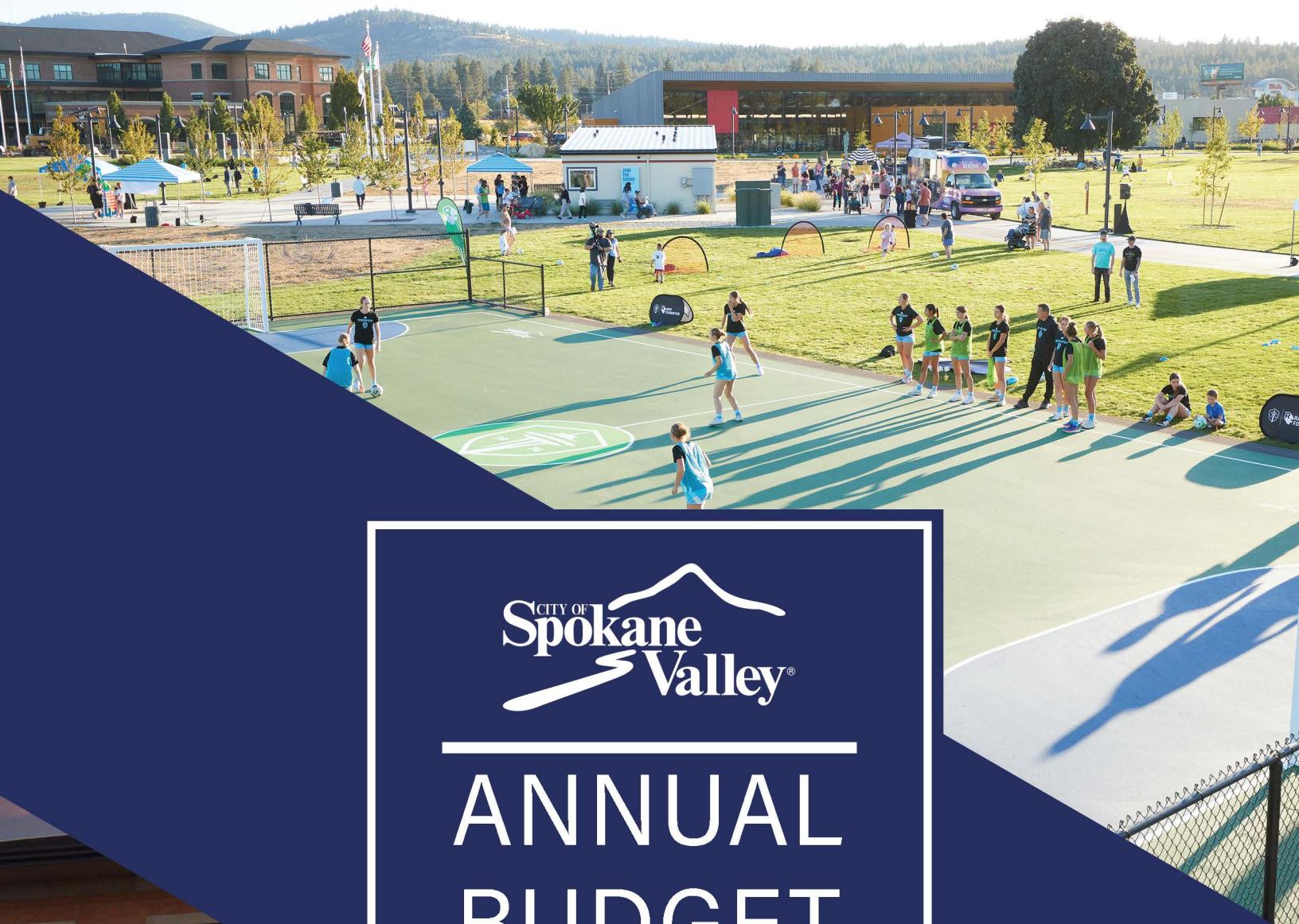




# ANNUAL BUDGET 2025





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# Council Budget Goals and Fiscal Policies



## Council 2025 Budget Goals

1. Increase public safety response to ensure everyone feels safe in Spokane Valley.
2. Prioritize infrastructure maintenance and preservation and advance strategic capital projects through grant awards.
3. Continue economic development efforts to maximize business growth and develop tourism destinations.
4. Maintain our strong financial position.
5. Utilize strategic partnerships to aggressively reduce and prevent homelessness in Spokane Valley.
6. Expand homeownership opportunities so more local people own homes.

## Fiscal Policies

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

### Financial Management

The City will strive to:

1. Maintain basic service levels with minimal resources to achieve success.
2. Minimize personnel costs and overhead by continuing to contract for services when it makes financial and operational sense to do so.
3. Work to incorporate the business plan process into the budget process.
4. Leverage city funds with grant opportunities.
5. Minimize city debt with a pay-as-you-go philosophy.
  - The State of Washington sets the maximum level of allowable debt for cities based on the assessed value of the property. The City of Spokane Valley carries an exceptionally low

debt burden and currently utilizes only 0.69% of its total debt capacity, and more importantly, only 3.45% of non-voted bond capacity.

6. Strive to prioritize spending in the annual budget process and minimize the mid-year addition of projects and appropriations.

## **Financial Objectives**

The city's financial objectives are:

1. Adopt a General Fund Budget with recurring revenues equal to or greater than recurring expenditures.
2. Maintain a minimum General Fund ending fund balance of at least 50% of the recurring expenditure budget. This is adequate to meet cash flow needs and is the equivalent of six months of general fund operations.
3. Increase the Service Level Stabilization Reserve Fund #121 to approximately 14% of the General Fund or \$8 million. The increase will be funded over a number of years to limit the impact on city operations. Interest income will continue to accrue to support the growth of this fund over time.
4. If necessary, utilize a portion of the Service Level Stabilization Reserve Fund #121 (\$8 million) to maintain the ending fund balance minimum.
5. Commit to the strategy that the Service Level Stabilization Reserve Fund #121 will not be reduced below \$4.8 million (60% of \$8 million) without City Council approval. If the Council should deem this necessary, the City will then first replenish Fund #121 to at least \$4.8 million before any annual General Fund transfers are made to Capital Reserve Fund #312.
6. Maintain the 2025 property tax assessment at a level to support ongoing City operations. For the 2025 levy, we anticipate this will result in a levy of \$13,806,000 plus an estimated new construction of \$275,000 for a total levy of \$14,081,000. Any allowable potential increase not taken will be banked for future use as provided by law.
7. Grow our economy so the existing tax base can support basic programs.

# Message from the City Manager



Dear Spokane Valley Citizens, Mayor and City Council,

I'm honored to present the 2025 annual budget message. The 2025 Budget continues to follow the sound financial path that was collectively developed by current and previous City Councils and City Managers.

This has been another challenging year of record inflation, continued increased energy and food prices, ongoing world conflicts and uncertainty about where the economy is headed. However, the City has a long history of making prudent financial decisions dating back to our 2003 incorporation. We have consistently engaged in responsible budgeting, including realistic revenue projections, controlled spending, limited the growth of city programs and have adhered to key conservative fiscal policies.

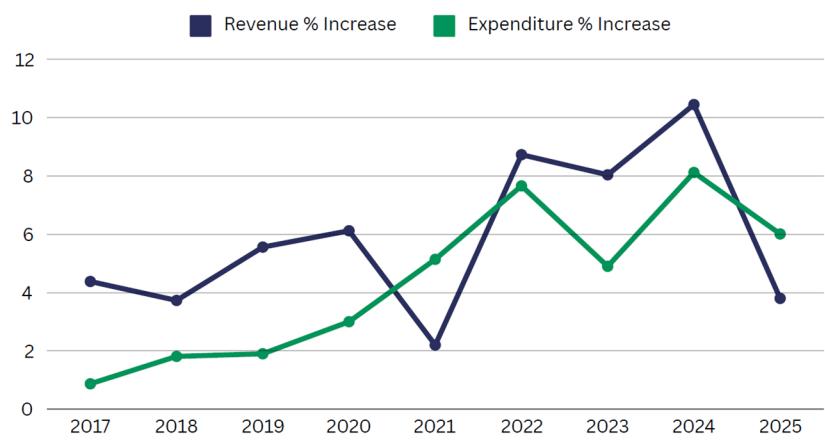
We are delivering a budget that will allow the City to continue to deliver status quo levels of service throughout 2025 while at the same time financing our aggressive capital improvement program. Providing essential services and allocating sufficient resources to the Council priorities is a significant part of the effort that both the Council and staff put into developing our annual Operating and Capital Budgets.

## 2025 Budget Highlights

### 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 included 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 them. 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 2025.

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



The years coming out of the COVID-19 pandemic saw unprecedented increases in revenues, particularly sales tax revenues, due primarily to federal stimulus dollars as well as high inflation combined with strong consumer spending. However, 2024 has seen a cooling in revenues as stimulus savings have dried up, and consumers have started pulling back on spending as they are faced with continuing high inflation. In 2025, the City is seeing recurring revenue growth fail to keep pace with the growth in ongoing costs.

## Staffing Levels

The funded full-time equivalent employee (FTE) count will decrease 2.00 from 118.25 in 2024 to 116.25 in 2025. This includes:

- A decrease of three vacant positions, including a Senior Engineer in Public Works Engineering, an Office Assistant in Building and a Maintenance Worker in Parks and Recreation, that are not funded due to budget constraints in the General Fund.
- An increase of one new Public Safety Coordinator position included as part of the first phase of increases to Law Enforcement-related positions approved by the Council in February 2024.

The FTE count allocated among city funds is as follows:

	2024 Budget as Amended	Reallocated Positions	New Positions	Unfunded Positions	2025 Funded Positions	Difference Between 2024 and 2025
General Fund #001	84.120	(0.750)	1.00	(3.00)	81.370	(2.75)
Street O&M Fund #101	10.825	(0.575)	0.00	0.00	10.250	(0.57)
Solid Waste Fund #106	0.000	0.250	0.00	0.00	0.250	0.25
Street Capital Projects Fund #303	11.93	0.475	0.00	0.00	12.400	0.48
Stormwater Fund #402	8.53	1.300	0.00	0.00	9.830	1.30
Stormwater Capital Projects #402/#403	2.85	(0.700)	0.00	0.00	2.150	(0.70)
	<b>118.25</b>	<b>0.00</b>	<b>1.00</b>	<b>(3.00)</b>	<b>116.25</b>	<b>(2.00)</b>

The personnel costs for the 81.37 FTEs charged to the General Fund represent just 20.78% of recurring expenditures.

Considering the City contracts 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 936 citizens (= population of 108,800 per the Office of Financial Management population estimate / 116.25 FTEs) while comparably sized cities in the State of Washington have a much higher ratio of employees to citizens.

Since incorporation, the City has taken a conservative approach to adding new staff and continues to have the lowest per capita employee count of any Washington state 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.

## Public Safety Costs

Over the years, the Council has consistently committed to the maintenance and, at times, enhancement of public safety service levels and this is again reflected in the 2025 Budget. Public

safety costs, including law enforcement, courts, prosecution, public defense and jail-related services, represent the city's primary operating expenditure and total \$40,167,009, a 13.94% increase over the 2024 Amended Budget. The following observations are noteworthy about the public safety budget:

- Represents 63.51% of the 2025 General Fund recurring expenditure budget (\$40,167,009 / \$63,236,092).
- Is equivalent to 285% of anticipated 2025 property tax collections (\$40,167,009 / \$14,081,000). In other words, if property taxes were to double, they alone would not be sufficient to cover Spokane Valley's public safety commitment.

In 2023, the City initiated a review of the Police Department staffing needs. In February 2024, the City Council committed to funding 12 new Law Enforcement-related positions as a first phase in meeting the staffing needs identified in the study. Cuts of 5.46% were made across all other General Fund departments to accommodate the new positions in the 2025 Budget, along with the elimination of the General Fund subsidy to the city's street maintenance program, which was made possible through the implementation of a new Transportation Benefit District and vehicle license fee. Conversations on how to implement the remaining recommended positions will continue into the 2026 Budget cycle.

## **Pavement Preservation**

Some may question paving roads that "don't look so bad." However, 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, which is why the City has committed critical financial resources to preserve 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.

In 2012, the City initiated a program of expending general fund, special revenue fund and capital project fund revenues and reserves to finance our street preservation efforts. In 2025, our community will again see an aggressive program of caring for roadways, including the continuation of a pilot surface treatment program new to Spokane Valley in 2024.

For 2025, we project total revenues in the Pavement Preservation Fund #311 of \$3,888,411, which will be applied against \$3,776,400 in projected expenditures. Sources of revenue in 2025 are anticipated to include \$3,362,600 in transfers from other city funds consisting of:

- \$1,372,150 from REET 1 Capital Projects Fund #301
- \$1,372,150 from REET 2 Capital Projects Fund #302
- \$1,032,100 from the Capital Reserve Fund #312

While Pavement Preservation is one of our critical service and budget priorities, we are not sustaining adequate levels of funding for this program. Funding levels were further exacerbated in 2025 due to budget constraints in the General Fund and Street Fund, which necessitated the elimination of the General Fund subsidy both to street maintenance and pavement preservation programs and the elimination of the city's local access street program. The Council provided one-time funding to fund these shortfalls and continue these programs; however, this option may not be available in future years. This is discussed further in the "Challenges" portion of this budget message.

## Transportation and Infrastructure

The 2025 Budget includes \$56,300,103 of capital expenditures anticipated to be in part offset with \$46,087,958 in grant revenues, which results in 81.86% of capital projects financed with state and federal dollars. Both the capital expenditures and grant revenues are higher than average due to estimated amounts related to the Pines Road Grade Separation Project.

The capital expenditures in 2025 partially include:

- \$65,000 from the General Fund for Information Technology equipment acquisitions
- \$1,885,000 for capital equipment replacements and local street improvements in Street Fund #101
- \$33,500 for broadcast equipment from PEG Fund #107
- \$6.5 million in Street Capital Projects Fund #303
- \$1.9 million in Park Capital Projects Fund #309
- \$2 million in Pavement Preservation Fund #311
- \$41.2 million in Railroad Grade Separation Projects Fund #314
- \$2.5 million in Stormwater Fund #402 and Aquifer Protection Area Fund #403
- \$175,000 from Equipment Rental and Replacement Fund #501 for the replacement of an existing snowplow

## Economic Development

To the best of our ability, the City focuses on business retention, expansion of existing businesses and recruitment of new businesses. This focus on growing the City's economy provides opportunities for increased City revenues while keeping taxes and fees as low as possible. In late 2016, the City updated its Comprehensive Plan and included an economic development element. Contained within this element are 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. The plan also streamlined land use by consolidating many zones and reducing development requirements. Additionally, the plan was designed to provide flexibility to encourage market-driven growth. In 2025, the City will once again be updating its Comprehensive Plan.

## Challenges

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

1. Revenue growth is not keeping pace with growth in recurring costs, particularly in the General Fund. Revenue collections are moderating after the record-high collections seen after the COVID-19 pandemic. Growth in General Fund recurring revenues is flattening and is estimated to be approximately 3.8% in 2025, which is not keeping pace with the increase in inflation-driven recurring expenditures of 6%.
2. The City has identified the need for additional Law Enforcement personnel through a consultant study. The study calls for 31 additional Law Enforcement-related positions, of which 12 are included in the 2025 Budget. City Council is considering how to implement the remaining 19 positions, which will need to include discussion of potential additional revenue sources and balancing the cost of public safety against other city priorities and services. In addition to the discussion on new positions, Law Enforcement costs have increased an average of 10% over the past five years.

3. Since incorporation, the City has struggled to develop a fully funded comprehensive pavement management program. Both the Street Fund #101 and the Pavement Preservation Fund #311 have historically relied on subsidies from the General Fund to fund historic levels of service. The General Fund has provided about \$16 million to the Street Fund since 2017 due to revenue declines in that fund. A new Transportation Benefit District was established in 2023, along with a vehicle license tab fee, estimated to generate \$2.8 million in revenues in 2025. This new revenue made it possible to eliminate the General Fund subsidy to the Street Fund, which allowed the Council to afford increases in Law Enforcement staffing.

However, the City continues to underfund proper preservation of local access streets, which do not have grant programs available to assist with those types of improvements. In total, recurring General Fund subsidies to street maintenance and pavement preservation of \$2.5 million were eliminated in the 2025 Budget in order to afford increases in public safety costs. For 2025, the Council authorized to backfill these eliminated amounts through a one-time transfer from the Capital Reserve Fund #312. However, these one-time funds may not be available to support these programs in future years.

Deferring pavement preservation work will be more expensive in the future, as every dollar spent today saves an estimated \$8 in future repair costs. Adequately funding pavement management programs is a challenge faced by many communities, and this will continue to be a discussion point for Spokane Valley.

4. Over the past several years, the City has investigated many options for increasing housing supply among all affordability levels. Staff has engaged several affordable housing agencies and developers to locate suitable properties for these projects. This has been challenging since large (10+ acres) of undeveloped land is not readily available. The City is working on redevelopment ideas while also studying the possibility of annexing additional areas to provide room for this necessary growth.
5. Homeless services remain a challenge as well. The City adopted its first Homeless Action Plan and has worked diligently with regional partners to manage and provide homeless services. In 2022, the City initiated outreach services for unsheltered individuals. While this has been successful, the City realizes that additional resources are needed to provide these individuals with connections to available services. To that end, the City elected to directly receive the local portion of recording fees, which are designated for this purpose. These are estimated to generate about \$290,000 in 2025. Unfortunately, the needs of the community exceed these revenues, and new revenue sources will need to be explored to fund programs and services. Another challenge in this area is that the City is dependent on the City of Spokane and Spokane County to disperse regional federal funds to address the problems within our jurisdiction.

## **The 2025 Budget**

### **Strong but Guarded**

Recognizing that fiscal health is at the core of providing good public services, one of the most important tests of fiscal management is the ability of a municipal enterprise to maintain basic services during an economic downturn. The creation and ongoing maintenance of financial reserves since incorporation has served the intended purpose of providing Spokane Valley the means to sustain critical public services during turbulent economic conditions including those experienced during the Great Recession that began in 2008, the COVID-19 Pandemic, and the turbulent economic times that we are currently experiencing. The 2025 Budget again reflects a prudent and guarded continuation of service delivery capabilities.

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

## **Balanced Budget**

A balanced budget means 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 besides new construction and no increase in sales tax rates for the City. The budget is designed to maintain a healthy, positive fund balance at year-end, which provides for the city's cash flow needs without costly borrowing. In pursuit of fiscal responsibility, special attention is given to limiting the growth of new programs and financial commitments. This approach allows available resources to be put toward sustaining services consistent with the City Council's priorities for 2025 and beyond.

## **Acknowledgments**

I want 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 adopting and adhering to prudent long-term fiscal policies, the City will continue to provide levels of service in 2025 on par with those provided in past years.

The City Council continues to set a path to ensure the city's long-term financial sustainability. The management, staff and employees have worked together to develop the 2025 Budget recommendations to achieve the Council's ongoing goal of sustainability.

I hope the citizens of Spokane Valley are proud of the programs and strong financial condition of their city.

Respectfully,

John Hohman  
City Manager

# Message from the Financial Director



**TO:** City Manager and Members of the City Council  
**FROM:** Chelsie Taylor, Finance Director  
**SUBJECT:** 2025 Budget and Budget Development Process

The following 2025 city budget provides significant policy direction by the City Council to the staff and community. The City of Spokane Valley budget, established with input from the City Council, staff and the public, includes the financial planning and legal authority to obligate public funds, and serves four functions:

## **1. Policy Document**

The budget functions as a policy document in that the decisions made within it reflect the general principles or plans that guide future actions. 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. 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. Link with the General Public**

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

## **4. 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.

## 2025 Budget Development Process

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

The 2025 budget process began in March 2024, with initial budget preparations shared with the City Council at a Budget Workshop on June 11, 2024. By the time the 2025 Budget is scheduled to be adopted on November 19, 2024, the Council will have had an opportunity to discuss it on eight separate occasions, including three public hearings to gather input from community members:



Once adopted, the final operating budget is published, distributed and made available to the public, and then 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 comply 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 the 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 the Council after holding one public hearing.

## Budget Principles

The budget was prepared using the following 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 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 the 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 on an evaluation of both cash flow and operating needs.



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# Funds and Revenues

## BASIS OF ACCOUNTING & BUDGETING

Basis of accounting refers to when revenues and expenditures are recognized, recorded in the accounting system and ultimately reported in the financial statements. The city budget is based on two types of Basis of Accounting:

- **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.

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.

## TYPES OF FUNDS

The city's accounting records 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.

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. Details on the types of funds and revenues are outlined within the budget document.

### 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.

## 1. General Fund

Primary fund that accounts for all financial resources except those required or elected to be accounted for in another fund.

## 2. Special Revenue Funds

Revenues that are legally restricted or designated to finance particular activities.

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

## 3. Debt Service Funds

Resources designated for the retirement of debt.

- #204 – LTGO Debt Service Fund

## 4. Capital Project Funds

Designated for the acquisition or construction of general government capital projects.

- #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.

## **1. Enterprise Funds**

Operations that provide goods or services to the general public and are supported primarily by user charges.

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

## **2. Internal Service Funds**

Operations that provide goods or services to other departments or funds of the City.

- #501 – Equipment Rental and Replacement Fund
- #502 – Risk Management Fund
- #503 – Public Safety Equipment Replacement Reserve

# **Fiduciary Fund Types**

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

## **1. Custodial Funds**

Fees and taxes collected by the City on behalf of other governments, such as Washington State and Spokane County.

- #632 – Passthrough Fees and Taxes Fund

# MAJOR REVENUE SOURCES

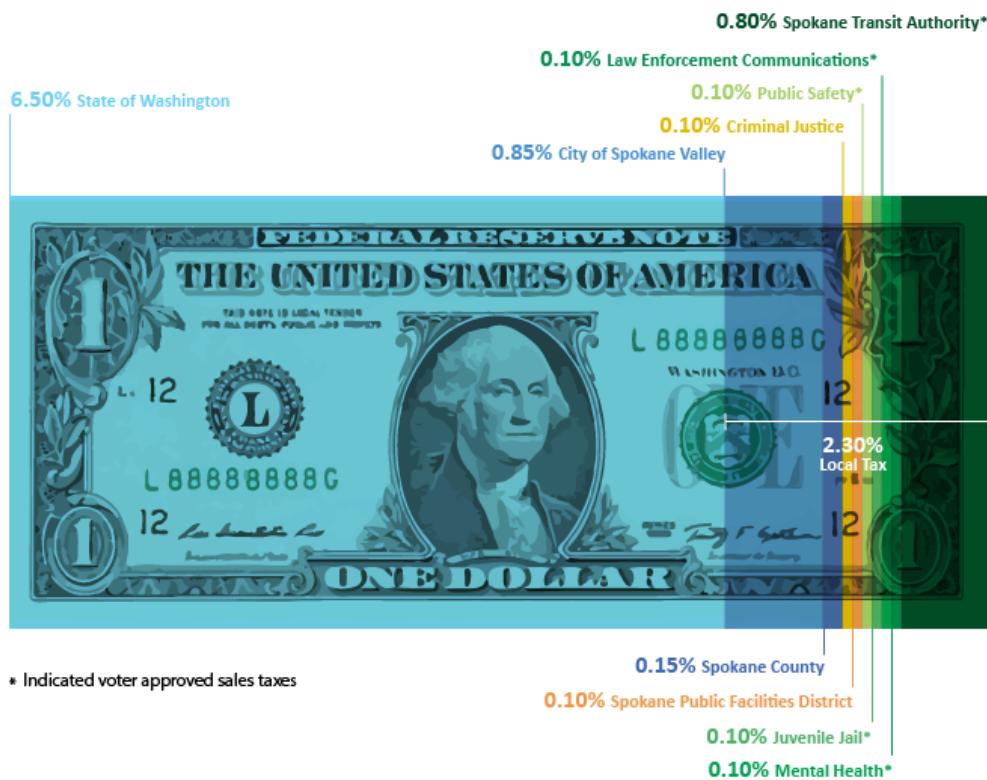
## General Fund #001

- 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 30 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 State Department of Revenue who then remits the taxes back to the various agencies that have imposed the tax. The City receives less than one percent of sales tax, with allocation of the 8.9% tax rate to agencies as follows:



- 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 2024 population figure used in the 2025 Budget is 108,800 as reported by the Office of Financial Management (OFM) for Washington State on April 1, 2024. This figure is important when determining the 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 the 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 2025 the Municipal Research and Services Center estimates the distribution back to cities will be \$18.18 per person. Based upon a City of Spokane Valley population of 108,800 (per the Washington State Office of Financial Management on April 1, 2024) we anticipate the City will collect \$1,978,000 in 2024. RCW 47.30.050 specifies that 0.42% of this tax must be expended for paths and trails activities and based upon the 2025 revenue estimate, this computes to \$8,300. The balance of \$1,969,700 will be credited to Fund #101 for street maintenance and operations.

- Telephone Utility Tax

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

- Solid Waste Road Wear Fee

The road wear fee is collected as part of the City's contract for solid waste collection services with Waste Management of Washington, Inc. See the explanation under Fund #106 below.

### **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 \$8,300 in 2025. 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, improving or making other related capital

expenditures for large sporting venues or venues for tourism-related facilities. This tax is estimated to generate \$590,000 in 2025.

### **Hotel / Motel Tax Fund #105**

The City imposes a 2% tax under RCW 67.28.180 on all charges made for the furnishing of lodging at hotels, motels and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. The tax is taken as a credit against the 6.5% state sales tax so that the total tax that a patron pays in retail sales tax and hotel/motel tax combined is equal to the retail sales tax in the jurisdiction. The revenues generated by this tax may be used solely for paying for tourism promotion and for the acquisition and/or operation of tourism-related facilities. This tax is estimated to generate \$900,000 in 2025.

### **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 a portion of the city's Street Preservation and Maintenance Programs. Of the amounts collected under the fee, no more than 1% of gross receipts may be used for contract administration while the remainder is recorded in the Street Fund #101 for use on pavement management and maintenance.

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

### **Tourism Promotion Area Fund #109**

In 2022, a qualified lodging business (40 or more lodging units) within the City of Spokane Valley submitted a petition to form a tourism promotion area (TPA). The Council adopted resolution 22-017 to establish and operate pursuant to chapter 35.101 RCW, a Tourism Promotion Area fund.

The City estimates that the annual revenue from the lodging charges collected from the operators of lodging businesses within the Spokane Valley TPA is expected to be \$1,300,000. This estimated amount is based on a daily lodging charge of \$4.00 per room night and will vary from year to year depending upon fluctuating occupancy rates of lodging businesses in the Spokane Valley TPA and based upon program review.

### **Homeless Housing Program Fund #110**

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

### **Transportation Benefit District Fund #111**

In 2023, Council adopted Ordinances 23-018 and 23-022 forming and assuming the powers of a Transportation Benefit District in the City. The Council also adopted Ordinance 23-024, establishing a \$20 vehicle license tab fee. The fee was effective July 2024 and is anticipated to generate \$2,785,000 in revenues in the 2025 Budget. These funds are used in the Street Fund #101 for use on pavement management and maintenance

### **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. On January 1, 2025, the outstanding balance on this portion of the bond issue will be \$2,610,000.
- \$1,385,000 remained on the original debt used towards the road and street improvements. These bonds matured in December 2023 and were completely paid off at that time.

In 2016, the City issued \$7,275,000 in LTGO bonds, the proceeds of which were used to finance the construction of a new City Hall, along with \$6.3 million of city cash that had been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending

December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. On January 1, 2025, the outstanding balance on the bond issue will be \$5,860,000.

### **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 \$60 for each single-family unit and \$60 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 \$6,170,000 in 2025.

## **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 2025:

	Out:							Total In
	001	105	110	111	301	302	312	
In:	001	0	30,000	344,000	0	0	0	374,000
	101	0	0	0	2,785,000	0	0	1,750,000 4,535,000
	204	401,550	0	0	0	0	0	401,550
	303	0	0	0	356,000	483,300	200,000	1,039,300
	309	0	0	0	0	0	300,000	300,000
	311	0	0	0	1,372,150	1,372,150	1,032,100	3,776,400
	314	0	0	0	0	36,500	1,708,023	1,744,523
	501	92,500	0	0	0	0	0	92,500
	502	900,000	0	0	0	0	0	900,000
	503	473,722	0	0	0	0	0	473,722
								13,636,995 Total in
Total Out		1,867,772	30,000	344,000	2,785,000	1,728,150	1,891,950	4,990,123
								13,636,995 Total out
								0

#001 – General Fund is budgeted to transfer out \$1,867,772 including:

- \$401,550 to Fund #204 – LTGO Debt Service Fund for bond payments on the 2016 LTGO Bonds for the City Hall construction.
- \$92,500 to Fund #501 – Equipment Rental and Replacement Fund for an IT equipment reserve.
- \$900,000 to Fund #502 – Risk Management Fund for the 2024 property and liability insurance premium.
- \$473,722 to Fund #503 – Public Safety Equipment Replacement Fund to build a reserve to replace police vehicles and other public safety equipment.

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

#110 – Homeless Housing Program Fund is budgeted to transfer \$344,000 to Fund #001 – General Fund for the purpose of partially funding the City's homeless outreach team and reserved shelter beds.

#111 – Transportation Benefit District Fund is budgeted to transfer \$2,785,000 to Fund #101 – Street Fund for the purpose of funding street maintenance operations.

#301 – REET 1 Capital Projects Fund is budgeted to transfer out \$1,728,150 including:

- \$356,000 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$1,372,150 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.

#302 – REET 2 Capital Projects Fund is budgeted to transfer out \$1,891,950 including:

- \$483,300 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$1,372,150 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$36,500 to Fund #314 – Railroad Grade Separation Projects Fund for the Sullivan Road Interchange project.

#312 – Capital Reserve Fund is budgeted to transfer out \$4,990,123 including:

- \$1,750,000 to Fund #101 – Street Fund to fund local access street improvements.
- \$200,000 to Fund #303 – Street Capital Projects Fund that will be applied toward a subarea transportation plan to identify mitigation at the Barker Interchange.
- \$300,000 to Fund #309 – Parks Capital Projects Fund that will be applied towards Greenacres Park Phase 2.
- \$1,708,023 to Fund #314 – Railroad Grade Separation Projects Fund that will be applied to the grade separation project at Pines Road.

# SIGNIFICANT ASSUMPTIONS

## Budget Summary for All Funds

- Based upon funding levels anticipated in the 2025 budget, city staff will strive to maintain adequate levels of service.
- Appropriations for all city funds will total \$149.6 million including \$56.3 million in capital expenditures, comprised in part of:
  - \$65,000 in Fund #001 – General Fund
  - \$1.9 million in Fund #101 – Street Fund
  - \$6.5 million in Fund #303 – Street Capital Projects
  - \$1.9 million in Fund #309 – Park Capital Projects
  - \$2 million in Fund #311 – Pavement Preservation Projects
  - \$41.2 million in Fund #314 – Railroad Grade Separation Projects
  - \$1.6 million in Fund #402 – Stormwater Management Projects
  - \$1 million in Fund #403 – Aquifer Protection Area Projects
  - \$175,000 in Fund #501 – Equipment Rental and Replacement
- To partially offset the \$56.3 million in capital costs, we anticipate \$46.1 million in grant revenues which results in about 82% of capital expenditures being covered with state and federal money.
- Budgets will be adopted across 31 separate funds.
- The funded full-time equivalent employee (FTE) count will decrease in 2025 by two to 116.25 from 118.25. The decrease for 2025 consists of a decrease of three due to leaving three vacant positions unfunded and an increase of one for a new Public Safety Coordinator position included as part of the first phase of increases to law enforcement-related positions.
- The 2025 Budget reflects the eleventh 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. However, approximately \$1 million of this that has historically come from a recurring transfer from the General Fund is now being provided as a nonrecurring transfer from the Capital Reserve Fund #312 due to budget constraints in the General Fund. This 6% equals \$3,776,400.
- Positions and salary ranges are based on the city's compensation and classification plan.
- Payroll tax and benefit amounts are based on staff benefit plans.
- Contract costs for public safety, park maintenance, aquatics and street maintenance are based on estimates by city staff.
- The City sets money aside in Fund #501 – Equipment Rental and Replacement for the eventual replacement of its vehicles as well as a reserve to replace equipment in the kitchen at CenterPlace and major IT equipment.

## 2025 General Fund Revenues

- Total recurring 2025 revenues are estimated at \$63,655,300 as compared to \$61,323,100 in 2024, which is an increase of \$2,332,200 or 3.80%.

- The two largest sources of revenue continue to be Sales Tax and Property Tax which are collectively estimated to account for 80.94% of 2025 General Fund recurring revenues.
- The 2025 general sales tax estimate (excluding criminal justice and public safety sales taxes) is currently estimated at \$33,000,000 which reflects an increase of \$473,400 or 1.46% over the 2024 amended estimate.
- The Property Tax levy does not include the potential annual increase allowed by State law.
  - The 2025 levy is estimated at \$14,081,000.
  - The levy assumes we start with the 2024 levy of \$13,806,000, forgo the potential annual increase allowed by State law, and finally add taxes related to new construction which we estimate to be \$275,000.
- Franchise fees and business registrations are primarily based on projected receipts in 2024.
- State shared revenues are based upon a combination of historical collections including 2024 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.

### **2025 General Fund Expenditures**

- Total 2025 recurring expenditures are budgeted at \$63,244,022 as compared to \$59,652,907 in 2024. This is an increase of \$3,591,115 or 6.02%.
  - The increase of 6.02% consists of an increase of 13.94% in Public Safety costs and a decrease of 5.43% in all other General Fund Departments.
- The City commitment of 6% of recurring General Fund expenditures to pavement preservation equals \$3,776,400 and is computed by multiplying total recurring expenditures prior to adding the pavement preservation element ( $\$3,776,400 / \$63,236,092 = 6\%$ ). The \$3,776,400 that is transferred to Pavement Preservation Fund #311 is comprised of the following:
  - \$0 from General Fund #001 – Could not be afforded in the General Fund for 2025 due to budget constraints in that fund
  - \$1,372,150 from REET 1 Capital Projects Fund #301
  - \$1,372,150 from REET 2 Capital Projects Fund #302
  - \$1,032,100 from Capital Reserve Fund #312 – One-time transfer that will be evaluated annually
- Nonrecurring expenditures total \$1,523,722 and include:
  - \$50,000 for Information Technology expenditures including:
    - \$20,000 to replace outdated copiers
    - \$20,000 to replace wireless access points
    - \$10,000 for a software contingency
  - \$910,000 for the replacement of police vehicles
    - This was originally part of the recurring expenditures but is now being done as a nonrecurring item as funding is available due to budget constraints in the General Fund.
  - \$90,000 for various Facilities items including:
    - \$30,000 to replace the last in-ground vehicle lift at the Precinct

- \$60,000 to replace carpeting and wallpaper at CenterPlace
- \$473,722 transfer out to the Public Safety Equipment Replacement Fund #503 for future replacement costs of police vehicles already purchased in prior years
  - This was originally part of the recurring expenditures but is now being done as a nonrecurring item as funding is available due to budget constraints in the General Fund.

### **General Fund Revenues Over (Under) Expenditures and Fund Balance**

- 2025 recurring revenues are anticipated to exceed recurring expenditures by \$411,278.
- Total 2025 expenditures are anticipated to exceed total revenues by \$1,112,444.
- The total unrestricted General Fund ending fund balance is anticipated to be \$37,742,444 at the end of 2025 which is 59.68% of total recurring expenditures of \$63,244,022. 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 \$1,978,000 according to per capita estimates provided by the Municipal Research and Services Center. Of this amount, \$1,969,700 will be credited to the Street O&M Fund #101 and 0.42% or \$8,300 to the Paths and Trails Fund #103.
- Telephone taxes that are remitted to the City and support Street Fund operations and maintenance are anticipated to be \$900,000.
- Real estate excise tax (REET) revenue is computed by the City and is primarily used to match grant funded street projects as well as pay a portion of the annual payment on the 2014 general obligation bonds. In 2025 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 2025 we estimate the tax will generate \$1,490,000, which includes \$900,000 in Fund #105 Hotel / Motel Tax Fund from the 2% tax and \$590,000 in Fund #104 Hotel / Motel Tax – Tourism Facilities Fund from the 1.3% tax.
- The City began receiving the affordable and supportive housing sales tax in 2020 and will receive these revenues as a rebate of the State's sales taxes for 20 years. The amount received by the City is capped at 0.0146% of the taxable retail sales within the City for fiscal year 2019, and the revenues may only be used to support affordable housing or rental assistance within the City as outlined in RCW 82.14.540. These revenues are estimated at \$200,000 in 2025 in the Affordable and Supportive Housing Sales Tax Fund #108.
- The Tourism Promotion Fees in the Tourism Promotion Area Fund #109 is estimated to be \$1,300,000 in 2025. This estimated amount is based on a daily lodging charge of \$4.00 per room night assessed on qualified lodging businesses (40 or more lodging units) within the City of Spokane Valley.
- Vehicle License Fees in the Transportation Benefit District Fund #111 are estimated to be \$2,785,000 in 2025. This estimate is based on vehicle counts in the City of Spokane Valley from the Washington Department of Licensing multiplied by the \$20 license fee.

- 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 \$60 per single family residence and \$60 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 2025 we estimate this fee will generate \$6,170,000.
- Grant revenues that will be applied to a variety of construction projects are estimated at \$46,087,958 in 2025. By fund, we anticipate grant revenues as follows:
  - Fund #001 – General Fund - \$437,000
  - Fund #303 – Street Capital Projects - \$4,480,512
  - Fund #309 – Parks Capital Projects - \$1,561,761
  - Fund #311 – Pavement Preservation - \$112,011
  - Fund #314 – Railroad Grade Separation Projects Fund - \$39,496,674

### **Expenditures**

- Fund #101 – Street Fund appropriations include:
  - \$7,365,085 for maintenance of city streets, including \$1,053,299 in snow operations and \$745,000 in intergovernmental payments for services.

#### **Fund #105 – Hotel/Motel Tax Fund** appropriations include:

- \$923,000 for tourism promotion activities.
- Fund #106 – Solid Waste Fund appropriations include:
  - \$119,289 for Education/Contract Administration.
- Fund #109 – Tourism Promotion Area Fund appropriations include:
  - \$1,275,000 for Professional Services.
- Fund #303 – Street Capital Projects Fund includes an appropriation of \$6,488,645 for a variety of street construction projects.
- Fund #309 – Parks Capital Projects includes a \$1,861,761 appropriation to cover Greenacres Park improvements.
- Fund #311 – Pavement Preservation includes \$2,000,000 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 #314 – Railroad Grade Separation Projects includes appropriations in the amount of \$41,241,197 towards the Pines Road Grade Separation project and the Sullivan Road Interchange project.
- Fund #402 – Stormwater Fund includes \$5,692,821 in expenditures, including:
  - \$3,992,821 for the maintenance of the city's stormwater facilities
  - \$1,500,000 for various capital projects
  - \$150,000 for the studies related to the city's Stormwater permit and the watershed
  - \$50,000 for an asset management system to catalog and track the city's stormwater facilities
- Fund #403 – Aquifer Protection Area Fund includes a \$1,000,000 appropriation to various capital projects

# City Overview

## City's Foundation and Mission

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

### Spokane Valley Vision Statement

A city of opportunities where people thrive and businesses prosper.

### Core Beliefs

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

- We believe Spokane Valley should be a visionary city encouraging its citizens and their government to look to the future beyond the present generation and to bring such ideas to public discussion and to enhance a sense of community identity.
- We believe that elected body decision-making is the only lawful and effective way to conduct the public's legislative business and that careful observance of a clear set of Governance Coordination Rules of Procedure can best enhance public participation and decision-making.
- We believe in the City Council as policy leaders of the City. One or more City Councilmembers are encouraged to take the lead, where practical, in sponsoring ordinances or resolutions excepting quasi-judicial or other public hearings and the statutory duties of the City Manager as set forth in RCW 35A.13.020.
- We believe in hearing the public view. We affirm that members of the public should be encouraged to speak and be heard through reasonable rules of procedure when the public business is being considered, thus giving elected officials the broadest perspectives from which to make decisions.
- We believe that the City of Spokane Valley's governance should be known as "user friendly," and that governance practices and general operations should consider how citizens will be served in the most responsive, effective and courteous manner.
- We believe that the economic and commercial job base of the community should be preserved and encouraged to grow as an alternative to increasing property taxes. We believe it's imperative to have an expanded and diverse economic base.
- We believe that Councilmembers set the tone for civic discussion and should set an example by:
  - a) Setting high standards of decorum and civility
  - b) Encouraging open and productive conversation amongst themselves and with the community about legislative matters
  - c) Demonstrating respect for divergent points of view expressed by citizens, fellow Councilmembers and the staff

- d) Honoring each other and the public by debating issues within City Hall and the community without casting aspersions on members of Council, the staff or the public
- e) Accepting the principle of majority rule and working to advance the success of "corporate" decisions
- We solicit the City Manager's support in conducting the affairs of the City with due regard for:
  - a) Promoting mutual respect between the citizens, City staff and the City Council by creating the organizational teamwork necessary for effective, responsive and open government
  - b) Providing the City Council and the public reasonable advance notice when issues are to be brought forward for discussion
  - c) Establishing and maintaining a formal citywide customer service program with an emphasis on timely response, a user-friendly atmosphere and an attitude of facilitation and accommodation within the bounds of responsibility, integrity and financial capability of the City, including organizational and job description documents while pursuing "best practices" in customer service
  - d) Seeking creative ways to contain or impede the rising cost of governmental services, including examination of private sector alternatives in lieu of governmentally provided services
  - e) Providing a database of future projects and dreams for the new City of Spokane Valley so that good ideas from its citizens and leaders are not lost and the status of projects can be readily determined

## Customer Service Standards

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

Customer service standards are divided into three categories:

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

## Financial Projection

This budget document is the tool we use to guide the City forward in accomplishing the Council's goals while remaining squarely within the current budget and forecasted projections. Over time, this provides the City with a good indicator of the progress the City is making to provide high-quality services in a cost-effective way while remaining within budget and forecasted projections. Based on the Financial Projection, department budgets have been thoroughly reviewed to keep 2025 expenditures in line with projected revenues.

The City views the changes in the economy as an opportunity to reevaluate goals and strategies to meet the challenges set before us. As an open, collaborative government, we continue to encourage our citizens to provide the necessary feedback as we endeavor to plan our city's future together. The Financial Forecast is limited to five years as it becomes increasingly difficult to forecast economic indicators beyond a five-year horizon. It is important to note that the Financial Projection is an imperfect tool, which is why it is updated on an ongoing basis.

The following General Fund financial projection is being created following a period of relatively robust tax collections that have continued due to economic stimulus provided during the COVID-19 pandemic, as well as high inflation. The high levels of inflation kept sales tax collections at high levels through 2023 while also increasing city costs. However, sales tax collections began flattening throughout 2024, causing challenges with balancing revenues and expenditures for the 2025 budget and beyond.

CITY OF SPOKANE VALLEY, WA  
General Fund Budget Projection

11/19/2024

	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
<b>RECURRING ACTIVITY</b>					
<u>Revenues</u>					
Property Tax	1 14,081,000	14,281,000	14,481,000	14,681,000	14,881,000
Sales Tax	2 33,000,000	34,155,000	35,521,200	36,800,000	38,161,600
Sales Tax - Public Safety	3 1,609,400	1,665,700	1,732,300	1,794,700	1,861,100
Sales Tax - Criminal Justice	4 2,833,700	2,932,900	3,050,200	3,160,000	3,276,900
Gambling Tax and Leasehold Excise Tax	5 523,000	554,400	571,000	588,100	605,700
Franchise Fees/Business Registration	6 1,320,000	1,346,400	1,373,300	1,400,800	1,428,800
State Shared Revenues	7 2,527,400	2,552,700	2,578,200	2,604,000	2,630,000
Fines and Forfeitures/Public Safety	8 482,100	486,900	491,800	496,700	501,700
Community and Public Works	9 3,616,900	3,833,900	3,948,900	4,067,400	4,189,400
Recreation Program Revenues	10 658,100	691,000	711,700	733,100	755,100
Grant Proceeds	11 437,000	437,000	437,000	20,000	20,000
Miscellaneous Department Revenue	12 87,000	87,900	88,800	89,700	90,600
Miscellaneous & Investment Interest	13 2,105,700	2,105,700	2,105,700	2,105,700	2,105,700
Transfers in - #105 (h/m tax-CP advertising)	14 30,000	30,000	30,000	30,000	30,000
Transfers in - #110 (recording fees H&H Services)	15 344,000	344,000	344,000	344,000	344,000
<b>Total Recurring Revenues</b>	<b>63,655,300</b>	<b>65,504,500</b>	<b>67,465,100</b>	<b>68,915,200</b>	<b>70,881,600</b>
<u>Expenditures</u>					
City Council	16 754,111	776,700	800,000	824,000	848,700
City Manager	17 858,450	884,200	910,700	938,000	966,100
City Attorney	18 983,089	1,012,600	1,043,000	1,074,300	1,106,500
City Services	19 1,451,798	1,495,400	1,540,300	1,586,500	1,634,100
Public Safety	20 40,167,009	42,416,400	44,791,700	47,300,000	49,948,800
Deputy City Manager	21 637,381	656,500	676,200	696,500	717,400
Finance	22 1,506,684	1,551,900	1,598,500	1,646,500	1,695,900
Human Resources	23 402,280	414,300	426,700	439,500	452,700
Information Technology	24 445,653	459,000	472,800	487,000	501,600
Facilities	25 1,395,751	1,437,600	1,480,700	1,525,100	1,570,900
Public Works - Administration	26 380,647	392,100	403,900	416,000	428,500
Engineering	27 2,021,088	2,081,700	2,144,200	2,208,500	2,274,800
Building	28 2,125,485	2,189,200	2,254,900	2,322,500	2,392,200
Economic Development	29 1,252,280	1,289,800	1,328,500	1,368,400	1,409,500
Planning	30 1,112,227	1,145,600	1,180,000	1,215,400	1,251,900
Parks & Rec - Administration	31 469,981	399,350	401,250	401,450	401,500
Parks & Rec - Maintenance	32 2,424,043	2,496,800	2,571,700	2,648,900	2,728,400
Parks & Rec - Recreation	33 361,235	372,100	383,300	394,800	406,600
Parks & Rec - Aquatics	34 677,500	401,400	401,150	398,950	401,550
Parks & Rec - Senior Center	35 35,202	36,300	37,400	38,500	39,700
Parks & Rec - CenterPlace	36 724,628	746,400	768,800	791,900	815,700
General Government	37 1,663,450	1,713,400	1,764,800	1,817,700	1,872,200
Transfers out - #204 (2016 LTGO debt service)	38 401,550	398,750	397,750	401,600	400,150
Transfers out - #309 (park capital projects)	39 0	0	0	0	0
Transfers out - #311 (pavement preservation)	40 0	0	0	0	0
Transfers out - #501 (IT equip reserve)	41 92,500	92,500	92,500	92,500	92,500
Transfers out - #502 (insurance premium)	42 900,000	1,008,000	1,129,000	1,264,500	1,416,200
Transfers out - #503 (public safety equipment)	43 0	0	0	0	0
<b>Total Recurring Expenditures</b>	<b>63,244,022</b>	<b>65,868,000</b>	<b>68,999,750</b>	<b>72,299,000</b>	<b>75,774,100</b>
Recurring Revenues Over (Under)					
Recurring Expenditures	411,278	(363,500)	(1,534,650)	(3,383,800)	(4,892,500)
<b>NONRECURRING ACTIVITY</b>					
<u>Revenues</u>					
Grant Proceeds	0	0	0	0	0
<b>Total Nonrecurring Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Expenditures</u>					
General Government - IT capital replacements	50,000	0	0	0	0
Public Safety (police vehicle replacements)	910,000	0	0	0	0
Facilities (Precinct repairs & improvements)	30,000	0	0	0	0
Facilities (CenterPlace repairs & improvements)	60,000	0	0	0	0
Transfers out - #503 (public safety equipment)	473,722	0	0	0	0
<b>Total Nonrecurring Expenditures</b>	<b>1,523,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Nonrecurring Revenues Over (Under)					
Nonrecurring Expenditures	(1,523,722)	0	0	0	0
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(1,112,444)	(363,500)	(1,534,650)	(3,383,800)	(4,892,500)
ESTIMATED BEGINNING UNRESTRICTED FUND BAL.	38,854,888	37,742,444	37,378,944	35,844,294	32,460,494
ESTIMATED ENDING UNRESTRICTED FUND BAL.	37,742,444	37,378,944	35,844,294	32,460,494	27,567,994
Ending fund balance as a % or recurring expenditures	59.68%	56.75%	51.95%	44.90%	36.38%

Projection Assumptions				
	2026 Projection	2027 Projection	2028 Projection	2029 Projection
<u>Projection assumes:</u>				
1 An increase of	0.00%	plus new construction of	\$200,000	per year through 2029
2 An increase of	3.50%	in 2026,	4.00%	in 2027, 3.60% in 2028, and 3.70% in 2029
3 An increase of	3.50%	in 2026,	4.00%	in 2027, 3.60% in 2028, and 3.70% in 2029
4 An increase of	3.50%	in 2026,	4.00%	in 2027, 3.60% in 2028, and 3.70% in 2029
5 An increase of	6.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
6 An increase of	2.00%	in 2026,	2.00%	in 2027, 2.00% in 2028, and 2.00% in 2029
7 An increase of	1.00%	in 2026,	1.00%	in 2027, 1.00% in 2028, and 1.00% in 2029
8 An increase of	1.00%	in 2026,	1.00%	in 2027, 1.00% in 2028, and 1.00% in 2029
9 An increase of	6.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
10 An increase of	5.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
11 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029
12 An increase of	1.00%	in 2026,	1.00%	in 2027, 1.00% in 2028, and 1.00% in 2029
13 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029
14 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029
15 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029
16 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
17 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
18 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
19 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
20 An increase of	5.60%	in 2026,	5.60%	in 2027, 5.60% in 2028, and 5.60% in 2029
21 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
22 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
23 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
24 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
25 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
26 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
27 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
28 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
29 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
30 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
31 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
32 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
33 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
34 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
35 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
36 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
37 An increase of	3.00%	in 2026,	3.00%	in 2027, 3.00% in 2028, and 3.00% in 2029
38 An increase of	-0.70%	in 2026,	-0.25%	in 2027, 0.97% in 2028, and -0.36% in 2029
39 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029
40 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029
41 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029
42 An increase of	12.00%	in 2026,	12.00%	in 2027, 12.00% in 2028, and 12.00% in 2029
43 An increase of	0.00%	in 2026,	0.00%	in 2027, 0.00% in 2028, and 0.00% in 2029

The General Fund forecast for the years 2026 through 2029 uses the adopted 2025 Budget as a beginning point and currently assumes levels of service that are identical to those provided by the City in 2025. Rather than a hard and fast prediction of the City's future finances, this is a planning tool that allows us to determine how best to match existing and proposed programs and levels of service with anticipated financial resources and adjust if necessary.

It is noteworthy that the Estimated Beginning Unrestricted Fund Balance figure listed in 2025 is as of October 4, 2024, and is based upon preliminary and unaudited figures. As we progress through the process of "closing the 2024 books" we anticipate this figure will change due to the fact we will continue to record both 2024 revenues and expenses as we become aware of them.

## **External Input**

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

Previously, the City utilized citizen surveys to obtain feedback on various contract services including solid waste and the cable franchising process. Community meetings are used to inform citizens of upcoming planning and infrastructure changes. Citizen input was sought during the development of the original Comprehensive Plan, the most recent Comprehensive Plan Update that was completed in the latter part of 2016 and will continue to be sought on subsequent Comprehensive Plan updates. The City Council utilizes public comment during Council meetings to assist the Councilmembers in decision-making.

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

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

## **Internal Input**

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

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

# City Departments and Divisions



## Strategic and Responsive Government

Managing our city's operations and budget carefully and openly

- City Council
- City Manager
- Deputy City Manager
- Office of the City Attorney
- Finance Department
- City Services Department
- City Facilities Division
- Information Technology (IT) Division
- Human Resources Department



## Safe and Accountable Community

Maintaining public safety and upholding services, enforcement and codes that keep our community safe

- Public Safety
- Building and Code Enforcement Division



## Connected and Maintained Network

Building and maintaining roads and systems that safely and efficiently move people and goods and protect the environment

- Public Works: Administration Division
- Public Works: Engineering Division
- Public Works: Street Maintenance Division
- Public Works: Stormwater Utility



## Strong and Diverse Economy

Generating revenue to fund city services through the many places to live, eat, shop, work, play and access services

- Economic Development Department
- Planning Division



## Exceptional Quality of Life

Creating opportunities for people to connect, have fun and improve their physical and mental health

- Parks and Recreation Department

# City Council



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

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

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

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



**Mayor Pam Haley**  
Position 5



**Deputy Mayor Tim Hattenburg**  
Position 6



**Councilmember Rod Higgins**  
Position 1



**Councilmember Jessica Yaeger**  
Position 2



**Councilmember Al Merkel**  
Position 3



**Councilmember Ben Wick**  
Position 4



**Councilmember Laura Padden**  
Position 7

## 2024 Accomplishments

- Updated and adopted a 2025 State Legislative Agenda and 2025 Federal Legislative Agenda
- Authorized the hiring of 12 new public safety staff positions based on recommendations in the 2023 Matrix Police Staffing Study and significant public input
- Reviewed and selected a solid waste disposal service provider and authorized staff to negotiate and execute a long-term agreement
- Collaborated with state and federal legislators and lobbyists to further the city's interests
- Continued to participate in regional homelessness discussions to investigate options to address this issue
- Adopted a balanced 2025 budget that met the city's goal of having recurring revenue exceed recurring expenditures

## 2025 Goals

1. Increase public safety response to ensure everyone feels safe in Spokane Valley
2. Prioritize infrastructure maintenance, preservation and advance strategic capital projects through grant awards
3. Continue economic development efforts to maximize business growth and develop tourism destinations
4. Maintain our strong financial position
5. Utilize strategic partnerships to aggressively reduce and prevent people experiencing homelessness in Spokane Valley
6. Expand homeownership opportunities so more local people own homes

The City Manager Department is accountable to the City Council for the operation of the organization, effective support of elected officials in achieving their goals, fulfillment of the statutory requirements of the City Manager, implementation of City Council policies and the provision of a communication linkage among citizens, the City Council, city departments and other government agencies. The City Manager Department includes the City Clerk and oversight of Human Resources and the Office of the City Attorney. Both departments work directly with all other departments and have their own mission statements and goals.

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

## Essential Services

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

## City Clerk

The City Clerk's Office, which consists of the City Clerk and Deputy City Clerk, manages the city's official records and public disclosure, supports the City Council, including agenda development and preparation of the official minutes, provides legal notices to the public

regarding city business and supports all city departments. As the custodian of all city records, the City Clerk's office oversees record archival and all document imaging for state compliance.

## Essential Services

- Prepares City Council agendas and packets
- Certifies official city documents and custodian of city seal
- Supervises city's official file record maintenance
- Administers the city's Municipal Code and any insurance claims
- Serves as Public Records Officer and handles public record requests
- Ensures proper format for and processes resolutions and ordinances
- Administers City Council, City Manager, Finance Director and Police Chief oath of office
- Monitors contracts and other documents for signature, recording and posting
- Coordinates volunteer opportunities for City and regional boards, committees and commissions
- Attends all Council meetings and transcribes minutes and presides at bid openings
- Responsible for publication of all legal notices
- Serves as official Parliamentarian at Council meetings and the city's election official

## 2024 Accomplishments

- Focused staff efforts on the city's budget priorities of public safety, pavement preservation, transportation and infrastructure, economic development, housing and homelessness and communications
- Worked to support City Council's 2024 goals as referenced under the Legislative Branch budget
- Presented Council with a balanced 2025 budget, which includes General Fund recurring revenues exceeding recurring expenditures and an ending fund balance of at least 50% of recurring expenditures
- Collaborated with federal and state legislators and lobbyists to further city interests
- Developed the 2025 State and Federal Legislative Agendas for Council consideration
- Developed a Continuity of Operations Plan (COOP) for Council consideration

## 2025 Goals

- Provide direction and oversight on staff's work toward accomplishing budget priorities in public safety, pavement preservation, transportation and infrastructure, and economic development
- Work to support the City Council's 2025 goals as referenced under the Legislative Branch budget
- Present Council with a balanced 2026 budget that includes General Fund recurring revenues exceeding recurring expenditures and an ending fund balance of at least 50% of recurring expenditures
- Collaborate with federal and state legislators and lobbyists on behalf of the interests of Spokane Valley
- Prepare the 2026 State and Federal Legislative Agendas for Council consideration

The Deputy City Manager works under the general direction of the City Manager and with the city's management team to coordinate efforts toward the achievement of departmental and city government. The Deputy City Manager participates in and makes suggestions to the City Manager in the formulation of strategy and city policy involving organization, procedures and services. Duties also include advising the City Manager in determining the needs of various departments, preparing and presenting services for approval by the City Manager and City Council, and coordinating the implementation of approved services. The Deputy City Manager performs operations oversight for contract administration, with a primary focus on the city's Public Safety operations and the IT Division and oversees the Parks and Recreation and Finance Departments through department directors for each of those departments.

## Essential Services

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

## Contract Administration

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

Additionally, a primary focus is ensuring that local tax revenues generated from the City are invested in the community and are not used to subsidize other jurisdictions. Contract Administration evaluates current service deliverables based on current and anticipated demand while employing the best

business practices and sound fiscal policy to ensure that staffing levels match demand and all efficiencies are incorporated while interacting with customers to answer questions and provide information on contract services. Current contracts include:

## **Public Safety**

Contract Administration is responsible under the Deputy City Manager for negotiating and administering all public safety contracts, which total over 64% of the General Fund recurring expenditures budget. All public safety contracts are provided by Spokane County. Contract Administration reviews cost estimates, final cost reconciliations and performance measures. Periodically, Contract Administration will review the contracts and re-negotiate the terms. Public Safety Service contracts administered include:

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

## **Cable Television Franchise**

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

## **Solid Waste**

Contract Administration is an active participant on the negotiation and evaluation team for solid waste disposal and collection, as well as the development of the City's Solid Waste Plan.

## **2024 Accomplishments**

- Support the 2024 goals of the Legislative and Executive Branch
- Work with the City Manager and staff to develop the 2025 budget
- Work with City Council, City Manager, staff and Spokane Valley Police Department to implement updated levels of service and staffing for Police
- Study and develop a plan for public safety campus
- Assist with new solid waste transfer, transport, and disposal services contract

## **2025 Goals**

- Support the 2025 Goals of the Legislative and Executive Branch
- Work with City Manager and staff to develop the 2026 budget
- Work with City Council, City Manager, staff and Spokane Valley Police Department to implement remaining staffing positions for updated levels of service for Police
- Assist with Parks Master Plan update

The Office of the City Attorney represents the city's legal interests, including oversight of claims and litigation. The Office of the City Attorney is responsible for providing legal advice and support to the City Council and city employees, as well as prosecuting and defending all civil matters, including through the use of outside counsel.

## Essential Services

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

## 2024 Accomplishments

- Provided a full range of legal services to the City and all departments
- Drafted ordinances and resolutions for Council's consideration and adoption
- Provided updates to the City Manager, Council and staff on legal matters impacting the City, such as opioid class action settlements, U.S. Supreme Court decisions impacting anti-camping ordinances, public defender caseload standards, etc.
- Assisted City Council and departments in analyzing existing processes and developing new processes for legal compliance. For example, among other things, the City Attorney Office:
  - Assisted in updating form contracts used by the Public Works Division for multiple types of Public Works projects
  - Assisted Council to develop conduct standards for Councilmembers and a process to enforce violations thereof
  - Revised existing administrative policies and procedures as appropriate

- Provided continuous and ongoing legal support to departments and to the City Council to develop, adopt, revise and enforce city code provisions and regulations
- Provided ongoing legal advice regarding compliance with the Washington Public Records Act and assisted with responding to several public records requests throughout the year, including reviewing thousands of records to assess and complete necessary redactions
- Provided legal support for the continued development and implementation of the city's homelessness services program
- Represented the City in hearings before the City Hearing Examiner regarding land use and code enforcement decisions
- Provided constant support for code enforcement in requiring non-compliant properties to adhere to the city code
- Worked with SVPD and code enforcement to develop a strategy to combat human trafficking by enforcing the city code against landowners who lease commercial property to illicit massage businesses
- Obtained dismissal of a WISHA violation against the City associated with the construction of right-of-way improvements
- Managed, monitored and assigned outside legal counsel to represent the City in pending litigation, including but not limited to the litigation to recover damages for defects in the construction of City Hall
- Negotiated and drafted several utility franchise agreements with utility providers
- Provided extensive and ongoing legal advice critical to completing transportation infrastructure projects, including but limited to the Pines Grade Separation Project using RAISE funds administered by the Federal Railroad Administration
- Assisted departments in identifying and purchasing properties having long-term strategic benefits for the City
- Advised the City on risk and legal liability mitigation/avoidance
- Assisted in negotiating the city's contract for solid waste disposal services

## 2025 Goals

- Continue to provide the City with a full range of legal services consistent with the City Attorney Office business plan, including but in no way limited to:
  - Provide legal advice to Council, City Manager and all city departments
  - Update Council, City Manager and staff on legal matters of city interest
  - Develop processes and/or revise existing processes to attain and maintain legal compliance
  - Draft and review ordinances and resolutions for Council consideration
  - Coordinate, monitor and facilitate outside counsel representing the City in litigation
  - Risk mitigation
  - Code enforcement
- Develop updates to the city's sign regulations for Council consideration and approval
- Assist the City to develop and implement measures to enhance public safety
- Provide continued legal support to facilitate the completion of the Pines Grade Separation Project
- Assist the city's efforts to update the Comprehensive Plan
- Negotiate franchise agreements with those water purveyors currently operating within the City without a franchise agreement and present the same to the Council for consideration and adoption



The Finance Department provides financial management services for all city departments. Responsibilities include accounting and financial reporting, payroll, accounts payable, purchasing, budgeting and financial planning, treasury and investments. The department is also responsible for generating and analyzing financial data related to the city's operations. Finance is responsible for the administration, coordination, supervision and control of the city's financial activities engaged in by the City. These functions are performed through a combination of interrelated activities including financial management, general accounting and information technology. The department prepares Finance Activity Reports and the Annual Comprehensive Financial Report (ACFR), which is subject to an annual audit by the Washington State Auditor's Office.

## Essential Services

### **Financial management responsibilities include:**

- Budget development and monitoring
- Preparation of periodic budget amendments
- Treasury control and management of the city's cash and investment portfolio
- Debt financing and management
- Collaboration with Economic Development, Public Works and Parks staff on financing options for capital projects

### **General accounting responsibilities include:**

- Internal and external financial reporting including preparation of the Annual Financial Report
- Coordination with the Washington State Auditor's Office for the city's annual audit which on average represents approximately 800 auditor hours each year
- General ledger accounting
- Cash receipting including preparation of daily deposits for city departments
- Tracking and receipting telephone utility tax payments
- Tracking and receipting quarterly gambling tax payments
- Processing payroll and accounts payable for 118.25 full-time equivalent employees as well as seasonal and temporary employees
- Process approximately 4,000 accounts payable checks
- Project accounting, including grant accounting and processing reimbursement requests
- Advertise and call for applications for grants
- Advertise and call for applications for lodging tax grants

## 2024 Accomplishments

- Completed the implementation of the Financial Modules in the Enterprise ERP financial system
- Maintained a consistent level of service in payroll, accounts payable, budget development and periodic and annual financial report preparation and information technology services

- Continued to provide adequate training opportunities to allow staff members to remain current with changes in pronouncements by the Governmental Accounting Standards Board (GASB)
- Completed the 2023 Annual Financial Report by May 29, 2024, and received a "clean audit opinion" from the Washington State Auditor's Office
- Continued to work with Community and Public Works to evaluate available funding for capital projects as well as the city's pavement management program
- Worked with other city departments to support the implementation of the city's Housing and Homeless programs

## 2025 Goals

- Complete the implementation of the Payroll and HR Modules of the Enterprise ERP financial system
- Maintain a consistent level of service in payroll, accounts payable, budget development, periodic and annual financial report preparation and information technology services
- Continue to provide adequate training opportunities to allow staff members to remain current with changes in pronouncements by the Governmental Accounting Standards Board (GASB)
- Complete the 2024 Annual Financial Report by May 30, 2025, and receive a "clean audit opinion" from the Washington State Auditor's Office
- Continue to work with Community and Public Works to evaluate available funding for capital projects as well as the city's pavement management program
- Continue to work with other city departments to support the implementation of the city's Housing and Homeless programs

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

## Essential Services

### **Administration**

- Assists in the development and implementation of city goals, work plans, and performance measures

### **Legislative Services**

- In concert with City Council priorities, leads the city's effort to advance the city, state and federal legislative initiatives and priorities
- Monitors and analyzes regional, state and federal legislation, ordinances and policy changes
- Establishes and oversees the implementation of programs that support or advance economic development, transportation initiatives, community-based services or other city priorities

### **Communications and Community Involvement**

- Serves as a liaison to various civic and/or governmental organizations and committees, taskforces, boards and commissions; confers regularly with other municipalities, chamber of commerce, authorities and commissions
- Provide regular, timely, clear and accurate information to the community
- Provide opportunities where community members can get involved, share their thoughts and inform city decision-making

### **Housing and Homelessness**

- Provides first point of contact for residents seeking information or assistance with issues related to housing and homelessness
- Oversees the development and management of contracts with service providers for homeless outreach and other services
- Advance the city's priorities in regional collaborative efforts focused on housing and homelessness
- Serves as the liaison for the city's Homeless and Housing Task Force

### **Real Estate and City Facilities**

- Conducts studies to determine the best use of assets and develops plans to enhance the use of city property
- Coordinates and oversees the acquisition of various properties that advance city council goals and/or support programs
- Oversees the planning of new facilities and expansion, renovation and maintenance of existing facilities

## 2024 Accomplishments

- Managed and implemented a Homeless and Housing Program
- Participated in key regional homeless and housing committees
- Coordinated the Spokane Valley Homeless and Housing Task Force meetings
- Developed and assisted with the implementation of the city's state and federal legislative agenda
- Continued to establish strong relationships with regional stakeholders to advance city priorities and goals
- Provided regular, timely, clear and accurate information to the community
- Increased regular city communications with the addition of a weekly enewsletter and Nextdoor page
- Created easy-to-use city-branded communications templates for staff to share unified messaging

## 2025 Goals

- Continue to manage and implement a Homeless and Housing Program
- Continue to participate in key regional homeless and housing committees
- Coordinate the Spokane Valley Homeless and Housing Task Force meetings
- Develop and assist with the implementation of the city's state and federal legislative agenda
- Finalize a Strategic City Communications Plan
- Provide regular, timely, clear and accurate information to the community
- Engage community members and provide opportunities to get involved, share their thoughts and inform city decision-making
- Fully implement the communications guidelines so all city communications are unified, creative, professional and recognizable

The City Services Administrator provides management and oversight of the city's Facilities Division, which is responsible for the overall operations and maintenance of the City Hall facility, the SVPD Police Precinct building, CenterPlace Regional Events Center and the Street Maintenance Shop, as well as any other city facilities that are acquired. The Facilities Division is responsible for grounds maintenance, janitorial services, lighting and maintenance of the HVAC and other building systems.

## Essential Services

- Manages the maintenance and development of city facilities, including the Precinct Building, which houses the Spokane Valley Police Department, District Court courtroom and ticket counter
- Implements facility operational changes
- Oversee service contracts including janitorial, groundkeeping, snow removal
- Plan maintenance and emergency work, perform routine safety inspections and ensure facilities are well-maintained
- Ensure facilities comply with state regulations, health and security standards, and energy efficiency requirements
- Ensure the safety and functionality of all facilities, including fire safety, elevators, and security monitoring
- Oversee facility renovations and upgrades

## 2024 Accomplishments

- Coordinated all maintenance, repairs and capital replacement activities for all city-owned facilities
- Continued to assist with City Hall repairs
- Coordinate maintenance and operation of new city facilities
- Began the implementation of the Clean Building requirements
- Pursued grant opportunities to address Clean Building requirements
- Addressed maintenance requests for all City facilities timely and efficiently
- Managed snow plowing, janitorial, landscaping and other miscellaneous contracts

## 2025 Goals

- Continue to coordinate all maintenance, repairs and capital replacement activities for all city-owned facilities
- Continue to assist with City Hall repairs
- Continue to pursue grant opportunities to address clean building requirements
- Develop an Operation and Maintenance Program for CenterPlace, City Hal, and the SVPD Precinct
- Continue to implement the Clean Building requirements
- Continue to address maintenance requests for all city facilities timely and efficiently
- Continue to manage snow plowing, janitorial, landscaping and other miscellaneous contracts



The city's Information Technology Division seeks to provide and support technology to best serve internal and external IT users. The IT Division is responsible for the design, maintenance and support of the city's data network, and maintains all primary computer applications, including the financial management and permitting systems.

## Essential Services

- Design, support and maintenance of city's data and voice network
- Manage, procure and support cellular phones and mobile devices
- Research, order, deliver, repair and maintain all desktop, tablet, laptop and peripheral equipment
- Maintain and support primary computer applications
- Provide technical support of open public meetings, including the operation of live video conferencing applications and work with vendors involved with broadcast production of City Council meetings
- Secure and maintain the city's data and voice network and related equipment to allow staff to provide services to the public
- Ensure public meetings are presented online in real-time
- Assist with cameras and security systems
- Ensure network security
- Fulfill public records
- Provide tech solutions to allow staff and City to provide services more effectively and efficiently

## 2024 Accomplishments

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

## 2025 Goals

- Manage cybersecurity training program for city staff
- Assist in onboarding of Human Capital Management solution
- Provide software application support to staff
- Maintain network infrastructure to minimize downtime for computer systems and phones
- Work through hardware replacement efficiently to ensure minimal downtime for staff
- Collaborate with staff to provide effective solutions while meeting budget goals



The Human Resources (HR) Department is responsible for providing personnel consultation and employee services to the management of the City of Spokane Valley and its employees, supporting a motivated workforce to deliver quality services to the community. HR provides services in compensation, benefits, training and organizational development, staffing, employee relations, and communications, as well as risk management services.

## Essential Services

- Employee recruitment
- Labor relations
- Risk management
- ADA coordination and consultation
- Employee training
- Employee law compliance
- Compensation administration
- Policy development and administration
- Employee Wellness Program
- Performance management
- Benefit administration
- Employee onboarding
- Title VI coordination and response

Human Resources is a key partner with city departments to ensure the organization has the talent to reach its many goals. With the support of the Wellness Committee, the City continues to achieve the WellCity Award by developing a qualified Wellness Program, which is anticipated to reduce employee healthcare expenses by more than \$35,000 per year.

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

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

## 2024 Accomplishments

- Successfully negotiated a successor labor agreement to be implemented in 2025
- Implemented innovative methods to recruit vacancies in the City
- Implement a new Human Resource Management System to replace current payroll software
- Supported employee wellness by attaining the AWC WellCity Award for 2024
- Audited the City Fleet Policy to include the revaluation of city vehicles
- Continued to enhance the Human Resources information on the city's website

## 2025 Goals

- Implement personnel changes related to 2024 collective bargaining
- Provide citywide anti-harassment training to employees
- Deploy the new personnel/payroll system and resolve issues as needed
- Continue to implement systems/policies that enhance employee security within city facilities
- Attain the AWC WellCity Award for 2025
- Reassess city fleet valuation for Washington Cities Insurance Authority coverage



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

## **Public Safety Service Contracts Administered Include:**

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

In 2025, public safety services will account for 64% of the city's recurring expenditures. The majority of public safety funding is directed to Law Enforcement services. Given the amount of funding directed towards public safety and particularly law enforcement, details regarding services are important to include in the budget to provide information regarding the Spokane Valley Police Department's structure, the costs for various service units and the performance received. Details of the law enforcement services provided under the interlocal agreement are included on the following pages.

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

	2021	2022	2023	2024	2025	Change +/-
<b>Dedicated</b>						
Administrative	3	3	3	3	3	
Patrol	61	61	61	61	66	+5
Traffic	7	7	7	7	8	+1
Community Services	1	1	1	1	1	
Behaviorial Health <sup>1</sup>	2	2	2	2	2	
Homeless Services	0	1	1	1	2	+1
Domestic Violence	1	1	1	1	1	
School Resource Officer	4	4	4	4	4	
SVIU (Property and Drug Investigations)	12	12	12	12	15	+3
<b>Total Dedicated</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>102</b>	
<b>Shared (Split with County)</b>						
Investigations	3	3	3	3	4	+1
Major Crimes	7	9	9	9	9	
Sex Crimes	8	8	8	8	8	
Investigative Task Force	1	1	1	1	1	
Regional Intelligence Group	1	1	1	2	2	
Joint Terrorism Task Force	1	1	1	1	1	
Safe Streets (Drugs and Gangs)	5	5	5	5	5	
Emergency Operations Team	2	2	2	2	2	
Administration (Technical and PIO)	2	2	2	2	2	
Professional Standards	1	1	1	1	2	+1
Training	4	4	4	4	4	
<b>Total Shared</b>	<b>35</b>	<b>37</b>	<b>37</b>	<b>38</b>	<b>40</b>	

1. Both BHU FTE are grant-funded but only one has been approved as a permanent position.

Note: Ten new positions have been tentatively placed in positions subject to Council approval.

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

Service Unit	2025	%
<b>Dedicated</b>		
Patrol	\$ 14,212,749	44.5%
SV Investigative Unit	\$ 2,990,062	9.4%
Traffic	\$ 1,842,264	5.8%
Valley Command Staff	\$ 1,374,364	4.3%
K-9	\$ 782,551	2.5%
School Resource Officers	\$ 811,410	2.5%
Domestic Violence	\$ 385,475	1.2%
Community Services	\$ 239,310	0.7%
<b>Subtotal</b>	<b>\$ 22,638,184</b>	<b>70.9%</b>
<b>Shared</b>		
Investigations	\$ 2,952,006	9.2%
Property Drugs (Safe Streets)	\$ 1,060,074	3.3%
Regional Intelligence Group	\$ 942,523	3.0%
Emergency Operations Team	\$ 204,534	0.6%
<b>Subtotal</b>	<b>\$ 5,159,137</b>	<b>16.2%</b>
<b>Special Units</b>		
SWAT	\$ 294,422	0.9%
Tactical Team	\$ 31,519	0.1%
Helicopter	\$ 95,756	0.3%
Explosives Disposal	\$ 108,336	0.3%
<b>Subtotal</b>	<b>\$ 530,032</b>	<b>1.7%</b>
<b>Support</b>		
Dispatch	\$ 1,403,286	4.4%
Records	\$ 848,526	2.7%
Forensics	\$ 607,050	1.9%
SCOPE	\$ 208,984	0.7%
Property Room	\$ 422,266	1.3%
CAD/RMS Matinenance	\$ 90,269	0.3%
Reservists	\$ 10,704	0.0%
<b>Subtotal</b>	<b>\$ 3,591,085</b>	<b>11.3%</b>
<b>Total</b>	<b>\$ 31,918,439</b>	<b>100.0%</b>

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

<b>Separately Budgeted Law Enforcement Costs</b>	
Vehicles	\$ 910,000
Ten New Officers	\$ 2,325,032

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

	2020	2021	2022	2023	Average
<b>Workload indicators</b>					
Citizen Calls for Service	46,287	51,038	51,193	53,191	50,427
Calls with Deputy Response	29,563	28,940	29,217	29,322	29,261
Deputy-Initiated Incidents	15,156	11,133	12,935	18,357	14,395
Incidents Requiring Documentation	10,992	10,511	11,885	14,907	12,074
Total Deputy Involved Incidents	44,719	40,073	42,152	47,679	43,656
Traffic Stops	7,878	5,658	5,791	9,027	7,089
Arrests	2,362	1,841	2,303	2,396	2,226
Collisions Responded To	1,468	1,771	1,767	1,699	1,676
Traffic Infractions	2,192	2,559	2,866	5,045	3,166
Traffic Stops with Criminal Charges	1,856	1,391	1,609	1,724	1,645
Property Crimes	6,520	6,180	6,589	5,550	6,210
Person Crimes	1,481	1,239	1,371	1,294	1,346
Cases Investigated	2,095	2,096	2,383	2,843	2,354
Charges Filed	1,507	412	735	735	847
Cases Reviewed	6,992	6,107	6,321	5,985	6,351
<b>Performance Measures</b>					
Collisions Response Rate	62%	59%	57%	62%	60%
Collisions Per 1,000 population	27.93	27.52	26.85	25.71	27.00
Property Crimes Per 1,000	63.32	59.14	61.52	51.68	58.91
Person Crimes Per 1,000	14.38	11.86	12.80	12.05	12.77
\$ Value of Recovered Items	\$243,334	\$1,275,416	\$ 447,728	\$ 1,572,475	\$ 884,738
% of reviewed cases investigated (Property)	30%	34%	38%	36%	34%
Citizen Complaints/1,000 Incidents *	0.13	0.33	0.40	0.73	40%
% of Complaints Sustained	16.60%	29.00%	25.00%	15.00%	21%
% Use of Force Within Policy	100%	100%	100%	99%	100%
Avg. Response Time Priority 1	0:05:11	0:04:51	0:09:55	0:06:19	0%
Avg. Response Time Priority 2	0:17:07	0:23:24	0:28:45	0:20:42	2%
Avg. Response Time Priority 3	0:38:48	0:48:16	0:55:33	0:44:21	3%
% of Incidents Deputy-Initiated	34%	28%	31%	39%	33%
Average Day/Night Platoon Staffing		6.13	6.30	6.60	6.34
Average Powershift Platoon Staffing		1.61	0.92	1.80	1.44

# Building & Code Enforcement Division

The Building and Code Enforcement Division is responsible for implementing and enforcing the city and state building codes, as well as city development and property regulations. The division is divided into two sections, the Building Section and the Code Enforcement Section.

## Building

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

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

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

## Essential Services

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

## Code Enforcement

The Code Enforcement Section is responsible for enforcing city codes related to private properties. This work includes investigating cases and conditions regarding junk vehicles, garbage, unsafe structures, various zoning violations, traffic safety hazards and sign code violations while maintaining a proactive enforcement model as directed by the administration. Code Enforcement personnel work with residents and business owners, helping to maintain both residential and commercial properties in a safe and clean condition. Work regularly

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

## **2024 Accomplishments**

- Continued high level of Permit Center customer service to permittees and other agencies
- Provided final recommendation regarding replacement of the current permitting and code enforcement software
- Continued to improve the Code Enforcement program and public outreach/education
- Initiated partnership with regional permitting agencies towards the creation of local/in-house training programs for code professionals
- Coordinated several local in-person educational training for code staff
- Continued to implement additional mini-training presentations by staff for staff to support mutual understanding of various division's processes

## **2025 Goals**

- Work with City Clerk staff to determine a process for scanning commercial address files and cataloging archived documents
- Enhance customer support/self-help guides available via the online permit portal
- Build on successful coordination efforts with local code officials to further improve consistency in code enforcement throughout the region
- Continue collaboration with police, fire, homeless and housing, and other agencies to address nuisance properties holistically
- Develop a method to better track and report data related to staff time dedicated to reinspection, rereview and reinvestigation of cases



The Public Works Department is comprised of three divisions, including the Administration Division, Engineering Division and Streets Maintenance Division. Additionally, the Public Works Department includes the Surface and Stormwater Utility Management and Solid Waste Program Management.

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

## 2024 Accomplishments

- Continued ongoing coordination of operations with other local, regional and state entities
- Continued coordination of the city's comprehensive Pavement Preservation Program
- Finalized the review, recommendations and development of a new comprehensive Maintenance Shop that will meet the needs of all city maintenance staff
- Coordinated the development of a city-provided Traffic Signal Maintenance Shop due to the decrease in county-provided signal maintenance services
- Coordinated the multi-departmental effort in determining solid waste transfer, transport and disposal services for the future
- Developed a new Spokane County Interlocal Agreement for reciprocal road and traffic maintenance and miscellaneous services
- Reviewed and developed a new Interlocal Agreement with the Washington State Department of Transportation (WSDOT) for signal, luminaire, and intelligent transportation system maintenance and operations

## 2025 Goals

- Continue regional coordination of operations and maintenance with other local, regional and state entities
- Continue the process of evaluating and developing an Asset Management Program for the city's various utilities
- Coordinate a comprehensive review of city contracting codes and policies with the City Attorney's Office

# Public Works: Engineering Division

The Public Works Department is comprised of three divisions, including the Administration Division, Engineering Division and Streets Maintenance Division. Additionally, the Public Works Department includes the Surface and Stormwater Utility Management and Solid Waste Program Management.

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

## Capital Improvement Program

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

## Essential Services

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

# Development Engineering

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

## Essential Services

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

# Traffic Management and Operations

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

## Essential Services

- Optimize and coordinate traffic signal installation, maintenance and operation
- Oversee, monitor and develop mitigation measures for traffic congestion citywide
- Identify and schedule the collection of annual traffic data for the city's principal roadway network
- Prepare traffic control, signal, signing and channelization plans and specifications in cooperation with capital projects
- Scope and review traffic studies for private development that utilizes the services of the city's street network
- Identify projects that mitigate transportation impacts or correct deficiencies caused by the increased traffic volumes associated with new development
- Identify capital improvement projects that improve the transportation system throughout the City
- Develop Transportation Management Plans and studies that identify school zone safety, pedestrian and bike facilities
- Assist the DE and CIP sections in preparing grant applications for various projects that impact the city's transportation network

- Monitor motorized and non-motorized crashes to address safety concerns on the citywide street network
- Review Traffic Control Plans for compliance with the Manual on Uniform Traffic Control Devices Handbook (MUTCD)
- Provide review of Traffic Control Plans and permits for oversized loads, special events and transportation network access control
- Partner with the Washington State Department of Transportation (WSDOT), the Spokane Regional Transportation Council (SRTC), Spokane County and neighboring jurisdictions to coordinate regional transportation needs
- Coordinate with Spokane Regional Transportation Management Center (SRTMC) on transportation management within the City and region
- Implement, monitor and maintain the City's Intelligent Transportation Systems (ITS) and Traffic Operations Center

## 2024 Accomplishments

- Implemented approved capital projects
- Administered state and federal funds received for capital projects
- Successfully acquired grant funds for many capital projects
- Began utility relocation efforts for the Pines Road Grade Separation Project
- Advanced the preliminary engineering phase of the Sullivan/Trent Interchange Project, including alternative selection
- Pursued opportunities to fund the construction of the Sullivan/Trent Interchange Project
- Continued to coordinate regional transportation issues with SRTC, WSDOT and other agencies
- Continued implementation of the enhanced Underground Injection Control (UIC) and National Pollution Discharge Elimination System (NPDES) programs
- Continued coordination of the update of the Solid Waste Management Plan with the Technical Advisory Group
- Processed record number of engineering permits and land use applications in a professional and timely manner and ensured consistency with city codes

## 2025 Goals

- Implement approved capital projects
- Administer state and federal funds received for capital projects
- Prepare and apply for grant applications for capital projects
- Begin the construction phase of the Pines Road Grade Separation Project
- Pursue opportunities to fund the construction of the Sullivan/Trent Interchange Project
- Continue to coordinate regional transportation issues with SRTC, WSDOT and other agencies
- Evaluate the potential to implement traffic impact fees citywide
- Finalize the update of the Solid Waste Management Plan, including review by the Department of Ecology
- Process engineering permits and land use applications in a professional and timely manner and ensure consistency with city codes
- Continue implementing Automated Traffic Signal Performance Measures (ATSPMs) across the traffic signal system network

# Public Works: Street Maintenance Division



The Public Works Department is comprised of three divisions, including the Administration Division, Engineering Division and Streets Maintenance Division. Additionally, the Public Works Department includes the Surface and Stormwater Utility Management and Solid Waste Program Management.

The Street Maintenance Division is comprised of five sections, including Street System Maintenance, Winter Roadway Operations, Traffic Control System Maintenance, Bridge Maintenance and Fleet Management Program. The division provides responsive maintenance and repairs for approximately 461 centerline miles of city streets, accounts for the efficient and safe movement of both motorized and non-motorized vehicles, as well as pedestrians within the limits of the City, and coordinates 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.

## Street System Maintenance

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

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

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

## Essential Services

- Monitor the city's street system network for immediate and ongoing repair and maintenance issues
- Provide Public Works emergency response to assist with windstorm and natural disaster debris and hazardous spills

- Provide road repair activities including pothole repair, crack sealing and pavement surface management
- Coordinate and monitor street sweeping and storm drain cleaning activities
- Coordinate and monitor right-of-way landscape maintenance and litter control

## **Winter Roadway Operations**

During the winter months, the Street Maintenance Division provides winter roadway operations using city forces and equipment, as well as contracted equipment and labor. The City maintains a fleet of snowplows, sanding trucks and liquid deicer trucks, which are available at moment's notice when winter storms appear. The city-owned snowplows are responsible for clearing of the Priority 1 and 2 roads, along with selected residential hillsides. In addition to city staff, the City contracts with outside labor forces to use city equipment to maintain 24-hour a day service. On those many occasions where residential plowing is necessary, the City contracts for road grader and operator services, as traditional snowplows are ineffective on residential roads.

### **Essential Services**

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

## **Traffic Control System Maintenance**

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

### **Essential Services**

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

## Bridge Maintenance Program

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

### Essential Services

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

## Fleet Management Program

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

### Essential Services

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

## 2024 Accomplishments

- Monitored Automated Traffic Signal Performance Measures (ASTMs) for Argonne Road, Pines Road and Sullivan Road corridors
- Completed Local Streets Program annual construction using pavement reconstruction and surface treatments
- Continued annual roadway maintenance and repair projects, including resurfacing several local and collector streets
- Continued winter roadway operations, including full-city plows during significant snow events
- Continued identifying funding opportunities for the entire Pavement Management Program
- Worked with other departments to develop a citywide, comprehensive Asset Management Program that will include transportation maintenance and operations facilities
- Coordinated the development of a city-provided Traffic Signal Maintenance Shop due to the decrease in county-provided signal maintenance services
- Developed a new Spokane County Interlocal Agreement for reciprocal road and traffic maintenance and miscellaneous services
- Reviewed and developed a new Interlocal Agreement with the Washington State Department of Transportation (WSDOT) for signal, luminaire, and intelligent transportation system maintenance and operations

## 2025 Goals

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



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

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

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

## Essential Services

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

## 2024 Accomplishments

- Finalized the hydrologic evaluation, with FEMA concurrence, for the Glenrose and Central Floodplain mapping
- Continued collaboration efforts with local, state and federal stormwater regulatory bodies
- Continued implementing the enhanced level of service standards for stormwater management
- Finalized the stormwater management study for the Ridgemont Estates neighborhood
- Inventory and mapping of all city stormwater facilities continued
- Continued ongoing stormwater maintenance and repairs utilizing in-house and contracted services
- Incorporated stormwater system improvements with other capital projects for efficiency
- Continued implementation of the enhanced Underground Injection Control (UIC) and National Pollution Discharge Elimination System (NPDES) programs
- Developed and implemented an in-house StormBill system to replace the county's system

## 2025 Goals

- Continue the hydraulic evaluation efforts for the Glenrose and Central Floodplain mapping for FEMA
- Continue collaboration efforts with local, state, and federal stormwater regulatory bodies
- Continue implementing the enhanced level of service standards for stormwater management
- Continue the inventory and mapping of all city stormwater facilities
- Continue ongoing stormwater maintenance and repairs utilizing in-house and contracted services
- Implement stormwater system improvements, integrating with other capital projects for efficiency
- Continue implementation of the enhanced UIC and NPDES programs
- Work with other departments in developing a citywide comprehensive Asset Management Program, which will include stormwater facilities



The Economic Development Department strengthens and builds community identity by administering business retention, expansion and recruitment; tourism and economic development marketing; strategic initiatives and studies; coordination with regional partners; Geographical Information Systems (GIS); and current and long-range planning. The sections below provide additional information for the Economic Development Department programs.

## Essential Services

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

## 2024 Accomplishments

- Pursued grant opportunities to enhance economic development and tourism strategies
- Facilitated and managed the development of the cross country course at Flora Park to host championship events
- Collaborated with local, regional and state entities to bring greater awareness to partnership opportunities
- Continued to connect business owners in a variety of sectors with technical assistance
- Continued to initiate participation on key committees with economic development partners

- Continued to engage partners, the public and stakeholders in economic development and tourism strategies
- Implemented marketing strategies and campaigns for skilled labor and business recruitment
- Continued to develop an outward-facing GIS application for the general public
- Developed a GIS application for planners to produce project maps and notice mailers
- Developed an in-house GIS stormwater billing application to assess fees for commercial and residential properties
- Developed a GIS application for updating/maintaining six-year TIP data
- Developed a stormwater structure GIS mobile application for in the field maintenance of existing data, and new data entry
- Developed a GIS field application for data/photo collection related to Flora Park trails, trees, other pertinent features
- Updated land capacity analysis scripting tools to identify vacant and partially used properties throughout the city
- Managed Retail Strategies to recruit new, interesting and unique retail businesses to the city
- Administered and managed the TPA Program, including coordination of the Hotel Commission and revenue-funded contracts
- Implemented the city's Five-Year Destination Marketing Plan and long-term strategies to grow destination tourism
- Promoted existing signature events that create city identify and a desirable place to live

## 2025 Goals

- Continue to develop the cross country course at Flora Park to host collegiate, post-collegiate and NCAA cross country events
- Improve retail sales in Spokane Valley to provide general fund revenues for city services
- Secure grant funding for the cross country course in collaboration with Spokane Sports
- Continue to meet with and provide direct technical assistance to Spokane Valley businesses
- Collaborate with partners to host business-focused webinars or workshops for small business owners
- Collaborate with the Spokane Valley Chamber of Commerce on workforce, a shop local campaign and youth entrepreneurship
- Continue to build out a GIS application for residential stormwater billing
- Utilize GIS to process land capacity analysis data to inform the periodic update and annexation
- Continue to build out an external GIS application for the general public and development community
- Increase collaboration between Spokane Valley event venues and city hotels to provide responses to conference and event RFPs
- Identify and implement a method for measuring the economic impact of TPA-funded programs and initiatives
- Explore opportunities for additional destination events in the City with a focus on youth sports
- Enhance the Discover the Valley website to improve customer experience and highlight the City in unique ways

- Enhance the Economic Development website to reflect the city's current economic initiatives and goals for business growth
- Complete the land use permit processes for the Flora Road cross country complex
- Complete the draft update to the comprehensive plan and development regulations to maintain consistency with the GMA
- Continue to process land use applications in a timely and efficient manner



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

## Essential Services

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

## 2024 Accomplishments

- Collaborated with regional partners in long-range planning efforts related to the periodic update
- Continued to seek grants to support city planning initiatives and develop scopes of work for the periodic update
- Increased/expanded cross-training and training related to housing and long-range planning
- Continued to process land use development applications in a timely and efficient manner
- Reviewed and updated land use processes to ensure they were efficient and streamlined
- Started the periodic review as required by the Growth Management Act due in 2026

## 2025 Goals

- Develop a GMA-required public engagement plan for the periodic update
- Complete an analysis of the Comprehensive Plan, development regulations and critical areas for the periodic update
- Continue to process land use development applications in a timely and efficient manner
- Review and update land use processes to ensure they are efficient and streamlined
- Seek grants to support city planning initiatives and develop periodic update scopes of work
- Develop analyses for greenhouse gas and resiliency sub-elements



With offices located in the CenterPlace Regional Event Center, the Parks and Recreation Department consists of six divisions, including Parks Administration, Parks Maintenance, Recreation, Aquatics, Senior Center and CenterPlace. The department is comprised of nine FTEs with a Park Maintenance Worker position that will remain vacant in 2025. Parks Maintenance and Aquatics services are contracted with external businesses or agencies. The Parks and Recreation Department also provides various recreation programs, contracts with private recreation program providers, and maintains a database of local recreation programs and services to help match citizens with existing services.

## Parks Administration and Maintenance

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

### Essential Services

- Implements the goals and objectives of the City Council
- Develops policies and procedures
- Facilitates the upkeep and use of parks, baseball fields, sand volleyball courts, basketball, tennis and pickleball courts and other public recreation areas, including the Appleway Trail and Centennial Trail
- Manages the park maintenance, aquatic operation and janitorial and event services contracts
- Works to acquire and develop new park facilities
- Coordinates facility maintenance at CenterPlace
- Issues and administers city special event permits

## Recreation

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

### Essential Services

- Provides summer day camp, winter break camp, summer park program and outdoor movies
- Informs and engages the community to participate in available recreational programs through a variety of methods, including publication of seasonal recreation guides, social media posts and collaboration with the city's e-newsletter

- Coordinates and offers over 20 additional recreation programs year-round
- Works to actively engage partnerships to provide, enhance and offer additional recreational program opportunities for all community members. Partnerships include Spokane County Library District, YMCA, Spokane Parks Foundation, local school districts, City of Spokane Parks and Recreation, Evergreen Regional Volleyball Association, Spokane Indians Youth Baseball, Coyle Outside, Skyhawks and Supertots, Spokane Dance Class, Western Dance Association and more
- Maintains a database of local recreation programs and services to help match citizens with existing providers

## Aquatics

The City of Spokane Valley owns three outdoor swimming pools that offer public open swim opportunities, drowning prevention through swim lessons, adult exercise programs, swim team and private facility rentals. The daily operation and maintenance of the city's pools is provided through a contract with YMCA of the Inland Northwest with programming facilitated through the Recreation Division. In addition, the City leases a portion of Valley Mission Park to Splash Down, a privately-operated family water park.

## CenterPlace Regional Event Center

Promotes corporate and private events that help stimulate our local economy, produce customized, high-quality events and provide an experience that showcases Spokane Valley values.

## Essential Services

- Regional focal point for Northeastern Washington, Northern Idaho and Western Montana
- 54,000 square foot facility located in Mirabeau Point Park
- Open seven days a week, the facility is also the home of the Parks and Recreation Department and the Spokane Valley Senior Center
- Reserves and rents to over 1,000 educational, corporate and social events annually
- Manages food services and marketing contracts
- Partners with Spokane Community College, Central Valley School District and Spokane Valley Farmers Market
- Manages outdoor venues and interior rooms including West Lawn Plaza, Great Room, Fireside Lounge, Auditorium, numerous large and small meeting rooms and commercial kitchen

## Spokane Valley Senior Center

Empowers adults 50+ for personal independence, healthy aging, social connection and life-long learning experiences, serves as a hub and focal point, complements existing services, provides programs, activities and opportunities for the aging population and operates as a multi-purpose senior center to provide health, social, educational, referral and recreational services.

### Support Services

- Supports the Spokane Valley Senior Center at CenterPlace from 8 a.m. to 4 p.m. Monday through Friday
- Coordinates activities and programming schedules within the building
- Coordinates needed senior center maintenance with the city's Facilities Division
- Facilitates Meals on Wheels program and supports the SVSCA with an active membership of over 1,000
- Attends SVSCA Board Meetings and acts as liaison between SVSCA and City

### 2024 Accomplishments

- Implemented new Park Maintenance contracts for designated parks, signature parks, trails and janitorial services
- Recruited and trained new Parks Administrative Assistant and migrated financial transactions to the new EERP system
- Initiated the required six-year update to Parks and Recreation Master Plan
- Implemented a donation agreement with RAVE Foundation for a new soccer mini-pitch at Balfour Park
- Applied for RCO Local Parks and LWCF funding for Balfour Park Playground and Spray Park
- Worked with Economic Development to advance Flora Property cross country course development
- Established MOU with DNR for public access to the 100-acre Pinecroft Natural Area Preserve at Mirabeau Park

### 2025 Goals

- Continue to manage new Park Maintenance contracts
- Complete the required six-year update to the Parks and Recreation Master Plan
- Implement Park Sponsorship and Fundraising Services Agreement with Spokane Parks Foundation
- Launch Capital Fundraising Campaign for Balfour Park
- Develop Phase 2 improvements at Greenacres Park with RCO Local Parks and LWCF grant awards
- Continue to work with Economic Development to develop the Flora Property Cross Course
- Develop basic public access infrastructure at Flora, Summerfield and Ponderosa properties
- Implement public access to DNR 100-acre Pinecroft Natural Area Preserve at Mirabeau Park

# CITY OF SPOKANE VALLEY, WA

## 2025 Budget Summary

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	38,854,888	63,655,300	64,767,744	64,767,744	37,742,444
Street Fund	101	4,068,681	9,362,900	13,431,581	9,250,085	4,181,496
Paths & Trails Fund	103	57,820	10,300	68,120	0	68,120
Hotel/Motel Tax - Tourism Facilities Fund	104	2,018,390	790,000	2,808,390	0	2,808,390
Hotel/Motel Tax Fund	105	228,031	920,000	1,148,031	923,000	225,031
Solid Waste	106	1,194,636	320,000	1,514,636	119,289	1,395,347
PEG Fund	107	230,911	60,000	290,911	73,000	217,911
Affordable & Supportive Housing Sales Tax Func	108	1,008,632	215,000	1,223,632	0	1,223,632
Tourism Promotion Area Fund	109	300,740	1,300,000	1,600,740	1,275,000	325,740
Homeless Housing Program Fund	110	126,547	290,000	416,547	344,000	72,547
Transportation Benefit District Fund	111	0	2,785,000	2,785,000	2,785,000	0
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	6,339,854	288,000	6,627,854	0	6,627,854
Winter Weather Reserve Fund	122	554,568	15,000	569,568	500,000	69,568
LTGO Bond Debt Service Fund	204	0	970,950	970,950	970,950	0
REET 1 Capital Projects Fund	301	5,382,127	1,700,000	7,082,127	1,728,150	5,353,977
REET 2 Capital Projects Fund	302	4,585,809	1,775,000	6,360,809	1,891,950	4,468,859
Street Capital Projects	303	1,969,355	6,488,645	8,458,000	6,488,645	1,969,355
Park Capital Projects Fund	309	292,758	1,861,761	2,154,519	1,861,761	292,758
Civic Facilities Capital Projects Fund	310	20,474	1,200	21,674	0	21,674
Pavement Preservation Fund	311	2,178,144	3,888,411	6,066,555	2,050,000	4,016,555
Capital Reserve Fund	312	12,508,315	650,000	13,158,315	4,990,123	8,168,192
Railroad Grade Separation Projects Fund	314	346,494	41,241,197	41,587,691	41,241,197	346,494
Transportation Impact Fees Fund	315	1,437,793	430,000	1,867,793	0	1,867,793
Economic Development Capital Projects Fund	316	0	0	0	0	0
		84,004,967	139,018,664	185,281,187	141,259,894	81,763,737

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	3,552,819	6,260,000	9,812,819	5,692,821	4,119,998
Aquifer Protection Area Fund	403	1,055,248	20,000	1,075,248	1,000,000	75,248
Equipment Rental & Replacement Fund	501	1,164,922	579,700	1,744,622	185,000	1,559,622
Risk Management Fund	502	340,325	904,800	1,245,125	900,000	345,125
Public Safety Equipment Replacement Fund	503	1,473,722	473,722	1,947,444	0	1,947,444
Passthrough Fees & Taxes	632	0	600,000	600,000	600,000	0
		7,587,036	8,838,222	16,425,258	8,377,821	8,047,437
Total of all Funds		91,592,003	147,856,886	201,706,445	149,637,715	89,811,174

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**

11/19/2024

	2024		2025		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget	\$	%
<b>#001 - GENERAL FUND</b>						
<b>RECURRING ACTIVITY</b>						
<u>Revenues</u>						
Property Tax	13,824,900	0	13,824,900	14,081,000	256,100	1.85%
Sales Tax	33,709,600	(1,183,000)	32,526,600	33,000,000	473,400	1.46%
Sales Tax - Public Safety	1,600,800	0	1,600,800	1,609,400	8,600	0.54%
Sales Tax - Criminal Justice	2,818,500	0	2,818,500	2,833,700	15,200	0.54%
Gambling Tax and Leasehold Excise Tax	485,000	0	485,000	523,000	38,000	7.84%
Franchise Fees/Business Registration	1,370,000	0	1,370,000	1,320,000	(50,000)	(3.65%)
State Shared Revenues	2,469,400	0	2,469,400	2,527,400	58,000	2.35%
Fines and Forfeitures/Public Safety	500,600	0	500,600	482,100	(18,500)	(3.70%)
Community and Public Works	3,481,900	0	3,481,900	3,616,900	135,000	3.88%
Recreation Program Revenues	607,200	0	607,200	658,100	50,900	8.38%
Grant Proceeds	120,000	(100,000)	20,000	437,000	417,000	2085.00%
Miscellaneous Department Revenue	87,000	0	87,000	87,000	0	0.00%
Miscellaneous & Investment Interest	1,211,200	0	1,211,200	2,105,700	894,500	73.85%
Transfers in - #105 (h/m tax-CP advertising)	30,000	0	30,000	30,000	0	0.00%
Transfers in - #110 (recording fees H&H Services)	0	290,000	290,000	344,000	54,000	18.62%
Total Recurring Revenues	62,316,100	(993,000)	61,323,100	63,655,300	2,332,200	3.80%
<u>Expenditures</u>						
City Council	721,407	50,000	771,407	754,111	(17,296)	(2.24%)
City Manager	863,883	19,091	882,974	858,450	(24,524)	(2.78%)
City Attorney	932,980	133,402	1,066,382	983,089	(83,293)	(7.81%)
City Services	1,301,725	22,843	1,324,568	1,451,798	127,230	9.61%
Public Safety	35,251,248	0	35,251,248	37,841,977	2,590,729	7.35%
Additional Positions	0	0	0	2,325,032	2,325,032	0.00%
Deputy City Manager	595,023	15,203	610,226	637,381	27,155	4.45%
Finance	1,422,458	34,698	1,457,156	1,506,684	49,528	3.40%
Human Resources	380,533	8,584	389,117	402,280	13,163	3.38%
Information Technology	446,178	11,206	457,384	445,653	(11,731)	(2.56%)
Facilities	1,313,685	38,238	1,351,923	1,395,751	43,828	3.24%
Public Works - Administration	400,427	9,005	409,432	380,647	(28,785)	(7.03%)
Engineering	2,015,430	41,251	2,056,681	2,021,088	(35,593)	(1.73%)
Building	2,240,956	44,706	2,285,662	2,125,485	(160,177)	(7.01%)
Economic Development	1,189,806	18,708	1,208,514	1,252,280	43,766	3.62%
Planning	1,081,090	18,043	1,099,133	1,112,227	13,094	1.19%
Parks & Rec - Administration	720,793	(211,611)	509,182	469,981	(39,201)	(7.70%)
Parks & Rec - Maintenance	1,398,583	935,582	2,334,165	2,424,043	89,878	3.85%
Parks & Rec - Recreation	346,310	3,637	349,947	361,235	11,288	3.23%
Parks & Rec - Aquatics	569,200	0	569,200	677,500	108,300	19.03%
Parks & Rec - Senior Center	33,994	788	34,782	35,202	420	1.21%
Parks & Rec - CenterPlace	675,980	9,232	685,212	724,628	39,416	5.75%
General Government	1,707,540	0	1,707,540	1,663,450	(44,090)	(2.58%)
Transfers out - #204 (2016 LTGO debt service)	398,950	0	398,950	401,550	2,600	0.65%
Transfers out - #309 (park capital projects)	160,000	0	160,000	0	(160,000)	(100.00%)
Transfers out - #311 (pavement preservation)	1,021,900	0	1,021,900	0	(1,021,900)	(100.00%)
Transfers out - #501 (IT equip reserve)	86,500	0	86,500	92,500	6,000	6.94%
Transfers out - #502 (insurance premium)	700,000	0	700,000	900,000	200,000	28.57%
Transfers out - #503 (public safety equipment)	0	473,722	473,722	0	(473,722)	(100.00%)
Total Recurring Expenditures	57,976,579	1,676,328	59,652,907	63,244,022	3,591,115	6.02%
Recurring Revenues Over (Under)						
Recurring Expenditures	4,339,521	(2,669,328)	1,670,193	411,278		

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	2024		2025		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget	\$	%
<b>#001 - GENERAL FUND - continued</b>						
<b>NONRECURRING ACTIVITY</b>						
Revenues						
Grant Proceeds (CLFR)	0	159,000	159,000	0	(159,000)	(100.00%)
Grant Proceeds (Comp Plan amendment)	325,000	0	325,000	0	(325,000)	(100.00%)
Transfers in - #312 (City Hall Repairs)	0	1,424,000	1,424,000	0	(1,424,000)	(100.00%)
Transfers in - #312 (Pub Safety Space Planning)	0	122,200	122,200	0	(122,200)	(100.00%)
Total Nonrecurring Revenues	325,000	1,705,200	2,030,200	0	(2,030,200)	(100.00%)
Expenditures						
General Government - IT capital replacements	152,500	0	152,500	50,000	(102,500)	(67.21%)
Public Safety (UTV)	36,000	0	36,000	0	(36,000)	(100.00%)
Public Safety (police vehicle replacements)	0	0	0	910,000	910,000	0.00%
Public Safety (public safety space planning)	0	122,200	122,200	0	(122,200)	(100.00%)
Facilities (Precinct repairs & improvements)	155,000	0	155,000	30,000	(125,000)	(80.65%)
Facilities (electric man-lift)	20,000	0	20,000	0	(20,000)	(100.00%)
Facilities (CenterPlace repairs & improvements)	241,000	0	241,000	60,000	(181,000)	(75.10%)
Facilities (Clean building requirements)	0	85,000	85,000	0	(85,000)	(100.00%)
Facilities (Demolish Balfour Facility)	0	155,000	155,000	0	(155,000)	(100.00%)
Facilities (CenterPlace audit for energy retrofit)	0	21,000	21,000	0	(21,000)	(100.00%)
Parks & Rec (replace banquet chair at CP)	150,000	0	150,000	0	(150,000)	(100.00%)
Parks & Rec (motorized shades for Great Room)	25,000	0	25,000	0	(25,000)	(100.00%)
Communications (Police staffing comm outreach)	0	17,000	17,000	0	(17,000)	(100.00%)
City Hall Repairs	0	1,424,000	1,424,000	0	(1,424,000)	(100.00%)
CLFR Related Project Expenditures	0	3,131,000	3,131,000	0	(3,131,000)	(100.00%)
Financial Software Capital Costs	0	550,000	550,000	0	(550,000)	(100.00%)
Transfers out - #101 (Street Fund operations)	4,592,923	(1,392,500)	3,200,423	0	(3,200,423)	(100.00%)
Transfers out - #312 ('22 fund bal >50%)	0	4,397,832	4,397,832	0	(4,397,832)	(100.00%)
Transfers out - #501 (park maint vehicles)	0	85,000	85,000	0	(85,000)	(100.00%)
Transfers out - #503 (Public Safety Equip Replc)	0	1,000,000	1,000,000	473,722	(526,278)	(52.63%)
Total Nonrecurring Expenditures	5,372,423	9,595,532	14,967,955	1,523,722	(13,444,233)	(89.82%)
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures						
(5,047,423)	(7,890,332)	(12,937,755)			(1,523,722)	
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures						
(707,902)	<u>(10,559,660)</u>	(11,267,562)			(1,112,444)	
Beginning unrestricted fund balance	50,122,450		50,122,450		38,854,888	
Ending unrestricted fund balance	<u>49,414,548</u>		<u>38,854,888</u>		<u>37,742,444</u>	
Fund balance as a percent of recurring expenditures	85.23%		65.13%		59.68%	
<b>General Fund Summary</b>						
Total revenues	62,641,100	712,200	63,353,300	63,655,300		
Total expenditures	<u>63,349,002</u>	<u>11,271,860</u>	<u>74,620,862</u>	<u>64,767,744</u>		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(707,902)	<u>(10,559,660)</u>	(11,267,562)	(1,112,444)		
Beginning unrestricted fund balance	50,122,450		50,122,450		38,854,888	
Ending unrestricted fund balance	<u>49,414,548</u>		<u>38,854,888</u>		<u>37,742,444</u>	

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	2024		2025		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget	\$	%
<b>SPECIAL REVENUE FUNDS</b>						
<b>#101 - STREET FUND</b>						
<b>RECURRING ACTIVITY</b>						
<u>Revenues</u>						
Utility Tax	900,000	0	900,000	900,000	0	0.00%
Motor Vehicle Fuel (Gas) Tax	1,950,700	0	1,950,700	1,969,700	19,000	0.97%
Multimodal Transportation Revenue	137,500	0	137,500	138,200	700	0.51%
Right-of-Way Maintenance Fee	100,000	0	100,000	100,000	0	0.00%
Solid Waste Road Wear Fee	1,700,000	0	1,700,000	1,700,000	0	0.00%
Investment Interest	10,000	0	10,000	10,000	0	0.00%
Miscellaneous	10,000	0	10,000	10,000	0	0.00%
Transfer in - #111	0	1,392,500	1,392,500	2,785,000	1,392,500	100.00%
Total Recurring Revenues	4,808,200	1,392,500	6,200,700	7,612,900	1,412,200	22.77%
<u>Expenditures</u>						
Wages / Benefits / Payroll Taxes	1,641,850	259,851	1,901,701	1,875,610	(26,091)	(1.37%)
Street Program	2,986,150	(730,825)	2,255,325	2,044,287	(211,038)	(9.36%)
Maintenance Shop	24,550	0	24,550	30,322	5,772	23.51%
Winter Operations	1,564,464	0	1,564,464	1,053,299	(511,165)	(32.67%)
Bridge Program	68,750	0	68,750	68,000	(750)	(1.09%)
Local Street Program	1,579,560	0	1,579,560	0	(1,579,560)	(100.00%)
Traffic Program	6,000	888,365	894,365	1,177,367	283,002	31.64%
Intergovernmental Payments	1,160,000	(385,000)	775,000	745,000	(30,000)	(3.87%)
Vehicle rentals - #501 (non-plow vehicle rental)	41,950	0	41,950	71,200	29,250	69.73%
Vehicle rentals - #501 (plow replace.)	300,000	0	300,000	300,000	0	0.00%
Total Recurring Expenditures	9,373,274	32,391	9,405,665	7,365,085	(2,040,580)	(21.70%)
Recurring Revenues Over (Under)						
Recurring Expenditures	(4,565,074)	1,360,109	(3,204,965)	247,815		
<b>NONRECURRING ACTIVITY</b>						
<u>Revenues</u>						
Transfers in - #001	4,592,923	(1,392,500)	3,200,423	0	(3,200,423)	(100.00%)
Transfers in - #312	0	0	0	1,750,000	1,750,000	0.00%
Total Nonrecurring Revenues	4,592,923	(1,392,500)	3,200,423	1,750,000	(1,450,423)	(45.32%)
<u>Expenditures</u>						
Capital Equipment Replacement Programs	225,000	0	225,000	135,000	(90,000)	(40.00%)
Local Street Program	0	0	0	1,750,000	1,750,000	0.00%
Bridge Replacement Program	25,000	0	25,000	0	(25,000)	(100.00%)
Traffic Signal Program Tools & Equipment	0	57,375	57,375	0	(57,375)	(100.00%)
Traffic Signal Program Office Furniture	0	14,000	14,000	0	(14,000)	(100.00%)
Transfers out - #501 (Bucket Truck/Vehicles signal pro	0	205,000	205,000	0	(205,000)	(100.00%)
Total Nonrecurring Expenditures	250,000	276,375	526,375	1,885,000	1,358,625	258.11%
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	4,342,923	(1,668,875)	2,674,048	(135,000)		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	(222,151)	(308,766)	(530,917)	112,815		
Beginning fund balance	4,599,598		4,599,598	4,068,681		
Ending fund balance	4,377,447		4,068,681	4,181,496		
<b>Street Fund Summary</b>						
<i>Total revenues</i>	9,401,123	0	9,401,123	9,362,900		
<i>Total expenditures</i>	9,623,274	308,766	9,932,040	9,250,085		
<i>Excess (Deficit) of Total Revenues</i>						
<i>Over (Under) Total Expenditures</i>	(222,151)	(308,766)	(530,917)	112,815		
<i>Beginning unrestricted fund balance</i>	4,599,598		4,599,598	4,068,681		
<i>Ending unrestricted fund balance</i>	4,377,447		4,068,681	4,181,496		

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	2024		2025		Difference Between 2023 and 2024	
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<b>SPECIAL REVENUE FUNDS - continued</b>						
<b>#103 - PATHS &amp; TRAILS FUND</b>						
<b>Revenues</b>						
Motor Vehicle Fuel (Gas) Tax	8,200	0	8,200	8,300	100	1.22%
Investment Interest	1,000	0	1,000	2,000	1,000	100.00%
Total revenues	9,200	0	9,200	10,300	1,100	11.96%
<b>Expenditures</b>						
Transfers out - #309	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	9,200		9,200	10,300		
Beginning fund balance	48,620		48,620	57,820		
Ending fund balance	57,820		57,820	68,120		
<b>#104 - HOTEL / MOTEL TAX - TOURISM FACILITIES FUND</b>						
<b>Revenues</b>						
Hotel/Motel Tax	600,000	0	600,000	590,000	(10,000)	(1.67%)
Investment Interest	80,000	0	80,000	200,000	120,000	150.00%
Transfers in - #105	0	793,575	793,575	0	(793,575)	(100.00%)
Total revenues	680,000	793,575	1,473,575	790,000	(683,575)	(46.39%)
<b>Expenditures</b>						
Transfer out - #316 (cross country course)	0	4,400,000	4,400,000	0	(4,400,000)	(100.00%)
Total expenditures	0	4,400,000	4,400,000	0	(4,400,000)	(100.00%)
Revenues over (under) expenditures	680,000		(2,926,425)	790,000		
Beginning fund balance	4,944,815		4,944,815	2,018,390		
Ending fund balance	5,624,815		2,018,390	2,808,390		
<b>#105 - HOTEL / MOTEL TAX FUND</b>						
<b>Revenues</b>						
Hotel/Motel Tax	900,000	0	900,000	900,000	0	0.00%
Investment Interest	10,000	0	10,000	20,000	10,000	100.00%
Total revenues	910,000	0	910,000	920,000	10,000	1.10%
<b>Expenditures</b>						
Transfers out - #001	30,000	0	30,000	30,000	0	0.00%
Transfers out - #104	0	793,575	793,575	0	(793,575)	(100.00%)
Tourism Promotion	1,252,200	(793,575)	458,625	893,000	434,375	94.71%
Total expenditures	1,282,200	0	1,282,200	923,000	(359,200)	(28.01%)
Revenues over (under) expenditures	(372,200)		(372,200)	(3,000)		
Beginning fund balance	600,231		600,231	228,031		
Ending fund balance	228,031		228,031	225,031		
<b>#106 - SOLID WASTE FUND</b>						
<b>Revenues</b>						
Solid Waste Administrative Fee	250,000	0	250,000	250,000	0	0.00%
Investment Interest	40,000	0	40,000	70,000	30,000	75.00%
Total revenues	290,000	0	290,000	320,000	30,000	10.34%
<b>Expenditures</b>						
Wages / Benefits / Payroll Taxes	0	0	0	49,289	49,289	0.00%
Education & Contract Administration	290,000	0	290,000	70,000	(220,000)	(75.86%)
Total expenditures	290,000	0	290,000	119,289	(170,711)	(58.87%)
Revenues over (under) expenditures	0		0	200,711		
Beginning fund balance	1,194,636		1,194,636	1,194,636		
Ending fund balance	1,194,636		1,194,636	1,395,347		

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<b>SPECIAL REVENUE FUNDS - continued</b>						
<b>#107 - PEG FUND</b>						
<u>Revenues</u>						
Comcast PEG Contribution	63,000	0	63,000	55,000	(8,000)	(12.70%)
Investment Interest	3,000	0	3,000	5,000	2,000	66.67%
Total revenues	<u>66,000</u>	0	<u>66,000</u>	<u>60,000</u>	<u>(6,000)</u>	<u>(9.09%)</u>
<u>Expenditures</u>						
PEG Reimbursement - CMTV	39,500	0	39,500	39,500	0	0.00%
Capital Outlay	33,500	0	33,500	33,500	0	0.00%
Total expenditures	<u>73,000</u>	0	<u>73,000</u>	<u>73,000</u>	<u>0</u>	<u>0.00%</u>
Revenues over (under) expenditures	(7,000)		(7,000)	(13,000)		
Beginning fund balance	<u>237,911</u>		<u>237,911</u>	<u>230,911</u>		
Ending fund balance	<u>230,911</u>		<u>230,911</u>	<u>217,911</u>		
<b>#108 - AFFORDABLE &amp; SUPPORTIVE HOUSING SALES TAX</b>						
<u>Revenues</u>						
Affordable & Supportive Housing Sales Tax	200,000	0	200,000	200,000	0	0.00%
Investment Interest	8,000	0	8,000	15,000	7,000	87.50%
Total revenues	<u>208,000</u>	0	<u>208,000</u>	<u>215,000</u>	<u>7,000</u>	<u>3.37%</u>
<u>Expenditures</u>						
Operations	0	0	0	0	0	0.00%
Total expenditures	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Revenues over (under) expenditures	208,000		208,000	215,000		
Beginning fund balance	<u>800,632</u>		<u>800,632</u>	<u>1,008,632</u>		
Ending fund balance	<u>1,008,632</u>		<u>1,008,632</u>	<u>1,223,632</u>		
<b>#109 - TOURISM PROMOTION AREA FUND</b>						
<u>Revenues</u>						
Tourism Promotion Area Fee	1,200,000	0	1,200,000	1,300,000	100,000	8.33%
Total revenues	<u>1,200,000</u>	0	<u>1,200,000</u>	<u>1,300,000</u>	<u>100,000</u>	<u>8.33%</u>
<u>Expenditures</u>						
Professional Services	1,200,000	381,000	1,581,000	1,275,000	(306,000)	(19.35%)
Total expenditures	<u>1,200,000</u>	<u>381,000</u>	<u>1,581,000</u>	<u>1,275,000</u>	<u>(306,000)</u>	<u>(19.35%)</u>
Revenues over (under) expenditures	0		(381,000)	25,000		
Beginning fund balance	<u>681,740</u>		<u>681,740</u>	<u>300,740</u>		
Ending fund balance	<u>681,740</u>		<u>300,740</u>	<u>325,740</u>		
<b>#110 - HOMELESS HOUSING PROGRAM FUND</b>						
<u>Revenues</u>						
Recording Fees	640,000	(350,000)	290,000	290,000	0	0.00%
Total revenues	<u>640,000</u>	<u>(350,000)</u>	<u>290,000</u>	<u>290,000</u>	<u>0</u>	<u>0.00%</u>
<u>Expenditures</u>						
Transfer out - #001	0	290,000	290,000	344,000	54,000	18.62%
Total expenditures	<u>0</u>	<u>290,000</u>	<u>290,000</u>	<u>344,000</u>	<u>54,000</u>	<u>18.62%</u>
Revenues over (under) expenditures	640,000		0	(54,000)		
Beginning fund balance	<u>126,547</u>		<u>126,547</u>	<u>126,547</u>		
Ending fund balance	<u>766,547</u>		<u>126,547</u>	<u>72,547</u>		

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<b>SPECIAL REVENUE FUNDS - continued</b>						
<b>#111- TRANSPORTATION BENEFIT DISTRICT FUND</b>						
<u>Revenues</u>						
Vehicle License Fees	0	1,392,500	1,392,500	2,785,000	1,392,500	100.00%
Total revenues	0	1,392,500	1,392,500	2,785,000	1,392,500	100.00%
<u>Expenditures</u>						
Transfer out - #101	0	1,392,500	1,392,500	2,785,000	1,392,500	100.00%
Total expenditures	0	1,392,500	1,392,500	2,785,000	1,392,500	100.00%
Revenues over (under) expenditures	0	0	0	0	0	0.00%
Beginning fund balance	0	0	0	0	0	0.00%
Ending fund balance	0	0	0	0	0	0.00%
<b>#120 - CENTER PLACE OPERATING RESERVE FUND</b>						
<u>Revenues</u>						
Investment Interest	0	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0.00%
Total revenues	0	0	0	0	0	0.00%
<u>Expenditures</u>						
Operations	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	0	0	0	0	0	0.00%
Beginning fund balance	300,000		300,000	300,000	300,000	
Ending fund balance	300,000		300,000	300,000	300,000	
<b>#121 - SERVICE LEVEL STABILIZATION RESERVE FUND</b>						
<u>Revenues</u>						
Investment Interest	0	288,000	288,000	288,000	0	0.00%
Transfers in - #312	0	400,000	400,000	0	(400,000)	(100.00%)
Total revenues	0	688,000	688,000	288,000	(400,000)	(58.14%)
<u>Expenditures</u>						
Operations	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	0	688,000	288,000			
Beginning fund balance	5,651,854		5,651,854	6,339,854		
Ending fund balance	5,651,854		6,339,854	6,627,854		
<b>#122 - WINTER WEATHER RESERVE FUND</b>						
<u>Revenues</u>						
Investment Interest	6,000	0	6,000	15,000	9,000	150.00%
Transfers in - #001	0	0	0	0	0	0.00%
Subtotal revenues	6,000	0	6,000	15,000	9,000	150.00%
<u>Expenditures</u>						
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	(494,000)		(494,000)	(485,000)		
Beginning fund balance	548,568		548,568	554,568		
Ending fund balance	54,568		54,568	69,568		

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	2024		2025		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget	\$	%
<b>DEBT SERVICE FUNDS</b>						
<b>#204 - LTGO BOND DEBT SERVICE FUND</b>						
<b>Revenues</b>						
Spokane Public Facilities District	551,600	0	551,600	569,400	17,800	3.23%
Transfers in - #001	398,950	0	398,950	401,550	2,600	0.65%
Total revenues	<u>950,550</u>	0	<u>950,550</u>	<u>970,950</u>	<u>20,400</u>	<u>2.15%</u>
<b>Expenditures</b>						
Debt Service Payments - CenterPlace	551,600	0	551,600	569,400	17,800	3.23%
Debt Service Payments - City Hall	398,950	0	398,950	401,550	2,600	0.65%
Total expenditures	<u>950,550</u>	0	<u>950,550</u>	<u>970,950</u>	<u>20,400</u>	<u>2.15%</u>
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>		
<b>CAPITAL PROJECTS FUNDS</b>						
<b>#301 - REET 1 CAPITAL PROJECTS FUND</b>						
<b>Revenues</b>						
REET 1 - Taxes	1,500,000	0	1,500,000	1,500,000	0	0.00%
Investment Interest	90,000	0	90,000	200,000	110,000	122.22%
Total revenues	<u>1,590,000</u>	0	<u>1,590,000</u>	<u>1,700,000</u>	<u>110,000</u>	<u>6.92%</u>
<b>Expenditures</b>						
Transfers out - #303	897,312	0	897,312	356,000	(541,312)	(60.33%)
Transfers out - #311 ( <i>pavement preservation</i> )	1,170,350	0	1,170,350	1,372,150	201,800	17.24%
Transfers out - #314	801	0	801	0	(801)	(100.00%)
Total expenditures	<u>2,068,463</u>	0	<u>2,068,463</u>	<u>1,728,150</u>	<u>(340,313)</u>	<u>(16.45%)</u>
Revenues over (under) expenditures	(478,463)		(478,463)	(28,150)		
Beginning fund balance	<u>5,860,590</u>		<u>5,860,590</u>	<u>5,382,127</u>		
Ending fund balance	<u>5,382,127</u>		<u>5,382,127</u>	<u>5,353,977</u>		
<b>#302 - REET 2 CAPITAL PROJECTS FUND</b>						
<b>Revenues</b>						
REET 2 - Taxes	1,500,000	0	1,500,000	1,500,000	0	0.00%
Investment Interest	100,000	0	100,000	275,000	175,000	175.00%
Total revenues	<u>1,600,000</u>	0	<u>1,600,000</u>	<u>1,775,000</u>	<u>175,000</u>	<u>10.94%</u>
<b>Expenditures</b>						
Transfers out - #303	440,437	352,711	793,148	483,300	(309,848)	(39.07%)
Transfers out - #311 ( <i>pavement preservation</i> )	1,170,350	0	1,170,350	1,372,150	201,800	17.24%
Transfers out - #314	182,500	146,823	329,323	36,500	(292,823)	(88.92%)
Total expenditures	<u>1,793,287</u>	<u>499,534</u>	<u>2,292,821</u>	<u>1,891,950</u>	<u>(400,871)</u>	<u>(17.48%)</u>
Revenues over (under) expenditures	(193,287)		(692,821)	(116,950)		
Beginning fund balance	<u>5,278,630</u>		<u>5,278,630</u>	<u>4,585,809</u>		
Ending fund balance	<u>5,085,343</u>		<u>4,585,809</u>	<u>4,468,859</u>		

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<b>CAPITAL PROJECTS FUNDS - continued</b>						
<b>#303 - STREET CAPITAL PROJECTS FUND</b>						
<u>Revenues</u>						
Grant Proceeds	6,949,896	419,000	7,368,896	4,480,512	(2,888,384)	(39.20%)
Developer	588,130	221,000	809,130	968,833	159,703	19.74%
Transfers in - #301	897,312	0	897,312	356,000	(541,312)	(60.33%)
Transfers in - #302	440,437	352,711	793,148	483,300	(309,848)	(39.07%)
Transfers in - #312	0	0	0	200,000	200,000	0.00%
Total revenues	8,875,775	992,711	9,868,486	6,488,645	(3,379,841)	(34.25%)
<u>Expenditures</u>						
300 Pines and Mission Intersection Improvement	1,599,256	0	1,599,256	20,000	(1,579,256)	(98.75%)
313 Barker Rd/Union Pacific Crossing	50,000	0	50,000	1,060,845	1,010,845	2021.69%
320 Sullivan Preservation - Sprague to 8th	5,000	0	5,000	0	(5,000)	(100.00%)
321 Argonne Corridor Imprv - North of Knox	19,608	0	19,608	21,500	1,892	9.65%
326 2020 Citywide Retroreflective Post Plates	0	0	0	126,200	126,200	0.00%
327 Sprague Stormwater & Crossing Project	2,365,000	0	2,365,000	0	(2,365,000)	(100.00%)
329 Barker Road Imp- City Limits to Appleway	50,000	0	50,000	2,793,100	2,743,100	5486.20%
346 Bowdish Sidewalk 12th to 22nd	2,106,777	0	2,106,777	40,000	(2,066,777)	(98.10%)
347 Broadway and Park Intersection	410,134	0	410,134	0	(410,134)	(100.00%)
348 Barker Road Improvements- Appleway to I90	0	221,000	221,000	0	(221,000)	(100.00%)
349 Trent Ave Access Control Safety Improvements	0	419,000	419,000	0	(419,000)	(100.00%)
351 Barker Road Imp - Sprague to Appleway	595,000	0	595,000	255,000	(340,000)	(57.14%)
354 16th Ave Preservation - Evergreen to Adams	0	352,711	352,711	0	(352,711)	(100.00%)
366 S. Sullivan Preservation - 8th to 12th	0	0	0	252,000	252,000	0.00%
367 Subarea Transportation Plan	0	0	0	200,000	200,000	0.00%
Argonne Bridge	675,000	0	675,000	720,000	45,000	6.67%
Contingency	1,000,000	0	1,000,000	1,000,000	0	0.00%
Total expenditures	8,875,775	992,711	9,868,486	6,488,645	(3,379,841)	(34.25%)
Revenues over (under) expenditures	0	0	0			
Beginning fund balance	1,969,355		1,969,355	1,969,355		
Ending fund balance	1,969,355		1,969,355	1,969,355		
<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>						
<b>#309 - PARK CAPITAL PROJECTS FUND</b>						
<u>Revenues</u>						
Grant Proceeds	0	0	0	1,561,761	1,561,761	0.00%
Transfers in - #001	160,000	0	160,000	0	(160,000)	(100.00%)
Transfers in - #312	220,000	326,299	546,299	300,000	(246,299)	(45.09%)
Total revenues	380,000	326,299	706,299	1,861,761	1,155,462	163.59%
<u>Expenditures</u>						
316 Balfour Park improvements Phase 1	20,000	530,000	550,000	0	(550,000)	(100.00%)
328 Sullivan Park water line	0	2,000	2,000	0	(2,000)	(100.00%)
Greenacres Park Phase 2	200,000	0	200,000	1,861,761	1,661,761	830.88%
Total expenditures	220,000	532,000	752,000	1,861,761	1,109,761	147.57%
Revenues over (under) expenditures	160,000	(45,701)	0			
Beginning fund balance	338,459		338,459	292,758		
Ending fund balance	498,459		292,758	292,758		

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<b>CAPITAL PROJECTS FUNDS - continued</b>						
<b>#310 - CIVIC FACILITIES CAPITAL PROJECTS FUND</b>						
<b>Revenues</b>						
Investment Interest	1,200	0	1,200	1,200	0	0.00%
Total revenues	<u>1,200</u>	0	<u>1,200</u>	<u>1,200</u>	0	0.00%
<b>Expenditures</b>						
Transfer out - #309 ( <i>Balfour Park</i> )	0	0	0	0	0	0.00%
Total expenditures	<u>0</u>	0	<u>0</u>	<u>0</u>	0	0.00%
Revenues over (under) expenditures	1,200		1,200	1,200		
Beginning fund balance	<u>19,274</u>		<u>19,274</u>	<u>20,474</u>		
Ending fund balance	<u><u>20,474</u></u>		<u><u>20,474</u></u>	<u><u>21,674</u></u>		
<b>#311 - PAVEMENT PRESERVATION</b>						
<b>Revenues</b>						
Transfers in - #001	1,021,900	0	1,021,900	0	(1,021,900)	(100.00%)
Transfers in - #301	1,170,350	0	1,170,350	1,372,150	201,800	17.24%
Transfers in - #302	1,170,350	0	1,170,350	1,372,150	201,800	17.24%
Transfers in - #312	0	0	0	1,032,100	1,032,100	0.00%
Grant Proceeds	0	358,362	358,362	112,011	(246,351)	(68.74%)
Total revenues	<u>3,362,600</u>	<u>358,362</u>	<u>3,720,962</u>	<u>3,888,411</u>	<u>167,449</u>	<u>4.50%</u>
<b>Expenditures</b>						
Pavement preservation	3,500,000	2,120,165	5,620,165	2,000,000	(3,620,165)	(64.41%)
Pre-project GeoTech	50,000	0	50,000	50,000	0	0.00%
Total expenditures	<u>3,550,000</u>	<u>2,120,165</u>	<u>5,670,165</u>	<u>2,050,000</u>	<u>(3,620,165)</u>	<u>(63.85%)</u>
Revenues over (under) expenditures	(187,400)		(1,949,203)	1,838,411		
Beginning fund balance	<u>4,127,347</u>		<u>4,127,347</u>	<u>2,178,144</u>		
Ending fund balance	<u><u>3,939,947</u></u>		<u><u>2,178,144</u></u>	<u><u>4,016,555</u></u>		
<b>#312 - CAPITAL RESERVE FUND</b>						
<b>Revenues</b>						
Transfers in - #001 ('22 fund bal >50%)	0	4,397,832	4,397,832	0	(4,397,832)	(100.00%)
Investment Interest	500,000	0	500,000	650,000	150,000	30.00%
Total revenues	<u>500,000</u>	<u>4,397,832</u>	<u>4,897,832</u>	<u>650,000</u>	<u>(4,247,832)</u>	<u>(86.73%)</u>
<b>Expenditures</b>						
Transfers out - #001 ( <i>City Hall Repair</i> )	0	1,424,000	1,424,000	0	(1,424,000)	(100.00%)
Transfers out - #001 ( <i>pub safety space planning</i> )	0	122,200	122,200	0	(122,200)	(100.00%)
Transfers out - #101 ( <i>Local Street Program</i> )	0	0	0	1,750,000	1,750,000	0.00%
Transfers out - #121 ( <i>Stabilization Reserve</i> )	0	400,000	400,000	0	(400,000)	(100.00%)
Transfers out - #303 ( <i>Subarea Transportation Plan</i> )	0	0	0	200,000	200,000	0.00%
Transfers out - #309 ( <i>Balfour Park Improvements Ph. 1</i> )	20,000	324,299	344,299	0	(344,299)	(100.00%)
Transfers out - #309 ( <i>Sullivan Park water line</i> )	0	2,000	2,000	0	(2,000)	(100.00%)
Transfers out - #309 ( <i>Greenacres Park Ph2</i> )	200,000	0	200,000	300,000	100,000	50.00%
Transfers out - #309 ( <i>Pavement Preservation</i> )	0	0	0	1,032,100	1,032,100	0.00%
Transfers out - #311 ( <i>Pavement Preservation</i> )	725,000	0	725,000	0	(725,000)	(100.00%)
Transfers out - #314 ( <i>Barker Rd Overpass</i> )	20,094	367,906	388,000	1,708,023	1,320,023	340.21%
Transfers out - #314 ( <i>Pines Rd Underpass</i> )	61,698	(41,021)	20,677	0	(20,677)	(100.00%)
Transfers out - #314 ( <i>Sullivan Interchange</i> )	0	759,600	759,600	0	(759,600)	(100.00%)
WSDOT Sullivan Park Property Acquisition						
Total expenditures	<u>1,026,792</u>	<u>3,358,984</u>	<u>4,385,776</u>	<u>4,990,123</u>	<u>604,347</u>	<u>13.78%</u>
Revenues over (under) expenditures	(526,792)		512,056	(4,340,123)		
Beginning fund balance	<u>11,996,259</u>		<u>11,996,259</u>	<u>12,508,315</u>		
Ending fund balance	<u><u>11,469,467</u></u>		<u><u>12,508,315</u></u>	<u><u>8,168,192</u></u>		

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<b>CAPITAL PROJECTS FUNDS - continued</b>						
<b>#314 - RAILROAD GRADE SEPARATION PROJECTS FUND</b>						
<b>Revenues</b>						
Grant Proceeds	2,112,530	3,356,111	5,468,641	39,496,674	34,028,033	622.24%
Developer Contributions	0	308,592	308,592	0	(308,592)	(100.00%)
Transfers in - #301	801	0	801	0	(801)	(100.00%)
Transfers in - #302	182,500	146,823	329,323	36,500	(292,823)	(88.92%)
Transfers in - #312	806,792	326,885	1,133,677	1,708,023	574,346	50.66%
<b>Total revenues</b>	<u>3,102,623</u>	<u>4,138,411</u>	<u>7,241,034</u>	<u>41,241,197</u>	<u>34,000,163</u>	<u>469.55%</u>
<b>Expenditures</b>						
143 Barker BNSF Grade Separation	725,000	0	725,000	0	(725,000)	(100.00%)
223 Pines Rd Underpass	273,674	2,226,326	2,500,000	40,850,197	38,350,197	1534.01%
311 Sullivan Rd Interchange	2,153,948	1,633,052	3,787,000	391,000	(3,396,000)	(89.68%)
<b>Total expenditures</b>	<u>3,152,622</u>	<u>3,859,378</u>	<u>7,012,000</u>	<u>41,241,197</u>	<u>34,229,197</u>	<u>488.15%</u>
Revenues over (under) expenditures	(49,999)		229,034	0		
Beginning fund balance	<u>117,460</u>		<u>117,460</u>		<u>346,494</u>	
Ending fund balance	<u>67,461</u>		<u>346,494</u>		<u>346,494</u>	
<b>#315 - TRANSPORTATION IMPACT FEES FUND</b>						
<b>Revenues</b>						
Transportation Impact Fees	300,000	0	300,000	400,000	100,000	33.33%
Investment Interest	0	0	0	30,000	30,000	0.00%
<b>Total revenues</b>	<u>300,000</u>	<u>0</u>	<u>300,000</u>	<u>430,000</u>	<u>130,000</u>	<u>43.33%</u>
<b>Expenditures</b>						
Transfers out - #303	0	0	0	0	0	0.00%
<b>Total expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Revenues over (under) expenditures	300,000		300,000	430,000		
Beginning fund balance	<u>1,137,793</u>		<u>1,137,793</u>	<u>1,437,793</u>		
Ending fund balance	<u>1,437,793</u>		<u>1,437,793</u>	<u>1,867,793</u>		
<b>#316 - ECONOMIC DEVELOPMENT CAPITAL PROJECTS FUND</b>						
<b>Revenues</b>						
Transfers in - #104	0	4,400,000	4,400,000	0	(4,400,000)	(100.00%)
<b>Total revenues</b>	<u>0</u>	<u>4,400,000</u>	<u>4,400,000</u>	<u>0</u>	<u>(4,400,000)</u>	<u>(100.00%)</u>
<b>Expenditures</b>						
Cross Country Course Project	0	4,400,000	4,400,000	0	(4,400,000)	(100.00%)
<b>Total expenditures</b>	<u>0</u>	<u>4,400,000</u>	<u>4,400,000</u>	<u>0</u>	<u>(4,400,000)</u>	<u>(100.00%)</u>
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	<u>0</u>		<u>0</u>		<u>0</u>	
Ending fund balance	<u>0</u>		<u>0</u>		<u>0</u>	

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<b>ENTERPRISE FUNDS</b>						
<b>#402 - STORMWATER FUND</b>						
<b>RECURRING ACTIVITY</b>						
<u>Revenues</u>						
Stormwater Management Fees	5,600,000	0	5,600,000	6,170,000	570,000	10.18%
Investment Interest	40,000	0	40,000	90,000	50,000	125.00%
Total Recurring Revenues	<u>5,640,000</u>	0	<u>5,640,000</u>	<u>6,260,000</u>	<u>620,000</u>	<u>10.99%</u>
<u>Expenditures</u>						
Wages / Benefits / Payroll Taxes	1,316,976	32,346	1,349,322	1,578,815	229,493	17.01%
Supplies	44,700	0	44,700	37,200	(7,500)	(16.78%)
Services & Charges	2,422,317	0	2,422,317	2,272,306	(150,011)	(6.19%)
Intergovernmental Payments	48,000	0	48,000	88,000	40,000	83.33%
Vehicle rentals - #501	13,000	0	13,000	16,500	3,500	26.92%
Total Recurring Expenditures	<u>3,844,993</u>	32,346	<u>3,877,339</u>	<u>3,992,821</u>	<u>115,482</u>	<u>2.98%</u>
Recurring Revenues Over (Under)						
Recurring Expenditures	<u>1,795,007</u>	(32,346)	<u>1,762,661</u>	<u>2,267,179</u>		
<b>NONRECURRING ACTIVITY</b>						
<u>Revenues</u>						
Grant Proceeds	0	0	0	0	0	0.00%
Total Nonrecurring Revenues	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<u>Expenditures</u>						
Capital - various projects	1,500,000	1,110,000	2,610,000	1,500,000	(1,110,000)	(42.53%)
Watershed studies	150,000	0	150,000	150,000	0	0.00%
Asset management software system	0	0	0	50,000	50,000	0.00%
Total Nonrecurring Expenditures	<u>1,650,000</u>	1,110,000	<u>2,760,000</u>	<u>1,700,000</u>	<u>(1,060,000)</u>	<u>(38.41%)</u>
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	<u>(1,650,000)</u>	(1,110,000)	<u>(2,760,000)</u>	<u>(1,700,000)</u>		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	<u>145,007</u>	<u>(1,142,346)</u>	<u>(997,339)</u>	<u>567,179</u>		
Beginning working capital	<u>4,550,158</u>		<u>4,550,158</u>	<u>3,552,819</u>		
Ending working capital	<u>4,695,165</u>		<u>3,552,819</u>	<u>4,119,998</u>		
<b>Stormwater Fund Summary</b>						
<i>Total revenues</i>	<i>5,640,000</i>	<i>0</i>	<i>5,640,000</i>	<i>6,260,000</i>		
<i>Total expenditures</i>	<i>5,494,993</i>	<i>1,142,346</i>	<i>6,637,339</i>	<i>5,692,821</i>		
<i>Excess (Deficit) of Total Revenues Over (Under) Total Expenditures</i>	<i>145,007</i>	<i>(1,142,346)</i>	<i>(997,339)</i>	<i>567,179</i>		
<i>Beginning unrestricted fund balance</i>	<i>4,550,158</i>		<i>4,550,158</i>	<i>3,552,819</i>		
<i>Ending unrestricted fund balance</i>	<u><i>4,695,165</i></u>		<u><i>3,552,819</i></u>	<u><i>4,119,998</i></u>		
<b>#403 - AQUIFER PROTECTION AREA</b>						
<u>Revenues</u>						
Spokane County	500,000	0	500,000	0	(500,000)	(100.00%)
Investment Interest	20,000	0	20,000	20,000	0	0.00%
Total revenues	<u>520,000</u>	0	<u>520,000</u>	<u>20,000</u>	<u>(500,000)</u>	<u>(96.15%)</u>
<u>Expenditures</u>						
Capital - various projects	1,000,000	0	1,000,000	1,000,000	0	0.00%
Effectiveness study	55,000	0	55,000	0	(55,000)	(100.00%)
Total expenditures	<u>1,055,000</u>	0	<u>1,055,000</u>	<u>1,000,000</u>	<u>(55,000)</u>	<u>(5.21%)</u>
Revenues over (under) expenditures	<u>(535,000)</u>		<u>(535,000)</u>	<u>(980,000)</u>		
Beginning working capital	<u>1,590,248</u>		<u>1,590,248</u>	<u>1,055,248</u>		
Ending working capital	<u>1,055,248</u>		<u>1,055,248</u>	<u>75,248</u>		

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**

11/19/2024

	2024		2025		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget	\$	%
<b>INTERNAL SERVICE FUNDS</b>						
<b>#501 - ER&amp;R FUND</b>						
<b>Revenues</b>						
Vehicle rentals - #001	46,750	0	46,750	79,500	32,750	70.05%
Vehicle rentals - #101	41,950	0	41,950	71,200	29,250	69.73%
Vehicle rentals - #101 ( <i>plow replace.</i> )	300,000	0	300,000	300,000	0	0.00%
Vehicle rentals - #402	13,000	0	13,000	16,500	3,500	26.92%
Transfers in - #101 ( <i>IT equipment reserve</i> )	86,500	0	86,500	92,500	6,000	6.94%
Transfers in - #001 ( <i>New parks maint. vehicles</i> )	0	85,000	85,000	0	(85,000)	(100.00%)
Transfers in - #101 ( <i>New signal maint. vehicles</i> )	0	205,000	205,000	0	(205,000)	(100.00%)
Investment Interest	20,000	0	20,000	20,000	0	0.00%
Total revenues	508,200	290,000	798,200	579,700	(218,500)	(27.37%)
<b>Expenditures</b>						
Small tools & minor equipment	10,000	0	10,000	10,000	0	0.00%
Vehicle purchase	120,000	290,000	410,000	0	(410,000)	(100.00%)
Snow plow purchase	300,000	0	300,000	175,000	(125,000)	(41.67%)
Heavy Duty Machinery & Equipment	270,000	0	270,000	0	(270,000)	(100.00%)
Total expenditures	700,000	290,000	990,000	185,000	(805,000)	(81.31%)
Revenues over (under) expenditures	(191,800)		(191,800)	394,700		
Beginning working capital	1,356,722		1,356,722	1,164,922		
Ending working capital	1,164,922		1,164,922	1,559,622		
<b>#502 - RISK MANAGEMENT FUND</b>						
<b>Revenues</b>						
Transfers in - #001	700,000	0	700,000	900,000	200,000	28.57%
Investment Interest	0	4,800	4,800	4,800	0	0.00%
Total revenues	700,000	4,800	704,800	904,800	200,000	28.38%
<b>Expenditures</b>						
Auto & Property Insurance	700,000	125,000	825,000	900,000	75,000	9.09%
Total expenditures	700,000	125,000	825,000	900,000	75,000	9.09%
Revenues over (under) expenditures	0		(120,200)	4,800		
Beginning fund balance	460,525		460,525	340,325		
Ending fund balance	460,525		340,325	345,125		
<b>#503 - PUBLIC SAFETY EQUIPMENT REPLACEMENT FUND</b>						
<b>Revenues</b>						
Transfers in - #001 ( <i>replacement amts</i> )	0	473,722	473,722	473,722	0	0.00%
Transfers in - #001 ( <i>transfer for equipment for future additional officers</i> )	0	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
Total revenues	0	1,473,722	1,473,722	473,722	(1,000,000)	(67.86%)
<b>Expenditures</b>						
Equipment Purchases	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	0		1,473,722	473,722		
Beginning fund balance	0		0	1,473,722		
Ending fund balance	0		1,473,722	1,947,444		

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**

11/19/2024

	2024		2025		Difference Between 2023 and 2024	
	As Adopted	Amendment	As Amended	Budget	\$	%
<b>FIDUCIARY FUNDS</b>						
<b>#632 - PASSTHROUGH FEES &amp; TAXES FUND</b>						
<u>Revenues</u>						
Fees & taxes collected for other governments	500,000	100,000	600,000	600,000	0	0.00%
Total revenues	500,000	100,000	600,000	600,000	0	0.00%
<u>Expenditures</u>						
Fees & taxes remitted to other governments	500,000	100,000	600,000	600,000	0	0.00%
Total expenditures	500,000	100,000	600,000	600,000	0	0.00%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	0		0	0		
Ending fund balance	0		0	0		
<b>TOTAL OF ALL FUNDS</b>						
Total of Revenues for all Funds	104,582,371	19,718,412	124,300,783	147,856,886		
Total of Expenditures for all Funds	106,404,958	35,464,244	141,869,202	149,637,715		
Total grant revenues (included in total revenues)	9,507,426	4,192,473	13,699,899	46,087,958		
Total Capital expenditures (included in total expenditures)	19,470,397	14,685,229	34,155,626	56,300,103		

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**  
**Revenues by Fund**

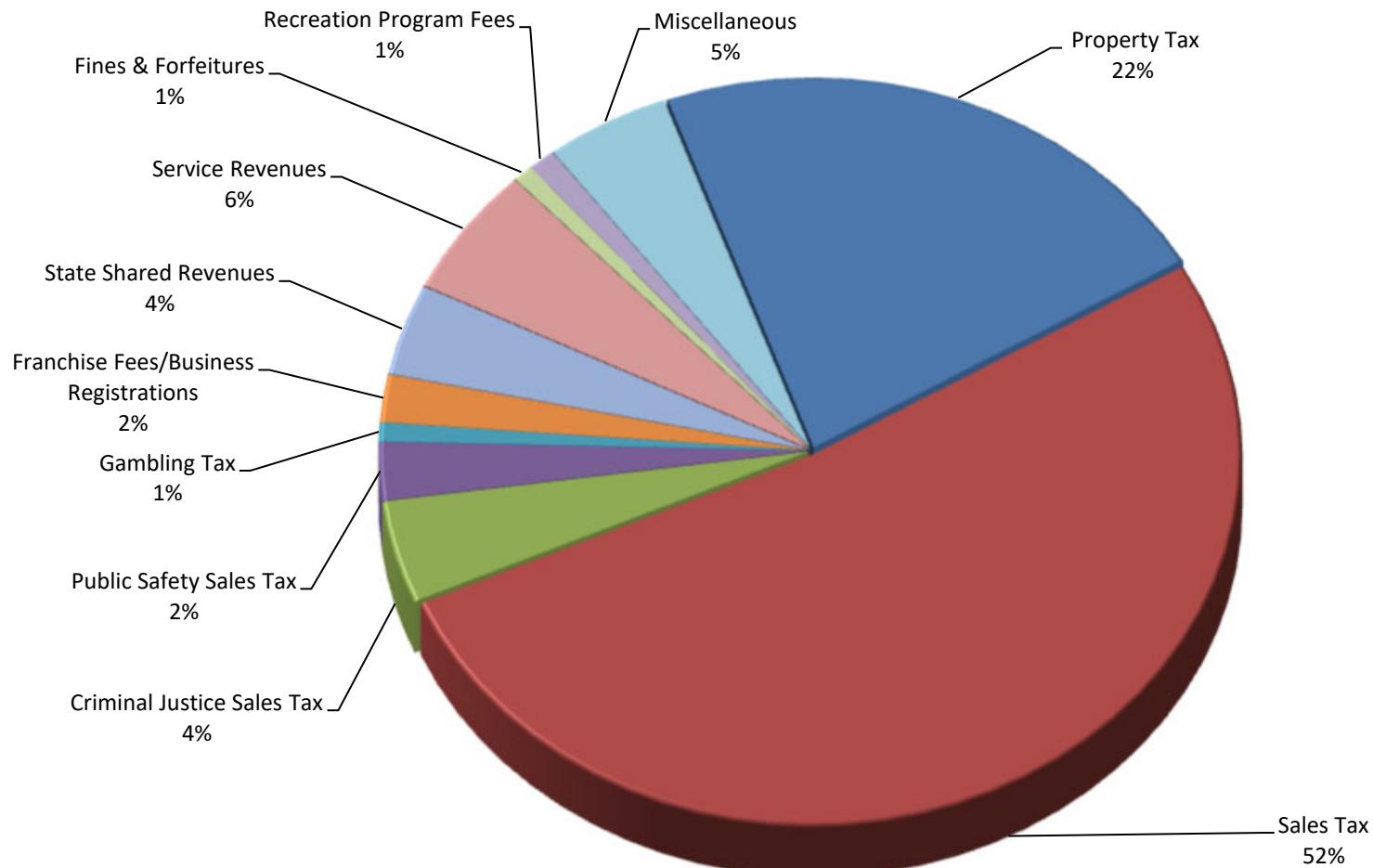
**General Fund**

Property Tax	\$ 14,081,000
Sales Tax	33,000,000
Sales Tax - Public Safety	1,609,400
Sales Tax - Criminal Justice	2,833,700
Gambling and Leasehold Excise Tax	523,000
Franchise Fees/Business Registration	1,320,000
State Shared Revenues	2,527,400
Service Revenues	3,616,900
Fines and Forfeitures	482,100
Recreation Program Fees	658,100
Miscellaneous, Investment Int., Transfers	3,003,700
<b>Total General Fund</b>	<b>\$ 63,655,300</b>

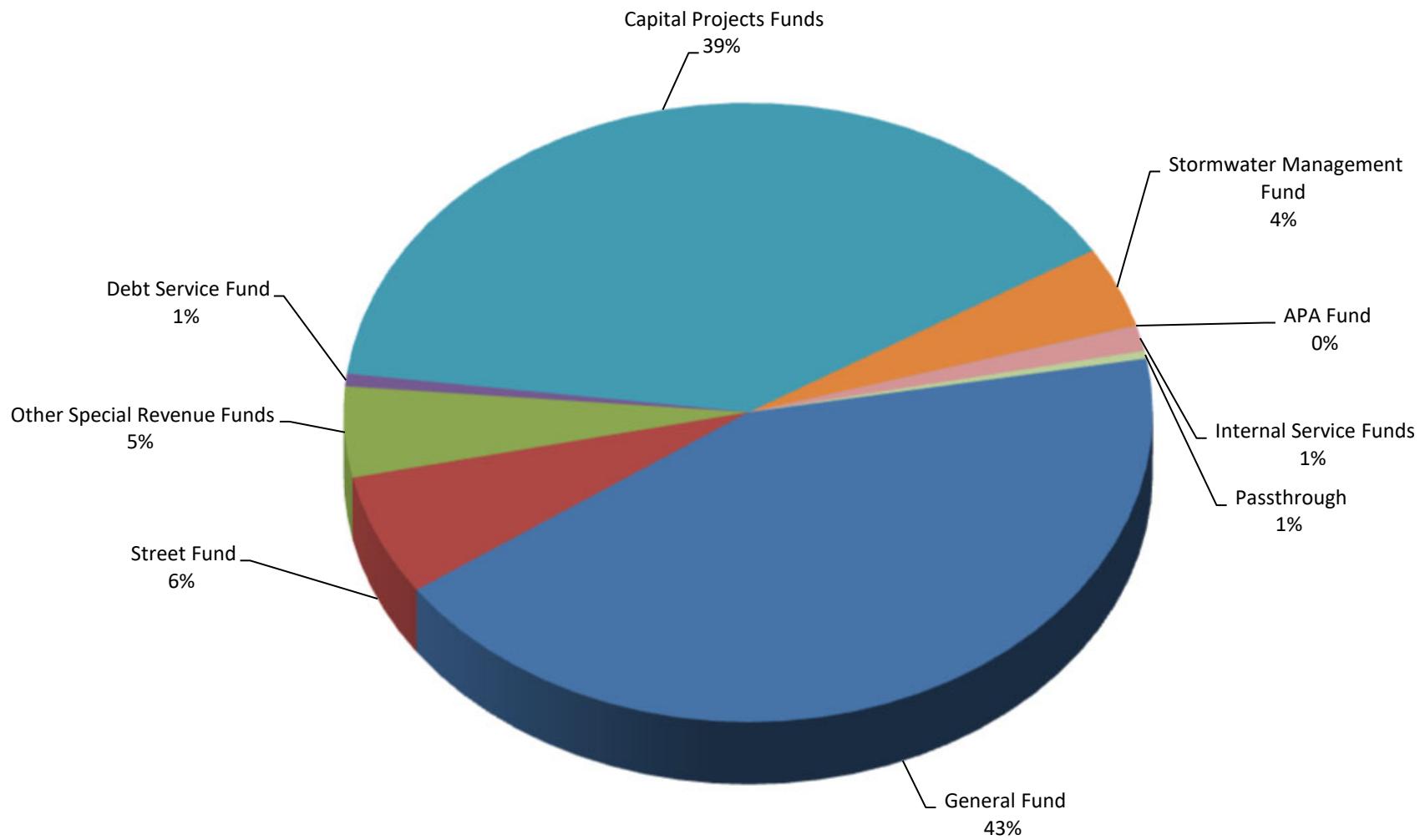
**Other Funds**

101 Street Fund	\$ 9,362,900
103 Paths & Trails Fund	10,300
104 Hotel/Motel Tax Tourism Facilities Fund	790,000
105 Hotel/Motel Tax Fund	920,000
106 Solid Waste Fund	320,000
107 PEG Fund	60,000
108 Affordable & Supportive Housing Sales Tax	215,000
109 Tourism Promotion Area Fund	1,300,000
110 Homeless Housing Program Fund	290,000
111 Transportation Benefit District Fund	2,785,000
121 Service Level Stabilization Reserve Fund	288,000
122 Winter Weather Reserve Fund	15,000
204 LTGO Bond Debt Service Fund	970,950
301 REET 1 Capital Projects Fund	1,700,000
302 REET 2 Capital Projects Fund	1,775,000
303 Street Capital Projects Fund	6,488,645
309 Parks Capital Projects Fund	1,861,761
310 Civic Facilities Capital Projects Fund	1,200
311 Pavement Preservation Fund	3,888,411
312 Capital Reserve Fund	650,000
314 Railroad Grade Separation Projects Fund	41,241,197
315 Transportation Impact Fees Fund	430,000
402 Stormwater Management Fund	6,260,000
403 Aquifer Protection Area Fund	20,000
501 Equipment Rental & Replacement Fund	579,700
502 Risk Management Fund	904,800
503 Public Safety Equipment Replacement Fund	473,722
632 Passthrough Fees & Taxes Fund	600,000
<b>Total Other Funds</b>	<b>\$ 84,201,586</b>
<b>Total All Funds</b>	<b>\$ 147,856,886</b>

**CITY OF SPOKANE VALLEY, WA**  
**2025 General Fund Revenues**  
**\$63,655,300**



**CITY OF SPOKANE VALLEY, WA**  
**2025 City Wide Revenues**  
**\$ 147,856,886**



**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget - General Fund**  
**Detail Revenues by Type**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Proposed Budget</b>
<b>Property Tax</b>					
Property Tax	12,526,709	12,993,487	13,312,953	13,824,900	14,081,000
Property Tax - Delinquent	423,445	156,971	146,960	0	0
	<u>12,950,154</u>	<u>13,150,458</u>	<u>13,459,913</u>	<u>13,824,900</u>	<u>14,081,000</u>
<b>Sales Taxes</b>					
Sales Tax	31,499,534	32,347,046	32,522,920	32,526,600	33,000,000
Sales Tax - Public Safety	1,398,648	1,529,941	1,583,962	1,600,800	1,609,400
Sales Tax - Criminal Justice	2,472,016	2,685,503	2,774,860	2,818,500	2,833,700
	<u>35,370,198</u>	<u>36,562,490</u>	<u>36,881,742</u>	<u>36,945,900</u>	<u>37,443,100</u>
<b>Gambling and Leasehold Excise Tax</b>					
Amusement Games	13,613	16,661	113,503	14,000	100,000
Card Games	386,758	453,158	2,476	375,000	1,000
Bingo & Raffles	688	982	19,021	1,000	15,000
Punch Boards & Pull Tabs	89,747	109,535	409,219	90,000	400,000
Leasehold Excise Tax	4,915	5,412	12,220	5,000	7,000
	<u>495,721</u>	<u>585,748</u>	<u>556,439</u>	<u>485,000</u>	<u>523,000</u>
<b>Licenses &amp; Permits</b>					
General Business Licenses	209,835	231,082	1,098,089	200,000	220,000
Franchise Fees	1,166,509	1,169,326	238,732	1,170,000	1,100,000
	<u>1,376,344</u>	<u>1,400,408</u>	<u>1,336,821</u>	<u>1,370,000</u>	<u>1,320,000</u>
<b>State Shared Revenues</b>					
City Assistance State Revenue	312,720	0	0	0	0
Payment in Lieu of Taxes - DNR	3,320	3,096	0	4,000	4,000
CJ - High Crime	307,978	335,772	343,866	300,000	344,000
MVET Criminal Justice - Population	33,381	36,579	39,281	40,800	43,500
CJ Contracted Services	202,289	217,671	231,199	200,000	231,000
CJ Special Programs	118,733	129,552	138,480	145,000	152,300
Marijuana Excise Tax Distribution	212,580	271,849	271,857	178,200	224,000
DUI - Cities	16,689	7,730	10,820	14,000	13,000
Liquor Board Excise Tax	710,593	740,373	754,305	776,500	713,700
Liquor Board Profits	770,254	810,471	818,871	810,900	801,900
	<u>2,688,537</u>	<u>2,553,093</u>	<u>2,608,679</u>	<u>2,469,400</u>	<u>2,527,400</u>
<b>Service Revenues</b>					
Accessory Dwelling	3,000	2,023	3,646	2,000	2,000
Building & Planning Fees	452,967	438,338	429,815	306,800	342,300
Planning Fees	1,365,855	944,967	870,068	865,000	870,000
Building Permits	2,536,834	2,015,646	1,924,191	1,751,000	1,850,000
Code Enforcement	17,928	44,694	22,746	20,000	20,000
Demolition Permits	4,952	5,020	3,330	45,000	5,000
Entertainment License	1,575	1,575	0	1,600	1,600
Grading Permits	40,115	42,079	42,085	28,000	33,000
Home Profession Fee	2,172	3,536	5,612	3,000	3,000
Mechanical Permits	183,608	173,337	163,929	157,000	160,000
Misc. Permits & Fees	55,940	33,083	75,431	32,000	37,500
Plumbing Permits	94,396	70,719	65,822	80,000	80,000
Right of Way Permits	183,037	253,579	255,997	188,000	210,000
Street Vacation Permits	2,279	13,824	1,477	2,000	2,000
Temporary Use Permit Fees	1,500	1,040	0	500	500
	<u>4,946,158</u>	<u>4,043,460</u>	<u>3,864,149</u>	<u>3,481,900</u>	<u>3,616,900</u>

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget - General Fund**  
**Detail Revenues by Type**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Proposed Budget</b>
<b>Fines and Forfeitures</b>					
Public Safety False Alarm Services	59,666	63,914	55,738	62,000	55,000
Public Safety Grants	100,934	50,792	0	50,000	50,000
LE & CJ One-Time City Assistance	389,399	0	0	0	0
Fines & Forfeits - Traffic	341,849	279,392	374,655	361,000	347,500
Other Criminal- Non Traffic Fines	25,128	29,408	73,399	27,600	29,600
	<u>916,976</u>	<u>423,506</u>	<u>503,792</u>	<u>500,600</u>	<u>482,100</u>
<b>Limited term employee - project</b>					
Activity Fees (To use a recreational facility)	222,115	437,640	645,077	417,900	467,300
Program Fees (To participate in a program)	79,956	177,846	232,453	189,300	190,800
	<u>302,071</u>	<u>615,486</u>	<u>877,530</u>	<u>607,200</u>	<u>658,100</u>
<b>Miscellaneous</b>					
AWC Health & Wellness	0	0	0	1,000	1,000
Investment Interest	70,407	1,135,547	3,262,326	1,100,000	2,000,000
Sales Tax Interest	18,321	38,136	103,311	30,000	40,000
Lease Financing	0	48,494	88,271	0	0
Interest on Gambling Tax	112	19	0	200	100
Police Precinct Rent	44,899	42,276	45,659	42,000	42,000
Police Precinct Maintenance	24,793	36,809	20,816	36,000	21,000
Judgments and Settlements	26	173,608	3,565,298	0	0
Miscellaneous Revenue & Grant Proceeds	165,582	151,731	163,003	431,000	523,000
COVID-19 Stimulus Funding	37,141	5,713,803	9,464,426	159,000	0
Copy Charges	651	1,067	318	1,000	1,000
Pass-Through Services	1,978	1,629	1,777	2,000	1,600
	<u>363,910</u>	<u>7,343,119</u>	<u>16,715,205</u>	<u>1,802,200</u>	<u>2,629,700</u>
<b>Transfers</b>					
Transfers in - #105 (h/m tax-CP advertising)	9,516	12,982	14,155	30,000	30,000
Transfers in - #110	0	0	0	290,000	344,000
Transfers in - #312	0	606,537	4,801,397	1,546,200	0
	<u>9,516</u>	<u>619,519</u>	<u>4,815,552</u>	<u>1,866,200</u>	<u>374,000</u>
<b>Total General Fund Revenue</b>	<b>59,419,585</b>	<b>67,297,287</b>	<b>81,619,822</b>	<b>63,353,300</b>	<b>63,655,300</b>

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget - Other Funds**  
**Detail Revenues by Type**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Proposed Budget</b>
<b>101 - Street Fund</b>					
Utility tax	1,084,387	1,003,537	960,872	900,000	900,000
Motor Vehicle Fuel (Gas) Tax	1,901,926	1,951,437	1,969,114	1,950,700	1,969,700
Multimodal Transportation Revenue	132,334	137,638	139,065	137,500	138,200
Right-of-Way Maintenance Fee	115,307	101,652	112,552	100,000	100,000
Solid Waste Road Wear Fee	0	0	2,163,489	1,700,000	1,700,000
Investment Interest	556	12,416	122,690	10,000	10,000
Other Miscellaneous Revenues & Grants	282,509	425,161	31,457	10,000	10,000
Nonrecurring Transfer in - #001	2,552,600	3,084,919	3,530,048	3,200,423	0
Nonrecurring Transfer in - #106	0	271,000	1,862,929	0	0
Nonrecurring Transfer in - #111	0	0	0	1,392,500	2,785,000
Nonrecurring Transfer in - #122	89,805	500,000	0	0	0
Nonrecurring Transfer in - #311	0	0	2,677,099	0	0
Nonrecurring Transfer in - #312	0	0	250,000	0	1,750,000
	<u>6,159,424</u>	<u>7,487,760</u>	<u>13,819,315</u>	<u>9,401,123</u>	<u>9,362,900</u>
<b>103 - Paths &amp; Trails Fund</b>					
Motor Vehicle Fuel (Gas) Tax	8,022	8,231	8,305	8,200	8,300
Investment interest	21	579	1,946	1,000	2,000
	<u>8,043</u>	<u>8,810</u>	<u>10,251</u>	<u>9,200</u>	<u>10,300</u>
<b>104 - Hotel/Motel Tax - Tourism Facilities Fund</b>					
Hotel/Motel Tax	481,321	591,849	588,684	600,000	590,000
Transfers in - #105	1,201,684	273,000	515,198	793,575	0
Investment interest	2,617	82,662	234,243	80,000	200,000
	<u>1,685,622</u>	<u>947,511</u>	<u>1,338,125</u>	<u>1,473,575</u>	<u>790,000</u>
<b>105 - Hotel/Motel Tax Fund</b>					
Hotel/Motel Tax	744,435	901,685	905,678	900,000	900,000
Investment Interest	898	11,320	26,189	10,000	20,000
	<u>745,333</u>	<u>913,005</u>	<u>931,867</u>	<u>910,000</u>	<u>920,000</u>
<b>106 - Solid Waste</b>					
Solid Waste Administrative fee	232,310	268,611	276,172	250,000	250,000
Solid Waste Road Wear fee	1,760,519	1,987,350	0	0	0
Investment Interest	1,480	43,191	91,696	40,000	70,000
	<u>1,994,309</u>	<u>2,299,152</u>	<u>367,868</u>	<u>290,000</u>	<u>320,000</u>
<b>107 - PEG Fund</b>					
Comcast PEG contribution	71,252	64,640	56,295	63,000	55,000
Investment Interest	160	3,246	10,249	3,000	5,000
	<u>71,412</u>	<u>67,886</u>	<u>66,544</u>	<u>66,000</u>	<u>60,000</u>
<b>108 - Affordable &amp; Supportive Housing Sales Tax</b>					
Affordable & Supportive Sales Tax	215,088	202,181	193,105	200,000	200,000
Investment Interest	205	8,061	29,958	8,000	15,000
	<u>215,293</u>	<u>210,242</u>	<u>223,063</u>	<u>208,000</u>	<u>215,000</u>
<b>109 - Tourism Promotion Area</b>					
Tourism Promotion Area Fee	0	0	1,309,506	1,200,000	1,300,000
Investment Interest	0	0	24,548	0	0
Tourism Interest	0	0	3,644	0	0
	<u>0</u>	<u>0</u>	<u>1,337,698</u>	<u>1,200,000</u>	<u>1,300,000</u>
<b>110 - Homeless Housing Program</b>					
Recording Fees	0	0	125,527	290,000	290,000
Investment Interest	0	0	1,020	0	0
	<u>0</u>	<u>0</u>	<u>126,547</u>	<u>290,000</u>	<u>290,000</u>
<b>111 - Transportation Benefit District</b>					
Vehicle License Fees	0	0	0	1,392,500	2,785,000
Investment Interest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,392,500</u>	<u>2,785,000</u>
<b>121 - Service Level Stabilization Reserve</b>					
Investment Interest	0	0	151,854	288,000	288,000
Transfers in - #312	0	0	0	400,000	0
	<u>0</u>	<u>0</u>	<u>151,854</u>	<u>688,000</u>	<u>288,000</u>

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget - Other Funds**  
**Detail Revenues by Type**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Amended Budget</b>	<b>2025 Proposed Budget</b>
<b><u>122 - Winter Weather Reserve Fund</u></b>					
Investment Interest	209	7,088	16,788	6,000	15,000
Transfer in - #001	364,440	89,805	500,000	0	0
	<u>364,649</u>	<u>96,893</u>	<u>516,788</u>	<u>6,000</u>	<u>15,000</u>
<b><u>204 - Debt Service - LTGO 03 Fund</u></b>					
Facilities District Revenue	480,800	501,200	527,200	551,600	569,400
Transfers in - #001	401,500	401,400	401,150	398,950	401,550
Transfers in - #301	80,775	81,100	80,600	0	0
Transfers in - #302	80,775	81,100	80,600	0	0
	<u>1,043,850</u>	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>	<u>970,950</u>
<b><u>301 - REET 1 Capital Projects Fund</u></b>					
REET 1 - 1st Quarter Percent	3,109,113	2,790,020	1,678,860	1,500,000	1,500,000
Investment Interest	2,827	96,965	274,630	90,000	200,000
	<u>3,111,940</u>	<u>2,886,985</u>	<u>1,953,490</u>	<u>1,590,000</u>	<u>1,700,000</u>
<b><u>302 - REET 2 Capital Projects Fund</u></b>					
REET 2 - 2nd Quarter Percent	3,109,113	2,790,020	1,678,860	1,500,000	1,500,000
Investment Interest	5,137	117,019	305,242	100,000	275,000
	<u>3,114,250</u>	<u>2,907,039</u>	<u>1,984,102</u>	<u>1,600,000</u>	<u>1,775,000</u>
<b><u>303 - Street Capital Projects Fund</u></b>					
Grant Proceeds	4,174,243	4,235,814	5,340,138	7,368,896	4,480,512
Developer Contributions	1,271,759	853,467	934,884	809,130	968,833
Investment Interest	218	11,652	50,219	0	0
Transfers in - #001	0	0	51,372	0	0
Transfers in - #106	0	110,746	0	0	0
Transfers in - #301	293,208	899,463	499,948	897,312	356,000
Transfers in - #302	1,401,744	226,701	2,583,768	793,148	483,300
Transfers in - #312	(87,442)	113,786	43,240	0	200,000
	<u>7,053,730</u>	<u>6,451,629</u>	<u>9,503,569</u>	<u>9,868,486</u>	<u>6,488,645</u>
<b><u>309 - Parks Capital Projects Fund</u></b>					
Grant Proceeds	593,260	0	158,658	0	1,561,761
Developer Contribution	17,896	0	0	0	0
Investment Interest	20	0	1,158	0	0
Transfers in - #001	178,813	160,145	515,939	160,000	0
Transfers in - #302	64,077	124,020	5,000	0	0
Transfers in - #310	0	0	40,192	0	0
Transfers in - #312	604,511	332,267	4,312,623	546,299	300,000
	<u>1,458,577</u>	<u>616,432</u>	<u>5,033,570</u>	<u>706,299</u>	<u>1,861,761</u>
<b><u>310 - Civic Facilities Capital Projects Fund</u></b>					
Investment Interest	692	13,652	4,851	1,200	1,200
	<u>692</u>	<u>13,652</u>	<u>4,851</u>	<u>1,200</u>	<u>1,200</u>
<b><u>311 - Pavement Preservation Fund</u></b>					
Grants	0	2,052,175	2,614,216	358,362	112,011
Developer Contribution	29,011	0	29,700	0	0
Investment Interest	3,448	73,150	138,459	0	0
Transfers in - #001	991,843	1,001,800	1,011,800	1,021,900	0
Transfers in - #101 (local streets)	0	0	1,372,761	0	0
Transfers in - #106	1,537,776	3,193	0	0	0
Transfers in - #301	827,278	550,241	827,278	1,170,350	1,372,150
Transfers in - #302	827,279	914,900	827,279	1,170,350	1,372,150
Transfers in - #312	0	0	0	0	1,032,100
	<u>4,216,635</u>	<u>4,595,459</u>	<u>6,821,493</u>	<u>3,720,962</u>	<u>3,888,411</u>
<b><u>312 - Capital Reserve Fund</u></b>					
Sale of Land	109,403	0	0	0	0
Investment Interest	8,303	236,054	803,378	500,000	650,000
Transfers in - #001	11,126,343	3,593,000	5,358,054	4,397,832	0
Transfers in - #310	3,600	0	0	0	0
	<u>11,247,649</u>	<u>3,829,054</u>	<u>6,161,432</u>	<u>4,897,832</u>	<u>650,000</u>

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget - Other Funds**  
**Detail Revenues by Type**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Proposed Budget</b>
<b>314 - Railroad Grade Separation Projects Fund</b>					
Grant Proceeds	280,718	677,412	799,967	5,468,641	39,496,674
Investment Interest	427	0	0	0	0
Developer Contribution	51,403	518	144,686	308,592	0
Rental Income	17,793	10,500	0	0	0
Transfers in - #301	0	0	0	801	0
Transfers in - #302	660,516	0	0	329,323	36,500
Transfers in - #312	602,272	633,818	625,148	1,133,677	1,708,023
	<u>1,613,129</u>	<u>1,322,248</u>	<u>1,569,801</u>	<u>7,241,034</u>	<u>41,241,197</u>
<b>315 - Transportation Impact Fees Fund</b>					
Transportation Impact Fees	294,477	361,614	429,485	300,000	400,000
Investment Interest	131	9,683	42,404	0	30,000
	<u>294,608</u>	<u>371,297</u>	<u>471,889</u>	<u>300,000</u>	<u>430,000</u>
<b>316 - Economic Development Capital Projects Fund</b>					
Transfer in - #104 (cross course)	0	0	13,015	4,400,000	0
Transfer in - #312 (fairgrounds building)	3,358	7,010	0	0	0
	<u>3,358</u>	<u>7,010</u>	<u>13,015</u>	<u>4,400,000</u>	<u>0</u>
<b>402 - Stormwater Management Fund</b>					
Stormwater Management Fee	2,026,140	2,031,000	5,585,386	5,600,000	6,170,000
Grant Proceeds - Nonrecurring	95,000	0	306,666	0	0
Investment Interest	2,134	40,038	172,947	40,000	90,000
	<u>2,123,274</u>	<u>2,071,038</u>	<u>6,064,999</u>	<u>5,640,000</u>	<u>6,260,000</u>
<b>403 - Aquifer Protection Area Fund</b>					
Spokane County	522,357	514,576	515,898	500,000	0
Grant Proceeds	1,337,636	236,685	621,476	0	0
Developer Contribution	157,865	0	0	0	0
Investment Interest	1,221	20,421	57,692	20,000	20,000
Transfers in - #302	14,926	0	0	0	0
	<u>2,034,005</u>	<u>771,682</u>	<u>1,195,066</u>	<u>520,000</u>	<u>20,000</u>
<b>501 - Equipment Rental &amp; Replacement Fund</b>					
Vehicle rentals - #001	31,300	31,300	59,600	46,750	79,500
Vehicle rentals - #101	10,250	10,250	27,750	41,950	71,200
Vehicle rentals - #101 (plow replace.)	60,500	275,000	275,000	300,000	300,000
Vehicle rentals - #402	6,750	6,750	6,750	13,000	16,500
Transfers in - #001 (CenterPlace kitchen reserve)	36,600	0	0	0	0
Transfers in - #001 (Additional vehicle)	0	0	0	85,000	0
Transfers in - #001 (IT equipment reserve)	0	0	0	86,500	92,500
Transfers in - #101 (Additional vehicle)	0	0	70,568	205,000	0
Miscellaneous revenues	0	325	976	0	0
Investment Interest	1,147	20,448	52,639	20,000	20,000
	<u>146,547</u>	<u>344,073</u>	<u>493,283</u>	<u>798,200</u>	<u>579,700</u>
<b>502 - Risk Management Fund</b>					
Transfers in - #001	425,000	450,000	600,000	700,000	900,000
Investment Interest	117	4,889	4,803	4,800	4,800
	<u>425,117</u>	<u>454,889</u>	<u>604,803</u>	<u>704,800</u>	<u>904,800</u>
<b>503 - Public Safety Equipment Replacement</b>					
Transfers in - #001	0	0	0	1,473,722	473,722
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,473,722</u>	<u>473,722</u>
<b>632 - Passthrough Fees &amp; Taxes Fund</b>					
Fees & Taxes collected for other governments	589,853	433,410	601,526	600,000	600,000
	<u>589,853</u>	<u>433,410</u>	<u>601,526</u>	<u>600,000</u>	<u>600,000</u>
Total of "Other Fund" Revenues	49,721,299	40,171,956	62,456,359	60,947,483	84,201,586
General Fund Revenues	59,419,585	67,297,287	81,619,822	63,353,300	63,655,300
Total Revenues	<u>109,140,884</u>	<u>107,469,243</u>	<u>144,076,181</u>	<u>124,300,783</u>	<u>147,856,886</u>

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**  
**Expenditures by Fund and Department**

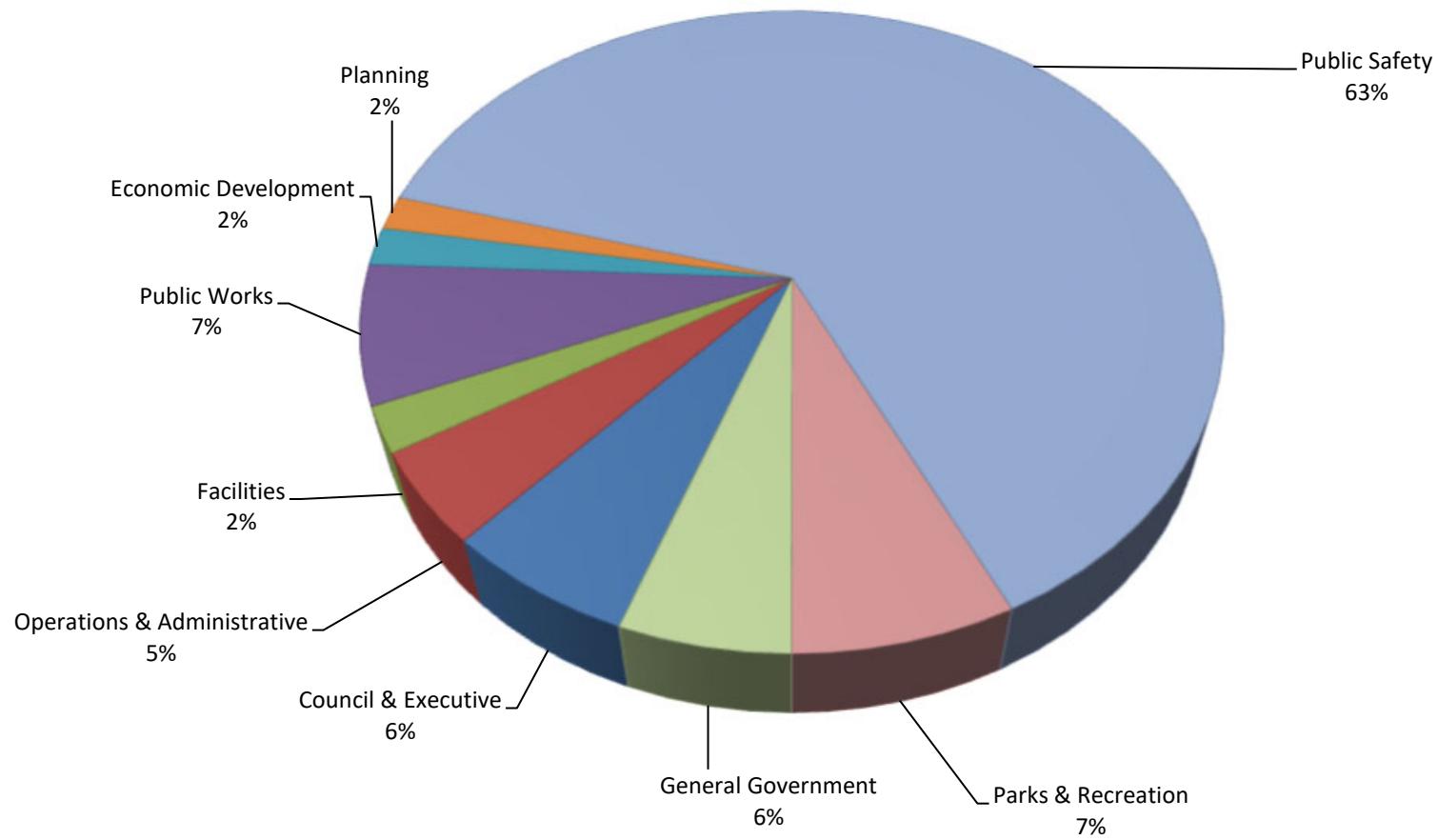
General Fund

Council	\$ 754,111
City Manager	858,450
City Attorney	983,089
City Services	1,451,798
Public Safety	41,077,009
Operations & Administrative	
Deputy City Manager	637,381
Finance	1,506,684
Human Resources	402,280
Information Technology	445,653
Facilities	1,485,751
Public Works	
Administration	380,647
Engineering	2,021,088
Building	2,125,485
Economic Development	1,252,280
Planning	1,112,227
Parks & Recreation	
Administration	469,981
Maintenance	2,424,043
Recreation	361,235
Aquatics	677,500
Senior Center	35,202
CenterPlace	724,628
General Government	3,581,222
<b>Total General Fund</b>	<b>\$ 64,767,744</b>

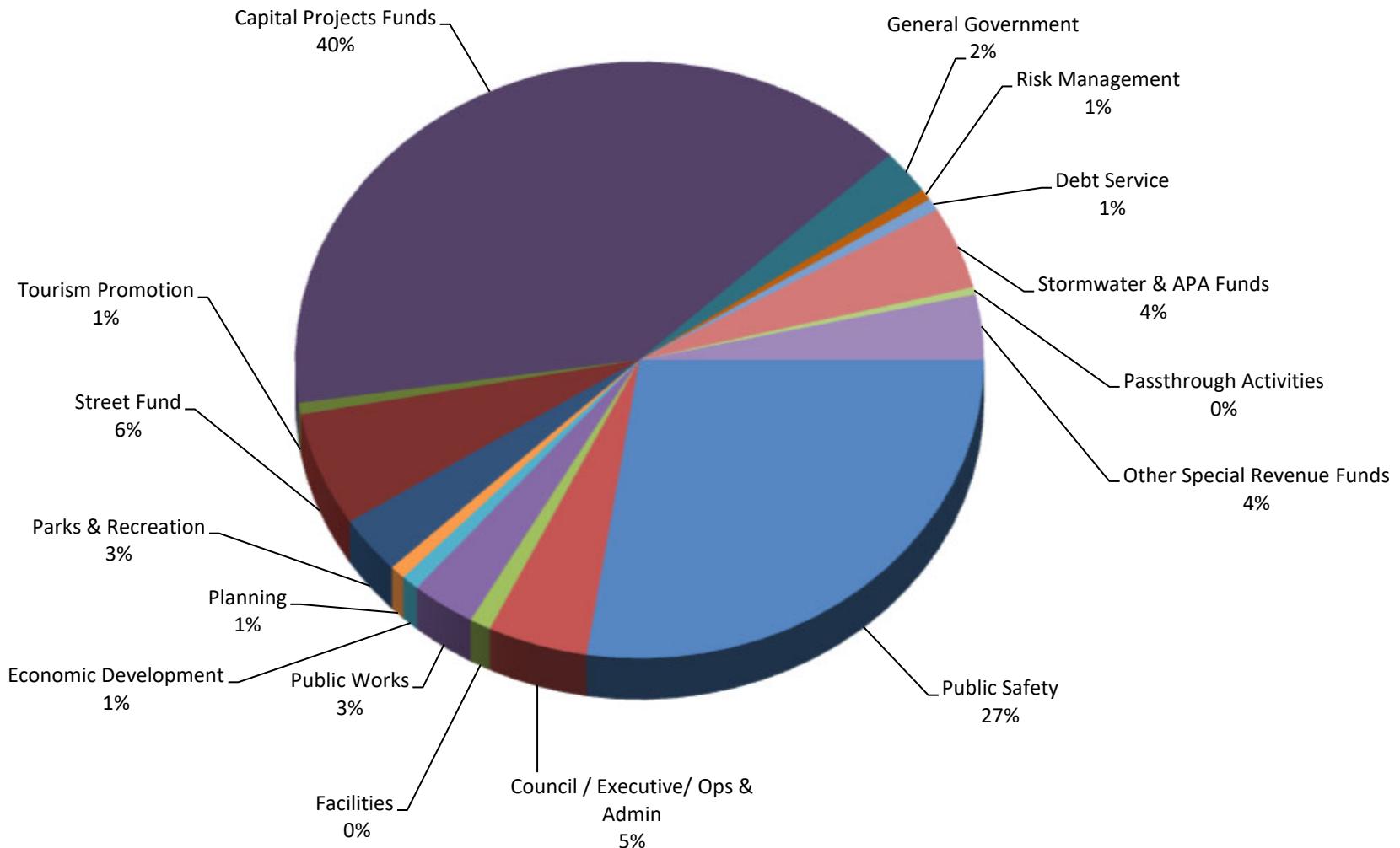
Other Funds

101	Street Fund	\$ 9,250,085
105	Hotel/Motel Tax Fund	923,000
106	Solid Waste Fund	119,289
107	Tourism Promotion Area Fund	73,000
109	PEG Fund	1,275,000
110	Homeless Housing Program Fund	344,000
111	Transportation Benefit District Fund	2,785,000
122	Winter Weather Reserve Fund	500,000
204	LTGO Bond Debt Service Fund	970,950
301	REET 1 Capital Projects Fund	1,728,150
302	REET 2 Capital Projects Fund	1,891,950
303	Street Capital Projects Fund	6,488,645
309	Parks Capital Projects Fund	1,861,761
311	Pavement Preservation Fund	2,050,000
312	Capital Reserve Fund	4,990,123
314	Railroad Grade Separation Projects	41,241,197
402	Stormwater Management Fund	5,692,821
403	Aquifer Protection Area	1,000,000
501	Equipment Rental & Replacement (ER&R)	185,000
502	Risk Management Fund	900,000
632	Passthrough Fees & Taxes Fund	600,000
	<b>Total Other Funds</b>	<b>\$ 84,869,971</b>
	<b>Total All Funds</b>	<b>\$ 149,637,715</b>

**CITY OF SPOKANE VALLEY, WA**  
**2025 General Fund Expenditures**  
**\$64,767,744**



**CITY OF SPOKANE VALLEY, WA**  
**2025 City Wide Expenditures**  
**\$149,637,715**



**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**  
**General Fund Expenditures by Department and Type**

	<b>Wages, Benefits &amp; Payroll Taxes</b>	<b>Supplies</b>	<b>Services &amp; Charges</b>	<b>Intergovernmental</b>	<b>Interfund</b>	<b>Capital Expenditures</b>	<b>Total</b>
City Council	\$ 384,411	\$ 1,100	\$ 368,600	\$ 0	\$ 0	\$ 0	\$ 754,111
City Manager	776,450	6,000	76,000	0	0	0	858,450
City Attorney	824,420	6,445	152,224	0	0	0	983,089
City Services	928,238	2,300	521,260	0	0	0	1,451,798
Public Safety	223,200	0	233,700	40,620,109	0	0	41,077,009
<b><u>Operations &amp; Administrative</u></b>							
Deputy City Manager	628,114	500	8,767	0	0	0	637,381
Finance	1,481,518	5,666	19,500	0	0	0	1,506,684
Human Resources	373,140	1,700	27,440	0	0	0	402,280
Information Technology	432,003	650	13,000	0	0	0	445,653
Facilities	524,416	101,900	859,435	0	0	0	1,485,751
<b><u>Public Works</u></b>							
Administration	324,852	1,000	54,795	0	0	0	380,647
Engineering	1,655,184	37,450	328,454	0	0	0	2,021,088
Building	1,787,315	44,450	293,720	0	0	0	2,125,485
Economic Development	800,090	5,400	446,790	0	0	0	1,252,280
Planning	738,027	4,300	369,900	0	0	0	1,112,227
<b><u>Parks &amp; Recreation</u></b>							
Administration	311,603	2,800	155,578	0	0	0	469,981
Maintenance	130,611	59,500	2,233,932	0	0	0	2,424,043
Recreation	260,982	19,000	81,253	0	0	0	361,235
Aquatics	0	500	677,000	0	0	0	677,500
Senior Center	28,964	1,600	4,638	0	0	0	35,202
CenterPlace	530,922	50,063	143,643	0	0	0	724,628
General Government	0	72,500	1,109,650	466,300	1,867,772	65,000	3,581,222
<b>Total</b>	<b>\$ 13,144,460</b>	<b>\$ 424,824</b>	<b>\$ 8,179,279</b>	<b>\$ 41,086,409</b>	<b>\$ 1,867,772</b>	<b>\$ 65,000</b>	<b>\$ 64,767,744</b>

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**  
**General Fund Department Changes from 2024 to 2025**

	2024 Amended Budget	2025 Proposed Budget	Difference Between 2024 and 2025	
			Increase (Decrease)	
			\$	%
<b><u>City Council</u></b>				
Wages, Payroll Taxes & Benefits	368,807	384,411	15,604	4.23%
Supplies	3,000	1,100	(1,900)	(63.33%)
Services & Charges	399,600	368,600	(31,000)	(7.76%)
Total	771,407	754,111	(17,296)	(2.24%)
<b><u>City Manager</u></b>				
Wages, Payroll Taxes & Benefits	793,974	776,450	(17,524)	(2.21%)
Supplies	6,700	6,000	(700)	(10.45%)
Services & Charges	82,300	76,000	(6,300)	(7.65%)
Total	882,974	858,450	(24,524)	(2.78%)
<b><u>City Attorney</u></b>				
Wages, Payroll Taxes & Benefits	797,155	824,420	27,265	3.42%
Supplies	6,253	6,445	192	3.07%
Services & Charges	262,974	152,224	(110,750)	(42.11%)
Total	1,066,382	983,089	(83,293)	(7.81%)
<b><u>City Services</u></b>				
Wages, Payroll Taxes & Benefits	892,628	928,238	35,610	3.99%
Supplies	2,500	2,300	(200)	(8.00%)
Services & Charges	429,440	521,260	91,820	21.38%
Total	1,324,568	1,451,798	127,230	9.61%
<b><u>Public Safety</u></b>				
Wages/Payroll Taxes/Benefits	0	223,200	223,200	0.00%
Supplies	25,200	0	(25,200)	(100.00%)
Other Services and Charges	203,700	233,700	30,000	14.73%
Intergovernmental Services	35,022,348	39,710,109	4,687,761	13.39%
Total	35,251,248	40,167,009	4,915,761	13.94%
<b><u>Deputy City Manager</u></b>				
Wages, Payroll Taxes & Benefits	599,936	628,114	28,178	4.70%
Supplies	500	500	0	0.00%
Services & Charges	9,790	8,767	(1,023)	(10.45%)
Total	610,226	637,381	27,155	4.45%
<b><u>Finance</u></b>				
Wages, Payroll Taxes & Benefits	1,434,456	1,481,518	47,062	3.28%
Supplies	3,500	5,666	2,166	61.89%
Services & Charges	19,200	19,500	300	1.56%
Total	1,457,156	1,506,684	49,528	3.40%
<b><u>Human Resources</u></b>				
Wages, Payroll Taxes & Benefits	354,207	373,140	18,933	5.35%
Supplies	2,200	1,700	(500)	(22.73%)
Services & Charges	32,710	27,440	(5,270)	(16.11%)
Total	389,117	402,280	13,163	3.38%
<b><u>Information Technology</u></b>				
Wages, Payroll Taxes & Benefits	444,284	432,003	(12,281)	(2.76%)
Supplies	500	650	150	30.00%
Services & Charges	12,600	13,000	400	3.17%
Total	457,384	445,653	(11,731)	(2.56%)
<b><u>Facilities</u></b>				
Wages, Payroll Taxes & Benefits	539,193	524,416	(14,777)	(2.74%)
Supplies	137,100	101,900	(35,200)	(25.67%)
Services & Charges	675,630	769,435	93,805	13.88%
Total	1,351,923	1,395,751	43,828	3.24%

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**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**  
**General Fund Department Changes from 2024 to 2025**

	2024 Amended Budget	2025 Proposed Budget	Difference Between 2024 and 2025	
			Increase (Decrease)	
			\$	%
<i>(Continued from previous page)</i>				
<u>Community &amp; Public Works - Administration</u>				
Wages, Payroll Taxes & Benefits	351,972	324,852	(27,120)	(7.71%)
Supplies	1,000	1,000	0	0.00%
Services & Charges	56,460	54,795	(1,665)	(2.95%)
Total	409,432	380,647	(28,785)	(7.03%)
<u>Community &amp; Public Works - Engineering</u>				
Wages, Payroll Taxes & Benefits	1,683,456	1,655,184	(28,272)	(1.68%)
Supplies	36,100	37,450	1,350	3.74%
Services & Charges	337,125	328,454	(8,671)	(2.57%)
Total	2,056,681	2,021,088	(35,593)	(1.73%)
<u>Building</u>				
Wages, Payroll Taxes & Benefits	1,861,307	1,787,315	(73,992)	(3.98%)
Supplies	41,450	44,450	3,000	7.24%
Services & Charges	382,905	293,720	(89,185)	(23.29%)
Total	2,285,662	2,125,485	(160,177)	(7.01%)
<u>Community &amp; Public Works - Planning</u>				
Wages, Payroll Taxes & Benefits	729,858	738,027	8,169	1.12%
Supplies	5,530	4,300	(1,230)	(22.24%)
Services & Charges	363,745	369,900	6,155	1.69%
Total	1,099,133	1,112,227	13,094	1.19%
<u>Economic Development</u>				
Wages, Payroll Taxes & Benefits	751,724	800,090	48,366	6.43%
Supplies	5,400	5,400	0	0.00%
Services & Charges	451,390	446,790	(4,600)	(1.02%)
Total	1,208,514	1,252,280	43,766	3.62%
<u>Parks &amp; Rec- Admin</u>				
Wages, Payroll Taxes & Benefits	325,532	311,603	(13,929)	(4.28%)
Supplies	3,900	2,800	(1,100)	(28.21%)
Services & Charges	179,750	155,578	(24,172)	(13.45%)
Total	509,182	469,981	(39,201)	(7.70%)
<u>Parks &amp; Rec- Maintenance</u>				
Wages, Payroll Taxes & Benefits	224,276	130,611	(93,665)	(41.76%)
Supplies	60,000	59,500	(500)	(0.83%)
Services & Charges	2,049,889	2,233,932	184,043	8.98%
Total	2,334,165	2,424,043	89,878	3.85%
<u>Parks &amp; Rec- Recreation</u>				
Wages, Payroll Taxes & Benefits	249,922	260,982	11,060	4.43%
Supplies	16,600	19,000	2,400	14.46%
Services & Charges	83,425	81,253	(2,172)	(2.60%)
Total	349,947	361,235	11,288	3.23%
<u>Parks &amp; Rec- Aquatics</u>				
Supplies	2,000	500	(1,500)	(75.00%)
Services & Charges	567,200	677,000	109,800	19.36%
Total	569,200	677,500	108,300	19.03%
<u>Parks &amp; Rec- Senior Center</u>				
Wages, Payroll Taxes & Benefits	28,007	28,964	957	3.42%
Supplies	1,600	1,600	0	0.00%
Services & Charges	5,175	4,638	(537)	(10.38%)
Total	34,782	35,202	420	1.21%

*(Continued to next page)*

**CITY OF SPOKANE VALLEY, WA**  
**2025 Budget**  
**General Fund Department Changes from 2024 to 2025**

	2024 Amended Budget	2025 Proposed Budget	Difference Between 2024 and 2025	
			Increase (Decrease)	
			\$	%
<i>(Continued from previous page)</i>				
<b>Parks &amp; Rec- CenterPlace</b>				
Wages, Payroll Taxes & Benefits	499,745	530,922	31,177	6.24%
Supplies	38,863	50,063	11,200	28.82%
Services & Charges	146,604	143,643	(2,961)	(2.02%)
Total	685,212	724,628	39,416	5.75%
<b>General Government</b>				
Supplies	71,700	72,500	800	1.12%
Services & Charges	1,303,400	1,122,650	(180,750)	(13.87%)
Intergovernmental Services	317,440	453,300	135,860	42.80%
Capital outlays	15,000	15,000	0	0.00%
Total	1,707,540	1,663,450	(44,090)	(2.58%)
<b>Transfers out - #204</b>	398,950	401,550	2,600	0.65%
<b>Transfers out - #309</b>	160,000	0	(160,000)	(100.00%)
<b>Transfers out - #311</b>				
Pavement Preservation	1,021,900	0	(1,021,900)	(100.00%)
<b>Transfers out - #501</b>	86,500	92,500	6,000	6.94%
<b>Transfers out - #502</b>	700,000	900,000	200,000	28.57%
<b>Transfers out - #503</b>	473,722	0	(473,722)	(100.00%)
Total recurring expenditures	59,652,907	63,244,022	3,591,115	6.02%
<b>Summary by Category</b>				
Wages, Payroll Taxes & Benefits	12,930,439	13,144,460	214,021	1.66%
Supplies	471,596	424,824	(46,772)	(9.92%)
Services & Charges	8,055,012	8,102,279	47,267	0.59%
Transfers out - #204	398,950	401,550	2,600	0.65%
Transfers out - #309	160,000	0	(160,000)	(100.00%)
Transfers out - #311	1,021,900	0	(1,021,900)	(100.00%)
Transfers out - #501	86,500	92,500	6,000	6.94%
Transfers out - #502	700,000	900,000	200,000	28.57%
Transfers out - #503	473,722	0	(473,722)	(100.00%)
Intergovernmental Svc (public safety)	35,022,348	39,710,109	4,687,761	13.39%
Intergovernmental Svc	317,440	453,300	135,860	42.80%
Capital outlay	15,000	15,000	0	0.00%
	59,652,907	63,244,022	3,591,115	6.02%

Fund: 001	General Fund	Spokane Valley
Cost Center: 11000	Legislative Branch	2025 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.

<u>Budget Summary</u>					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
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>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 282,793	\$ 323,194	\$ 346,014	\$ 368,807	\$ 384,411
Supplies	798	1,098	1,013	3,000	1,100
Services & Charges	228,037	280,060	299,761	399,600	368,600
Total Legislative Branch	<u>\$ 511,628</u>	<u>\$ 604,352</u>	<u>\$ 646,788</u>	<u>\$ 771,407</u>	<u>\$ 754,111</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 13000	Executive Branch	2025 Budget

<u>City Manager Division</u>					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
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	0.0	0.0	0.0	0.0
Senior Administrative Analyst	1.0	0.0	0.0	0.0	0.0
Office Assistant I	0.5	0.5	0.5	0.5	0.5
Executive Assistant (CM)	1.0	1.0	1.0	1.0	1.0
Legislative Coordinator	0.0	1.0	0.0	0.0	0.0
Public Information Officer	1.0	0.0	0.0	0.0	0.0
Total FTEs	<u>7.5</u>	<u>5.5</u>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 972,256	\$ 757,420	\$ 698,786	\$ 793,974	\$ 776,450
Supplies	6,443	4,099	4,651	6,700	6,000
Services & Charges	45,841	43,233	58,979	82,300	76,000
Nonrecurring expenditures	9,796	4,723	0	0	0
Total City Manager Division	<u>\$ 1,034,336</u>	<u>\$ 809,475</u>	<u>\$ 762,416</u>	<u>\$ 882,974</u>	<u>\$ 858,450</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
15000	Executive Branch	2025 Budget

#### City Attorney Division

The Office of the City Attorney represents the city's legal interests, including oversight of claims and litigation. The Office of the City Attorney is responsible for providing legal advice and support to the City Council and city employees, as well as prosecuting and defending all civil matters, including through the use of outside counsel.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
City Attorney	1.0	1.0	1.0	1.0	1.0
Senior Deputy City Attorney	0.0	1.0	1.0	1.0	1.0
Deputy City Attorney	1.0	1.0	1.0	1.0	1.0
Attorney	1.0	0.0	0.0	0.0	0.0
Paralegal	0.0	0.0	1.0	1.0	1.0
Administrative Assistant - Legal	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>4.0</u>	<u>4.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Interns	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 613,097	\$ 575,912	\$ 719,096	\$ 797,155	\$ 824,420
Supplies	1,354	1,657	2,047	6,253	6,445
Services & Charges	82,534	262,044	379,148	262,974	152,224
Total City Attorney Division	<u>\$ 696,985</u>	<u>\$ 839,613</u>	<u>\$ 1,100,291</u>	<u>\$ 1,066,382</u>	<u>\$ 983,089</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
20000	Executive Branch	2025 Budget

#### City Services

In the year 2023 the City Service Division was established to support the City's homeless and housing, communications, and facilities programs. Coordinates with stakeholders to provide services and advance City council priorities and goals.

#### Budget Summary

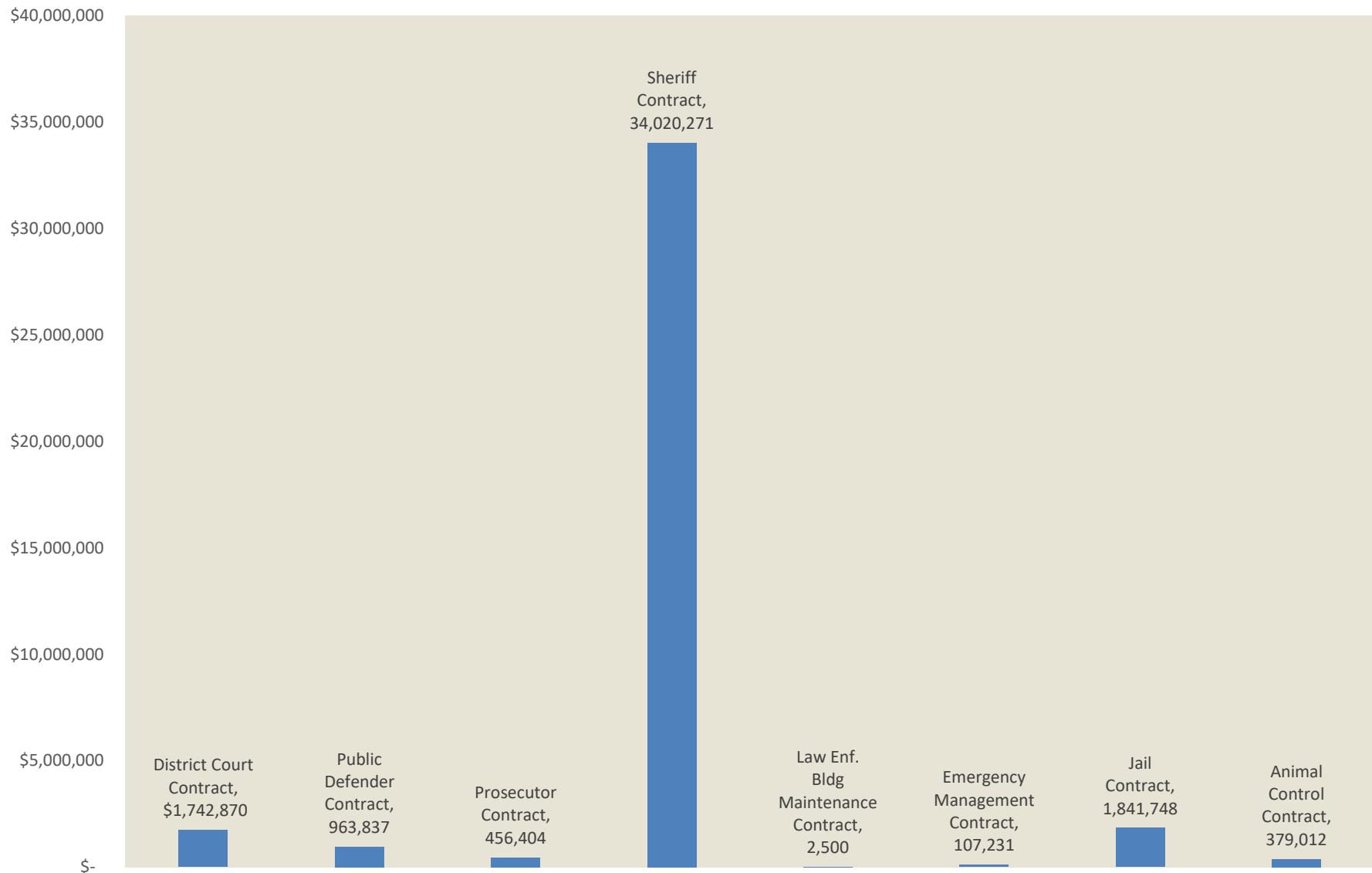
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
City Services Administrator	0.0	0.0	1.0	1.0	1.0
Communication Manager	0.0	0.0	1.0	1.0	1.0
Communication Specialist	0.0	0.0	1.0	1.0	1.0
Legislative Policy Coordinator	0.0	0.0	1.0	1.0	1.0
Housing & Homeless Services Coordinator	0.0	0.0	1.0	1.0	1.0
Total FTEs	<u>0.0</u>	<u>0.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 688,432	\$ 892,628	\$ 928,238
Supplies	0	0	2,529	2,500	2,300
Services & Charges	0	0	64,462	429,440	521,260
Nonrecurring expenditures	0	0	0	17,000	0
Total Finance Division	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 755,423</u>	<u>\$ 1,341,568</u>	<u>\$ 1,451,798</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 16000	Public Safety	2025 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>		
<b>Recurring Expenditures:</b>		
<p><b>Judicial System</b> - 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>		\$ 3,361,847
<p><b>Law Enforcement</b> - 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>		34,584,402
<p><b>Jail System</b> - 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>		1,841,748
<p><b>Animal Control</b> - 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>		379,012
<p><b>Non-Departmental</b> Grant expenditures</p>		0
<p>Total Recurring Expenditures</p>		<u>40,167,009</u>
<b>Nonrecurring Expenditures:</b>		
<p>Public Safety (police vehicle replacements)</p>		910,000
<p>Total Nonrecurring Expenditures</p>		<u>910,000</u>
<p><b>Total Recurring and Nonrecurring Expenditures</b></p>		<u><u>\$ 41,077,009</u></u>

**City of Spokane Valley**  
**2025 Budget**  
**Public Safety**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Budget</b>
<b>Recurring:</b>					
<b>Judicial System:</b>					
District Court Contract	\$ 1,077,846	\$ 1,322,524	\$ 1,372,934	\$ 1,505,901	\$ 1,742,870
Public Defender Contract	761,681	840,530	920,165	938,568	963,837
Prosecutor Contract	380,513	396,534	329,993	400,000	456,404
Pretrial Services Contract	159,505	181,059	183,168	188,663	198,736
Subtotal Judicial System	<u>2,379,545</u>	<u>2,740,647</u>	<u>2,806,260</u>	<u>3,033,132</u>	<u>3,361,847</u>
<b>Law Enforcement System:</b>					
Sheriff Contract	22,659,251	25,620,656	27,079,308	28,731,847	34,020,271
Law Enforcement Vehicles	0	0	910,655	870,000	0
Emergency Management	86,659	90,156	103,517	109,230	107,231
Operating Supplies	0	86	42	200	0
Repair & Maint Supplies	572	2,064	2,042	0	0
Small Tools and Minor Equipment	325	176	0	0	0
Non-Capital Equipment for JAG Grant	16,054	16,443	0	25,000	0
Repair & Maint Supplies	0	0	1,960	0	0
Fuel	0	25	25	0	0
Law Enf. Repair & Maintenance Supplies	13,133	5,171	17,492	0	0
Janitorial Supplies	2,591	2,659	4,583	0	0
Small Tools and Minor Equipment	150	320	1,511	0	0
Wages & Benefits	32,784	21,971	63,855	0	223,200
Advertising	0	122	0	0	0
GIS Services	0	0	6,698	0	0
Miscellaneous Svcs/Contingency	238	763	818	200,000	200,000
Vehicle License & Registration	0	164	55	0	0
False Alarm Bank Fees	967	1,064	823	1,200	1,200
Law Enforcement Building R&M	785	6,307	6,412	0	0
Building & Grounds R&M	0	0	2,156	0	0
Prior Years' Settle & Adjust	0	(331,433)	0	0	0
Electricity/Gas	20,970	22,482	23,591	0	0
Water	1,677	1,603	1,734	0	0
Sewer	819	817	822	0	0
Janitorial Services	33,602	41,184	61,358	0	0
Taxes and Assessments	795	813	1,984	0	0
Law Enforcement Building R&M	22,273	1,249	0	0	0
Miscellaneous Services	29	146	295	0	0
Software License & Maint.	0	0	0	2,500	2,500
Building & Grounds R&M	0	62,554	20,260	0	30,000
Subtotal Law Enforcement System	<u>22,893,674</u>	<u>25,567,562</u>	<u>28,311,996</u>	<u>29,939,977</u>	<u>34,584,402</u>
<b>Jail System:</b>					
Jail Contract	1,982,271	1,667,693	2,460,267	1,908,258	1,841,748
Subtotal Jail System	<u>1,982,271</u>	<u>1,667,693</u>	<u>2,460,267</u>	<u>1,908,258</u>	<u>1,841,748</u>
<b>Other:</b>					
Animal Control Contract	317,603	330,961	354,410	369,881	379,012
Hearing Examiner	0	0	1,643	0	0
Subtotal Other	<u>317,603</u>	<u>330,961</u>	<u>356,053</u>	<u>369,881</u>	<u>379,012</u>
<b>Subtotal Recurring</b>	<b>27,573,093</b>	<b>30,306,863</b>	<b>33,934,576</b>	<b>35,251,248</b>	<b>40,167,009</b>
Small Tools & Minor Equipment	4,976	0	0	0	0
Law Enforcement Staffing Assessment	0	0	84,787	0	0
Building R&M	0	34,965	0	0	0
Improvements to Buildings	0	8,168	52,522	36,000	0
Precinct Fire Panel Replacement	23,456	0	0	0	0
Precinct Improvements w/ JAG Funds	0	23,635	0	0	0
Heavy Duty Machinery & Equipment	0	34,678	117,947	0	0
HVAC Units	67,695	0	0	0	0
Capital Equipment	0	79,840	73,126	0	0
Law Enforcement Vehicles	0	0	1,531,089	0	910,000
Subtotal Nonrecurring	<u>96,127</u>	<u>181,286</u>	<u>1,859,471</u>	<u>36,000</u>	<u>910,000</u>
<b>Total Public Safety</b>	<b>\$ 27,669,220</b>	<b>\$ 30,488,149</b>	<b>\$ 35,794,047</b>	<b>\$ 35,287,248</b>	<b>\$ 41,077,009</b>

## City of Spokane Valley 2025 Budgeted Contract Expenditures



Fund: 001	General Fund	Spokane Valley
Cost Center: 18000	Operation & Administrative Services	2025 Budget

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

**Deputy City Manager Division**

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

**Budget Summary**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Deputy City Manager	1.0	1.0	1.0	1.0	1.0
Senior Admin Analyst	0.0	1.0	1.0	1.0	1.0
Administrative Analyst	0.0	1.0	1.0	1.0	1.0
Total FTEs	<u>1.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 240,970	\$ 468,133	\$ 555,772	\$ 599,936	\$ 628,114
Supplies	0	103	-	500	500
Services & Charges	43,718	47,164	46,751	9,790	8,767
Total Deputy City Manager Division	<u>\$ 284,688</u>	<u>\$ 515,400</u>	<u>\$ 602,523</u>	<u>\$ 610,226</u>	<u>\$ 637,381</u>

Fund: 001	General Fund	Spokane Valley			
Cost Center: 14000	Operation & Administrative Services	2025 Budget			
<b><u>Finance Division</u></b>					
<p>The Finance Division provides financial management services for all City departments. Programs include accounting and financial reporting, payroll, accounts payable, purchasing, budgeting and financial planning, treasury, and investments. The division is also responsible for generating and analyzing financial data related to the City's operations. The department prepares Finance Activity Reports for review by the City Manager and City Council as well as the Annual Comprehensive Financial Report (ACFR) that is subject to an annual audit by the Washington State Auditor's Office.</p>					
<b><u>Budget Summary</u></b>					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Finance Director	1.0	1.0	1.0	1.0	1.0
Accounting Manager	1.0	1.0	1.0	1.0	1.0
Accounting & Finance Program Manager	0.0	0.0	1.0	1.0	1.0
Accountant/Budget Analyst	3.75	3.75	2.75	2.75	2.75
Accountant I	0.0	0.0	1.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	0.0	1.0	1.0	1.0	1.0
IT Manager	1.0	0.0	0.0	0.0	0.0
IT Specialist	2.0	0.0	0.0	0.0	0.0
Database Administrator	1.0	1.0	0.0	0.0	0.0
Total FTEs	<u>11.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 1,307,686	\$ 1,183,149	\$ 1,237,511	\$ 1,434,456	\$ 1,481,518
Supplies	3,258	6,825	7,767	3,500	5,666
Services & Charges	13,055	15,053	12,630	19,200	19,500
Total Finance Division	<u>\$ 1,323,999</u>	<u>\$ 1,205,027</u>	<u>\$ 1,257,908</u>	<u>\$ 1,457,156</u>	<u>\$ 1,506,684</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 19000	Operation & Administrative Services	2025 Budget

#### 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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
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>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 284,878	\$ 307,005	\$ 323,305	\$ 354,207	\$ 373,140
Supplies	1,179	1,037	2,224	2,200	1,700
Services & Charges	17,121	36,166	61,015	32,710	27,440
Total Human Resources Division	<u>\$ 303,178</u>	<u>\$ 344,208</u>	<u>\$ 386,544</u>	<u>\$ 389,117</u>	<u>\$ 402,280</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 17000	Operation & Administrative Services	2025 Budget

#### Information Technology Division

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
IT Manager	0.0	1.0	1.0	1.0	1.0
IT Specialist	0.0	2.0	2.0	2.0	2.0
Total FTEs	<u>0.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 390,153	\$ 380,822	\$ 444,284	\$ 432,003
Supplies	0	273	205	500	650
Services & Charges	0	5,278	5,509	12,600	13,000
Total Finance Division	<u>\$ 0</u>	<u>\$ 395,704</u>	<u>\$ 386,536</u>	<u>\$ 457,384</u>	<u>\$ 445,653</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 30000	Facilities	2025 Budget

### Facilities

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.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Maintenance Worker Lead - Facilities	0.0	0.8	0.8	0.8	1.0
Building Inspector - Facilities	1.0	1.0	1.0	1.0	1.0
Maint Worker-Facilities	0.88	0.0	0.0	0.0	2.0
Custodian	0.0	1.0	1.0	1.0	1.0
Total FTEs	<u>1.88</u>	<u>2.8</u>	<u>2.8</u>	<u>2.8</u>	<u>5.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 169,672	\$ 260,042	\$ 288,174	\$ 539,193	\$ 524,416
Supplies	33,918	36,765	43,896	137,100	101,900
Services & Charges	264,227	400,487	316,302	675,630	769,435
Nonrecurring expenditures	3,655	67,046	107,254	501,000	90,000
Total Administrative Division	<u>\$ 471,472</u>	<u>\$ 764,340</u>	<u>\$ 755,626</u>	<u>\$ 1,852,923</u>	<u>\$ 1,485,751</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 40000	Public Works	2025 Budget

### Public Works

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

#### Administration Division

The Administrative Division is responsible for the management and direction of the Community & Public Works Department within the City of Spokane Valley. These efforts include setting goals and objectives for the following divisions and services.

Engineering Division is responsible for the City's Capital Improvement Program (CIP), Development Engineering, and traffic management and operations. Additionally, the Engineering Division is responsible for managing the City's Surface and Stormwater Utility (Stormwater Funds #402 & #403).

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

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

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

### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Community & Public Works Director	0.0	1.0	1.0	1.0	1.0
Administrative Assistant	0.0	1.0	1.0	1.0	1.0
Total FTEs	<u>0.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 292,802	\$ 318,547	\$ 351,972	\$ 324,852
Supplies	0	597	360	1,000	1,000
Services & Charges	0	1,109	20,152	56,460	54,795
Total Engineering Division	<u>\$ 0</u>	<u>\$ 294,508</u>	<u>\$ 339,059</u>	<u>\$ 409,432</u>	<u>\$ 380,647</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 41000	Public Works	2025 Budget

#### Engineering Division

The Engineering Division includes the following functions:

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

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

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

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
<b>General</b>					
Administrative Assistant	2.0	1.0	0.9	0.9	0.9 *
Assistant Engineer	0.7	1.5	0.75	0.75	0.75 *
<b>CAD Manager</b>	<b>0.0</b>	<b>0.5</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 *</b>
<b>City Engineer</b>	<b>1.0</b>	<b>1.0</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>
CPW Liaison	0.0	0.0	0.20	0.20	0.20 *
Engineer	1.0	0.5	0.0	0.3	0.25 *
Engineering Manager - CIP	1.0	1.0	1.0	0.5	0.5 *
Engineering Manager - Utility	0.0	0.0	0.0	0.5	0.5
Engineering Tech I	1.5	1.5	0.75	0.75	0.75 *
Engineering Tech II	0.75	0.75	0.6	0.6	0.6 *
Engineering Tech Supervisor	0.0	0.0	0.5	0.5	0.5 *
Main/Construction Inspector	2.0	2.0	0.0	0.0	0.0
Planning & Grants Engineer	0.0	0.0	0.5	0.5	0.5 *
Senior Dev Engineer	1.0	1.0	0.0	0.0	0.0
Senior Engineer-Proj Mgmt.	1.7	1.7	0.9	0.9	0.9 *
Senior Planning Grants Engineer	0.375	0.375	0.0	0.0	0.0
Water Resource Sr. Engineer	1.0	1.0	0.0	0.0	0.0
<b>Development</b>					
Senior Dev Engineer	0.0	0.0	0.75	0.75	0.75
Maint/Construction Inspector	0.0	0.0	1.75	1.75	1.00
Water Resource Sr. Engineer	0.0	0.0	1.0	1.0	1.0
Assistant Engineer	0.0	0.0	1.25	1.25	1.25
<b>Total FTEs</b>	<b>14.025</b>	<b>13.825</b>	<b>11.85</b>	<b>11.10</b>	<b>10.35</b>
<b>Interns</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 1,552,400	\$ 1,655,389	\$ 1,399,471	\$ 1,683,456	\$ 1,655,184
Supplies	21,910	23,130	34,865	36,100	37,450
Services & Charges	149,406	135,390	264,904	337,125	328,454
Nonrecurring Expenditures	0	0	0	0	0
<b>Total Engineering Division</b>	<b>\$ 1,723,716</b>	<b>\$ 1,813,909</b>	<b>\$ 1,699,240</b>	<b>\$ 2,056,681</b>	<b>\$ 2,021,088</b>

\* 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
Cost Center: 43000	Public Works	2025 Budget

#### Building and Code Enforcement Division

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Building Official	1.0	1.0	1.0	1.0	1.0
Assistant Building Official	1.0	1.0	1.0	1.0	1.0
Development Service Coordinator	1.0	1.0	1.0	1.0	1.0
Senior Permit Specialist	0.0	0.0	0.0	0.0	1.0
Engineering Tech	1.0	1.0	1.0	1.0	0.0
Permit Facilitator	2.0	2.0	2.0	2.0	2.0
Plans Examiner	1.0	1.0	1.0	1.0	1.0
Building Inspector II	3.0	3.0	3.0	3.0	3.0
Office Assistant II	1.0	1.0	1.0	1.0	0.0
Office Assistant I	3.0	2.0	2.0	2.0	2.0
Administrative Assistant	0.0	0.0	0.0	0.0	1.0
Senior Planner	1.0	0.0	0.0	0.0	0.0
Planner	3.0	0.0	0.0	0.0	0.0
Code Enforcement Officer	2.0	2.0	2.0	2.0	2.0
Total FTEs	<u>20.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 1,965,489	\$ 1,557,184	\$ 1,636,737	\$ 1,861,307	\$ 1,787,315
Supplies	23,037	20,584	29,237	41,450	44,450
Services & Charges	353,850	340,190	199,624	382,905	293,720
Total Building Division	<u>\$ 2,342,376</u>	<u>\$ 1,917,958</u>	<u>\$ 1,865,598</u>	<u>\$ 2,285,662</u>	<u>\$ 2,125,485</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 46000	Economic Development	2025 Budget

#### Economic Development Division

The Economic Development Department oversees Geographical Information Systems, Marketing and Communications, Current and Long Range Planning, Tourism, Business Licensing, and Business Development.

The Department works to build relationships with businesses, the community, and economic development partners to pursue strategies that ensure long-term fiscal strength of the City.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Economic Development Director	1.0	1.0	1.0	1.0	1.0
Economic Development Specialist	1.0	0.0	1.0	1.0	1.0
Communication & Marketing Officer	0.0	0.0	0.0	1.0	1.0
Public Information Officer	1.0	1.0	0.0	0.0	0.0
Senior Transportation Planner	1.0	1.0	1.0	0.0	0.0
GIS Analyst	0.77	0.77	0.77	0.77	0.77 *
Housing & Homeless Services Coordinator	0.0	1.0	1.0	0.0	0.0
Business License Specialist	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>5.77</u>	<u>5.77</u>	<u>5.77</u>	<u>4.77</u>	<u>4.77</u>
Interns	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 662,068	\$ 712,814	\$ 683,308	\$ 751,724	\$ 800,090
Supplies	1,320	2,569	1,287	5,400	5,400
Services & Charges	317,709	316,323	413,127	451,390	446,790
Nonrecurring Expenditures	55,577	25,677	165,195	0	0
Total Engineering Division	<u>\$ 1,036,674</u>	<u>\$ 1,057,383</u>	<u>\$ 1,262,917</u>	<u>\$ 1,208,514</u>	<u>\$ 1,252,280</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
Cost Center: 44000	Planning	2025 Budget

#### Planning Division

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Planning Manager	1.0	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0	1.0
Associate Planner	0.0	0.0	0.0	0.0	2.0
Planner	3.0	3.0	3.0	3.0	1.0
Total FTEs	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 334,700	\$ 627,005	\$ 665,222	\$ 729,858	\$ 738,027
Supplies	716	2,724	1,304	5,530	4,300
Services & Charges	220,057	105,422	165,442	363,745	369,900
Total Building Division	<u>\$ 555,473</u>	<u>\$ 735,151</u>	<u>\$ 831,968</u>	<u>\$ 1,099,133</u>	<u>\$ 1,112,227</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 76000	Parks & Recreation	2025 Budget

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

**Parks Administration Division**

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

**Budget Summary**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
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>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 278,378	\$ 274,893	\$ 287,849	\$ 325,532	\$ 311,603
Supplies	3,531	3,336	3,207	3,900	2,800
Services & Charges	24,609	62,370	90,908	179,750	155,578
Total Parks Administration Division	<u>\$ 306,518</u>	<u>\$ 340,599</u>	<u>\$ 381,964</u>	<u>\$ 509,182</u>	<u>\$ 469,981</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 76000	Parks & Recreation	2025 Budget

#### 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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Parks & Rec - Maintenance	0.0	0.0	0.0	2.0	1.0
Recreation Coordinator	0.0	0.0	0.0	2.0	1.0
	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>

#### **Budget Detail**

Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 30,944	\$ 224,276	\$ 130,611
Supplies	5,126	4,430	27,517	60,000	59,500
Services & Charges	932,010	998,507	1,091,276	2,049,889	2,233,932
Nonrecurring expenditures	31,984	18,741	373	0	0
Total Maintenance Division	<u>\$ 969,120</u>	<u>\$ 1,021,678</u>	<u>\$ 1,150,110</u>	<u>\$ 2,334,165</u>	<u>\$ 2,424,043</u>

#### Recreation Division

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Recreation Coordinator	1.0	1.0	1.0	1.0	1.0
Recreation Specialist	0.6	0.6	0.6	0.6	0.6
Recreation Coordinator	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 165,498	\$ 190,939	\$ 206,665	\$ 249,922	\$ 260,982
Supplies	3,283	9,527	8,507	16,600	19,000
Services & Charges	14,587	62,484	58,473	83,425	81,253
Total Recreation Division	<u>\$ 183,368</u>	<u>\$ 262,950</u>	<u>\$ 273,645</u>	<u>\$ 349,947</u>	<u>\$ 361,235</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 76000	Parks & Recreation	2025 Budget

#### 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.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Budget Detail</b>					
Supplies	\$ 497	\$ 1,154	\$ 660	\$ 2,000	\$ 500
Services & Charges	304,750	442,104	567,200	567,200	677,000
Total Aquatics Division	<u>\$ 305,247</u>	<u>\$ 443,258</u>	<u>\$ 567,860</u>	<u>\$ 569,200</u>	<u>\$ 677,500</u>

#### Senior Center Division

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Senior Center Specialist	0.4	0.4	0.4	0.4	0.4
Total FTEs	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 28,278	\$ 9,693	\$ 18,670	\$ 28,007	\$ 28,964
Supplies	501	600	1,114	1,600	1,600
Services & Charges	1,076	2,525	1,100	5,175	4,638
Total Senior Center Division	<u>\$ 29,855</u>	<u>\$ 12,818</u>	<u>\$ 20,884</u>	<u>\$ 34,782</u>	<u>\$ 35,202</u>

Fund: 001	General Fund	Spokane Valley			
Cost Center: 76000	Parks & Recreation	2025 Budget			
<b><u>CenterPlace Division</u></b>					
<p>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.</p>					
<b><u>Budget Summary</u></b>					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Centerplace Coordinator	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	0.0	0.0	0.0	0.0
Office Assistant I	1.0	1.0	1.0	1.0	1.0
Office Assistant II	0.0	1.0	1.0	1.0	1.0
Part Time Office Assistant	0.0	0.0	0.0	0.0	0.0
Maintenance Worker-Facilities	2.0	1.84	1.84	0.0	0.0
Total FTEs	<u>5.0</u>	<u>4.84</u>	<u>4.84</u>	<u>3.00</u>	<u>3.00</u>
<b>Budget Detail</b>					
Wages, Payroll Taxes & Benefits	\$ 424,756	\$ 468,991	\$ 531,770	\$ 499,745	\$ 530,922
Supplies	63,848	88,339	109,875	38,863	50,063
Services & Charges	247,825	317,167	370,188	146,604	143,643
Nonrecurring Expenditures	5,000	0	75,538	175,000	0
Total CenterPlace Division	<u>\$ 741,429</u>	<u>\$ 874,497</u>	<u>\$ 1,087,371</u>	<u>\$ 860,212</u>	<u>\$ 724,628</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 90000	General Government	2025 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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Supplies</b>					
Employee Recognition-Operating Supplies	\$ 725	\$ 1,694	\$ 3,102	\$ 3,500	\$ 3,500
Miscellaneous Supplies	2,357	2,645	2,843	0	2,500
Vehicle Maintenance Supplies	152	908	613	1,000	1,000
Small Tools & Minor Equipment	1,670	5,504	9,942	7,000	7,000
Security Hardware - Non Capital	152	13,562	3,930	22,000	22,000
Network Hardware - Non Capital	633	10,894	4,599	9,000	9,000
Desktop Hardware - Non Capital	7,760	3,664	25,880	20,500	21,500
Desktop Software - Non Capital	21,677	12,052	429	0	0
Server Hardware	5,981	3,044	778	5,000	5,000
Security Software - Non Capital	30,419	22,197	4,557	0	0
Network Software Licensing	3,447	572	0	0	0
Server Software - Non Capital	4,524	4,038	1,626	0	0
Fuel	0	0	518	0	0
Office & Operating Supplies	1,732	4,907	3,550	3,700	1,000
	<u>81,229</u>	<u>85,697</u>	<u>62,367</u>	<u>71,700</u>	<u>72,500</u>
<b>Other Services &amp; Charges</b>					
Accounting & Auditing	117,493	77,459	138,580	120,000	130,000
Advertising	0	667	0	0	0
Alcohol Treatment: Liquor Excise Tax	10,412	14,777	15,019	15,000	15,000
Alcohol Treatment: Liquor Profits	11,523	16,209	16,377	19,000	16,500
Cell Phones	1,338	80	0	0	0
Cell Phones	0	80	0	2,000	2,000
County Data Sharing Passthrough Costs	803	387	536	1,000	1,000
Desktop Software/Subscription Maint	0	0	55,847	44,000	61,000
Equip Repair & Maint-Hardware Support	306	3,673	55	0	0
Equipment Rental	3,869	3,869	2,869	4,000	4,000
General Operating Leases: Computer	62,179	22,125	81,066	80,500	85,000
Hosted Software as a Service	0	0	156,471	252,000	254,000
Interest	0	459	0	0	0
Interfund Vehicle Lease	500	500	3,000	3,300	3,300
Internet Service	9,750	1,558	2,458	0	0
Internet Service	0	8,319	7,926	11,100	11,100
IT Support	1,498	1,592	2,999	80,000	85,000
Merchant Charges (Bankcard Fees)	1,816	1,135	55	1,900	1,000
Miscellaneous Services	2,341	2,264	5,631	5,000	5,000
Network Hardware Subscription/Maint	0	0	19,071	22,800	23,500
Network Infrastructure Access	5,210	5,421	6,992	6,600	6,600
Network Infrastructure Access-SCRAPS	1,199	1,218	1,133	1,200	1,200
Network Infrastructure Maintenance	14,604	8,248	0	0	0
Network Software Subscription/Maint	0	0	5,413	600	600
Outside Agencies- Social Svc & Econ. Dev.	171,872	140,552	193,238	200,000	0
Postage	55	714	18	1,000	1,000
Printing & Binding	1,587	0	0	500	500
Professional Services	0	0	14,594	0	0
Professional Services - Misc. Studies	109,802	94,000	22,250	243,000	210,250
Security Hardware Subscription/Maint	0	0	12,028	18,500	19,800
Security Infrastructure Maintenance	0	154	0	0	0

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Fund: 001	General Fund	Spokane Valley
Cost Center: 90000	General Government	2025 Budget

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<u>Budget Summary</u>					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Security Software Subscription/Maint	0	0	24,557	49,200	30,200
Server Hardware Subscription/Maint	0	0	5,303	4,600	18,000
Server Software Subscription/Maint	0	0	110,312	91,300	110,800
Sewer	0	504	432	0	0
Software Licenses & Maintenance	81,917	146,094	0	0	0
Professional Services - Economic Dev.	0	0	1,000	0	0
Telephone Service	24,485	37,756	9,763	12,600	12,600
	<u>\$ 634,559</u>	<u>\$ 591,459</u>	<u>\$ 914,993</u>	<u>\$ 1,290,700</u>	<u>\$ 1,108,950</u>
<b>Intergovernmental Services</b>					
Election Costs	\$ 145,911	\$ 0	\$ 122,554	\$ 0	\$ 123,000
Voter Registration	85,815	97,033	91,732	100,000	100,000
Taxes and assessments	12,020	12,020	12,951	12,100	13,000
Spokane County Air Pollution Authority	150,830	148,194	193,276	217,440	230,300
	<u>394,576</u>	<u>257,247</u>	<u>420,513</u>	<u>329,540</u>	<u>466,300</u>
<b>Capital Outlays</b>					
Computer Hardware - Capital	(63)	50,495	0	15,000	15,000
Land Acquisition	27,397	186,000	0	0	0
Lease Asset	0	48,494	0	0	0
	<u>27,334</u>	<u>284,989</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
<b>Debt Service: Principal</b>					
Lease Principal	0	43,820	0	0	0
Lease Interest	0	4,002	0	0	0
Interest and Other Debt Service Costs	600	1,200	700	600	700
	<u>600</u>	<u>49,022</u>	<u>700</u>	<u>600</u>	<u>700</u>
<b>Interfund Payments for Service</b>					
Transfer out - #204 (City Hall bond payment)	401,500	401,400	401,150	398,950	401,550
Transfer out - #309 (park capital projects)	160,000	160,000	160,000	160,000	0
Transfer out - #311 (pavement preservation)	991,843	1,001,800	1,011,800	1,021,900	0
Transfer out - #501 (CenterPlace kitchen reserve)	36,600	0	0	0	0
Transfer out - #501 (IT Capital equip reserve)	0	0	0	86,500	92,500
Transfer out - #502 (risk management)	425,000	450,000	600,000	700,000	900,000
Transfer out - #503 (Public Safety Equip Replace)	0	0	0	473,722	0
	<u>2,014,943</u>	<u>2,013,200</u>	<u>2,172,950</u>	<u>2,841,072</u>	<u>1,394,050</u>
<b>Subtotal Recurring Expenditures</b>	<b>\$ 3,153,241</b>	<b>\$ 3,281,614</b>	<b>\$ 3,571,523</b>	<b>\$ 4,548,612</b>	<b>\$ 3,057,500</b>
<b>Nonrecurring</b>					
<b>Capital Outlays</b>					
IT capital replacement	0	7,906	33,830	152,500	50,000
Computer Hardware - Capital	115,986	86,532	12,992	0	0
Computer Software - Capital	0	30,425	417,329	550,000	0
	<u>115,986</u>	<u>124,863</u>	<u>464,151</u>	<u>702,500</u>	<u>50,000</u>
<b>Operating</b>					
Professional Services	0	0	128,574	0	0
Professional Services - Econ Dev Grants	0	0	785,714	0	0
Professional Services - Social Services	0	0	4,000,000	0	0
Professional Services - H&H Grants	0	0	947,728	0	0
Professional Services - Children Services	0	0	157,381	0	0
Professional Services - Aging Services	0	0	2,447	0	0
CLFR Expenditures	37,141	43,514	110,375	3,131,000	0
	<u>37,141</u>	<u>43,514</u>	<u>6,132,219</u>	<u>3,131,000</u>	<u>0</u>

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Fund: 001	General Fund	Spokane Valley					
Cost Center: 90000	General Government	2025 Budget					
<i>(continued from previous page)</i>							
<b><u>Interfund Payments for Service</u></b>							
Transfer out - #101	2,552,600	3,084,919	3,530,048	3,200,423 0			
Transfer out - #122	364,440	89,805	500,000	0 0			
Transfer out - #309 (Park Capital)	18,813	145	0	0 0			
Transfer out - #312 (Capital Reserve)	11,126,343	3,593,000	5,358,054	0 0			
Transfer out - #501 (ER&R - Parks Vehicles)	0	0	0	85,000 0			
Transfer out - #503 (Pub Safety Equip Replace)	0	0	0	1,000,000 473,722			
	<u>14,062,196</u>	<u>6,767,869</u>	<u>9,388,102</u>	<u>4,285,423</u> <u>473,722</u>			
Total Nonrecurring Expenditures	<u>14,215,323</u>	<u>6,936,246</u>	<u>15,984,472</u>	<u>8,118,923</u> <u>523,722</u>			
<b>Total Governmental Division</b>	<b><u>\$17,368,564</u></b>	<b><u>\$10,217,860</u></b>	<b><u>\$19,555,995</u></b>	<b><u>\$12,667,535</u></b> <b><u>\$ 3,581,222</u></b>			

Fund: 101	Street Fund	Spokane Valley
		2025 Budget

#### **101 - Street Fund**

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

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

#### **Budget Summary**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Personnel - FTE Equivalents</b>					
Assistant Engineer	0.0	0.0	0.0	0.0	0.0
Construction Inspector	1.50	1.50	1.50	1.50	1.50 *
Engineering Tech II	0.25	0.25	0.25	0.90	0.90 *
Maintenance/Construction Inspector	2.35	0.50	0.50	2.00	2.00 *
Mechanic	0.00	0.75	0.75	0.75	0.75 *
Planning Grants Engineer	0.375	0.375	0.25	0.00	0.00 *
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0
Senior Engineer - Traffic	1.0	0.0	0.0	0.0	0.0
Stormwater Foreman	0.0	0.1	0.1	0.1	0.1 *
Streets Foreman	0.0	1.0	1.0	1.0	1.0
Traffic Signal Technician	0.0	0.0	1.0	1.0	1.0
Traffic Engineer	1.0	1.0	1.0	1.0	1.0
Traffic Engineering Manager	0.0	1.0	1.0	1.0	1.0
Total FTEs	<b>7.475</b>	<b>7.475</b>	<b>8.35</b>	<b>10.25</b>	<b>10.25</b>

(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			
				2025 Budget			
(continued from previous page)							
<b>Budget Summary</b>							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget		
<b>Revenues</b>							
Utility Tax	\$ 1,033,915	\$ 1,003,537	\$ 960,872	\$ 900,000	\$ 900,000		
Motor Vehicle Fuel Tax	1,901,926	1,951,437	1,969,114	1,950,700	1,969,700		
Multimodal Transportation Revenue	132,334	137,638	139,065	137,500	138,200		
Right-of-Way Maintenance Fee	115,307	101,652	112,552	100,000	100,000		
Solid Waste Road Wear Fee (local streets)	0	0	2,163,489	1,700,000	1,700,000		
Investment Earnings	555	12,416	122,690	10,000	10,000		
Miscellaneous	222,890	425,162	13,212	10,000	10,000		
Transfer in - #111	0	0	0	1,392,500	2,785,000		
Total revenues	<u>3,406,927</u>	<u>3,631,842</u>	<u>5,480,994</u>	<u>6,200,700</u>	<u>7,612,900</u>		
<b>Nonrecurring Revenues</b>							
Utility Tax Recovery	50,472	0	0	0	0		
Insurance proceeds	59,619	0	18,245	0	0		
Transfers in - #001	2,552,600	3,084,919	3,530,048	3,200,423	0		
Transfers in - #106	0	271,000	1,862,929	0	0		
Transfers in - #122	89,805	500,000	0	0	0		
Transfers in - #311	0	0	2,677,099	0	0		
Transfers in - #312	0	0	250,000	0	1,750,000		
Total Nonrecurring Revenues	<u>2,752,496</u>	<u>3,855,919</u>	<u>8,338,321</u>	<u>3,200,423</u>	<u>1,750,000</u>		
<b>Expenditures</b>							
Wages, Payroll Taxes & Benefits	1,129,576	1,331,894	1,654,514	1,901,701	1,875,610		
Street Program	2,489,780	2,745,733	2,811,886	2,255,325	2,044,287		
Maintenance Shop	22,271	23,527	23,957	24,550	30,322		
Winter Operations	767,802	1,650,087	1,007,131	1,564,464	1,053,299		
Bridge Program	48,424	42,926	64,789	68,750	68,000		
Local Street Program	0	0	2,212,183	1,579,560	0		
Traffic Program	131,492	144,256	147,671	894,365	1,177,367		
Intergovernmental Payments	1,060,988	1,048,274	720,198	775,000	745,000		
Interfund Vehicle Lease - #501 (non-plow)	10,250	10,250	27,750	41,950	71,200		
Interfund Vehicle Lease - #501 (plow replace)	60,500	275,000	275,000	300,000	300,000		
Total Recurring Activity	<u>5,721,083</u>	<u>7,271,947</u>	<u>8,945,079</u>	<u>9,405,665</u>	<u>7,365,085</u>		
<b>Nonrecurring Expenditures</b>							
Small Tools & Minor Equipment	0	4,356	17,597	0	0		
Repairs & Maintenance	7,774	0	8,168	0	0		
Traffic control improvements	13,079	0	0	0	0		
Heavy Duty Machinery & Equipment	20,350	0	56,829	0	0		
RW - Land Improvements	135	0	0	0	0		
Capital Equipment (Repl. Programs)	0	35,409	55,130	225,000	135,000		
Bridge Replacement Program	0	0	0	25,000	0		
Traffic Signal Program Tools & Equipment	0	0	0	57,375	0		
Traffic Signal Program Office Furniture	0	0	0	14,000	0		
Generator for Maintenance Shop (1/2 cost)	0	13,144	0	0	0		
Transfers out - #311	0	0	1,372,761	0	0		
Transfers out - #501 (Bucket Truck/Vehicles signal, etc.)	0	0	70,568	205,000	0		
Local Street Program	0	0	6,881	0	1,750,000		
Total Nonrecurring expenditures	<u>41,338</u>	<u>52,909</u>	<u>1,587,934</u>	<u>526,375</u>	<u>1,885,000</u>		
Revenues over (under) expenditures	397,002	162,905	3,286,302	(530,917)	112,815		
Beginning fund balance	759,299	1,156,301	1,319,206	4,605,508	4,074,591		
Less restricted fund balance	0	0	0	0	(5,910)		
Ending fund balance	<u>\$ 1,156,301</u>	<u>\$ 1,319,206</u>	<u>\$ 4,605,508</u>	<u>\$ 4,074,591</u>	<u>\$ 4,181,496</u>		

**Fund: 103****Paths & Trails Fund****Spokane Valley****2025 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 2025 the Municipal Research and Services Center estimates the distribution back to cities will be \$18.18 per person. Based upon a City of Spokane Valley population of 108,800 (per the Washington State Office of Financial Management on April 1, 2024) we anticipate the City will collect \$1,978,000 in 2025. 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 2025 revenue estimate this computes to \$8,300. The balance or \$1,969,700 will be credited to Fund #101 for Street maintenance and operations.

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

**Budget Summary**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Revenues</b>					
Motor Vehicle Fuel (Gas) Tax	\$ 8,022	\$ 8,230	\$ 8,305	\$ 8,200	\$ 8,300
Investment Interest	21	580	1,947	1,000	2,000
Total revenues	<u>8,043</u>	<u>8,810</u>	<u>10,252</u>	<u>9,200</u>	<u>10,300</u>
<b>Expenditures</b>					
Capital Outlay	0	0	0	0	0
Transfers out- #309	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	8,043	8,810	10,252	9,200	10,300
Beginning fund balance	21,515	29,558	38,368	48,620	57,820
Ending fund balance	<u>\$ 29,558</u>	<u>\$ 38,368</u>	<u>\$ 48,620</u>	<u>\$ 57,820</u>	<u>\$ 68,120</u>

Fund: 104

Hotel/Motel Tax - Tourism Facilities Fund

Spokane Valley

2025 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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Hotel/Motel Tax	\$ 481,320	\$ 591,849	\$ 588,685	\$ 600,000	\$ 590,000
Investment Interest	2,617	82,662	234,242	80,000	200,000
Transfers in - #105	1,201,684	273,000	515,198	793,575	0
Total revenues	<u>1,685,621</u>	<u>947,511</u>	<u>1,338,125</u>	<u>1,473,575</u>	<u>790,000</u>
<b>Expenditures</b>					
Transfers out - #316	0	0	13,015	4,400,000	0
Tourism Promotion	0	0	2,000,000	0	0
Capital Outlay	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>2,013,015</u>	<u>4,400,000</u>	<u>0</u>
Revenues over (under) expenditures	1,685,621	947,511	(674,890)	(2,926,425)	790,000
Beginning fund balance	2,986,573	4,672,194	5,619,705	4,944,815	2,018,390
Ending fund balance	<u>\$ 4,672,194</u>	<u>\$ 5,619,705</u>	<u>\$ 4,944,815</u>	<u>\$ 2,018,390</u>	<u>\$ 2,808,390</u>

Fund: 105

Hotel/Motel Tax Fund

Spokane Valley

2025 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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Hotel/Motel Tax	\$ 744,435	\$ 901,685	\$ 905,678	\$ 900,000	\$ 900,000
Investment Interest	898	11,320	26,189	10,000	20,000
Total revenues	<u>745,333</u>	<u>913,005</u>	<u>931,867</u>	<u>910,000</u>	<u>920,000</u>
<b>Expenditures</b>					
Tourism Promotion	167,850	284,604	309,702	458,625	893,000
Transfers out - #001	9,515	12,982	14,155	30,000	30,000
Transfers out - #104	1,201,684	273,000	515,198	793,575	0
Total expenditures	<u>1,379,049</u>	<u>570,586</u>	<u>839,055</u>	<u>1,282,200</u>	<u>923,000</u>
Revenues over (under) expenditures	(633,716)	342,419	92,812	(372,200)	(3,000)
Beginning fund balance	798,716	165,000	507,419	600,231	228,031
Ending fund balance	<u>\$ 165,000</u>	<u>\$ 507,419</u>	<u>\$ 600,231</u>	<u>\$ 228,031</u>	<u>\$ 225,031</u>

Fund: 106

Solid Waste Fund

Spokane Valley

2025 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 required 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.

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Administrative fees	\$ 232,310	\$ 268,611	\$ 276,172	\$ 250,000	\$ 250,000
Solid Waste Road Wear Fee	1,760,519	1,987,350	0	0	0
Investment interest	1,481	43,191	91,696	40,000	70,000
<b>Total revenues</b>	<b>1,994,310</b>	<b>2,299,152</b>	<b>367,868</b>	<b>290,000</b>	<b>320,000</b>
<b>Expenditures</b>					
Education & Contract Administration	43,203	62,757	301,877	290,000	119,289
Transfers out - #001	0	0	0	0	0
Transfers out - #101	0	271,000	1,862,929	0	0
Transfers out - #303	0	110,746	0	0	0
Transfers out - #311	1,537,776	3,194	0	0	0
<b>Total expenditures</b>	<b>1,580,979</b>	<b>447,697</b>	<b>2,164,806</b>	<b>290,000</b>	<b>119,289</b>
Revenues over (under) expenditures	413,331	1,851,455	(1,796,938)	0	200,711
Beginning fund balance	726,788	1,140,119	2,991,574	1,194,636	1,194,636
<b>Ending fund balance</b>	<b>\$ 1,140,119</b>	<b>\$ 2,991,574</b>	<b>\$ 1,194,636</b>	<b>\$ 1,194,636</b>	<b>\$ 1,395,347</b>

Fund: 107

PEG Fund

Spokane Valley  
2025 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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Comcast PEG contribution	\$ 71,252	\$ 64,640	\$ 56,294	\$ 63,000	\$ 55,000
Investment interest	160	3,247	10,249	3,000	5,000
Total revenues	<u>71,412</u>	<u>67,887</u>	<u>66,543</u>	<u>66,000</u>	<u>60,000</u>
<b>Expenditures</b>					
PEG Reimbursement - CMTV	38,519	0	38,964	39,500	39,500
Capital Outlay	48,771	0	23,450	33,500	33,500
Total expenditures	<u>87,290</u>	<u>0</u>	<u>62,414</u>	<u>73,000</u>	<u>73,000</u>
Revenues over (under) expenditures	(15,878)	67,887	4,129	(7,000)	(13,000)
Beginning fund balance	181,773	165,895	233,782	237,911	230,911
Ending fund balance	<u>\$ 165,895</u>	<u>\$ 233,782</u>	<u>\$ 237,911</u>	<u>\$ 230,911</u>	<u>\$ 217,911</u>

Fund: 108

Affordable &amp; Supportive Housing Sales Tax

Spokane Valley  
2025 Budget

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Affordable & Supportive Housing Sales Tax	\$ 215,089	\$ 202,181	\$ 193,105	\$ 200,000	\$ 200,000
Investment Interest	205	8,061	29,958	8,000	15,000
Total revenues	<u>215,294</u>	<u>210,242</u>	<u>223,063</u>	<u>208,000</u>	<u>215,000</u>
<b>Expenditures</b>					
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	215,294	210,242	223,063	208,000	215,000
Beginning fund balance	152,033	367,327	577,569	800,632	1,008,632
Ending fund balance	<u>\$ 367,327</u>	<u>\$ 577,569</u>	<u>\$ 800,632</u>	<u>\$ 1,008,632</u>	<u>\$ 1,223,632</u>

Fund: 109

Tourism Promotion Fund

Spokane Valley

2025 Budget

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

**Budget Summary**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Revenues</b>					
Tourism Promotion Area Fee	\$ 0	\$ 0	\$ 1,309,505	\$ 1,200,000	\$ 1,300,000
Investment interest	0	0	28,192	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>1,337,697</u>	<u>1,200,000</u>	<u>1,300,000</u>
<b>Expenditures</b>					
Professional Services	0	0	655,957	1,581,000	1,275,000
Total expenditures	<u>0</u>	<u>0</u>	<u>655,957</u>	<u>1,581,000</u>	<u>1,275,000</u>
Revenues over (under) expenditures	0	0	681,740	(381,000)	25,000
Beginning fund balance	0	0	0	681,740	300,740
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 681,740</u>	<u>\$ 300,740</u>	<u>\$ 325,740</u>

Fund: 110

Homeless Housing Program Fund

Spokane Valley

2025 Budget

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

**Budget Summary**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Revenues</b>					
Recording Fees	\$ 0	\$ 0	\$ 125,527	\$ 290,000	\$ 290,000
Investment Interest	0	0	1,020	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>126,547</u>	<u>290,000</u>	<u>290,000</u>
<b>Expenditures</b>					
Professional Services	0	0	0	290,000	344,000
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>	<u>344,000</u>
Revenues over (under) expenditures	0	0	126,547	0	(54,000)
Beginning fund balance	0	0	0	126,547	126,547
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 126,547</u>	<u>\$ 126,547</u>	<u>\$ 72,547</u>

Fund: 111

Transportation Benefit District Fund

Spokane Valley

2025 Budget

In 2023 Council adopted Ordinances 23-018 and 23-022 forming and assuming the powers of a Transportation Benefit District in the City in accordance with Chapter 36.73 RCW. Council also adopted Ordinance 23-024 establishing a \$20 vehicle license tab fee. The fee was effective July 2024 and is anticipated to generate \$2,785,000 in revenues in the 2025 Budget. These funds are used in the Street Fund #101 for use on pavement management and maintenance.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Vehicle License Fees	\$ 0	\$ 0	\$ 0	\$ 1,392,500	\$ 2,785,000
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,392,500</u>	<u>2,785,000</u>
<b>Expenditures</b>					
Transfer out -#101	0	0	0	1,392,500	2,785,000
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,392,500</u>	<u>2,785,000</u>
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fund: 120

CenterPlace Operating Reserve Fund

Spokane Valley

2025 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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Investment Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>					
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  
2025 Budget

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

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

Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Investment Interest	\$ 0	\$ 0	\$ 151,854	\$ 288,000	\$ 288,000
Transfers in	0	0	0	400,000	0
Total revenues	0	0	151,854	688,000	288,000
<b>Expenditures</b>					
Operations	0	0	0	0	0
Total expenditures	0	0	0	0	0
Revenues over (under) expenditures	0	0	151,854	688,000	288,000
Beginning fund balance	5,500,000	5,500,000	5,500,000	5,651,854	6,339,854
Ending fund balance	<u>\$ 5,500,000</u>	<u>\$ 5,500,000</u>	<u>\$ 5,651,854</u>	<u>\$ 6,339,854</u>	<u>\$ 6,627,854</u>

Fund: 122

## Winter Weather Reserve Fund

Spokane Valley  
2025 Budget

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

Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Investment Interest	\$ 209	\$ 7,088	\$ 16,788	\$ 6,000	\$ 15,000
Transfers in - #001	364,440	89,805	500,000	0	0
Total revenues	<u>364,649</u>	<u>96,893</u>	<u>516,788</u>	<u>6,000</u>	<u>15,000</u>
<b>Expenditures</b>					
Transfer out - #101	0	500,000	0	0	0
Street Maintenance Expenditures	89,805	0	0	500,000	500,000
Total expenditures	<u>89,805</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Revenues over (under) expenditures	274,844	(403,107)	516,788	(494,000)	(485,000)
Beginning fund balance	160,043	434,887	31,780	548,568	554,568
Ending fund balance	<u>\$ 434,887</u>	<u>\$ 31,780</u>	<u>\$ 548,568</u>	<u>\$ 54,568</u>	<u>\$ 69,568</u>

Fund: 204

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

Spokane Valley

2025 Budget

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

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

- \$5,650,000 remained on the original debt used towards the construction of CenterPlace. These bonds will be paid off in annual installments over the 20-year period ending December 1, 2033. Annual debt service payments on these bonds are provided by the Spokane Public Facilities District. At January 1, 2025, the outstanding balance on this portion of the bond issue will be \$2,610,000.
- \$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 were provided by equal distributions from the 1st and 2nd quarter percent real estate excise tax (Funds #301 and #302). This debt was completely liquidated during 2023.

In 2016 the City issued \$7,275,000 in LTGO bonds, the proceeds of which will be used to finance the construction of a new City Hall building along with \$6.3 million of City cash that has been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. At January 1, 2025, the outstanding balance on the bond issue will be \$5,860,000.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Spokane Public Facilities District	\$ 480,800	\$ 501,200	\$ 527,200	\$ 551,600	\$ 569,400
Transfers in - #001	401,500	401,400	401,150	398,950	401,550
Transfers in - #301	80,775	81,100	80,600	0	0
Transfers in - #302	80,775	81,100	80,600	0	0
Total revenues	<u>1,043,850</u>	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>	<u>970,950</u>
<b>Expenditures</b>					
Debt Service Payment - CenterPlace	480,800	500,000	527,200	551,600	569,400
Debt Service Payment - Roads	161,550	163,400	161,200	0	0
Debt Service Payments - City Hall/LTGO'16	401,500	401,400	401,150	398,950	401,550
Total expenditures	<u>1,043,850</u>	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>	<u>970,950</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

2025 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 and the Pavement Preservation Fund #311.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
REET 1 - Taxes	\$ 3,109,113	\$ 2,790,020	\$ 1,678,860	\$ 1,500,000	\$ 1,500,000
Investment Interest	2,828	96,965	274,630	90,000	200,000
Total revenues	<u>3,111,941</u>	<u>2,886,985</u>	<u>1,953,490</u>	<u>1,590,000</u>	<u>1,700,000</u>
<b>Expenditures</b>					
Transfers out - #204	80,775	81,100	80,600	0	0
Transfers out - #303	293,208	899,463	499,950	897,312	356,000
Transfers out - #311 ( <i>pavement preservation</i> )	827,278	550,242	827,278	1,170,350	1,372,150
Transfers out - #314	0	0	0	801	0
Total expenditures	<u>1,201,261</u>	<u>1,530,805</u>	<u>1,407,828</u>	<u>2,068,463</u>	<u>1,728,150</u>
Revenues over (under) expenditures	1,910,680	1,356,180	545,662	(478,463)	(28,150)
Beginning fund balance	2,048,068	3,958,748	5,314,928	5,860,590	5,382,127
Ending fund balance	<u>\$ 3,958,748</u>	<u>\$ 5,314,928</u>	<u>\$ 5,860,590</u>	<u>\$ 5,382,127</u>	<u>\$ 5,353,977</u>

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 and the Pavement Preservation Fund #311.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
REET 2 - Taxes	\$ 3,109,113	\$ 2,790,020	\$ 1,678,860	\$ 1,500,000	\$ 1,500,000
Investment Interest	5,137	117,020	305,243	100,000	275,000
Total revenues	<u>3,114,250</u>	<u>2,907,040</u>	<u>1,984,103</u>	<u>1,600,000</u>	<u>1,775,000</u>
<b>Expenditures</b>					
Transfers out - #204	80,775	81,100	80,600	0	0
Transfers out - #303	1,401,744	226,701	2,583,769	793,148	483,300
Transfers out - #309	64,077	124,020	5,000	0	0
Transfers out - #311 (pavement preservation)	827,279	914,900	827,279	1,170,350	1,372,150
Transfers out - #314	660,516	0	0	329,323	36,500
Transfers out - #403	14,927	0	0	0	0
	<u>3,049,318</u>	<u>1,346,721</u>	<u>3,496,648</u>	<u>2,292,821</u>	<u>1,891,950</u>
Revenues over (under) expenditures	64,932	1,560,319	(1,512,545)	(692,821)	(116,950)
Beginning fund balance	<u>5,165,924</u>	<u>5,230,856</u>	<u>6,791,175</u>	<u>5,278,630</u>	<u>4,585,809</u>
Ending fund balance	<u>\$ 5,230,856</u>	<u>\$ 6,791,175</u>	<u>\$ 5,278,630</u>	<u>\$ 4,585,809</u>	<u>\$ 4,468,859</u>

Fund: 303

Street Capital Projects Fund

Spokane Valley

2025 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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Grant Proceeds	\$ 4,174,243	\$ 4,235,813	\$ 6,038,450	\$ 7,368,896	\$ 4,480,512
Developer Contribution	1,271,759	0	0	809,130	968,833
Miscellaneous	218	11,652	107,469	0	0
Voluntary Traffic Mitigation Fees	0	853,467	179,320	0	0
Transfers in - #001	0	0	51,372	0	0
Transfers in - #106	0	110,746	0	0	0
Transfers in - #301	293,208	899,463	499,950	897,312	356,000
Transfers in - #302	1,401,744	226,701	2,061,340	793,148	483,300
Transfers in - #312	0	0	42,017	0	200,000
Transfers in - #312 - Barker Corridor	(87,442)	1,204	522,429	0	0
Transfers in - #312 - School Beacons	0	112,583	1,223	0	0
Total revenues	<u>7,053,730</u>	<u>6,451,629</u>	<u>9,503,570</u>	<u>9,868,486</u>	<u>6,488,645</u>
<b>Expenditures</b>					
205 Sprague/Barker Intersection Improvement	159,026	2,219,922	19,580	0	0
249 Sullivan/Wellesley Intersection	92,731	499,154	282,254	0	0
259 N. Sullivan Corridor ITS Projects	2,150	0	0	0	0
275 Barker Rd Widening - River to Euclid	1,679,017	8,915	31,983	0	0
292 Mullan preservation : Broadway-Mission	508,213	0	0	0	0
293 2018 CSS Citywide Reflective Signal BP	8,144	382	0	0	0
294 Citywide Reflective Signal Post Panels	3,169	2,990	0	0	0
299 Argonne Rd Concrete Pvmt Indiana to Mont	2,205,438	8,876	2,035	0	0
300 Pines & Mission Intersection Improvement	63,816	165,800	229,490	1,599,256	20,000
301 Park & Mission Intersection Improvement	360,002	0	0	0	0
303 S. Conklin Sidewalk	162	0	0	0	0
310 Sullivan Rd Overcrossing UP RR Deck Repl	241,954	820	0	0	0
313 Barker Rd/Union Pacific Crossing	61,642	323,334	3,506,982	50,000	1,060,845
318 Wilbur Sidewalk - Boone to Mission	46,916	862,358	12,034	0	0
320 Sullivan Preservation - Sprague to 8th	13,537	117,485	797,756	5,000	0
321 Argonne Corridor Improvement- North of Knox	1,916	0	0	19,608	21,500
323 Evergreen Road Preservation	258,659	0	0	0	0
326 2020 Citywide Retroreflective Post Plates	5,639	23,660	30,601	0	126,200
327 Sprague Stormwater & Crossing Project	0	4,343	51,372	2,365,000	0

(continued to next page)

Fund: 303		Street Capital Projects Fund			Spokane Valley
					2025 Budget
<i>(continued from previous page)</i>					
Expenditures, continued		2021 Actual	2022 Actual	2023 Actual	2024 Budget
329	Barker Rd Imp-City Limits to Appleway	109,443	42,686	118,246	50,000
330	WTSC 2021 School Zone Beacons	41,780	0	0	0
332	NE Industrial Area - Sewer Extension	65,163	37,411	0	0
333	Evergreen Rd Pres Broadway to Mission	0	159,293	0	0
334	Sprague Ave Preservation	0	309,494	3,363	0
335	Mission Ave over Evergreen Deck Repair	0	19,502	320,960	0
340	8th Ave Sidewalk - Coleman to Park	0	82,425	1,357,398	0
342	School zone beacons	0	112,583	1,223	0
343	Buckeye Ave Sewer Extension	0	632,152	0	0
344	Park Rd Sidewalk- Broadway to cataldo	0	23,083	230,689	0
345	Park Rd Sidewalk- Nora to Baldwin	0	25,710	425,235	0
346	Bowdish Sidewalk 12th to 22nd	0	14,260	91,285	2,106,777
347	Broadway and Park Intersection	0	4,455	1,863,610	410,134
348	Barker Road Improvements- Appleway to I90	0	0	77,139	221,000
349	Trent Ave Access Control Safety Improvement	0	0	16,644	419,000
351	Barker Road Imp - Sprague to Appleway	0	0	4,298	595,000
352	2022 Citywide Signal Backplates	0	0	3,189	0
354	16th Ave Preservation - Evergreen to Adams	0	0	0	352,711
366	S. Sullivan Preservation - 8th to 12th	0	0	0	252,000
367	Subarea Transportation Plan	0	0	0	200,000
	Argonne Bridge	0	0	0	675,000
	Contingency	0	0	0	1,000,000
	Total expenditures	<u>5,928,517</u>	<u>5,701,093</u>	<u>9,477,366</u>	<u>9,868,486</u>
	Revenues over (under) expenditures	1,125,213	750,536	26,204	0
	Beginning fund balance	<u>67,402</u>	<u>1,192,615</u>	<u>1,943,151</u>	<u>1,969,355</u>
	Ending fund balance	<u><u>\$ 1,192,615</u></u>	<u><u>\$ 1,943,151</u></u>	<u><u>\$ 1,969,355</u></u>	<u><u>\$ 1,969,355</u></u>

Fund: 309

Park Capital Projects Fund

Spokane Valley

2025 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 improvements at Balfour Park.

**Budget Summary**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Grant Proceeds	\$ 593,260	\$ 0	\$ 158,658	\$ 0	\$ 1,561,761
Developer Contribution	17,896	0	0	0	0
Transfers in - #001	178,813	160,145	515,939	160,000	0
Transfers in - #302	64,077	124,020	5,000	0	0
Transfers in - #310	0	0	40,192	0	0
Transfers in - #312	604,512	332,267	4,312,623	546,299	300,000
Investment Interest	20	0	1,158	0	0
<b>Total revenues</b>	<b>1,458,578</b>	<b>616,432</b>	<b>5,033,570</b>	<b>706,299</b>	<b>1,861,761</b>
<b>Expenditures</b>					
268 Appleway Trail (Evergreen to Sullivan)	2,165	0	0	0	0
304 CenterPlace west lawn improvements - Ph. 2	19,930	145	0	0	0
305 CenterPlace roof	(1,117)	0	0	0	0
314 Balfour Park frontage improvements	342,760	95,209	5,000	0	0
315 Browns Park improvements 2020	698,664	953	0	0	0
316 Balfour Park improvements - Ph 1	305,134	161,688	4,778,435	550,000	0
328 Sullivan Park Waterline	32,276	51,033	40,499	2,000	0
337 Reprogram Great Room A/V System	36,951	0	0	0	0
338 Spokane Valley River Loop Trail	79,136	148,357	48,478	0	0
Greenacres Park Phase 2	0	0	0	200,000	1,861,761
<b>Total expenditures</b>	<b>1,515,899</b>	<b>457,385</b>	<b>4,872,412</b>	<b>752,000</b>	<b>1,861,761</b>
Revenues over (under) expenditures	(57,321)	159,047	161,158	(45,701)	0
Beginning fund balance	75,575	18,254	177,301	338,459	292,758
<b>Ending fund balance</b>	<b>\$ 18,254</b>	<b>\$ 177,301</b>	<b>\$ 338,459</b>	<b>\$ 292,758</b>	<b>\$ 292,758</b>

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

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

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

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

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

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Investment Interest	\$ 692	\$ 13,653	\$ 4,850	\$ 1,200	\$ 1,200
Total revenues	<u>692</u>	<u>13,653</u>	<u>4,850</u>	<u>1,200</u>	<u>1,200</u>
<b>Expenditures</b>					
Transfers out - #309 (Balfour Park)	3,600	0	40,192	0	0
Payment to Library District	0	0	799,093	0	0
Total expenditures	<u>3,600</u>	<u>0</u>	<u>839,285</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	(2,908)	13,653	(834,435)	1,200	1,200
Beginning fund balance	842,964	840,056	853,709	19,274	20,474
Ending fund balance	<u>\$ 840,056</u>	<u>\$ 853,709</u>	<u>\$ 19,274</u>	<u>\$ 20,474</u>	<u>\$ 21,674</u>

Fund: 311

## Pavement Preservation Fund

Spokane Valley

2025 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 2023 and budgeted amounts for 2024 and 2025:

	Fund								
	001	101	106	123	301/302	310	312		
	General	Street O&M	Street Wear Fee	Civic Fac. Replace.	REET 1&2	Civic Fac. Capital	Capital Reserve	Grants	Total
<b>Actual</b>									
2011	584,681	0	0	0	0	500,000	0	0	1,084,681
2012	2,045,203	0	0	0	0	0	0	0	2,045,203
2013	0	282,000	0	616,284	300,000	0	0	35,945	1,234,229
2014	888,823	282,000	0	616,284	368,944	0	0	2,042,665	4,198,716
2015	920,000	206,618	0	616,284	502,098	0	0	835,224	3,080,224
2016	943,800	67,342	0	559,808	730,572	0	0	1,654,698	3,956,220
2017	953,200	67,342	0	0	1,320,958	0	0	89,208	2,430,708
2018	962,700	67,342	1,000,000	0	1,370,658	0	0	1,422,404	4,823,104
2019	972,300	0	1,608,028	0	1,468,600	0	0	2,398,330	6,447,258
2020	982,023	0	1,513,532	0	1,545,277	0	0	98,281	4,139,113
2021	991,843	0	1,537,776	0	1,654,557	0	0	0	4,184,176
2022	1,001,800	0	3,194	0	1,465,141	0	0	2,052,175	4,522,310
2023	1,011,800	1,372,761	0	0	1,654,557	0	0	2,643,915	6,683,033
<b>Budget</b>									
2024	1,021,900	0	0	0	2,340,700	0	0	0	3,362,600
2025	0	0	0	0	2,744,300	0	1,032,100	0	3,776,400
	<u>13,280,073</u>	<u>2,345,405</u>	<u>5,662,530</u>	<u>2,408,660</u>	<u>17,466,362</u>	<u>500,000</u>	<u>13,272,845</u>		<u>55,967,975</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 2024 budget development. Because this is a Capital Project Fund whose sole purpose is to provide for Pavement Preservation projects, any money not expended in a given year will remain in the fund and will be available for re-appropriation in subsequent years. The fund balance of Fund #123 was exhausted with the 2016 transfer of \$559,808 as a consequence of following this funding strategy.

During the 2025 budget development, it was determined that the General Fund could not support a recurring transfer to the Fund #311 due to budget constraints. Going forward, a nonrecurring transfer will be made at the discretion of Council and as funds are available. In 2025 the Pavement preservation will be funded by Transfers of \$2,744,300 from the REET 1 Capital Projects Fund #301, REET 2 Capital Projects Fund #302 and 1,032,100 from fund #312. The City will take advantage of grant programs directed at pavement preservation as they become available.

Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Transfers in - #001	\$ 991,843	\$ 1,001,800	\$ 1,011,800	\$ 1,021,900	\$ 0
Transfers in - #101	0	0	1,372,761	0	0
Transfers in - #106	1,537,776	3,194	0	0	0
Transfers in - #301	827,278	550,242	754,668	1,170,350	1,372,150
Transfers in - #302	827,279	914,900	899,889	1,170,350	1,372,150
Transfers in - #312	0	0	0	0	1,032,100
Investment Interest	3,448	73,149	138,460	0	0
Grant Proceeds	0	2,052,175	2,643,915	358,362	112,011
Developer Contributions	29,011	0	0	0	0
Total revenues	<u>4,216,635</u>	<u>4,595,460</u>	<u>6,821,493</u>	<u>3,720,962</u>	<u>3,888,411</u>
<b>Expenditures</b>					
Pavement preservation	4,464,693	3,523,847	6,632,747	5,620,165	2,000,000
Pre-project GeoTech	0	0	0	50,000	50,000
Transfer out - #101 (local streets)	0	0	2,677,099	0	0
Total expenditures	<u>4,464,693</u>	<u>3,523,847</u>	<u>9,309,846</u>	<u>5,670,165</u>	<u>2,050,000</u>
Revenues over (under) expenditures	(248,058)	1,071,613	(2,488,353)	(1,949,203)	1,838,411
Beginning fund balance	5,792,145	5,544,087	6,615,700	4,127,347	2,178,144
Ending fund balance	<u>\$ 5,544,087</u>	<u>\$ 6,615,700</u>	<u>\$ 4,127,347</u>	<u>\$ 2,178,144</u>	<u>\$ 4,016,555</u>

Fund: 312

Capital Reserve Fund

Spokane Valley

2025 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 2024 in the amount of \$52,265,836.

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

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Transfers in - #001	\$ 11,126,343	\$ 3,593,000	\$ 5,358,054	\$ 4,397,832	\$ 0
Transfers in - #310	3,600	0	0	0	0
Proceeds from sale of land	109,403	0	0	0	0
Investment Interest	8,304	236,054	803,376	500,000	650,000
<b>Total revenues</b>	<b>11,247,650</b>	<b>3,829,054</b>	<b>6,161,430</b>	<b>4,897,832</b>	<b>650,000</b>
<b>Expenditures</b>					
Transfers out - #001	0	606,537	4,801,397	1,546,200	0
Transfers out - #101	0	0	250,000	0	1,750,000
Transfers out - #121	0	0	0	400,000	0
Transfers out - #303 - School Beacons	0	113,786	43,240	0	0
Transfers out - #303 - Barker Road Corridor	(87,442)	0	0	0	0
Transfers out - #303 - Subarea Transportation Plan	0	0	0	0	200,000
Transfers out - #309 - Appleway Trail	(65,815)	0	0	0	0
Transfers out - #309 - Balfour Park frontage improve	260,788	0	0	0	0
Transfers out - #309 - Balfour Park improvements	305,133	332,267	4,223,646	344,299	0
Transfers out - #309 - Sullivan Park water line	25,269	0	40,499	2,000	0
Transfers out - #309 - Spokane Valley River Loop Ti	79,136	0	48,478	0	0
Transfers out - #309 - Greenacres Park Ph2	0	0	0	200,000	300,000
Transfers out - #311 - Pavement Preservation	0	0	0	0	1,032,100
Transfers out - #314 - Pines Grade Separation	(6,684)	0	253,344	388,000	1,708,023
Transfers out - #314 - Barker Rd Overpass	438,623	633,819	269,085	725,000	0
Transfers out - #314 - Sullivan Rd Interchange	170,333	0	102,720	20,677	0
Transfers out - #316 - Fairground Building	0	7,010	0	0	0
WSDOT Sullivan Park Property Acquisition	3,357	0	0	759,600	0
Precinct property acquisition	2,230,449	0	0	0	0
Park property acquisition	1,875,881	0	0	0	0
Sprague Ave. Property Acquisition	0	0	790,783	0	0
<b>Total expenditures</b>	<b>5,229,028</b>	<b>1,693,419</b>	<b>10,823,192</b>	<b>4,385,776</b>	<b>4,990,123</b>
Revenues over (under) expenditures	6,018,622	2,135,635	(4,661,762)	512,056	(4,340,123)
Beginning fund balance	8,503,764	14,522,386	16,658,021	11,996,259	12,508,315
<b>Ending fund balance</b>	<b>\$14,522,386</b>	<b>\$16,658,021</b>	<b>\$11,996,259</b>	<b>\$12,508,315</b>	<b>\$ 8,168,192</b>

Fund: 314

## Railroad Grade Separation Projects Fund

Spokane Valley

2025 Budget

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

Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Grant Proceeds	\$ 280,718	\$ 677,412	\$ 944,651	\$ 5,468,641	\$ 39,496,674
Investment Interest	426	518	0	0	0
Developer Contributions	51,403	0	0	308,592	0
Rental Income	17,793	10,500	0	0	0
Transfers in - #301	0	0	0	801	0
Transfers in - #302	660,516	0	0	329,323	36,500
Transfers in - #312	602,272	633,819	625,149	1,133,677	1,708,023
Total revenues	<u>1,613,128</u>	<u>1,322,249</u>	<u>1,569,800</u>	<u>7,241,034</u>	<u>41,241,197</u>
<b>Expenditures</b>					
Barker BNSF Grade Separation	1,150,542	825,160	413,771	725,000	0
Pines Rd Underpass	495,989	686,765	1,175,908	2,500,000	40,850,197
Sullivan Rd Interchange	170,333	132,656	130,121	3,787,000	391,000
Total expenditures	<u>1,816,864</u>	<u>1,644,581</u>	<u>1,719,800</u>	<u>7,012,000</u>	<u>41,241,197</u>
Revenues over (under) expenditures	(203,736)	(322,332)	(150,000)	229,034	0
Beginning fund balance	793,528	589,792	267,460	117,460	346,494
Ending fund balance	<u>\$ 589,792</u>	<u>\$ 267,460</u>	<u>\$ 117,460</u>	<u>\$ 346,494</u>	<u>\$ 346,494</u>

Fund: 315

Transportation Impact Fees Fund

Spokane Valley

2025 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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Budget
<b>Revenues</b>					
Transportation Impact Fees	\$ 294,477	\$ 361,613	\$ 429,485	\$ 300,000	\$ 400,000
Investment Earnings	130	9,684	42,404	0	30,000
Total revenues	<u>294,607</u>	<u>371,297</u>	<u>471,889</u>	<u>300,000</u>	<u>430,000</u>
<b>Expenditures</b>					
Transfers out - #303	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	294,607	371,297	471,889	300,000	430,000
Beginning fund balance	0	294,607	665,904	1,137,793	1,437,793
Ending fund balance	<u>\$ 294,607</u>	<u>\$ 665,904</u>	<u>\$ 1,137,793</u>	<u>\$ 1,437,793</u>	<u>\$ 1,867,793</u>

Fund: 316

Economic Development Capital Projects Fund

Spokane Valley

2025 Budget

The Economic Development Capital Projects Fund #316 accounts for capital projects that will have a positive impact on tourism in Spokane Valley through the development of assets in the community that will increase retail, overnight lodging, and dining. These projects will primarily be funded through lodging taxes from the Hotel/Motel Tax - Tourism Facilities Fund #104.

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Transfers in - #312	\$ 3,358	\$ 46,642	\$ 0	\$ 0	\$ 0
Transfers in - #104	0	0	13,015	4,400,000	0
Total revenues	<u>3,358</u>	<u>46,642</u>	<u>13,015</u>	<u>4,400,000</u>	<u>0</u>
<b>Expenditures</b>					
Fairgrounds Building	3,358	46,642	0	0	0
Cross Country Course	0	0	13,015	4,400,000	0
Total expenditures	<u>3,358</u>	<u>46,642</u>	<u>13,015</u>	<u>4,400,000</u>	<u>0</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>

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

**Budget Summary**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Personnel - FTE Equivalents</b>					
<b>Operating</b>					
Administrative Assistant	0.0	0.0	0.0	0.10	0.10
Assistant Engineer	0.0	0.0	0.0	1.35	1.35
Communication & Marketing Officer	0.0	0.0	0.2	0.0	0.0
Engineer	1.0	1.0	1.0	1.0	1.0
Engineering Manager - Utility	0.0	0.0	0.5	1.0	1.0
Engineering Technician I	0.5	0.5	0.5	0.3	0.3
Engineering Technician II	1.0	1.0	1.0	1.3	1.3
GIS Analyst	0.23	0.23	0.00	1.23	1.23
Maintenance/Construction Inspector	0.25	0.0	0.0	0.25	0.25
Mechanic	0.0	0.25	0.25	0.25	0.25
Senior Development Engineer	0.0	0.0	0.0	0.25	0.25
Senior Engineer-Proj Mgmt	0.0	0.0	0.0	0.6	0.6
Senior Planning Grants Engineer	0.25	0.25	0.00	0.0	0.0
Stormwater Forman	0.9	0.9	0.9	0.9	0.9
<b>Capital</b>					
Maintenance/Construction Inspector	0.0	0.0	0.0	0.3	0.3
Construction Inspector	0.0	0.0	0.0	0.45	0.45
Senior Engineer-Proj Mgmt	0.0	0.0	0.0	2.1	2.1
	<u>4.13</u>	<u>4.13</u>	<u>4.38</u>	<u>11.38</u>	<u>11.38</u>
Interns	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>

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Fund: 402	Stormwater Management Fund	Spokane Valley
		2025 Budget

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**Budget Summary**

<b>Recurring Activity</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Revenues</b>					
Stormwater Management fees	\$ 2,026,140	\$ 2,031,000	\$ 5,585,386	\$ 5,600,000	\$ 6,170,000
Investment Interest	2,134	40,038	172,947	40,000	90,000
Total revenues	<u>2,028,274</u>	<u>2,071,038</u>	<u>5,758,333</u>	<u>5,640,000</u>	<u>6,260,000</u>
<b>Expenditures</b>					
Wages, Payroll Taxes & Benefits	331,944	379,033	660,155	1,349,322	1,578,815
Supplies	14,922	32,301	104,040	44,700	37,200
Services & Charges	1,153,820	1,290,799	1,464,894	2,422,317	2,272,306
Intergovernmental Services	42,222	43,149	45,640	48,000	88,000
Interfund vehicle lease - #501	6,750	6,750	6,750	13,000	16,500
Total expenditures	<u>1,549,658</u>	<u>1,752,032</u>	<u>2,281,479</u>	<u>3,877,339</u>	<u>3,992,821</u>
Recurring revenues over (under)					
Recurring Expenditures	<u>478,616</u>	<u>319,006</u>	<u>3,476,854</u>	<u>1,762,661</u>	<u>2,267,179</u>
<b>Nonrecurring Activity</b>					
<b>Revenues</b>					
Grant Proceeds	95,000	0	306,665	0	0
Total Nonrecurring revenues	<u>95,000</u>	<u>0</u>	<u>306,665</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>					
Capital - Various Projects	383,412	109,307	1,551,242	2,610,000	1,500,000
Stormwater Comprehensive Plan	0	272,923	0	0	0
Watershed studies	37,242	69,162	23,044	150,000	150,000
Asset management software system	0	0	0	0	50,000
Generator for Maintenance Shop	0	13,144	0	0	0
Total Nonrecurring expenditures	<u>420,654</u>	<u>464,536</u>	<u>1,574,286</u>	<u>2,760,000</u>	<u>1,700,000</u>
Nonrecurring revenues over (under)					
Nonrecurring Expenditures	<u>(325,654)</u>	<u>(464,536)</u>	<u>(1,267,621)</u>	<u>(2,760,000)</u>	<u>(1,700,000)</u>
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	152,962	(145,530)	2,209,233	(997,339)	567,179
Beginning working capital	2,159,796	2,401,719	2,278,363	4,550,158	3,552,819
Ending working capital	<u>\$ 2,312,758</u>	<u>\$ 2,256,189</u>	<u>\$ 4,487,596</u>	<u>\$ 3,552,819</u>	<u>\$ 4,119,998</u>

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

All fees are collected by Spokane County and include:

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

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

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

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

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

#### Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Spokane County	\$ 522,357	\$ 514,576	\$ 515,898	\$ 500,000	\$ 0
Grant Proceeds	1,434,700	236,685	621,476	0	0
Investment Interest	1,219	20,421	57,691	20,000	20,000
Transfer in - #302	14,927	0	0	0	0
Miscellaneous	60,801	0	0	0	0
<b>Total Revenues</b>	<b>2,034,004</b>	<b>771,682</b>	<b>1,195,065</b>	<b>520,000</b>	<b>20,000</b>
<b>Expenditures</b>					
Capital - Various projects	2,989,076	370,999	1,125,339	1,000,000	1,000,000
Effectiveness study	45,454	0	0	55,000	0
<b>Total Expenditures</b>	<b>3,034,530</b>	<b>370,999</b>	<b>1,125,339</b>	<b>1,055,000</b>	<b>1,000,000</b>
Revenues over (under) expenditures	(1,000,526)	400,683	69,726	(535,000)	(980,000)
Beginning working capital	2,120,365	1,119,839	1,520,522	1,590,248	1,055,248
<b>Ending working capital</b>	<b>\$ 1,119,839</b>	<b>\$ 1,520,522</b>	<b>\$ 1,590,248</b>	<b>\$ 1,055,248</b>	<b>\$ 75,248</b>

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

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

#### **Snow Plow Replacement Program**

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

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

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Fund: 501	Equipment Rental & Replacement Fund	Spokane Valley
		2025 Budget

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<u>Budget Summary</u>						
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
<b>Revenues</b>						
Vehicle rentals - #001	\$ 31,300	\$ 31,300	\$ 59,600	\$ 46,750	\$ 79,500	
Vehicle rentals - #101	10,250	10,250	27,750	41,950	71,200	
Vehicle rentals - #101 ( <i>plow replace.</i> )	60,500	275,000	275,000	300,000	300,000	
Vehicle rentals - #402	6,750	6,750	6,750	13,000	16,500	
Miscellaneous Revenues	0	325	976	0	0	
Transfers in - #001 ( <i>CenterPlace kitchen reserve</i> )	36,600	0	0	86,500	92,500	
Transfers in - #101 ( <i>IT equipment reserve</i> )	0	0	70,568	0	0	
Transfers in - #001 ( <i>New parks maint vehicles</i> )	0	0	0	85,000	0	
Transfers in - #101 ( <i>New signal maint vehicles</i> )	0	0	0	205,000	0	
Investment Interest	1,147	20,449	52,639	20,000	20,000	
Total Revenues	<u>146,547</u>	<u>344,074</u>	<u>493,283</u>	<u>798,200</u>	<u>579,700</u>	
<b>Expenditures</b>						
Small tools & minor equipment	275	0	649	10,000	10,000	
Vehicle Purchase	108,762	248,500	220,150	410,000	0	
Snow plow purchase	0	103,926	332,881	300,000	175,000	
Heavy Duty Machinery & Equipment	0	0	0	270,000	0	
Total Expenditures	<u>109,037</u>	<u>352,426</u>	<u>553,680</u>	<u>990,000</u>	<u>185,000</u>	
Revenues over (under) expenditures	37,510	(8,352)	(60,397)	(191,800)	394,700	
Beginning working capital	<u>1,387,961</u>	<u>1,425,471</u>	<u>1,417,119</u>	<u>1,356,722</u>	<u>1,164,922</u>	
Ending working capital	<u><u>\$ 1,425,471</u></u>	<u><u>\$ 1,417,119</u></u>	<u><u>\$ 1,356,722</u></u>	<u><u>\$ 1,164,922</u></u>	<u><u>\$ 1,559,622</u></u>	

Fund: 502	Risk Management Fund	Spokane Valley
		2025 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>						
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
<b>Revenues</b>						
Transfers in - #001	\$ 425,000	\$ 450,000	\$ 600,000	\$ 700,000	\$ 900,000	
Investment Interest	117	4,889	4,803	4,800	4,800	
Total Revenues	<u>425,117</u>	<u>454,889</u>	<u>604,803</u>	<u>704,800</u>	<u>904,800</u>	
<b>Expenditures</b>						
Auto & Property insurance	365,384	417,837	572,251	825,000	900,000	
Unemployment Claims	7,397	1,850	49	0	0	
Total Expenditures	<u>372,781</u>	<u>419,687</u>	<u>572,300</u>	<u>825,000</u>	<u>900,000</u>	
Revenues over (under) expenditures	52,336	35,202	32,503	(120,200)	4,800	
Beginning working capital	<u>340,484</u>	<u>392,820</u>	<u>428,022</u>	<u>460,525</u>	<u>340,325</u>	
Ending working capital	<u><u>\$ 392,820</u></u>	<u><u>\$ 428,022</u></u>	<u><u>\$ 460,525</u></u>	<u><u>\$ 340,325</u></u>	<u><u>\$ 345,125</u></u>	

Fund: 503

## Public Safety Equipment Replacement Fund

Spokane Valley

2025 Budget

The Safety Equipment Replacement Fund 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 transfers from the General Fund for equipment replacement.

Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>					
Transfers in - #001 ( <i>replacement amounts</i> )	\$ 0	\$ 0	\$ 0	\$ 473,722	\$ 473,722
Transfers in - #001 ( <i>transfer for equipment for future additional officers</i> )	0	0	0	1,000,000	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,473,722</u>	<u>473,722</u>
<b>Expenditures</b>					
Equipment Purchases	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	1,473,722	473,722
Beginning working capital	0	0	0	0	1,473,722
Ending working capital	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,473,722</u>	<u>\$ 1,947,444</u>

Fund: 632

Passthrough Fees & Taxes Fund

Spokane Valley

2025 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**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Revenues</b>					
Fees & Taxes collected for other governments	\$ 589,853	\$ 433,410	\$ 601,526	\$ 600,000	\$ 600,000
Total Revenues	<u>589,853</u>	<u>433,410</u>	<u>601,526</u>	<u>600,000</u>	<u>600,000</u>
<b>Expenditures</b>					
Fees & Taxes remitted to other governments	590,166	433,410	601,526	600,000	600,000
Total Expenditures	<u>590,166</u>	<u>433,410</u>	<u>601,526</u>	<u>600,000</u>	<u>600,000</u>
Revenues over (under) expenditures	(313)	0	0	0	0
Beginning working capital	313	0	0	0	0
Ending working capital	<u>\$ 0</u>				

CITY OF SPOKANE VALLEY, WA  
Capital Expenditures for 2025

Capital Outlay Description	2024 Expenditure Budget	SOURCE OF FUNDS										
		#001 General	101 Street O&M	#107 PEG	#301 REET 1 Capital Projects	#302 REET 2 Capital Projects	#312 Capital Reserve	#402 Stormwater Management	#403 Aquifer Protection Area	#501 Equipment Rental & Replacement	Grants	Developer Contributions
<b>#001 General Fund</b>												
- IT capital replacements	65,000		<b>65,000</b>									
<b>Subtotal</b>	65,000	<b>65,000</b>	0	0	0	0	0	0	0	0	0	0
<b>#101 Street Fund</b>												
- Capital equipment replacement program	135,000		<b>135,000</b>									
- Local Street Program	1,750,000											
<b>Subtotal</b>	1,885,000	0	<b>135,000</b>	0	0	0	1,750,000	0	0	0	0	0
<b>#107 PEG Fund</b>												
- PEG Capital outlay	33,500		<b>33,500</b>									
<b>Subtotal</b>	33,500	0	0	<b>33,500</b>	0	0	0	0	0	0	0	0
<b>#303 Street Capital Projects Fund</b>												
300 Pines and Mission Intersection Improvement	20,000											20,000
313 Barker Road/Union Pacific Crossing	1,060,845											699,045
321 Argonne Corridor Imprv- North of Knox	21,500											21,500
326 2020 Citywide Retroreflective Post Plates	126,200											126,200
329 Barker Road Imp- City Limits to Appleway	2,793,100											1,883,000
346 Bowditch Sidewalk 12th to 22nd	40,000											910,100
351 Barker Road Imp- Sprague to Appleway	255,000											216,267
366 S. Sullivan Preservation - 8th to 12th	252,000											38,733
367 Subarea Transportation Plan	200,000											252,000
Argonne Bridge Contingency	720,000											504,000
<b>Subtotal</b>	1,000,000	0	0	356,000	483,300	200,000	0	0	0	0	4,480,512	968,833
<b>#309 Parks Capital Projects Fund</b>												
360 Greenacres Park - ph. 2	1,861,761	0										1,561,761
<b>Subtotal</b>	1,861,761	0	0	0	0	0	300,000	0	0	0	1,561,761	0
<b>#311 Pavement Preservation Fund</b>												
- Pavement preservation	2,000,000											112,011
<b>Subtotal</b>	2,000,000	0	0	0	943,994	943,995	0	0	0	0	112,011	0
<b>#314 Grade Separation Fund</b>												
223 Pines Rd Underpass @ BNSF & Trent	40,850,197											39,142,174
311 Sullivan Rd Interchange @ Trent	391,000											354,500
<b>Subtotal</b>	41,241,197	0	0	0	0	36,500	1,708,023	0	0	0	39,496,674	0
<b>#402 Stormwater Management Fund</b>												
- Capital - various projects	1,500,000											1,500,000
- Asset management software	50,000											50,000
<b>Subtotal</b>	1,550,000	0	0	0	0	0	0	1,550,000	0	0	0	0
<b>#403 Aquifer Protection Area Fund</b>												
- Capital - various projects	1,000,000											1,000,000
<b>Subtotal</b>	1,000,000	0	0	0	0	0	0	0	1,000,000	0	0	0
<b>#501 Equipment Rental and Replacement Fund</b>												
- Snow plow purchase	175,000											175,000
<b>Subtotal</b>	175,000	0	0	0	0	0	0	0	0	175,000	0	0
<b>Total Capital Expenditures and Related Financing</b>	56,300,103	65,000	135,000	33,500	1,299,994	1,463,795	3,958,023	1,550,000	1,000,000	175,000	45,650,958	968,833

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.

- 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 2024	Proposed 2025	Difference from 2024 to 2025 + (-)
	2015	2016	2017	2018	2019	2020	2021	2022	2023				
<b>#001 - General Fund</b>													
City Manager / City Clerk	5	5	5	7	6.5	7.5	7.5	5.5	4.5	4.5	4.5	4.5	0.000
City Attorney	3	3	3	3.5	3.5	4	4	4	5	5	5	5	0.000
City Services	0	0	0	0	0	0	0	0	5	5	5	5	0.000
Public Safety	0	0	0	0	0.12	0.12	0.12	0.36	0.36	0	1	1.000	(7)
Deputy City Manager	6	6	6	3	1	1	1	3	3	3	3	3	0.000
Finance	11.75	11.75	11.75	11.75	11.75	11.75	11.75	9.75	9.75	9.75	9.75	9.75	0.000
Human Resources	2	2	2	2	2	2	2	2	2	2	2	2	0.000
Information Technology	0	0	0	0	0	0	0	3	3	3	3	3	0.000
Public Works	7.375	7.375	6.375	0	0	0	0	0	0	0	0	0	0.000
Facilities	0	0	1	1	0.88	0.88	1.88	2.8	2.8	5	5	5	0.000
CPW - Administration	0	0	0	0	0	0	0	2	2	2	2	2	0.000
CPW - Engineering	0	0	0	12.5	13.275	13.025	14.025	13.825	10.85	11.1	10.35	(0.750)	(6)
CPW - Building	0	0	0	18	20	21	20	15	15	15	15	15	0.000
Economic Development	0	0	0	6.375	6	6	5.77	6.77	4.77	4.77	4.77	4.77	0.000
Planning	0	0	0	0	0	0	0	5	5	5	5	5	0.000
CED - Administration	2	2	1	0	0	0	0	0	0	0	0	0	0.000
CED - Economic Development	2.5	2.65	4	0	0	0	0	0	0	0	0	0	0.000
CED - Development Services	11	11	10	0	0	0	0	0	0	0	0	0	0.000
CED - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0.000
CED - Planning	0	0	0	0	0	0	0	0	0	0	0	0	0.000
CED - Building	14	14	15	0	0	0	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 - Maintenance	0	0	0	0	0	0	0	0	0	2	2	2	0.000
Parks & Rec - Recreation	1	1	1	1	1	1.6	1.6	1.6	1.6	1.6	1.6	1.6	0.000
Parks & Rec - Senior Center	1	1	1	1	1	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.000
Parks & Rec - CenterPlace	5	5	5	5	5	5	5	4.84	4.84	3	3	3	0.000
Total General Fund	73.625	73.775	74.125	74.125	74.025	76.275	77.045	81.845	81.870	84.120	84.370	0.250	
#101 - Street Fund	5.725	5.725	5.725	5.725	7.725	7.475	7.475	7.475	9.5	10.825	10.25	(0.575)	(6)
#106 - Solid Waste Fund	0	0	0	0	0	0	0	0	0	0	0.25	0.250	(6)
#303 - Street Capital Project Fund	3.5	3.5	3.5	5	8.1	7.6	7.6	9.8	11.5	11.925	12.4	0.475	(6)
#402 - Stormwater Fund	4.4	4.4	4.4	4.4	3.9	3.9	4.13	4.13	6.53	8.53	9.83	1.300	(6)
#402/403 - Stormwater Capital Projects	0	0	0	0	0	0	0	0	2.85	2.85	2.15	(0.700)	(6)
Total Authorized FTEs	87.25	87.4	87.75	89.25	93.75	95.25	96.25	103.25	112.25	118.25	119.25	1.000	
Less Unfunded Positions	0	0	0	0	0	0	0	0	0	0	0	(3)	
Total Funded FTEs	87.25	87.4	87.75	89.25	93.75	95.25	96.25	103.25	112.25	118.25	116.25		

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

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

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

(4) FTEs for 2023 reflect the budget amendments approved on May 30 and November 21, 2023.

(5) FTEs for 2024 reflect the budget amendment approved on June 4, 2024.

(6) Various reallocations of existing staff to reflect actual work load.

(7) Addition of Public Safety Coordinator position.

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

*Labor negotiations with the Washington State Council of County and City Employees, Local 270-V, AFSCME are underway for a new labor contract that will go into effect January 1, 2025. The figures currently presented on this page reflect salaries for calendar year 2024.*

Position Title	Grade	2024 Range
City Manager		Unclassified
Deputy City Manager	22	12,646.07 - 19,643.08
City Attorney	21	11,392.86 - 17,678.91
Finance Director	21	11,392.86 - 17,678.91
Public Works Director	21	11,392.86 - 17,678.91
City Services Administrator	21	11,392.86 - 17,678.91
Community & Economic Development Director	21	11,392.86 - 17,678.91
Parks and Recreation Director	20	10,253.44 - 15,912.19
City Engineer	20	10,253.44 - 15,912.19
Human Resources Director	20	10,253.44 - 15,912.19
Public Safety Coordinator	20	10,253.44 - 15,912.19
Senior Deputy City Attorney	19	9,227.93 - 14,321.13
Building Official	19	9,227.93 - 14,321.13
Engineering Manager	19	9,227.93 - 14,321.13
Planning Manager	18	8,306.21 - 12,888.37
Senior Engineer	18	8,306.21 - 12,888.37
Public Works Superintendent	18	8,306.21 - 12,888.37
Communications Manager	18	8,306.21 - 12,888.37
Accounting Manager	18	8,306.21 - 12,888.37
Marketing Manager	18	8,306.21 - 12,888.37
Assistant Building Official	17	7,475.16 - 11,599.06
Senior Administrative Analyst	17	7,475.16 - 11,599.06
IT Manager	17	7,475.16 - 11,599.06
Legislative Coordinator	17	7,475.16 - 11,599.06
Accounting and Finance Program Manager	17	7,475.16 - 11,599.06
Deputy City Attorney	16	6,726.96 - 10,438.48
City Clerk	16	6,726.96 - 10,438.48
Engineer	16	6,726.96 - 10,438.48
Senior Planner	16	6,726.96 - 10,438.48
Development Services Coordinator	16	6,726.96 - 10,438.48
Accountant/Budget Analyst	16	6,726.96 - 10,438.48
Housing and Homeless Services Coordinator	16	6,726.96 - 10,438.48
Project Manager	16	6,726.96 - 10,438.48
CAD Manager	16	6,726.96 - 10,438.48
Code Enforcement Supervisor	16	6,726.96 - 10,438.48
Chief Signal Technician	16	6,726.96 - 10,438.48
Associate Planner	15	6,055.11 - 9,395.29
Assistant Engineer	15	6,055.11 - 9,395.29
IT Specialist	15	6,055.11 - 9,395.29
Engineering Technician II	15	6,055.11 - 9,395.29
Economic Development Project Specialist	15	6,055.11 - 9,395.29
Senior Plans Examiner	15	6,055.11 - 9,395.29
Communications Specialist	15	6,055.11 - 9,395.29
Administrative Analyst	15	6,055.11 - 9,395.29
Maintenance/Construction Foreman	15	6,055.11 - 9,395.29
GIS Analyst	15	6,055.11 - 9,395.29
CPW Liason	15	6,055.11 - 9,395.29
Signal Technician II	15	6,055.11 - 9,395.29
Mechanic	14	5,449.93 - 8,456.41
Human Resource Analyst	14	5,449.93 - 8,456.41
CenterPlace Coordinator	14	5,449.93 - 8,456.41
Planner	14	5,449.93 - 8,456.41
Building Inspector II	14	5,449.93 - 8,456.41
Plans Examiner	14	5,449.93 - 8,456.41
Engineering Technician I	14	5,449.93 - 8,456.41
Senior Permit Specialist	14	5,449.93 - 8,456.41
Code Enforcement Officer	14	5,449.93 - 8,456.41
Maintenance/Construction Inspector	14	5,449.93 - 8,456.41
Business License Specialist	14	5,449.93 - 8,456.41
Park Operations and Maintenance Coordinator	14	5,449.93 - 8,456.41
Accountant I	14	5,449.93 - 8,456.41
Signal Technician I	14	5,449.93 - 8,456.41
Recreation Coordinator	13	4,904.54 - 7,610.48
Deputy City Clerk	13	4,904.54 - 7,610.48
Customer Relations/Facilities Coordinator	13	4,904.54 - 7,610.48
Building Inspector I	13	4,904.54 - 7,610.48
Executive Assistant	13	4,904.54 - 7,610.48
Planning Technician	13	4,904.54 - 7,610.48
Human Resources Technician	13	4,904.54 - 7,610.48
Maintenance Lead	13	4,904.54 - 7,610.48
Senior Center Specialist	12	4,415.70 - 6,849.25
Permit Facilitator	12	4,415.70 - 6,849.25
Help Desk Technician	12	4,415.70 - 6,849.25
Accounting Technician	12	4,415.70 - 6,849.25
Administrative Assistant	12	4,415.70 - 6,849.25
Recreation Specialist	12	4,415.70 - 6,849.25
Paralegal	12	4,415.70 - 6,849.25
Maintenance Worker II	12	4,415.70 - 6,849.25
Maintenance Worker I	11	3,972.92 - 6,164.63
Permit Specialist	11	3,972.92 - 6,164.63
Office Assistant II	10-11	3,575.38 - 6,164.63
Custodian	10	3,575.38 - 5,546.87
Office Assistant I	9	3,218.25 - 4,993.44

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

# 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 the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Outlay** – Fixed assets that have a 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 that 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 that encompasses a substantial portion of the duties assigned to a 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 to 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 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 workforces, 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. 24-015**

**AN ORDINANCE OF THE CITY OF SPOKANE VALLEY, SPOKANE COUNTY, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025; 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, 2025 and ending December 31, 2025; 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 17, October 15, and November 19, 2024. 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 8, 2024; and

WHEREAS, the City Council desires to adopt the 2025 budget, including all allowances, and an appropriation for each fund; and

WHEREAS, the City of Spokane Valley property tax levy in 2024 for collection in 2025, will be \$14,081,000, which represents a 0% increase in the 2025 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 2025 Budget.** The budget for the City of Spokane Valley for the year 2025 is adopted at the fund level. The final budget for 2025 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	38,854,888	63,655,300	64,767,744	64,767,744	37,742,444
Street Fund	101	4,068,681	9,362,900	13,431,581	9,250,085	4,181,496
Paths & Trails Fund	103	57,820	10,300	68,120	0	68,120
Hotel/Motel Tax - Tourism Facilities Fund	104	2,018,390	790,000	2,808,390	0	2,808,390
Hotel/Motel Tax Fund	105	228,031	920,000	1,148,031	923,000	225,031
Solid Waste	106	1,194,636	320,000	1,514,636	119,289	1,395,347
PEG Fund	107	230,911	60,000	290,911	73,000	217,911
Affordable & Supportive Housing Sales Tax Fund	108	1,008,632	215,000	1,223,632	0	1,223,632
Tourism Promotion Area Fund	109	300,740	1,300,000	1,600,740	1,275,000	325,740
Homeless Housing Program Fund	110	126,547	290,000	416,547	344,000	72,547
Transportation Benefit District Fund	111	0	2,785,000	2,785,000	2,785,000	0
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	6,339,854	288,000	6,627,854	0	6,627,854
Winter Weather Reserve Fund	122	554,568	15,000	569,568	500,000	69,568
LTGO Bond Debt Service Fund	204	0	970,950	970,950	970,950	0
REET 1 Capital Projects Fund	301	5,382,127	1,700,000	7,082,127	1,728,150	5,353,977
REET 2 Capital Projects Fund	302	4,585,809	1,775,000	6,360,809	1,891,950	4,468,859
Street Capital Projects	303	1,969,355	6,488,645	8,458,000	6,488,645	1,969,355
Park Capital Projects Fund	309	292,758	1,861,761	2,154,519	1,861,761	292,758
Civic Facilities Capital Projects Fund	310	20,474	1,200	21,674	0	21,674
Pavement Preservation Fund	311	2,178,144	3,888,411	6,066,555	2,050,000	4,016,555
Capital Reserve Fund	312	12,508,315	650,000	13,158,315	4,990,123	8,168,192
Railroad Grade Separation Projects Fund	314	346,494	41,241,197	41,587,691	41,241,197	346,494
Transportation Impact Fees Fund	315	1,437,793	430,000	1,867,793	0	1,867,793
Economic Development Capital Projects Fund	316	0	0	0	0	0
		84,004,967	139,018,664	185,281,187	141,259,894	81,763,737

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	3,552,819	6,260,000	9,812,819	5,692,821	4,119,998
Aquifer Protection Area Fund	403	1,055,248	20,000	1,075,248	1,000,000	75,248
Equipment Rental & Replacement Fund	501	1,164,922	579,700	1,744,622	185,000	1,559,622
Risk Management Fund	502	340,325	904,800	1,245,125	900,000	345,125
Public Safety Equipment Replacement Fund	503	1,473,722	473,722	1,947,444	0	1,947,444
Passthrough Fees & Taxes	632	0	600,000	600,000	600,000	0
		7,587,036	8,838,222	16,425,258	8,377,821	8,047,437
Total of all Funds		91,592,003	147,856,886	201,706,445	149,637,715	89,811,174

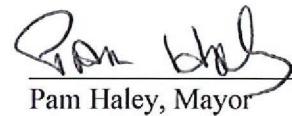
The total balance of all funds appropriated for 2025 is \$149,637,715.

**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.

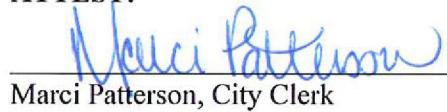
**Section 3. Severability.** If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause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

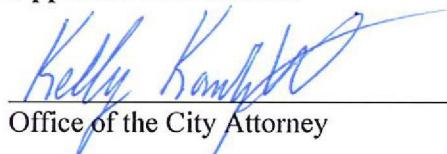
PASSED by the City Council this 19th day of November, 2024.

  
Pam Haley, Mayor

ATTEST:

  
\_\_\_\_\_  
Marci Patterson, City Clerk

Approved As To Form:

  
\_\_\_\_\_  
Office of the City Attorney

Date of Publication: 11-29-2024  
Effective Date: 12-04-2024