000	914,900	914,900	1,741,400									1,029,000
Subtotal	7,202,000	1,001,800	1,600,000	0	914,900	914,900	1,741,400	0	0	0	0	0	0	1,029,000	0
#314 Grade Separation Fund															
143 Barker BNSF Grade Separation	1,307,293														
223 Pines Rd Underpass @ BNSF & Trent ²	1,366,585														
311 Sullivan Rd Interchange @ Trent	101,385														
Subtotal	2,775,263	0	0	0	0	0	0	826,290	80,091	0	0	0	0	1,560,290	308,592
#316 Economic Development Capital Projects Fund															
- Capital - various projects	750,000														
Subtotal	750,000	0	0	0	0	0	0	750,000	0	0	0	0	0	0	0
#402 Stormwater Management Fund															
- Capital - various projects	315,000														
- Generator for maintenance shop (1/2 cost)	50,000														
Subtotal	365,000	0	0	0	0	0	0	0	0	365,000	0	0	0	0	0
#403 Aquifer Protection Area Fund															
- Capital - various projects	3,008,800														
Subtotal	3,008,800	0	0	0	0	0	0	0	0	1,127,200	0	0	0	1,881,600	0
#501 Equipment Rental and Replacement Fund															
- Vehicle purchase	262,500	40,000	80,000	0	0	0	0	0	0	0	0	0	0	142,500	
- Snow plow purchase	250,000													250,000	
Subtotal	512,500	40,000	80,000	0	0	0	0	0	0	0	0	0	0	392,500	0
Total Capital Expenditures and Related Financing	32,082,233	2,371,800	165,500	1,600,000	33,500	1,276,680	2,028,549	1,741,400	7,723,710	80,091	365,000	1,127,200	392,500	11,553,312	1,622,991

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	Proposed	Difference from 2020 to 2021 + (-)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020	2021	2022	
001 - General Fund													
City Manager / City Clerk	5	5	5	5	5	5	7	6.5	6.5	7.5	7.5	8.5	1.000 (5)
City Attorney	3	3	3	3	3	3	3.5	3.5	4	4	4	4	0.000
Public Safety	0	0	0	0	0	0	0	0.12	0.12	0.12	0.12	0.24	0.120 (4)
Deputy City Manager	7	6	6	6	6	6	3	1	1	1	1	1	0.000
Finance	11	10.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	0.000
Human Resources	2	2	2	2	2	2	2	2	2	2	2	2	0.000
Public Works	7.5	7	7.375	7.375	7.375	6.375	0	0	0	0	0	0	0.000
City Hall Operations & Maintenance	0	0	0	0	0	1	1	0.88	0.88	0.88	1.88	1.92	0.040
CPW - Engineering	0	0	0	0	0	0	12.5	13.275	13.525	13.025	14.025	15.725	1.700 (4)
CPW - Economic Development	0	0	0	0	0	0	6.375	6	6	6	5.77	5.77	0.000 (5)
CPW - Building and Planning	0	0	0	0	0	0	18	20	21	21	20	21	1.000
CED - Administration	3	2	2	2	2	1	0	0	0	0	0	0	0.000
CED - Economic Development	0	0	0	2.5	2.65	4	0	0	0	0	0	0	0.000
CED - Development Services	0	0	0	11	11	10	0	0	0	0	0	0	0.000
CED - Engineering	6	8	7	0	0	0	0	0	0	0	0	0	0.000
CED - Planning	8.5	8	8	0	0	0	0	0	0	0	0	0	0.000
CED - Building	12.75	11.5	12.5	14	14	15	0	0	0	0	0	0	0.000
Parks & Rec - Admin	2	2	2	2	2	2	2	2	2	2	2	2	0.000
Parks & Rec - Recreation	1	1	1	1	1	1	1	1	1.6	1.6	1.6	1.6	0.000
Parks & Rec - Senior Center	1	1	1	1	1	1	1	1	0.4	0.4	0.4	0.4	0.000
Parks & Rec - CenterPlace	5	5	5	5	5	5	5	5	5	5	5	4.84	(0.160) (4)
Total General Fund	74.75	72.25	73.625	73.625	73.775	74.125	74.125	74.025	75.775	76.275	77.045	80.745	3.700
101 - Street Fund	4.5	5	5.375	5.725	5.725	5.725	5.725	7.725	7.475	7.475	7.475	7.475	0.000
303 - Street Capital Project Fund	3.5	3.5	3.5	3.5	3.5	3.5	5	8.1	8.1	7.6	7.6	8.9	1.300 (4)
402 - Stormwater Fund	4.5	4.5	4.75	4.4	4.4	4.4	4.4	3.9	3.9	3.9	4.13	4.13	0.000 (5)
Total FTEs	87.25	85.25	87.25	87.25	87.4	87.75	89.25	93.75	95.25	95.25	96.25	101.25	5.000

(1) FTEs for 2017 reflect the reorganization that was effective in April 2017. The original 2017 Budget had FTEs of 88.4.

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

(3) The 2021 Budget was amended to increase FTEs by 1, which was split 0.77 to Economic Development and 0.23 to Fund #402.

(4) Existing FTEs were reallocated to reflect actual time worked at various facilities.

(5) Five FTEs added in 2022 - Project Manager in City Manager, Engineering Tech II in Engineering(0.2) and fund #303 (0.8) CAD Manager in Engineering (0.5) and fund #303 (0.5), Code Enforcement Supervisor in Building, and Assistant Engineer in Engineering.

2021 Work Force Comparison

The 31 Washington Communities with a Population of 30,000 to 100,000

CITY	POPULATION	FULL-TIME	PART-TIME
Auburn	83,950	432	2
Bellingham**	90,620	885	16
Bothell	48,920	339	2
Bremerton	42,560	329	11
Burien	53,290	77	5
Des Moines	32,820	145	2
Edmonds*	42,780	208	11
Federal Way	99,590	334	9
Issaquah	39,840	215	6
Kennewick	85,940	389	0
Kirkland	92,110	617	10
Lacey	54,780	279	2
Lake Stevens	35,460	92	3
Lakewood	60,330	202	6
Longview	38,530	299	52
Lynnwood*	41,020	289	9
Marysville	70,040	286	3
Mount Vernon	36,540	216	25
Olympia	55,010	568	14
Pasco	79,580	360	0
Pullman*	32,450	220	30
Puyallup	43,040	279	12
Redmond	71,180	618	19
Richland	59,570	498	22
Sammamish	66,130	124	2
Shoreline	57,860	167	13
Spokane Valley	98,600	94	2
University Place	33,730	46	7
Walla Walla	34,110	277	10
Wenatchee	35,810	175	2
Yakima	97,340	681	17
AVERAGE		314	10

Source: AWC 2021 Salary and Benefits Survey, organization profile

*2021 data not reported. Numbers from 2020.

**2020-21 data not reported. Numbers from 2019.

Appendix A
EMPLOYEE POSITION CLASSIFICATION
MONTHLY SALARY SCHEDULE
Effective January 1, 2022

Position Title	Grade	2022 Range	
City Manager		Unclassified	
Deputy City Manager	22	11,920.14	- 17,277.75
City Attorney	21	10,738.86	- 15,550.10
Finance Director	21	10,738.86	- 15,550.10
Parks, Recreation, and Facilities Director	20	9,664.85	- 13,996.12
City Engineer	19	8,698.21	- 12,596.64
Senior Deputy City Attorney	19	8,698.21	- 12,596.64
Human Resources Manager	19	8,698.21	- 12,596.64
Planning Manager	18	7,829.40	- 11,336.42
Building Official	18	7,829.40	- 11,336.42
Engineering Manager	18	7,829.40	- 11,336.42
Traffic Engineering Manager	18	7,829.40	- 11,336.42
Economic Development Manager	18	7,829.40	- 11,336.42
Senior Engineer	17	7,046.06	- 10,202.36
Accounting Manager	17	7,046.06	- 10,202.36
Assistant Building Official	17	7,046.06	- 10,202.36
Public Works Superintendent	17	7,046.06	- 10,202.36
Senior Administrative Analyst	17	7,046.06	- 10,202.36
IT Manager	17	7,046.06	- 10,202.36
Deputy City Attorney	16	6,340.81	- 9,181.53
City Clerk	16	6,340.81	- 9,181.53
Engineer	16	6,340.81	- 9,181.53
Senior Planner	16	6,340.81	- 9,181.53
Development Services Coordinator	16	6,340.81	- 9,181.53
Database Administrator	16	6,340.81	- 9,181.53
Accountant/Budget Analyst	16	6,340.81	- 9,181.53
Housing and Homeless Services Coordinator	16	6,340.81	- 9,181.53
Project Manager	16	6,340.81	- 9,181.53
CAD Manager	16	6,340.81	- 9,181.53
Code Enforcement Supervisor	16	6,340.81	- 9,181.53
Associate Planner	15	5,707.52	- 8,263.95
Assistant Engineer	15	5,707.52	- 8,263.95
IT Specialist	15	5,707.52	- 8,263.95
Engineering Technician II	15	5,707.52	- 8,263.95
Economic Development Project Specialist	15	5,707.52	- 8,263.95
Senior Plans Examiner	15	5,707.52	- 8,263.95
Public Information Officer	15	5,707.52	- 8,263.95
Administrative Analyst	15	5,707.52	- 8,263.95
Maintenance/Construction Foreman	15	5,707.52	- 8,263.95
GIS Analyst	15	5,707.52	- 8,263.95
Mechanic	14	5,137.08	- 7,438.13
Human Resource Analyst	14	5,137.08	- 7,438.13
CenterPlace Coordinator	14	5,137.08	- 7,438.13
Planner	14	5,137.08	- 7,438.13
Building Inspector II	14	5,137.08	- 7,438.13
Plans Examiner	14	5,137.08	- 7,438.13
Engineering Technician I	14	5,137.08	- 7,438.13
Senior Permit Specialist	14	5,137.08	- 7,438.13
Code Enforcement Officer	14	5,137.08	- 7,438.13
Maintenance/Construction Inspector	14	5,137.08	- 7,438.13
Recreation Coordinator	13	4,623.00	- 6,694.06
Deputy City Clerk	13	4,623.00	- 6,694.06
Customer Relations/Facilities Coordinator	13	4,623.00	- 6,694.06
Building Inspector I	13	4,623.00	- 6,694.06
Executive Assistant	13	4,623.00	- 6,694.06
Planning Technician	13	4,623.00	- 6,694.06
Human Resources Technician	13	4,623.00	- 6,694.06
Senior Center Specialist	12	4,162.22	- 6,024.50
Permit Facilitator	12	4,162.22	- 6,024.50
Help Desk Technician	12	4,162.22	- 6,024.50
Accounting Technician	12	4,162.22	- 6,024.50
Administrative Assistant	12	4,162.22	- 6,024.50
Recreation Specialist	12	4,162.22	- 6,024.50
Maintenance Worker	11-12	3,744.85	- 6,024.50
Permit Specialist	11	3,744.85	- 5,422.31
Office Assistant II	10-11	3,370.14	- 5,422.31
Custodian	10	3,370.14	- 4,878.94
Office Assistant I	9-10	3,033.50	- 4,878.94

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. 21-018**

AN ORDINANCE OF THE CITY OF SPOKANE VALLEY, SPOKANE COUNTY, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022; 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, 2022 and ending December 31, 2022; 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 14, October 12, and November 9, 2021. 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 5, 2021; and

WHEREAS, the City Council desires to adopt the 2022 budget, including all allowances, and an appropriation for each fund; and

WHEREAS, the City of Spokane Valley property tax levy in 2021 for collection in 2022, will be \$13,199,900, which represents a 0% increase in the 2022 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 2022 Budget. The budget for the City of Spokane Valley for the year 2022 is adopted at the fund level. The final budget for 2022 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	31,213,533	53,832,700	85,046,233	54,048,101	30,998,132
Street Fund	101	759,299	5,874,119	6,633,418	6,039,619	593,799
Paths & Trails Fund	103	30,416	8,100	38,516	0	38,516
Hotel/Motel Tax - Tourism Facilities Fund	104	4,546,073	402,500	4,948,573	0	4,948,573
Hotel/Motel Tax Fund	105	165,016	601,000	766,016	601,000	165,016
Solid Waste	106	689,012	1,832,000	2,521,012	1,832,000	689,012
PEG Fund	107	172,773	79,000	251,773	73,000	178,773
Affordable & Supportive Housing Sales Tax Fund	108	345,033	193,000	538,033	0	538,033
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	526,383	800	527,183	500,000	27,183
LTGO Bond Debt Service Fund	204	0	1,064,800	1,064,800	1,064,800	0
REET 1 Capital Projects Fund	301	2,826,395	1,502,000	4,328,395	1,357,780	2,970,615
REET 2 Capital Projects Fund	302	4,312,765	1,505,000	5,817,765	2,109,649	3,708,116
Street Capital Projects	303	67,402	9,971,150	10,038,552	9,971,150	67,402
Park Capital Projects Fund	309	756	4,808,520	4,809,276	4,728,520	80,756
Civic Facilities Capital Projects Fund	310	840,164	1,300	841,464	0	841,464
Pavement Preservation Fund	311	6,135,444	5,460,600	11,596,044	7,252,000	4,344,044
Capital Reserve Fund	312	13,161,590	10,000	13,171,590	7,723,710	5,447,880
Railroad Grade Separation Projects Fund	314	293,526	2,695,172	2,988,698	2,775,263	213,435
Transportation Impact Fees Fund	315	70,000	200,000	270,000	150,000	120,000
Economic Development Capital Projects Fund	316	0	750,000	750,000	750,000	0
		71,955,580	90,791,761	162,747,341	100,976,592	61,770,749

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	1,399,959	1,912,000	3,311,959	2,443,926	868,033
Aquifer Protection Area Fund	403	1,130,870	2,343,500	3,474,370	3,063,800	410,570
Equipment Rental & Replacement Fund	501	1,403,362	230,000	1,633,362	522,500	1,110,862
Risk Management Fund	502	340,484	450,000	790,484	450,000	340,484
Passthrough Fees & Taxes	632	0	400,000	400,000	400,000	0
		4,274,675	5,335,500	9,610,175	6,880,226	2,729,949
Total of all Funds		76,230,255	96,127,261	172,357,516	107,856,818	64,500,698

The total balance of all funds appropriated for 2022 is \$107,856,818.

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.

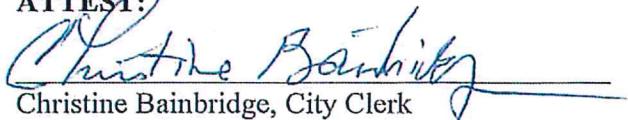
Section 4. Effective Date. This Ordinance shall be in full force and effect five days after the date of publication of this Ordinance or a summary thereof in the official newspaper of the City.

PASSED by the City Council this 9th day of November, 2021.



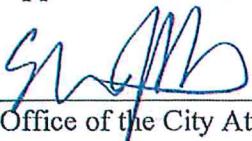
Ben Wick, Mayor

ATTEST:



Christine Bainbridge, City Clerk

Approved As To Form:



Office of the City Attorney

Date of Publication: 11-19-2021

Effective Date: 11-24-2021