



2017 Annual Budget



City of Spokane Valley, Washington

Annual Budget

For the Fiscal Year

January 1 through December 31, 2017

City Hall
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**“A community of opportunity where individuals and families can grow and play, and businesses
will flourish and prosper.”**



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City of Spokane Valley, WA

Spokane County

January 1, 2017 through December 31, 2017

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City Council Members

Rod Higgins, Mayor

Position #1

Arne Woodard, Deputy Mayor

Position #3

Caleb Collier

Position #2

Ed Pace

Position #4

Pam Haley

Position #5

Sam Wood

Position #6

Michael Munch

Position #7

Staff

Mark Calhoun, Acting City Manager

Chelsie Taylor, Finance Director

John Hohman, Community and Economic Development Director

Mike Stone, Parks & Recreation Director

Eric Guth, Public Works Director

Cary Driskell, City Attorney

Christine Bainbridge, City Clerk



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City Manager's Budget Message 2017 Annual Budget

Dear Citizens, Mayor and City Council of Spokane Valley:

Sound Financial Position

It is with pleasure that I present the attached 2017 Budget for the City of Spokane Valley. The City remains financially strong and continues to benefit from a history of prudent financial decisions that have been made since our 2003 incorporation. Consistently responsible budgeting and restrained spending has helped us achieve key Fiscal Policies and maintain an ending General Fund Balance equivalent to six-months of general fund operations.

The City of Spokane Valley is an excellent example of how a City provides key services to the community while holding down taxes, fees and other charges. Additionally, our per capita employee count and personnel expenses are among the lowest (if not the lowest) of comparable size cities in the state and around the U.S.

The City's chief budget priorities are public safety, pavement preservation, transportation and infrastructure (including railroad grade separations) and economic development. Ensuring that we've committed adequate resources to these activities accounts for much of the effort that staff collectively dedicates to the annual development of both our Business Plan and this budget document.

We recognize that to ensure continued financial stability, it is imperative that recurring annual revenues be greater than or equal to recurring annual expenditures and this goal has again been achieved in the 2017 General Fund Budget. Beyond recurring operating activity however, due to our excellent financial condition, we are afforded the opportunity to use the portion of the General Fund balance that exceeds 50% for nonrecurring expenditures in pursuit of programs important to the City Council and community. Recent examples include General Fund contributions to each phase of the Appleway Trail project, Sullivan Road West Bridge Replacement project, Appleway road landscaping, a cash "down payment" for construction of a new City Hall and beginning to set money aside for future railroad grade separation projects.

Fiscal Policies

The Fiscal Policies adopted by the City Council are important for the long-range fiscal strength of Spokane Valley. These policies appropriately dictate if the economic conditions deteriorate, future budget reductions may be triggered.

Financial Management – The City proposes to:

1. Maintain basic service levels with minimal resources to achieve success.
2. Minimize personnel costs/overhead by continuing to contract for many services.
3. Continue the six-year Business Plan process.
4. Leverage City funds with grant opportunities.
5. Minimize City debt with a pay as you go philosophy.
 - o The State of Washington sets the maximum level of allowable debt for cities based on assessed value of property. The City of Spokane Valley currently utilizes only 2.35% of its total debt capacity, and more importantly, only 11.74% of non-voted bond capacity. This reflects an exceptionally low debt burden.
6. Strive to prioritize spending in the annual budget process and minimize 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 Balance of at least 50% of recurring expenditures, which is the equivalent of six months of general fund operations.
3. If necessary, utilize the Service Level Stabilization Reserve Fund (\$5.5 million) to maintain ending fund balance minimum.
4. Commitment to the strategy the Service Level Stabilization Reserve Fund will not reduce below \$3.3 million (60% of \$5.5 million).
5. Maintain the 2017 property tax assessment the same as 2016 with the exception of new construction. As in the previous seven years, the City will forego the one-percent annual increase to property tax allowable by RCW 84.52.050. We anticipate this will result in a levy of \$11,489,500 plus estimated new construction of \$125,000 for a total levy of \$11,614,500. The allowable potential increase will be banked for future use as provided by law. This effectively makes the eighth year in a row that we have not increased our City property tax assessment.
6. Grow our economy so the existing tax base can support basic programs.

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

2017 Budget Highlights

Moderate Growth in Recurring General Fund Expenditures: Investing in essential core services identified by the Council and community establishes the baseline costs we have included in this budget. Similar to the trend experienced in most jurisdictions, we find that the cost of providing these services typically increases at a faster rate than the moderate growth we see in the underlying tax revenues that support essential core services. With that said however, City staff have met the challenge posed by Council to prepare a recurring General Fund budget with no greater than 1% growth, and in fact, the proposed 2017 Budget reflects expenditure growth of just 0.87% while at the same time maintaining historic levels of service.

Public Safety Costs: Over the years Council has consistently committed to the maintenance and at times enhancement of public safety service levels and this is again reflected in the 2017 Budget where public safety costs including law enforcement, courts and jail related services

total \$24,950,372 which is an amount equal to 215% of anticipated property tax collections (= \$24,950,372 / \$11,614,500).

City Hall Construction Project: Since incorporation in 2003 the City has leased City Hall space from Northwest Christian Schools and over that time frame the City, like many of our residents, has debated whether we were better off to continue renting space or owning our own home. In 2015, the City made the decision to construct a new City Hall at a then estimated cost of \$14.4 million. Through the balance of 2015 and into 2016 the City acquired land, contracted with an architect for design services, and finally in June 2016 began construction. With all costs for the facility finally committed, we now know the actual cost will be \$14.15 million or \$250,000 less than our initial target. We are financing the project with a combination of \$6.30 million in cash we set aside for this project and \$7.85 million in net LTGO bond proceeds. Repayment of the bonds will take place over the 30-year period of 2016 through 2045 at a fixed average annual payment of \$399,888 which is \$34,712 less per year than the City's current annual lease payment of \$434,600.

We recognize that occupying a building we own will result in a number of costs we haven't historically borne as a tenant. This will include a variety of facility maintenance expenses including the possibility of hiring an additional employee (more fully articulated in the following discussion). In acknowledgment of this, the 2017 General Fund Recurring Budget includes a new department titled "City Hall Operations and Maintenance" that will account for the variety of costs we anticipate we will incur. The budget amount of \$303,918 is included in the budget and is part of the 0.87% increase noted above.

Staffing Levels: Staffing levels in 2017 are currently anticipated to increase by 1.0 full-time equivalent employee (FTE) to 88.4 FTEs from the 87.4 FTEs included in the 2016 Budget. The addition of the single FTE is directly related to the fact that in 2017 we will be in a City Hall structure that we own and operate as opposed to the space we have leased from Northwest Christian Schools since the City's incorporation in 2003. While in the leased space, we have been the tenant and relied upon the lessor/landlord to address all facility maintenance issues including snow removal from parking lots and sidewalks; janitorial services; heating and cooling system maintenance and repairs; grounds maintenance; and general facility maintenance. Once in our own facility we will be responsible for all of these services, so between now and our anticipated September 2017 occupancy we will need to determine whether we can best address our needs by either hiring an employee or contracting out the variety of services. Beyond maintenance at City Hall we believe this position could also be utilized at the City's Police Precinct, CenterPlace and our maintenance shop. At this point we consider the expenditure appropriation as a "holding-place" for the necessary budgetary authority but rest assured we will hire an additional employee only if we believe we can keep them meaningfully engaged in meeting the City's maintenance needs.

Taking into consideration that we contract for police services and are served by Fire Districts and a Library District, for a major city we are operating substantially below the normal employee count at a significantly reduced cost. Spokane Valley personnel costs are approximately 20% of the total General Fund recurring expenditures. Spokane Valley staff levels average about one employee for every 1,065 citizens while comparable cities in the State of Washington with populations between 30,000 and 100,000 average one employee for every 262 citizens. While the survey is not scientific, the low employee per citizen ratio indicates the City of Spokane Valley is operating at a low, yet effective staffing level.

Since incorporation, the City has taken a conservative approach to adding new staff and

continues to have the lowest employee count of any Washington city with a population of 50,000 or greater. By all comparisons, the City of Spokane Valley is a lean, productive City government.

Pavement Preservation Fund: Beginning in 2012, the City initiated spending of general fund, special revenue fund and capital project fund revenues and reserves for the purpose of financing our street preservation efforts. In 2017, our citizens will again see an aggressive program of repaving our roadways. Some may question paving roads that “don’t look so bad” but the truth is the best time to repave is before a road deteriorates to the point that full reconstruction is necessary. Full reconstruction can cost substantially more than pavement preservation treatments such as crack sealing or grinding and repaving. This is why the City of Spokane Valley has committed critical financial resources to the preservation of our transportation infrastructure. We hope you are as proud of our fine road system as we are!

For 2017, projected expenditures for preservation are \$3,000,000 and we will pay for this with a combination of \$340,800 in grants, \$367,700 in Pavement Preservation Fund #311 reserves and \$2,341,500 in transfers from other City funds consisting of:

- \$953,200 from the General Fund
- \$ 67,342 from Street O&M Fund #101
- \$660,479 from REET 1 Capital Projects Fund #301
- \$660,479 from REET 2 Capital Projects Fund #302

While Pavement Preservation is one of our highest service and budget priorities we find that sustaining historic levels of service is becoming more of a challenge with each passing year. The following section titled “Challenges” articulates the issues we are currently facing.

Challenges

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

1. Declining revenues in Street O&M Fund #101 that will impact our future ability to deliver historic service levels

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

- Because the gas tax is a flat amount per gallon, and because each generation of newer vehicles get better gas mileage, we find our gas tax revenues have recently hovered somewhere between either flat or declining. Due to the State Legislature’s increase in the gas tax we are seeing a bit of an increase in 2016 and this is projected to continue into 2017.
- The 6% telephone utility tax generated \$3.1 million in the first year of implementation in 2009. Since that time however we have experienced a steady decline and at this point are projecting 2017 revenues of just \$2,200,000.

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

- Pavement preservation has historically been financed from a combination of sources including:
 - General Fund dollars,
 - Street Fund money,
 - real estate excise tax (REET) receipts,

- grants, and
- Civic Facility Replacement Fund #123 (Fund #123) reserves that were dedicated towards this purpose.

Because Fund #123 reserves will be fully depleted in 2016, beginning in 2017 the City will be forced to dedicate more REET receipts towards pavement preservation if we wish to maintain historic levels of funding.

- Street construction and reconstruction projects are typically financed through a combination of state and federal grants plus a City match that normally comes from REET receipts. The more we apply REET dollars towards pavement preservation projects, the less able we are to leverage this revenue source towards street construction and reconstruction projects. If one assumes we are able to obtain street construction grants requiring a 20% City match, then every \$1 of REET money we set aside for this purpose leverages a \$5 project.

3. Railroad Grade Separation and Quiet Zone Projects (overpasses and underpasses)

Bridging the Valley is a proposal to separate vehicle traffic from train traffic in the 42 mile corridor between Spokane and Athol, ID. The separation of railroad and roadway grades in this corridor is intended to promote future economic growth, traffic movement, traffic safety, aquifer protection in the event of an oil spill, and train whistle noise abatement. The underlying study outlined the need for a grade separation at four locations in Spokane Valley including:

- Barker and Trent Road Overpass (estimated cost of \$36.0 million),
- Pines and Trent Underpass (estimated cost of \$19.8 million),
- Sullivan Road Overpass improvements (estimated cost of \$16.1 million), and
- Park Road Overpass (estimated cost of \$19.0 million)

Because grade separation projects are exceptionally expensive endeavors (totaling \$90.9 million) and largely beyond our ability to finance through existing sources of internal revenue, the City has pursued grant funding from both the Federal and State Government over the past several years. We anticipate this is a discussion that will continue well into the future.

4. Grants and Declining Matching Funds

City staff actively pursue funding commitments from other sources to help pay the cost of needed capital improvements related to pavement preservation; transportation including street construction and reconstruction; bridges; stormwater facilities; parks that benefit the community; and railroad grade separation projects. In 2017, a total of \$23.58 million is budgeted to address capital projects and of this amount we anticipate \$8.04 million (or 34.1%) of these costs will be offset with grant revenues. This figure is quite low in comparison to previous years and this is largely due to the City Hall project which is being financed with a combination of cash we set aside for this project and LTGO bond proceeds. If we exclude the \$5.34 million budgeted for the City Hall project in 2017, the remaining capital projects total \$18.24 million, of which \$8.04 million (or 44.1%) is offset by grant revenues. Following is a history of the percentage of capital projects we have been able to cover with grant revenues:

- 2017 Budget = 44.1%
- 2016 Budget = 56.6%
- 2015 Budget = 66.2%
- 2014 Budget = 70.2%
- 2013 Budget = 83.0%
- 2012 Budget = 65.0%
- 2011 Budget = 48.0%

Much of the deviation from year to year revolves around the amount of cash the City applies towards projects but we are always on the lookout for grant revenues to offset our costs. The City has historically maintained a fairly aggressive capital construction program and we will strive to do so in the future.

The Budget for 2017

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 its intended purpose of providing Spokane Valley the means to sustain critical public services during the turbulent economic conditions that began in 2008 and only recently subsided. The 2017 budget again reflects a prudent and guarded increase in continuation of service delivery capabilities. These increases are carefully considered and well within the means of the City. Service delivery cannot grow faster than the economic development of the City.

Balanced Budget: Means exactly what it says - expenses have been balanced with known or reasonably predictable revenues with no increase in property tax or in sales tax rates for the City (lodging tax rates are generally not paid by residents). The budget is designed to maintain the healthy, positive fund balance at year-end providing the City's cash flow needs without costly borrowing. In pursuit of fiscal responsibility, special attention is given to limiting the growth in new programs and financial commitments. This approach allows available resources to be put toward sustaining services consistent with the City Council's priorities for 2017 and beyond.

Future Concepts:

The budget process is not static and Council, the citizens, and staff must collectively remain vigilant in our observance of economic trends that may impact current and future forecasts. Even as the 2017 Budget is adopted, we must remain mindful of the future economic opportunities and threats that might influence our multi-year forecast. Examples of potential impacts and adaptive future concepts are as follows:

Retail Improvement Strategy - The City is actively engaged in growing our economy and in 2016 completed a retail improvement study. The analysis provides us with a better understanding of our retail trade area, retail demand, and demographics, and it is a tool that we believe we can leverage to attract businesses and facilitate growth in the City. The plan provides the City with retail strategies to support both existing retail and encourage new retail in an effort to retain local dollars and attract spending from outside our city limits.

Tourism Enhancement Study – The previously noted Retail Improvement Study indicated that tourism related spending in Spokane Valley is underperforming. In order to address that finding the City commissioned a tourism enhancement study whose purpose will ultimately be to improve tourism and lodging activity by increasing overnight stays and tourism related spending, including dining and shopping sectors. This study was split into two phases and the first phase, which was completed in the March of 2016, focused on developing strategies. The second phase, which is anticipated to be complete in the latter part of 2016, will consider the potential feasibility and return on investment of those strategies identified in the first phase.

Comprehensive Plan – The City is currently engaged in the process of updating its Comprehensive Plan which contains an economic development element. Included in this element will be a summary of the local economy; an assessment of strengths and weaknesses; and policies, programs and projects to foster economic growth. Additionally, strategies from the previously mentioned Retail Improvement and Tourism Enhancement studies are incorporated into the comp plan. Among other things, the plan also streamlines land uses by consolidating many zones and reducing many development requirements. Additionally the plan is also designed to provide flexibility in an effort to encourage market driven growth.

Acknowledgments

I would like to acknowledge the citizens, City Council and staff for a long history of conservative spending and prudent fiscal planning. By saving and conserving the taxpayers' money, and by adopting prudent long-term fiscal policies, the City can provide essential services and balance its budget for many years to come.

The City Council has set a path to ensure the long-term financial sustainability of the City. The management staff and employees have worked together to develop Business Plans and 2017 budget recommendations to achieve the Council's goal of sustainability.

The Citizens of Spokane Valley should be proud of the strong financial condition of their City. We invite your examination and questions regarding the 2017 Budget.

Respectfully,



Mark Calhoun
Acting City Manager



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TO: City Manager and Members of the City Council

FROM: Chelsie Taylor, Finance Director

SUBJECT: About the 2017 Budget and Budget Development Process

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

The budget serves four functions:

1. It is a Policy Document

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

2. It is an Operational Guide

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

3. It is a Link with the General Public

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

4. It is a Legally Required Financial Planning Tool

The budget is a financial planning tool, which has been its most traditional use. In this light, preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public moneys 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 takes into account unforeseen contingencies and provides for the need for periodic adjustments.

2017 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 recent volatility seen in the economy with the Great Recession, the City has 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 2017 Budget development process began at the March 15, 2016 Council workshop where among other topics, Council and staff discussed the budget in general terms. In mid-April 2016 the Finance Department notified City Departments that their 2017 revenue and expenditure estimates were due by mid-May. Through the balance of May and early June, the City Manager's office and Finance Department worked to prepare budget worksheets that were communicated to the City Council at a Budget workshop held June 14, 2016. Following the workshop, the Finance Department continued work on the budget including refinements of revenue and expenditure estimates and through July and August, the Finance Department and City Manager reviewed updated budget projections.

By the time the 2017 Budget is scheduled to be adopted on November 8, 2016, the Council will have had an opportunity to discuss it on seven separate occasions, including two public hearings to gather input from citizens:

June 14	Council budget workshop
August 9	Admin report: Estimated 2017 revenues and expenditures
September 13	<u>Public hearing #1</u> on 2017 revenues and expenditures
September 25	City Manager's presentation of preliminary 2017 Budget
October 11	<u>Public hearing #2</u> on 2017 Budget
October 25	First reading on ordinance adopting the 2017 Budget
November 8	Second reading on ordinance adopting the 2017 Budget

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

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

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

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

BUDGET PRINCIPLES

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

BASIS OF ACCOUNTING AND BUDGETING

Accounting

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

Basis of Presentation - Fund Accounting

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

Governmental Fund Types

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

1. General Fund

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

2. Special Revenue Funds

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

- #101 – Street Fund
- #103 – Paths & Trails Fund
- #104 – Hotel / Motel Tax – Tourism Facilities Fund
- #105 – Hotel / Motel Tax Fund
- #106 – Solid Waste Fund
- #107 – PEG Fund
- #120 – CenterPlace Operating Reserve Fund
- #121 – Service Level Stabilization Reserve Fund
- #122 – Winter Weather Reserve Fund
- #123 – Civic Facilities Replacement Fund

3. Debt Service Funds

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

4. Capital Project Funds

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

- #301 – REET 1 Capital Projects Fund
- #302 – REET 2 Capital Projects Fund
- #303 – Streets Capital Projects Fund
- #309 – Parks Capital Projects Fund
- #310 – Civic Facilities Capital Projects Fund
- #311 – Pavement Preservation Fund
- #312 – Capital Reserve Fund
- #313 – City Hall Construction Fund
- #314 – Railroad Grade Separation Projects Fund

Proprietary Fund Types

A fifth type of fund classification are 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 assets) is segregated into restricted, unrestricted and invested in capital assets classifications. As described below, there are two generic fund types in this category:

1. Enterprise Funds

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

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

2. Internal Service Funds

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

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

Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

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

EXPLANATION OF MAJOR REVENUE SOURCES

General Fund #001

• Property Tax

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

- Retail Sales and Use Tax

The sales tax rate for retail sales transacted within the boundaries of the City of Spokane Valley is 8.7%. The tax that is paid by a purchaser at the point of sale is remitted by the vendor to the Washington Department of Revenue who then remits the taxes back to the various agencies that have imposed the tax. The allocation of the 8.7% tax rate to the agencies is as follows:

State of Washington	6.50%
City of Spokane Valley	0.85%
Spokane County	0.15%
Criminal Justice	0.10%
Spokane Public Facilities District	0.10% *
Public Safety	0.10% *
Juvenile Jail	0.10% *
Mental Health	0.10% *
Law Enforcement Communications	0.10% *
Spokane Transit Authority	0.60% *
	<hr/>
	8.70%

2.20% local tax

* Indicates voter approved sales taxes.

- Criminal Justice Sales Tax

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

- Public Safety Sales Tax

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

- Gambling Tax

Gambling tax revenues must be spent primarily on law enforcement purposes pertaining to gambling. Funds remaining after necessary expenditures for such enforcement purposes may be used for any general government purpose. Gambling taxes are to be paid quarterly to the City, no later than the last day of January, April, July and October. The City imposes a tax on the following forms of gambling at the following rates: Bingo (5% gross, less prizes); Raffles (5% gross, less prizes); Punchboards and Pulltabs (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 2016 population figure used in the 2017 Budget is 94,160 as reported by the Office of Financial Management for Washington State on April 1, 2016. This figure is important when determining distribution of State shared revenues on a per capita basis.

- Fines and Forfeitures / Public Safety

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

- Community Development

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

- Recreation Program Fees

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

- CenterPlace Fees

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

- Investment Interest

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

Street Fund #101

- Motor Vehicle Fuel Excise Tax (gas tax)

The State of Washington collects a \$0.4940 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 2017 the Municipal Research and Services Center estimates the distribution back to cities will be \$21.76 per person. Based upon a City of Spokane Valley population of 94,160 (per the Washington State Office of Financial Management on April 1, 2016) we anticipate the City will collect \$2,048,900 in 2017. RCW 47.30.050 specifies that 0.42% of this tax must be expended for paths and trails activities and based upon the 2017 revenue estimate this computes to \$8,600. The balance of \$2,040,300 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 \$2.2 million for 2017.

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 \$8,600 in 2017. Because the amount collected in any given year is relatively small, it is typical to accumulate State distributions for several years until adequate dollars are available for a project.

Hotel / Motel Tax – Tourism Facilities Fund #104

The City imposes a 1.3% tax under RCW 67.28.181 on all charges made for the furnishing of lodging at hotels, motels, and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. The revenues generated by this tax may only be used for capital expenditures for acquiring, constructing, making improvements to or other related capital expenditures for large sporting venues, or venues for tourism-related facilities. This tax is estimated to generate \$377,000 in 2017.

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 \$580,000 in 2017.

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. This fee is used by the City to offset contract administrative costs and solid waste management within the City, including solid waste public educational efforts.

PEG Fund #107

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.

LTGO Debt Service Fund #204

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

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

- \$5,650,000 remained on the original debt used towards the construction of CenterPlace. These bonds will be paid off in annual installments over the 20-year period ending December 1, 2033. Annual debt service payments on these bonds are provided by the Spokane Public Facilities District. At January 1, 2017, the outstanding balance on this portion of the bond issue will be \$5,065,000.
- \$1,385,000 remained on the original debt used towards the road and street improvements. These bonds will be paid off in annual installments over the 10-year period ending December 1, 2023. Annual debt service payments on these bonds are provided by equal distributions from the 1st and 2nd quarter percent real estate excise tax. At January 1, 2016, the outstanding balance on this portion of the bond issue will be \$995,000.

In 2016 the City issued \$7,275,000 in LTGO bonds, the proceeds of which will be used to finance the construction of a new City Hall building along with \$6.3 million of City cash that has been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. At January 1, 2017, the outstanding balance on the bond issue will be \$7,200,000.

REET 1 Capital Projects Fund #301

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

REET 2 Capital Projects Fund #302

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

Stormwater Management Fund #402

A stormwater fee is imposed upon every developed parcel within the City, which is an annual charge of \$21 for each single family unit and \$21 per 3,160 square feet of impervious surface for all other properties. These charges are uniform for the same class of customers and service facilities. These fees are estimated to generate \$1,860,000 in 2017.

Aquifer Protection Area (APA) Fund #403

These are voter approved fees, the proceeds of which are applied to aquifer protection related capital construction projects. Fees are collected by Spokane County and remitted to the City twice each year. These fees are estimated to generate \$460,000 in 2017. Fees include:

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

Interfund Transfers

Many funds receive a portion of their revenues from other funds in the form of an interfund transfer. These transfers typically represent payments for either services rendered by one fund for another or a concentration of revenues for a specific project or purpose. The following interfund transfers are planned for 2017:

		Out:									Total In
		001	101	105	106	301	302	310	312	402	
In:	001	0	39,700	30,000	40,425	0	0	490,500	0	13,400	614,025
	204	397,350	0	0	0	79,426	79,425	0	0	0	556,201
	303	0	0	0	0	437,002	1,173,230	0	1,760,000	0	3,370,232
	309	160,000	0	0	0	0	0	0	561,915	0	721,915
	311	953,200	67,342	0	0	660,479	660,479	0	0	0	2,341,500
	314	1,200,000	0	0	0	280,079	0	0	0	0	1,480,079
	501	36,600	0	0	0	0	0	0	0	0	36,600
	502	350,000	0	0	0	0	0	0	0	0	350,000
											9,470,552 Total in
Total Out		3,097,150	107,042	30,000	40,425	1,456,986	1,913,134	490,500	2,321,915	13,400	9,470,552 Total out
											0

#001 – General Fund is budgeted to transfer out \$3,097,150 including:

- \$397,350 to Fund #204 – LTGO Debt Service Fund for bond payments on the 2016 LTGO Bonds for the City Hall construction.
- \$160,000 to Fund #309 – Park Capital Projects Fund for park related projects.
- \$953,200 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$1,200,000 to Fund #314 – Railroad Grade Separation Projects Fund for the design of the Pines Road Grade Separation Project.
- \$36,600 to Fund #501 – Equipment Rental and Replacement Fund to fund a CenterPlace kitchen equipment replacement reserve.
- \$350,000 to Fund #502 – Risk Management Fund for the 2017 property and liability insurance premium.

#101 – Street Fund is budgeted to transfer out \$107,042 including:

- \$39,700 to Fund #001 – General Fund to cover administrative costs.
- \$67,342 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.

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

#106 – Solid Waste Fund is budgeted to transfer \$40,425 to Fund #001 under a 5-year plan to reimburse the General Fund for expenditures made during 2013 and 2014 for the solid waste program.

#301 – REET 1 Capital Projects Fund is budgeted to transfer out \$1,456,986 including:

- \$79,426 to Fund #204 – LTGO Debt Service Fund to pay a portion of the annual payment on the 2014 LTGO bonds.
- \$437,002 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$660,479 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$280,079 to Fund #314 – Railroad Grade Separation Projects Fund for design services for the Barker Road Grade Separation project.

#302 – REET 2 Capital Projects Fund is budgeted to transfer out \$1,913,134 including:

- \$79,425 to Fund #204 – LTGO Debt Service Fund to pay a portion of the annual payment on the 2014 LTGO bonds.
- \$1,173,230 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$660,479 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.

#310 – Civic Facility Capital Projects Fund is budgeted to transfer \$490,500 to Fund #001 – General Fund to cover lease payments for the current City Hall location in years in which the City has both a lease payment and a bond payment for the new City Hall building.

#312 – Capital Reserve Fund is budgeted to transfer \$1,760,000 to Fund #303 – Street Capital Projects Fund that will be applied towards the Sullivan Road West Bridge Replacement project and removal and reconstruction of Euclid Ave. (Flora to Barker) after the County's installation of the sewer system and \$561,915 to Fund #309 – Parks Capital Projects Fund for the Pines to Evergreen and Sullivan to Corbin segments of the Appleway trail.

#402 – Stormwater Fund is budgeted to transfer \$13,400 to Fund #001 – General Fund to cover administrative costs.

SIGNIFICANT ASSUMPTIONS IN THE 2017 BUDGET

Budget Summary for All Funds

- Based upon funding levels anticipated in the 2017 budget, City staff will strive to maintain adequate levels of service.
- Appropriations for all City Funds will total \$80.7 million including \$23.6 million in capital expenditures, comprised in-part of:
 - \$7.2 million in Fund #303 Street Capital Projects.
 - \$3.9 million in Fund #309 Park Capital Projects.
 - \$3 million in Fund #311 Pavement Preservation projects.
 - \$5.3 million in Fund #313 City Hall Construction.
 - \$2 million in Fund #314 Railroad Grade Separation Projects.
 - \$450,000 in Fund #402 Stormwater Management projects.
 - \$530,000 in Fund #403 Aquifer Protection Area projects.
- To partially offset the \$23.6 million in capital costs, we anticipate \$8 million in grant revenues which results in 34.1% of capital expenditures being covered with State and Federal money.
- Budgets will be adopted across 25 separate funds.
- The full time equivalent employee (FTE) count will be 88.4 employees compared to 87.4 in the prior year as a result of one FTE being added for the new City Hall Operations & Maintenance Department.
- The 2017 Budget reflects the fourth consecutive year the City will set aside City monies in an amount equivalent to 6% of General Fund recurring expenditures for pavement preservation in Fund #311 – Pavement Preservation. This 6% equals \$2,341,500.
- 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 is setting 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.

2017 General Fund Revenues

- Total recurring 2017 revenues are estimated at \$41,462,500 as compared to \$39,721,428 in 2016. This is an increase of \$1,741,072 or 4.38%.
- The two largest sources of revenue continue to be Sales Tax and Property Tax which are collectively estimated to account for 82.1% of 2017 General Fund recurring revenues.
- The 2017 general sales tax estimate (excluding criminal justice and public safety sales taxes) is reflective of 2016 receipts to date and are currently estimated at \$19.9 million which reflects an increase of \$1,371,600 or 7.42% over the 2016 estimate.
- The Property Tax levy does not include the potential annual increase allowed by Initiative #747 which was approved by the voters in November 2001 through their approval of Initiative #747 and the subsequent action by the State Legislature in November 2007.
 - The 2017 levy is estimated at \$11,614,500.
 - The levy assumes we start with the 2016 levy of \$11,489,518, forgo the potential annual increase allowed by State law, and finally add taxes related to new construction which we estimate to be \$125,000.
- Franchise fees and business registrations are primarily based on projected receipts in 2016.
- State shared revenues are based upon a combination of historical collections including 2016 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.

2017 General Fund Expenditures

- Total 2017 recurring expenditures are budgeted at \$40,053,822 as compared to \$39,707,433 in 2016. This is an increase of \$346,389 or 0.87%.
- The City commitment of 6% of recurring General Fund expenditures to pavement preservation equals \$2,341,500 and is computed by multiplying total recurring expenditures prior to adding the pavement preservation element ($\$2,341,500 / \$39,100,622 = 6\%$). The \$2,341,500 that is transferred to Pavement Preservation Fund #311 is comprised of the following:
 - \$953,200 from General Fund #001
 - \$67,342 from Street Fund #101
 - \$660,479 from REET 1 Capital Projects Fund #301
 - \$660,479 from REET 2 Capital Projects Fund #302
- 2017 Nonrecurring expenditures total \$2,389,850 and include:
 - \$100,000 for Information Technology expenditures including:
 - \$20,000 for four copiers to replace those that have reached end of life
 - \$80,000 for IT capital items for technology set-up at the new City Hall
 - \$513,100 for the last year of the lease at the current City Hall location
 - \$145,000 for the Police Department CAD / RMS
 - \$50,000 for retail recruitment services
 - \$12,000 for repair of drain pipes and gutter lines at the pools
 - \$345,000 for replacement of the Great Room audio/visual equipment at CenterPlace
 - \$24,750 for carpet replacement in various rooms at CenterPlace
 - \$1,200,000 transfer out to the Railroad Grade Separation Projects Fund #314 to fund the design of the Pines Road Grade Separation project.

General Fund Revenues Over (Under) Expenditures and Fund Balance

- 2017 recurring revenues are anticipated to exceed recurring expenditures by \$1,408,678.
- Total 2017 expenditures are anticipated to exceed total revenues by \$450,247.
 - This is entirely due to the nonrecurring expenditures previously discussed which equal \$2,389,850 and is not a result of ongoing operating costs overwhelming revenues. In fact it is because of the City's strong financial position that we're able to make these acquisitions.
- The total unrestricted General Fund ending fund balance is anticipated to be \$22,852,588 at the end of 2017 which is 57.05% of total recurring expenditures of \$40,053,822. 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 \$2,048,900 according to per capita estimates provided by the Municipal Research and Services Center. Of this amount, \$2,040,300 will be credited to the Street O&M Fund and 0.42% or \$8,600 to the Paths and Trails Fund.
- Telephone taxes that are remitted to the City and support Street Fund operations and maintenance are anticipated at \$2,200,000.
- 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 2017 we estimate these revenues to be \$800,000 per each ¼% for a total of \$1,600,000.
- Hotel/Motel tax revenues are computed by the City and are dedicated to the promotion of visitors and tourism. In 2017 we estimate the tax will generate \$957,000, which includes \$580,000 in Fund #105 Hotel / Motel Tax Fund from the 2% tax and \$377,000 in Fund #104 Hotel / Motel Tax – Tourism Facilities Fund from the 1.3% tax that was effective as of July 1, 2015.
- The Stormwater Management Fee is based on an equivalent residential unit (ERU) that is equal to 3,160 square feet of impervious surface that is billed at a rate of \$21 per single family residence and \$21 per ERU for commercial properties (an ERU for a commercial property is computed as total square feet of impervious surface divided by 3,160). In 2017 we estimate this will fee will generate \$1,860,000.
- The Aquifer Protection Area Fund is expected to generate \$460,000 in fees that are collected on the City's behalf by Spokane County and remitted in two installments during the year.
- Grant revenues that will be applied to a variety of construction projects are estimated at \$8,041,108 in 2017. By fund we anticipate grant revenues as follows:
 - Fund #106 – Solid Waste Fund - \$26,800
 - Fund #303 – Street Capital Projects - \$3,756,320
 - Fund #309 – Parks Capital Projects - \$3,217,267
 - Fund #311 – Pavement Preservation - \$340,800
 - Fund #314 – Railroad Grade Separation Projects Fund - \$489,921
 - Fund #402 – Stormwater Fund - \$210,000

Expenditures

- Fund #101 – Street Fund appropriations include:
 - a \$67,342 transfer to Pavement Preservation Fund #311 for pavement preservation projects
 - \$75,000 for installation of durable striping at Trent and Argonne
 - \$30,000 for spare traffic signal equipment
 - \$15,000 for battery backups for intersections

- Fund #301 – REET 1 Capital Projects Fund includes a \$1,456,986 appropriation to cover:
 - a \$79,426 transfer to LTGO Bond Debt Service Fund #204 to pay one-half of the City's annual repayment of the 2014 LTGO Bonds.
 - a \$437,002 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - a \$660,479 transfer to Pavement Preservation Fund #311 for pavement preservation projects
 - a \$280,079 transfer to Railroad Grade Separation Projects Fund #314 for design of the Barker Road Grade Separation project.
- Fund #302 – REET 2 Capital Projects Fund includes a \$1,913,134 appropriation to cover:
 - a \$79,425 transfer to LTGO Bond Debt Service Fund #204 to pay one-half of the City's annual repayment of the 2014 LTGO Bonds.
 - a \$1,173,230 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - a \$660,479 transfer to Pavement Preservation Fund #311 for pavement preservation projects
- Fund #303 – Street Capital Projects Fund includes an appropriation of \$7,166,649 for a variety of street construction projects. Included in the projects are the Sullivan and Euclid PCC for which we are appropriating \$2,150,000 in 2017 and the removal and reconstruction of Euclid Ave. from Flora to Barker after the County installs sewer for which we are appropriating \$1,750,000 in 2017.
- Fund #309 – Parks Capital Projects includes a \$3,904,182 appropriation to cover a variety of City park improvements that will be financed through a combination of a \$160,000 transfer from the General Fund #001, a \$561,915 transfer in from the Capital Reserve Fund #312, and \$3,217,267 in grant proceeds.
- Fund #311 – Pavement Preservation includes \$3,000,000 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 #312 – Capital Reserve includes \$1,760,000 in transfers to Fund #303 – Street Capital Projects that will be applied towards the Sullivan Road West Bridge Replacement project in the amount of \$10,000 and towards the removal and reconstruction of Euclid Ave. from Flora to Barker after the County installs sewer in the amount of \$1,750,000. It also includes \$561,915 in transfers to Fund #309 – Parks Capital Projects that will be applied toward the Pines to Evergreen and Sullivan to Corbin segments of the Appleway trail.
- Fund #313 – Civic Facilities Capital Projects includes a \$5,344,219 appropriation to cover professional service fees related to the construction of the new City Hall building.
- Fund #314 – Railroad Grade Separation Projects includes appropriations in the amount of \$1,970,000 which consists of \$770,000 towards the design of the Barker Road Grade Separation project and \$1,200,000 towards the design of the Pines Road Grade Separation project.

- Fund #402 - Stormwater Fund includes \$710,000 for nonrecurring expenditures including:
 - \$450,000 for various capital projects
 - \$260,000 for the studies related to the City's Stormwater permit and the watershed
- Fund #403 - Aquifer Protection Area Fund includes a \$530,000 appropriation various capital projects.



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CITY OF SPOKANE VALLEY, WA
2017 Budget Summary

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	23,302,835	41,993,425	65,296,260	42,443,672	22,852,588
Street Fund	101	1,468,077	4,403,168	5,871,245	4,851,244	1,020,001
Paths & Trails Fund	103	37,254	8,600	45,854	0	45,854
Hotel/Motel Tax - Tourism Facilities Fund	104	559,347	377,000	936,347	0	936,347
Hotel/Motel Tax Fund	105	199,001	580,500	779,501	634,000	145,501
Solid Waste	106	42,874	151,800	194,674	151,800	42,874
PEG Fund	107	236,682	80,000	316,682	262,500	54,182
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	5,468,289	21,900	5,490,189	0	5,490,189
Winter Weather Reserve Fund	122	500,000	600	500,600	500,000	600
City Facilities Repair & Replacement	123	0	0	0	0	0
LTGO Bond Debt Service Fund	204	4,049	935,951	940,000	940,000	0
REET 1 Capital Projects Fund	301	1,383,899	801,700	2,185,599	1,456,986	728,613
REET 2 Capital Projects Fund	302	1,897,795	801,700	2,699,495	1,913,134	786,361
Street Capital Projects	303	75,538	7,166,649	7,242,187	7,166,649	75,538
Park Capital Projects Fund	309	10,561	3,939,982	3,950,543	3,904,182	46,361
Civic Facilities Capital Projects Fund	310	1,329,214	1,200	1,330,414	490,500	839,914
Pavement Preservation Fund	311	2,419,741	2,682,300	5,102,041	3,050,000	2,052,041
Capital Reserve Fund	312	3,899,601	1,000	3,900,601	2,321,915	1,578,686
City Hall Construction Fund	313	5,344,219	0	5,344,219	5,344,219	0
Railroad Grade Separation Projects Fund	314	0	1,970,000	1,970,000	1,970,000	0
		48,478,976	65,917,475	114,396,451	77,400,801	36,995,650

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	1,876,010	2,072,500	3,948,510	2,459,072	1,489,438
Aquifer Protection Area Fund	403	896,660	460,000	1,356,660	530,000	826,660
Equipment Rental & Replacement Fund	501	1,025,997	185,029	1,211,026	0	1,211,026
Risk Management Fund	502	194,383	350,000	544,383	350,000	194,383
		3,993,050	3,067,529	7,060,579	3,339,072	3,721,507
Total of all Funds		52,472,026	68,985,004	121,457,030	80,739,873	40,717,157

CITY OF SPOKANE VALLEY, WA
2017 Budget

11/8/2016

	2016			2017	Difference Between 2016 and 2017	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
#001 - GENERAL FUND						
RECURRING ACTIVITY						
Revenues						
Property Tax	11,479,200	0	11,479,200	11,614,500	135,300	1.18%
Sales Tax	18,210,500	270,000	18,480,500	19,852,100	1,371,600	7.42%
Sales Tax - Public Safety	867,400	0	867,400	919,000	51,600	5.95%
Sales Tax - Criminal Justice	1,556,400	0	1,556,400	1,669,000	112,600	7.23%
Gambling Tax and Leasehold Excise Tax	333,700	0	333,700	341,500	7,800	2.34%
Franchise Fees/Business Registration	1,154,000	0	1,154,000	1,200,000	46,000	3.99%
State Shared Revenues	2,024,528	0	2,024,528	2,104,600	80,072	3.96%
Fines and Forfeitures/Public Safety	1,443,500	0	1,443,500	1,361,000	(82,500)	(5.72%)
Community Development	1,491,500	0	1,491,500	1,449,300	(42,200)	(2.83%)
Recreation Program Revenues	595,200	13,000	608,200	640,900	32,700	5.38%
Miscellaneous Department Revenue	95,900	0	95,900	94,000	(1,900)	(1.98%)
Miscellaneous & Investment Interest	103,500	0	103,500	133,500	30,000	28.99%
Transfers in - #101 (<i>street admin</i>)	39,700	0	39,700	39,700	0	0.00%
Transfers in - #105 (<i>h/m tax-CP advertising</i>)	30,000	0	30,000	30,000	0	0.00%
Transfers in - #402 (<i>storm admin</i>)	13,400	0	13,400	13,400	0	0.00%
Total Recurring Revenues	39,438,428	283,000	39,721,428	41,462,500	1,741,072	4.38%
Expenditures						
City Council	506,869	0	506,869	542,872	36,003	7.10%
City Manager	717,303	0	717,303	724,435	7,132	0.99%
Legal	479,951	15,000	494,951	509,694	14,743	2.98%
Public Safety	24,703,749	0	24,703,749	24,950,372	246,623	1.00%
Deputy City Manager	737,002	0	737,002	750,277	13,275	1.80%
Finance / IT	1,253,080	0	1,253,080	1,282,460	29,380	2.34%
Human Resources	255,694	0	255,694	262,417	6,723	2.63%
Public Works	966,870	0	966,870	981,932	15,062	1.56%
City Hall Operations and Maintenance	0	0	0	303,918	303,918	0.00%
Community & Economic Dvlpmnt - Admin	272,107	0	272,107	282,962	10,855	3.99%
Community & Economic Dvlpmnt - Econ Dev	545,157	0	545,157	683,632	138,475	25.40%
Community & Economic Dvlpmnt - Dev Svc	1,486,637	0	1,486,637	1,418,984	(67,653)	(4.55%)
Community & Economic Dvlpmnt - Building	1,344,165	0	1,344,165	1,390,834	46,669	3.47%
Parks & Rec - Administration	281,871	0	281,871	288,964	7,093	2.52%
Parks & Rec - Maintenance	838,343	(6,300)	832,043	861,350	29,307	3.52%
Parks & Rec - Recreation	228,197	13,000	241,197	235,995	(5,202)	(2.16%)
Parks & Rec - Aquatics	461,200	0	461,200	457,350	(3,850)	(0.83%)
Parks & Rec - Senior Center	95,781	0	95,781	95,916	135	0.14%
Parks & Rec - CenterPlace	882,223	0	882,223	891,458	9,235	1.05%
General Government	1,532,000	55,500	1,587,500	1,240,850	(346,650)	(21.84%)
Transfers out - #204 (<i>2016 LTGO debt srv</i>)	0	198,734	198,734	397,350	198,616	99.94%
Transfers out - #309 (<i>park capital projects</i>)	160,000	70,300	230,300	160,000	(70,300)	(30.53%)
Transfers out - #310 (<i>bond pmt</i>)	72,500	0	72,500	0	(72,500)	(100.00%)
Transfers out - #310 (<i>city hall o&m costs</i>)	271,700	0	271,700	0	(271,700)	(100.00%)
Transfers out - #311 (<i>pavement preservation</i>)	943,800	0	943,800	953,200	9,400	1.00%
Transfers out - #501 (<i>CenterPlace kitchen reserve</i>)	0	0	0	36,600	36,600	0.00%
Transfers out - #502 (<i>insurance premium</i>)	325,000	0	325,000	350,000	25,000	7.69%
Total Recurring Expenditures	39,361,199	346,234	39,707,433	40,053,822	346,389	0.87%
Recurring Revenues Over (Under)						
Recurring Expenditures		77,229	(63,234)	13,995	1,408,678	

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#001 - GENERAL FUND - continued						
NONRECURRING ACTIVITY						
Revenues						
Transfers in - #106 (<i>solid waste repayment</i>)	40,425	0	40,425	40,425	0	0.00%
Transfers in - #310 Civic Facilities	0	198,734	198,734	490,500	291,766	146.81%
FEMA Grant Proceeds	0	36,400	36,400	0	(36,400)	(100.00%)
Total Nonrecurring Revenues	40,425	235,134	275,559	530,925	255,366	92.67%
Expenditures						
General Government - IT capital replacements	108,000	0	108,000	100,000	(8,000)	(7.41%)
City Hall lease payment (<i>2017 final year</i>)	0	0	0	513,100	513,100	0.00%
Public Safety (<i>const offices for unit supervisors</i>)	0	25,000	25,000	0	(25,000)	(100.00%)
Community & Econ Dev (<i>comp plan update</i>)	350,000	0	350,000	0	(350,000)	(100.00%)
Parks & Rec (<i>upgrade dial-up modem at pools</i>)	15,000	0	15,000	0	(15,000)	(100.00%)
Police Department - CAD / RMS	140,281	0	140,281	145,000	4,719	3.36%
Police Department (<i>security camera upgrade</i>)	0	6,400	6,400	0	(6,400)	(100.00%)
CenterPlace roof repairs	0	52,000	52,000	0	(52,000)	(100.00%)
City Manager Severance	0	453,116	453,116	0	(453,116)	(100.00%)
Community & Econ Dev (<i>retail recruitment</i>)	0	0	0	50,000	50,000	0.00%
Parks & Rec (<i>pool drain pipe & gutter line repairs</i>)	0	0	0	12,000	12,000	0.00%
Parks & Rec (<i>replace Great Room audio/video</i>)	0	0	0	345,000	345,000	0.00%
Parks & Rec (<i>replace carpet at CenterPlace</i>)	0	0	0	24,750	24,750	0.00%
Transfers out - #122 (<i>Replenish after Windstorm</i>)	0	16,418	16,418	0	(16,418)	(100.00%)
Transfers out - #309 (<i>P&R Windstorm damage</i>)	0	37,225	37,225	0	(37,225)	(100.00%)
Transfers out - #312 ('14 fund bal > 50%)	0	1,828,723	1,828,723	0	(1,828,723)	(100.00%)
Transfers out - #314 (<i>Pines Underpass Design</i>)	0	0	0	1,200,000	1,200,000	0.00%
Total Nonrecurring Expenditures	613,281	2,418,882	3,032,163	2,389,850	(642,313)	(21.18%)
Nonrecurring Revenues Over (Under) Nonrecurring Expenditures	(572,856)	(2,183,748)	(2,756,604)	(1,858,925)		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(495,627)	(2,246,982)	(2,742,609)	(450,247)		
Beginning unrestricted fund balance	<u>26,045,444</u>		<u>26,045,444</u>	<u>23,302,835</u>		
Ending unrestricted fund balance	<u>25,549,817</u>		<u>23,302,835</u>	<u>22,852,588</u>		
<i>Fund balance as a percent of recurring expenditures</i>	64.91%		58.69%	57.05%		
General Fund Summary						
Total revenues	39,478,853	518,134	39,996,987	41,993,425		
Total expenditures	39,974,480	2,765,116	42,739,596	42,443,672		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(495,627)	(2,246,982)	(2,742,609)	(450,247)		
Beginning unrestricted fund balance	<u>26,045,444</u>		<u>26,045,444</u>	<u>23,302,835</u>		
Ending unrestricted fund balance	<u>25,549,817</u>		<u>23,302,835</u>	<u>22,852,588</u>		

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SPECIAL REVENUE FUNDS						
#101 - STREET FUND						
RECURRING ACTIVITY						
Revenues						
Utility Tax	2,340,000	0	2,340,000	2,200,000	(140,000)	(5.98%)
Motor Vehicle Fuel (Gas) Tax	2,004,900	0	2,004,900	2,040,300	35,400	1.77%
Multimodal Transportation Revenue	0	0	0	98,868	98,868	0.00%
Right-of-Way Maintenance Fee	0	50,000	50,000	50,000	0	0.00%
Investment Interest	3,000	0	3,000	4,000	1,000	33.33%
Miscellaneous	10,000	0	10,000	10,000	0	0.00%
Total Recurring Revenues	4,357,900	50,000	4,407,900	4,403,168	(4,732)	(0.11%)
Expenditures						
Wages / Benefits / Payroll Taxes	734,604	0	734,604	746,872	12,268	1.67%
Supplies	111,500	0	111,500	105,000	(6,500)	(5.83%)
Services & Charges	2,132,754	0	2,132,754	2,168,151	35,397	1.66%
Snow Operations	430,000	0	430,000	468,000	38,000	8.84%
Intergovernmental Payments	771,000	0	771,000	795,000	24,000	3.11%
Vehicle rentals - #501 (<i>non-plow vehicle rental</i>)	31,000	0	31,000	23,250	(7,750)	(25.00%)
Vehicle rentals - #501 (<i>plow replace.</i>)	40,000	0	40,000	77,929	37,929	94.82%
Transfers out - #001	39,700	0	39,700	39,700	0	0.00%
Transfers out - #311 (<i>pavement preservation</i>)	67,342	0	67,342	67,342	0	0.00%
Signal Detection Replacement Program	0	0	0	40,000	40,000	0.00%
Traffic Signal Replacement Program	0	0	0	200,000	200,000	0.00%
Total Recurring Expenditures	4,357,900	0	4,357,900	4,731,244	373,344	8.57%
Recurring Revenues Over (Under)						
Recurring Expenditures	0	50,000	50,000	(328,076)		
NONRECURRING ACTIVITY						
Revenues						
Grants	0	0	0	0	0	0.00%
Insurance proceeds (<i>traffic signal cabinet</i>)	0	46,000	46,000	0	(46,000)	(100.00%)
Total Nonrecurring Revenues	0	46,000	46,000	0	(46,000)	(100.00%)
Expenditures						
Durable striping at Trent & Argonne	0	0	0	75,000	75,000	0.00%
Spare traffic signal equipment	0	0	0	30,000	30,000	0.00%
Battery backups for intersections	0	0	0	15,000	15,000	0.00%
Traffic Signal Cabinet Replacement	0	46,000	46,000	0	(46,000)	(100.00%)
Maintenance facility storage unit	5,000	0	5,000	0	(5,000)	(100.00%)
Signal detection equipment upgrades	20,000	0	20,000	0	(20,000)	(100.00%)
Total Nonrecurring Expenditures	25,000	46,000	71,000	120,000	49,000	69.01%
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	(25,000)	0	(25,000)	(120,000)		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	(25,000)	50,000	25,000	(448,076)		
Beginning fund balance	1,443,077		1,443,077	1,468,077		
Ending fund balance	1,418,077		1,468,077	1,020,001		
Street Fund Summary						
Total revenues	4,357,900	96,000	4,453,900	4,403,168		
Total expenditures	4,382,900	46,000	4,428,900	4,851,244		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	(25,000)	50,000	25,000	(448,076)		
Beginning unrestricted fund balance	1,443,077		1,443,077	1,468,077		
Ending unrestricted fund balance	1,418,077		1,468,077	1,020,001		

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SPECIAL REVENUE FUNDS - continued						
#103 - PATHS & TRAILS FUND						
<u>Revenues</u>						
Motor Vehicle Fuel (Gas) Tax	8,500	0	8,500	8,600	100	1.18%
Investment Interest	0	0	0	0	0	0.00%
Total revenues	8,500	0	8,500	8,600	100	1.18%
<u>Expenditures</u>						
Capital Outlay	0	0	0	0	0	0.00%
Transfers out - #309 (<i>Appleway Trail - Univ-Pines</i>)	0	9,300	9,300	0	(9,300)	(100.00%)
Total expenditures	0	9,300	9,300	0	(9,300)	(100.00%)
Revenues over (under) expenditures	8,500		(800)	8,600		
Beginning fund balance	38,054		38,054	37,254		
Ending fund balance	46,554		37,254	45,854		
#104 - HOTEL / MOTEL TAX - TOURISM FACILITIES FUND						
<u>Revenues</u>						
Hotel/Motel Tax	357,500	19,500	377,000	377,000	0	0.00%
Investment Interest	0	0	0	0	0	0.00%
Total revenues	357,500	19,500	377,000	377,000	0	0.00%
<u>Expenditures</u>						
Capital Outlay	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	357,500		377,000	377,000		
Beginning fund balance	182,347		182,347	559,347		
Ending fund balance	539,847		559,347	936,347		
#105 - HOTEL / MOTEL TAX FUND						
<u>Revenues</u>						
Hotel/Motel Tax	550,000	30,000	580,000	580,000	0	0.00%
Investment Interest	300	0	300	500	200	66.67%
Total revenues	550,300	30,000	580,300	580,500	200	0.03%
<u>Expenditures</u>						
Transfers out - #001	30,000	0	30,000	30,000	0	0.00%
Tourism Promotion	560,000	(60,650)	499,350	604,000	104,650	20.96%
Transfers out - #309 (<i>volleyball court award</i>)	0	60,650	60,650	0	(60,650)	(100.00%)
Total expenditures	590,000	0	590,000	634,000	44,000	7.46%
Revenues over (under) expenditures	(39,700)		(9,700)	(53,500)		
Beginning fund balance	208,701		208,701	199,001		
Ending fund balance	169,001		199,001	145,501		

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SPECIAL REVENUE FUNDS - continued						
#106 - SOLID WASTE FUND						
<u>Revenues</u>						
Sunshine administrative fee	125,000	0	125,000	125,000	0 0.00%	
Road maintenance fee	0	0	0	0	0 0.00%	
Investment Interest	0	0	0	0	0 0.00%	
Grant Proceeds	53,500	0	53,500	26,800	(26,700) (49.91%)	
Total revenues	178,500	0	178,500	151,800	(26,700) (14.96%)	
<u>Expenditures</u>						
Education & Contract Administration	138,075	0	138,075	111,375	(26,700) (19.34%)	
Transfers out - #001	40,425	0	40,425	40,425	0 0.00%	
Total expenditures	178,500	0	178,500	151,800	(26,700) (14.96%)	
Revenues over (under) expenditures	0	0	0			
Beginning fund balance	42,874		42,874	42,874		
Ending fund balance	<u>42,874</u>		<u>42,874</u>	<u>42,874</u>		
#107 - PEG FUND						
<u>Revenues</u>						
Comcast PEG contribution	90,000	0	90,000	80,000	(10,000) (11.11%)	
Investment Interest	0	0	0	0	0 0.00%	
Total revenues	90,000	0	90,000	80,000	(10,000) (11.11%)	
<u>Expenditures</u>						
PEG Reimbursement - CMTV	12,000	105,000	117,000	0	(117,000) (100.00%)	
Capital Outlay	12,500	0	12,500	12,500	0 0.00%	
New City Hall Council Chambers	0	25,000	25,000	250,000	225,000 900.00%	
Total expenditures	24,500	130,000	154,500	262,500	108,000 69.90%	
Revenues over (under) expenditures	65,500		(64,500)	(182,500)		
Beginning fund balance	301,182		301,182	236,682		
Ending fund balance	<u>366,682</u>		<u>236,682</u>	<u>54,182</u>		
#120 - CENTER PLACE OPERATING RESERVE FUND						
<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		
Beginning fund balance	300,000		300,000	300,000		
Ending fund balance	<u>300,000</u>		<u>300,000</u>	<u>300,000</u>		

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SPECIAL REVENUE FUNDS - continued						
#121 - SERVICE LEVEL STABILIZATION RESERVE FUND						
<u>Revenues</u>						
Investment Interest	6,500	0	6,500	21,900	15,400 236.92%	
Miscellaneous	0	0	0	0	0 0.00%	
Total revenues	6,500	0	6,500	21,900	15,400 236.92%	
<u>Expenditures</u>						
Operations	0	0	0	0	0 0.00%	
Total expenditures	0	0	0	0	0 0.00%	
Revenues over (under) expenditures	6,500		6,500	21,900		
Beginning fund balance	5,461,789		5,461,789	5,468,289		
Ending fund balance	5,468,289		5,468,289	5,490,189		
#122 - WINTER WEATHER RESERVE FUND						
<u>Revenues</u>						
Investment Interest	600	0	600	600	0 0.00%	
FEMA Grant Proceeds	0	38,510	38,510	0	(38,510) (100.00%)	
Transfer in - #001	0	16,418	16,418	0	(16,418) (100.00%)	
Subtotal revenues	600	54,928	55,528	600	(54,928) (98.92%)	
<u>Expenditures</u>						
Snow removal expenses	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	(499,400)		(444,472)	(499,400)		
Beginning fund balance	444,472		444,472	500,000		
Ending fund balance	(54,928)		0	600		
#123 - CIVIC FACILITIES REPLACEMENT FUND						
<u>Revenues</u>						
Investment Interest	700	0	700	0	(700) (100.00%)	
Miscellaneous	0	0	0	0	0 0.00%	
Total revenues	700	0	700	0	(700) (100.00%)	
<u>Expenditures</u>						
Transfers out - #311 (<i>pavement preservation</i>)	559,786	22	559,808	0	(559,808) (100.00%)	
Total expenditures	559,786	22	559,808	0	(559,808) (100.00%)	
Revenues over (under) expenditures	(559,086)		(559,108)	0		
Beginning fund balance	559,108		559,108	0		
Ending fund balance	22		0	0		

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DEBT SERVICE FUNDS						
#204 - LTGO BOND DEBT SERVICE FUND						
<u>Revenues</u>						
Spokane Public Facilities District	380,300	0	380,300	379,750	(550) (0.14%)	
Transfers in - #001	0	198,734	198,734	397,350	198,616 99.94%	
Transfers in - #301	83,400	0	83,400	79,426	(3,974) (4.76%)	
Transfers in - #302	83,400	0	83,400	79,425	(3,975) (4.77%)	
Total revenues	547,100	198,734	745,834	935,951	190,117 25.49%	
<u>Expenditures</u>						
Debt Service Payments - CenterPlace	380,300	0	380,300	379,750	(550) (0.14%)	
Debt Service Payments - Roads	166,800	0	166,800	162,900	(3,900) (2.34%)	
2016 LTGO Bond Principal & Interest	0	198,734	198,734	397,350	198,616 99.94%	
Total expenditures	547,100	198,734	745,834	940,000	194,166 26.03%	
Revenues over (under) expenditures	0	0		(4,049)		
Beginning fund balance	4,049		4,049	4,049		
Ending fund balance	4,049		4,049	0		

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CAPITAL PROJECTS FUNDS						
#301 - REET 1 CAPITAL PROJECTS FUND						
Revenues						
REET 1 - Taxes	800,000	200,000	1,000,000	800,000	(200,000)	(20.00%)
Investment Interest	1,000	0	1,000	1,700	700	70.00%
Total revenues	<u>801,000</u>	<u>200,000</u>	<u>1,001,000</u>	<u>801,700</u>	<u>(199,300)</u>	<u>(19.91%)</u>
Expenditures						
Transfers out - #204	83,400	0	83,400	79,426	(3,974)	(4.76%)
Transfers out - #303	222,503	520,000	742,503	437,002	(305,501)	(41.14%)
Transfers out - #311 (<i>pavement preservation</i>)	365,286	0	365,286	660,479	295,193	80.81%
Transfers out - #314 (<i>Barker Grade Separation</i>)	0	20,000	20,000	280,079	260,079	1300.40%
Total expenditures	<u>671,189</u>	<u>540,000</u>	<u>1,211,189</u>	<u>1,456,986</u>	<u>245,797</u>	<u>20.29%</u>
Revenues over (under) expenditures	129,811		(210,189)	(655,286)		
Beginning fund balance	<u>1,594,088</u>		<u>1,594,088</u>	<u>1,383,899</u>		
Ending fund balance	<u><u>1,723,899</u></u>		<u><u>1,383,899</u></u>	<u><u>728,613</u></u>		
#302 - REET 2 CAPITAL PROJECTS FUND						
Revenues						
REET 2 - Taxes	800,000	200,000	1,000,000	800,000	(200,000)	(20.00%)
Investment Interest	1,000	0	1,000	1,700	700	70.00%
Total revenues	<u>801,000</u>	<u>200,000</u>	<u>1,001,000</u>	<u>801,700</u>	<u>(199,300)</u>	<u>(19.91%)</u>
Expenditures						
Transfers out - #204	83,400	0	83,400	79,425	(3,975)	(4.77%)
Transfers out - #303	922,816	(540,000)	382,816	1,173,230	790,414	206.47%
Transfers out - #311 (<i>pavement preservation</i>)	365,286	0	365,286	660,479	295,193	80.81%
Total expenditures	<u>1,371,502</u>	<u>(540,000)</u>	<u>831,502</u>	<u>1,913,134</u>	<u>1,081,632</u>	<u>130.08%</u>
Revenues over (under) expenditures	(570,502)		169,498	(1,111,434)		
Beginning fund balance	<u>1,728,297</u>		<u>1,728,297</u>	<u>1,897,795</u>		
Ending fund balance	<u><u>1,157,795</u></u>		<u><u>1,897,795</u></u>	<u><u>786,361</u></u>		

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	As Adopted	Amendment		As Amended	\$	
CAPITAL PROJECTS FUNDS - continued						
#303 - STREET CAPITAL PROJECTS FUND						
<u>Revenues</u>						
Grant Proceeds	8,797,263	(647,657)	8,149,606	3,756,320	(4,393,286) (53.91%)	
Developer	314,700	(39,613)	275,087	40,097	(234,990) (85.42%)	
Transfers in - #301	222,503	520,000	742,503	437,002	(305,501) (41.14%)	
Transfers in - #302	922,816	(540,000)	382,816	1,173,230	790,414 206.47%	
Transfers in - #312 - Pines Underpass Pinecroft	500,000	(500,000)	0	0	0 0.00%	
Transfers in - #312 - Euclid Ave - Flora to Barker	0	50,000	50,000	1,750,000	1,700,000 3400.00%	
Transfers in - #312 - Sullivan Rd W Bridge	1,010,509	457,270	1,467,779	10,000	(1,457,779) (99.32%)	
Transfers in - #312 - 8th & Carnahan Intersection	0	415,000	415,000	0	(415,000) (100.00%)	
Total revenues	<u>11,767,791</u>	<u>(285,000)</u>	<u>11,482,791</u>	<u>7,166,649</u>	<u>(4,316,142)</u> (37.59%)	
<u>Expenditures</u>						
123 Mission Ave. - Flora to Barker	332,566	0	332,566	500,000	167,434 50.35%	
141 Sullivan & Euclid PCC (PE & RW)	1,981,060	0	1,981,060	2,150,000	168,940 8.53%	
149 Sidewalk Infill	5,000	0	5,000	0	(5,000) (100.00%)	
155 Sullivan Rd W Bridge Replacement	5,237,650	0	5,237,650	10,000	(5,227,650) (99.81%)	
156 Mansfield Ave. Connection	5,000	0	5,000	0	(5,000) (100.00%)	
166 Pines Rd (SR27) & Grace Ave. Intersect Safety	491,331	0	491,331	333,224	(158,107) (32.18%)	
167 Citywide Safety Improvements (bike/ped)	228,127	0	228,127	5,000	(223,127) (97.81%)	
201 ITS Infill Project Phase 1 (PE START 2014)	271,357	0	271,357	300,000	28,643 10.56%	
205 Sprague/Barker Intersections Improvement	0	0	0	40,097	40,097 0.00%	
206 Sprague/Long Sidewalk Project	5,000	0	5,000	0	(5,000) (100.00%)	
207 Indiana & Evergreen Transit Access Imp	0	0	0	5,000	5,000 0.00%	
221 McDonald Rd Diet (16th to Mission)	559,200	0	559,200	5,000	(554,200) (99.11%)	
222 Citywide Reflective Signal Backplates	40,500	0	40,500	36,000	(4,500) (11.11%)	
223 Pines Rd Underpass @ BNSF & Trent	500,000	(500,000)	0	0	0 0.00%	
229 32nd Ave Preservation Project	0	0	0	2,500	2,500 0.00%	
234 Seth Woodward Elem Sidewalk Improvement	361,000	0	361,000	5,000	(356,000) (98.61%)	
238 Mirabeau Pkwy & Pines (SR-27) Traffic Signal	350,000	0	350,000	5,000	(345,000) (98.57%)	
239 Bowdish Sidewalk 8th to 12th	400,000	0	400,000	471,342	71,342 17.84%	
247 8th & Carnahan Intersection Improvements	0	415,000	415,000	0	(415,000) (100.00%)	
xxx N. Sullivan Corridor ITS Project (PE start 2017)	0	0	0	110,486	110,486 0.00%	
xxx Euclid Ave. - Flora to Barker	0	50,000	50,000	1,750,000	1,700,000 3400.00%	
xxx 9th Ave. Sidewalk	0	0	0	240,000	240,000 0.00%	
xxx Sullivan/Wellesley Intersection	0	0	0	198,000	198,000 0.00%	
Contingency	1,000,000	(250,000)	750,000	1,000,000	250,000 33.33%	
Total expenditures	<u>11,767,791</u>	<u>(285,000)</u>	<u>11,482,791</u>	<u>7,166,649</u>	<u>(4,316,142)</u> (37.59%)	
Revenues over (under) expenditures	0	0	0			
Beginning fund balance	<u>75,538</u>		<u>75,538</u>	<u>75,538</u>		
Ending fund balance	<u>75,538</u>		<u>75,538</u>	<u>75,538</u>		

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.

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	2016			2017	Difference Between 2016 and 2017	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#309 - PARK CAPITAL PROJECTS FUND						
<u>Revenues</u>						
Grant Proceeds	90,000	320,132	410,132	3,217,267	2,807,135	684.45%
FEMA Grant Proceeds - Windstorm	0	21,875	21,875	0	(21,875)	(100.00%)
Transfers in - #001	160,000	77,525	237,525	160,000	(77,525)	(32.64%)
Transfers in - #001 (<i>Browns Park Splashpad water</i>)	0	30,000	30,000	0	(30,000)	(100.00%)
Transfers in - #103 (<i>Appleway Trail - Univ-Pines</i>)	0	9,300	9,300	0	(9,300)	(100.00%)
Transfers in - #105	0	60,650	60,650	0	(60,650)	(100.00%)
Transfers in - #312 - <i>Appleway (Pines-Evergreen)</i>	14,050	58,890	72,940	561,915	488,975	670.38%
Investment Interest	500	0	500	800	300	60.00%
Total revenues	<u>264,550</u>	<u>578,372</u>	<u>842,922</u>	<u>3,939,982</u>	<u>3,097,060</u>	<u>367.42%</u>
<u>Expenditures</u>						
City entry sign	70,000	0	70,000	0	(70,000)	(100.00%)
176 Appleway Trail (<i>Univ. - Pines</i>)	0	9,300	9,300	0	(9,300)	(100.00%)
225 Pocket dog park - phase 1	0	400	400	0	(400)	(100.00%)
227 Appleway Trail (<i>Pines to Evergreen</i>)	104,050	102,247	206,297	1,925,957	1,719,660	833.58%
237 Appleway Trail (<i>Sullivan to Corbin</i>)	0	276,775	276,775	1,853,225	1,576,450	569.58%
241 Pocket dog park - phase 2	75,000	6,300	81,300	0	(81,300)	(100.00%)
242 Browns Park Splashpad	82,500	64,000	146,500	0	(146,500)	(100.00%)
243 Browns Park championship volleyball court	0	60,650	60,650	0	(60,650)	(100.00%)
244 Park signs (3)	20,500	0	20,500	0	(20,500)	(100.00%)
245 Terrace View playground equip - Windstorm	0	59,100	59,100	0	(59,100)	(100.00%)
Edgecliff Park Splashpad	0	0	0	125,000	125,000	0.00%
Total expenditures	<u>352,050</u>	<u>578,772</u>	<u>930,822</u>	<u>3,904,182</u>	<u>2,973,360</u>	<u>319.43%</u>
Revenues over (under) expenditures	<u>(87,500)</u>		<u>(87,900)</u>		<u>35,800</u>	
Beginning fund balance	<u>98,461</u>		<u>98,461</u>		<u>10,561</u>	
Ending fund balance	<u><u>10,961</u></u>		<u><u>10,561</u></u>		<u><u>46,361</u></u>	

#310 - CIVIC FACILITIES CAPITAL PROJECTS FUND

<u>Revenues</u>						
Investment Interest	1,200	0	1,200	1,200	0	0.00%
Transfers in - #001						
Future C.H. bond pmt > \$434.6k lease pmt	72,500	0	72,500	0	(72,500)	(100.00%)
Future C.H. o&m costs	271,700	0	271,700	0	(271,700)	(100.00%)
Total revenues	<u>345,400</u>	<u>0</u>	<u>345,400</u>	<u>1,200</u>	<u>(344,200)</u>	<u>(99.65%)</u>
<u>Expenditures</u>						
Transfer out - #001	0	198,734	198,734	490,500	291,766	146.81%
Total expenditures	<u>0</u>	<u>198,734</u>	<u>198,734</u>	<u>490,500</u>	<u>291,766</u>	<u>146.81%</u>
Revenues over (under) expenditures	<u>345,400</u>		<u>146,666</u>		<u>(489,300)</u>	
Beginning fund balance	<u>1,182,548</u>		<u>1,182,548</u>		<u>1,329,214</u>	
Ending fund balance	<u><u>1,527,948</u></u>		<u><u>1,329,214</u></u>		<u><u>839,914</u></u>	

Note: The fund balance in #310 includes \$839,285.10 paid by the Library District for 2.82 acres at the Balfour Park site. If the District does not succeed in getting a voted bond approved by October 2017 then the City may repurchase this land at the original sale price of \$839,285.10.

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	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#311 - PAVEMENT PRESERVATION						
<u>Revenues</u>						
Transfers in - #001	943,800	0	943,800	953,200	9,400	1.00%
Transfers in - #101	67,342	0	67,342	67,342	0	0.00%
Transfers in - #123	559,786	22	559,808	0	(559,808)	(100.00%)
Transfers in - #301	365,286	0	365,286	660,479	295,193	80.81%
Transfers in - #302	365,286	0	365,286	660,479	295,193	80.81%
Grants	0	2,063,000	2,063,000	340,800	(1,722,200)	(83.48%)
Total revenues	<u>2,301,500</u>	<u>2,063,022</u>	<u>4,364,522</u>	<u>2,682,300</u>	<u>(1,682,222)</u>	<u>(38.54%)</u>
<u>Expenditures</u>						
Pavement preservation	3,000,000	1,500,000	4,500,000	3,000,000	(1,500,000)	(33.33%)
Pre-project GeoTech	50,000	0	50,000	50,000	0	0.00%
Total expenditures	<u>3,050,000</u>	<u>1,500,000</u>	<u>4,550,000</u>	<u>3,050,000</u>	<u>(1,500,000)</u>	<u>(32.97%)</u>
Revenues over (under) expenditures	(748,500)		(185,478)	(367,700)		
Beginning fund balance	<u>2,605,219</u>		<u>2,605,219</u>	<u>2,419,741</u>		
Ending fund balance	<u>1,856,719</u>		<u>2,419,741</u>	<u>2,052,041</u>		
#312 - CAPITAL RESERVE FUND						
<u>Revenues</u>						
Transfers in - #001	0	1,828,723	1,828,723	0	(1,828,723)	(100.00%)
Investment Interest	0	0	0	1,000	1,000	0.00%
Total revenues	<u>0</u>	<u>1,828,723</u>	<u>1,828,723</u>	<u>1,000</u>	<u>(1,827,723)</u>	<u>(99.95%)</u>
<u>Expenditures</u>						
Transfers out #303 (<i>Sullivan Rd W Bridge</i>)	1,010,509	457,270	1,467,779	10,000	(1,457,779)	(99.32%)
Transfers out #303 (<i>Pines Rd Underpass</i>)	500,000	(500,000)	0	0	0	0.00%
Transfers out #303 (<i>Euclid Ave - Flora to Barker</i>)	0	50,000	50,000	1,750,000	1,700,000	3400.00%
Transfers out #303 (<i>8th & Carnahan Intersection</i>)	0	415,000	415,000	0	(415,000)	(100.00%)
Transfers out #309 (<i>Appleway Trail - Pines-Evergreen</i>)	14,050	13,800	27,850	260,005	232,155	833.59%
Transfers out #309 (<i>Appleway Trail - Sullivan - Cort</i>)	0	45,090	45,090	301,910	256,820	569.57%
Transfers out #314 (<i>Pines Grade Separation</i>)	0	500,000	500,000	0	(500,000)	(100.00%)
Total expenditures	<u>1,524,559</u>	<u>981,160</u>	<u>2,505,719</u>	<u>2,321,915</u>	<u>(183,804)</u>	<u>(7.34%)</u>
Revenues over (under) expenditures	(1,524,559)		(676,996)	(2,320,915)		
Beginning fund balance	<u>4,576,597</u>		<u>4,576,597</u>	<u>3,899,601</u>		
Ending fund balance	<u>3,052,038</u>		<u>3,899,601</u>	<u>1,578,686</u>		
#313 - CITY HALL CONSTRUCTION FUND						
<u>Revenues</u>						
2016 LTGO bond issue (par+premium)	0	7,946,088	7,946,088	0	(7,946,088)	(100.00%)
Investment Interest	0	0	0	0	0	0.00%
Total revenues	<u>0</u>	<u>7,946,088</u>	<u>7,946,088</u>	<u>0</u>	<u>(7,946,088)</u>	<u>(100.00%)</u>
<u>Expenditures</u>						
Capital Outlay - City Hall	294,400	7,000,000	7,294,400	5,344,219	(1,950,181)	(26.74%)
2016 LTGO bond issue costs	0	96,515	96,515	0	(96,515)	(100.00%)
Total expenditures	<u>294,400</u>	<u>7,096,515</u>	<u>7,390,915</u>	<u>5,344,219</u>	<u>(2,046,696)</u>	<u>(27.69%)</u>
Revenues over (under) expenditures	(294,400)		555,173	(5,344,219)		
Beginning fund balance	<u>4,789,046</u>		<u>4,789,046</u>	<u>5,344,219</u>		
Ending fund balance	<u>4,494,646</u>		<u>5,344,219</u>	<u>0</u>		

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	2016		2017 Proposed Budget	Difference Between 2016 and 2017		
	As Adopted	Amendment		As Amended	\$	
CAPITAL PROJECTS FUNDS - continued						
#314 - RAILROAD GRADE SEPARATION PROJECTS FUND						
<u>Revenues</u>						
Grant Proceeds	0	230,000	230,000	489,921	259,921	
Transfers in #001 (<i>Pines underpass design</i>)	0	0	0	1,200,000	1,200,000	
Transfers in #301 (<i>Barker overpass design</i>)	0	20,000	20,000	280,079	260,079	
Transfers in #312 (<i>Pines land acquisition</i>)	0	500,000	500,000	0	(500,000)	
Total revenues	0	750,000	750,000	1,970,000	1,220,000	
<u>Expenditures</u>						
143 Barker BNSF Grade Separation	0	250,000	250,000	770,000	520,000	
223 Pines Rd Underpass	0	500,000	500,000	1,200,000	700,000	
Total expenditures	0	750,000	750,000	1,970,000	1,220,000	
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	0		0	0		
Ending fund balance	<u><u>0</u></u>		<u><u>0</u></u>	<u><u>0</u></u>		

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	2016		2017 Proposed Budget	Difference Between 2016 and 2017		
	As Adopted	Amendment		As Amended	\$	
ENTERPRISE FUNDS						
#402 - STORMWATER FUND						
RECURRING ACTIVITY						
Revenues						
Stormwater Management Fees	1,870,000	0	1,870,000	1,860,000	(10,000) (0.53%)	
Investment Interest	1,500	0	1,500	2,500	1,000 66.67%	
Total Recurring Revenues	<u>1,871,500</u>	0	<u>1,871,500</u>	<u>1,862,500</u>	<u>(9,000) (0.48%)</u>	
Expenditures						
Wages / Benefits / Payroll Taxes	514,132	0	514,132	546,421	32,289 6.28%	
Supplies	15,900	0	15,900	15,425	(475) (2.99%)	
Services & Charges	1,113,683	0	1,113,683	1,111,076	(2,607) (0.23%)	
Intergovernmental Payments	67,000	0	67,000	50,000	(17,000) (25.37%)	
Vehicle rentals - #501	11,000	0	11,000	12,750	1,750 15.91%	
Transfers out - #001	13,400	0	13,400	13,400	0 0.00%	
Total Recurring Expenditures	<u>1,735,115</u>	0	<u>1,735,115</u>	<u>1,749,072</u>	<u>13,957 0.80%</u>	
Recurring Revenues Over (Under) Recurring Expenditures	<u>136,385</u>	0	<u>136,385</u>	<u>113,428</u>		
NONRECURRING ACTIVITY						
Revenues						
Grant Proceeds	0	175,000	175,000	210,000	35,000 20.00%	
FEMA Grant Proceeds - Windstorm	0	48,800	48,800	0	(48,800) (100.00%)	
Miscellaneous	0	0	0	0	0 0.00%	
Total Nonrecurring Revenues	<u>0</u>	<u>223,800</u>	<u>223,800</u>	<u>210,000</u>	<u>(13,800) (6.17%)</u>	
Expenditures						
Capital - various projects	500,000	(348,900)	151,100	450,000	298,900 197.82%	
Effectiveness study	0	175,000	175,000	210,000	35,000 20.00%	
Watershed studies	0	0	0	50,000	50,000 0.00%	
Storm-related sweeping	0	50,000	50,000	0	(50,000) (100.00%)	
Maintenance facility storage unit	5,000	0	5,000	0	(5,000) (100.00%)	
Total Nonrecurring Expenditures	<u>505,000</u>	<u>(123,900)</u>	<u>381,100</u>	<u>710,000</u>	<u>328,900 86.30%</u>	
Nonrecurring Revenues Over (Under) Nonrecurring Expenditures	<u>(505,000)</u>	<u>347,700</u>	<u>(157,300)</u>	<u>(500,000)</u>		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	<u>(368,615)</u>	<u>347,700</u>	<u>(20,915)</u>	<u>(386,572)</u>		
Beginning working capital	<u>1,896,925</u>		<u>1,896,925</u>	<u>1,876,010</u>		
Ending working capital	<u>1,528,310</u>		<u>1,876,010</u>	<u>1,489,438</u>		
Stormwater Fund Summary						
Total revenues	<u>1,871,500</u>	<u>223,800</u>	<u>2,095,300</u>	<u>2,072,500</u>		
Total expenditures	<u>2,240,115</u>	<u>(123,900)</u>	<u>2,116,215</u>	<u>2,459,072</u>		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	<u>(368,615)</u>	<u>347,700</u>	<u>(20,915)</u>	<u>(386,572)</u>		
Beginning unrestricted fund balance	<u>1,896,925</u>		<u>1,896,925</u>	<u>1,876,010</u>		
Ending unrestricted fund balance	<u>1,528,310</u>		<u>1,876,010</u>	<u>1,489,438</u>		

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	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
ENTERPRISE FUNDS - continued						
#403 - AQUIFER PROTECTION AREA						
<u>Revenues</u>						
Spokane County	500,000	(100,000)	400,000	460,000	60,000	15.00%
Grant DOE - Broadway SD Retrofit	0	0	0	0	0	0.00%
Grant DOE - Sprague Park to University LID	1,500,000	(1,500,000)	0	0	0	0.00%
Total revenues	<u>2,000,000</u>	<u>(1,600,000)</u>	<u>400,000</u>	<u>460,000</u>	<u>60,000</u>	<u>15.00%</u>
<u>Expenditures</u>						
198 Sprague Park to University LID	2,000,000	(2,000,000)	0	0	0	0.00%
Capital - various projects	0	425,000	425,000	530,000	105,000	24.71%
Total expenditures	<u>2,000,000</u>	<u>(1,575,000)</u>	<u>425,000</u>	<u>530,000</u>	<u>105,000</u>	<u>24.71%</u>
Revenues over (under) expenditures	0	(25,000)	(70,000)			
Beginning working capital	<u>921,660</u>		<u>921,660</u>	<u>896,660</u>		
Ending working capital	<u>921,660</u>		<u>896,660</u>	<u>826,660</u>		

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	2016			2017	Difference Between 2016 and 2017	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
INTERNAL SERVICE FUNDS						
#501 - ER&R FUND						
<u>Revenues</u>						
Vehicle rentals - #001	23,500	0	23,500	32,500	9,000	38.30%
Vehicle rentals - #101	31,000	0	31,000	23,250	(7,750)	(25.00%)
Vehicle rentals - #101 (<i>plow replace.</i>)	40,000	0	40,000	77,929	37,929	94.82%
Vehicle rentals - #402	6,833	4,667	11,500	12,750	1,250	10.87%
Transfer in - #001 (<i>CenterPlace kitchen reserve</i>)	0	0	0	36,600	36,600	0.00%
Investment Interest	1,000	0	1,000	2,000	1,000	100.00%
Total revenues	102,333	4,667	107,000	185,029	78,029	72.92%
<u>Expenditures</u>						
Vehicle Replacement	105,000	0	105,000	0	(105,000)	(100.00%)
Snow Plow Replacement	225,000	0	225,000	0	(225,000)	(100.00%)
Total expenditures	330,000	0	330,000	0	(330,000)	(100.00%)
Revenues over (under) expenditures	(227,667)		(223,000)	185,029		
Beginning working capital	1,248,997		1,248,997	1,025,997		
Ending working capital	1,021,330		1,025,997	1,211,026		
#502 - RISK MANAGEMENT FUND						
<u>Revenues</u>						
Investment Interest	0	0	0	0	0	0.00%
Transfers in - #001	325,000	0	325,000	350,000	25,000	7.69%
Total revenues	325,000	0	325,000	350,000	25,000	7.69%
<u>Expenditures</u>						
Auto & Property Insurance	325,000	0	325,000	350,000	25,000	7.69%
Unemployment Claims	0	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0.00%
Total expenditures	325,000	0	325,000	350,000	25,000	7.69%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	194,383		194,383	194,383		
Ending fund balance	194,383		194,383	194,383		
TOTAL OF ALL FUNDS						
Total of Revenues for all Funds	66,156,527	12,826,968	78,983,495	68,985,004		
Total of Expenditures for all Funds	70,683,872	12,270,453	82,954,325	80,739,873		
Total grant revenues (included in total revenues)	10,440,763	786,060	11,226,823	8,041,108		
Total Capital expenditures (included in total expenditures)	18,535,022	7,697,272	26,232,294	23,577,550		

CITY OF SPOKANE VALLEY, WA
2017 Budget
Revenues by Fund

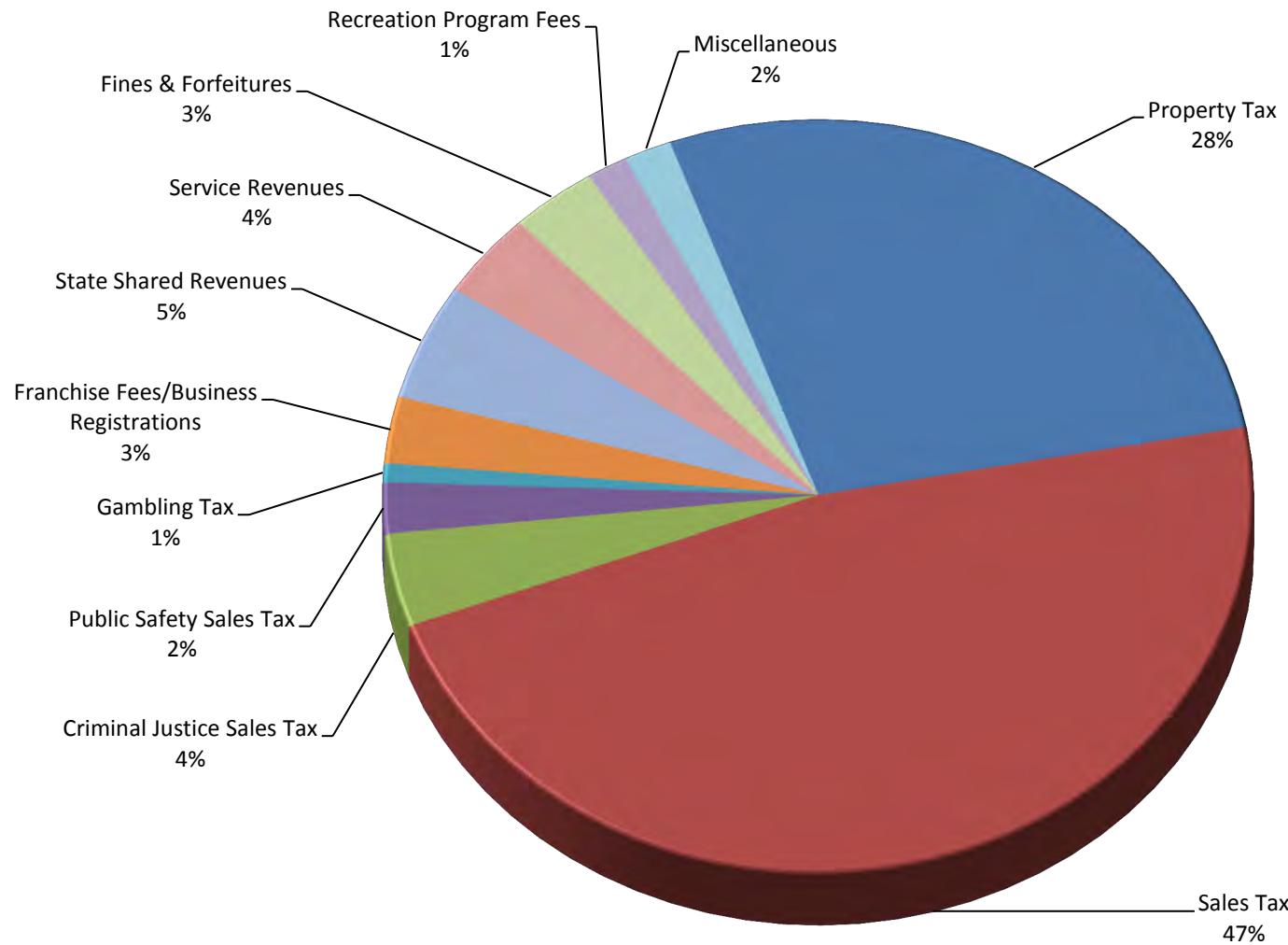
General Fund

Property Tax	\$ 11,614,500
Sales Tax	19,852,100
Sales Tax - Public Safety	919,000
Sales Tax - Criminal Justice	1,669,000
Gambling and Leasehold Excise Tax	341,500
Franchise Fees/Business Registration	1,200,000
State Shared Revenues	2,104,600
Service Revenues	1,543,300
Fines and Forfeitures	1,361,000
Recreation Program Fees	640,900
Miscellaneous, Investment Int., Transfers	747,525
Total General Fund	\$ 41,993,425

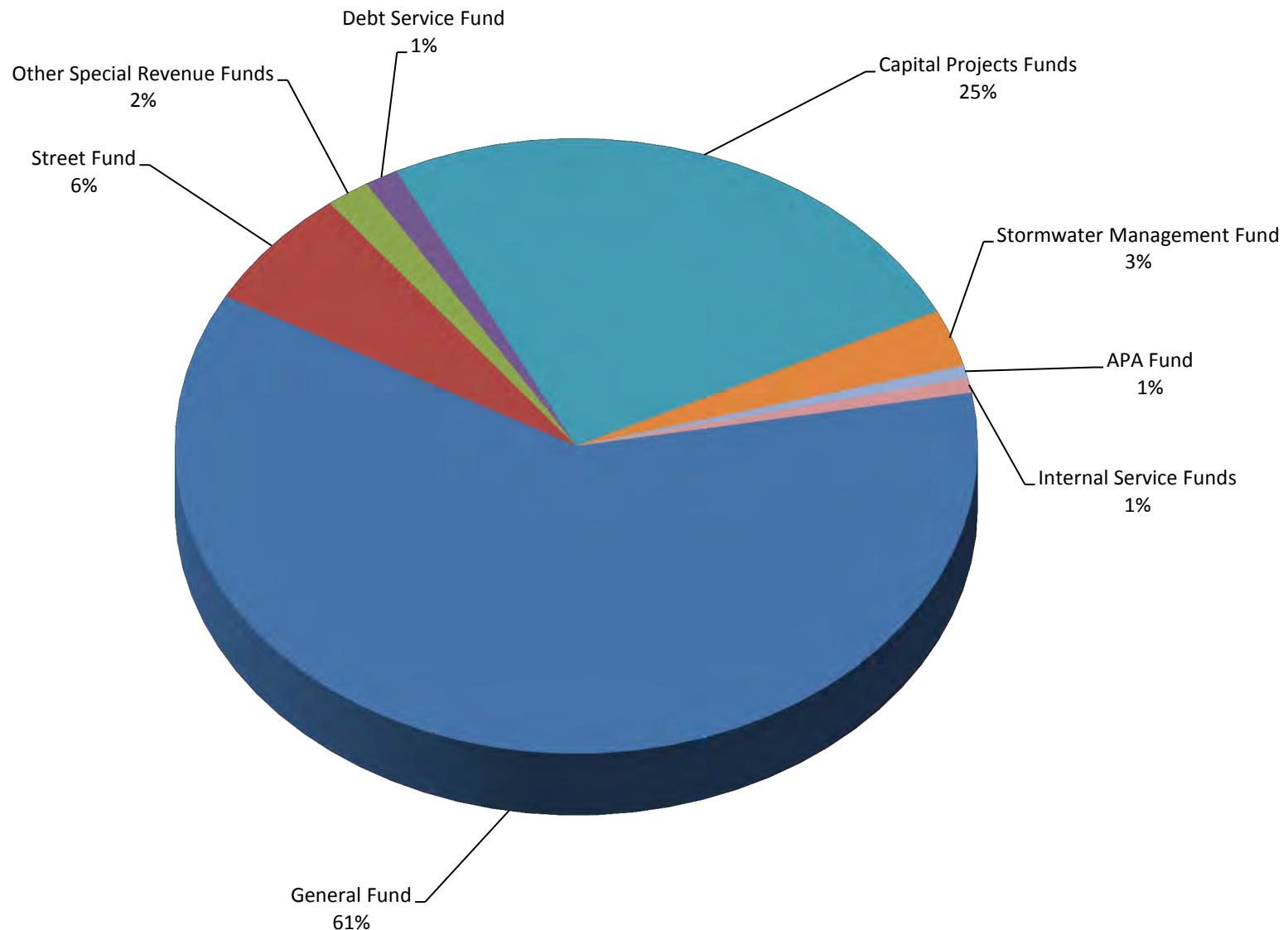
Other Funds

101 Street Fund	\$ 4,403,168
103 Paths & Trails Fund	8,600
104 Hotel/Motel Tax Tourism Facilities Fund	377,000
105 Hotel/Motel Tax Fund	580,500
106 Solid Waste Fund	151,800
107 PEG Fund	80,000
120 CenterPlace Operating Reserve Fund	0
121 Service Level Stabilization Reserve Fund	21,900
122 Winter Weather Reserve Fund	600
123 Civic Facilities Replacement Fund	0
204 LTGO Bond Debt Service Fund	935,951
301 REET 1 Capital Projects Fund	801,700
302 REET 2 Capital Projects Fund	801,700
303 Street Capital Projects Fund	7,166,649
309 Parks Capital Projects Fund	3,939,982
310 Civic Facilities Capital Projects Fund	1,200
311 Pavement Preservation Fund	2,682,300
312 Capital Reserve Fund	1,000
313 City Hall Construction Fund	0
314 Railroad Grade Separation Projects Fund	1,970,000
402 Stormwater Management Fund	2,072,500
403 Aquifer Protection Area Fund	460,000
501 Equipment Rental & Replacement Fund	185,029
502 Risk Management Fund	350,000
Total Other Funds	\$ 26,991,579
Total All Funds	\$ 68,985,004

CITY OF SPOKANE VALLEY, WA
2017 General Fund Revenues
\$41,993,425



CITY OF SPOKANE VALLEY, WA
2017 City Wide Revenues
\$ 68,985,004



CITY OF SPOKANE VALLEY, WA
2017 Budget - General Fund
Detail Revenues by Type

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Budget	Proposed Budget
Property Tax					
Property Tax	10,841,559	11,129,377	11,095,009	11,479,200	11,614,500
Property Tax - Delinquent	0	0	185,138	0	0
	<u>10,841,559</u>	<u>11,129,377</u>	<u>11,280,147</u>	<u>11,479,200</u>	<u>11,614,500</u>
Sales Taxes					
Sales Tax	16,587,617	17,440,083	18,209,568	18,480,500	19,852,100
Sales Tax - Public Safety	759,889	812,280	848,665	867,400	919,000
Sales Tax - Criminal Justice	1,358,956	1,455,313	1,523,588	1,556,400	1,669,000
	<u>18,706,461</u>	<u>19,707,676</u>	<u>20,581,821</u>	<u>20,904,300</u>	<u>22,440,100</u>
Gambling and Leasehold Excise Tax					
Amusement Games	10,799	11,063	11,909	11,000	11,000
Card Games	382,651	429,376	336,960	249,000	260,000
Bingo & Raffles	638	1,227	950	1,200	1,000
Punch Boards & Pull Tabs	134,350	64,585	62,966	65,000	63,000
Leasehold Excise Tax	6,139	6,932	5,869	6,800	5,800
Leasehold Excise Tax (State)	770	770	770	700	700
	<u>535,347</u>	<u>513,954</u>	<u>419,424</u>	<u>333,700</u>	<u>341,500</u>
Licenses & Permits					
General Business Licenses	97,889	106,741	109,076	100,000	100,000
Comcast PEG Contribution	92,642	89,121	0	0	0
Franchise Fees	1,048,803	1,053,986	1,111,616	1,054,000	1,100,000
	<u>1,239,335</u>	<u>1,249,848</u>	<u>1,220,692</u>	<u>1,154,000</u>	<u>1,200,000</u>
State Shared Revenues					
Streamline Mitigation of Sales Tax	571,806	575,269	572,577	520,000	520,000
Payment in Lieu of Taxes - DNR	0	8,528	4,114	4,400	4,000
CJ - High Crime	49,505	0	0	0	0
MVET Criminal Justice - Population	22,282	23,837	24,869	26,135	29,200
CJ Contracted Services	142,180	152,133	157,282	150,000	150,000
CJ Special Programs	82,689	88,168	91,009	90,540	97,900
Marijuana Enforcement	0	0	37,912	0	54,600
DUI - Cities	16,604	16,273	13,571	16,300	13,600
Liquor Board Excise Tax	121,297	157,068	303,724	413,496	439,700
Liquor Board Profits	813,952	812,922	806,570	803,657	795,600
	<u>1,820,317</u>	<u>1,834,198</u>	<u>2,011,629</u>	<u>2,024,528</u>	<u>2,104,600</u>
Service Revenues					
Airway Heights Bldg. Plan Rev.	471	0	0	0	0
Building Permits	920,921	819,234	770,288	800,000	770,000
Demolition Permits	3,860	4,836	3,840	4,000	4,000
Building & Planning Fees 001.058.059.345.83	103,645	381,282	148,962	126,400	125,500
Entertainment License	18,335	15,823	18,374	16,000	17,000
Grading Permits	3,551	4,049	4,748	3,500	3,500
Home Profession Fee	3,612	3,108	2,856	3,100	2,800
Mechanical Permits	80,927	108,759	89,975	85,000	90,000
Misc. Permits & Fees	5,203	8,168	7,229	6,100	6,600
Planning Fees	437,287	145,218	379,143	380,500	380,500
Plumbing Permits	49,688	63,667	41,784	60,000	42,000
Street Vacation Permits	0	0	0	1,000	1,000
Right of Way Permits	98,265	94,512	91,124	95,000	94,000
Code Enforcement	(13,423)	6,189	12,417	6,000	6,000
Temporary Use Permit Fees	942	471	314	800	400
	<u>1,713,284</u>	<u>1,655,315</u>	<u>1,571,053</u>	<u>1,587,400</u>	<u>1,543,300</u>
Fines and Forfeitures					
Public Safety False Alarm Services	183,032	0	201,638	195,000	200,000
Public Safety Grants	66,846	59,265	49,418	50,000	50,000
Fines & Forfeits - Traffic	558,378	761,179	601,189	566,000	523,600
Other Criminal- Non Traffic Fines	688,201	639,820	508,665	632,500	587,400
	<u>1,496,458</u>	<u>1,460,263</u>	<u>1,360,910</u>	<u>1,443,500</u>	<u>1,361,000</u>

CITY OF SPOKANE VALLEY, WA
2017 Budget - General Fund
Detail Revenues by Type

	2013	2014	2015	2016	2017 Proposed Budget
	Actual	Actual	Actual	Budget	
Recreation Program Charges					
Activity Fees (To use a recreational facility)	78,065	197,482	143,283	136,200	140,700
Program Fees (To participate in a program)	<u>452,000</u>	<u>401,920</u>	<u>510,971</u>	<u>472,000</u>	<u>500,200</u>
	<u><u>530,065</u></u>	<u><u>599,402</u></u>	<u><u>654,254</u></u>	<u><u>608,200</u></u>	<u><u>640,900</u></u>
Miscellaneous					
Investment Interest	61,206	41,910	73,378	45,000	73,000
Sales Tax Interest	3,120	3,978	8,682	5,000	5,000
SCRAPS pass-through/nonrecurring	0	57,259	1,100	1,000	1,300
Interest on Gambling Tax	1,937	256	66	2,000	500
Dept. of Ecology Grant	62,101	6,290	0	0	0
Office of Public Def- Public Def Impr	0	0	20,000	0	0
Police Precinct Rent & Maint.	51,530	48,558	51,653	48,500	51,700
Miscellaneous Revenue & Grants	<u>12,265</u>	<u>5,343</u>	<u>6,434</u>	<u>38,400</u>	<u>2,000</u>
	<u><u>192,158</u></u>	<u><u>163,594</u></u>	<u><u>161,315</u></u>	<u><u>139,900</u></u>	<u><u>133,500</u></u>
Transfers					
Transfers in - #101 (street admin)	39,700	39,700	39,700	39,700	39,700
Transfers in - #120	<u>50,787</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers in - #105 (h/m tax-CP advertising)	30,000	30,000	30,000	30,000	30,000
Transfers in - #106 (solid waste repayment)	0	0	40,425	40,425	40,425
Transfers in - #310	0	0	0	<u>198,734</u>	<u>490,500</u>
Transfers in - #402 (storm admin)	<u>13,400</u>	<u>13,400</u>	<u>13,400</u>	<u>13,400</u>	<u>13,400</u>
	<u><u>133,887</u></u>	<u><u>83,100</u></u>	<u><u>123,525</u></u>	<u><u>322,259</u></u>	<u><u>614,025</u></u>
Total General Fund Revenue	<u><u>37,208,871</u></u>	<u><u>38,396,726</u></u>	<u><u>39,384,769</u></u>	<u><u>39,996,987</u></u>	<u><u>41,993,425</u></u>

CITY OF SPOKANE VALLEY, WA
2017 Budget - Other Funds
Detail Revenues by Type

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Amended Budget	Proposed Budget
101 Street Fund					
Utilities tax	2,562,722	2,461,060	2,257,184	2,340,000	2,200,000
Motor Vehicle Fuel (Gas) Tax	1,868,055	1,878,476	1,935,629	2,004,900	2,040,300
Multimodal Transportation Revenue	0	0	0	0	98,868
Right-of-Way Maintenance Fee	0	0	0	50,000	50,000
Investment Interest	0	2,037	3,212	3,000	4,000
Street Maintenance & Repair Charges	7,774	0	0	0	0
Other Miscellaneous Revenues & Grants	182,378	24,587	25,167	56,000	10,000
Transfers in - #302	27,375	0	0	0	0
	<u>4,648,304</u>	<u>4,366,160</u>	<u>4,221,192</u>	<u>4,453,900</u>	<u>4,403,168</u>
103 Paths & Trails Fund					
Motor Vehicle Fuel (Gas) Tax	7,879	7,923	8,164	8,500	8,600
Investment interest	51	34	62	0	0
	<u>7,930</u>	<u>7,957</u>	<u>8,226</u>	<u>8,500</u>	<u>8,600</u>
104 Hotel/Motel Tax - Tourism Facilities Fund					
Hotel/Motel Tax	0	0	182,236	377,000	377,000
Investment interest	0	0	111	0	0
	<u>0</u>	<u>0</u>	<u>182,347</u>	<u>377,000</u>	<u>377,000</u>
105 Hotel/Motel Tax Fund					
Hotel/Motel Tax	518,672	549,267	581,237	580,000	580,000
Investment Interest	387	299	484	300	500
	<u>519,059</u>	<u>549,566</u>	<u>581,721</u>	<u>580,300</u>	<u>580,500</u>
106 Solid Waste					
Sunshine administrative fee	0	0	125,000	125,000	125,000
Grant Proceeds	0	0	0	53,500	26,800
Transfers in - #001 (marketing/education)	0	60,000	0	0	0
	<u>0</u>	<u>60,000</u>	<u>125,000</u>	<u>178,500</u>	<u>151,800</u>
107 PEG Fund					
Comcast PEG contribution	0	0	81,806	90,000	80,000
Investment Interest	0	0	0	0	0
Transfers in - #001	0	0	267,333	0	0
	<u>0</u>	<u>0</u>	<u>349,139</u>	<u>90,000</u>	<u>80,000</u>
120 CenterPlace Operating Reserve Fund					
Investment Interest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
121 Service Level Stabilization Reserve Fund					
Investment Interest	6,971	4,697	8,590	6,500	21,900
Transfers in	0	0	0	0	0
	<u>6,971</u>	<u>4,697</u>	<u>8,590</u>	<u>6,500</u>	<u>21,900</u>
122 Winter Weather Reserve Fund					
FEMA Grant Proceeds	0	0	0	38,510	0
Investment Interest	676	456	833	600	600
Transfer in - #001	0	0	0	16,418	0
	<u>676</u>	<u>456</u>	<u>833</u>	<u>55,528</u>	<u>600</u>
123 City Facilities Repair & Replacement Fund					
Investment Interest	1,607	1,083	1,323	700	0
Transfers in	0	0	0	0	0
	<u>1,607</u>	<u>1,083</u>	<u>1,323</u>	<u>700</u>	<u>0</u>
204 Debt Service - LTGO 03 Fund					
2014 LTGO Bond issue proceeds	0	7,660,694	0	0	0
Facilities District Revenue	437,120	423,844	373,800	380,300	379,750
Transfers in - #001	0	0	0	198,734	397,350
Transfers in - #301	92,951	89,559	82,150	83,400	79,426
Transfers in - #302	92,952	89,559	82,150	83,400	79,425
	<u>623,023</u>	<u>8,263,656</u>	<u>538,100</u>	<u>745,834</u>	<u>935,951</u>

CITY OF SPOKANE VALLEY, WA
2017 Budget - Other Funds
Detail Revenues by Type

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>301 REET 1 Capital Projects Fund</u>					
REET 1 - 1st Quarter Percent	707,104	790,781	1,065,789	1,000,000	800,000
Investment Interest	1,138	793	1,653	1,000	1,700
	<u>708,242</u>	<u>791,574</u>	<u>1,067,442</u>	<u>1,001,000</u>	<u>801,700</u>
<u>302 REET 2 Capital Projects Fund</u>					
REET 2 - 2nd Quarter Percent	614,929	776,648	1,065,789	1,000,000	800,000
Investment Interest	1,349	909	1,662	1,000	1,700
	<u>616,278</u>	<u>777,557</u>	<u>1,067,451</u>	<u>1,001,000</u>	<u>801,700</u>
<u>303 Street Capital Projects Fund</u>					
Grant Proceeds	3,475,351	1,825,974	8,223,959	8,149,606	3,756,320
Developer Contributions	0	541	363,894	275,087	40,097
Transfers in - #101	138	5,038	123,955	0	0
Transfers in - #301 Capital Projects	589,534	58,607	567,113	742,503	437,002
Transfers in - #302 Special Capital Projects	153,243	501,736	331,099	382,816	1,173,230
Transfers in - #311	77,720	0	0	0	0
Transfers in - #312 Appleway Landscaping	8,348	253,645	0	0	0
Transfers in - #312 Sullivan Rd W Bridge	0	443,688	42,730	1,467,779	10,000
Transfers in - #312 Pines Underpass Pinecroft	0	0	0	0	0
Transfers in - #312 Euclid Ave - Flora to Barker	0	0	0	50,000	1,750,000
Transfers in - #312 8th & Carnahan Intersector	0	0	0	415,000	0
Miscellaneous	77	21	87	0	0
	<u>4,304,412</u>	<u>3,089,249</u>	<u>9,652,837</u>	<u>11,482,791</u>	<u>7,166,649</u>
<u>309 Parks Capital Projects Fund</u>					
Grant Proceeds	0	0	1,560	432,007	3,217,267
Contributions and Donations	25,000	7,850	0	0	0
Investment Interest	660	444	813	500	800
Transfers in - #001	50,000	242,298	115,575	267,525	160,000
Transfers in - #103	0	50,000	0	9,300	0
Transfers in - #105	0	0	68,000	60,650	0
Transfers in - #312	0	911,433	524,812	72,940	561,915
	<u>75,660</u>	<u>1,212,025</u>	<u>710,760</u>	<u>842,922</u>	<u>3,939,982</u>
<u>310 Civic Facilities Capital Projects Fund</u>					
Sale of land	0	839,285	0	0	0
Investment Interest	1,771	1,193	2,113	1,200	1,200
Transfers in - #001					
Future C.H. bond pmt > \$424.6k lease pmt	0	0	67,600	72,500	0
Future C.H. o&m costs	0	0	271,700	271,700	0
Transfers in - #312	0	0	58,324	0	0
	<u>1,771</u>	<u>840,478</u>	<u>399,737</u>	<u>345,400</u>	<u>1,200</u>
<u>311 Pavement Preservation Fund</u>					
Grants	35,995	2,042,715	835,224	2,063,000	340,800
Investment Interest	2,751	1,853	3,389	0	0
Transfers in - #001	0	888,823	920,000	943,800	953,200
Transfers in - #101	282,000	282,000	206,618	67,342	67,342
Transfers in - #123	616,284	616,284	616,284	559,808	0
Transfers in - #301	150,000	184,472	251,049	365,286	660,479
Transfers in - #302	150,000	184,472	251,049	365,286	660,479
	<u>1,237,030</u>	<u>4,200,619</u>	<u>3,083,613</u>	<u>4,364,522</u>	<u>2,682,300</u>
<u>312 Capital Reserve Fund</u>					
Developer Contributions	3,180	4,675	0	0	0
Investment Interest	0	0	0	0	1,000
Transfers in - #001	<u>7,826,207</u>	<u>2,443,507</u>	<u>1,783,512</u>	<u>1,828,723</u>	<u>0</u>
	<u>7,829,387</u>	<u>2,448,182</u>	<u>1,783,512</u>	<u>1,828,723</u>	<u>1,000</u>
<u>313 City Hall Construction Fund</u>					
Investment Interest	0	0	0	0	0
Transfers in - #312	0	0	5,162,764	7,946,088	0
	<u>0</u>	<u>0</u>	<u>5,162,764</u>	<u>7,946,088</u>	<u>0</u>

CITY OF SPOKANE VALLEY, WA
2017 Budget - Other Funds
Detail Revenues by Type

	2013 Actual	2014 Actual	2015 Actual	2016 Amended Budget	2017 Proposed Budget
<u>314 Railroad Grade Separation Projects Fund</u>					
Grant Proceeds	0	0	0	230,000	489,921
Transfers in - #001	0	0	0	0	1,200,000
Transfers in - #301	0	0	0	20,000	280,079
Transfers in - #312	0	0	0	500,000	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>1,970,000</u>
<u>402 Stormwater Management Fund</u>					
Stormwater Management Fee	1,869,081	1,865,413	1,861,368	1,870,000	1,860,000
Grant Proceeds	233,165	76,097	423,332	223,800	210,000
Developer Contributions	0	51,492	0	0	0
Miscellaneous Revenue	4,143	1,500	0	0	0
Investment Interest	1,992	1,342	2,455	1,500	2,500
Transfers in - #403	0	0	120,000	0	0
	<u>2,108,381</u>	<u>1,995,844</u>	<u>2,407,155</u>	<u>2,095,300</u>	<u>2,072,500</u>
<u>403 Aquifer Protection Area Fund</u>					
Spokane County	484,343	461,828	533,593	400,000	460,000
Grant Proceeds	859,310	699,913	1,036,603	0	0
Investment Interest	0	0	0	0	0
Transfers in - #402 (DOE for Decant Proj)	0	50,125	0	0	0
	<u>1,343,653</u>	<u>1,211,866</u>	<u>1,570,196</u>	<u>400,000</u>	<u>460,000</u>
<u>501 Equipment Rental & Replacement Fund</u>					
Investment Interest	1,176	792	1,449	1,000	2,000
Interfund Equip & Vehicle Lease	177,744	102,744	35,544	106,000	146,429
Transfers in - #001 (CenterPlace kitchen reserv	0	0	0	0	36,600
Transfers in - #101	0	25,849	0	0	0
Transfers in - #402	0	25,843	0	0	0
	<u>178,920</u>	<u>155,228</u>	<u>36,993</u>	<u>107,000</u>	<u>185,029</u>
<u>502 Risk Management Fund</u>					
Transfers in - #001	319,000	325,000	325,000	325,000	350,000
Investment Interest	7	5	8	0	0
	<u>319,007</u>	<u>325,005</u>	<u>325,008</u>	<u>325,000</u>	<u>350,000</u>
Total of "Other Fund" Revenues	24,530,311	30,301,203	33,283,940	38,986,508	26,991,579
General Fund Revenues	37,208,871	38,396,726	39,384,769	39,996,987	41,993,425
Total Revenues	<u>61,739,182</u>	<u>68,697,929</u>	<u>72,668,709</u>	<u>78,983,495</u>	<u>68,985,004</u>

CITY OF SPOKANE VALLEY, WA
2017 Budget
Expenditures by Fund and Department

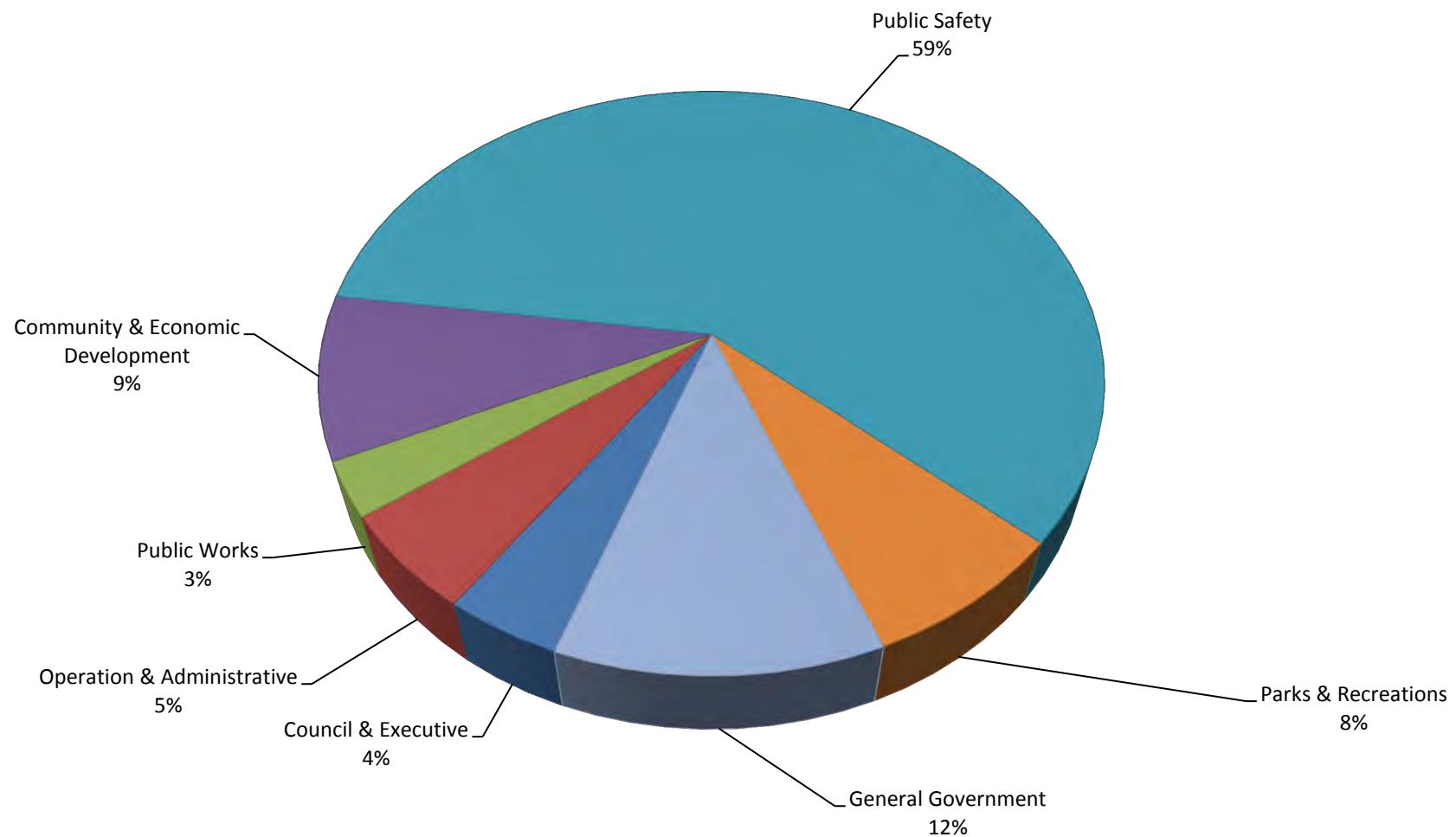
General Fund

Council	\$ 542,872
City Manager	1,234,129
Public Safety	25,095,372
Operations & Administrative	
Deputy City Manager	750,277
Finance	1,282,460
Human Resources	262,417
Public Works	981,932
City Hall Operations and Maintenance	303,918
Community & Economic Development	
Administration	282,962
Economic Development	733,632
Development Services	1,418,984
Building	1,390,834
Parks & Recreation	
Administration	288,964
Maintenance	861,350
Recreation	235,995
Aquatics	469,350
Senior Center	95,916
CenterPlace	1,261,208
General Government	4,951,100
Total General Fund	\$ 42,443,672

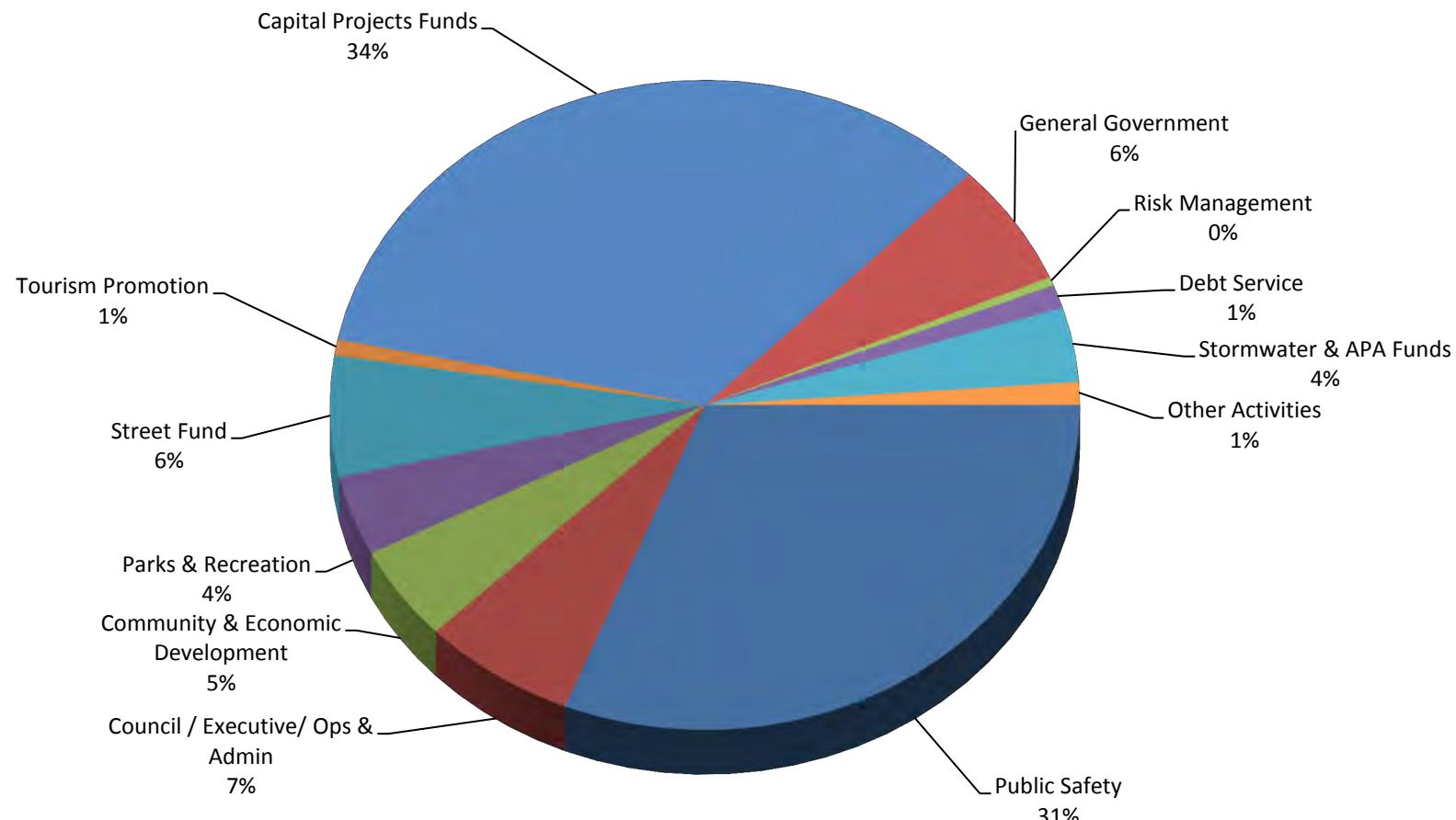
Other Funds

Street Fund	\$ 4,851,244
Paths & Trails Fund	0
Hotel/Motel Tax - Tourism Facilities Fund	0
Hotel/Motel Tax Fund	634,000
Solid Waste	151,800
PEG Fund	262,500
CenterPlace Operating Reserve Fund	0
Service Level Stabilization Fund	0
Winter Weather Reserve Fund	500,000
Civic Facility Replacement Fund	0
LTGO Bond Debt Service Fund	940,000
REET 1 Capital Projects Fund	1,456,986
REET 2 Capital Projects Fund	1,913,134
Street Capital Projects Fund	7,166,649
Parks Capital Projects Fund	3,904,182
Civic Facilities Capital Projects Fund	490,500
Pavement Preservation	3,050,000
Capital Reserve Fund	2,321,915
City Hall Construction Fund	5,344,219
Railroad Grade Separation Projects	1,970,000
Stormwater Management Fund	2,459,072
Aquifer Protection Area	530,000
Equipment Rental & Replacement (ER&R)	0
Risk Management Fund	350,000
Total Other Funds	\$ 38,296,201
Total All Funds	\$ 80,739,873

CITY OF SPOKANE VALLEY, WA
2017 General Fund Expenditures
\$ 42,443,672



CITY OF SPOKANE VALLEY, WA
2017 City Wide Expenditures
\$ 80,739,873



CITY OF SPOKANE VALLEY, WA
2017 Budget
General Fund Expenditures by Department and Type

	Wages, Benefits & Payroll Taxes	Supplies	Services & Charges	Intergovernmental	Interfund	Capital Expenditures	Total
City Council	\$ 230,922	\$ 4,550	\$ 307,400	\$ 0	\$ 0	\$ 0	\$ 542,872
City Manager and City Attorney	1,083,066	5,405	145,658	0	0	0	1,234,129
Public Safety	3,000	26,500	340,315	24,580,557	0	145,000	25,095,372
<u>Operations & Administrative</u>							
Deputy City Manager	670,977	2,000	77,300	0	0	0	750,277
Finance	1,252,460	6,000	24,000	0	0	0	1,282,460
Human Resources	237,356	730	24,331	0	0	0	262,417
Public Works	905,382	14,750	61,800	0	0	0	981,932
City Hall Operation and Maintenance	98,818	30,000	175,100	0	0	0	303,918
<u>Planning & Community Development</u>							
Admin	261,262	3,100	18,600	0	0	0	282,962
Economic Development	411,232	1,100	321,300	0	0	0	733,632
Development Services	1,119,084	16,550	263,350	20,000	0	0	1,418,984
Building	1,279,834	32,700	78,300	0	0	0	1,390,834
<u>Parks & Recreation</u>							
Administration	242,414	7,400	39,150	0	0	0	288,964
Maintenance	0	5,500	855,850	0	0	0	861,350
Recreation	168,645	8,200	59,150	0	0	0	235,995
Aquatics	0	3,200	466,150	0	0	0	469,350
Senior Center	89,416	1,600	4,900	0	0	0	95,916
CenterPlace	491,639	73,524	351,045	0	0	345,000	1,261,208
General Government	0	145,450	1,270,000	328,500	3,097,150	110,000	4,951,100
Total	\$ 8,545,507	\$ 388,259	\$ 4,883,699	\$ 24,929,057	\$ 3,097,150	\$ 600,000	\$ 42,443,672

CITY OF SPOKANE VALLEY, WA
2017 Budget
General Fund Department Changes from 2016 to 2017

	2016 Budget	2017 Budget	Difference Between 2016 and 2017	
			Increase (Decrease)	
			\$	%
<u>City Council</u>				
Wages, Payroll Taxes & Benefits	220,634	230,922	10,288	4.66%
Supplies	4,550	4,550	0	0.00%
Services & Charges	281,685	307,400	25,715	9.13%
Total	506,869	542,872	36,003	7.10%
<u>City Manager</u>				
Wages, Payroll Taxes & Benefits	651,463	655,325	3,862	0.59%
Supplies	3,350	3,300	(50)	(1.49%)
Services & Charges	62,490	65,810	3,320	5.31%
Total	717,303	724,435	7,132	0.99%
<u>Legal</u>				
Wages, Payroll Taxes & Benefits	397,206	427,741	30,535	7.69%
Supplies	2,010	2,105	95	4.73%
Services & Charges	95,735	79,848	(15,887)	(16.59%)
Total	494,951	509,694	14,743	2.98%
<u>Public Safety</u>				
Non-Departmental (Fines & Forfeits)	649,500	602,250	(47,250)	(7.27%)
Wages/Payroll Taxes/Benefits	6,500	3,000	(3,500)	(53.85%)
Supplies	27,500	26,500	(1,000)	(3.64%)
Other Services and Charges	394,750	340,315	(54,435)	(13.79%)
Intergovernmental Services	23,625,499	23,978,307	352,808	1.49%
Total	24,703,749	24,950,372	246,623	1.00%
<u>Deputy City Manager</u>				
Wages, Payroll Taxes & Benefits	660,102	670,977	10,875	1.65%
Supplies	2,500	2,000	(500)	(20.00%)
Services & Charges	74,400	77,300	2,900	3.90%
Total	737,002	750,277	13,275	1.80%
<u>Finance/IT</u>				
Wages, Payroll Taxes & Benefits	1,222,580	1,252,460	29,880	2.44%
Supplies	6,000	6,000	0	0.00%
Services & Charges	24,500	24,000	(500)	(2.04%)
Total	1,253,080	1,282,460	29,380	2.34%
<u>Human Resources</u>				
Wages, Payroll Taxes & Benefits	230,698	237,356	6,658	2.89%
Supplies	700	730	30	4.29%
Services & Charges	24,296	24,331	35	0.14%
Total	255,694	262,417	6,723	2.63%
<u>Public Works</u>				
Wages, Payroll Taxes & Benefits	876,364	905,382	29,018	3.31%
Supplies	18,000	14,750	(3,250)	(18.06%)
Services & Charges	72,506	61,800	(10,706)	(14.77%)
Total	966,870	981,932	15,062	1.56%
<u>City Hall Operations & Maintenance</u>				
Wages, Payroll Taxes & Benefits	0	98,818	98,818	0.00%
Supplies	0	30,000	30,000	0.00%
Services & Charges	0	175,100	174,600	0.00%
Total	0	303,918	303,418	0.00%

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CITY OF SPOKANE VALLEY, WA
2017 Budget
General Fund Department Changes from 2016 to 2017

	2016 Budget	2017 Budget	Difference Between 2016 and 2017	
			Increase (Decrease)	
			\$	%
(Continued from previous page)				
Community Dev.-Admin				
Wages, Payroll Taxes & Benefits	250,407	261,262	10,855	4.33%
Supplies	3,100	3,100	0	0.00%
Services & Charges	18,600	18,600	0	0.00%
Total	272,107	282,962	10,855	3.99%
Community Dev.-Economic Development				
Wages, Payroll Taxes & Benefits	317,257	411,232	93,975	29.62%
Supplies	1,100	1,100	0	0.00%
Services & Charges	226,800	271,300	44,500	19.62%
Total	545,157	683,632	138,475	25.40%
Community Dev.-Dev. Serv				
Wages, Payroll Taxes & Benefits	1,173,837	1,119,084	(54,753)	(4.66%)
Supplies	21,050	16,550	(4,500)	(21.38%)
Services & Charges	271,750	263,350	(8,400)	(3.09%)
Intergovernmental Services	20,000	20,000	0	0.00%
Total	1,486,637	1,418,984	(67,653)	(4.55%)
Community Dev.-Building				
Wages, Payroll Taxes & Benefits	1,256,565	1,279,834	23,269	1.85%
Supplies	28,200	32,700	4,500	15.96%
Services & Charges	59,400	78,300	18,900	31.82%
Total	1,344,165	1,390,834	46,669	3.47%
Parks & Rec- Admin				
Wages, Payroll Taxes & Benefits	246,821	242,414	(4,407)	(1.79%)
Supplies	5,900	7,400	1,500	25.42%
Services & Charges	29,150	39,150	10,000	34.31%
Total	281,871	288,964	7,093	2.52%
Parks & Rec- Maintenance				
Wages, Payroll Taxes & Benefits	0	0	0	0.00%
Supplies	5,500	5,500	0	0.00%
Services & Charges	826,543	855,850	29,307	3.55%
Total	832,043	861,350	29,307	3.52%
Parks & Rec- Recreation				
Wages, Payroll Taxes & Benefits	161,397	168,645	7,248	4.49%
Supplies	7,600	8,200	600	7.89%
Services & Charges	72,200	59,150	(13,050)	(18.07%)
Total	241,197	235,995	(5,202)	(2.16%)
Parks & Rec- Aquatics				
Wages, Payroll Taxes & Benefits	0	0	0	0.00%
Supplies	14,000	3,200	(10,800)	(77.14%)
Services & Charges	447,200	454,150	6,950	1.55%
Total	461,200	457,350	(3,850)	(0.83%)
Parks & Rec- Senior Center				
Wages, Payroll Taxes & Benefits	88,481	89,416	935	1.06%
Supplies	1,600	1,600	0	0.00%
Services & Charges	5,700	4,900	(800)	(14.04%)
Total	95,781	95,916	135	0.14%

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CITY OF SPOKANE VALLEY, WA
2017 Budget
General Fund Department Changes from 2016 to 2017

	2016 Budget	2017 Budget	Difference Between 2016 and 2017	
			Increase (Decrease)	
			\$	%
(Continued from previous page)				
Parks & Rec- CenterPlace				
Wages, Payroll Taxes & Benefits	475,925	491,639	15,714	3.30%
Supplies	76,024	73,524	(2,500)	(3.29%)
Services & Charges	330,274	326,295	(3,979)	(1.20%)
Total	<u>882,223</u>	<u>891,458</u>	<u>9,235</u>	<u>1.05%</u>
General Government				
Wages, Payroll Taxes & Benefits	0	0	0	0.00%
Supplies	87,600	145,450	57,850	66.04%
Services & Charges	1,161,800	756,900	(404,900)	(34.85%)
Intergovernmental Services	295,100	328,500	33,400	11.32%
Capital outlays	43,000	10,000	(33,000)	(76.74%)
Total	<u>1,587,500</u>	<u>1,240,850</u>	<u>(346,650)</u>	<u>(21.84%)</u>
Transfers out - #204	<u>198,734</u>	<u>397,350</u>	<u>198,616</u>	<u>99.94%</u>
Transfers out - #309	<u>230,300</u>	<u>160,000</u>	<u>(70,300)</u>	<u>(30.53%)</u>
Transfers out - #310				
Bond pmt > \$434,600 lease pmt	72,500	0	(72,500)	(100.00%)
Estimated City Hall O&M costs	271,700	0	(271,700)	(100.00%)
Total	<u>344,200</u>	<u>0</u>	<u>(344,200)</u>	<u>(100.00%)</u>
Transfers out - #311				
Pavement Preservation	943,800	953,200	9,400	1.00%
Total	<u>943,800</u>	<u>953,200</u>	<u>9,400</u>	<u>1.00%</u>
Transfers out - #501	<u>0</u>	<u>36,600</u>	<u>36,600</u>	<u>0.00%</u>
Transfers out - #502	<u>325,000</u>	<u>350,000</u>	<u>25,000</u>	<u>7.69%</u>
Total recurring expenditures	<u>39,707,433</u>	<u>40,053,822</u>	<u>346,389</u>	<u>0.87%</u>
Summary by Category				
Wages, Payroll Taxes & Benefits	8,236,237	8,545,507	309,270	3.75%
Supplies	316,284	388,259	71,975	22.76%
Services & Charges	4,479,779	4,283,849	(195,930)	(4.37%)
Transfers out - #204	198,734	397,350	198,616	99.94%
Transfers out - #309	230,300	160,000	(70,300)	(30.53%)
Transfers out - #310	344,200	0	(344,200)	(100.00%)
Transfers out - #311	943,800	953,200	9,400	1.00%
Transfers out - #501	0	36,600	36,600	0.00%
Transfers out - #502	325,000	350,000	25,000	7.69%
Non-Departmental (fines & forfeits)	649,500	602,250	(47,250)	(7.27%)
Intergovernmental Svc (public safety)	23,625,499	23,978,307	352,808	1.49%
Intergovernmental Svc	315,100	348,500	33,400	10.60%
Capital outlay	43,000	10,000	(33,000)	(76.74%)
	<u>39,707,433</u>	<u>40,053,822</u>	<u>346,389</u>	<u>0.87%</u>

Fund: 001	General Fund	Spokane Valley
Dept: 011	Legislative Branch	2017 Budget

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

Accomplishments for 2016

- Continued to work with state and federal legislators for possible financial assistance for the Barker and Pines Road Grade Separation Projects.
- Worked with Council and Staff to develop a strategic plan for funding all grade separation projects.
- Continued to expand, where possible, economic development efforts. This included completing the design for a new City Hall structure, developing the necessary financing including the issuance of LTGO Bonds, and award of the construction contract; and completion of the retail improvement study and phase 1 of a tourism enhancement study.
- Worked with Council and Staff to develop a strategic plan to address structural funding deficits in Street Fund #101 and Pavement Preservation Fund #311.
- Evaluated and discussed increasing costs of public safety, including law enforcement. Continued to seek long-term solutions to control costs while at the same time better serving the community. This in-part involved beginning negotiations with Spokane County for Law Enforcement Services and continuing to analyze costs of all public safety related contracts.
- Worked with the Community, Planning Commission and Staff to complete the Comprehensive Plan update.

Goals for 2017

- Continue to work with state and federal legislators towards financial assistance for both the Barker and Pines Road Grade Separation Projects.
- Develop a strategic plan for financing and completion of all grade separation projects.
- Continue and expand where possible, economic development efforts. Complete the development of implementation strategies for the retail and tourism studies that were completed in 2016.
- Pursue a sustainability plan in connection with the City's Street Preservation program, to include sustained funding in the Street Fund #101 and Pavement Preservation Fund #311, to address concerns beyond the year 2021.
- Evaluate and discuss increasing costs of public safety, including law enforcement. Continue the ongoing process to develop long-term solutions to controlling costs while better serving the community.
- Pursue financing for Browns Park, Balfour Park and Appleway Trail amenities.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Mayor	1.0	1.0	1.0	1.0	1.0
Council	6.0	6.0	6.0	6.0	6.0
Total FTEs	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 174,891	\$ 191,856	\$ 206,705	\$ 220,634	\$ 230,922
Supplies	3,577	2,379	2,908	4,550	4,550
Services & Charges	161,333	211,573	157,665	281,685	307,400
Total Legislative Branch	<u>\$ 339,801</u>	<u>\$ 405,808</u>	<u>\$ 367,278</u>	<u>\$ 506,869</u>	<u>\$ 542,872</u>

Fund: 001	General Fund	Spokane Valley
Dept: 013	Executive Branch	2017 Budget

013 - City Manager

This department is accountable to the City Council for the operational results of the organization, effective support of elected officials in achieving their goals; fulfillment of the statutory requirements of the City Manager, implementation of City Council policies, and provision of a communication linkage between citizens, the City Council, City departments, and other government agencies.

Accomplishments for 2016

- Worked to support the City Council's 2016 Goals as referenced under the Legislative Budget.
- Prepared a balanced 2017 Budget that met City Council's goal to reflect recurring expenditure growth at less than 1%.
- Worked with State Lobbyists on behalf of the interests of our City.
- Prepared a proposed 2017 Council Legislative Agenda that was specifically discussed by Council on three separate occasions including their September 6, 2016 adoption of the agenda itself. This was followed by an October 18, 2016 meeting with our local legislative delegation where the Councilmembers and Legislators discussed areas of common interest including our legislative agenda.
- Continued efforts to strengthen economic development including working with the Community and Economic Development Department to complete the Retail Enhancement Study, Phase 1 of the Tourism Enhancement a strategic economic development plan and the recruitment of an Economic Development Specialist to our City. Study and the Comp Plan.
- Worked with Staff and Council on a City Hall construction project that included
 - completion of the design
 - developing the necessary financing including the issuance of LTGO Bonds
 - award of the construction contract
- Noteworthy is that this resulted in our fixed annual bond payment over the next 30-years of \$399,900 is \$34,700 less than our current annual lease payment of \$434,600.
- Provided leadership support for the strengthening and promoting of Spokane Valley's core values and fiscal policies.

Goals for 2017

- Work to support City Council's 2017 Goals as referenced under the Legislative Budget.
- Present Council with a balanced 2018 Budget.
- Work with Federal and State Lobbyists on behalf of the interests of our City.
- Prepare the Legislative Agenda for Council consideration.
- Strengthen economic development.
- Lead the City through a seamless move to the new City Hall building.

015 - Legal

Accomplishments for 2016

- Assisted in review of the Comprehensive Plan Update.
- Finalized major revisions to purchasing laws and procedures.
- Assisted in transition to new City Manager.
- Assisted in amending state law on nuisance abatement cost recovery.
- Assisted in contracting process for new solid waste collection agreement.
- Led development and adoption of permanent marijuana regulations.
- Assisted in major review of law enforcement contractual issues.

Goals for 2017

- Have a fully operational office that proactively assists in program development, advises all departments on legal issues in a timely manner and manages all potential and existing litigation.
- Work with Community and Economic Development and Finance in identifying and implementing economic development options.
- Assist other departments in analyzing and mapping existing processes to determine compliance with laws and whether higher levels of customer service can be achieved.
- Assist Council and staff in accomplishing items on the 2017 Legislative Agenda.

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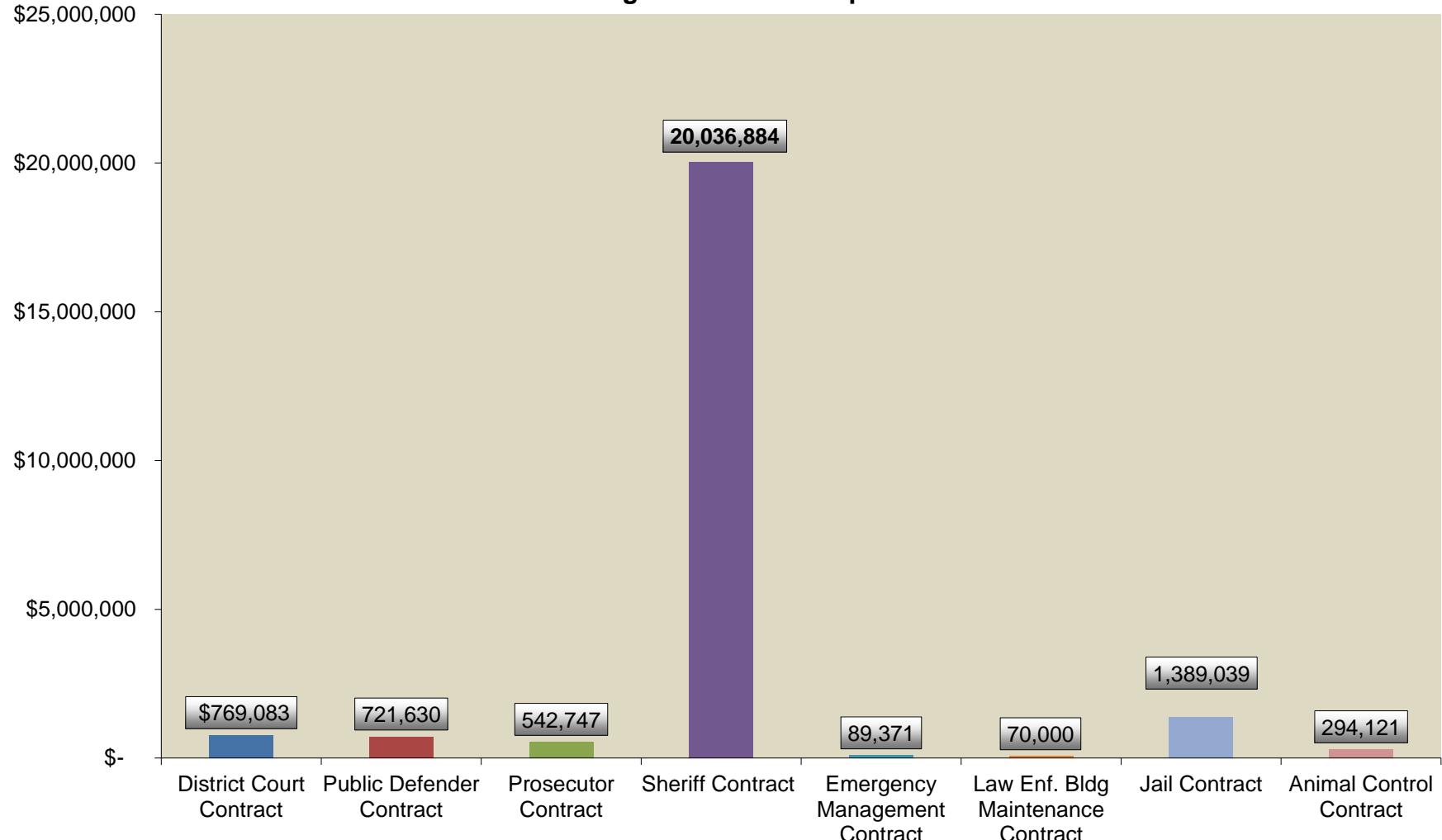
Fund: 001	General Fund			Spokane Valley	
Dept: 013	Executive Branch			2017 Budget	
<u>Budget Summary</u>					
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
City Manager	1.0	1.0	1.0	1.0	1.0
City Attorney	1.0	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0	1.0
Deputy City Attorney	1.0	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0
Administrative Assistant - Legal	1.0	1.0	1.0	1.0	1.0
Administrative Assistant (CC)	1.0	1.0	1.0	1.0	1.0
Executive Assistant (CM)	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
Interns	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 922,074	\$ 953,434	\$ 978,742	\$ 1,048,669	\$ 1,083,066
Supplies	1,811	2,787	2,869	5,360	5,405
Services & Charges	159,747	126,171	142,165	158,225	145,658
Nonrecurring expenses	0	0	3,161	453,116	0
Total Executive & Legislative Support	<u>\$ 1,083,632</u>	<u>\$ 1,082,392</u>	<u>\$ 1,126,937</u>	<u>\$ 1,665,370</u>	<u>\$ 1,234,129</u>

Fund: 001	General Fund	Spokane Valley
Dept: 016	Public Safety	2017 Budget
The Public Safety department budget provides funds for the protection of persons and property in the city. The City contracts with Spokane County for law enforcement, district court, prosecutor services, public defender services, probation services, jail and animal control services. See following page for detail information on each budgeted section.		
Judicial System - The Spokane County District Court is contracted to provide municipal court services. The contract provides for the services of judge and court commissioner with related support staff. Budgeted amount also includes jury management fees.		\$ 2,168,892
Law Enforcement - The Spokane County Sheriff's Office is responsible for maintaining law and order and providing police services to the community under the direction of the Police Chief. The office provides for the preservation of life, protection of property, and reduction of crime.		20,476,070
Jail System - Spokane County provides jail and probation services for persons sentenced by any City of Spokane Valley Municipal Court Judge for violating laws of the city or state.		1,389,039
Animal Control - Spokane County will provide animal control services to include licensing, care and treatment of lost or stray animals, and response to potentially dangerous animal confrontations.		294,121
Non-Departmental		
Fines and forfeitures to the State of Washington		602,250
Grant expenditures		20,000
Capital outlay - CAD / RMS - Nonrecurring		<u>145,000</u>
Total		<u><u>\$ 25,095,372</u></u>

City of Spokane Valley
2017 Budget
016 - Public Safety

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Judicial System:					
District Court Contract	\$ 868,861	\$ 820,628	\$ 656,129	\$ 822,076	\$ 769,083
Public Defender Contract	617,999	649,831	710,289	832,182	721,630
Prosecutor Contract	406,875	410,196	479,782	448,722	542,747
Pretrial Services Contract	108,655	117,048	131,041	122,372	135,432
Subtotal Judicial System	<u>2,002,390</u>	<u>1,997,703</u>	<u>1,977,241</u>	<u>2,225,352</u>	<u>2,168,892</u>
Law Enforcement System:					
Sheriff Contract	17,701,607	17,731,187	18,205,133	19,713,401	20,036,884
Emergency Management Contract	80,428	82,237	88,070	90,558	89,371
Wages, Payroll Taxes & Benefits	3,642	6,506	2,617	6,500	3,000
Operating Supplies	3,980	3,388	2,144	4,000	4,000
Repair & Maintenance. Supplies	2,343	3,343	2,007	3,500	2,500
Professional Services	0	0	1,334	0	0
Electricity/Gas	21,865	20,887	18,953	22,000	22,000
Water	1,210	1,497	1,275	1,600	1,600
Sewer	851	850	995	900	2,500
Waste Disposal	3,460	3,462	3,372	3,500	3,500
Law Enf. Bldg Maintenance Contract	80,283	58,331	76,076	60,000	70,000
Taxes and Assessments	715	715	715	750	715
Miscellaneous Services/Contingency	0	250	550	250,000	180,000
Crywolf Charges & Fees	44,412	48,348	48,419	50,000	50,000
Umpqua Bank Fees	5,111	5,726	9,418	6,000	10,000
Subtotal Law Enforcement System:	<u>17,949,907</u>	<u>17,966,727</u>	<u>18,461,078</u>	<u>20,212,709</u>	<u>20,476,070</u>
Jail System:					
Jail Contract	713,292	996,557	1,213,502	1,301,055	1,389,039
Work Release (Geiger)	508,704	151,158	0	0	0
Subtotal Jail System:	<u>1,221,996</u>	<u>1,147,715</u>	<u>1,213,502</u>	<u>1,301,055</u>	<u>1,389,039</u>
Other:					
Fines & Forfeitures State Remittance	664,681	637,014	587,446	649,500	602,250
Animal Control Contract	295,556	287,081	290,228	295,133	294,121
Non-Capital Equipment for JAG Grant	3,272	0	4,579	20,000	20,000
Non-Capital Equip for ARRA JAG Grant	203	0	0	0	0
LEC Labor Contract Settlement	0	0	224,244	0	0
Settle & Adjust	118,273	0	(753,653)	0	0
Small Tools & Minor Equipment	0	0	4,610	0	0
Non-Capital Equipment for 2011 JAG Grant	9,297	8,010	0	0	0
Non-Capital Equipment for 2012 JAG Grant	23,978	0	0	0	0
Non-Capital Equipment for 2013 JAG Grant	0	20,495	0	0	0
Non-Capital Equipment for WASPC Grant	4,771	6,020	0	0	0
JAG - Wireless Cards	10,119	3,979	0	0	0
SVPD Wireless Cards	0	434	0	0	0
Travel/Mileage/Meals	0	0	74	0	0
Nighttime Seatbelt Patrol Overtime	1,611	1,647	0	0	0
Maintenance	0	7,468	4,253	0	0
Drive Hammered - Get Nailed Grant	10,811	19,802	8,743	0	0
Building Repair & Maintenance	0	7,679	0	0	0
Office Furniture & Equipment	0	14,480	36,823	0	0
Distracted Driving	0	0	331	0	0
Click it or Ticket	0	0	714	0	0
TZT seatbelt patrols	0	0	724	0	0
Capital outlay - CAD / RMS	0	0	294,575	140,281	145,000
Subtotal Other:	<u>1,142,572</u>	<u>1,014,109</u>	<u>703,691</u>	<u>1,104,914</u>	<u>1,061,371</u>
Total Public Safety	<u>\$ 22,316,865</u>	<u>\$ 22,126,254</u>	<u>\$ 22,355,512</u>	<u>\$ 24,844,030</u>	<u>\$ 25,095,372</u>

City of Spokane Valley
2017 Budgeted Contract Expenditures



Fund: 001	General Fund			Spokane Valley			
Dept: 018	Operation & Administrative Services			2017 Budget			
The Operations & Administrative Services Department is composed of three divisions, the Deputy City Manager Division, the Finance Division, and the Human Resources Division.							
<u>013 - Deputy City Manager Division</u>							
The Deputy City Manager (DCM) supervises the Operations & Administrative Services Department, assists the City Manager in organizing and directing the other operations of the City, and assumes the duties of City Manager in his/her absence.							
<u>Accomplishments for 2016</u>							
<ul style="list-style-type: none"> • Worked to support the 2016 Goals of the Legislative and Executive Branch. • Continued to evaluate the Spokane Valley police department Power Shift that was implemented in 2015, including: <ul style="list-style-type: none"> --Response times for specific priority calls compared in days with the power shift implemented to non-power shift days. --Percentage of deputy initiated incidents including the development of trendline comparisons between power shift and non-power shift areas. --Percentage of property crime cases solved compared to unincorporated areas where changes have not taken place. • Worked towards the development of a 2017 Business Plan that is a guide to the preparation of the 2017 Budget by linking together community priorities, financial projections and City Council goals. • In conjunction with the Finance and Legal Departments, lead the effort to issue limited tax general obligation (LTGO) bonds, the proceeds of which are being used towards the construction of a new City Hall building. • Continued public information support that informed and the community about the status of various projects including: <ul style="list-style-type: none"> --a variety of construction projects --Sullivan Road Bridge Replacement Project --City Hall design, bond issue and construction --Comp Plan development • In conjunction with the Legal and Public Works departments, developed a Request for Proposals for solid waste collection services within the City. 							
<u>Goals for 2017</u>							
<ul style="list-style-type: none"> • Support the 2017 Goals of the Legislative and Executive Branch. • Work with the City Manager and Staff to develop the 2018 Business Plan. • Continue with the annual process of evaluating public safety contracts to ensure the City is receiving services in the most efficient, effective and cost contained manner possible. • Continue to provide public information support. • In conjunction with the Legal and Public Works departments, by the Spring of 2017, complete the process leading to the selection of a solid waste collection provider. • Coordinate the efforts of the City Hall construction and moving teams. 							
<u>Budget Summary</u>							
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget		
Personnel - FTE Equivalents							
Deputy City Manager	1.0	1.0	1.0	1.0	1.0		
Senior Administrative Analyst	1.0	1.0	1.0	1.0	1.0		
Public Information Officer	1.0	1.0	1.0	1.0	1.0		
Administrative Analyst	1.0	1.0	1.0	1.0	1.0		
Office Assistant II	1.0	1.0	1.0	1.0	1.0		
Office Assistant I	1.0	1.0	1.0	1.0	1.0		
Total FTEs	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>		
Intern	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>		
Budget Detail							
Wages, Payroll Taxes & Benefits	\$ 402,012	\$ 496,278	\$ 612,576	\$ 660,102	\$ 670,977		
Supplies	1,153	2,519	1,089	2,500	2,000		
Services & Charges	56,162	36,663	59,134	74,400	77,300		
Total Deputy City Manager Division	<u>\$ 459,327</u>	<u>\$ 535,460</u>	<u>\$ 672,799</u>	<u>\$ 737,002</u>	<u>\$ 750,277</u>		

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2017 Budget

014 - Finance Division

The Finance Division provides financial management services for all City departments. Programs include accounting and financial reporting, payroll, accounts payable, purchasing, budgeting and financial planning, treasury, information technology and investments. The division is also responsible for generating and analyzing financial data related to the City's operations. The department prepares Finance Activity Reports for review by the City Manager and City Council as well as the Comprehensive Annual Financial Report (CAFR) that is subject to an annual audit by the Washington State Auditor's Office.

Accomplishments for 2016

- Implemented State Auditor recommendations.
- Improved financial statement preparation process and accuracy.
- Completed the 2015 CAFR by May 30, 2016.
- Acquired four vehicles included in the 2016 budget, including one small SUV for Community and Economic Development, one car and one small truck for Parks and Recreation, and one truck split half-time between the Street Fund and Stormwater Fund.
- Completed the process of virtualizing servers using VMware.
- Worked with all City departments to implement new purchasing procedures.
- Implemented new reporting standards for pensions for preparation of the 2015 CAFR.
- Replaced approximately 36 desktop computers that were at the end of their life cycle.
- Completed the third and final phase of a network switch replacement project.
- Worked with Parks and Recreation to upgrade the cash registers and point of sales system at the three City pools.
- In conjunction with the City's Deputy City Manager and Legal departments, worked with a financial advisor and bond underwriter to issue limited tax general obligation (LTGO) bonds, the proceeds of which are being used towards the construction of a new City Hall building.
- Began planning for the physical and technological transfer of operations to the new City Hall building.

Goals for 2017

- Implement 2015 audit recommendations.
- Work towards continued improvement and accuracy in the financial statement preparation process.
- Complete the 2016 CAFR by May 30, 2017, and receive a "clean audit opinion".
- Maintain consistent levels of service in payroll, accounts payable, budget development, periodic financial report preparation, and information technology services.
- Continue with the ongoing process of refining the replacement program for IT resources.
- Work with all City departments for a seamless physical and technological transfer of operations to the new City Hall building.
- Acquire and install equipment necessary for the broadcast of City Council meetings in the Council Chambers of the new City Hall building.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accountant/Budget Analyst	3.75	3.75	3.75	3.75	3.75
Accounting Technician	2.00	2.00	2.00	2.00	2.00
IT Specialist	2.00	2.00	2.00	2.00	2.00
GIS/Database Administrator	1.00	1.00	1.00	1.00	1.00
Help Desk Technician	0.00	1.00	1.00	1.00	1.00
Total FTEs	10.75	11.75	11.75	11.75	11.75
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,008,218	\$ 1,057,271	\$ 1,028,666	\$ 1,222,580	\$ 1,252,460
Supplies	2,791	4,946	2,826	6,000	6,000
Services & Charges	21,218	36,520	30,817	24,500	24,000
Total Finance Division	\$ 1,032,227	\$ 1,098,737	\$ 1,062,309	\$ 1,253,080	\$ 1,282,460

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2017 Budget

016 - Human Resources Division

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

Accomplishments for 2016

- Redesigned recruitment materials to improve the quality of applicants considered for City positions.
- Continued to build the foundation for a lasting Wellness Program through management support and employee involvement.
- Redesigned the City's Mobile App to be consistent with the City's website.
- Provided support to the Council in their selection of the City Manager.
- Continued to provide guidance to City officials through the implementation of the Affordable Care Act.

Goals for 2017

- Review City employee policies for compliance with regulations and efficiencies.
- Review and archive records maintained by the Human Resources office.
- Continue to support employee wellness through attainment of the AWC WellCity Award.
- Support Economic Development through Mobile App and Website Support.
- Provide Employee Ethics training to City Staff.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Human Resource Manager	1.0	1.0	1.0	1.0	1.0
Human Resources Technician	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 197,822	\$ 208,063	\$ 216,518	\$ 230,698	\$ 237,356
Supplies	640	679	434	700	730
Services & Charges	13,645	20,941	18,648	24,296	24,331
Total Human Resources Division	<u>\$ 212,107</u>	<u>\$ 229,683</u>	<u>\$ 235,600</u>	<u>\$ 255,694</u>	<u>\$ 262,417</u>

Fund: 001	General Fund	Spokane Valley
Dept: 032	Public Works	2017 Budget

The Public Works Department oversees the City's transportation system, which includes construction and maintenance of streets and stormwater systems, operations and maintenance of traffic signs and signals and transportation planning.

Accomplishments for 2016

- Implemented the approved capital projects.
- Provided planning for development of the updated Transportation Improvement Plan.
- Prepared and submitted grant applications for capital projects.
- Completed the 2016 Pavement Preservation Projects as approved.

Goals for 2017

- Prepare final design for Barker Road Grade Separation Project.
- Manage the construction of a new City Hall building.
- Implement approved capital projects.
- Prepare and submit grant applications for capital projects.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Public Works Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	2.0	2.0	2.0	2.0	2.0
Capital Improvements Program Manager	0.0	0.0	0.0	1.0	1.0
Engineer	1.0	1.0	1.0	1.0	1.0 (1)
Engineering Technician I	2.0	2.0	2.0	2.0	2.0 (1)
Engineering Technician II	1.0	1.0	1.0	1.0	1.0 (1)
Maint/Const Inspector	0.5	0.5	0.5	0.5	0.5 (2)
Planning Grants Engineer	0.0	0.375	0.375	0.375	0.375 (3)
Senior Engineer	2.0	2.0	1.0	0.0	0.0
Senior Engineer -Proj Mgmt	1.0	1.0	2.0	2.0	2.0 (1)
Total FTEs	<u>10.500</u>	<u>10.875</u>	<u>10.875</u>	<u>10.875</u>	<u>10.875</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 557,708	\$ 647,097	\$ 684,666	\$ 876,364	\$ 905,382
Supplies	12,975	10,481	11,149	18,000	14,750
Services & Charges	88,004	51,768	42,913	72,506	61,800
Nonrecurring expenses	0	9,540	0	0	0
Total Public Works	<u>\$ 658,687</u>	<u>\$ 718,886</u>	<u>\$ 738,728</u>	<u>\$ 966,870</u>	<u>\$ 981,932</u>

(1) Only 50% is budgeted to the public works department in the General Fund with the balance budgeted as a part of Capital Projects Funds.

(2) This position is budgeted 50% as a part of Capital Projects Funds and 50% Street Fund.

(3) This position is budgeted 37.5% to Public Works, 37.5% to Street Fund, and 25% to Stormwater fund.

Fund: 001	General Fund	Spokane Valley
Dept: 033	City Hall Operations and Maintenance	2017 Budget

The Public Works Division provides management and oversight of the City Hall Operations and Maintenance Department. This department will be responsible for the overall operations and maintenance of the new City Hall facility, the construction of which broke ground in June of 2016 and is anticipated to be completed in the Fall of 2017. The building is located on a 3.38 acre site at the southeast corner of Sprague Avenue and Dartmouth Road. The City Hall Operations and Maintenance Department will be responsible for, among other things, the grounds maintenance, janitorial services, and maintenance of the HVAC and other building systems. This department will also be responsible for the operations and maintenance of other City facilities, such as the Valley Precinct and the Street Maintenance Shop, as time allows.

	<u>Budget Summary</u>				
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Maint Worker - Facilities	0.0	0.0	0.0	0.0	1.0
Total FTEs	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 98,818
Supplies	0	0	0	0	30,000
Services & Charges	0	0	0	0	175,100
Total Administrative Division	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 303,918</u>

Fund: 001	General Fund	Spokane Valley
Dept: 050	Community & Economic Development	
	Administrative Division	2017 Budget

The Administrative Division provides overall management and oversight of the Community Development Department including the permitting operation, long-range planning, development engineering, and code compliance and provides staff support through administration of the department's budget, provides administrative support and department training.

Accomplishments for 2016

- Oversaw completion of draft Comprehensive Plan, Retail Study, and Tourism Study.
- Continued to implement a document control system for documents and forms.
- Assisted in the selection process for the 2016 marketing consultant.
- Assisted in the City Hall project.

Goals for 2017

- Oversee the adoption process of development regulations.
- Oversee completion of economic development strategic plan.
- Oversee economic development marketing efforts.
- Ensure customer service expectations are met.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Community Development Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 215,537	\$ 227,397	\$ 237,232	\$ 250,407	\$ 261,262
Supplies	2,399	3,582	2,553	3,100	3,100
Services & Charges	12,449	12,022	10,785	18,600	18,600
Nonrecurring Professional Services	0	32,410	206,704	350,000	0
Total Administrative Division	<u>\$ 230,385</u>	<u>\$ 275,410</u>	<u>\$ 457,274</u>	<u>\$ 622,107</u>	<u>\$ 282,962</u>

Fund: 001	General Fund	Spokane Valley
Dept: 051	Community & Economic Development	
	Economic Development Division	2017 Budget

The Economic Development Division will work closely with the City Manager to pursue economic development strategies which attract and retain businesses within the City. Staff develop collaborative relationships with businesses and economic development partners, use technology to support ED programs, building marketing plans, pursue infrastructure improvements and promote the City to businesses and visitors.

Accomplishments for 2016

- Prepared draft Comprehensive Plan.
- Developed a retail recruitment strategy.
- Completed the Tourism Study.
- Continued to collaborate with economic development partners.
- Developed a GIS system to promote economic development applications.
- Developed tools and programs to support small business retention and expansion.
- Worked with Spokane County to extend sewer to the industrial areas.
- Conducted selection process for a marketing consultant.
- Researched Community Development Block Grant (CDBG) program opportunities.

Goals for 2017

- Develop strategic plan for economic development.
- Implement the retail recruitment strategy.
- Continue to pursue infrastructure improvements to foster economic development.
- Continue to implement strategies to promote business growth.
- Implement the strategic marketing plan.
- Continue to foster relationships with our economic development partners.
- Refine the online GIS system to promote economic development.
- Identify grant opportunities to support economic development initiatives.
- Continue to research CDBG program opportunities.
- Develop tools and programs to support small business retention and expansion.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Engineer	0.0	0.0	0.5	0.65	0.65
Senior Planner - CD	0.0	0.0	1.0	1.0	1.0
E.D. Project Specialist	0.0	0.0	1.0	1.0	1.0
Total FTEs	<u><u>0.0</u></u>	<u><u>0.0</u></u>	<u><u>2.5</u></u>	<u><u>2.65</u></u>	<u><u>2.65</u></u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 0	\$ 234,966	\$ 317,257	\$ 411,232
Supplies	0	0	6	1,100	1,100
Services & Charges	0	0	3,930	226,800	271,300
Nonrecurring Services & Charges	0	0	0	0	50,000
Total Administrative Division	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 238,902</u></u>	<u><u>\$ 545,157</u></u>	<u><u>\$ 733,632</u></u>

Fund: 001	General Fund	Spokane Valley
Dept:055/056	Community & Economic Development	
	Development Services Division	2017 Budget

The Development Services Division reflects the consolidation of the Engineering and Planning Divisions of the Community and Economic Development Department. The Development Services Division is responsible for providing professional policy guidance to the City Council and Planning Commission on such issues as land use, access management, Shoreline Management Act, annexation, growth targets, water quality, public works issues and more. Staff is responsible for processing land use and home business permits, reviewing environmentally sensitive areas, for the review and inspection of stormwater management in private development, reviewing access management and other public works improvements in private development applications, administering the State Environmental Protection Act (SEPA). The right of way (ROW) inspection program provides inspection services to assure the compliance with the RPCP and the durability and safety of work done in the public ROW.

Accomplishments for 2016

- Submitted final Forker Draw Floodplain Application to FEMA.
- Completed Water District Research.
- Participated in Regional Water Resource meetings.
- Provided high quality customer service by maintaining engineering/planning review times of less than 2 weeks.
- Completed research for regional mineral resources.
- Participated in the creation of a City GIS system.
- Completed the 2016 Annual Comprehensive Plan amendments.
- Participated in the review of the Municipal Code for updates.
- Completed marijuana regulations update.

Goals for 2017

- Continue work on permit process and customer service improvement.
- Continue work on Regional Low Impact Development Standards.
- Continue to work on unstudied flood zones within the City.
- Stay up to date with Regional Water right issues.
- Assist in the finalization of Municipal Code updates.
- Process the 2017 Comprehensive Plan amendments.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Development Services Manager	0.0	0.0	1.0	1.0	1.0
Engineer	1.5	1.5	2.0	2.0	2.0
Assistant Engineer	1.0	1.0	1.0	1.0	1.0
Senior Planner	0.0	0.0	1.0	1.0	1.0
Planner	0.0	0.0	2.0	2.0	2.0
Maint/Construction Inspector	2.0	1.0	1.0	1.0	1.0
Code Enforcement Officer	0.0	0.0	1.0	1.0	0.0
ROW Inspector	0.0	1.0	1.0	1.0	1.0
Office Assistant I	1.0	1.0	1.0	1.0	1.0
Senior Engineer	1.0	1.0	0.0	0.0	0.0
Engineering Technician	1.5	0.5	0.0	0.0	0.0
Total FTEs	8.00	7.00	11.00	11.00	10.00
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,488,269	\$ 1,278,597	\$ 1,115,465	\$ 1,173,837	\$ 1,119,084
Supplies	15,830	7,862	10,058	21,050	16,550
Services & Charges	246,181	257,861	246,964	271,750	263,350
Intergovernmental Payments	8,287	0	0	20,000	20,000
Total Engineering Division	\$ 1,758,567	\$ 1,544,319	\$ 1,372,487	\$ 1,486,637	\$ 1,418,984

Fund: 001	General Fund	Spokane Valley
Dept: 057	Community & Economic Development	
	Building Division	2017 Budget

The Building Division implements the Washington State Building Code. This Division is responsible for ensuring that buildings and structures comply with adopted building codes through technical plan review and inspection services. The Permit Center receives applications and coordinates the review and processing of permits. The Code Enforcement staff enforce zoning and building regulations on a complaint-driven basis.

Accomplishments for 2016

- Created and implemented customer service survey.
- Improved residential building review at the Permit Center Counter with increased counter reviews performed by Permit Facilitators and creation of a Multiple Use Plan Program.
- Developed Swimming Pool, ROW Process & Submittal Guide as informational bulletins for public assistance.
- Maintained and enhanced partnerships with Spokane, Spokane County and outside review agencies.
- Implemented Code Enforcement process changes to incorporate Office Assistant and Building Inspector.
- Residential Approach Inspection shifted to Building Inspectors.
- Created and implemented a Regional Special Inspection and Fabricator program involvement in case creation and field investigation.
- Coordinated progress reports on the Regional Hazard Mitigation Plan.
- Created custom reports in the permitting system to meet the needs of outside reporting agencies.

Goals for 2017

- Work on permit processes and customer service improvement plan to enhance the customer experience at the Permit Center.
- Develop Performance Measures.
- Coordinate on central reporting function in SMARTGov System.
- Expand on-line permit system.
- Incorporate data from SVFD records to facilitate re-use of existing vacant buildings and tenant spaces.
- Increase efforts to establish and maintain relationships with regional jurisdictions and outside review agencies.
- Implement Code Enforcement educational awareness program to inform the public.
- Provide cross training of staff to facilitate coverage during times of lean staffing.
- Coordinate with regional partners on the Hazard Mitigation Plan.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Building Official	1.0	1.0	1.0	1.0	1.0
Building Inspector II	3.0	3.0	3.0	3.0	3.0
Planner	0.0	2.0	2.0	2.0	1.0
Development Service Coordinator	1.0	1.0	1.0	1.0	1.0
Engineering Tech	0.0	1.0	1.0	1.0	1.0
Office Assistant I	1.0	1.0	2.0	2.0	2.0
Permit Facilitator	2.0	2.0	2.0	2.0	2.0
Plans Examiner	0.5	0.5	1.0	1.0	1.0
Senior Plans Examiner	1.0	1.0	1.0	1.0	1.0
Code Enforcement Officer	0.0	0.0	0.0	0.0	1.0
Assistant Planner	2.0	0.0	0.0	0.0	0.0
Total FTEs	<u>11.50</u>	<u>12.50</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 932,662	\$ 1,098,561	\$ 1,126,106	\$ 1,256,565	\$ 1,279,834
Supplies	20,139	14,196	7,230	28,200	32,700
Services & Charges	55,966	65,457	60,112	59,400	78,300
Intergovernmental Payments	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Total Building Division	<u>\$ 1,008,767</u>	<u>\$ 1,178,214</u>	<u>\$ 1,193,448</u>	<u>\$ 1,344,165</u>	<u>\$ 1,390,834</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2017 Budget

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

000 - Parks Administration Division

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

Accomplishments for 2016

- Completed construction of a championship sand volleyball court and splashpad at Browns Park.
- Completed construction of Phase 2 of the Pocket Dog Park at Valley Mission Park.
- Installed new park signs at Edgecliff, Valley Mission and Valley Mission Dog Park.
- Developed Request for Proposals for the Park Maintenance Contract.
- Completed Discovery Splashpad activator renovation.
- Completed all Park repairs related to the damage caused by Windstorm 2015.

Goals for 2017

- Construct new splashpad and ADA pathway at Edgecliff Park.
- Construct the Sullivan to Corbin section of the Appleway Trail.
- Add amenities to the Valley Mission Dog Park.
- Pursue land acquisitions for priority facilities such as disc golf, skateboard park, etc.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Parks & Recreation Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 212,067	\$ 224,275	\$ 230,394	\$ 246,821	\$ 242,414
Supplies	6,427	2,493	2,688	5,900	7,400
Services & Charges	29,288	28,366	28,433	29,150	39,150
Nonrecurring Expenses	62,087	11,192	78,659	67,000	0
Total Parks Administration	<u>\$ 309,869</u>	<u>\$ 266,326</u>	<u>\$ 340,174</u>	<u>\$ 348,871</u>	<u>\$ 288,964</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2017 Budget

300 - Maintenance Division

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

Budget Summary

Budget Detail	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Supplies	\$ 1,568	\$ 2,903	\$ 3,444	\$ 5,500	\$ 5,500
Services & Charges	762,614	791,348	830,641	826,543	855,850
Total Parks Maintenance	<u>\$ 764,182</u>	<u>\$ 794,251</u>	<u>\$ 834,085</u>	<u>\$ 832,043</u>	<u>\$ 861,350</u>

Fund: 001	General Fund	Spokane Valley																																																
Dept: 076	Parks & Recreation	2017 Budget																																																
<u>301 - Recreation Division</u>																																																		
The Recreation Division coordinates and facilitates the delivery of recreation programs and service throughout the City and the City's Park system.																																																		
<u>Accomplishments for 2016</u>																																																		
<ul style="list-style-type: none"> • Continued to provide quality recreation programs for the Spokane Valley community. • Designed Recreation Brochure in house utilizing Adobe Creative Suite software. • Actively looked for sponsorship opportunities within the community in regards to the Summer Outdoor Movies. • Continued to foster relationships with community partners. 																																																		
<u>Goals for 2017</u>																																																		
<ul style="list-style-type: none"> • Research and offer new recreation programs that serve the needs of the community. • Continue to provide quality recreation programs for the Spokane Valley community. • Foster relationships with community partners. • Offer affordable community events for families, teens, and the community. 																																																		
<u>Budget Summary</u>																																																		
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 20%;"></th> <th style="text-align: center; background-color: #cccccc;">2013 Actual</th> <th style="text-align: center; background-color: #cccccc;">2014 Actual</th> <th style="text-align: center; background-color: #cccccc;">2015 Actual</th> <th style="text-align: center; background-color: #cccccc;">2016 Budget</th> <th style="text-align: center; background-color: #cccccc;">2017 Budget</th> </tr> </thead> <tbody> <tr> <td>Personnel - FTE Equivalents</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Recreation Coordinator</td> <td style="text-align: center;">1.0</td> </tr> <tr> <td>Budget Detail</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Wages, Payroll Taxes & Benefits</td> <td style="text-align: right;">\$ 151,084</td> <td style="text-align: right;">\$ 142,074</td> <td style="text-align: right;">\$ 164,092</td> <td style="text-align: right;">\$ 161,397</td> <td style="text-align: right;">\$ 168,645</td> </tr> <tr> <td>Supplies</td> <td style="text-align: right;">5,760</td> <td style="text-align: right;">6,740</td> <td style="text-align: right;">7,791</td> <td style="text-align: right;">7,600</td> <td style="text-align: right;">8,200</td> </tr> <tr> <td>Services & Charges</td> <td style="text-align: right;">54,381</td> <td style="text-align: right;">50,350</td> <td style="text-align: right;">65,832</td> <td style="text-align: right;">72,200</td> <td style="text-align: right;">59,150</td> </tr> <tr> <td>Total Recreation Division</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><u>\$ 211,225</u></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><u>\$ 199,164</u></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><u>\$ 237,715</u></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><u>\$ 241,197</u></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><u>\$ 235,995</u></td> </tr> </tbody> </table>				2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Personnel - FTE Equivalents						Recreation Coordinator	1.0	1.0	1.0	1.0	1.0	Budget Detail						Wages, Payroll Taxes & Benefits	\$ 151,084	\$ 142,074	\$ 164,092	\$ 161,397	\$ 168,645	Supplies	5,760	6,740	7,791	7,600	8,200	Services & Charges	54,381	50,350	65,832	72,200	59,150	Total Recreation Division	<u>\$ 211,225</u>	<u>\$ 199,164</u>	<u>\$ 237,715</u>	<u>\$ 241,197</u>	<u>\$ 235,995</u>
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Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2017 Budget

302 - Aquatics Division

The City of Spokane Valley owns three pools: Park Road Pool, Terrace View Pool, and Valley Mission Pool. Services include open swim, swim lessons, swim team and facility rentals. In addition, the City leases a portion of Valley Mission Park to Splashdown Inc. for a water park. The City currently is contracting with the YMCA for all aquatic activities within the City. The YMCA provides the lifeguards and maintains the pools during the season.

Accomplishments for 2016

- Maintained a full summer swimming program.
- Researched and re-evaluated our pool rental pricing structure.
- Installed pool stairs at Valley Mission Pool.
- Researched marketing opportunities to more effectively promote the outdoor pools.
- Updated the cash register systems at all three pools.

Goals for 2017

- Maintain a full summer swimming program.
- Replace main drain piping from the drain boxes at Terrace View and Park Road Pools.
- Replace the gutter line running to the outdoor drain pit at Valley Mission Pool.
- Explore options to the Terrace View Pool tank paint peeling problem.
- Improve coordination and communication among teams for the summer swim meet season.

Budget Summary

Budget Detail	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Supplies	\$ 9,081	\$ 424	\$ 351	\$ 14,000	\$ 3,200
Services & Charges	469,765	436,604	487,564	447,200	454,150
Nonrecurring Services & Charges	0	0	0	0	12,000
Total Aquatics Division	<u>\$ 478,846</u>	<u>\$ 437,028</u>	<u>\$ 487,915</u>	<u>\$ 461,200</u>	<u>\$ 469,350</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2017 Budget

304 - Senior Center Division

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

Accomplishments for 2016

- Offered more Tuesday evening classes in the Senior Wing of CenterPlace.
- Continued relationship with YMCA to offer reduced daily rates for Senior Center members.
- Developed and fostered relationship with Walgreens to bring pharmacy students to counsel seniors on medications, provide blood pressure checks and offer flu shots.
- Researched and developed class for seniors needing help with IT issues.
- Worked closely with the Parks & Recreation Director on programs being offered to seniors.

Goals for 2017

- Continue to enhance the resource and referral information at the reception desk to be better equipped to handle calls.
- Offer "Get Acquainted Open House" to allow the public to visit the CenterPlace and the Senior Center to learn about programs and activities offered by the Senior Center and the ACT 2 Community Colleges.
- Continue to work with the Board on providing board training classes.
- Work closely with the Parks & Recreation Director on programs being offered to seniors.
- Offer more Tuesday evening classes in the Senior Wing of CenterPlace.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Senior Center Specialist	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Intern	1.0	1.0	0.0	0.0	0.0
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 77,018	\$ 79,872	\$ 82,625	\$ 88,481	\$ 89,416
Supplies	2,157	1,460	454	1,600	1,600
Services & Charges	1,897	2,514	2,298	5,700	4,900
Capital Outlay	0	0	0	0	0
Total Senior Center Division	<u>\$ 81,072</u>	<u>\$ 83,846</u>	<u>\$ 85,377</u>	<u>\$ 95,781</u>	<u>\$ 95,916</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2017 Budget

305 - CenterPlace Division

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

Accomplishments for 2016

- Increased rental space on second floor by adding two large meeting rooms.
- Ensured a long-term catering contract.
- Increased events by 10% over 2015.
- Negotiated renewal lease with the Community Colleges of Spokane.
- Increased number of part-time staff to cover the increasing number of events.

Goals for 2017

- Upgrade the audio and visual systems and equipment in the Great Room and Small Dining Room.
- Replace carpeting in Rooms 109, 110 and 213.
- Update existing Business and Marketing Plan.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Customer Relations/Facilities Coordinator	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Office Assistant I	1.0	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	2.0	2.0
Total FTEs	5.0	5.0	5.0	5.0	5.0

Budget Detail

Wages, Payroll Taxes & Benefits	\$ 393,283	\$ 402,329	\$ 442,655	\$ 475,925	\$ 491,639
Supplies	60,011	63,834	53,919	76,024	73,524
Services & Charges	319,699	335,273	306,138	330,274	326,295
Nonrecurring Services & Charges	0	0	0	0	24,750
Nonrecurring Capital Outlays	0	0	0	0	345,000
Total CenterPlace Division	\$ 772,993	\$ 801,436	\$ 802,712	\$ 882,223	\$ 1,261,208

Fund: 001	General Fund	Spokane Valley
Dept: 090	General Government	2017 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 rent/bond payments and and related utilities; 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

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Supplies					
PEG COSV Small tools & Minor Equip	\$ 336	\$ 0	\$ 0	\$ 3,700	\$ 0
Business Registrations	293	0	0	500	0
Employee Recognition-Operating Supplies	13	2,667	1,490	3,000	3,000
Employee Recognition & Safety Program	1,925	0	299	0	0
Office & Operating Supplies	937	0	187	0	0
Small Tools & Minor Equipment	4,114	3,738	7,443	4,000	7,250
Computer Hardware - Non Capital	35,165	30,671	38,277	26,900	107,700
Computer Software - Non Capital	6,519	32,631	5,093	34,500	12,500
Fuel	3	104	0	0	0
Office & Operating Supplies	10,313	8,418	16,753	15,000	15,000
	<u>59,618</u>	<u>78,229</u>	<u>69,542</u>	<u>87,600</u>	<u>145,450</u>
Other Services & Charges					
Professional Services - Misc Studies	87,229	117,149	22,907	205,500	200,000
Accounting & Auditing	70,119	66,714	77,474	80,000	90,000
Uncollectible Accounts Expense	0	0	2,095	0	0
Postage	1,168	316	10,428	1,500	2,500
Telephone Service	9,088	8,790	8,168	9,000	9,000
Cell Phones	1,561	1,335	949	1,600	1,500
Internet Service	13,994	10,404	11,458	11,000	11,800
City Wide Records Management	0	3,610	5,870	10,000	10,000
City Hall Rent	425,246	412,681	426,964	439,000	0
Facility Repairs & Maintenance	1,430	1,318	8,897	5,000	5,000
Interfund Vehicle Lease	0	0	0	500	1,000
Equip Repair & Maint-Hardware Support	23,457	51,617	40,450	42,000	31,400
IT Support	71,221	13,323	20,855	28,300	72,700
Software Licenses & Maintenance	90,502	66,369	65,353	73,100	70,940
Merchant Charges (Bankcard Fees)	1,347	1,765	231	2,000	2,000
Equip Rental	3,300	3,300	1,921	3,300	4,260
Printing & Binding	432	0	536	0	500
Miscellaneous Services	5,938	2,143	5,256	10,000	10,000
Vehicle Rental	1,559	0	0	1,500	0
General Operating Leases: Computer	41,039	49,645	45,347	51,000	51,000
Economic Development-Site Selector	8,813	9,139	8,542	10,000	10,000
Professional Services - Economic Devel.	89,041	87,498	70,330	0	0
Contracted economic dev.	0	0	16,560	43,000	0
City Economic Development	202,430	196,877	153,350	0	0
Professional Services - Social Services	55,809	61,724	90,974	0	0
Alcohol Treatment: Liquor Excise Tax	1,213	3,439	5,012	0	0
Alcohol Treatment: Liquor Profits	16,279	16,258	16,131	20,000	22,000
Outside Agencies- Social Svc & Econ. Dev.	0	0	0	107,000	150,000
	<u>\$ 1,222,215</u>	<u>\$ 1,185,414</u>	<u>\$ 1,116,058</u>	<u>\$ 1,154,300</u>	<u>\$ 755,600</u>

(continued to next page)

Fund: 001	General Fund	Spokane Valley
Dept: 090	General Government	2017 Budget

Budget Summary, continued					
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Intergovernmental Services					
Election Costs	\$ 85,304	\$ 0	\$ 16,347	87,000	\$ 90,000
Voter Registration	87,964	84,764	97,091	90,000	\$ 100,000
Taxes and assessments	7,278	6,909	5,617	7,500	\$ 7,500
Spokane County Air Pollution Authority	115,720	115,915	115,915	117,000	\$ 131,000
	<u>296,266</u>	<u>207,588</u>	<u>234,970</u>	<u>301,500</u>	<u>328,500</u>
Capital Outlays					
PEG COSV Broadcast-Office Furn.	2,131	0	0	0	0
PEG COSV Broadcast-Software/hardware	24,936	30,596	0	0	0
Copy Machine	0	0	21,145	3,500	0
Computer Software/Hardware	0	0	0	39,500	0
Computer Hardware - Capital	15,035	68,956	0	0	10,000
Construction - Pavement Preservation	855,857	0	0	0	0
	<u>897,959</u>	<u>99,552</u>	<u>21,145</u>	<u>43,000</u>	<u>10,000</u>
Debt Service: Principal					
Interest and Other Debt Service Costs	301	435	425	0	0
Interfund Payments for Service					
Transfer out - #106 (solid waste educ.)	0	60,000	0	0	0
Transfer out - #122 (Replenish Winter Weather Rese	0	0	0	16,418	0
Transfer out - #204 (City Hall bond payment)	0	0	0	198,734	397,350
Transfer out - #309 (park capital proj)	50,000	242,298	115,575	230,300	160,000
Transfer out - #309 (Parks & Rec Windstorm Damag	0	0	0	37,225	0
Transfer out - #310 (bond pmt > \$434.6 lease)	0	0	67,600	72,500	0
Transfer out - #310 (city hall o&m costs)	0	0	271,700	271,700	0
Transfer out - #311 (pvmnt preservation)	0	888,823	920,000	943,800	953,200
Transfer out - #312 (capital reserve fund)	7,826,207	2,443,507	1,783,512	1,828,723	0
Transfer out - #501 (CenterPlace kitchen reserve)	0	0	0	0	36,600
Transfer out - #502 (risk management)	319,000	325,000	325,000	325,000	350,000
	<u>8,195,207</u>	<u>3,959,628</u>	<u>3,483,387</u>	<u>3,924,400</u>	<u>1,897,150</u>
Miscellaneous					
SCRAPS pass through	0	57,259	1,099	1,100	1,300
Supplies - 10th Anniversary	3,818	0	0	0	0
Advertising - 10th Anniversary	12,030	0	0	0	0
City Hall Remodel	0	0	12,842	0	0
	<u>15,848</u>	<u>57,259</u>	<u>13,941</u>	<u>1,100</u>	<u>1,300</u>
Nonrecurring/Nonrecurring Capital					
City Hall lease payment (2017 final year)	0	0	0	0	513,100
Transfer out - #303 (pines underpass design)	0	0	0	0	1,200,000
Copy Machine	0	0	0	0	20,000
Computer Hardware - Capital	0	0	65,610	95,000	80,000
Computer Software - Capital	0	20,789	18,931	13,000	0
	<u>0</u>	<u>20,789</u>	<u>84,541</u>	<u>108,000</u>	<u>1,813,100</u>
Total Governmental Division	<u>\$ 10,687,414</u>	<u>\$ 5,608,894</u>	<u>\$ 5,024,009</u>	<u>\$ 5,619,900</u>	<u>\$ 4,951,100</u>

Fund: 101

Street Fund

Spokane Valley

2017 Budget

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

Accomplishments for 2016

- Optimized traffic signals on selected corridors.
- Applied for grants and worked with various schools to install flashing beacons at crosswalks.
- Renewed contracts with private contractors for street maintenance services.
- Continued to define and implement a fleet maintenance program.
- Developed non-intrusive traffic signal detection replacement plan.
- Replaced over 2,000 signs throughout the City.
- Upgraded pedestrian indicators at all City traffic signals.
- Upgraded traffic signal software at all City traffic signals.
- Assisted with TAP/CMAW/STP/CDBG and TIB grant applications.

Goals for 2017

- Update and implement the pavement management plan.
- Implement and renew contracts with private contractors for street maintenance services.
- Optimize traffic signal timings on selected corridors.
- Enhance safety at selected traffic signals.
- Use traffic signal software to obtain traffic counts on arterial roadways.
- Develop a maintenance program for traffic signal components to address aging infrastructure.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Senior Engineer - Traffic	1.0	1.0	1.0	1.0	1.0
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0
Maintenance/Construction Inspector	2.0	2.0	2.35	2.35	2.35 *
Assistant Engineer - Traffic/Planning	1.0	1.0	1.0	1.0	1.0
Planning Grants Engineer	0.0	0.375	0.375	0.375	0.375
Total FTEs	<u>5.0</u>	<u>5.375</u>	<u>5.725</u>	<u>5.725</u>	<u>5.725</u>
Interns	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

* For 0.5 FTE of the 2 FTEs, only 50% is budgeted to the Street Fund with the balance budgeted as part of the capital project funds

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Fund: 101	Street Fund	Spokane Valley
		2017 Budget

<u>Budget Summary, continued</u>					
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Utility Tax	\$ 2,562,722	\$ 2,461,060	\$ 2,257,184	\$ 2,340,000	\$ 2,200,000
Motor Vehicle Fuel Tax	1,868,055	1,878,476	1,935,629	2,004,900	2,040,300
Multimodal Transportation Revenue	0	0	0	0	98,868
Right-of-Way Maintenance Fee	0	0	0	50,000	50,000
Investment Interest	2,920	2,037	3,212	3,000	4,000
Grants	172,530	15,150	0	0	0
Transfers in	27,375	23	0	0	0
Miscellaneous	14,702	9,414	25,167	10,000	10,000
Non recurring insurance proceeds	0	0	0	46,000	0
Total revenues	<u>4,648,304</u>	<u>4,366,160</u>	<u>4,221,192</u>	<u>4,453,900</u>	<u>4,403,168</u>
Expenditures					
Wages, Payroll Taxes & Benefits	582,013	681,165	738,144	734,604	746,872
Supplies	108,110	119,742	116,659	111,500	105,000
Services & Charges	2,152,294	2,030,250	2,041,934	2,133,754	2,168,151
Snow Operation	485,717	508,353	465,064	430,000	468,000
Intergovernmental Payments	797,275	876,268	707,315	770,000	795,000
Transfers out - #001	39,700	39,700	39,700	39,700	39,700
Transfers out - #311 (<i>pvmnt pres</i>)	282,000	282,000	206,618	67,342	67,342
Transfers out - #501 (<i>non-plow</i>)	10,777	10,777	12,077	31,000	23,250
Transfers out - #501 (<i>plow replace</i>)	150,000	75,000	0	40,000	77,929
Signal Detection Replacement Program	0	0	0	0	40,000
Traffic Signal Replacement Program	0	0	0	0	200,000
Capital construction and equipment	205,621	100,894	155,849	0	0
Nonrecurring Expenditures					
Durable striping at Trent & Argonne	0	0	0	0	75,000
Spare traffic signal equipment	0	0	0	0	30,000
Battery backups for intersections	0	0	0	0	15,000
Traffic Signal Cabinet Replacement	0	0	0	46,000	0
Maintenance facility storage unit	0	0	0	5,000	0
Signal detection equipment upgrades	0	0	0	20,000	0
Total expenditures	<u>4,813,507</u>	<u>4,724,149</u>	<u>4,483,360</u>	<u>4,428,900</u>	<u>4,851,244</u>
Revenues over (under) expenditures	(165,203)	(357,989)	(262,168)	25,000	(448,076)
Beginning fund balance	<u>2,228,437</u>	<u>2,063,234</u>	<u>1,705,245</u>	<u>1,443,077</u>	<u>1,468,077</u>
Ending fund balance	<u><u>\$ 2,063,234</u></u>	<u><u>\$ 1,705,245</u></u>	<u><u>\$ 1,443,077</u></u>	<u><u>\$ 1,468,077</u></u>	<u><u>\$ 1,020,001</u></u>

Fund: 103

Paths & Trails Fund

Spokane Valley

2017 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 2017 the Municipal Research and Services Center estimates the distribution back to cities will be \$21.76 per person. Based upon a City of Spokane Valley population of 94,160 (per the Washington State Office of Financial Management on April 1, 2016) we anticipate the City will collect \$2,048,900 in 2017. 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 2017 revenue estimate this computes to \$8,600. The balance or \$2,040,300 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 to the Parks Capital Projects Fund #309 to be applied towards the Phase 2 Appleway Trail Project from University to Pines.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Motor Vehicle Fuel (Gas) Tax	\$ 7,879	\$ 7,923	\$ 8,226	\$ 8,500	\$ 8,600
Investment Interest	51	34	0	0	0
Total revenues	<u>7,930</u>	<u>7,957</u>	<u>8,226</u>	<u>8,500</u>	<u>8,600</u>
Expenditures					
Capital Outlay	0	0	0	0	0
Transfers out- #309	0	50,000	0	9,300	0
Total expenditures	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>9,300</u>	<u>0</u>
Revenues over (under) expenditures	7,930	(42,043)	8,226	(800)	8,600
Beginning fund balance	63,941	71,871	29,828	38,054	37,254
Ending fund balance	<u>\$ 71,871</u>	<u>\$ 29,828</u>	<u>\$ 38,054</u>	<u>\$ 37,254</u>	<u>\$ 45,854</u>

Fund: 104

Hotel/Motel Tax - Tourism Facilities Fund

Spokane Valley

2017 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

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Hotel/Motel Tax	\$ 0	\$ 0	\$ 182,236	\$ 377,000	\$ 377,000
Investment Interest	0	0	111	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>182,347</u>	<u>377,000</u>	<u>377,000</u>
Expenditures					
Capital Outlay	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	182,347	377,000	377,000
Beginning fund balance	0	0	0	182,347	559,347
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 182,347</u>	<u>\$ 559,347</u>	<u>\$ 936,347</u>

Fund: 105

Hotel/Motel Tax Fund

Spokane Valley

2017 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

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Hotel/Motel Tax	\$ 518,672	\$ 549,267	\$ 581,237	\$ 580,000	\$ 580,000
Investment Interest	387	299	484	300	500
Total revenues	<u>519,059</u>	<u>549,566</u>	<u>581,721</u>	<u>580,300</u>	<u>580,500</u>
Expenditures					
Tourism Promotion	458,904	546,545	484,968	499,350	604,000
Transfers out- #001	30,000	30,000	30,000	30,000	30,000
Transfers out- #309	0	0	68,000	60,650	0
Total expenditures	<u>488,904</u>	<u>576,545</u>	<u>582,968</u>	<u>590,000</u>	<u>634,000</u>
Revenues over (under) expenditures	30,155	(26,979)	(1,247)	(9,700)	(53,500)
Beginning fund balance	206,772	236,927	209,948	208,701	199,001
Ending fund balance	<u>\$ 236,927</u>	<u>\$ 209,948</u>	<u>\$ 208,701</u>	<u>\$ 199,001</u>	<u>\$ 145,501</u>

Fund: 106**Solid Waste Fund****Spokane Valley****2017 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. During 2016, the City received a payment in the amount of \$56,035, which was received in the Street Fund #101 to offset road maintenance costs.

The contract with Sunshine Recyclers does not include curbside pickup which remains optional for citizens and is available by subscription through Waste Management and Sunshine Disposal, Inc.

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 equates to a payment of annually of \$40,425 in the years 2015 through 2019.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Sunshine administrative fee	\$ 0	\$ 0	\$ 125,000	\$ 125,000	\$ 125,000
Investment interest	0	0	0	0	0
Grant Proceeds	0	0	0	53,500	26,800
Transfer in - #001	0	60,000	0	0	0
Total revenues	0	60,000	125,000	178,500	151,800
Expenditures					
Education & Contract Administration	0	52,661	49,040	138,075	111,375
Transfers out - #001 (<i>reimbursement</i>)	0	0	40,425	40,425	40,425
Total expenditures	0	52,661	89,465	178,500	151,800
Revenues over (under) expenditures	0	7,339	35,535	0	0
Beginning fund balance	0	0	7,339	42,874	42,874
Ending fund balance	\$ 0	\$ 7,339	\$ 42,874	\$ 42,874	\$ 42,874

Fund: 107

PEG Fund

Spokane Valley

2017 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

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Comcast PEG contribution	\$ 0	\$ 0	\$ 81,806	\$ 90,000	\$ 80,000
Investment interest	0	0	0	0	0
Transfer in from fund #001	0	0	267,333	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>349,139</u>	<u>90,000</u>	<u>80,000</u>
Expenditures					
PEG Reimbursement - CMTV	0	0	0	117,000	0
New City Hall Council Chambers	0	0	0	25,000	250,000
Capital Outlay	0	0	47,957	12,500	12,500
Total expenditures	<u>0</u>	<u>0</u>	<u>47,957</u>	<u>154,500</u>	<u>262,500</u>
Revenues over (under) expenditures	0	0	301,182	(64,500)	(182,500)
Beginning fund balance	0	0	0	301,182	236,682
Ending fund balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 301,182</u></u>	<u><u>\$ 236,682</u></u>	<u><u>\$ 54,182</u></u>

Fund: 120

CenterPlace Operating Reserve Fund

Spokane Valley

2017 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

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Investment Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers-in	0	0	0	0	0
Total revenues	0	0	0	0	0
Expenditures					
Operations	50,787	0	0	0	0
Total expenditures	50,787	0	0	0	0
Revenues over (under) expenditures	(50,787)	0	0	0	0
Beginning fund balance	350,787	300,000	300,000	300,000	300,000
Ending fund balance	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000

Fund: 121

Service Level Stabilization Reserve Fund

Spokane Valley

2017 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. In no event would the Service Level Stabilization Reserve Fund be reduced to less than 60% of the current \$5.5 million balance or \$3.29 million. This represents a Fiscal Policy of the City that is also stated in the City Manager's 2017 Budget Message located near the front of this budget document.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Investment Interest	\$ 6,971	\$ 4,697	\$ 8,590	\$ 6,500	\$ 21,900
Transfer-in	0	0	0	0	0
Total revenues	6,971	4,697	8,590	6,500	21,900
Expenditures					
Operations	0	0	0	0	0
Total expenditures	0	0	0	0	0
Revenues over (under) expenditures	6,971	4,697	8,590	6,500	21,900
Beginning fund balance	5,441,531	5,448,502	5,453,199	5,461,789	5,468,289
Ending fund balance	\$ 5,448,502	\$ 5,453,199	\$ 5,461,789	\$ 5,468,289	\$ 5,490,189

Fund: 122

Winter Weather Reserve Fund

Spokane Valley

2017 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 2016 and 2017 even though we recognize there exists only \$500,000 to address this issue if it should arise.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Investment Interest	\$ 677	\$ 455	\$ 833	\$ 600	\$ 600
Transfer-in #001	0	0	0	16,418	0
FEMA Grant Proceeds	0	0	0	38,510	0
Total revenues	<u>677</u>	<u>455</u>	<u>833</u>	<u>55,528</u>	<u>600</u>
Expenditures					
Snow removal	0	0	60,381	500,000	500,000
Total expenditures	<u>0</u>	<u>0</u>	<u>60,381</u>	<u>500,000</u>	<u>500,000</u>
Revenues over (under) expenditures	677	455	(59,548)	(444,472)	(499,400)
Beginning fund balance	502,888	503,565	504,020	444,472	500,000
Ending fund balance	<u>\$ 503,565</u>	<u>\$ 504,020</u>	<u>\$ 444,472</u>	<u>\$ 0</u>	<u>\$ 600</u>

Fund: 123

Civic Facility Replacement Fund

Spokane Valley

2017 Budget

This fund was initially created to set aside money for the eventual replacement of CenterPlace and the police precinct building located on East Sprague Avenue, and the source of funds had in prior years been an annual transfer from the General Fund. Beginning in 2013, however, the City made the decision to no longer set money aside in this fund for future building replacements and instead decided to commit the entire fund balance of Fund #123 to a pavement preservation program that is operated through Pavement Preservation Fund #311. This is in recognition of the fact that addressing deteriorating streets in a timely manner is a much higher priority in the present than setting money aside for buildings that will need replaced in the distant future. It was the City's conclusion that to both set money aside for the replacement of CenterPlace now while at the same time repaying the 2014 LTGO bonds (see Fund #204 discussion) that were issued to finance the construction of CenterPlace is essentially asking the same generation of taxpayers/citizens to pay for the same structure twice - the initial construction and the replacement.

The \$2.4 million fund balance that existed at the end of 2012 will be completely depleted due to transfers for pavement preservation in 2016.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Investment Interest	\$ 1,608	\$ 1,083	\$ 1,323	\$ 700	\$ 0
Transfers in- #001	0	0	0	0	0
Total revenues	<u>1,608</u>	<u>1,083</u>	<u>1,323</u>	<u>700</u>	<u>0</u>
Expenditures					
Transfers out- #311	616,285	616,284	616,284	559,808	0
Total expenditures	<u>616,285</u>	<u>616,284</u>	<u>616,284</u>	<u>559,808</u>	<u>0</u>
Revenues over (under) expenditures	(614,677)	(615,201)	(614,961)	(559,108)	0
Beginning fund balance	2,403,947	1,789,270	1,174,069	559,108	0
Ending fund balance	<u>\$ 1,789,270</u>	<u>\$ 1,174,069</u>	<u>\$ 559,108</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

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

- \$5,650,000 remained on the original debt used towards the construction of CenterPlace. These bonds will be paid off in annual installments over the 20-year period ending December 1, 2033. Annual debt service payments on these bonds are provided by the Spokane Public Facilities District. At January 1, 2017, the outstanding balance on this portion of the bond issue will be \$5,065,000.
- \$1,385,000 remained on the original debt used towards the road and street improvements. These bonds will be paid off in annual installments over the 10-year period ending December 1, 2023. Annual debt service payments on these bonds are provided by equal distributions from the 1st and 2nd quarter percent real estate excise tax (Funds #301 and #302). At January 1, 2017, the outstanding balance on this portion of the bond issue will be \$995,000.

In 2016 the City issued \$7,275,000 in LTGO bonds, the proceeds of which will be used to finance the construction of a new City Hall building along with \$6.3 million of City cash that has been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. At January 1, 2017, the outstanding balance on the bond issue will be \$7,200,000.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Spokane Public Facilities District	\$ 437,120	\$ 441,520	\$ 373,800	\$ 380,300	\$ 379,750
2014 LTGO Bond issue proceeds	0	7,661,000	0	0	0
Transfers in - #001	0	0	0	198,734	397,350
Transfers in - #301	92,951	93,152	82,150	83,400	79,426
Transfers in - #302	92,952	93,151	82,150	83,400	79,425
Total revenues	<u>623,023</u>	<u>8,288,823</u>	<u>538,100</u>	<u>745,834</u>	<u>935,951</u>
Expenditures					
Debt Service Payment - CenterPlace	437,120	441,520	374,083	380,300	379,750
Debt Service Payment - Roads	185,903	186,303	164,017	166,800	162,900
Debt Service Payments - City Hall	0	0	0	198,734	397,350
2003 LTGO Bond retirement	0	7,549,000	0	0	0
2014 LTGO Bond issue costs	0	112,000	0	0	0
Total expenditures	<u>623,023</u>	<u>8,288,823</u>	<u>538,100</u>	<u>745,834</u>	<u>940,000</u>
Revenues over (under) expenditures	0	0	0	0	(4,049)
Beginning fund balance	4,049	4,049	4,049	4,049	4,049
Ending fund balance	<u>\$ 4,049</u>	<u>\$ 4,049</u>	<u>\$ 4,049</u>	<u>\$ 4,049</u>	<u>\$ 0</u>

Fund: 301

REET 1 Capital Projects Fund

Spokane Valley

2017 Budget

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

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

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

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
REET 1 - Taxes	\$ 707,104	\$ 790,781	\$ 1,065,789	\$ 1,000,000	\$ 800,000
Investment Interest	1,138	793	1,654	1,000	1,700
Total revenues	<u>708,242</u>	<u>791,574</u>	<u>1,067,443</u>	<u>1,001,000</u>	<u>801,700</u>
Expenditures					
Transfers out - #204	92,951	89,559	82,150	83,400	79,426
Transfers out - #303	589,534	58,607	567,113	742,503	437,002
Transfers out - #311 (<i>pavement preservation</i>)	150,000	184,472	251,049	365,286	660,479
Transfers out - #314 (<i>Barker Grade Separation</i>)	0	0	0	20,000	280,079
Total expenditures	<u>832,485</u>	<u>332,638</u>	<u>900,312</u>	<u>1,211,189</u>	<u>1,456,986</u>
Revenues over (under) expenditures	(124,243)	458,936	167,131	(210,189)	(655,286)
Beginning fund balance	<u>1,092,264</u>	<u>968,021</u>	<u>1,426,957</u>	<u>1,594,088</u>	<u>1,383,899</u>
Ending fund balance	<u><u>\$ 968,021</u></u>	<u><u>\$ 1,426,957</u></u>	<u><u>\$ 1,594,088</u></u>	<u><u>\$ 1,383,899</u></u>	<u><u>\$ 728,613</u></u>

Fund: 302

REET 2 Capital Projects Fund

Spokane Valley

2017 Budget

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

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

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

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

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
REET 2 - Taxes	\$ 614,929	\$ 776,648	\$ 1,065,789	\$ 1,000,000	\$ 800,000
Investment Interest	1,349	909	1,661	1,000	1,700
Total revenues	<u>616,278</u>	<u>777,557</u>	<u>1,067,450</u>	<u>1,001,000</u>	<u>801,700</u>
Expenditures					
Transfers out - #101	27,376	23	0	0	0
Transfers out - #204	92,951	89,559	82,150	83,400	79,425
Transfers out - #303	153,243	501,736	331,099	382,816	1,173,230
Transfers out - #311 (<i>pavement preservation</i>)	150,000	184,472	251,049	365,286	660,479
	<u>423,570</u>	<u>775,790</u>	<u>664,298</u>	<u>831,502</u>	<u>1,913,134</u>
Revenues over (under) expenditures	192,708	1,767	403,152	169,498	(1,111,434)
Beginning fund balance	1,130,670	1,323,378	1,325,145	1,728,297	1,897,795
Ending fund balance	<u>\$ 1,323,378</u>	<u>\$ 1,325,145</u>	<u>\$ 1,728,297</u>	<u>\$ 1,897,795</u>	<u>\$ 786,361</u>

Fund: 303

Street Capital Projects Fund

Spokane Valley
2017 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

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Grant Proceeds	\$ 2,870,539	\$ 1,825,974	\$ 8,223,959	\$ 8,149,606	\$ 3,756,320
Developer Contribution	0	541	363,894	275,087	40,097
Miscellaneous	78	21	87	0	0
WSDOT - Safe Routes	604,811	0	0	0	0
Transfers in - #101	138	5,038	123,955	0	0
Transfers in - #301	589,535	29,647	567,113	742,503	437,002
Transfers in - #302	153,243	530,695	331,099	382,816	1,173,230
Transfers in - #311	77,720	0	0	0	0
Transfers in - #312 Appleway Landscaping	8,348	253,645	0	0	0
Transfers in - #312 Sullivan Rd W Bridge	0	443,688	42,730	1,467,779	10,000
Transfers in - #312 Pines Underpass Pinecraft	0	0	0	0	0
Transfers in - #312 Euclid Ave - Flora to Barker	0	0	0	50,000	1,750,000
Transfers in - #312 8th & Carnahan Intersection	0	0	0	415,000	0
Total revenues	4,304,412	3,089,249	9,652,837	11,482,791	7,166,649
Expenditures					
005 Pines/Mansfield, Wilbur Rd. to Pines	228,275	0	0	0	0
060 Argonne Rd Corridor Upgrade SRTC 06-31	33,665	206,188	1,248,474	0	0
061 Pines (SR27) ITS Improvement SRTC 06-26	1,000,462	67	0	0	0
112 Indiana Ave. Extension - 3600	3,877	0	0	0	0
113 Indiana /Sullivan Intersection PCC	96,313	113	0	0	0
115 Sprague Ave Resurfacing-Evergreen to Sullivan	11,799	0	0	0	0
123 Mission Ave -Flora to Barker	5,647	40,012	37,956	332,566	500,000
141 Sullivan & Euclid PCC	0	49,556	9,848	1,981,060	2,150,000
142 Broadway @ Argonne/Mullan	73,792	3,564	17,771	0	0
145 Spokane Valley-Millwood Trail	429	1,924	0	0	0
146 24th Ave Sidewalk - Adams to Sullivan	270,962	0	0	0	0
149 In-House Design - Sidewalk Infill	187,148	288,304	8,177	5,000	0
154 Sidewalk & Transit Stop Accessibility	4,991	435	0	0	0
155 Sullivan Rd W Bridge Replacement	819,702	925,421	6,482,244	5,237,650	10,000
156 Mansfield Ave. Connection	137,578	669,533	712,689	5,000	0
159 University Rd / I-90 Overpass Study	170,805	32,716	2,842	0	0
160 Evergreen - 16th to 32nd reconstruction	1,069	0	0	0	0
166 Pines Rd (SR27) & Grace Ave. Intersect study	28,093	50,516	47,322	491,331	333,224
167 City wide safety improvements	1,722	12,159	315,032	228,127	5,000
168 Wellesley Ave & Adams rd. sidewalk	638,773	3,318	0	0	0
169 Argonne/Mullan corridor safety - Indiana to Bro	53,463	558	0	0	0

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Fund: 303		Street Capital Projects Fund			Spokane Valley	
					2017 Budget	
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Expenditures, continued						
170	Argonne Rd - Empire to Knox	118,990	0	0	0	0
171	Sprague aver ADA sdwlk improvement (Havar	100,316	0	0	0	0
175	Sullivan UP Tracks UC (SB) Resurfacing	175,955	0	0	0	0
176	Appleway Trail Design	103,303	0	0	0	0
177	Sullivan Road Corridor Traffic Study	38,139	106,305	19,332	0	0
181	Citywide Traffic Sign Upgrade	100,956	96,561	0	0	0
185	Appleway Landscaping - Phase 1	8,348	253,695	0	0	0
191	Vista Rd BNSF Xing Safety	4,880	48,501	190	0	0
196	8th Avenue - McKinnon to Fancher	0	264,439	396	0	0
201	ITS Infill Project Phase 1 (PE START 2014)	0	149	37,884	271,357	300,000
205	Sprague/Barker Intersection Improvement	0	191	13,132	0	40,097
206	Sprague/Long Sidewalk Project	0	7,513	304,933	5,000	0
207	Indiana & Evergreen Transit Access Improv.	0	0	3,345	0	5,000
210	Alcazar Driveway Reconstruction	0	7,902	0	0	0
211	Sullivan Trent to Wellesley	0	3,465	100,649	0	0
213	Sprague / Thierman Intersection	0	5,038	0	0	0
220	Houk-Sinto-Maxwell St Preservation	0	0	15,555	0	0
221	McDonald Rd Diet (16th to Mission)	0	0	7,229	559,200	5,000
222	Citywide Reflective Signal Backplates	0	0	0	40,500	36,000
223	Pines Rd Underpass @ BNSF & Trent	0	0	2,000	0	0
224	Mullan Rd Street Preservation Project	0	0	133,069	0	0
229	32nd Ave Preservation Project	0	0	0	0	2,500
234	Seth Woodard Sidewalk Improvements	0	0	6,204	361,000	5,000
238	Mirabeau Pkwy & Pines (SR-27) Traffic Signal	0	0	0	350,000	5,000
239	Bowdish Sidewalk - 8th to 12th	0	0	0	400,000	471,342
247	8th & Carnahan Intersection Improvements	0	0	0	415,000	0
xxx	N. Sullivan Corridor ITS Projects (PE start 201	0	0	0	0	110,486
249	Sullivan/Wellesley Intersection	0	0	0	0	198,000
250	9th Ave. Sidewalk	0	0	0	0	240,000
251	Euclid Ave. - Flora to Barker	0	0	0	50,000	1,750,000
xxx	Contingency	0	0	0	750,000	1,000,000
xxx	Argonne Rd. Preservation	0	0	123,955	0	0
	STEP Projects (106,129,130,131,151,152)	236	0	0	0	0
	Misc. Road Projects	814	0	0	0	0
	Total expenditures	<u>4,420,503</u>	<u>3,078,147</u>	<u>9,650,228</u>	<u>11,482,791</u>	<u>7,166,649</u>
	Revenues over (under) expenditures	(116,091)	11,102	2,608	0	0
	Beginning fund balance	<u>177,918</u>	<u>61,827</u>	<u>72,930</u>	<u>75,538</u>	<u>75,538</u>
	Ending fund balance	<u><u>\$ 61,827</u></u>	<u><u>\$ 72,930</u></u>	<u><u>\$ 75,538</u></u>	<u><u>\$ 75,538</u></u>	<u><u>\$ 75,538</u></u>

Fund: 309

Park Capital Projects Fund

Spokane Valley

2017 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.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Grant Proceeds	\$ 0	\$ 0	\$ 1,560	\$ 410,132	\$ 3,217,267
FEMA Grant Proceeds - Windstorm	0	0	0	21,875	0
Transfers in - #001 (<i>General Fund</i>)	50,000	242,298	115,575	267,525	160,000
Transfers in - #103 (<i>Paths & Trails</i>)	0	50,000	0	9,300	0
Transfers in - #105	0	0	68,000	60,650	0
Transfers in - #312 (<i>Capital Reserve</i>)	0	911,433	524,812	72,940	561,915
Investment Interest	660	444	813	500	800
Contributions and Donations	25,000	7,850	0	0	0
Total revenues	75,660	1,212,025	710,760	842,922	3,939,982
Expenditures					
City entry sign	0	0	0	70,000	0
172 CenterPlace S. Landscape Development	9,131	0	0	0	0
176 Appleway Trail-Phase 1 (<i>Univ. to Pines</i>)	0	961,482	524,569	9,300	0
195 Discovery Playground equipment	16,172	51,280	0	0	0
203 5 Sand volleyball courts at Browns Park	0	14,390	241,480	0	0
208 Old Mission Trailhead	0	49,798	68	0	0
209 Park signs (3)	0	19,319	0	0	0
216 Edgecliff sewer connection	0	9,518	0	0	0
217 Edgecliff picnic shelter	0	7,297	104,257	0	0
225 Pocket dog park - phase 1	0	0	108,436	400	0
227 Appleway Trail (<i>Pines to Evergreen</i>)	0	0	1,803	206,297	1,925,957
231 Old Mission Trailhead Landscaping	0	0	47,066	0	0
232 Shade Structure: Discovery Park	0	0	36,340	0	0
237 Appleway Trail (<i>Sullivan to Corbin</i>)	0	0	0	276,775	1,853,225
241 Pocket dog park - phase 2	0	0	0	81,300	0
242 Browns Park Splashpad	0	0	0	146,500	0
243 Browns Park championship volleyball	0	0	0	60,650	0
244 Park signs (3)	0	0	0	20,500	0
245 Terrace View playground equip (<i>Windstorm</i>)	0	0	0	59,100	0
Edgecliff Park Splashpad	0	0	0	0	125,000
Total expenditures	25,303	1,113,084	1,064,019	930,822	3,904,182
Revenues over (under) expenditures	50,357	98,941	(353,259)	(87,900)	35,800
Beginning fund balance	302,422	352,779	451,720	98,461	10,561
Ending fund balance	\$ 352,779	\$ 451,720	\$ 98,461	\$ 10,561	\$ 46,361

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 by October 2017, they may sell the 2.82 acres parcel back to the City for the original purchase price of \$839,285.*

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 continued in 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 will be transferred out to the General Fund in 2016 and 2017 in order to cover lease payments for the current City Hall location in years in which the City has both a lease payment and a bond payment for the new City Hall building.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Investment Interest	\$ 1,771	\$ 1,193	\$ 2,113	\$ 1,200	\$ 1,200
Sale of Land	0	839,285	0	0	0
Miscellaneous	0	0	0	0	0
Transfers in- #001:					
-Future C.H. bond pmt > \$434.6k lease pmt	0	0	67,600	72,500	0
-Future C.H. o&m costs	0	0	271,700	271,700	0
Transfers in- #312	0	0	58,324	0	0
Total revenues	<u>1,771</u>	<u>840,478</u>	<u>399,737</u>	<u>345,400</u>	<u>1,200</u>
Expenditures					
West Gateway at Thierman	9,942	0	0	0	0
Transfers out- #001:	0	0	0	198,734	490,500
Professional services	0	22,831	0	0	0
Capital Outlay - City Hall	0	0	1,136,738	0	0
Total expenditures	<u>9,942</u>	<u>22,831</u>	<u>1,136,738</u>	<u>198,734</u>	<u>490,500</u>
Revenues over (under) expenditures	(8,171)	817,647	(737,001)	146,666	(489,300)
Beginning fund balance	1,110,074	1,101,903	1,919,550	1,182,548	1,329,214
Ending fund balance	<u>\$ 1,101,903</u>	<u>\$ 1,919,550</u>	<u>\$ 1,182,548</u>	<u>\$ 1,329,214</u>	<u>\$ 839,914</u>

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. During the 2011 Budget the City Council opted to:

- Make an initial transfer of \$500,000 from the Civic Facilities Capital Projects Fund #310, and additionally transfer an amount equivalent to 40% of the General Fund's audited fund balance that exceeded \$26,000,000 as of December 31, 2010. The 2010 ending fund balance was \$27,461,703 which resulted in an additional 2011 transfer of \$584,681 ($=\$27,461,703 - \$26,000,000$) \times 40% bringing the total transfers to \$1,084,681. there were no pavement preservation expenditures from this fund in 2011.
- In the 2012 Budget the City Council opted to transfer 100% of the General Fund unreserved fund balance in excess of \$26,000,000 to Fund #311 which computed out to \$2,045,203 ($= \$28,045,203 - \$26,000,000$). Pavement preservation expenditures in 2012 totaled \$2,181,451.
- In the 2013 Budget development process the City committed to finance pavement preservation at a level equivalent to 6% of 2013 General Fund recurring expenditures which computed out to \$2,054,141 ($= \$34,235,677 \times 6\%$). This was funded with an appropriation of \$855,857 directly from the General Fund plus an additional appropriation of \$1,198,284 in Fund #311. Sources of financing for the fund #311 appropriation included transfers-in from Fund #101 of \$282,000; #123 of \$616,284; #301 of \$150,000 and #302 of \$150,000. With an additional \$35,945 in grant revenue this brought total 2013 pavement preservation revenues to \$2,092,886, which financed \$2,243,010 in projects in 2013 ($=\$855,857$ in Fund #001 and \$1,387,153 in Fund #311).
- In the 2014 Budget development process the City again committed to finance pavement preservation at a level equivalent to 6% of General Fund recurring expenditures which computed out to \$2,156,051 ($= \$35,934,187 \times 6\%$). This was financed with transfers from a number of City funds including \$888,823 from the General Fund #001; \$282,000 from Fund #101; \$616,284 from Fund #123; \$184,472 from Fund #301 and \$184,472 from Fund #302. With an additional \$2,042,665 in grant revenue this brought total 2014 pavement preservation revenues to \$4,200,619, which helped finance \$3,077,215 of projects in 2014.
- In the 2015 Budget development process the City again committed to finance pavement preservation at a level equivalent to 6% of General Fund recurring expenditures which computed out to \$2,245,133 ($= \$37,418,882 \times 6\%$). This was financed with transfers from a number of City funds including \$920,000 from the General Fund #001; \$206,618 from Fund #101; \$616,284 from Fund #123; \$251,049 from Fund #301 and \$251,049 from Fund #302. With an additional \$835,224 of grant revenue this brought total 2015 pavement preservation revenues to \$3,083,613, which helped finance \$2,400,407 of projects in 2015.
- In the 2016 Budget development process the City again committed to finance pavement preservation at a level equivalent to 6% of General Fund recurring expenditures which computed out to \$2,301,500 ($= \$38,357,999 \times 6\%$). This was financed with transfers from a number of City funds including \$943,800 from the General Fund #001; \$67,342 from Fund #101; \$559,808 from Fund #123; \$365,286 from Fund #301 and \$365,286 from Fund #302. With an additional \$2,063,000 of grant revenue this brings anticipated 2016 pavement preservation revenues to \$4,364,522, which are anticipated to finance \$4,500,000 of projects in 2016.
- The 2017 Budget is again being developed to set aside City funds equivalent to 6% of General Fund recurring expenditures which computes out to \$2,341,500 ($= \$39,039,477 \times 6\%$). This is being financed with transfers from a number of City funds including \$953,200 from the General Fund #001; \$67,342 from Fund #101; \$660,479 from Fund #301 and \$660,479 from Fund #302. With an additional \$340,800 of grant revenue this brings anticipated 2017 pavement preservation revenues to \$2,682,300. The 2017 Budget is anticipated to finance \$3,000,000 of projects in 2017.

The fund balance of Fund #123 was exhausted with the 2016 transfer of \$559,808. In order to maintain the City's practice of setting aside funds for pavement preservation in an amount equivalent to 6% of General Fund recurring expenditures, the City will have to rely more heavily on the REET funds going forward. We have determined that the 2017 funding level of \$2,341,500 is sustainable through 2021 assuming a General Fund contribution of \$953,200, a Street Fund contribution of \$67,342, and a collective contribution of \$1,320,958 from the REET 1 Capital Projects Fund #301 and the REET 2 Capital Projects Fund #302. The City will take advantage of grant programs directed at pavement preservation as they become available.

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.

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Fund: 311

Pavement Preservation Fund

Spokane Valley

2017 Budget

Please see the following page for a list of proposed / potential projects in 2017.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Transfers in - #001	\$ 0	\$ 888,823	\$ 920,000	\$ 943,800	\$ 953,200
Transfers in - #101	282,000	282,000	206,618	67,342	67,342
Transfers in - #123	616,284	616,284	616,284	559,808	0
Transfers in - #301	150,000	184,472	251,049	365,286	660,479
Transfers in - #302	150,000	184,472	251,049	365,286	660,479
Investment Interest	2,750	1,853	3,389	0	0
Grants	35,945	2,042,715	835,224	2,063,000	340,800
Miscellaneous	50	0	0	0	0
Total revenues	<u>1,237,029</u>	<u>4,200,619</u>	<u>3,083,613</u>	<u>4,364,522</u>	<u>2,682,300</u>
Expenditures					
Pavement preservation	1,387,153	3,021,922	2,358,976	4,500,000	3,000,000
Pre-project GeoTech	0	55,293	41,432	50,000	50,000
Total expenditures	<u>1,387,153</u>	<u>3,077,215</u>	<u>2,400,407</u>	<u>4,550,000</u>	<u>3,050,000</u>
Revenues over (under) expenditures	(150,124)	1,123,404	683,206	(185,478)	(367,700)
Beginning fund balance	948,733	798,609	1,922,013	2,605,219	2,419,741
Ending fund balance	<u>\$ 798,609</u>	<u>\$ 1,922,013</u>	<u>\$ 2,605,219</u>	<u>\$ 2,419,741</u>	<u>\$ 2,052,041</u>

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Fund: 311

Pavement Preservation Fund

Spokane Valley

2017 Budget

Based upon recommendations in the Pavement Management Plan Update along with field verification by Public Works staff we are recommending the following preliminary project list of pavement preservation projects in 2017:

ARTERIAL STREETS	FROM	TO
Dishman Mica (NB Lanes)	8th	Appleway Blvd
8th Ave	Havana	Dearborn
8th Ave	Carnahan	McKinnon
Mission	Pines	Evergreen
Indiana	Mirabeau	Evergreen
RESIDENTIAL STREETS	FROM	TO
Salteese Road	Houk Road	McDonald Road
Salteese Road	McDonald Road	24th Ave
Fox, Fox Ct	37th	35th
2nd Ave, Best to End	Best Road	East of Adam, End

Contingency Project List

ARTERIAL STREETS	FROM	TO
University Road	16th Ave	24th Ave
University Road	24th Ave	Dishman Mica

RESIDENTIAL STREETS	FROM	TO
28th Ave	Dishman Mica	Bowdish Road
Skipworth Rd	24th Ave	16th Ave
Walnut Rd	16th Ave	8th Ave

Please note: Further investigation, testing and evaluation will be necessary to finalize these lists.

Fund: 312

Capital Reserve Fund

Spokane Valley

2017 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 and this was followed with a 2014 General Fund transfer of \$2,443,507, 2015 General Fund transfer of \$1,783,512, and 2016 General Fund transfer of \$1,828,723. Projects approved by City Council from this fund thus far have included:

- \$21,139 for business route signage in 2013
- \$57,601 for Balfour Park / Library site development
- \$261,993 for Appleway Landscaping
- \$2,320,000 for the City's share of the \$15.3 million Sullivan Road West Bridge Replacement
- \$2,410,573 for construction of various sections of the Appleway Trail.
- \$5,199,664 for construction of a new City Hall building.

Commitments to future projects include:

- \$700,000 towards a Barker Road / BNSF Grade Separation project.
- \$500,000 towards a Pines Road / BNSF Grade Separation project.
- \$1,800,000 to remove and reconstruct Euclid Ave. from Flora to Barker after County installation of sewer.

Future projects are yet to be determined.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Transfers in #001	\$ 7,826,207	\$ 2,443,507	\$ 1,783,512	\$ 1,828,723	\$ 0
Developer Contribution	3,180	4,675	0	0	0
Investment Interest	0	0	0	0	1,000
Total revenues	7,829,387	2,448,182	1,783,512	1,828,723	1,000
Expenditures					
Business Route Signage	21,139	0	0	0	0
Balfour Park / Library site development	57,601	0	0	0	0
Transfers out #303 - Appleway Landscaping	8,348	253,645	0	0	0
Transfers out #303 - Pines Rd Underpass	0	0	0	0	0
Transfers out #303 - Sullivan Rd W Bridge	0	443,688	42,730	1,467,779	10,000
Transfers out #303 - Euclid Ave - Flora to Bar	0	0	0	50,000	1,750,000
Transfers out #303 - 8th & Carnahan Intersec	0	0	0	415,000	0
Transfers out #309 - Appleway Trail -Univ to I	0	911,433	524,812	0	0
Transfers out #309 - Appleway Trail -Pines-E	0	0	0	27,850	260,005
Transfers out #309 - Appleway Trail -Sullivan	0	0	0	45,090	301,910
Transfers out #310 - City Hall	0	0	58,324	0	0
Transfers out #313 - City Hall	0	0	5,162,764	0	0
Transfers out #314 - Pines Grade Separation	0	0	0	500,000	0
Total expenditures	87,088	1,608,766	5,788,630	2,505,719	2,321,915
Revenues over (under) expenditures	7,742,299	839,416	(4,005,118)	(676,996)	(2,320,915)
Beginning fund balance	0	7,742,299	8,581,715	4,576,597	3,899,601
Ending fund balance	\$ 7,742,299	\$ 8,581,715	\$ 4,576,597	\$ 3,899,601	\$ 1,578,686

Fund: 313

City Hall Construction Fund

Spokane Valley

2017 Budget

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

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Transfers in #312	\$ 0	\$ 0	\$ 5,162,764	\$ 7,946,088	\$ 0
Investment Interest	0	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>5,162,764</u>	<u>7,946,088</u>	<u>0</u>
Expenditures					
Capital Outlay - City Hall	0	0	373,718	7,294,400	5,344,219
2016 LTGO Bond Issue Costs	0	0	0	96,515	96,515
Total expenditures	<u>0</u>	<u>0</u>	<u>373,718</u>	<u>7,390,915</u>	<u>5,344,219</u>
Revenues over (under) expenditures	0	0	4,789,046	555,173	(5,344,219)
Beginning fund balance	0	0	0	4,789,046	5,344,219
Ending fund balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 4,789,046</u></u>	<u><u>\$ 5,344,219</u></u>	<u><u>\$ 0</u></u>

Fund: 314

Railroad Grade Separation Projects Fund

Spokane Valley

2017 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 2016 and 2017 are related to right-of-way acquisition and design costs for the Pines Road Underpass project and the Barker Road Overpass project.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 230,000	\$ 489,921
Transfers in #001	0	0	0	0	1,200,000
Transfers in #301	0	0	0	20,000	280,079
Transfers in #312	0	0	0	500,000	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>1,970,000</u>
Expenditures					
Barker BNSF Grade Separation	0	0	0	250,000	770,000
Pines Rd Underpass	0	0	0	500,000	1,200,000
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>1,970,000</u>
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	<u>\$ 0</u>				

Fund: 402

Stormwater Management Fund

Spokane Valley

2017 Budget

The purpose of the Stormwater Management Fund is to account for the funds related to the maintenance, improvement and expansion of the City's storm sewer system. The revenue for this fund originates from a Stormwater fee collected on behalf of the City by Spokane County. The annual fee is \$21 for each single family unit and \$21 per each 3,160 square feet of impervious surface for all other properties. Each increment of 3,160 square feet is known as an equivalent residential unit (ERU).

Accomplishments for 2016

- Completed small works projects per the Stormwater CIP.
- Completed design and construction of stormwater capital projects in the current CIP.
- Started an evaluation of the Stormwater Management Program Plan to meet permit requirements.
- Worked with State agencies to provide a canopy for Spokane Valley Regional Decant Facility for year-round operations.
- Led and participated with Eastern Washington jurisdictions to meet effectiveness study requirements.
- Coordinated public education and outreach for stormwater quality awareness with other area agencies.
- Monitored the Spokane River Toxics Task Force and the Idaho Washington Aquifer Collaborative for stormwater impacts.

Goals for 2017

- Continue to work on applying for appropriate and applicable stormwater grants that will help the City keep costs low.
- Provide planning and design efforts for continued disconnection of stormwater piping to creeks, streams, and drainages.
- Continue work on possible stormwater upgrades and swale design along Appleway near University.
- Continue to lead a coordinated effort to complete permit required effectiveness studies with the best return on investment.
- Evaluate the storm drain cleaning program, recommend cost saving improvements, and bid new contract for 2018.
- Complete small works project per the Stormwater CIP.
- Initiate field testing of a GIS-driven maintenance management program to lower risk of mistakes and increase efficiencies.

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Personnel - FTE Equivalents					
Engineer	1.0	1.0	1.0	1.0	1.0
Engineering Technician II	1.0	1.0	1.0	1.0	1.0
Assistant Engineer	1.0	1.0	1.0	1.0	1.0
Maintenance/Construction Inspector	1.5	1.5	1.15	1.15	1.15
Planning Grants Engineer	0.0	0.25	0.25	0.25	0.25
	<u>4.50</u>	<u>4.75</u>	<u>4.40</u>	<u>4.40</u>	<u>4.40</u>
Interns	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

(continued to next page)

Fund: 402	Stormwater Management Fund	Spokane Valley
		2017 Budget

<u>Budget Summary, continued</u>					
Recurring Activity	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Stormwater Management fees	\$ 1,869,081	\$ 1,918,404	\$ 1,861,368	\$ 1,870,000	\$ 1,860,000
Investment Interest	1,992	1,342	2,455	1,500	2,500
Miscellaneous & Grants Revenue	4,144	0	543,332	0	0
	<u>1,875,217</u>	<u>1,919,746</u>	<u>2,407,155</u>	<u>1,871,500</u>	<u>1,862,500</u>
Expenditures					
Wages, Payroll Taxes & Benefits	429,853	347,503	409,709	514,132	546,421
Supplies	10,954	8,388	30,222	15,900	15,425
Services & Charges	1,169,168	985,446	1,259,766	1,113,683	1,111,076
Intergovernmental Services	25,726	204,256	241,852	67,000	50,000
Transfers out - #001	13,400	13,400	13,400	13,400	13,400
Transfers out - #501	0	0	0	11,000	12,750
	<u>1,649,101</u>	<u>1,558,993</u>	<u>1,954,949</u>	<u>1,735,115</u>	<u>1,749,072</u>
Recurring revenues over (under)					
Recurring Expenditures	<u>226,116</u>	<u>360,753</u>	<u>452,206</u>	<u>136,385</u>	<u>113,428</u>
Nonrecurring Activity					
Revenues					
Grant proceeds	233,165	76,097	0	175,000	210,000
FEMA Grant Proceeds - Windstorm	0	0	0	48,800	0
	<u>233,165</u>	<u>76,097</u>	<u>0</u>	<u>223,800</u>	<u>210,000</u>
Expenditures					
Capital - Various Projects	834,941	103,307	0	151,100	450,000
Effectiveness study	0	0	0	175,000	210,000
Watershed studies	0	0	0	0	50,000
Maintenance facility storage unit	0	0	0	5,000	0
Storm-related street sweeping	0	0	0	50,000	0
Transfers out - #303	423	0	0	0	0
Transfers out - #403 (DOE for Decant Proj)	0	50,125	0	0	0
Transfers out - #403	0	120,000	0	0	0
Transfers out - #501 (new pickup)	0	25,843	0	0	0
	<u>835,364</u>	<u>299,275</u>	<u>0</u>	<u>381,100</u>	<u>710,000</u>
Nonrecurring revenues over (under)					
Nonrecurring Expenditures	<u>(602,199)</u>	<u>(223,178)</u>	<u>0</u>	<u>(157,300)</u>	<u>(500,000)</u>
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	<u>\$ (376,083)</u>	<u>\$ 137,575</u>	<u>452,206</u>	<u>(20,915)</u>	<u>(386,572)</u>
Beginning working capital			<u>1,444,719</u>	<u>1,896,925</u>	<u>1,876,010</u>
Ending working capital			<u>\$ 1,896,925</u>	<u>\$ 1,876,010</u>	<u>\$ 1,489,438</u>

Fund: 403

Aquifer Protection Area Fund

Spokane Valley

2017 Budget

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

All fees are collected by Spokane County and include:

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

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

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

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

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

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Spokane County	\$ 484,343	\$ 461,828	\$ 533,593	\$ 400,000	\$ 460,000
Grant DOE - Decant Facility	203,609	550,710	0	0	0
Grant DOT - Decant Facility	85,221	100,000	0	0	0
Grant DOE - Broadway Retrofits	0	49,203	0	0	0
Grant DOE - Sprague UIC Elimination	570,331	0	1,036,603	0	0
Miscellaneous	150	0	0	0	0
Transfers in - #402 (Stormwater)	0	170,125	0	0	0
Total Revenues	<u>1,343,654</u>	<u>1,331,866</u>	<u>1,570,196</u>	<u>400,000</u>	<u>460,000</u>
Expenditures					
Broadway Retrofit	0	41,114	0	0	0
Construction- Decant Facility	299,319	893,514	0	0	0
SE Yardley Retrofits	7,109	728,565	0	0	0
Capital - Various projects	0	0	0	425,000	530,000
Sprague Swales	0	510	0	0	0
Depreciation Expense - Cap Imp	0	0	125,599	0	0
Transfers out - #402	0	0	120,000	0	0
Total Expenditures	<u>306,428</u>	<u>1,663,703</u>	<u>245,599</u>	<u>425,000</u>	<u>530,000</u>
Revenues over (under) expenditures	<u>\$ 1,037,226</u>	<u>\$ (331,837)</u>	<u>1,324,597</u>	<u>(25,000)</u>	<u>(70,000)</u>
Beginning working capital			<u>(402,937)</u>	<u>921,660</u>	<u>896,660</u>
Ending working capital			<u>\$ 921,660</u>	<u>\$ 896,660</u>	<u>\$ 826,660</u>

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

The 2017 Budget includes a new CenterPlace Kitchen Reserve that will be 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.

The 2016 Budget included the purchase of a tandem axle plow truck with a sander for approximately \$225,000. Future replacements will be single axle plows with an estimated cost of \$200,000 per plow.

Snow Plow Fleet

Truck #	Model Year	YR Acquired	Age at Retirement	Replacement Yr	Notes
206	1996	2009	26	2022	
207	1997	2009	28	2025	
204	1995	2009	33	2028	
203	1995	2009	36	2031	
205	1996	2009	38	2034	
208	1997	2009	40	2037	
209	1998	2011	42	2040	
211	2000	2012	43	2043	
210	2010	2011	36	2046	
212	2016	2016	33	2049	Truck 206 becomes a backup
213	2019	2019	33	2052	Truck 207 becomes a backup
214	2022	2022	33	2055	Truck 204 becomes a backup / 206 is retired
215	2025	2025	33	2058	Truck 203 becomes a backup / 207 is retired
216	2028	2028	33	2061	Truck 205 becomes a backup / 204 is retired
217	2031	2031	33	2064	Truck 208 becomes a backup / 203 is retired
218	2034	2034	33	2067	Truck 209 becomes a backup / 205 is retired
219	2037	2037	33	2070	Truck 211 becomes a backup / 208 is retired
220	2040	2040	33	2073	Truck 210 becomes a backup / 209 is retired
221	2043	2043	33	2076	Truck 212 becomes a backup / 211 is retired

Existing Fleet
(9) Snow Plows

(continued to next page)

Fund: 501

Equipment Rental & Replacement Fund

Spokane Valley

2017 Budget

<u>Budget Summary</u>					
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Interfund Equip & Vehicle Lease	\$ 177,744	\$ 102,744	\$ 35,544	\$ 106,000	\$ 146,429
Transfers in - #001 (CenterPlace kitchen re	0	0	0	0	36,600
Transfers in - #101 (replacements)	0	25,849	0	0	0
Transfers in - #402 (addtl' pickup)	0	25,843	0	0	0
Investment Interest	1,176	792	1,449	1,000	2,000
Total Revenues	178,920	155,228	36,993	107,000	185,029
Expenditures					
Computer replacement lease	0	0	0	0	0
Software/Hardware replacement	0	0	0	0	0
Snow plow replacement	0	0	0	225,000	0
Vehicle Replacement	48,750	9,799	16,144	105,000	0
Total Expenditures	48,750	9,799	16,144	330,000	0
Revenues over (under) expenditures	\$ 130,170	145,429	20,849	(223,000)	185,029
Beginning working capital		1,082,719	1,228,148	1,248,997	1,025,997
Ending working capital	\$ 1,228,148	\$ 1,248,997	\$ 1,025,997	\$ 1,211,026	

Fund: 502

Risk Management Fund

Spokane Valley

2017 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).

Budget Summary

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Transfers in - #001	\$ 319,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 350,000
Investment Interest	7	5	8	0	0
Total Revenues	<u>319,007</u>	<u>325,005</u>	<u>325,008</u>	<u>325,000</u>	<u>350,000</u>
Expenditures					
Auto & Property insurance	263,922	272,435	284,112	325,000	350,000
Unemployment Claims	14,126	8,532	14,722	0	0
Miscellaneous	0	0	0	0	0
Total Expenditures	<u>278,048</u>	<u>280,967</u>	<u>298,834</u>	<u>325,000</u>	<u>350,000</u>
Revenues over (under) expenditures	40,959	44,038	26,174	0	0
Beginning working capital	83,212	124,171	168,209	194,383	194,383
Ending working capital	<u>\$ 124,171</u>	<u>\$ 168,209</u>	<u>\$ 194,383</u>	<u>\$ 194,383</u>	<u>\$ 194,383</u>

CITY OF SPOKANE VALLEY, WA
Capital Expenditures for 2017

Capital Outlay Description	2017 Expenditure Budget	SOURCE OF FUNDS													
		#001 General	#101 Street	#107 PEG	#301 REET 1 Capital Projects	#302 REET 2 Capital Projects	#309 Park Capital Projects	Pavement Preservation	#311 Capital Reserve	#312 City Hall Construction	#313 Stormwater Management	#402 Aquifer Protection Area	#403 Equipment Rental & Replacement	#501 Grants	Developer Contributions
#001 General Fund															
- IT capital replacements	100,000	<i>100,000</i>													
- CAD / RMS System - Police Dept.	145,000	<i>145,000</i>													
- CenterPlace Great Room audio/visual equip.	345,000	<i>345,000</i>													
Subtotal	590,000	590,000	0		0	0	0	0	0	0	0	0	0	0	0
#101 Street Fund															
- Signal detection replacement	40,000	<i>40,000</i>													
- Traffic signal replacement	200,000	<i>200,000</i>													
- Durable striping at Trent & Argonne	75,000	<i>75,000</i>													
- Spare traffic signal equipment	30,000	<i>30,000</i>													
- Battery backups for intersections	15,000	<i>15,000</i>													
Subtotal	360,000	360,000	0	0	0	0	0	0	0	0	0	0	0	0	0
#107 PEG Fund															
- PEG Capital outlay	12,500	<i>12,500</i>													
- New City Hall Council Chambers	250,000	<i>250,000</i>													
Subtotal	262,500	262,500	0	0	0	0	0	0	0	0	0	0	0	0	0
#303 Street Capital Projects Fund															
123 Mission Ave - Flora to barker	500,000														
141 Sullivan Rd/Euclid PCC (PE/RW)	2,150,000														
155 Sullivan Rd W Bridge Replacement	10,000														
166 Pines Rd (SR27) & Grace Ave. Intersection Safety	333,224														
167 Citywide Safety Improvements	5,000														
201 ITS Infill Project Phase 1	300,000														
205 Sprague/Barker Intersection Improvements	40,097														
207 Indiana & Evergreen Transit Access Imp	5,000														
221 McDonald Rd Diet (16th to Mission)	5,000														
222 Citywide Reflective Signal Backplates	36,000														
229 32nd Ave Preservation Project	2,500														
234 Seth Woodard Elem Sidewalk Improvement	5,000														
238 Mirabeau Pkwy & Pines (SR-27) Traffic Signal	5,000														
239 Bowdish Sidewalk - 8th to 12th	471,342														
xxx N. Sullivan Corridor ITS Project	110,486														
xxx Euclid Ave - Flora to Barker	1,750,000														
xxx 9th Ave. Sidewalk	240,000														
xxx Sullivan/Wellesley Intersection	198,000														
Contingency ¹	1,000,000														
Subtotal	7,166,649	7,166,649	0	0	0	437,002	<i>1,173,230</i>	0	0	1,760,000	0	0	0	3,756,320	40,097
#309 Parks Capital Projects Fund															
227 Appleway Trail - Pines to Evergreen	1,925,957														
237 Appleway Trail - Sullivan to Corbin	1,853,225														
- Edgecliff Park Splashpad	125,000														
Subtotal	3,904,182	3,904,182	0	0	0	0	0	125,000	0	561,915	0	0	0	3,217,267	0
#311 Pavement Preservation Fund															
- Pavement preservation	3,000,000														
Subtotal	3,000,000	3,000,000	0	0	0	0	0	<i>3,000,000</i>	0	0	0	0	0	0	0
#313 City Hall Construction Fund															
215 City Hall	5,344,219														
	5,344,219	<i>5,344,219</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
#314 Grade Separation Fund															
143 Barker BNSF Grade Separation	770,000														
223 Pines Rd Underpass @ BNSF & Trent	1,200,000	<i>1,200,000</i>													
	1,970,000	1,970,000	0	0	0	280,079	0	0	0	0	0	0	0	489,921	0
#402 Stormwater Management Fund															
- Capital - various projects	450,000														
Subtotal	450,000	450,000	0	0	0	0	0	0	0	0	450,000	0	0	0	0
#403 Aquifer Protection Area Fund															
- Capital - various projects	530,000														
Subtotal	530,000	530,000	0	0	0	0	0	0	0	0	530,000	0	0	0	0
Total Capital Expenditures and Related Financing	23,577,550	1,790,000	360,000	262,500	717,081	1,173,230	125,000	3,000,000	2,321,915	5,344,219	450,000	530,000	0	7,463,508	40,097

¹ Contingency amount is to cover unforeseen overruns, costs related to projects that were expected to complete in 2016 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						Proposed 2017	Difference from 2016 to 2017 + (-)
	2011	2012	2013	2014	2015	2016		
#001 - General Fund								
City Manager / City Clerk	5	5	5	5	5	5	5	0.000
Legal	3	3	3	3	3	3	3	0.000
Deputy City Manager	6	7	6	6	6	6	6	0.000
Finance	11	11	10.75	11.75	11.75	11.75	11.75	0.000
Human Resources	2	2	2	2	2	2	2	0.000
Public Works	7.5	7	7	7.375	7.375	7.375	7.375	0.000
City Hall Operations & Maintenance	0	0	0	0	0	0	1	1.000 (1)
CED - Administration	3	3	2	2	2	2	2	0.000
CED - Economic Development	0	0	0	0	2.5	2.65	3.65	1.000 (2)
CED - Development Services	0	0	0	0	11	11	10	(1.000) (2)
CED - Engineering	6	6	8	7	0	0	0	0.000
CED - Planning	8.5	8.5	8	8	0	0	0	0.000
CED - Building	12.75	12.75	11.5	12.5	14	14	14	0.000
Parks & Rec - Admin	2	2	2	2	2	2	2	0.000
Parks & Rec - Recreation	1	1	1	1	1	1	1	0.000
Parks & Rec - Senior Center	1	1	1	1	1	1	1	0.000
Parks & Rec - CenterPlace	5	5	5	5	5	5	5	0.000
 Total General Fund	 73.750	 74.250	 72.250	 73.625	 73.625	 73.775	 74.775	 1.000
#101 - Street Fund	4.5	5	5	5.375	5.725	5.725	5.725	0.000
#303 - Street Capital Project Fund	3.5	3.5	3.5	3.5	3.5	3.5	3.5	0.000
#402 - Stormwater Fund	4.5	4.5	4.5	4.75	4.4	4.4	4.4	0.000
 Total FTEs	 86.250	 87.250	 85.250	 87.250	 87.250	 87.400	 88.400	 1.000

(1) Reflects increase of one FTE for operations and maintenance of the new City Hall building.

(2) Reflects the transfer of an employee from one division to another.

2016 Work Force Comparison

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

CITY	POPULATION	FULL-TIME	PART-TIME
Bellingham	84,850	741	47
Yakima	93,410	694	17
Redmond	60,560	608	19
Kirkland	84,680	583	24
Olympia	51,600	547	14
Richland	53,410	454	26
Auburn	77,060	425	1
Kennewick	79,120	369	4
Lynnwood	36,590	339	6
Pasco	70,560	337	2
Federal Way	93,670	308	8
Bothell	43,980	299	7
Bremerton	40,500	296	19
Longview	37,230	296	8
Marysville	64,940	261	9
Walla Walla	33,340	260	14
Lacey	47,540	260	1
Puyallup	39,850	253	10
Issaquah	34,590	235	8
Edmonds	40,900	220	5
Lakewood	58,800	203	7
Mount Vernon	33,730	200	29
Pullman	32,650	199	34
Wenatchee	33,510	145	3
Shoreline	54,990	127	10
Des Moines	30,570	116	12
Sammamish	61,250	86	5
Spokane Valley	94,160	85	2
Burien	50,000	63	5
Lake Stevens	30,900	63	2
University Place	32,230	44	8
AVERAGE		294	12

Source: Association of Washington Cities Survey: 2016 Participant Data - Cities and Towns

(1) Did not respond in 2016. Employee counts are 2015 statistics.

EMPLOYEE POSITION CLASSIFICATION

MONTHLY SALARY SCHEDULE

Salary Schedule

Effective January 1, 2017

Position Title	Grade	2017 Range	
City Manager		Unclassified	
Deputy City Manager	21-22	8,888.39	- 14,535.51
City Attorney	21	8,888.39	- 13,082.08
Community Development Director	21	8,888.39	- 13,082.08
Finance Director	21	8,888.39	- 13,082.08
Public Works Director	21	8,888.39	- 13,082.08
Parks and Recreation Director	19	7,199.37	- 10,597.37
Human Resources Manager	18	6,480.26	- 9,537.16
Planning Manager	18	6,480.26	- 9,537.16
Building Official	18	6,480.26	- 9,537.16
Capital Improvements Program Manager	18	6,480.26	- 9,537.16
Development Services Manager	18	6,480.26	- 9,537.16
Deputy City Attorney	18	6,480.26	- 9,537.16
Senior Engineer - Traffic and CIP	17	5,831.91	- 8,583.09
Accounting Manager	17	5,831.91	- 8,583.09
City Clerk	16	5,248.20	- 7,724.29
Engineer	16	5,248.20	- 7,724.29
Senior Plans Examiner	16	5,248.20	- 7,724.29
Public Works Superintendent	16	5,248.20	- 7,724.29
Senior Administrative Analyst	16	5,248.20	- 7,724.29
Senior Planner	16	5,248.20	- 7,724.29
Development Services Coordinator	16	5,248.20	- 7,724.29
GIS/Database Administrator	16	5,248.20	- 7,724.29
Associate Planner	15	4,724.02	- 6,952.33
Assistant Engineer	15	4,724.02	- 6,952.33
IT Specialist	15	4,724.02	- 6,952.33
Engineering Technician II	15	4,724.02	- 6,952.33
Economic Development Project Specialist	15	4,724.02	- 6,952.33
Human Resource Analyst	14	4,251.88	- 6,257.58
Accountant/Budget Analyst	14	4,251.88	- 6,257.58
Administrative Analyst	14	4,251.88	- 6,257.58
CenterPlace Coordinator	14	4,251.88	- 6,257.58
Planner	14	4,251.88	- 6,257.58
Building Inspector II	14	4,251.88	- 6,257.58
Plans Examiner	14	4,251.88	- 6,257.58
Public Information Officer	14	4,251.88	- 6,257.58
Engineering Technician I	14	4,251.88	- 6,257.58
Senior Permit Specialist	14	4,251.88	- 6,257.58
Code Enforcement Officer	14	4,251.88	- 6,257.58
Maintenance/Construction Inspector	13-14	3,826.38	- 6,257.58
Recreation Coordinator	13-14	3,826.38	- 6,257.58
Customer Relations/Facilities Coordinator	13	3,826.38	- 5,631.60
Building Inspector I	13	3,826.38	- 5,631.60
Executive Assistant	13	3,826.38	- 5,631.60
Planning Technician	13	3,826.38	- 5,631.60
Deputy City Clerk	12-13	3,445.00	- 5,631.60
Senior Center Specialist	12-13	3,445.00	- 5,631.60
Human Resources Technician	12-13	3,445.00	- 5,631.60
Permit Facilitator	12	3,445.00	- 5,068.32
Help Desk Technician	12	3,445.00	- 5,068.32
Administrative Assistant	11-12	3,099.55	- 5,068.32
Permit Specialist	11-12	3,099.55	- 5,068.32
Accounting Technician	11-12	3,099.55	- 5,068.32
Maintenance Worker	11-12	3,099.55	- 5,068.32
Office Assistant II	10-11	2,789.41	- 4,561.71
Custodian	10	2,789.41	- 4,104.59
Office Assistant I	9-10	2,510.78	- 4,104.59

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

CITY OF SPOKANE VALLEY, WA

Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

that define accepted accounting principles.

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

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

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

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

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

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

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

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

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

Modified Accrual Accounting – A basis of accounting in which

expenditures are accrued but revenues are accounted for when they become measurable and available. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

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

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

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

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

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

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

Revenue – Sources of income financing the operations of government.

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

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

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

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

**CITY OF SPOKANE VALLEY
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 16-017**

AN ORDINANCE OF THE CITY OF SPOKANE VALLEY, SPOKANE COUNTY, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017; 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, 2017 and ending December 31, 2017; 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 13 and October 11, 2016. 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 September 27, 2016; and

WHEREAS, the City Council desires to adopt the 2017 budget, including all allowances, and an appropriation for each fund; and

WHEREAS, the City of Spokane Valley property tax levy in 2016 for collection in 2017, will be \$11,489,517.62, which represents a 0% increase in the 2017 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 2017 Budget. The budget for the City of Spokane Valley for the year 2017 is adopted at the fund level. The final budget for 2017 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	23,302,835	41,993,425	65,296,260	42,443,672	22,852,588
Street Fund	101	1,468,077	4,403,168	5,871,245	4,851,244	1,020,001
Paths & Trails Fund	103	37,254	8,600	45,854	0	45,854
Hotel/Motel Tax - Tourism Facilities Fund	104	559,347	377,000	936,347	0	936,347
Hotel/Motel Tax Fund	105	199,001	580,500	779,501	634,000	145,501
Solid Waste	106	42,874	151,800	194,674	151,800	42,874
PEG Fund	107	236,682	80,000	316,682	262,500	54,182
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	5,468,289	21,900	5,490,189	0	5,490,189
Winter Weather Reserve Fund	122	500,000	600	500,600	500,000	600
City Facilities Repair & Replacement	123	0	0	0	0	0
LTGO Bond Debt Service Fund	204	4,049	935,951	940,000	940,000	0
REET 1 Capital Projects Fund	301	1,383,899	801,700	2,185,599	1,456,986	728,613
REET 2 Capital Projects Fund	302	1,897,795	801,700	2,699,495	1,913,134	786,361
Street Capital Projects	303	75,538	7,166,649	7,242,187	7,166,649	75,538
Park Capital Projects Fund	309	10,561	3,939,982	3,950,543	3,904,182	46,361
Civic Facilities Capital Projects Fund	310	1,329,214	1,200	1,330,414	490,500	839,914
Pavement Preservation Fund	311	2,419,741	2,682,300	5,102,041	3,050,000	2,052,041
Capital Reserve Fund	312	3,899,601	1,000	3,900,601	2,321,915	1,578,686
City Hall Construction Fund	313	5,344,219	0	5,344,219	5,344,219	0
Railroad Grade Separation Projects Fund	314	0	1,970,000	1,970,000	1,970,000	0
		48,478,976	65,917,475	114,396,451	77,400,801	36,995,650

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	1,876,010	2,072,500	3,948,510	2,459,072	1,489,438
Aquifer Protection Area Fund	403	896,660	460,000	1,356,660	530,000	826,660
Equipment Rental & Replacement Fund	501	1,025,997	185,029	1,211,026	0	1,211,026
Risk Management Fund	502	194,383	350,000	544,383	350,000	194,383
		3,993,050	3,067,529	7,060,579	3,339,072	3,721,507
Total of all Funds		52,472,026	68,985,004	121,457,030	80,739,873	40,717,157

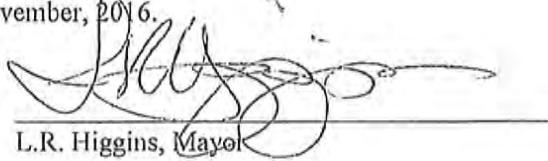
The total balance of all funds appropriated for 2017 is \$80,739,873.

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 8th day of November, 2016.



L.R. Higgins, Mayor

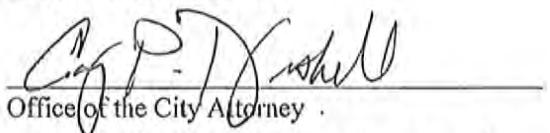
ATTEST:



Christine Bainbridge

Christine Bainbridge, City Clerk

Approved As To Form:



C.P. Dusha

Office of the City Attorney

Date of Publication: 11-18-2016
Effective Date: 11-23-2016