

City of Spokane Valley, WA

2015 Annual Budget



Spokane River's Mini Climax Wave located in the City of Spokane Valley

City of Spokane Valley, Washington

Annual Budget

For the Fiscal Year

January 1 through December 31, 2015

City Hall
11707 East Sprague Avenue
Spokane Valley, WA 99206
Website: www.spokanevalley.org
Phone: (509) 921-1000

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

About the cover photograph:

To assist our businesses, the City of Spokane Valley Mobile App was created to be a useful tool for visitors and residents to explore activities, events, shopping and lodging within Spokane Valley.

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City of Spokane Valley, WA

Spokane County

January 1, 2015 through December 31, 2015

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City Council Members

Dean Grafos, Mayor

Position #2

Arne Woodard, Deputy Mayor

Position #3

Rod Higgins

Position #1

Ed Pace

Position #4

Chuck Hafner

Position #5

Ben Wick

Position #6

Bill Bates

Position #7

Staff

Mike Jackson, City Manager

Mark Calhoun, Deputy City Manager

Vacant, Finance Director

John Hohman, Community 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
2015 Annual Budget***

Dear Citizens, Mayor and City Council of Spokane Valley:

I am pleased to present the attached 2015 proposed budget for the City of Spokane Valley. The City of Spokane Valley remains financially strong and continues to benefit from a history of prudent financial decisions since our 2003 incorporation. Responsible budgeting and restrained spending has helped us achieve our key fiscal policies including an ending fund balance equivalent to six months of general fund operations, and almost no debt.

The City of Spokane Valley is a stellar example of how a City can function efficiently and economically while providing key services to the community. Our per capita employee count and personnel expenses are among the lowest (if not the lowest) in the nation.

To ensure continued financial stability it is imperative that the City keep its recurring expenses in check. To do this, we must continue to limit recurring expenditures at levels less than or equal to our annual revenues. Beyond recurring operating activity however, because of our excellent financial condition, we are afforded the opportunity to use that portion of the General Fund fund balance that exceeds 50% for nonrecurring expenditure in pursuit of programs that are important to the City Council and community. Recent examples of this include General Fund contributions to the Appleway Trail – University to Pines project, Sullivan Road West Bridge Replacement project and the Appleway Landscaping project.

Beginning in 2012, the City initiated spending of general fund, special revenue fund and capital project fund revenues and reserves for the sole purpose of aiding street preservation. In 2015, our citizens will again see an aggressive program of repaving our roadways. Some may question paving roads that “don’t look so bad.” 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 such as crack sealing or grinding and repaving. That is why the City of Spokane Valley has committed critical financial resources to preservation of our transportation infrastructure.

Fiscal Policies

The Fiscal Policies adopted by the City Council are an important element in the long range fiscal strength of Spokane Valley. These policies appropriately dictate that 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 1.31% of its total debt capacity, and more importantly, only 6.54% of non-voted bond capacity. This is extremely low debt.
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. Maintain a minimum General Fund Ending Balance of 50% of recurring expenditures which is the equivalent of six months of general fund operations.
2. If necessary, utilize the Service Level Stabilization Reserve Fund (\$5.4 million) to maintain ending fund balance minimum.
3. Commitment to the strategy that the Service Level Stabilization Reserve Fund will not reduce below \$3.24 million (60% of \$5.4 million).
4. Maintain the property tax assessment the same as 2014 with the exception of new construction. As in the previous four years, the City will forego the 1% annual increase allowable by RCW 84.52.050. We anticipate this will result in a levy of \$11,077,144 plus estimated new construction of \$200,000 for a total levy of \$11,277,144. The 1% increase capacity will be banked for future use as provided by law.
5. Grow our economy so our existing tax base can support our basic programs.

Commitment – By committing to these policies, the City will ensure financial sustainability well into the future. Breaking this commitment can take us in the opposite direction and begin to erode our fiscal strength.

Budget Highlights

The 2015 Budget recognizes the economic realities of our times and the necessity to continue to operate within our financial means.

Pavement Preservation Fund: In the 2012 Budget, Council established the Pavement Preservation Fund #311. For 2015, projected expenditures for preservation are \$2,615,050. A total of \$971,032 in grant funding is budgeted in pavement preservation for 2015. In addition, \$920,000 will be transferred from the General Fund, \$206,618 from the Street Fund, \$616,284 from the Civic Facilities Replacement Fund, \$251,049 from REET 1 Capital Projects Fund and \$251,049 from REET 2 Special Projects Fund. Most of these transfers are projected to be sustainable for the foreseeable future. However, the transfer from the Civic Facilities Replacement fund is not sustainable and is depleted at year end 2016. The good news is due to grants, the total revenues for street preservation are \$3,216,032 which exceeds expenditures by \$600,982. Because of this, we currently are able to continue the funding of street preservation through at least 2019. This will require us to adhere to a budget and continue to utilize grant funds to bolster our own city transfers.

Moderate Growth in Current Operational Expenses/Budget Increase: Investing in the essential core services identified by the Council and community creates baseline costs. Similar to the trend in most jurisdictions, costs and demands for service are growing while tax revenues are decreasing. Quality service delivery requires ongoing investment in basic capacity to provide efficient operations. Moderate as it may be, recurring operational expenses have increased as reflected in the General Fund increase of 3.90% for 2015.

Staffing Levels: Staffing levels for 2015 will remain the same as 2014 for a total of 87.25 employees. Even 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 substantially reduced cost. Spokane Valley personnel costs are approximately 20% of the total General Fund recurring expenditures. Comparable cities and counties typically fund personnel costs at about 40% to 70% of their General Fund Budget (after adjusting for police, fire and library personnel, of which the City of Spokane Valley contracts). Spokane Valley staff levels are about one employee for every 1,055 citizens. Comparable cities range from one employee to every 160 citizens to one employee for every 463 citizens. While the survey is not scientific, the low comparable personnel costs coupled with the low employee per citizen ratio indicates the City of Spokane Valley is operating at a very low yet effective staffing level.

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

Public Safety Costs: In 2015, the Police, Court and Jail related services proposed budget is \$24,153,492 —an amount equal to 214% of anticipated property tax collections (\$11,277,100) for the entire year. Council has made a commitment not to reduce public safety service levels and associated costs in 2015.

Challenges:

Pavement Preservation: Street Preservation needs must be balanced with other needs. The 2015 Budget achieves this balance.

Grants and Declining Matching Funds: City staff actively pursues funding commitments from other sources to help pay the cost of needed capital improvements—roads, bridges, stormwater and parks that benefit the community. In 2015 a total of \$16,520,944 is budgeted for a range of capital projects of which \$10,945,146 (66.2%) is coming from outside grant sources.

When the City applies for state and federal grants, the City must provide its share (match) for these projects. In the past, Real Estate Excise Tax (REET) was used for most of the City match. In addition to capital construction, the City funds a portion of Pavement Preservation from REET funds.

During the last five years, annual revenue from the REET tax has declined from \$2.5 million to estimated 2015 revenues of \$1.2 million. Depending on availability of Federal, State and Local grants, which have been declining, the City may reach a point where we have to prioritize preservation versus capital projects.

Local Street Maintenance Combination of Funding: This fund derives its revenues from an allocation of the State Motor Vehicle Fuel Tax distributed to cities and towns, and a 6% city utility tax on telephone usage estimated in 2015 at \$1,859,900 and \$2,565,100 respectively. The combination of Fuel Tax and Telephone Utility Tax enables us to meet the ongoing need for these funds to pay for critical street maintenance activities such as snow plowing, pothole repair, crack sealing, sweeping, weed control, street lighting, traffic signals and a variety of other repairs/improvements. In 2015, \$206,618 will transfer to Pavement Preservation for more substantial repaving projects.

The Budget for 2015

Balanced Budget Adopted:

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 maintenance of financial reserves since incorporation has served its intended purpose and provided the opportunity for Spokane Valley to sustain critical public services during the turbulent economic conditions that began in 2008 and from which we are just now emerging. The 2015 budget reflects a prudent increase in continuation of service delivery capabilities.

The 2015 budget is in balance. Expenses have been balanced with known or reasonably predictable revenues. The budget is designed to maintain the healthy, positive fund balance at year end that provides for the City's cash flow needs without costly borrowing. In pursuit of fiscal responsibility, special attention was given to limiting the growth in new programs and financial commitments. This approach allows available resources to be put toward sustaining services that are consistent with the City Council's priorities for 2015 and beyond.

Future Concepts:

The budget process is not static and Council, the citizens, and staff must remain vigilant to watch for economic trends that impact current forecasts. Even as we adopt a 2015 budget, we must keep in mind the future economic opportunities and threats that may impact our multi-year forecast. An example of potential impacts and adaptive future concepts are as follows:

- A commitment by Management to review all vacant positions prior to filling them. (In some cases, positions must be filled quickly due to workload.)
- Continue budget strategy to fund City programs and pavement preservation within the existing City of Spokane Valley tax structure.
- By all indications, the economic recovery of the U.S. and its collective states, counties and cities will be a steady but perhaps faltering process. The City of Spokane Valley has predicted \$200,000 increase in property tax due to new construction, and an increase in sales tax revenues of 3.76% (\$638,400) in 2015. Sales tax actually declined substantially in 2008 – 2011 and began to trend slowly upward in 2012.
- Because it represents about 63% of the General Fund budget, achieving future budget reductions without impacting Law Enforcement and other Public Safety services will be challenging but achievable.

Acknowledgments:

I would like to acknowledge the 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 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 2015 budget recommendations that achieve 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 2015 Budget.

Respectfully,

A handwritten signature in blue ink that reads "Mike Jackson".

Mike Jackson
City Manager



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TO: City Manager and Members of the City Council

FROM: Mark Calhoun, Deputy City Manager

SUBJECT: About the 2015 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.

2014 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 downturn in the economy and resultant reduction in revenues (most notably the decline in sales taxes), the 2012 through 2015 Budget development processes were amended to consciously review service levels in each department and determine the appropriate level of funding that meets Council goals relative to available resources.

The 2015 Budget development process began at the February 18, 2014 Council workshop where among other topics, Council and Staff discussed the budget in general terms. In mid-April 2014 the Finance Department notified City Departments that their 2015 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 17, 2014. 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 2015 Budget is scheduled to be adopted on November 17, 2014, the Council will have had an opportunity to discuss it on seven separate occasions, including two public hearings to gather input from citizens:

June 17	Council budget workshop
September 2	Admin report: Estimated 2015 revenues and expenditures
September 9	<u>Public hearing #1</u> on 2015 revenues and expenditures
October 7	City Manager's presentation of preliminary 2015 Budget
October 14	<u>Public hearing #2</u> on 2015 Budget
October 28	First reading on ordinance adopting the 2015 Budget
November 17	Second reading on ordinance adopting the 2015 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
- #105 - Hotel / Motel Tax Fund
- #106 - Solid Waste 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 Project 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

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. Included in this type of fund is:

- #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. Included in this type of fund is:

- #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 \$1.50 by the Spokane County Fire Districts #1 and #8, along with deducting \$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% *		
	8.70%		
<i>* Indicates voter approved sales taxes.</i>			

- **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 .1% voter approved increase in sales tax was devoted to public safety purposes. This .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); Games (2% gross, less prizes); Card playing (10% 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, 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 2014 population figure used in the 2015 Budget is 92,050 as reported by the Office of Financial Management for Washington State on April 1, 2014. 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 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, false alarms 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 \$.3750 per gallon motor vehicle fuel tax at the pump and remits \$.0296 of the tax back to cities on a per capita basis. For 2015 the Municipal Research and Services Center estimates the distribution back to cities will be \$20.29 per person. Based upon a City of Spokane Valley population of 92,050 (per the Washington State Office of Financial Management on April 1, 2014) we anticipate the City will collect \$1,867,700 in 2014. RCW 47.30.050 specifies that .42% of this tax must be expended for paths and trails activities and based upon the 2015 revenue estimate this computes to \$7,800. The balance or \$1,859,900 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 \$2.57million for 2015.

Paths & Trails Fund #103

Cities are required to spend .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 \$7,800 in 2015. 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 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 percent 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 \$510,000 in 2015.

LTGO Debt Service Fund #204

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 remains 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, 2015 the outstanding balance on this portion of the bond issue will be \$5,425,000.
- \$1,385,000 remains 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, 2015 the outstanding balance on this portion of the bond issue will be \$1,250,000.

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 \$1,880,000 in 2015.

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. 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.

These fees are estimated to generate \$500,000 in 2015

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 2015:

		Out:								Total In
		001	101	105	123	301	302	312	402	
In:	001	0	39,700	30,000	0	0	0	0	13,400	83,100
	204	0	0	0	0	82,150	82,150	0	0	164,300
	303	0	0	0	0	221,980	365,290	2,120,000	0	2,707,270
	309	100,000	0	0	0	0	0	0	0	100,000
	310	339,300	0	0	0	0	0	0	0	339,300
	311	920,000	206,618	0	616,284	251,049	251,049	0	0	2,245,000
	501	0	0	0	0	0	0	0	0	0
	502	325,000	0	0	0	0	0	0	0	325,000
	Total Out	1,684,300	246,318	30,000	616,284	555,179	698,489	2,120,000	13,400	5,963,970 Total in
										0 Total out

#001-General Fund is budgeted to transfer out \$1,684,300 including:

- \$100,000 to Fund #309-Park Capital Projects Fund for park related projects.
- \$339,300 to Fund #310 – Civic Facilities Capital Projects Fund which is being done for the purpose of building into the General Fund Budget the anticipated additional cost the City will annually incur when we eventually construct a City Hall structure rather than renting space.
- \$920,000 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$325,000 to the #502-Risk Management Fund for the 2014 property and liability insurance premium.

#101-Street Fund is budgeted to transfer out \$246,318 including:

- \$39,700 to Fund #001-General Fund to cover administrative costs.
- \$206,618 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.

#123-Civic Facilities Replacement Fund is budgeted to transfer \$616,284 to Fund #311-Pavement Preservation Fund for pavement preservation projects.

#301-REET 1 Capital Projects Fund is budgeted to transfer out \$555,179 including:

- \$82,150 to Fund #204-LTGO Debt Service Fund to pay a portion of the annual payment on the 2014 LTGO bonds.
- \$221,980 to Fund #303-Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$251,049 to Fund #311-Pavement Preservation Fund for pavement preservation projects.

#302-REET 2 Capital Projects Fund is budgeted to transfer out \$698,489 including:

- \$82,150 to Fund #204-LTGO Debt Service Fund to pay a portion of the annual payment on the 2014 LTGO bonds.
- \$365,290 to Fund #303-Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$251,049 to Fund #311-Pavement Preservation Fund for pavement preservation projects.

#312 – Capital Reserve Fund is budgeted to transfer \$2,120,000 to Fund #303-Street Capital Projects Fund that will be applied towards the Sullivan Road West Bridge Replacement project.

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

SIGNIFICANT ASSUMPTIONS IN THE 2014 BUDGET

Budget Summary for All Funds

- Based upon funding levels anticipated in the 2015 budget, City staff will strive to maintain adequate levels of service.
- Appropriations for all City Funds will total \$68.7 million including \$16.5 million in capital expenditures, comprised in-part of:
 - \$11.5 million in Fund #303 Street Capital Projects.
 - \$490,650 in Fund #309 Park Capital Projects.
 - \$2.6 million in Fund #311 Pavement Preservation Fund projects.
 - \$600,000 in Fund #402 Stormwater Management projects.
 - \$1.2 million in Fund #403 Aquifer Protection Area projects.
 - \$30,000 in Fund #501 Equipment Rental and Replacement for the acquisition of a small SUV for the Community & Economic Development Department.
- To partially offset the \$16.5 million in capital costs, we anticipate \$10.9 million in grant revenues which results in 66.25% of capital expenditures being covered with State and Federal money.
- Budgets will be adopted across 21 separate funds.
- The full time equivalent employee (FTE) count will remain at 87.25 employees.
- The 2015 Budget reflects the third 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 \$2,245,000.
- 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.

2015 General Fund Revenues

- Total recurring 2015 revenues are estimated at \$38,442,200 as compared to \$37,423,500 in 2014. This is an increase of \$1,018,700 or 2.72%.
- The two largest sources of revenue continue to be Sales Tax and Property Tax which are collectively estimated to account for 81.1% of 2015 General Fund revenues.
- The 2015 general sales tax estimate (excluding criminal justice and public safety sales taxes) is reflective of 2014 receipts to date and are currently estimated at \$17.6 million which reflects an increase of \$638,400 or 3.76% over the 2014 amended estimate.

- The Property Tax levy does not include the 1% 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 2015 levy is estimated at \$11,277,100.
 - The levy assumes we start with the 2014 levy of \$11,077,100, forgo the 1% increase allowed by State law, and finally add taxes related to new construction which we estimate to be \$200,000.
- Franchise fees and business registrations are primarily based on projected receipts in 2014.
- State shared revenues are based upon a combination of historical collections including 2014 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.

2015 General Fund Expenditures

- Total 2015 recurring expenditures are budgeted at \$38,338,882 as compared to \$36,898,910 in 2014. This is an increase of \$1,439,972 or 3.90%.
- The City commitment of 6% of recurring General Fund expenditures to pavement preservation equals \$2,245,000 and is computed by multiplying total recurring expenditures prior to adding the pavement preservation element (\$37,418,882 x 6% = \$2,245,000). The \$2,245,000 that is transferred to Pavement Preservation Fund #311 is comprised of the following:
 - \$920,000 from General Fund #001
 - \$206,618 from Street Fund #101
 - \$616,284 from Civic Facilities Replacement Fund #123
 - \$251,049 from REET 1 Capital Projects Fund #301
 - \$251,049 from REET 2 Capital Projects Fund #302
- 2015 Nonrecurring expenditures total \$1,642,400 and include:
 - a \$100,000 transfer to Fund #309 – Park Capital Projects
 - \$145,000 for Information Technology expenditures including:
 - \$25,000 for PEG hardware and software
 - \$20,000 to replace 2 copy machines (in Finance and Public Works)
 - \$60,000 to replace a Cisco 4510 switch that is 10-years old
 - \$20,000 to replace 2 DVRs at CenterPlace that are 9-years old
 - \$20,000 for a Laser fiche upgrade
 - \$3,000 for the acquisition of two scanners in the City Manager's office
 - \$25,000 to construct offices for unit supervisors at the Police Precinct
 - \$395,000 for professional services necessary to assist Community Development in the comprehensive plan update
 - \$10,000 to upgrade the dial-up modems at the 3 swimming pools
 - \$8,000 to replace lounge area carpet at CenterPlace
 - \$7,400 of supplies for a 10-year CenterPlace anniversary event
 - \$949,000 that represents the anticipated City Police Department share of a CAD / RMS system that will be acquired by the County Sheriff in 2015

General Fund Revenues Over (Under) Expenditures and Fund Balance

- 2015 recurring revenues are anticipated to exceed recurring expenditures by \$103,318.
- Total 2015 expenditures are anticipated to exceed total revenues by \$1,539,082.
 - This is entirely due to the nonrecurring expenditures previously discussed which equal \$1,642,400 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 fund balance is anticipated to be \$19,172,310 at the end of 2015 which is 50.01% of total recurring expenditures of \$38,338,882. Our goal is to maintain an ending fund balance of at least 50.0%.

Highlights of Other Funds

Revenues

- Motor vehicle fuel tax (MVFT) revenue that is collected by the State and remitted to the City is estimated to be \$1,867,700 according to per capita estimates provided by the Municipal Research and Services Center. Of this amount, \$1,859,900 will be credited to the Street O&M Fund and .42% or \$7,800 to the Paths and Trails Fund.
- Telephone taxes that are remitted to the City and support Street Fund operations and maintenance are anticipated at \$2,565,100.
- 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 2007 general obligation bonds. In 2015 we estimate these revenues to be \$625,000 per each ¼% for a total of \$1,250,000.
- Hotel/Motel tax revenues are computed by the City and are dedicated to the promotion of visitors and tourism. In 2015 we estimate the 6% tax will generate \$510,000.
- 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 2015 we estimate this will fee will generate \$1,880,000.
- The Aquifer Protection Area Fund is expected to generate \$500,000 in fees that are collected on the City's behalf by Spokane County and remitted in two installments during the year.
- Grant revenues that will be applied to a variety of construction projects are estimated at \$10,885,146 in 2015. By fund we anticipate grant revenues as follows:
 - Fund #303 – Street Capital Projects - \$8,714,114
 - Fund #311 – Pavement Preservation - \$971,032
 - Fund #403 – Aquifer Protection Area - \$1,200,000

Expenditures

- Fund #101 - Street Fund appropriations include:
 - a \$206,618 transfer to Pavement Preservation Fund #311 for pavement preservation projects
 - \$8,000 for the acquisition of a pavement marking grinder
 - \$45,000 for software and other improvements to the City's connection to City hardware managed by the Spokane Regional Transportation Management Center.
- Fund #301 - REET 1 Capital Projects Fund includes a \$555,179 appropriation to cover:
 - a \$82,150 transfer to LTGO Bond Debt Service Fund #204 to pay one-half of the City's annual repayment of the 2014 LTGO Bonds.
 - a \$221,980 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - A \$251,049 transfer to Pavement Preservation Fund #311 for pavement preservation projects
- Fund #302 - REET 2 Capital Projects Fund includes a \$698,489 appropriation to cover:
 - a \$82,150 transfer to LTGO Bond Debt Service Fund #204 to pay one-half of the City's annual repayment of the 2014 LTGO Bonds.
 - a \$365,290 transfer to Street Capital Projects Fund #303 to partially offset the cost of street construction / reconstruction projects.
 - a \$251,049 transfer to Pavement Preservation Fund #311 for pavement preservation projects

- Fund #303 – Street Capital Projects Fund includes an appropriation of \$11,516,244 for a variety of street construction projects. Included in the projects is the Sullivan Road West Bridge Replacement for which we are appropriating \$7,201,779 in 2015. We anticipate the project will cost approximately \$15.3 million between 2014 and 2016 and will be financed through a combination of \$13.0 million in grants and \$2.3 million in City matching funds with the source being a \$2.3 million transfer from Fund #312 – Capital Reserves.
- Fund #309 – Parks Capital Projects includes a \$490,650 appropriation to cover a variety of City park improvements that will be financed through a combination of a \$100,000 transfer from the General Fund #001 with the balance of \$390,150 being paid from Fund #309 reserves.
- Fund #311 – Pavement Preservation includes \$2,615,050 of pavement preservation projects that will be financed in large part through grants totaling \$971,032.
- Fund #312 – Capital Reserve includes a \$2,120,000 in transfers to Fund #303 – Street Capital Projects that will be applied towards the Sullivan Road West Bridge Replacement project.
- Fund #402 - Storm water Fund includes \$616,000 for capital expenditures including:
 - \$600,000 for various projects,
 - \$16,000 for the acquisition of a variable message system (VMS) trailer
- Fund #403 - Aquifer Protection Area Fund includes a \$1,200,000 appropriation for the Broadway Stormdrain Retrofit project.
- Fund #501 - Equipment Rental and Replacement Fund includes \$30,000 for the addition of three half-ton pickups.

CITY OF SPOKANE VALLEY, WA
2015 Budget Summary

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	20,897,277	38,442,200	59,339,477	39,981,282	19,358,195
Street Fund	101	1,956,788	4,438,000	6,394,788	4,491,000	1,903,788
Paths & Trails Fund	103	29,671	7,800	37,471	0	37,471
Hotel/Motel Tax Fund	105	190,227	510,300	700,527	600,000	100,527
Solid Waste	106	0	125,000	125,000	125,000	0
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	5,455,802	8,200	5,464,002	0	5,464,002
Winter Weather Reserve Fund	122	504,265	800	505,065	500,000	5,065
City Facilities Repair & Replacement	123	1,174,687	1,300	1,175,987	616,284	559,703
LTGO Bond Debt Service Fund	204	0	538,100	538,100	538,100	0
REET 1 Capital Projects Fund	301	1,015,822	626,000	1,641,822	555,179	1,086,643
REET 2 Capital Projects Fund	302	1,047,658	626,000	1,673,658	698,489	975,169
Street Capital Projects	303	61,827	11,516,244	11,578,071	11,516,244	61,827
Park Capital Projects Fund	309	450,379	100,500	550,879	490,650	60,229
Civic Facilities Capital Projects Fund	310	1,913,088	340,500	2,253,588	0	2,253,588
Pavement Preservation Fund	311	1,925,010	3,216,032	5,141,042	2,615,050	2,525,992
Capital Reserve Fund	312	8,283,706	0	8,283,706	2,120,000	6,163,706
		45,206,207	60,496,976	105,703,183	64,847,278	40,855,905

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	1,332,820	1,881,500	3,214,320	2,257,869	956,451
Aquifer Protection Area Fund	403	458,099	1,760,000	2,218,099	1,200,000	1,018,099
Equipment Rental & Replacement Fund	501	1,212,092	36,544	1,248,636	30,000	1,218,636
Risk Management Fund	502	124,171	325,000	449,171	325,000	124,171
		3,127,182	4,003,044	7,130,226	3,812,869	3,317,357
Total of all Funds		48,333,389	64,500,020	112,833,409	68,660,147	44,173,262

CITY OF SPOKANE VALLEY, WA
2015 Budget

10/13/2014

	2014			2015	Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
#001 - GENERAL FUND						
RECURRING ACTIVITY						
<u>Revenues</u>						
Property Tax	11,049,400	0	11,049,400	11,277,100	227,700	2.06%
Sales Tax	16,390,000	600,000	16,990,000	17,628,400	638,400	3.76%
Sales Tax - Public Safety	745,000	0	745,000	820,100	75,100	10.08%
Sales Tax - Criminal Justice	1,330,000	0	1,330,000	1,468,700	138,700	10.43%
Gambling Tax and Leasehold Excise Tax	617,400	0	617,400	535,100	(82,300)	(13.33%)
Franchise Fees/Business Registration	1,213,000	0	1,213,000	1,238,000	25,000	2.06%
State Shared Revenues	1,886,500	0	1,886,500	1,768,900	(117,600)	(6.23%)
Fines and Forfeitures/Public Safety	1,470,800	0	1,470,800	1,507,100	36,300	2.47%
Community Development	1,255,400	0	1,255,400	1,325,100	69,700	5.55%
Recreation Program Revenues	579,800	0	579,800	563,500	(16,300)	(2.81%)
Miscellaneous Department Revenue	85,500	0	85,500	95,900	10,400	12.16%
Miscellaneous & Investment Interest	117,600	0	117,600	131,200	13,600	11.56%
Transfers in - #101 (street admin)	39,700	0	39,700	39,700	0	0.00%
Transfers in - #105 (h/m tax-CP advertising)	30,000	0	30,000	30,000	0	0.00%
Transfers in - #402 (storm admin)	13,400	0	13,400	13,400	0	0.00%
Total Recurring Revenues	36,823,500	600,000	37,423,500	38,442,200	1,018,700	2.72%
<u>Expenditures</u>						
City Council	414,950	53,900	468,850	513,114	44,264	9.44%
City Manager	660,843	0	660,843	688,363	27,520	4.16%
Legal	448,922	22,000	470,922	461,839	(9,083)	(1.93%)
Public Safety	23,384,643	0	23,384,643	24,153,492	768,849	3.29%
Deputy City Manager	653,215	0	653,215	691,303	38,088	5.83%
Finance / IT	1,180,659	0	1,180,659	1,203,879	23,220	1.97%
Human Resources	237,883	0	237,883	243,317	5,434	2.28%
Public Works	882,694	0	882,694	921,914	39,220	4.44%
Community & Economic Dvlpmnt - Admin	290,883	0	290,883	261,094	(29,789)	(10.24%)
Community & Economic Dvlpmnt - Engineering	807,114	0	807,114	0	(807,114)	(100.00%)
Community & Economic Dvlpmnt - Planning	928,906	0	928,906	0	(928,906)	(100.00%)
Community & Economic Dvlpmnt - Econ Dev	0	0	0	298,276	298,276	#DIV/0!
Community & Economic Dvlpmnt - Dev Svc	0	0	0	1,424,944	1,424,944	#DIV/0!
Community & Economic Dvlpmnt - Building	1,267,656	0	1,267,656	1,380,902	113,246	8.93%
Parks & Rec - Administration	274,743	0	274,743	286,947	12,204	4.44%
Parks & Rec - Maintenance	796,200	0	796,200	844,642	48,442	6.08%
Parks & Rec - Recreation	229,152	0	229,152	226,174	(2,978)	(1.30%)
Parks & Rec - Aquatics	490,400	0	490,400	496,200	5,800	1.18%
Parks & Rec - Senior Center	89,882	0	89,882	91,985	2,103	2.34%
Parks & Rec - CenterPlace	828,842	0	828,842	824,997	(3,845)	(0.46%)
Pavement Preservation	888,823	0	888,823	920,000	31,177	3.51%
General Government	1,741,600	0	1,741,600	1,741,200	(400)	(0.02%)
Transfers out - #502 (insurance premium)	325,000	0	325,000	325,000	0	0.00%
Transfers out - #310 (bond pmt>\$434.6 lease pmt)	0	0	0	67,600	67,600	#DIV/0!
Transfers out - #310 (city hall o&m costs)	0	0	0	271,700	271,700	#DIV/0!
Total Recurring Expenditures	36,823,010	75,900	36,898,910	38,338,882	1,439,972	3.90%
Recurring Revenues Over (Under)						
Recurring Expenditures	490	524,100	524,590	103,318		

CITY OF SPOKANE VALLEY, WA
2015 Budget

10/13/2014

	2014			2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget		\$	%
#001 - GENERAL FUND - continued							
NONRECURRING ACTIVITY							
Revenues							
SCRAPS pass-through	0	56,600	56,600	0	(56,600)	(100.00%)	
Total Nonrecurring Revenues	0	56,600	56,600	0	(56,600)	(100.00%)	
Expenditures							
Transfers out - #309 (<i>park capital projects</i>)	192,500	55,000	247,500	100,000	(147,500)	(59.60%)	
General Government - IT capital replacements	0	0	0	145,000	145,000	#DIV/0!	
City Manager (2 scanners)	0	0	0	3,000	3,000	#DIV/0!	
Public Safety (<i>const offices for unit supervisors</i>)	0	0	0	25,000	25,000	#DIV/0!	
Community & Econ Dev (<i>comp plan update</i>)	0	30,000	30,000	395,000	365,000	1216.67%	
Parks & Rec (<i>upgrade dial-up modem at pools</i>)	0	0	0	10,000	10,000	#DIV/0!	
Parks & Rec (<i>replace CP lounge area carpet</i>)	0	0	0	8,000	8,000	#DIV/0!	
Parks & Rec (<i>CenterPlace 10yr anniversary</i>)	0	0	0	7,400	7,400	#DIV/0!	
Police Department - CAD / RMS	0	0	0	949,000	949,000	#DIV/0!	
City Hall remodel - Permit Cntr to main bldg	0	20,000	20,000	0	(20,000)	(100.00%)	
Law Enforcement Contingency	350,000	0	350,000	0	(350,000)	(100.00%)	
Public Works (<i>autocad licenses</i>)	8,800	0	8,800	0	(8,800)	(100.00%)	
Parks & Recreation (<i>CP chairs</i>)	11,350	0	11,350	0	(11,350)	(100.00%)	
Public Safety (<i>precinct improvements</i>)	24,000	0	24,000	0	(24,000)	(100.00%)	
SCRAPS pass-through	0	56,600	56,600	0	(56,600)	(100.00%)	
Transfers out - #106 (<i>solid wast ed/marketing</i>)	0	60,000	60,000	0	(60,000)	(100.00%)	
Transfers out - #312 ('12 fund bal > 50%)	0	2,443,507	2,443,507	0	(2,443,507)	(100.00%)	
Police Capital - precinct workstations	0	14,500	14,500	0	(14,500)	(100.00%)	
Total Nonrecurring Expenditures	586,650	2,679,607	3,266,257	1,642,400	(1,623,857)	(49.72%)	
Nonrecurring Revenues Over (Under)							
Nonrecurring Expenditures							
	(586,650)	(2,623,007)	(3,209,657)	(1,642,400)			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(586,160)	(2,098,907)	(2,685,067)	(1,539,082)			
Beginning unrestricted fund balance	23,396,459		23,396,459	20,711,392			
Ending unrestricted fund balance	22,810,299		20,711,392	19,172,310			
<i>Fund balance as a percent of recurring expenditures</i>	61.95%		56.13%	50.01%			
General Fund Summary							
Total revenues	36,823,500	656,600	37,480,100	38,442,200			
Total expenditures	37,409,660	2,755,507	40,165,167	39,981,282			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(586,160)	(2,098,907)	(2,685,067)	(1,539,082)			
Beginning unrestricted fund balance	23,396,459		23,396,459	20,711,392			
Ending unrestricted fund balance	22,810,299		20,711,392	19,172,310			

CITY OF SPOKANE VALLEY, WA
2015 Budget

10/13/2014

	2014		2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
SPECIAL REVENUE FUNDS						
#101 - STREET FUND						
RECURRING ACTIVITY						
<u>Revenues</u>						
Utility Tax	2,750,000	0	2,750,000	2,565,100	(184,900)	(6.72%)
Motor Vehicle Fuel (Gas) Tax	1,858,600	0	1,858,600	1,859,900	1,300	0.07%
Investment Interest	3,000	0	3,000	3,000	0	0.00%
Miscellaneous	0	0	0	10,000	10,000	#DIV/0!
Total Recurring Revenues	4,611,600	0	4,611,600	4,438,000	(173,600)	(3.76%)
<u>Expenditures</u>						
Wages / Benefits / Payroll Taxes	627,288	0	627,288	677,297	50,009	7.97%
Supplies	91,500	0	91,500	111,500	20,000	21.86%
Services & Charges	2,167,201	0	2,167,201	2,122,808	(44,393)	(2.05%)
Snow Operations	520,000	0	520,000	520,000	0	0.00%
Intergovernmental Payments	798,000	0	798,000	748,000	(50,000)	(6.27%)
Vehicle rentals - #501 (<i>non-plow vehicle rental</i>)	10,777	0	10,777	12,077	1,300	12.06%
Vehicle rentals - #501 (<i>plow replace.</i>)	75,000	0	75,000	0	(75,000)	(100.00%)
Transfers out - #001	39,700	0	39,700	39,700	0	0.00%
Transfers out - #311 (<i>pavement preservation</i>)	282,000	0	282,000	206,618	(75,382)	(26.73%)
Total Recurring Expenditures	4,611,466	0	4,611,466	4,438,000	(173,466)	(3.76%)
Recurring Revenues Over (Under)						
Recurring Expenditures	134	0	134	0		
NONRECURRING ACTIVITY						
<u>Revenues</u>						
Grants	0	0	0	0	0	#DIV/0!
Miscellaneous	0	0	0	0	0	#DIV/0!
Total Nonrecurring Revenues	0	0	0	0	0	#DIV/0!
<u>Expenditures</u>						
Pavement marking grinder	0	0	0	8,000	8,000	#DIV/0!
Capital	0	11,000	11,000	45,000	34,000	309.09%
Patch trailer	30,000	0	30,000	0	(30,000)	(100.00%)
Hawk Signal	25,000	0	25,000	0	(25,000)	(100.00%)
Software	6,750	0	6,750	0	(6,750)	(100.00%)
Trans out - #303 (<i>Sprague/Thierman Intersection</i>)	0	18,830	18,830	0	(18,830)	(100.00%)
Transfers out - #501 (<i>new pickup</i>)	15,000	0	15,000	0	(15,000)	(100.00%)
Total Nonrecurring Expenditures	76,750	29,830	106,580	53,000	(53,580)	(50.27%)
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	(76,750)	(29,830)	(106,580)	(53,000)		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(76,616)	(29,830)	(106,446)	(53,000)		
Beginning fund balance	2,063,234		2,063,234	1,956,788		
Ending fund balance	1,986,618		1,956,788	1,903,788		
Street Fund Summary						
Total revenues	4,611,600	0	4,611,600	4,438,000		
Total expenditures	4,688,216	29,830	4,718,046	4,491,000		
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(76,616)	(29,830)	(106,446)	(53,000)		
Beginning unrestricted fund balance	2,063,234		2,063,234	1,956,788		
Ending unrestricted fund balance	1,986,618		1,956,788	1,903,788		

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	2014			2015	Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
SPECIAL REVENUE FUNDS - continued						
#103 - PATHS & TRAILS FUND						
Revenues						
Motor Vehicle Fuel (Gas) Tax	7,800	0	7,800	7,800	0	0.00%
Investment Interest	0	0	0	0	0	#DIV/0!
Total revenues	7,800	0	7,800	7,800	0	0.00%
Expenditures						
Capital Outlay	0	0	0	0	0	#DIV/0!
Transfers out - #309 (<i>Appleway Trail - Univ to Pine:</i>)	0	50,000	50,000	0	(50,000)	(100.00%)
Total expenditures	0	50,000	50,000	0	(50,000)	(100.00%)
Revenues over (under) expenditures	7,800		(42,200)	7,800		
Beginning fund balance	71,871		71,871	29,671		
Ending fund balance	79,671		29,671	37,471		
#105 - HOTEL / MOTEL TAX FUND						
Revenues						
Hotel/Motel Tax	490,000	40,000	530,000	510,000	(20,000)	(3.77%)
Investment Interest	300	0	300	300	0	0.00%
Total revenues	490,300	40,000	530,300	510,300	(20,000)	(3.77%)
Expenditures						
Transfers out - #001	30,000	0	30,000	30,000	0	0.00%
Tourism Promotion	547,000	0	547,000	570,000	23,000	4.20%
Total expenditures	577,000	0	577,000	600,000	23,000	3.99%
Revenues over (under) expenditures	(86,700)		(46,700)	(89,700)		
Beginning fund balance	236,927		236,927	190,227		
Ending fund balance	150,227		190,227	100,527		
#106 - SOLID WASTE FUND						
Revenues						
Sunshine administrative fee	0	0	0	125,000	125,000	#DIV/0!
Road maintenance fee	0	0	0	0	0	#DIV/0!
Investment Interest	0	0	0	0	0	#DIV/0!
Transfers in - #001 (<i>marketing / education</i>)	0	60,000	60,000	0	(60,000)	(100.00%)
Total revenues	0	60,000	60,000	125,000	65,000	108.33%
Expenditures						
Education & Contract Administration	0	60,000	60,000	125,000	65,000	108.33%
Transfers out - #001 (<i>reimbursement for set-up</i>)	0	0	0	0	0	#DIV/0!
Total expenditures	0	60,000	60,000	125,000	65,000	108.33%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	0		0	0		
Ending fund balance	0		0	0		

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	2014			2015	Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
SPECIAL REVENUE FUNDS - continued						
#120 - CENTER PLACE OPERATING RESERVE FUND						
Revenues						
Investment Interest	0	0	0	0	0	#DIV/0!
Miscellaneous	0	0	0	0	0	#DIV/0!
Total revenues	0	0	0	0	0	#DIV/0!
Expenditures						
Operations	0	0	0	0	0	#DIV/0!
Total expenditures	0	0	0	0	0	#DIV/0!
Revenues over (under) expenditures	0	0	0	0		
Beginning fund balance	300,000		300,000	300,000		
Ending fund balance	300,000		300,000	300,000		
#121 - SERVICE LEVEL STABILIZATION RESERVE FUND						
Revenues						
Investment Interest	7,300	0	7,300	8,200	900	12.33%
Miscellaneous	0	0	0	0	0	#DIV/0!
Total revenues	7,300	0	7,300	8,200	900	12.33%
Expenditures						
Operations	0	0	0	0	0	#DIV/0!
Total expenditures	0	0	0	0	0	#DIV/0!
Revenues over (under) expenditures	7,300		7,300	8,200		
Beginning fund balance	5,448,502		5,448,502	5,455,802		
Ending fund balance	5,455,802		5,455,802	5,464,002		
#122 - WINTER WEATHER RESERVE FUND						
Revenues						
Investment Interest	700	0	700	800	100	14.29%
Miscellaneous	0	0	0	0	0	#DIV/0!
Subtotal revenues	700	0	700	800	100	14.29%
Expenditures						
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	(499,300)		(499,300)	(499,200)		
Beginning fund balance	503,565		503,565	504,265		
Ending fund balance	4,265		4,265	5,065		
#123 - CIVIC FACILITIES REPLACEMENT FUND						
Revenues						
Investment Interest	1,700	0	1,700	1,300	(400)	(23.53%)
Miscellaneous	0	0	0	0	0	#DIV/0!
Total revenues	1,700	0	1,700	1,300	(400)	(23.53%)
Expenditures						
Transfers out - #311 (pavement preservation)	616,284	0	616,284	616,284	0	0.00%
Total expenditures	616,284	0	616,284	616,284	0	0.00%
Revenues over (under) expenditures	(614,584)		(614,584)	(614,984)		
Beginning fund balance	1,789,271		1,789,271	1,174,687		
Ending fund balance	1,174,687		1,174,687	559,703		

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	2014		2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
DEBT SERVICE FUNDS						
#204 - LTGO BOND DEBT SERVICE FUND						
<u>Revenues</u>						
Spokane Public Facilities District	441,520	0	441,520	373,800	(67,720)	(15.34%)
Transfers in - #301	93,152	0	93,152	82,150	(11,002)	(11.81%)
Transfers in - #302	93,151	0	93,151	82,150	(11,001)	(11.81%)
2014 LTGO Bond issue proceeds	0	7,661,000	7,661,000	0	(7,661,000)	(100.00%)
Total revenues	627,823	7,661,000	8,288,823	538,100	(7,750,723)	(93.51%)
<u>Expenditures</u>						
Debt Service Payments - CenterPlace	441,520	0	441,520	373,800	(67,720)	(15.34%)
Debt Service Payments - Roads	186,303	0	186,303	164,300	(22,003)	(11.81%)
2003 LTGO Bond retirement	0	7,549,000	7,549,000	0	(7,549,000)	(100.00%)
2014 LTGO Bond issue costs	0	112,000	112,000	0	(112,000)	(100.00%)
Total expenditures	627,823	7,661,000	8,288,823	538,100	(7,750,723)	(93.51%)
Revenues over (under) expenditures	0	0	0	0	0	0
Beginning fund balance	0	0	0	0	0	0
Ending fund balance	0	0	0	0	0	0

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	2014		2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
CAPITAL PROJECTS FUNDS						
#301 - REET 1 CAPITAL PROJECTS FUND						
Revenues						
REET 1 - Taxes	600,000	0	600,000	625,000	25,000	4.17%
Investment Interest	1,000	0	1,000	1,000	0	0.00%
Total revenues	<u>601,000</u>	0	<u>601,000</u>	<u>626,000</u>	<u>25,000</u>	<u>4.16%</u>
Expenditures						
Transfers out - #204	93,152	0	93,152	82,150	(11,002)	(11.81%)
Transfers out - #303	268,575	7,000	275,575	221,980	(53,595)	(19.45%)
Transfers out - #311 (<i>pavement preservation</i>)	184,472	0	184,472	251,049	66,577	36.09%
Total expenditures	<u>546,199</u>	<u>7,000</u>	<u>553,199</u>	<u>555,179</u>	<u>1,980</u>	<u>0.36%</u>
Revenues over (under) expenditures	54,801		47,801	70,821		
Beginning fund balance	968,021		968,021	1,015,822		
Ending fund balance	<u>1,022,822</u>		<u>1,015,822</u>	<u>1,086,643</u>		
#302 - REET 2 CAPITAL PROJECTS FUND						
Revenues						
REET 2 - Taxes	600,000	0	600,000	625,000	25,000	4.17%
Investment Interest	1,000	0	1,000	1,000	0	0.00%
Total revenues	<u>601,000</u>	0	<u>601,000</u>	<u>626,000</u>	<u>25,000</u>	<u>4.16%</u>
Expenditures						
Transfers out - #204	93,151	0	93,151	82,150	(11,001)	(11.81%)
Transfers out - #303	585,097	14,000	599,097	365,290	(233,807)	(39.03%)
Transfers out - #311 (<i>pavement preservation</i>)	184,472	0	184,472	251,049	66,577	36.09%
Total expenditures	<u>862,720</u>	<u>14,000</u>	<u>876,720</u>	<u>698,489</u>	<u>(178,231)</u>	<u>(20.33%)</u>
Revenues over (under) expenditures	(261,720)		(275,720)	(72,489)		
Beginning fund balance	1,323,378		1,323,378	1,047,658		
Ending fund balance	<u>1,061,658</u>		<u>1,047,658</u>	<u>975,169</u>		

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	2014			2015	Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#303 - STREET CAPITAL PROJECTS FUND						
<u>Revenues</u>						
Grant Proceeds	11,092,997	(2,768,189)	8,324,808	8,714,114	389,306	4.68%
Developer	166,020	0	166,020	94,860	(71,160)	(42.86%)
Transfers in - #101	0	18,830	18,830	0	(18,830)	(100.00%)
Transfers in - #301	268,575	7,000	275,575	221,980	(53,595)	(19.45%)
Transfers in - #302	585,097	14,000	599,097	365,290	(233,807)	(39.03%)
Transfers in - #312 - Appleway Landscaping	250,000	0	250,000	0	(250,000)	(100.00%)
Transfers in - #312 - Sullivan Rd W Bridge	2,320,000	(2,120,000)	200,000	2,120,000	1,920,000	96.00%
Transfers in - #402	7,101	0	7,101	0	(7,101)	(100.00%)
Total revenues	14,689,790	(4,848,359)	9,841,431	11,516,244	1,674,813	17.02%
<u>Expenditures</u>						
060 Argonne Rd Corridor Upgrade SRTC	860,280	0	860,280	602,196	(258,084)	(30.00%)
061 Pines (SR27) ITS Improvements	10,000	0	10,000	0	(10,000)	(100.00%)
123 Mission Ave. - Flora to Barker	382,410	0	382,410	355,376	(27,034)	(7.07%)
141 Sullivan & Euclid PCC (PE & RW)	123,090	0	123,090	35,052	(88,038)	(71.52%)
142 Broadway @ Argonne/Mullan PCC int,(PE/RW)	50,000	0	50,000	0	(50,000)	(100.00%)
145 Spokane Valley-Millwood Trail	100,000	0	100,000	0	(100,000)	(100.00%)
149 Sidewalk Infill	364,425	0	364,425	0	(364,425)	(100.00%)
155 Sullivan Rd W Bridge Replacement	8,888,189	(4,888,189)	4,000,000	7,201,779	3,201,779	80.04%
156 Mansfield Ave. Connection	1,158,727	0	1,158,727	570,480	(588,247)	(50.77%)
159 University Rd / I-90 Overpass Study	50,000	0	50,000	0	(50,000)	(100.00%)
166 Pines Rd (SR27) & Grace Ave. Intersect Safety	538,850	0	538,850	556,137	17,287	3.21%
167 Citywide Safety Improvements (bike/ped)	341,928	0	341,928	320,560	(21,368)	(6.25%)
168 Wellesley Ave & Adams Rd Sidewalk	30,000	0	30,000	0	(30,000)	(100.00%)
177 Sullivan Road Corridor Traffic Study	100,000	0	100,000	0	(100,000)	(100.00%)
181 Citywide Traffic Sign Upgrade	50,000	0	50,000	0	(50,000)	(100.00%)
185 Appleway Landscaping - Phase 1	250,000	0	250,000	0	(250,000)	(100.00%)
196 8th Avenue - McKinnon to Fancher	300,000	0	300,000	0	(300,000)	(100.00%)
201 ITS Infill Project Phase 1 (PE START 2014)	91,891	0	91,891	301,357	209,466	227.95%
206 2015 CDBG Sidewalk Project	0	0	0	246,231	246,231	#DIV/0!
207 Indiana & Evergreen Transit Access Improve.	0	0	0	70,014	70,014	#DIV/0!
xxx N. Sullivan Corridor ITS Project (PE start 2015)	0	0	0	105,486	105,486	#DIV/0!
210 Alcazar Driveway Reconstruction	0	7,000	7,000	0	(7,000)	(100.00%)
211 Trent Lighting Replacement	0	14,000	14,000	151,576	137,576	982.69%
213 Sprague/Thierman Intersection	0	18,830	18,830	0	(18,830)	(100.00%)
Contingency	1,000,000	0	1,000,000	1,000,000	0	0.00%
Total expenditures	14,689,790	(4,848,359)	9,841,431	11,516,244	1,674,813	17.02%
Revenues over (under) expenditures	0	0	0	0		
Beginning fund balance	61,827		61,827	61,827		
Ending fund balance	61,827		61,827	61,827		

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	2014		2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#309 - PARK CAPITAL PROJECTS FUND						
Revenues						
Transfers in - #001	192,500	55,000	247,500	100,000	(147,500)	(59.60%)
Transfers in - #103	0	50,000	50,000	0	(50,000)	(100.00%)
Transfers in - #312	0	1,452,100	1,452,100	0	(1,452,100)	(100.00%)
Investment Interest	500	0	500	500	0	0.00%
Contributions	0	500	500	0	(500)	(100.00%)
Total revenues	193,000	1,557,600	1,750,600	100,500	(1,650,100)	(94.26%)
Expenditures						
5 Sand volleyball courts at Browns Park	0	0	0	176,200	176,200	#DIV/0!
Pocket dog park	0	0	0	75,000	75,000	#DIV/0!
Mission Trailhead landscaping	0	0	0	25,000	25,000	#DIV/0!
203 2 Sand volleyball courts at Browns Park	40,000	(40,000)	0	0	0	#DIV/0!
Edgecliff picnic shelter	65,000	(56,000)	9,000	106,450	97,450	1082.78%
195 Discovery Playground equipment	50,000	1,400	51,400	0	(51,400)	(100.00%)
Shade structure at Discovery Playground	15,000	(15,000)	0	38,000	38,000	#DIV/0!
City entry sign	70,000	(70,000)	0	70,000	70,000	#DIV/0!
Park signs (3)	22,500	0	22,500	0	(22,500)	(100.00%)
Edgecliff sewer connection	0	13,000	13,000	0	(13,000)	(100.00%)
Old Mission Trailhead	0	55,000	55,000	0	(55,000)	(100.00%)
Appleway Trail (<i>Univ. - Pines</i>)	0	1,502,100	1,502,100	0	(1,502,100)	(100.00%)
Total expenditures	262,500	1,390,500	1,653,000	490,650	(1,162,350)	(70.32%)
Revenues over (under) expenditures	(69,500)		97,600	(390,150)		
Beginning fund balance	352,779		352,779	450,379		
Ending fund balance	283,279		450,379	60,229		
#310 - CIVIC FACILITIES CAPITAL PROJECTS FUND						
Revenues						
Miscellaneous	0	0	0	0	0	#DIV/0!
Sale of land	0	839,285	839,285	0	(839,285)	(100.00%)
Investment Interest	1,900	0	1,900	1,200	(700)	(36.84%)
Transfers in - #001					0	#DIV/0!
Future C.H. bond pmt > \$424.6k lease pmt	0	0	0	67,600	67,600	#DIV/0!
Future C.H. o&m costs	0	0	0	271,700	271,700	#DIV/0!
Total revenues	1,900	839,285	841,185	340,500	(500,685)	(59.52%)
Expenditures						
Professional services	0	30,000	30,000	0	(30,000)	(100.00%)
Capital	0	0	0	0	0	#DIV/0!
Total expenditures	0	30,000	30,000	0	(30,000)	(100.00%)
Revenues over (under) expenditures	1,900		811,185	340,500		
Beginning fund balance	1,101,903		1,101,903	1,913,088		
Ending fund balance	1,103,803		1,913,088	2,253,588		

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 will repurchase this land at the original sale price of \$839,285.10.

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	2014		2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#311 - PAVEMENT PRESERVATION						
Revenues						
Transfers in - #101	282,000	0	282,000	206,618	(75,382)	(26.73%)
Transfers in - #123	616,284	0	616,284	616,284	0	0.00%
Transfers in - #301	184,472	0	184,472	251,049	66,577	36.09%
Transfers in - #302	184,472	0	184,472	251,049	66,577	36.09%
Transfers in - #001	888,823	0	888,823	920,000	31,177	3.51%
Grants	2,763,272	123,464	2,886,736	971,032	(1,915,704)	(66.36%)
Investment Interest	0	0	0	0	0	#DIV/0!
Total revenues	4,919,323	123,464	5,042,787	3,216,032	(1,826,755)	(36.23%)
Expenditures						
Pavement preservation	3,595,521	270,865	3,866,386	2,565,050	(1,301,336)	(33.66%)
Pre-project GeoTech	0	50,000	50,000	50,000	0	0.00%
Total expenditures	3,595,521	320,865	3,916,386	2,615,050	(1,301,336)	(33.23%)
Revenues over (under) expenditures	1,323,802		1,126,401	600,982		
Beginning fund balance	798,609		798,609	1,925,010		
Ending fund balance	2,122,411		1,925,010	2,525,992		
#312 - CAPITAL RESERVE FUND						
Revenues						
Transfers in - #001	0	2,443,507	2,443,507	0	(2,443,507)	(100.00%)
Investment Interest	0	0	0	0	0	#DIV/0!
Total revenues	0	2,443,507	2,443,507	0	(2,443,507)	(100.00%)
Expenditures						
Transfers out #303 (<i>Appleway Landscaping-Dora tc</i>)	250,000	0	250,000	0	(250,000)	(100.00%)
Transfers out #303 (<i>Sullivan Rd W Bridge</i>)	2,320,000	(2,120,000)	200,000	2,120,000	1,920,000	960.00%
Transfers out #309 (<i>Appleway Trail - Univ-Pines</i>)	0	1,452,100	1,452,100	0	(1,452,100)	(100.00%)
Total expenditures	2,570,000	(667,900)	1,902,100	2,120,000	217,900	11.46%
Revenues over (under) expenditures	(2,570,000)		541,407	(2,120,000)		
Beginning fund balance	7,742,299		7,742,299	8,283,706		
Ending fund balance	5,172,299		8,283,706	6,163,706		

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	2014			2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget		\$	%
ENTERPRISE FUNDS							
#402 - STORMWATER FUND							
RECURRING ACTIVITY							
<u>Revenues</u>							
Stormwater Management Fees	1,835,000	0	1,835,000	1,880,000	45,000	2.45%	
Investment Interest	2,500	0	2,500	1,500	(1,000)	(40.00%)	
Miscellaneous	0	0	0	0	0	#DIV/0!	
Total Recurring Revenues	1,837,500	0	1,837,500	1,881,500	44,000	2.39%	
<u>Expenditures</u>							
Wages / Benefits / Payroll Taxes	505,535	0	505,535	488,101	(17,434)	(3.45%)	
Supplies	15,900	0	15,900	15,900	0	0.00%	
Services & Charges	1,065,076	0	1,065,076	1,078,301	13,225	1.24%	
Intergovernmental Payments	26,500	0	26,500	42,000	15,500	58.49%	
Vehicle rentalst - #501	1,567	0	1,567	4,167	2,600	165.92%	
Transfers out - #001	13,400	0	13,400	13,400	0	0.00%	
Total Recurring Expenditures	1,627,978	0	1,627,978	1,641,869	13,891	0.85%	
Recurring Revenues Over (Under) Recurring Expenditures	209,522	0	209,522	239,631			
NONRECURRING ACTIVITY							
<u>Revenues</u>							
Grant Proceeds	0	50,000	50,000	0	(50,000)	(100.00%)	
Miscellaneous	0	0	0	0	0	#DIV/0!	
Total Nonrecurring Revenues	0	50,000	50,000	0	(50,000)	(100.00%)	
<u>Expenditures</u>							
Capital - various projects	900,000	0	900,000	600,000	(300,000)	(33.33%)	
Property acquisition	250,000	0	250,000	0	(250,000)	(100.00%)	
VMS Trailer	16,000	0	16,000	16,000	0	0.00%	
Transfers out - #403 (<i>Decant Proj - DOE</i>)	0	50,125	50,125	0	(50,125)	(100.00%)	
Transfers out - #501 (<i>new pickup</i>)	30,000	0	30,000	0	(30,000)	(100.00%)	
Total Nonrecurring Expenditures	1,196,000	50,125	1,246,125	616,000	(630,125)	(50.57%)	
Nonrecurring Revenues Over (Under) Nonrecurring Expenditures	(1,196,000)	(125)	(1,196,125)	(616,000)			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(986,478)	(125)	(986,603)	(376,369)			
Beginning working capital	2,319,423		2,319,423	1,332,820			
Ending working capital	1,332,945		1,332,820	956,451			
Stormwater Fund Summary							
Total revenues	1,837,500	50,000	1,887,500	1,881,500			
Total expenditures	2,823,978	50,125	2,874,103	2,257,869			
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	(986,478)	(125)	(986,603)	(376,369)			
Beginning unrestricted fund balance	2,319,423		2,319,423	1,332,820			
Ending unrestricted fund balance	1,332,945		1,332,820	956,451			

CITY OF SPOKANE VALLEY, WA
2015 Budget

10/13/2014

	2014		2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
ENTERPRISE FUNDS - continued						
#403 - AQUIFER PROTECTION AREA						
Revenues						
Spokane County	500,000	0	500,000	500,000	0	0.00%
Grant DOE - Decant Facility	0	634,523	634,523	0	(634,523)	(100.00%)
Grant DOT - Decant Facility	0	100,000	100,000	0	(100,000)	(100.00%)
Grant DOE - LID/Retrofit Design	120,000	0	120,000	0	(120,000)	(100.00%)
Grant DOE - SE Yardley Retrofits	750,000	0	750,000	0	(750,000)	(100.00%)
Grant DOE - Broadway SD Retrofit	0	40,000	40,000	1,260,000	1,220,000	3050.00%
Transfers in - #402 (Decant Proj - DOE)	0	50,125	50,125	0	(50,125)	(100.00%)
Total revenues	1,370,000	824,648	2,194,648	1,760,000	(434,648)	(19.80%)
Expenditures						
Broadway Storm Drain Retrofit	60,000	40,000	100,000	1,200,000	1,100,000	1100.00%
173 Decant Facility	0	910,159	910,159	0	(910,159)	(100.00%)
192 SE Yardley Retrofits	1,000,000	0	1,000,000	0	(1,000,000)	(100.00%)
Outfall Diversion (design only)	60,000	0	60,000	0	(60,000)	(100.00%)
Total expenditures	1,120,000	950,159	2,070,159	1,200,000	(870,159)	(42.03%)
Revenues over (under) expenditures	250,000		124,489	560,000		
Beginning working capital	333,610		333,610	458,099		
Ending working capital	<u>583,610</u>		<u>458,099</u>	<u>1,018,099</u>		

CITY OF SPOKANE VALLEY, WA
2015 Budget

10/13/2014

	2014		2015		Difference Between 2014 and 2015	
	As Adopted	Amendment	As Amended	Proposed Budget	\$	%
INTERNAL SERVICE FUNDS						
#501 - ER&R FUND						
<u>Revenues</u>						
Vehicle rentals- #001	15,400	0	15,400	19,300	3,900	25.32%
Vehicle rentals - #101	10,777	0	10,777	12,077	1,300	12.06%
Vehicle rentals - #101 (<i>plow replace.</i>)	75,000	0	75,000	0	(75,000)	(100.00%)
Vehicle rentals - #402	1,567	0	1,567	4,167	2,600	165.92%
Investment Interest	1,000	0	1,000	1,000	0	0.00%
Transfers in - #101 (<i>new pickup</i>)	15,000	0	15,000	0	(15,000)	(100.00%)
Transfers in - #402 (<i>new pickup</i>)	30,000	0	30,000	0	(30,000)	(100.00%)
Total revenues	148,744	0	148,744	36,544	(112,200)	(75.43%)
<u>Expenditures</u>						
Computer replacement lease	0	0	0	0	0	#DIV/0!
Software/Hardware replacement	0	0	0	0	0	#DIV/0!
Vehicle Replacement	90,000	30,000	120,000	30,000	(90,000)	(75.00%)
Snow Plow Replacement	0	0	0	0	0	#DIV/0!
Total expenditures	90,000	30,000	120,000	30,000	(90,000)	(75.00%)
Revenues over (under) expenditures	58,744		28,744		6,544	
Beginning working capital	1,183,348		1,183,348		1,212,092	
Ending working capital	<u>1,242,092</u>		<u>1,212,092</u>		<u>1,218,636</u>	
#502 - RISK MANAGEMENT FUND						
<u>Revenues</u>						
Investment Interest	0	0	0	0	0	#DIV/0!
Transfers in - #001	325,000	0	325,000	325,000	0	0.00%
Total revenues	<u>325,000</u>	0	<u>325,000</u>	<u>325,000</u>	<u>0</u>	<u>0.00%</u>
<u>Expenditures</u>						
Auto & Property Insurance	325,000	0	325,000	325,000	0	0.00%
Unemployment Claims	0	0	0	0	0	#DIV/0!
Miscellaneous	0	0	0	0	0	#DIV/0!
Total expenditures	<u>325,000</u>	0	<u>325,000</u>	<u>325,000</u>	<u>0</u>	<u>0.00%</u>
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	124,171		124,171	124,171		
Ending fund balance	<u>124,171</u>		<u>124,171</u>	<u>124,171</u>		
TOTAL OF ALL FUNDS						
Total of Revenues for all Funds	67,257,980	9,407,745	76,665,725	64,500,020		
Total of Expenditures for all Funds	71,304,691	7,832,727	79,137,418	68,660,147		
Total grant revenues (included in total revenues)	14,726,269	(1,820,202)	12,906,067	10,945,146		
Total Capital expenditures (included in total expenditures)	20,988,700	(2,112,696)	18,872,865	16,520,944		

CITY OF SPOKANE VALLEY, WA
2015 Budget
Revenues by Fund

General Fund

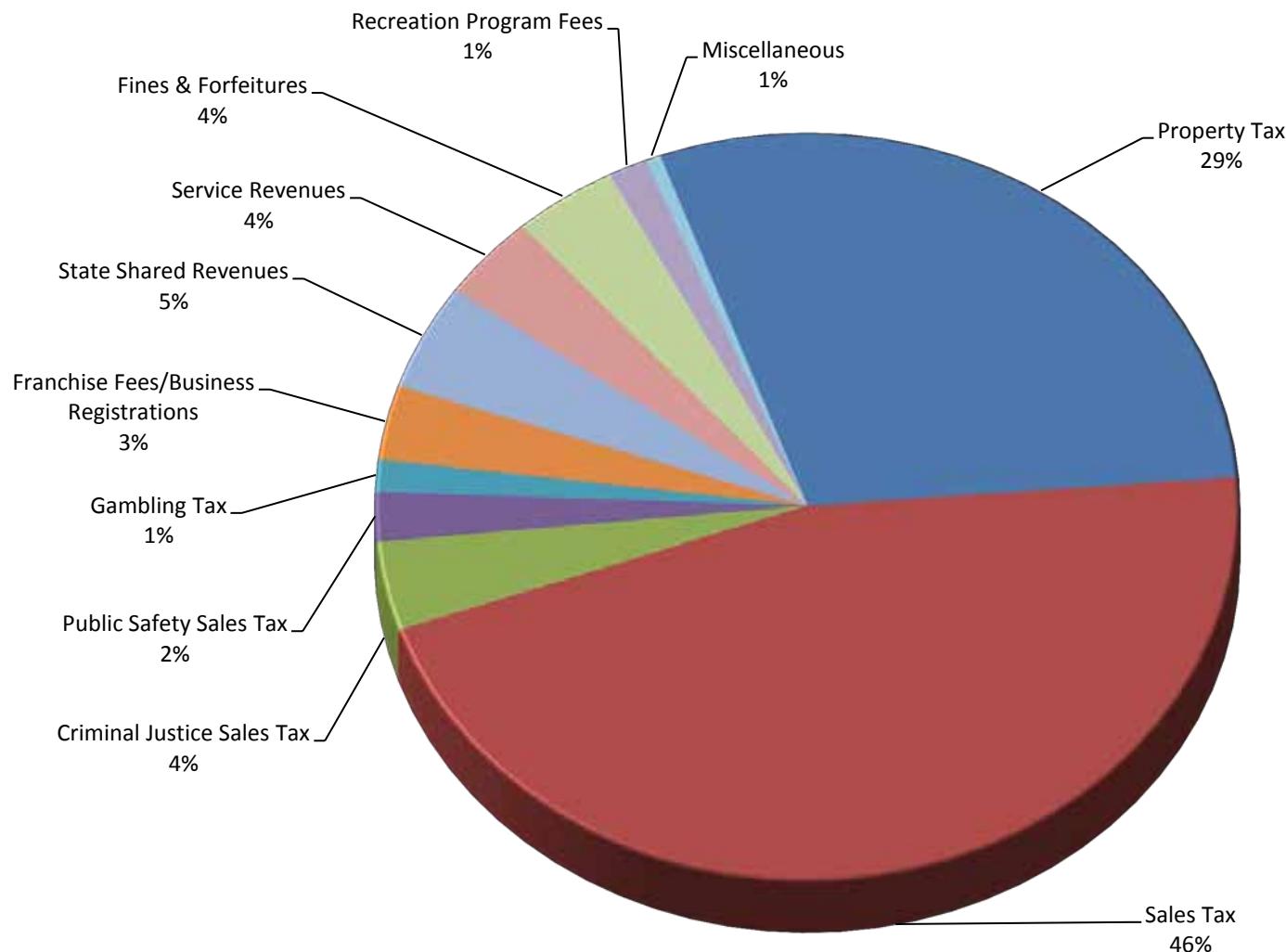
Property Tax	11,277,100
Sales Tax	17,628,400
Sales Tax - Public Safety	820,100
Sales Tax - Criminal Justice	1,468,700
Gambling and Leasehold Excise Tax	535,100
Franchise Fees/Business Registration	1,238,000
State Shared Revenues	1,768,900
Service Revenues	1,420,100
Fines and Forfeitures	1,507,100
Recreation Program Fees	563,500
Miscellaneous, Investment Int. ,Transfers	215,200
Total General Fund	38,442,200

Other Funds

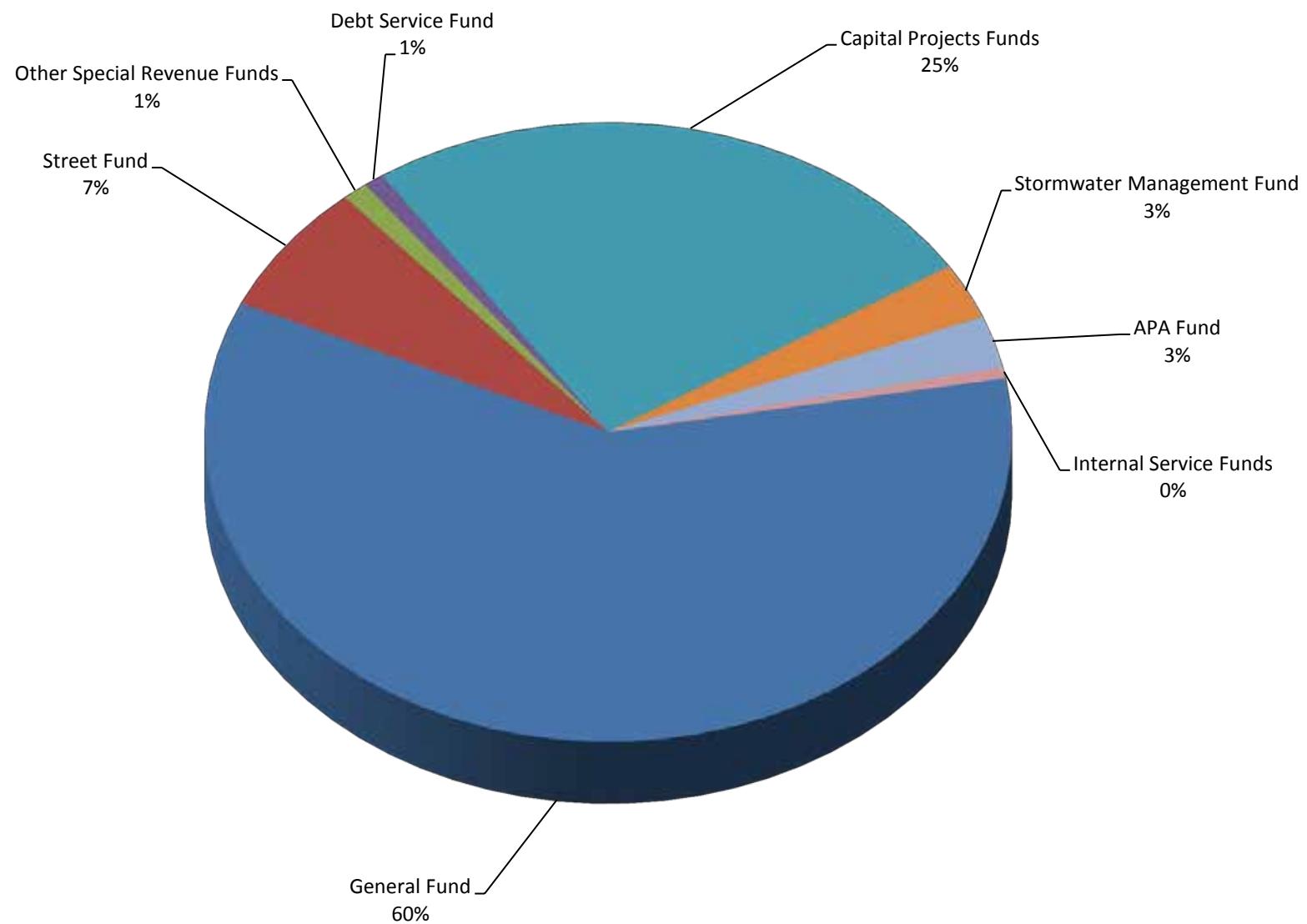
Street Fund	4,438,000
Paths & Trails Fund	7,800
Hotel/Motel Tax Fund	510,300
Solid Waste	125,000
CenterPlace Operating Reserve Fund	0
Service Level Stabilization Reserve Fund	8,200
Winter Weather Reserve Fund	800
Civic Facilities Replacement Fund	1,300
LTGO Bond Debt Service Fund	538,100
REET 1 Capital Projects Fund	626,000
REET 2 Capital Projects Fund	626,000
Street Capital Projects Fund	11,516,244
Parks Capital Projects Fund	100,500
Civic Facilities Capital Projects Fund	340,500
Pavement Preservation Fund	3,216,032
Capital Reserve Fund	0
Stormwater Management Fund	1,881,500
Aquifer Protection Area	1,760,000
Equipment Rental & Replacement Fund	36,544
Risk Management Fund	325,000
Total Other Funds	26,057,820
Total All Funds	64,500,020

CITY OF SPOKANE VALLEY, WA 2015 General Fund Revenues

\$38,442,200



CITY OF SPOKANE VALLEY, WA
2015 City Wide Revenues
\$ 64,500,020



CITY OF SPOKANE VALLEY, WA
2015 Budget - General Fund
Detail Revenues by Type

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Property Tax					
Property Tax	10,681,620	10,799,123	10,841,559	11,049,400	11,277,100
Property Tax - Delinquent	0	0	0	0	0
	10,681,620	10,799,123	10,841,559	11,049,400	11,277,100
Sales Taxes					
Sales Tax	14,850,409	15,427,377	16,587,617	16,990,000	17,628,400
Sales Tax - Public Safety	724,219	724,052	759,889	745,000	820,100
Sales Tax - Criminal Justice	1,266,819	1,286,302	1,358,956	1,330,000	1,468,700
	16,841,447	17,437,731	18,706,461	19,065,000	19,917,200
Gambling and Leasehold Excise Tax					
Amusement Games	10,882	10,125	10,799	10,400	10,800
Card Games	447,778	541,696	382,651	540,000	446,000
Bingo & Raffles	1,260	1,802	638	2,000	1,200
Punch Boards & Pull Tabs	64,310	64,771	134,350	65,000	71,000
Leasehold Excise Tax	4,340	11,481	6,139	2,000	6,100
	528,570	629,875	534,577	619,400	535,100
Licenses & Permits					
Business Licenses	90,238	92,867	97,889	93,000	97,000
Comcast PEG Contribution	25,115	91,014	92,642	91,000	92,000
Franchise Fees	1,015,327	1,029,061	1,048,803	1,029,000	1,049,000
	1,130,680	1,212,942	1,239,335	1,213,000	1,238,000
State Shared Revenues					
City Assistance State Revenue	0	0	0	0	0
Streamline Mitigation of Sales Tax	589,154	557,415	571,806	557,400	520,000
Payment in Lieu of Taxes - DNR	3,870	8,898	0	4,800	4,400
CJ - High Crime	0	148,505	49,505	148,000	0
MVET Criminal Justice - Population	19,853	20,548	22,282	23,800	23,000
CJ Contracted Services	130,326	134,119	142,180	134,100	140,000
CJ Special Programs	74,942	77,114	82,689	79,600	81,900
DUI - Cities	19,171	16,618	16,604	16,600	16,600
Liquor Board Excise Tax	437,486	225,791	121,297	108,900	175,800
Liquor Board Profits	625,605	898,852	813,952	813,300	807,200
Work Study Reimbursement	3,723	0	0	0	0
	1,904,131	2,087,860	1,820,317	1,886,500	1,768,900
Service Revenues					
Airway Heights Bldg. Plan Rev.	13,645	10,476	471	10,500	500
Building Permits	585,687	640,896	920,921	640,900	700,000
Demolition Permits	2,567	3,446	3,860	3,400	3,900
Building & Planning Fees	149,104	95,403	103,645	104,100	100,100
Entertainment License	12,173	12,604	18,335	12,600	16,500
Grading Permits	2,479	3,444	3,551	3,400	3,200
Home Profession Fee	2,940	3,360	3,612	3,400	3,400
Mechanical Permits	59,873	84,045	80,927	84,000	81,000
Misc. Permits & Fees	12,219	11,117	5,203	5,000	5,200
Planning Fees 001.058.059.345.83.*	176,292	332,778	437,287	332,800	355,500
Plumbing Permits	36,138	50,829	49,688	50,800	49,000
Right of Way Permits	105,765	82,262	98,265	85,500	95,000
Code Enforcement	10,211	3,906	(13,423)	4,000	6,000
Temporary Use Permit Fees	628	471	942	500	800
	1,169,721	1,335,037	1,713,284	1,340,900	1,420,100
Fines and Forfeitures					
Public Safety False Alarm Services	154,550	170,262	183,032	171,000	180,000
Public Safety Grants	163,657	61,255	66,846	28,000	40,000
Fines & Forfeits - Traffic	666,777	586,000	558,378	587,000	603,400
Other Criminal- Non Traffic Fines	751,864	683,641	688,201	684,800	683,700
	1,736,849	1,501,158	1,496,458	1,470,800	1,507,100
Recreation Program Charges					
Activity Fees (To use a recreational facility)	340,704	438,226	452,000	405,700	379,800
Program Fees (To participate in a program)	191,017	168,250	78,065	174,100	183,700
	531,721	606,476	530,065	579,800	563,500
Miscellaneous					
Investment Interest	82,691	88,008	61,206	65,000	70,000
Sales Tax Interest	10,793	6,086	3,120	7,000	5,000
SCRAPS pass-through/nonrecurring	0	0	0	56,600	0
Leasehold Excise Tax (State)	770	770	770	0	700
Interest on Gambling Tax	137	2,728	1,937	2,000	2,000
Dept. of Ecology Grant	0	51,048	62,101	0	0
EECBG Grant	62,084	20,383	0	0	0
Police Precinct Rent & Maint.	51,999	41,636	51,530	41,600	51,500
Miscellaneous Revenue & Grants	10,575	5,611	12,265	0	2,900
	219,049	216,270	192,928	172,200	132,100
Transfers					
Transfer-in - #101 (street admin)	25,000	39,600	39,700	39,700	39,700
Transfer-in - #120	0	0	50,787	0	0
Transfer-in - #105 (h/m tax-CP advertising)	0	30,000	30,000	30,000	30,000
Transfer-in - #310 (full paveback)	1,051,730	0	0	0	0
Transfer-in - #402 (storm admin)	13,386	15,000	13,400	13,400	13,400
	1,090,116	84,600	133,887	83,100	83,100
Total General Fund Revenue	35,833,904	35,911,072	37,208,871	37,480,100	38,442,200

CITY OF SPOKANE VALLEY, WA
2015 Budget - Other Funds
Detail Revenues by Type

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<u>101 Street Fund</u>					
Investment Interest	0	4,056	0	3,000	3,000
Grants Revenues	431,001	173,185	172,530	0	0
Motor Fuel (Gas) Tax	1,857,708	1,846,990	1,868,055	1,858,600	1,859,900
Other Miscellaneous Revenues & Grants	39,074	64,415	9,848	0	10,000
Transfers in - #302	0	7,614	27,375	0	0
Transfers in - #402	90,750	0	0	0	0
Street Maintenance & Repair Charges	25,259	0	7,774	0	0
Utilities tax	2,880,963	2,735,484	2,562,722	2,750,000	2,565,100
	<u>5,324,755</u>	<u>4,831,743</u>	<u>4,648,303</u>	<u>4,611,600</u>	<u>4,438,000</u>
<u>103 Paths & Trails Fund</u>					
Investment interest	63	67	51	0	0
Motor Fuel (Gas) Tax	7,835	7,790	7,879	7,800	7,800
	<u>7,898</u>	<u>7,857</u>	<u>7,930</u>	<u>7,800</u>	<u>7,800</u>
<u>105 Hotel/Motel Tax Fund</u>					
Hotel/Motel Tax	457,603	490,004	518,672	530,000	510,000
Investment Interest	455	592	387	300	300
	<u>458,057</u>	<u>490,596</u>	<u>519,059</u>	<u>530,300</u>	<u>510,300</u>
<u>106 Solid Waste</u>					
Sunshine administrative fee	0	0	0	0	125,000
Transfers in - #001 (marketing/education)	0	0	0	60,000	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>125,000</u>
<u>120 CenterPlace Operating Reserve Fund</u>					
Investment Interest	556	0	0	0	0
	<u>556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>121 Service Level Stabilization Reserve Fund</u>					
Transfer in	0	0	0	0	0
Investment Interest	8,632	9,103	6,971	7,300	8,200
	<u>8,632</u>	<u>9,103</u>	<u>6,971</u>	<u>7,300</u>	<u>8,200</u>
<u>122 Winter Weather Reserve Fund</u>					
Investment Interest	837	883	676	700	800
	<u>837</u>	<u>883</u>	<u>676</u>	<u>700</u>	<u>800</u>
<u>123 City Facilities Repair & Replacement Fund</u>					
Investment Interest	1,989	2,099	1,607	1,700	1,300
Transfers in	394,600	397,000	0	0	0
	<u>396,589</u>	<u>399,099</u>	<u>1,607</u>	<u>1,700</u>	<u>1,300</u>
<u>204 Debt Service - LTGO 03 Fund</u>					
2014 LTGO Bond issue proceeds	0	0	0	7,661,000	0
Facilities District Revenue	427,120	432,320	437,120	441,520	373,800
Transfers in- #301	92,251	92,651	92,951	93,152	82,150
Transfers in- #302	92,251	92,651	92,952	93,151	82,150
	<u>611,623</u>	<u>617,623</u>	<u>623,023</u>	<u>8,288,823</u>	<u>538,100</u>
<u>301 REET 1 Capital Projects Fund</u>					
Investment Interest	1,518	1,204	1,138	1,000	1,000
REET 1 - 2nd Percent	481,623	654,264	707,104	600,000	625,000
Misc. Revenues	0	9,601	0	0	0
	<u>483,141</u>	<u>665,069</u>	<u>708,242</u>	<u>601,000</u>	<u>626,000</u>
<u>302 REET 2 Capital Projects Fund</u>					
Investment Interest	1,732	1,762	1,349	1,000	1,000
REET 2 - 2nd .25 Percent	479,129	531,442	614,929	600,000	625,000
Transfers in - Capital Grants fund	0	6,477	0	0	0
	<u>480,861</u>	<u>539,681</u>	<u>616,278</u>	<u>601,000</u>	<u>626,000</u>
<u>303 Street Capital Projects Fund</u>					
Developer Contributions	91,268	760,768	0	166,020	94,860
Grant Proceeds	2,335,143	3,852,253	3,475,351	8,324,808	8,714,114
Transfers in - #001	551,730	64,750	0	0	0
Transfers in - #101	13,105	476,659	138	18,830	0
Transfers in - #102	8,502	207,447	0	0	0
Transfers in - #301 Capital Projects	278,105	253,429	589,534	275,575	221,980
Transfers in - #302 Special Capital Projects	1,045,677	1,101,314	153,243	599,097	365,290
Transfers in - #310	0	140,139	0	0	0
Transfers in - #311	0	299,027	77,720	0	0
Transfers in - #312 Appleway Landscaping	0	0	8,348	250,000	0
Transfers in - #312 Sullivan Rd W Bridge	0	0	0	200,000	2,120,000
Transfers in - #402	56,862	113,014	0	7,101	0
Spokane Transit Authority	962,956	0	0	0	0
Miscellaneous	208,912	1,651	77	0	0
	<u>5,552,260</u>	<u>7,270,451</u>	<u>4,304,412</u>	<u>9,841,431</u>	<u>11,516,244</u>
<u>309 Parks Capital Projects Fund</u>					
Investment Interest	1,735	848	660	500	500
Contributions and Donations	0	0	25,000	500	0
Transfers in- #001	100,000	106,250	50,000	247,500	100,000
Transfers in- #103	0	0	0	50,000	0
Transfers in- #312	0	0	0	1,452,100	0
Grant Proceeds	496,250	0	0	0	0
	<u>597,985</u>	<u>107,098</u>	<u>75,660</u>	<u>1,750,600</u>	<u>100,500</u>
<u>310 Civic Facilities Capital Projects Fund</u>					
Investment Interest	8,609	5,349	1,771	1,900	1,200
Sale of land	0	0	0	839,285	0
Transfers in - #001	0	7,577	0	0	339,300
	<u>8,609</u>	<u>12,926</u>	<u>1,771</u>	<u>841,185</u>	<u>340,500</u>

CITY OF SPOKANE VALLEY, WA
2015 Budget - Other Funds
Detail Revenues by Type

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
311 Pavement Preservation Fund					
Intr FD Trf frm Civic Facilities 2011+	1,084,681	0	0	0	0
Grants	0	0	35,995	2,886,736	971,032
Investment Interest	0	0	2,751	0	0
Transfers in - #001	0	2,045,503	0	888,823	920,000
Transfers in - #101	0	0	282,000	282,000	206,618
Transfers in - #123	0	0	616,284	616,284	616,284
Transfers in - #301	0	0	150,000	184,472	251,049
Transfers in - #302	0	0	150,000	184,472	251,049
	<u>1,084,681</u>	<u>2,045,503</u>	<u>1,237,030</u>	<u>5,042,787</u>	<u>3,216,032</u>
312 Capital Reserve Fund					
Developer Contributions	0	0	3,180	0	0
Transfers in - #001	0	0	7,826,207	2,443,507	0
	<u>0</u>	<u>0</u>	<u>7,829,387</u>	<u>2,443,507</u>	<u>0</u>
402 Stormwater Management Fund					
Grant Proceeds	373,861	64,838	233,165	50,000	0
Miscellaneous Revenue	0	0	4,143	0	0
Investment Interest	2,833	2,658	1,992	2,500	1,500
Stormwater Management Fee	<u>1,832,952</u>	<u>1,834,740</u>	<u>1,869,081</u>	<u>1,835,000</u>	<u>1,880,000</u>
	<u>2,209,646</u>	<u>1,902,236</u>	<u>2,108,381</u>	<u>1,887,500</u>	<u>1,881,500</u>
403 Aquifer Protection Area Fund					
Spokane County	417,326	510,936	484,343	500,000	500,000
Grant revenue	0	0	859,310	910,000	1,260,000
Grant DOE - Decant Facility	0	0	0	634,523	0
Grant DOT - Decant Facility	0	0	0	100,000	0
Transfers in - #402 (DOE for Decant Proj)	0	0	0	50,125	0
Grant - Sprague Swales	0	96,291	0	0	0
Investment Interest	0	0	0	0	0
	<u>417,326</u>	<u>607,227</u>	<u>1,343,653</u>	<u>2,194,648</u>	<u>1,760,000</u>
501 Equipment Rental & Replacement Fund					
Investment Interest	1,456	1,498	1,176	1,000	1,000
Transfers in - #001	15,400	15,400	0	15,400	19,300
Transfers in - #001 (Vehicle Lease)	0	94,844	177,744	0	0
Transfers in - #101	9,100	9,100	0	10,777	12,077
Transfers in - #101 (plow replace)	0	0	0	75,000	0
Transfers in - #402	0	0	0	1,567	4,167
Transfers in - #101	0	0	0	15,000	0
Transfers in - #402	0	0	0	30,000	0
	<u>25,956</u>	<u>120,842</u>	<u>178,920</u>	<u>148,744</u>	<u>36,544</u>
502 Risk Management Fund					
Employment Security Transfers	0	0	0	0	0
Transfers in - #001	319,000	319,000	319,000	325,000	325,000
Investment Interest	<u>25</u>	<u>9</u>	<u>7</u>	<u>0</u>	<u>0</u>
	<u>319,025</u>	<u>319,009</u>	<u>319,007</u>	<u>325,000</u>	<u>325,000</u>
Total of "Other Fund" Revenues	<u>18,653,047</u>	<u>19,966,905</u>	<u>24,530,311</u>	<u>39,185,625</u>	<u>26,057,820</u>
General Fund Revenues	<u>35,833,904</u>	<u>35,911,072</u>	<u>37,208,871</u>	<u>37,480,100</u>	<u>38,442,200</u>
Total Revenues	<u>54,486,985</u>	<u>55,878,021</u>	<u>61,739,182</u>	<u>76,665,725</u>	<u>64,500,020</u>

CITY OF SPOKANE VALLEY, WA
2015 Budget
Expenditures by Fund and Department

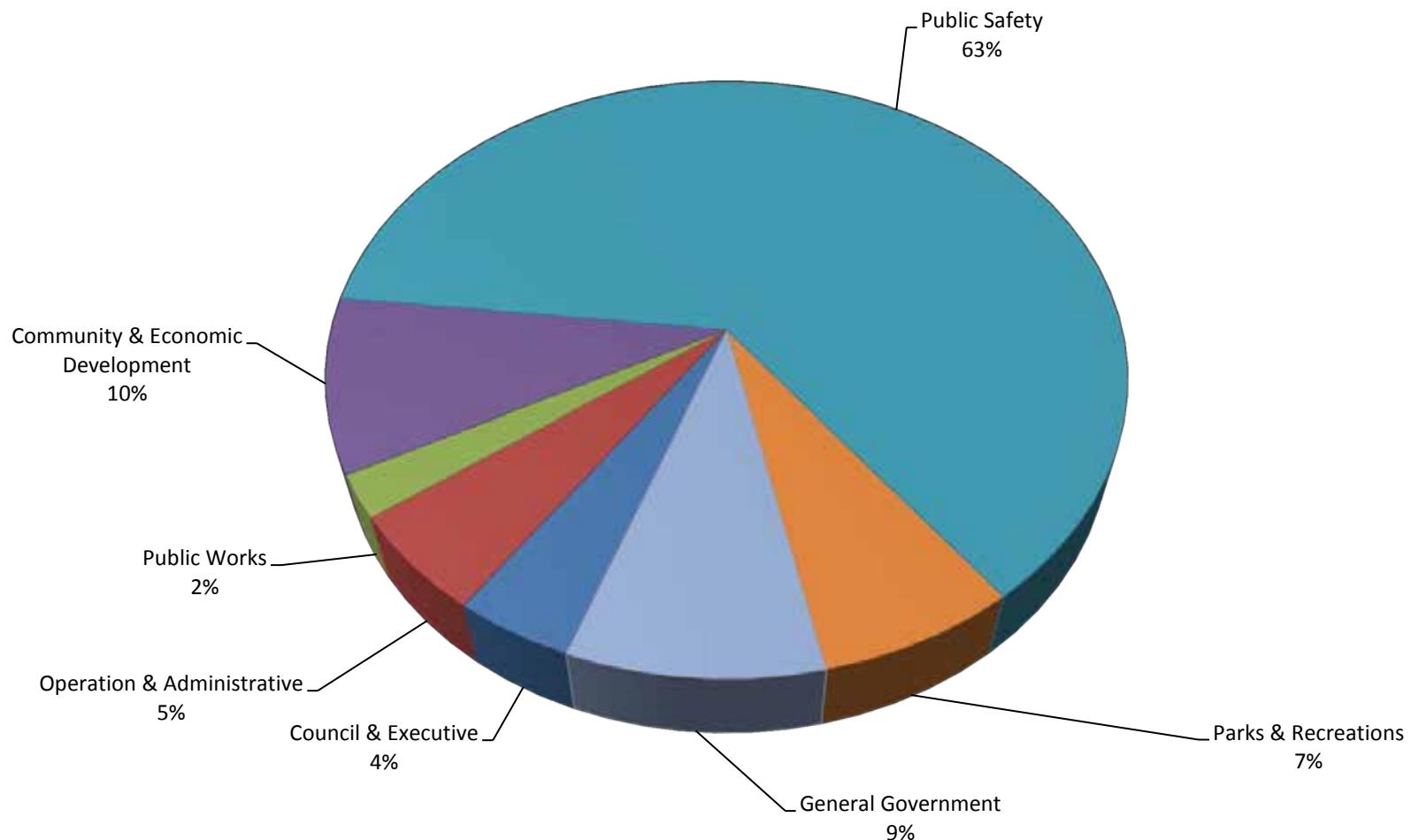
General Fund

Council	513,114
City Manager	1,153,202
Public Safety	25,127,492
Operations & Administrative	
Deputy City Manager	691,303
Finance	1,203,879
Human Resources	243,317
Public Works	921,914
Community & Economic Development	
Administration	656,094
Economic Development	298,276
Development Services	1,424,944
Building	1,380,902
Parks & Recreation	
Administration	312,347
Maintenance	844,642
Recreation	226,174
Aquatics	496,200
Senior Center	91,985
CenterPlace	824,997
General Government	3,570,500
Total General Fund	<u>39,981,282</u>

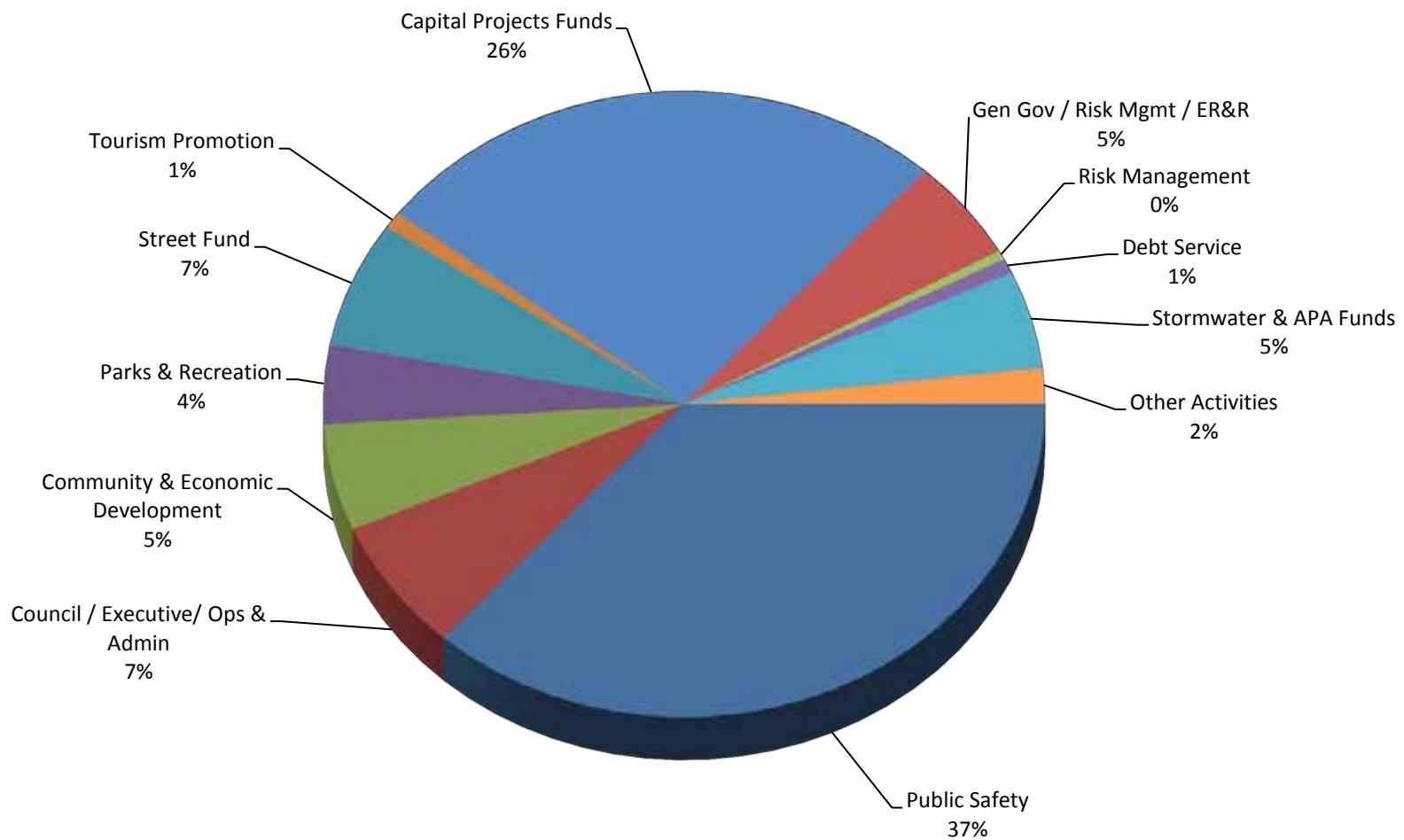
Other Funds

Street Fund	4,491,000
Paths & Trails Fund	0
Hotel/Motel Fund	600,000
Solid Waste	125,000
CenterPlace Operating Reserve Fund	0
Service Level Stabilization Fund	0
Winter Weather Reserve Fund	500,000
Civic Facility Replacement Fund	616,284
LTGO Bond Debt Service Fund	538,100
REET 1 Capital Projects Fund	555,179
REET 2 Capital Projects Fund	698,489
Street Capital Projects Fund	11,516,244
Parks Capital Projects Fund	490,650
Civic Facilities Capital Projects Fund	0
Pavement Preservation	2,615,050
Capital Reserve Fund	2,120,000
Stormwater Management Fund	2,257,869
Aquifer Protection Area	1,200,000
Equipment Rental & Replacement (ER&R)	30,000
Risk Management Fund	<u>325,000</u>
Total All Funds	<u><u>68,660,147</u></u>

CITY OF SPOKANE VALLEY, WA
2015 General Fund Expenditures
\$ 39,981,282



CITY OF SPOKANE VALLEY, WA
2015 City Wide Expenditures
\$ 68,660,147



CITY OF SPOKANE VALLEY, WA
2015 Budget
General Fund Expenditures by Department and Type

	Wages, Benefits & Payroll Taxes	Supplies	Services & Charges	Intergovernmental	Interfund	Capital Expenditures	Total
City Council	214,379	4,550	294,185	0	0	0	513,114
City Manager and City Attorney	1,003,090	8,890	141,222	0	0	0	1,153,202
Public Safety	0	0	0	25,127,492	0	0	25,127,492
<u>Operations & Administrative</u>							
Deputy City Manager	627,478	2,500	61,325	0	0	0	691,303
Finance	1,172,483	6,000	25,396	0	0	0	1,203,879
Human Resources	218,109	700	24,508	0	0	0	243,317
Public Works	834,363	19,000	68,551	0	0	0	921,914
<u>Planning & Community Development</u>							
Admin	237,394	3,100	20,600	395,000	0	0	656,094
Economic Development	274,776	1,000	22,500	0	0	0	298,276
Development Services	1,122,644	21,050	281,250	0	0	0	1,424,944
Building	1,288,902	28,200	63,800	0	0	0	1,380,902
<u>Parks & Recreation</u>							
Administration	228,697	8,450	64,200	11,000	0	0	312,347
Maintenance	0	20,000	824,642	0	0	0	844,642
Recreation	153,924	7,750	64,500	0	0	0	226,174
Aquatics	0	7,200	489,000	0	0	0	496,200
Senior Center	84,285	2,500	5,200	0	0	0	91,985
CenterPlace	435,609	66,963	322,425	0	0	0	824,997
General Government	0	70,650	1,292,550	300,500	1,684,300	222,500	3,570,500
Total	\$ 7,896,133	\$ 278,503	\$ 4,065,854	\$ 25,833,992	\$ 1,684,300	\$ 222,500	\$ 39,981,282

CITY OF SPOKANE VALLEY, WA
2015 Recurring Expenditure Budget
General Fund Department Changes from 2014 to 2015

	2014 Budget	2015 Budget	Difference Between 2013 and 2014	
			Increase (Decrease)	
			\$	%
City Council				
Wages, Payroll Taxes & Benefits	210,658	214,379	3,721	1.77%
Supplies	4,192	4,550	358	8.54%
Services & Charges	254,000	294,185	40,185	15.82%
Total	468,850	513,114	44,264	9.44%
City Manager				
Wages, Payroll Taxes & Benefits	596,300	623,173	26,873	4.51%
Supplies	3,350	3,350	0	0.00%
Services & Charges	61,193	61,840	647	1.06%
Total	660,843	688,363	27,520	4.16%
Legal				
Wages, Payroll Taxes & Benefits	367,812	379,917	12,105	3.29%
Supplies	2,400	2,540	140	5.83%
Services & Charges	100,710	79,382	(21,328)	(21.18%)
Total	470,922	461,839	(9,083)	(1.93%)
Public Safety				
Non-Departmental (Fines & Forfeits)	764,500	733,500	(31,000)	(4.05%)
Wages/Payroll Taxes/Benefits	3,500	3,800	300	8.57%
Supplies	27,000	28,000	1,000	3.70%
Other Services and Charges	671,450	492,650	(178,800)	(26.63%)
Intergovernmental Services	21,918,193	22,895,542	977,349	4.46%
Total	23,384,643	24,153,492	768,849	3.29%
Deputy City Manager				
Wages, Payroll Taxes & Benefits	590,025	627,478	37,453	6.35%
Supplies	2,050	2,500	450	21.95%
Services & Charges	61,140	61,325	185	0.30%
Total	653,215	691,303	38,088	5.83%
Finance/IT				
Wages, Payroll Taxes & Benefits	1,151,059	1,172,483	21,424	1.86%
Supplies	7,000	6,000	(1,000)	(14.29%)
Services & Charges	22,600	25,396	2,796	12.37%
Total	1,180,659	1,203,879	23,220	1.97%
Human Resources				
Wages, Payroll Taxes & Benefits	214,905	218,109	3,204	1.49%
Supplies	700	700	0	0.00%
Services & Charges	22,278	24,508	2,230	10.01%
Total	237,883	243,317	5,434	2.28%

(Continued to next page)

CITY OF SPOKANE VALLEY, WA
2015 Recurring Expenditure Budget
General Fund Department Changes from 2014 to 2015

	2014	2015	Difference Between 2013 and 2014	
	Budget	Budget	Increase (Decrease)	
	\$	%		
(Continued from previous page)				
Public Works				
Wages, Payroll Taxes & Benefits	799,369	834,363	34,994	4.38%
Supplies	19,500	19,000	(500)	(2.56%)
Services & Charges	63,825	68,551	4,726	7.40%
Total	882,694	921,914	39,220	4.44%
Community Dev.-Admin				
Wages, Payroll Taxes & Benefits	232,683	237,394	4,711	2.02%
Supplies	3,100	3,100	0	0.00%
Services & Charges	55,100	20,600	(34,500)	(62.61%)
Total	290,883	261,094	(29,789)	(10.24%)
Community Dev.-Economic Development				
Wages, Payroll Taxes & Benefits	0	274,776	181,047	#DIV/0!
Supplies	0	1,000	1,000	#DIV/0!
Services & Charges	0	22,500	22,500	#DIV/0!
Total	0	298,276	298,276	#DIV/0!
Community Dev.- Dev. Serv				
Wages, Payroll Taxes & Benefits	1,487,320	1,122,644	(364,676)	(24.52%)
Supplies	21,050	21,050	0	0.00%
Services & Charges	227,650	281,250	53,600	23.54%
Total	1,736,020	1,424,944	(311,076)	(17.92%)
Community Dev.-Building				
Wages, Payroll Taxes & Benefits	1,136,956	1,288,902	151,946	13.36%
Supplies	28,200	28,200	0	0.00%
Services & Charges	102,500	63,800	(38,700)	(37.76%)
Total	1,267,656	1,380,902	113,246	8.93%
Parks & Rec- Admin				
Wages, Payroll Taxes & Benefits	222,343	228,697	6,354	2.86%
Supplies	8,450	8,450	0	0.00%
Services & Charges	43,950	49,800	5,850	13.31%
Total	274,743	286,947	12,204	4.44%
Parks & Rec- Maintenance				
Wages, Payroll Taxes & Benefits	0	0	0	#DIV/0!
Supplies	10,000	20,000	10,000	100.00%
Services & Charges	786,200	824,642	38,442	4.89%
Total	796,200	844,642	48,442	6.08%
Parks & Rec- Recreation				
Wages, Payroll Taxes & Benefits	156,702	153,924	(2,778)	(1.77%)
Supplies	5,350	7,750	2,400	44.86%
Services & Charges	67,100	64,500	(2,600)	(3.87%)
Total	229,152	226,174	(2,978)	(1.30%)

(Continued to next page)

CITY OF SPOKANE VALLEY, WA
2015 Recurring Expenditure Budget
General Fund Department Changes from 2014 to 2015

	2014	2015	Difference Between 2013 and 2014	
	Budget	Budget	Increase (Decrease)	
	\$	%		
(Continued from previous page)				
Parks & Rec- Aquatics				
Wages, Payroll Taxes & Benefits	0	0	0	#DIV/0!
Supplies	2,500	7,200	4,700	188.00%
Services & Charges	487,900	489,000	1,100	0.23%
Total	490,400	496,200	5,800	1.18%
Parks & Rec- Senior Center				
Wages, Payroll Taxes & Benefits	81,682	84,285	2,603	3.19%
Supplies	2,500	2,500	0	0.00%
Services & Charges	5,700	5,200	(500)	(8.77%)
Total	89,882	91,985	2,103	2.34%
Parks & Rec- CenterPlace				
Wages, Payroll Taxes & Benefits	420,115	435,609	15,494	3.69%
Supplies	64,187	66,963	2,776	4.32%
Services & Charges	344,540	322,425	(22,115)	(6.42%)
Total	828,842	824,997	(3,845)	(0.46%)
Pavement Preservation				
Council Designation	888,823	920,000	31,177	3.51%
Total	888,823	920,000	31,177	3.51%
General Government				
Wages, Payroll Taxes & Benefits	0	0	0	#DIV/0!
Supplies	77,400	70,650	(6,750)	(8.72%)
Services & Charges	1,301,300	1,292,550	(8,750)	(0.67%)
Intergovernmental Services	269,600	300,500	30,900	11.46%
Capital outlays	93,300	77,500	(15,800)	(16.93%)
Total	1,741,600	1,741,200	(400)	(0.02%)
Transfers out - #502	325,000	325,000	0	0.00%
Transfers out - #310				
Bond pmt > \$434,600 lease pmt	0	67,600	67,600	#DIV/0!
Estimated City Hall O&M costs	0	271,700	271,700	#DIV/0!
	0	339,300	339,300	#DIV/0!
Total recurring expenditures	36,898,910	38,338,882	1,439,972	3.90%

(Continued to next page)

CITY OF SPOKANE VALLEY, WA
2015 Recurring Expenditure Budget
General Fund Department Changes from 2014 to 2015

Summary by Category	2014	2015	Difference Between 2013 and 2014	
	Budget	Budget	Increase (Decrease)	
	\$	%		
Wages, Payroll Taxes & Benefits	7,671,429	7,899,933	228,504	2.98%
Supplies	288,929	303,503	14,574	5.04%
Services & Charges	4,679,136	4,544,104	(135,032)	(2.89%)
Pavement Preservation	888,823	920,000	31,177	3.51%
Transfers out - #502	325,000	325,000	0	0.00%
Transfers out - #310	0	339,300	339,300	#DIV/0!
Non-Departmental (fines & forfeits)	764,500	733,500	(31,000)	(4.05%)
Intergovernmental Svc (public safety)	21,918,193	22,895,542	977,349	4.46%
Intergovernmental Svc	269,600	300,500	30,900	11.46%
Capital outlay	93,300	77,500	(15,800)	(16.93%)
	<u>36,898,910</u>	<u>38,338,882</u>	<u>1,439,972</u>	<u>3.90%</u>

Fund: 001	General Fund	Spokane Valley
Dept: 011	Legislative Branch	2015 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 2014

- Continue to monitor the discharge permit process for the Spokane County wastewater treatment plant.
We have been and continue to monitor the County's progress as it relates to the renewal of their wastewater discharge permit. The County did receive an extension of their current discharge permit to the Spokane river; however, the County is still awaiting the outcomes of at least two legal challenges. The County is required to continue to monitor PCB levels, and participate in the Regional Toxics Task Force to ensure that these levels are appropriate. City staff will continue to monitor the County's path forward.
- Implement solid waste alternatives for collection, transport and disposal in the best interest of the City of Spokane Valley.
Staff identified and provided two options for solid waste alternatives for transfer, transport and disposal for Council review. Council selected and executed a contract with Sunshine Recyclers, Inc. to provide an equivalent level of transfer, transport, and disposal services to what is currently provided, at a reduced rate. Council reviewed and adopted a Solid Waste Management Plan to manage the solid waste system implemented through the contract with Sunshine Recyclers, Inc. Executed two contracts with existing collection haulers to extinguish statutory rights and allow the City flexibility to seek further cost savings and additional services in the future.
- Pursue a legislative capital budget request or other grant/funding for the Appleway Trail Project, parkland acquisition and the Barker Road grade separation.
Appleway Trail - Based on Council approval of the use of City funds, staff completed the design of the Appleway Trail between University Road and Pines Road. The design includes a plaza at University Road, trees, future irrigation lines, and trail lighting. For this project, staff anticipates completing the construction of this portion of the trail this year. Although unsuccessful at the legislative level, staff applied for federal grant funding for the Appleway Trail Project and received \$1M for that portion between Pines Road and Evergreen Road.
Barker Road Overpass - Staff worked with HDR Engineering to prepare and submit a \$15M TIGER VI grant application for the Barker Road Grade Separation Project.
Honeywell to assist in legislative support for the project.
- Continued to expand where possible, an economic development plan, including review and evaluation of Spokane Valley's development regulations and how they compared with other jurisdictions; and began looking at options open for an alternative city hall.
Staff completed review and evaluation of development regulations and brought forth several code amendments for Council approval. The 2015 Budget request and business plan include reorganization of Community Development to strengthen economic development efforts. Staff worked with an architect in developing a conceptual plan for a new city hall; identified potential properties; and developed a budget and provided options for the funding a new city hall.
- Focus on sustainability of Street Preservation program beyond 2016.
The Street Preservation program is sustainable through 2018. Over the past year, staff has been looking at ways to further sustain financially the current pavement preservation program. Staff has applied for and received grant funds equating to approximately \$1.2M per the years 2017-2019 through the Surface Transportation Program grants.
- Evaluate law enforcement needs based on calls for service, crime rates, business and population growth and other supporting data.
Staffing analysis completed with two patrol officers added, a Power Shift created, a new Spokane Valley dedicated Drug and Property Crimes Unit formed, Corporals eliminated, and Property Crimes Detectives increased. Staffing levels will now be matched to peak call load times of day.

Goals for 2015

- Pursue a legislative capital budget request for the Appleway Trail Project; parkland acquisition; and Bridging the Valley.
- Evaluate and discuss potential increases to the law enforcement contract.
Work toward completion of the Comprehensive Plan review.
- Continue and expand where possible, an economic development plan for Spokane Valley, including completion of the City Hall Plan.
- Pursue a sustainability plan in connection with the city's Street Preservation program, to include sustained funding in the City's Street Fund, to address concerns through and beyond the year 2018.

Fund: 001	General Fund	Spokane Valley
Dept: 011	Legislative Branch	2015 Budget

<u>Budget Summary</u>					
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Personnel - FTE Equivalents					
Mayor	1	1.0	1.0	1.0	1.0
Council	6	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	\$ 141,389	\$ 165,571	\$ 174,891	\$ 210,658	\$ 214,379
Supplies	3,515	3,605	3,577	4,192	4,550
Services & Charges	139,814	171,819	161,333	254,000	294,185
Total Legislative Branch	<u>\$ 284,718</u>	<u>\$ 340,995</u>	<u>\$ 339,801</u>	<u>\$ 468,850</u>	<u>\$ 513,114</u>

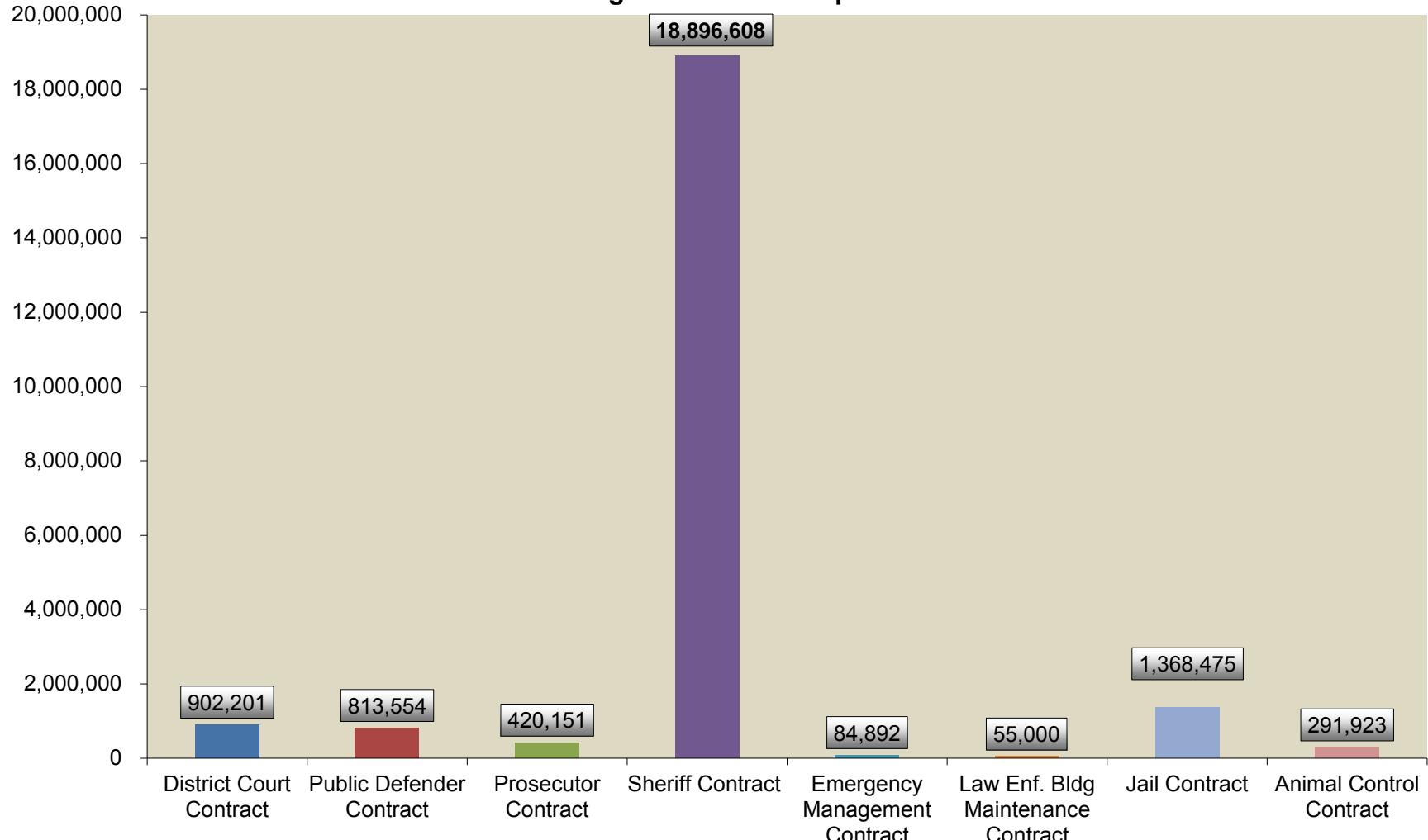
Fund: 001	General Fund	Spokane Valley																																																																																																												
Dept: 013	Executive Branch	2015 Budget																																																																																																												
<u>013 - City Manager</u>																																																																																																														
<p>This department is accountable to the City Council for the operational results of the organization, effective support of elected officials in achieving their goals; fulfillment of the statutory requirements of the City Manager, implementation of City Council policies, and provision of a communication linkage between citizens, the City Council, City departments, and other government agencies.</p>																																																																																																														
<p><u>Accomplishments for 2014</u></p> <ul style="list-style-type: none"> • In addition to the support of the 2014 Council Goals as referenced under the Legislative Budget: • Identified alternatives for solid waste; presented two options to Council who executed a contract for transfer, transport & disposal with Sunshine Recyclers, Inc. • Continued further efforts in promotion of the City, including new • Presented Council a balanced 2015 Budget. • Provided leadership support for strengthening and promoting Spokane Valley's core values and fiscal policies. 																																																																																																														
<p><u>Goals for 2015</u></p> <ul style="list-style-type: none"> • In addition to the support of the 2015 Council Goals as referenced under the Legislative Budget: • Present Council a balanced 2016 Budget. • Work with Federal and State Lobbyists on behalf of the interests of our City. • Prepare Legislative Agenda for Council consideration. • Strengthen economic development. 																																																																																																														
<p><u>015 - Legal</u></p> <p><u>Accomplishments for 2014</u></p> <ul style="list-style-type: none"> • Assist in identifying solid waste options; draft and assist in negotiations and execution of Sunshine contract; assist in identifying and negotiating collection contracts; and review of Solid Waste Comprehensive Plan. • Review and assist in drafting/revising the shoreline regulation component of the Shoreline Master Program; review and advise on the compiled Shoreline Master Program for final adoption. • Draft interim and final marijuana zoning regulations which were adopted by City Council. • Support Public Works on bidding and contracts for the Sullivan Bridge West Project. • Assist on 2015 street maintenance contract procurement. • Review and assist in document preparation for refunding and reissuance of City bonds, including bond ordinance, official statement, and interlocal agreement amendment. • Represent City in property acquisition for road projects (Argonne, Mansfield). 																																																																																																														
<p><u>Goals for 2015</u></p> <ul style="list-style-type: none"> • Advise Council and staff on implementation of new solid waste system. • Provide timely advice on issues arising out of implementation of legalized recreational marijuana and medical marijuana, including 2015 legislative proposals. • Participate in negotiating new labor agreement. • Work with Community Development and Finance in identifying and implementing economic development options. 																																																																																																														
<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; border: 1px solid black; padding: 2px;">2011 Actual</th> <th style="text-align: center; border: 1px solid black; padding: 2px;">2012 Actual</th> <th style="text-align: center; border: 1px solid black; padding: 2px;">2013 Actual</th> <th style="text-align: center; border: 1px solid black; padding: 2px;">2014 Budget</th> <th style="text-align: center; border: 1px solid black; padding: 2px;">2015 Budget</th> </tr> </thead> <tbody> <tr> <td>Personnel - FTE Equivalents</td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>City Manager</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td></tr> <tr> <td>City Attorney</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td></tr> <tr> <td>City Clerk</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td></tr> <tr> <td>Deputy City Attorney</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td></tr> <tr> <td>Deputy City Clerk</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td><td style="text-align: center;">1.0</td></tr> <tr> <td>Administrative Assistant - 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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	Administrative 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>3.5</u>	<u>3.5</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	Budget Detail						Wages, Payroll Taxes & Benefits	\$ 722,496	\$ 847,380	\$ 922,074	\$ 964,112	\$ 1,003,090	Supplies	3,273	4,501	1,811	5,750	5,890	Services & Charges	215,742	174,453	159,747	161,903	141,222	Nonrecurring expenses	-	-	-	-	3,000	Total Executive & Legislative Support	<u>\$ 941,511</u>	<u>\$ 1,026,334</u>	<u>\$ 1,083,632</u>	<u>\$ 1,131,765</u>	<u>\$ 1,153,202</u>
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Fund: 001	General Fund	Spokane Valley
Dept: 016	Public Safety	2015 Budget
<p>The Public Safety department budget provides funds for the protection of persons and property in the city. The City contracts with Spokane County for law enforcement, district court, prosecutor services, public defender services, probation services, jail and animal control services. See following page for detail information on each budgeted section.</p>		
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.		\$ 2,253,644
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.		\$ 19,485,950
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.		\$ 1,368,475
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.		\$ 291,923
<p>Non-Departmental</p>		
Fines and forfeitures to the State of Washington		\$ 733,500
Grant expenditures		\$ 20,000
Construct offices for unit supervisors - Nonrecurring		\$ 25,000
Capital outlay - CAD / RMS - Nonrecurring		\$ 949,000
Total		\$ 25,127,492

**City of Spokane Valley
2015 Budget
016 - Public Safety**

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Judicial System:					
District Court Contract	1,098,465	792,455	799,761	891,304	902,201
Public Defender Contract	705,375	769,295	649,831	852,965	813,554
Prosecutor Contract	484,799	421,087	410,196	406,777	420,151
Pretrial Services Contract	144,713	102,300	124,796	102,894	117,738
Prosecutor - Funded by JAG Grant	97	0	0	0	0
Subtotal Judicial System	<u>2,433,449</u>	<u>2,085,137</u>	<u>1,984,584</u>	<u>2,253,940</u>	<u>2,253,644</u>
Law Enforcement System:					
Sheriff Contract	16,885,482	16,853,600	17,030,382	18,144,552	18,896,608
Emergency Management Contract	59,622	80,877	80,338	81,398	84,892
Wages, Payroll Taxes & Benefits	6,133	2,389	3,642	3,500	3,800
Operating Supplies	5,630	6,497	3,980	3,500	5,000
Repair & Maintenance. Supplies	1,412	693	2,343	3,500	3,000
Janitorial Supplies	1,083	1,062	0	0	0
Small Tools & Minor Equipment	0	0	0	0	0
Electricity/Gas	29,266	21,603	21,865	30,000	25,000
Water	1,804	1,385	1,210	1,750	1,500
Sewer	847	849	851	900	900
Waste Disposal	3,423	3,504	3,460	4,000	3,500
Copier Maintenance	0	0	0	0	0
Law Enf. Bldg Maintenance Contract	50,940	59,194	80,283	77,400	55,000
Taxes and Assessments	0	358	715	400	750
Miscellaneous Svrs/Contingency	0	0	0	500,000	350,000
Crywolf Charges & Fees	33,314	45,568	44,412	48,000	50,000
Sterling Bank Fees	4,365	5,057	5,111	7,000	5,500
Crywolf Refunds	1,769	0	0	2,000	500
Subtotal Law Enforcement System:	<u>17,085,090</u>	<u>17,082,636</u>	<u>17,278,592</u> #	<u>18,907,900</u>	<u>19,485,950</u>
Jail System:					
Jail Contract	689,636	976,681	768,660	1,501,222	1,368,475
Work Release (Geiger)	795,160	429,420	508,704	0	0
Subtotal Jail System:	<u>1,484,796</u>	<u>1,406,101</u>	<u>1,277,364</u>	<u>1,501,222</u>	<u>1,368,475</u>
Other:					
Capital Outlays/Communications	190,738	206,445	28,323	0	0
Fines & Forfeitures State Remittance	751,862	682,014	664,681	764,500	733,500
Animal Control Contract	306,923	284,926	285,427	287,081	291,923
Non-Capital Equipment for JAG Grant	44,524	16,253	3,272	20,000	20,000
Non-Capital Equip for ARRA JAG Grant	93,462	26,099	38,250	0	0
Settle & Adjust	0	0	118,273	0	0
Small Tools	0	0	0	12,000	0
Professional Services	1,765	0	0	0	0
JAG - Wireless Cards	10,462	10,035	10,119	0	0
Building Replacement Costs	77,600	80,000	0	0	0
Nighttime Seatbelt Patrol Overtime	3,000	1,783	1,612	0	0
Maintenance	0	0	0	12,000	25,000
Drive Hammered - Get Nailed Grant	6,943	5,876	10,811	0	0
Child Car Seat Overtime	2,436	0	0	0	0
Slow Down or Pay Up	2,734	0	0	0	0
Stickman Knows	0	3,994	0	0	0
Capital outlay - CAD / RMS	0	0	0	14,500	949,000
Subtotal Other:	<u>1,492,449</u>	<u>1,317,425</u>	<u>1,160,768</u>	<u>1,110,081</u>	<u>2,019,423</u>
Total Public Safety	<u>22,495,784</u>	<u>21,891,299</u>	<u>21,701,308</u>	<u>23,773,143</u>	<u>25,127,492</u>

City of Spokane Valley
2015 Budgeted Contract Expenditures



Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2015 Budget

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

013 - Deputy City Manager Division

The Deputy City Manager (DCM) supervises the 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.

Accomplishments for 2014

- Evaluate law enforcement needs based upon calls for service, crime rates, and citizen/business growth.
Staffing analysis completed with two patrol officers added, a Power Shift created, a new Spokane Valley dedicated Drug and Property Crimes Unit formed, Corporals eliminated, and Property Crimes Detectives increased. Staffing levels will now be matched to peak call load times of day.
- Finalize case weighting methodology in collaboration with the Spokane County Public Defender's Office.
The County has decided not to pursue a case-weighting methodology. The City is pursuing a grant to pay for the resulting increased costs. The City is also working with the County to evaluate the current type of cases and insure all cases are counted correctly and addressed in the most efficient manner.
- Update Draft 6 Year Strategic Communications Plan.
Submitted updated 2014-2019 Draft of the 6-Year Strategic Communications Plan
- Provide public information support that informs and engages the public as needed for Sullivan Bridge Replacement, Appleway Trail development, and other major projects that may be identified by the Council.
Launched Sullivan Bridge Replacement Project public information outreach efforts, including key messaging, quarterly mailed project newsletter, media releases/contacts, web page development/updates, and other outreach as needed. Efforts will continue throughout the 2-year project that started in 2014. Developed and updated new web page for Appleway Trail project and developed legislative fact sheet supporting funding request.
- Increased HotTopic newsletter to four issues/yr, with one issue mailed to entire city
- Identified and maximized opportunity to promote the City of Spokane Valley.
Expanded and raised profile of City Hall at the Mall to include State of the City address, also providing a venue for creating contacts with the community, and promoting new smart phone app, Sullivan Bridge Project, Appleway Trail, and other City departments and related agencies. Developed City of Spokane Valley YouTube channel for sharing City videos. Acquired video camera and related equipment/software to begin adding video into public information tools.

Goals for 2015

- Evaluate, identify, and implement performance measures to assess the effectiveness of changes implemented as a result of the law enforcement staffing analysis.
- Implement the High-Performance Organization Plan, utilizing priority-based budgeting, civic engagement, data drivers, and collaboration to enhance the performance of the City government and align the efforts of the City with the needs of the community.
- Conduct Community Satisfaction Survey updating citizens' most important issues and to improve communications.
- Continue development and implementation of comprehensive Solid Waste public information outreach efforts that inform and familiarize citizens with new system, and that meet public information goals in the Solid Waste Management Plan.
- Continue public information support that informs and involves the community for Sullivan Road Bridge project and Appleway trail project.
- Launch limited social media outreach for SnowInfo and Traffic Alerts.
- Update the DRAFT 6-Year Communications Plan and its alignment with the 6-Year Business Plan.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 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
Administrative Assistant	2.0	2.0	0.0	0.0	0.0
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>8.0</u>	<u>8.0</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	\$ 424,953	\$ 404,685	\$ 402,012	\$ 590,025	\$ 627,478
Supplies	1,380	1,728	1,153	2,050	2,500
Services & Charges	<u>79,375</u>	<u>23,650</u>	<u>56,162</u>	<u>61,140</u>	<u>61,325</u>
Total Deputy City Manager Division	<u>\$ 505,708</u>	<u>\$ 430,063</u>	<u>\$ 459,327</u>	<u>\$ 653,215</u>	<u>\$ 691,303</u>

Fund: 001	General Fund	Spokane Valley
Dept: 018	Operation & Administrative Services	2015 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 conducted by the Washington State Auditor's Office.

Accomplishments for 2014

- Implemented State Auditor recommendations.
- Improved financial statement preparation process and accuracy.
- Replaced a storage area network (SAN).
- Began the process of virtualizing servers rather than simply replacing physical servers.
- Acquired 1-Ford Escape for use by the Community Development Department that replaces a 2003 Chevy S10 pickup.
- Acquired 2 Ford Escapes and 1 pickup for the Public Works Department.
- Worked with the City Manager and Legal Department on a Moody's Investors Service bond rating presentation that resulted in an increase in the City's LTGO bond rating from "A1" to "Aa3".
- Worked with the City Manager and Legal Department on refunding the 2003 LTGO bonds that resulted in a total savings of \$1,581,128 that will be realized over the 20-year period ending December 1, 2033. The City's share of the savings is \$201,542 that will be realized over the 10-year period ending December 1, 2023 and the Spokane Public Facility District's will be \$1,379,586 that will be realized over the 20-year period ending December 1, 2033.

Goals for 2015

- Implement 2013 audit recommendations
- Work towards continued improvement and accuracy in the financial statement preparation process.
- Complete the 2014 CAFR by May 30, 2015 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.
- Replace approximately 30 desktop computers that will reach the end of their life cycle.
- Replace copiers in the Finance and Public Works departments that will reach the end of their life cycle.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
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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	3.00	3.00	3.75	3.75	3.75
Accounting Technician	2.00	2.00	2.00	2.00	2.00
IT Specialist	3.00	3.00	2.00	2.00	2.00
GIS/Database Administrator	1.00	1.00	1.00	1.00	1.00
Help Desk Technician	0.00	0.00	0.00	1.00	1.00
Total FTEs	11.00	11.00	10.75	11.75	11.75
Intern	1.0	1.0	0.0	0.0	0.0

Budget Detail

Wages, Payroll Taxes & Benefits	\$ 903,495	\$ 895,125	\$ 1,008,218	\$ 1,151,059	\$ 1,172,483
Supplies	6,468	7,026	2,791	7,000	6,000
Services & Charges	46,543	18,664	21,218	22,600	25,396
Total Finance Division	\$ 956,506	\$ 920,815	\$ 1,032,227	\$ 1,180,659	\$ 1,203,879

Fund: 001

General Fund

Spokane Valley

Dept: 018

Operation & Administrative Services

2015 Budget

016 - Human Resources Division

Human Resources (HR) is administered through the Deputy City Manager (DCM). The HR operation provides services in compensation, benefits, training and organizational development, staffing, employee relations, and communications.

Accomplishments for 2014

- Achievement of the 2013 WellCity Award presented by the Association of Washington Cities
- Employee training and development to increase safety in the workplace
- Assist the economic development activities working with business owners to increase electronic content
- Creation of the City Discovery mobile app to encourage children to learn about our community

Goals for 2015

- Bargain a successor labor relations contract with represented employee of the City
- Review employment policies for alignment with labor contract
- Support economic development goals of the City through website and mobile app management
- Provide employee training that supports communication, customer service and ethical decision making

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 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	\$ 182,604	\$ 187,339	\$ 197,822	\$ 214,905	\$ 218,109
Supplies	596	461	640	700	700
Services & Charges	21,314	24,278	13,645	22,278	24,508
Total Human Resources Division	<u>\$ 204,514</u>	<u>\$ 212,078</u>	<u>\$ 212,107</u>	<u>\$ 237,883</u>	<u>\$ 243,317</u>

Fund: 001	General Fund	Spokane Valley																																																																																																																								
Dept: 032	Public Works	2015 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.																																																																																																																										
<u>Accomplishments for 2014</u>																																																																																																																										
<ul style="list-style-type: none"> • Designed sixteen projects and managed the construction of nine. • Developed the 2015-2020 Six Year TIP • Submitted twenty six grants for various capital projects; received \$4.68M as of August 2014 • Completed one 2013 and four 2014 Pavement Preservation Projects • Completed design, bid, and have begun construction of the Sullivan Road West Bridge Replacement Project • Completed design and construction of the Appleway Trail Project - University to Pines 																																																																																																																										
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<ul style="list-style-type: none"> • Implement approved capital projects. • Provide planning for development of the updated Transportation Improvement Plan. • Prepare and submit grant applications for capital projects. • Perform biannual update to Pavement Management Plan • Complete 2015 Pavement Preservation Projects as approved 																																																																																																																										
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(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.

Fund: 001	General Fund	Spokane Valley
Dept: 050	Community & Economic Development Administrative Division	
		2015 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 2014

- Continued work on City's economic development plan.
- Continued to implement customer service improvements for the department.
- Continued work on permit process and customer service improvement plan.
- Continued to implement a document control system for documents and forms.

Goals for 2015

- Assist with the City's economic development plan.
- Continue to implement a document control system for documents and forms.
- Assist in City's Marketing Plan
- Assist in City Hall project

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 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
Office Assistant I	1.0	1.0	0.0	0.0	0.0
Total FTEs	<u>3.0</u>	<u>3.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 280,228	\$ 269,228	\$ 215,537	\$ 232,683	\$ 237,394
Supplies	1,488	3,854	2,399	3,100	3,100
Services & Charges	27,403	34,934	6,949	55,100	20,600
Intergovernmental Payments	10,645	-	-	-	-
Nonrecurring Professional Services	-	-	-	30,000	395,000
Total Administrative Division	<u>\$ 319,764</u>	<u>\$ 308,016</u>	<u>\$ 224,885</u>	<u>\$ 320,883</u>	<u>\$ 656,094</u>

Fund: 001	General Fund	Spokane Valley
Dept: 051	Community & Economic Development	
	Economic Development Division	2015 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.

Goals for 2015

- Continue to collaborate with economic development partners
- Develop a business recruitment system
- Pursue infrastructure improvements to foster economic development
- Develop a business recruitment system
- Develop a marketing plan
- Develop GIS system to promote economic development applications

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Personnel - FTE Equivalents					
Engineer	0.0	0.0	0.0	0.0	0.5
Senior Planner - CD	0.0	0.0	0.0	0.0	1.0
E.D. Project Specialist	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>2.5</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	0.0	0.0	0.0	0.0	\$ 274,776
Supplies	0.0	0.0	0.0	0.0	\$ 1,000
Services & Charges	0.0	0.0	0.0	0.0	\$ 22,500
Intergovernmental Payments	0.0	0.0	0.0	0.0	-
Total Administrative Division	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 298,276</u>

Fund: 001	General Fund	Spokane Valley
Dept:055/056	Community & Economic Development	
	Development Services Division	2015 Budget

The Development Services Division is new to the City as of 2015 and 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.

Accomplishments for 2014

- Continued to work on permit process and customer service improvement plan.
- Updated Development Engineering's Webpage.
- Submitted Forker Draw Floodplain Restudy to FEMA for review
- Assisted in development of Regional LID guidance manual
- Continued work on the Shoreline Master Program.
- Continued to work on Economic Development issues for the City.
- Continued work on permit process and customer service improvement plan.
- Continued to work on code enforcement procedure manual update with legal office.
- Continued participation in the County's UGA update process
- Completed the 2014 Annual Comprehensive Plan amendments.

Goals for 2015

- Continue worked on Regional Low Impact Development Standards
- Work on Floodplain Revisions
- Develop a historic preservation program
- Continue work on the City's Certified Sites Program
- Complete the Shoreline Master Program.
- Begin state requirement update of Comprehensive Plan
- Continue work on permit process and customer service improvement plan.
- Developers Forums
- 2015 Annual Comprehensive Plan amendments.
- CBDG - Identify Sidewalk projects
- Review of Municipal Code for updates

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Personnel - FTE Equivalents					
Development Services Manager	0.0	0.0	0.0	0.0	1.0
Engineer	1.5	1.5	1.5	1.5	2.0
Assistant Engineer	0.0	0.0	1.0	1.0	1.0
Senior Planner	0.0	0.0	0.0	0.0	1.0
Planner	0.0	0.0	0.0	0.0	2.0
Maint/Construction Inspector	1.0	1.0	2.0	1.0	1.0
Code Enforcement Officer	0.0	0.0	0.0	0.0	1.0
ROW Inspector	0.0	0.0	0.0	1.0	1.0
Office Assistant I	1.0	1.0	1.0	1.0	1.0
Senior Engineer	1.0	1.0	1.0	1.0	0.0
Engineering Technician	1.5	1.5	1.5	0.5	0.0
Total FTEs	3.5	3.5	5.50	5.50	11.00
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,175,949	\$ 1,265,080	\$ 1,488,268	\$ 1,487,320	\$ 1,122,644
Supplies	13,058	7,139	15,830	21,050	21,050
Services & Charges	134,373	256,321	287,985	227,650	281,250
Intergovernmental Payments	56,039	7,764	8,287	-	-
Total Engineering Division	\$ 1,379,419	\$ 1,536,304	\$ 1,800,370	\$ 1,736,020	\$ 1,424,944

Fund: 001	General Fund	Spokane Valley
Dept: 057	Community & Economic Development	
	Building Division	2015 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.

Code compliance staff enforce zoning and building regulations on a complaint-driven basis. 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 2014

- Continue work on permit process and customer service improvement plan.
- Maintained partnering efforts with Spokane and Spokane County.
- Developed web-access for permit system.
- Developed department reports.

Goals for 2015

- Continue work on permit process and customer service improvement plan.
- Maintain partnering efforts with Spokane and Spokane County.
- Expand on-line permit system.
- Continue coordinate on Regional Hazard Mitigation Plan
- Continue to develop reports for web-access permitting system

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 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	0.0	0.0	2.0	2.0
Development Service Coordinator	0.0	0.0	1.0	1.0	1.0
Engineering Tech	0.0	0.0	0.0	1.0	1.0
Office Assistant I	1.0	1.0	1.0	1.0	2.0
Permit Facilitator	2.0	2.0	2.0	2.0	2.0
Plans Examiner	0.75	0.75	0.50	0.50	1.0
Senior Plans Examiner	1.0	1.0	1.0	1.0	1.0
Assistant Planner	0.0	0.0	2.0	0.0	0.0
Code Enforcement Officer BP	2.0	2.0	0.0	0.0	0.0
Construction Inspector	0.0	0.0	0.0	0.0	0.0
Maint/Const Inspector (ROW)	1.0	1.0	0.0	0.0	0.0
Senior Permit Specialist	1.00	1.00	0.0	0.00	0.0
Total FTEs	<u>12.75</u>	<u>12.75</u>	<u>11.50</u>	<u>12.50</u>	<u>14.00</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 993,267	\$ 1,021,199	\$ 932,662	\$ 1,136,956	\$ 1,288,902
Supplies	22,516	21,645	20,139	28,200	28,200
Services & Charges	54,403	94,541	55,969	102,500	63,800
Intergovernmental Payments	18,629	-	-	-	-
Capital Outlays	64,309	86,384	-	-	-
Interfund Charges	-	3,668	-	-	-
Total Building Division	<u>\$ 1,153,124</u>	<u>\$ 1,227,437</u>	<u>\$ 1,008,770</u>	<u>\$ 1,267,656</u>	<u>\$ 1,380,902</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2015 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 2014

- Completed development of Browns Park Master Plan.
- Completed renovation to Discovery Playground.
- Completed the Edgecliff Park Sanitary Sewer project.
- Completed the addition of a new picnic shelter at Edgecliff Park.
- Finalized the Centennial Trail maintenance agreement.
- Completed Appleway Trail RCO Grant application.

Goals for 2015

- Construct four new sand volleyball courts at Browns Park.
- Design and construct pocket dog park at Valley Mission Park.
- Assume maintenance of Phase 2 of the Appleway Trail.
- Pursue land acquisitions for priority facilities such as disc golf, skateboard park, etc.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 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	\$ 195,308	\$ 204,362	\$ 212,067	\$ 222,343	\$ 228,697
Supplies	32,474	17,641	33,927	8,450	8,450
Services & Charges	670,565	775,139	852,875	30,950	38,800
Intergovernmental Services	10,208	12,550	-	13,000	11,000
Interfund Transfer	7,000	-	-	-	-
Capital Outlays	-	6,545	-	-	-
Nonrecurring Expenses	-	-	-	11,350	25,400
Total Parks Administration	<u>\$ 915,555</u>	<u>\$ 1,016,237</u>	<u>\$ 1,098,869</u>	<u>\$ 286,093</u>	<u>\$ 312,347</u>

Fund: 001	General Fund	Spokane Valley			
Dept: 076	Parks & Recreation	2015 Budget			
<u>300 - Maintenance Division</u>					
The Parks Maintenance Division is responsible for the contracted maintenance and upkeep of our parks and public areas including the Centennial Trail.					
Budget Detail	Budget Summary				
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Supplies	4,608	12,133	27,500	10,000	20,000
Services & Charges	651,591	738,636	761,500	786,200	824,642
Total Parks Maintenance	<u><u>\$ 656,199</u></u>	<u><u>\$ 750,769</u></u>	<u><u>\$ 789,000</u></u>	<u><u>\$ 796,200</u></u>	<u><u>\$ 844,642</u></u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2015 Budget

301 - Recreation Division

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

Accomplishments for 2014

- Utilized The Inlander racks in Spokane Valley & Liberty Lake to distribute the Spring/Summer Recreation Brochure.
- Continued to work with local partners to provide successful programs and events such as Breakfast with Santa with the Rotary and Sand Volleyball Tournaments and leagues with Evergreen Volleyball Association.
- Offered a successful Winter Break Day Camp at CenterPlace Regional Event Center.
- Developed a Sponsorship pacet for the Summer Outdoor Movies.

Goals for 2015

- Continue to provide quality recreation programs for the Spokane Valley Community.
- Research creative means tp market and promote Recreation Programs & Events.
- Actively look for sponsorship opportunities within the Community in regards to the Summer Outdoor Movies.
- Produce more marketing materials in house with desktop publishing software.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Personnel - FTE Equivalents					
Recreation Coordinator	<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	\$ 137,379	\$ 131,218	\$ 151,084	\$ 156,702	\$ 153,924
Supplies	4,688	4,220	5,760	5,350	7,750
Services & Charges	65,087	72,578	54,381	67,100	64,500
Interfund Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Recreation Division	<u>\$ 207,154</u>	<u>\$ 208,016</u>	<u>\$ 211,225</u>	<u>\$ 229,152</u>	<u>\$ 226,174</u>

Fund: 001	General Fund	Spokane Valley
Dept: 076	Parks & Recreation	2015 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 2014

- Completed the painting of the Park Road Pool tank.
- Continued with the sales of merchandise options to the pools as an additional source of revenue.
- Updated pool and feature rules and made them easily accessible online.
- Expanded fitness opportunities by adding Triathlon Training and morning Lap Swim to maximize pool usage.

Goals for 2015

- Maintain full summer swimming program.
- Research Wifi capabilities at our outdoor pool facilities.
- Paint the Valley Mission Pool tank.
- Research marketing opportunities to more effectively promote the outdoor pools.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Budget Detail					
Supplies	\$ 1,947	\$ 5,053	\$ 9,081	\$ 2,500	\$ 7,200
Services & Charges	446,067	434,242	469,765	487,900	489,000
Intergovernmental Services	-	-	-	-	-
Total Aquatics Division	<u>\$ 448,014</u>	<u>\$ 439,295</u>	<u>\$ 478,846</u>	<u>\$ 490,400</u>	<u>\$ 496,200</u>

Fund: 001

General Fund

Spokane Valley

Dept: 076

Parks & Recreation

2015 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 2014

- Continued Resource Fair for Seniors and their families; over 53 vendors and 350+ attendees.
- Continued relationship with Aging and Long Term Care of Washington to provide volunteer on site at senior center to provide information on various health plans.
- Continued to add resource and referral information for volunteer reception desk availability.
- Established a relationship with retirement communities by attending monthly Director meetings.

Goals for 2015

- Offer more Tuesday evening classes in the Senior Wing of CenterPlace.
- Continue relationship with YMCA to offer reduced daily rates for senior center members.
- Develop and foster relationship with Walgreens to bring pharmacy students to counsel seniors on medications, provide blood pressure checks and offering flu shots.
- Research and develop class for seniors needing help with IT issues.
- Work closely with the Parks & Recreation Director on programs being offered to seniors.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Personnel - FTE Equivalents					
Senior Center Specialist	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>2012.0</u>	<u>2013.0</u>	<u>2014.0</u>	<u>2015.0</u>	<u>2016.0</u>
Intern	1.0	1.0	1.0	1.0	0.0
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 72,601	\$ 78,209	\$ 77,018	\$ 81,682	\$ 84,285
Supplies	960	2,855	2,157	2,500	2,500
Services & Charges	2,779	5,133	1,897	5,700	5,200
Capital Outlay	-	-	-	-	-
Total Senior Center Division	<u>\$ 76,340</u>	<u>\$ 86,197</u>	<u>\$ 81,072</u>	<u>\$ 89,882</u>	<u>\$ 91,985</u>

Fund: 001	General Fund	Spokane Valley																																																																																				
Dept: 076	Parks & Recreation	2015 Budget																																																																																				
305 - CenterPlace Division																																																																																						
<p>Construction of Mirabeau Point CenterPlace began in late 2003, and was completed mid-year 2005. The project represented the culmination of eight years of planning and fundraising by Mirabeau Point Inc. and the joint involvement of the City and Spokane County. The approximately 54,000 square foot facility houses the City of Spokane Valley Senior Center, a great room/banquet facility, numerous meeting rooms, multi-purpose rooms and high tech lecture hall. The facility combines with Mirabeau Meadows Parks and Mirabeau Springs to form a regional focal point for northeast Washington and Northern Idaho.</p>																																																																																						
<p><u>Accomplishments for 2014</u></p> <ul style="list-style-type: none"> • Improved tracking of events and revenue generated from them. • Installed digital informational monitor on the second floor to assist visitors. • Replaced reception area carpet. • Continued to replace incandescent and CFL fixtures to LED technology to lower utility costs. • Created better defined job duties of part-time event staff to ensure consistency in performance. 																																																																																						
<p><u>Goal for 2015</u></p> <ul style="list-style-type: none"> • Continue implementing suggestions from Marketing Plan. • Recarpet Lounge. • Begin to address the roof leakage issues. 																																																																																						
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Fund: 001	General Fund	Spokane Valley
Dept: 090	General Government	2015 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 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

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Supplies					
PEG COSV Small tools & Minor Equip	0	329	336	100	500
Business Registrations	1,292	1,288	293	2,000	1,500
Employee Recognition-Operating Supplies	25	0	13	3,000	3,000
Employee Recognition & Safety Program	1,694	347	1,925	0	0
Office & Operating Supplies	0	158	937	0	0
Small Tools & Minor Equipment	1,629	8,081	4,114	2,500	2,600
Non Capital Office Furniture & Equipment	0	526	0	0	0
Computer Hardware - Non Capital	0	0	35,165	23,000	27,250
Computer Software - Non Capital	0	0	6,519	31,800	20,800
Non Capital Computer Software/Hardware	35,941	22,568	0	0	0
Fuel	763	0	3	0	0
Office & Operating Supplies	9,229	4,504	10,313	15,000	15,000
	<u>50,573</u>	<u>37,801</u>	<u>59,618</u>	<u>77,400</u>	<u>70,650</u>
Other Services & Charges					
Broadcasting Council Meeting	45,725	0	0	0	0
Professional Services - Misc Studies	0	0	87,229	150,000	150,000
Accounting & Auditing	68,336	69,161	70,119	90,000	80,000
Uncollectible Accounts Expense	2,054	2,288	0	0	0
Petty Cash Reimbursement	11	0	0	0	0
Advertising	169	0	0	0	0
Postage	3,626	3,993	1,168	5,000	1,500
Telephone Service	23,845	29,196	9,088	18,500	17,000
Cell Phones	0	0	1,561	0	1,600
Internet Service	0	0	13,994	18,100	12,500
City Wide Records Management	3,300	3,610	0	10,000	10,000
City Hall Rent	461,208	478,324	425,246	416,000	430,000
Facility Repairs & Maintenance	381	583	1,430	5,000	5,000
Equip Repair & Maint-Hardware Support	25,680	23,083	23,457	36,500	35,200
IT Support	96,059	75,225	71,221	28,500	33,800
Software Licenses & Maintenance	68,706	70,737	90,502	78,600	76,650
Equip Rental	0	0	3,300	0	3,300
PEG Reimburse - CMTV	28,988	12,305	0	0	0
Printing & Binding	0	343	432	0	0
Miscellaneous Services	10,872	7,045	5,938	15,000	10,000
Merchant Charges (Bankcard Fees)	9,927	1,492	1,347	2,500	2,000
EECBG Utilities Partnering Program	12,947	20,383	0	0	0
Vehicle Rental	4,130	7,000	1,559	7,000	2,000
General Operating Leases: Computer	45,559	52,842	41,039	39,600	42,000
Economic Development-Site Selector	9,179	9,197	8,813	11,000	10,000
Professional Services - Economic Devel.	83,352	100,340	89,041	82,500	88,000
City Economic Development	1,375	88,230	202,430	200,000	200,000
Professional Services - Social Services	67,961	49,095	55,809	67,500	62,000
Alcohol Treatment: Liquor Excise Tax	8,750	4,516	1,213	0	0
Alcohol Treatment: Liquor Profits	12,512	17,977	16,279	20,000	20,000
Prior Period Adjustment	0	(163,322)	0	0	0
	<u>\$ 1,094,652</u>	<u>\$ 963,643</u>	<u>\$ 1,222,215</u>	<u>\$ 1,301,300</u>	<u>\$ 1,292,550</u>

Fund: 001	General Fund	Spokane Valley
Dept: 090	General Government	2015 Budget

Budget Summary cont.					
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Intergovernmental Services					
Election Costs	50,184	0	85,304	57,000	86,000
Voter Registration	79,252	86,132	87,964	87,000	90,000
Taxes and assessments	8,536	6,006	7,278	8,600	7,500
Spokane County Air Pollution Authority	114,941	115,569	115,720	117,000	117,000
	<u>252,913</u>	<u>207,707</u>	<u>296,266</u>	<u>269,600</u>	<u>300,500</u>
Capital Outlays					
PEG COSV Broadcast-Office Furn.	13,330	0	2,131	0	0
PEG COSV Broadcast-Software/hardware	47,095	24,232	24,936	33,300	31,000
PEG COSV Broadcast-Communication	5,357	0	0	0	0
Copy Machine	0	21,523	0	20,000	0
Office Furniture & Equipment	0	0	0	0	0
Computer Software/Hardware	22,121	3,063	0	0	0
IT capital replacement	0	0	0	0	145,000
Compuer Hardware - Capital	0	0	15,035	40,000	46,500
Construction - Pavement Preservation	0	0	0	0	0
	<u>87,903</u>	<u>48,818</u>	<u>42,102</u>	<u>93,300</u>	<u>222,500</u>
Debt Service: Principal					
Interest and Other Debt Service Costs	(952)	444	301	0	0
Interfund Payments for Service					
Transfer out - #106 (solid waste educ.)	0	0	0	60,000	0
Transfer out - #303 (street const proj)	551,730	0	0	0	0
Transfer out - #309 (park capital proj)	100,000	106,250	50,000	247,500	100,000
Transfer out - #310 (bond pmt > \$434.6 lease)	0	0	0	0	67,600
Transfer out - #310 (city hall o&m costs)	0	0	0	0	271,700
Transfer out - #311 (pvmnt preservation)	1,084,681	2,045,203	855,857	888,823	920,000
Transfer out - #312 (capital reserve fund)	0	0	7,826,207	2,443,507	0
Transfer out - #502 (risk management)	319,000	319,000	319,000	325,000	325,000
	<u>2,055,411</u>	<u>2,470,453</u>	<u>9,051,064</u>	<u>3,964,830</u>	<u>1,684,300</u>
Miscellaneous					
SCRAPS pass through	0	0	0	56,600	0
Supplies - 10th Anniversary	0	0	3,818	0	0
Advertising - 10th Anniversary	0	257	12,030	0	0
	<u>0</u>	<u>257</u>	<u>15,848</u>	<u>56,600</u>	<u>0</u>
Nonrecurring - Operating					
Facility Repair and Maintenance	0	0	0	20,000	0
Total Governmental Division	<u>\$ 3,540,500</u>	<u>\$ 3,729,123</u>	<u>\$ 10,687,414</u>	<u>\$ 5,783,030</u>	<u>\$ 3,570,500</u>

Fund: 101

Street Fund

Spokane Valley

2015 Budget

The Street Fund was established to account for the activities associated with the provision of efficient and safe movement of both motorized and nonmotorized 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 2014

- Received grant funding for highway safety improvement projects
- Developed and implemented a fleet maintenance program
- Implemented signing to designate bicycle routes
- Installed radar feedback speed signs and rectangular flashing beacons on Mission at Splashdown
- Renewed contracts with private contracts for street maintenance services
- Continue to improve the efficiency of snow and ice operations
- Developed an Invitation to Bid for the Street & Stormwater Maintenance Contract
- Solicited bids, and selected a contractor to perform Street and Stormwater Maintenance activities

Goals for 2015

- Optimize traffic signals on selected corridors
- Apply for grants and work with various schools to install flashing beacons at crosswalks.
- Renew Contracts with private contractors for street maintenance services.
- Continue to define and implement a fleet maintenance program

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Personnel - FTE Equivalents					
Senior Engineer - Traffic	1.0	1.0	1.0	1.0	1.000
Public Works Superintendent	1.0	1.0	1.0	1.0	1.000
Maintenance/Construction Inspector	1.5	2.0	2.0	2.0	2.350
Assistant Engineer - Traffic/Planning	1.0	1.0	1.0	1.0	1.000
Planning Grants Engineer	0.0	0.0	0.0	0.375	0.375
Total FTEs	4.5	5.0	5.0	5.375	5.725
Interns	1.0	1.0	1.0	2.0	2.0
* 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					
Revenues					
Utility Tax	2,880,963	2,735,469	2,562,722	2,750,000	2,565,100
Motor Vehicle Fuel Tax	1,857,708	1,846,990	1,868,055	1,858,600	1,859,900
Investment Interest	5,252	4,056	2,920	3,000	3,000
Grants	431,001	203,185	172,530	0	0
Transfers in	90,750	7,614	27,375	0	0
Miscellaneous	59,081	34,429	14,701	0	10,000
Total revenues	5,324,755	4,831,743	4,648,303	4,611,600	4,438,000
Expenditures					
Wages, Payroll Taxes & Benefits	435,510	572,349	582,013	627,288	677,297
Supplies	133,188	141,776	108,110	91,500	111,500
Services & Charges	2,489,348	2,361,014	2,152,294	2,167,201	2,122,808
Snow Operation	587,427	591,390	485,717	520,000	520,000
Intergovernmental Payments	712,919	723,305	797,275	798,000	748,000
Transfers out - #101	25,000	39,600	39,700	39,700	39,700
Transfers out - #311 (pvmnt pres)	0	0	282,000	282,000	206,618
Transfers out - #501 (non-plow)	0	10,777	10,777	10,777	12,077
Transfers out - #501 (plow replace)	0	100,000	150,000	75,000	0
Capital construction and equipment	1,527,830	552,829	205,621	106,580	53,000
Total expenditures	5,911,222	5,093,040	4,813,507	4,718,046	4,491,000
Revenues over (under) expenditures	(586,467)	(261,297)	(165,204)	(106,446)	(53,000)
Beginning fund balance	3,076,202	2,489,735	2,228,438	2,063,234	1,956,788
Ending fund balance	\$ 2,489,735	\$ 2,228,438	\$ 2,063,234	\$ 1,956,788	\$ 1,903,788

Fund: 103

Paths & Trails Fund

Spokane Valley
2015 Budget

The State of Washington collects a \$.375 per gallon motor vehicle fuel tax at the pump and remits \$.0296 of the tax back to cities on a per capita basis. For 2015 the Municipal Research and Services Center estimates the distribution back to cities will be \$20.29 per person. Based upon a City of Spokane Valley population of 92,050 (per the Washington State Office of Financial Management on April 1, 2014) we anticipate the City will collect \$1,867,700 in 2015. RCW 47.030.050 specifies that .42% of this tax must be expended for the construction of paths and trails and based upon the 2015 revenue estimate. This computes to \$7,800. The balance or \$1,859,900 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. In 2014 the City transferred \$50,000 to Park Capital Projects Fund #309 to be applied towards the Phase 2 Appleway Trail Project from University to Pines.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Motor Vehicle Fuel (Gas) Tax	7,835	7,790	7,879	7,800	7,800
Investment Interest	63	67	51	0	0
Total revenues	<u>7,898</u>	<u>7,857</u>	<u>7,930</u>	<u>7,800</u>	<u>7,800</u>
Expenditures					
Capital Outlay	0	0	0	0	0
Transfers out- #309	0	0	0	50,000	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
Revenues over (under) expenditures	7,898	7,857	7,930	(42,200)	7,800
Beginning fund balance	48,186	56,084	63,941	71,871	29,671
Ending fund balance	<u>\$ 56,084</u>	<u>\$ 63,941</u>	<u>\$ 71,871</u>	<u>\$ 29,671</u>	<u>\$ 37,471</u>

Fund: 105

Hotel/Motel Tax Fund

Spokane Valley
2015 Budget

The Hotel/Motel Fund accounts for the receipt and expenditure of a special excise tax of two percent 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 tourist promotion, acquisition or operation of tourism-related facilities, and marketing of special events and festivals designed to attract tourists.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Hotel/Motel Tax	457,603	490,004	518,672	530,000	510,000
Investment Interest	455	592	387	300	300
Total revenues	<u>458,058</u>	<u>490,596</u>	<u>519,059</u>	<u>530,300</u>	<u>510,300</u>
Expenditures					
Tourism Promotion	472,482	511,756	458,904	547,000	570,000
Transfers out- #001	0	30,000	30,000	30,000	30,000
Total expenditures	<u>472,482</u>	<u>541,756</u>	<u>488,904</u>	<u>577,000</u>	<u>600,000</u>
Revenues over (under) expenditures	(14,424)	(51,160)	30,155	(46,700)	(89,700)
Beginning fund balance	272,356	257,932	206,772	236,927	190,227
Ending fund balance	<u>\$ 257,932</u>	<u>\$ 206,772</u>	<u>\$ 236,927</u>	<u>\$ 190,227</u>	<u>\$ 100,527</u>

Fund: 106

Solid Waste

Spokane Valley
2015 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 are 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. Assuming the total tonnage in 2015 exceeds 45,500 we would expect our first payment from Sunshine by March 31, 2016.

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.

The 2014 transfer-in of \$60,000 from General Fund #001 was for the purpose of providing information materials and marketing necessary to inform residents and businesses of the change in the solid waste transfer, transport and disposal.

<u>Budget Summary</u>					
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Sunshine administrative fee	0	0	0	0	125,000
Road maintenance fee	0	0	0	0	0
Investment interest	0	0	0	0	0
	0	0	0	60,000	0
Total revenues	0	0	0	60,000	125,000
Expenditures					
Education & Contract Administration	0	0	0	60,000	125,000
Transfers out - #001 (<i>reimbursement</i>)	0	0	0	0	0
Total expenditures	0	0	0	60,000	125,000
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	0	0	0	0	0

Fund: 120

Center Place Operating Reserve Fund

Spokane Valley
2015 Budget

The CenterPlace Operating Reserve Fund was established as a result of 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

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Investment Interest	556	0	0	0	0
Transfers-in	0	0	0	0	0
Total revenues	<u>556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Operations	0	0	50,787	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>50,787</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	556	0	(50,787)	0	0
Beginning fund balance	<u>350,231</u>	<u>350,787</u>	<u>350,787</u>	<u>300,000</u>	<u>300,000</u>
Ending fund balance	<u><u>\$ 350,787</u></u>	<u><u>\$ 350,787</u></u>	<u><u>\$ 300,000</u></u>	<u><u>\$ 300,000</u></u>	<u><u>\$ 300,000</u></u>

Fund: 121

Service Level Stabilization Reserve Fund

Spokane Valley
2015 Budget

The City has committed to maintaining a General Fund fund balance 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 balance 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 \$5.4 million balance or \$3.24 million. This represents a Fiscal Policy of the City that is also stated in the City Manager's 2015 Budget Message located near the front of this budget document.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Investment Interest	8,632	9,103	6,971	7,300	8,200
Transfer-in	0	0	0	0	0
Total revenues	<u>8,632</u>	<u>9,103</u>	<u>6,971</u>	<u>7,300</u>	<u>8,200</u>
Expenditures					
Operations	0	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	8,632	9,103	6,971	7,300	8,200
Beginning fund balance	<u>5,423,796</u>	<u>5,432,428</u>	<u>5,441,531</u>	<u>5,448,502</u>	<u>5,455,802</u>
Ending fund balance	<u><u>\$ 5,432,428</u></u>	<u><u>\$ 5,441,531</u></u>	<u><u>\$ 5,448,502</u></u>	<u><u>\$ 5,455,802</u></u>	<u><u>\$ 5,464,002</u></u>

Fund: 122	Winter Weather Reserve Fund				Spokane Valley				
					2015 Budget				
The Winter Weather Reserve Fund was established to provide an emergency reserve for use during unusually harsh winters where the Street Fund #101 budget and fund balance are inadequate to accommodate the amount of snow plowing 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 from Fund #101. Due to the uncertainty of when this fund might be drawn upon we actually budget the same \$500,000 in both 2014 and 2015 even though we recognize there exists only \$500,000 to address this issue if it should arise.									
<u>Budget Summary</u>									
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget				
Revenues									
Investment Interest	837	883	677	700	800				
Transfer-in	0	0	0	0	0				
Total revenues	<u>837</u>	<u>883</u>	<u>677</u>	<u>700</u>	<u>800</u>				
Expenditures									
Snow removal	0	0	0	500,000	500,000				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>				
Revenues over (under) expenditures	837	883	677	(499,300)	(499,200)				
Beginning fund balance	501,168	502,005	502,888	503,565	504,265				
Ending fund balance	<u>\$ 502,005</u>	<u>\$ 502,888</u>	<u>\$ 503,565</u>	<u>\$ 4,265</u>	<u>\$ 5,065</u>				

Fund: 123	Civic Facility Replacement Fund				Spokane Valley				
					2015 Budget				
This fund was initially created to set aside money for the eventual replacement of CenterPlace and the police precinct building located on 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 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.									
Based upon the \$2.4 million fund balance that existed at the end of 2012, we estimate we can sustain a tranfer of \$616,284 through approximately 2016 or for a total of four years.									
<u>Budget Summary</u>									
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget				
Revenues									
Investment Interest	1,989	2,099	1,608	1,700	1,300				
Transfers in- #001	394,600	397,000	0	0	0				
Total revenues	<u>396,589</u>	<u>399,099</u>	<u>1,608</u>	<u>1,700</u>	<u>1,300</u>				
Expenditures									
Transfers out- #311	0	0	616,284	616,284	616,284				
Total expenditures	<u>0</u>	<u>0</u>	<u>616,284</u>	<u>616,284</u>	<u>616,284</u>				
Revenues over (under) expenditures	396,589	399,099	(614,676)	(614,584)	(614,984)				
Beginning fund balance	1,608,259	2,004,848	2,403,947	1,789,271	1,174,687				
Ending fund balance	<u>\$ 2,004,848</u>	<u>\$ 2,403,947</u>	<u>\$ 1,789,271</u>	<u>\$ 1,174,687</u>	<u>\$ 559,703</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 nonvoted 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 remains 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, 2015 the outstanding balance on this portion of the bond issue will be \$5,425,000.
- \$1,385,000 remains 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, 2015 the outstanding balance on this portion of the bond issue will be \$1,250,000.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Spokane Public Facilities District	427,120	432,320	437,120	441,520	373,800
2014 LTGO Bond issue proceeds	0	0	0	7,661,000	0
Transfers in - #301	92,252	92,651	92,951	93,152	82,150
Transfers in - #302	92,251	92,652	92,952	93,151	82,150
Total revenues	<u>611,623</u>	<u>617,623</u>	<u>623,023</u>	<u>8,288,823</u>	<u>538,100</u>
Expenditures					
Debt Service Payment - CenterPlace	427,470	432,531	437,120	441,520	373,800
Debt Service Payment - Roads	184,153	185,092	185,903	186,303	164,300
2003 LTGO Bond retirement	0	0	0	7,549,000	0
2014 LTGO Bond issue costs	0	0	0	112,000	0
Total expenditures	<u>611,623</u>	<u>617,623</u>	<u>623,023</u>	<u>8,288,823</u>	<u>538,100</u>
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund: 301

REET 1 Capital Projects Fund

Spokane Valley

2015 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 fund 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 Fund #204 - LTGO Debt Service Fund.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
REET 1 - Taxes	481,623	654,264	707,104	600,000	625,000
Investment Interest	1,518	1,204	1,138	1,000	1,000
Miscellaneous Revenues	0	9,600	0	0	0
Total revenues	<u>483,141</u>	<u>665,068</u>	<u>708,242</u>	<u>601,000</u>	<u>626,000</u>
Expenditures					
Intergovernmental Services	0	0	0	0	0
Transfers out - #204	92,251	92,651	92,951	93,152	82,150
Transfers out - #303	278,105	253,429	589,534	275,575	221,980
Transfers out - #311 (<i>pavement preservation</i>)	0	0	150,000	184,472	251,049
Interfund Transfers	133,588	(1,203)	0	0	0
Total expenditures	<u>503,944</u>	<u>344,877</u>	<u>832,485</u>	<u>553,199</u>	<u>555,179</u>
Revenues over (under) expenditures	(20,803)	320,191	(124,243)	47,801	70,821
Beginning fund balance	792,876	772,073	1,092,264	968,021	1,015,822
Ending fund balance	<u>\$ 772,073</u>	<u>\$ 1,092,264</u>	<u>\$ 968,021</u>	<u>\$ 1,015,822</u>	<u>\$ 1,086,643</u>

Fund: 302

REET 2 Capital Projects Fund

Spokane Valley

2015 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 be 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 fund 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 Fund #204 - LTGO Debt Service Fund.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
REET 2 - Taxes	479,129	531,442	614,929	600,000	625,000
Investment Interest	1,732	1,762	1,349	1,000	1,000
Transfers in - #307	0	6,477	0	0	0
Total revenues	<u>480,861</u>	<u>539,681</u>	<u>616,278</u>	<u>601,000</u>	<u>626,000</u>
Expenditures					
Transfers out - #101	0	7,615	27,375	0	0
Transfers out - #204	92,251	92,651	92,951	93,151	82,150
Transfers out - #303	1,045,677	1,112,518	153,243	599,097	365,290
Transfers out - #307	45,714	(173,470)	0	0	0
Transfers out - #311 (pavement preservatio...	0	0	150,000	184,472	251,049
	<u>1,183,642</u>	<u>1,039,314</u>	<u>423,570</u>	<u>876,720</u>	<u>698,489</u>
Revenues over (under) expenditures	(702,781)	(499,633)	192,708	(275,720)	(72,489)
Beginning fund balance	2,333,084	1,630,303	1,130,670	1,323,378	1,047,658
Ending fund balance	<u>\$ 1,630,303</u>	<u>\$ 1,130,670</u>	<u>\$ 1,323,378</u>	<u>\$ 1,047,658</u>	<u>\$ 975,169</u>

Fund: 303

Street Capital Projects Fund

Spokane Valley

2015 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

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Grant Proceeds	3,297,974	3,826,042	2,870,539	8,324,808	8,714,114
Developer Contribution	91,268	760,768	0	166,020	94,860
Miscellaneous	209,037	1,650	78	0	0
WSDOT - Safe Routes	0	26,213	604,811	0	0
Transfers in - #001	551,730	64,750	0	0	0
Transfers in - #101	13,105	465,454	138	18,830	0
Transfers in - #102	8,502	207,447	0	0	0
Transfers in - #301	278,105	253,429	589,535	275,575	221,980
Transfers in - #302	1,045,677	1,112,518	153,243	599,097	365,290
Transfers in - #310	0	140,139	0	0	0
Transfers in - #311	0	299,027	77,720	0	0
Transfers in - #312 Appleway Landscaping	0	0	8,348	250,000	0
Transfers in - #312 Sullivan Rd W Bridge	0	0	0	200,000	2,120,000
Transfers in - #402	56,862	113,014	0	7,101	0
Total revenues	5,552,260	7,270,451	4,304,412	9,841,431	11,516,244
Expenditures					
Pines/Mansfield, Wilbur Rd. to Pines	22,742	43,725	228,275	0	0
Argonne Rd Corridor Upgrade SRTC 06-31	134,005	109,948	33,665	860,280	602,196
Pines (SR27) ITS Imporvement SRTC 06-26	3,090	196,503	1,000,462	10,000	0
Broadway Avenue Safety Project Pines- Par	804,028	1,747	0	0	0
Sprague/Sullivan PCC Intersection	1,510	(7,240)	0	0	0
Park Road - #2 (PE Only) - Broadway to Ind	122,989	1,019	0	0	0
Indiana Ave. Extension - 3600	1,358,038	53,791	3,877	0	0
Indiana /Sullivan Intersection PCC	1,252,581	1,435	96,313	0	0
Sprague Ave Resurfacing-Evergreen to Sull	44,359	2,825,759	11,799	0	0
Mission Ave -Flora to Barker	7,061	109	5,647	382,410	355,376
Park Rd RR Crossing Safety Improvements	25,838	0	0	0	0
Sullivan & Euclid PCC	25,923	8,720	0	123,090	35,052
Broadway @ Argonne/Mullan	42,887	1,255	73,792	50,000	0
Spokane Valley-Millwood Trail	3,778	3,834	429	100,000	0
24th Ave Sidewalk - Adams to Sullivan	1,696	43,091	270,962	0	0
Greenacres Trail - Design	44,787	2,815	0	0	0
In-House Design - Sidewalk Infill	7,851	529,155	187,148	364,425	0
Sidewalk & Tansit Stop Accessibility	9,500	233,859	4,991	0	0
Sullivan Rd W Bridge Replacement	54,386	949,390	819,702	4,000,000	7,201,779
Mansfield Ave. Connection	477	21,996	137,578	1,158,727	570,480
Sullivan Rd W Bridge Temp Repairs	1,950	192,039	0	0	0
University Rd / -90 Overpass Study	0	5,336	170,805	50,000	0
Evergreen - 16th to 32nd reconstruction	0	1,677,723	1,069	0	0
Pines Rd (SR27) & Grace Ave. Intersect stu	0	0	28,093	538,850	556,137
City wide safety improvements	0	841	1,722	341,928	320,560
Wellesley Ave & Adams rd sidewalk	0	27,137	638,773	30,000	0
Argonne/Mullan corridor safety - Indiana to f	0	0	53,463	0	0
Argonne Rd - Empire to Knox	0	0	118,990	0	0
Sprague ave ADA sdwlk improvement (Hav:	0	10,429	100,316	0	0
Sullivan UP Tracks UC (SB) Resurfacing	0	0	175,955	0	0
Appleway Trail Design	0	0	103,303	0	0
Sullivan Road Corridor Traffic Study	0	0	38,139	100,000	0
Citywide Traffic Sign Upgrade	0	0	100,956	50,000	0
Appleway Landscaping - Phase 1	0	0	8,348	250,000	0
Vista Rd BNSF Xing Safety	0	0	4,880	0	0
8th Avenue - McKinnon to Fancher	0	0	0	300,000	0
ITS Infill Project Phase 1 (PE START 2014)	0	0	0	91,891	301,357
2015 CDBG Sidewalk Project	0	0	0	0	246,231
Indiana & Evergreen Transit Access Improv	0	0	0	0	70,014
N. Sullivan Corridor ITS Proj (PE start 2015)	0	0	0	0	105,486
Alcazar Driveway Reconstruction	0	0	0	7,000	0
Trent Lighting Project	0	0	0	14,000	151,576
Sprague / Thierman Intersection	0	0	0	18,830	0
Contingency	0	0	0	1,000,000	1,000,000
STEP Projects (106,129,130,131,151,152)	1,375,147	231,763	236	0	0
Misc. Road Projects	207,447	0	814	0	0
Total expenditures	5,552,070	7,166,179	4,420,503	9,841,431	11,516,244
Revenues over (under) expenditures	190	104,272	(116,091)	0	0
Beginning fund balance	73,456	73,646	177,918	61,827	61,827
Ending fund balance	\$ 73,646	\$ 177,918	\$ 61,827	\$ 61,827	\$ 61,827

Fund: 309

Park Capital Projects Fund

Spokane Valley

2015 Budget

The Parks Capital Projects Fund was created to account for park related capital improvements. 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 occurred in 2014 when \$50,000 was transferred from the Paths and Trails Fund #103 and Capital Reserve Fund #312 which was applied towards the Appleway Trail - University to Pines project.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Grant Proceeds	496,250	0	0	0	0
Transfers in - #001 (<i>General Fund</i>)	100,000	106,250	50,000	247,500	100,000
Transfers in - #103 (<i>Paths & Trails</i>)	0	0	0	50,000	0
Transfers in - #312 (<i>Capital Reserve</i>)	0	0	0	1,452,100	0
Investment Interest	1,735	848	660	500	500
Contributions and Donations	0	0	25,000	500	0
Total revenues	597,985	107,098	75,660	1,750,600	100,500
Expenditures					
3 Sand volleyball courts at Browns Park	0	0	0	0	176,200
Pocket dog park	0	0	0	0	75,000
Mission Trailhead landscaping	0	0	0	0	25,000
2 Sand volleyball courts at Browns Park	0	0	0	0	0
Edgecliff picnic shelter	0	0	0	9,000	106,450
Discovery Playground equipment	0	0	16,172	51,400	0
Shade structure at Discovery Playground	0	0	0	0	38,000
City entry sign	0	0	0	0	70,000
Park signs (3)	0	0	0	22,500	0
Edgecliff sewer connection	0	0	0	13,000	0
Old Mission Trailhead	0	0	0	55,000	0
Appleway Trail-Phase 1 (<i>Univ. to Pines</i>)	0	0	0	1,502,100	0
Terrace View Park Play Equipment	0	166,932	0	0	0
CenterPlace S. Landscape Development	0	38,365	9,131	0	0
Greenacres Park	1,338,146	10,529	0	0	0
Terrace View Park Shelter	98,053	0	0	0	0
Total expenditures	1,436,199	215,826	25,303	1,653,000	490,650
Revenues over (under) expenditures	(838,214)	(108,728)	50,357	97,600	(390,150)
Beginning fund balance	1,249,364	411,150	302,422	352,779	450,379
Ending fund balance	\$ 411,150	\$ 302,422	\$ 352,779	\$ 450,379	\$ 60,229

Fund: 310

Civic Facility Capital Projects Fund

Spokane Valley

2015 Budget

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 plans 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 must first 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 will sell the 2.82 acres parcel back to the City for the original purchase price of \$839,285.*

In 2015 the General Fund will begin to make two annual transfers to this fund that are each related to the eventual construction of a new City Hall facility.

- The first transfer in the amount of \$67,600, when added to the City's \$434,600 annual lease payment for space in its current space totals \$502,200 which is the amount we currently anticipate our annual bond repayment would be if we were to issue \$8,000,000 of limited tax general obligation bonds with a 2% issue cost over 30-years at 4.50%.
- The second transfer is our current 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 is to "create" this appropriation capacity within the General Fund.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Investment Interest	8,609	5,349	1,771	1,900	1,200
Sale of Land	0	0	0	839,285	0
Miscellaneous	0	7,577	0	0	0
Transfers in- #001:					
-Future C.H. bond pmt > \$434.6k lease p	0	0	0	0	67,600
-Future C.H. o&m costs	0	0	0	0	271,700
Total revenues	<u>8,609</u>	<u>12,926</u>	<u>1,771</u>	<u>841,185</u>	<u>340,500</u>
Expenditures					
West Gateway at Thierman	0	88,559	9,942	0	0
STEP - Greenhaven	0	67,737	0	0	0
STEP - 48th & Sundown	0	72,402	0	0	0
Acquisition of Sprague Property	0	2,501,668	0	0	0
Sprague Property Acquisition costs	0	29,109	0	0	0
Professional services	0	0	0	30,000	0
Transfers out- #001	551,730	0	0	0	0
Transfers out- #311	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>1,051,730</u>	<u>2,759,475</u>	<u>9,942</u>	<u>30,000</u>	<u>0</u>
Revenues over (under) expenditures	(1,043,121)	(2,746,549)	(8,171)	811,185	340,500
Beginning fund balance	4,899,744	3,856,623	1,110,074	1,101,903	1,913,088
Ending fund balance	<u>\$ 3,856,623</u>	<u>\$ 1,110,074</u>	<u>\$ 1,101,903</u>	<u>\$ 1,913,088</u>	<u>\$ 2,253,588</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 ($=\$27,461,703 - \$26,000,000$) 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 totalled \$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 \$165,793 in grant revenue this brought total 2013 pavement preservation revenues to \$2,219,934, which are anticipated to finance \$2,904,313 in projects in 2013 ($=\$855,587$ in Fund #001 and \$2,048,456 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 \$2,888,736 of grant revenue this brings anticipated 2014 pavement preservation revenues to \$5,042,787. The 2015 Budget is anticipated to finance \$3,916,386 of projects in 2014.
- The 2015 Budget is again being developed to set aside City funds equivalent to 6% of General Fund recurring expenditures which computes out to \$2,245,000 ($=\$37,416,382 \times 6\%$). This is being 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 \$971,032 of grant revenue this brings anticipated 2015 pavement preservation revenues to \$3,216,032. The 2015 Budget is anticipated to finance \$2,615,050 of projects in 2015.

Setting aside City funds in an amount equivalent to 6% of General Fund expenditures through the aforementioned plan is sustainable for approximately 4-years (2013 through 2016), which will coincide with the ultimate exhaustion of the Fund #123 fund balance. Beyond that point, we anticipate the financial commitment to pavement preservation is sustainable at an annual level of no less than \$1,628,716 including \$920,000 from the General Fund #001; \$206,618 from the Street Fund #101; \$251,049 from the REET 1 Capital Projects Fund #301; and \$251,049 from the REET 2 Capital Projects Fund #302. Beyond 2016 we will look towards increasing the REET 1 and 2 contributions towards the pavement preservation program and will also 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 reappropriation in subsequent years.

(continued to next page)

Fund: 311**Pavement Preservation Fund****Spokane Valley****2015 Budget**

Please see the following page for a list of proposed / potential projects in 2015.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Transfers in - #001	584,681	2,045,203	0	888,823	920,000
Transfers in - #101	0	0	282,000	282,000	206,618
Transfers in - #123	0	0	616,284	616,284	616,284
Transfers in - #301	0	0	150,000	184,472	251,049
Transfers in - #302	0	0	150,000	184,472	251,049
Transfers in - #310	500,000	0	0	0	0
Investment Interest	0	0	2,750	0	0
Grants	0	0	35,945	2,886,736	971,032
Miscellaneous	0	300	50	0	0
Total revenues	<u>1,084,681</u>	<u>2,045,503</u>	<u>1,237,029</u>	<u>5,042,787</u>	<u>3,216,032</u>
Expenditures					
Pavement preservation	0	1,882,424	1,387,153	3,866,386	2,565,050
Pre-project GeoTech	0	0	0	50,000	50,000
Transfers out - #303 - <i>Sullivan Brdg Rpr</i>	0	192,039	0	0	0
Transfers out - #303 - <i>Evergreen 16-32</i>	0	79,945	0	0	0
Transfers out - #303 - <i>Sidewalk Infill</i>	0	27,043	0	0	0
Total expenditures	<u>0</u>	<u>2,181,451</u>	<u>1,387,153</u>	<u>3,916,386</u>	<u>2,615,050</u>
Revenues over (under) expenditures	<u>1,084,681</u>	<u>(135,948)</u>	<u>(150,124)</u>	<u>1,126,401</u>	<u>600,982</u>
Beginning fund balance	<u>0</u>	<u>1,084,681</u>	<u>948,733</u>	<u>798,609</u>	<u>1,925,010</u>
Ending fund balance	<u>\$ 1,084,681</u>	<u>\$ 948,733</u>	<u>\$ 798,609</u>	<u>\$ 1,925,010</u>	<u>\$ 2,525,992</u>

(continued to next page)

Fund: 311

Pavement Preservation Fund

Spokane Valley

2015 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 2015:

ARTERIAL STREETS	FROM	TO
Sullivan Rd	Trent Ave (SR 290)	Wellesley Ave
Argonne Rd	Sprague Ave	Appleway Ave
Montgomery Ave	Dartmouth Rd	University Rd
Broadway Ave	Herald Rd	University Rd
32nd Ave	Bowdish Rd	Pines Rd
16th Ave	Herald Rd	University Rd

RESIDENTIAL STREETS	FROM	TO
Maxwell Ave	Pines Rd (SR 27)	Houk Rd
Houk Rd	Sinto Ave	Mission Ave
Sinto Ave	Pines Rd (SR 27)	Houk Rd
Blake Rd	12th Ave	16th Ave

Contingency Project List

ARTERIAL STREETS	FROM	TO
32nd Ave	Dishman Mica Rd	Bowdish Rd
32nd Ave	Pines Rd	SR 27
Euclid Ave	Sullivan Rd	Flora Rd
Montgomery Ave	Woodruff Rd	Dartmouth Rd

RESIDENTIAL STREETS	FROM	TO
Pierce Ave	32nd Ave	37th Ave
Broadway Ave	University Rd	Bowdish Rd
8th Ave	Barker Rd	Henry Rd
Dyer Rd	Broadway Ave	Sharp Ave

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

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. Projects approved by City Council from this funded thus far have included:

- \$21,139 for business route signage in 2013
- \$57,601 for Balfour Park / Library site development
- up to \$268,000 for Appleway Landscaping
- \$2,320,000 for the City's share of the \$15.3 million Sullivan Road West Bridge Replacement
- \$1,452,100 for Appleway Trail construction from University to Pines.

Commitments to future projects include:

- \$256,398 towards Appleway Trail construction from Pines to Evergreen
- \$700,000 towards a Barker Road / BNSF Grade Separation project.

Future projects are yet to be determined but could include the construction of a City Hall.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Transfers in #001	0	0	7,826,207	2,443,507	0
Developer Contribution	0	0	3,180	0	0
Investment Interest	0	0	0	0	0
Total revenues	0	0	7,829,387	2,443,507	0
Expenditures					
Business Route Singage	0	0	21,139	0	0
Balfour Park / Library site development	0	0	57,601	0	0
Transfers out #303 - Appleway Landscapi	0	0	8,348	250,000	0
Transfers out #303 - Sullivan Rd W Bridge	0	0	0	200,000	2,120,000
Transfers out #309 - Appleway Trail -Univ	0	0	0	1,452,100	0
Total expenditures	0	0	87,088	1,902,100	2,120,000
Revenues over (under) expenditures	0	0	7,742,299	541,407	(2,120,000)
Beginning fund balance	0	0	0	7,742,299	8,283,706
Ending fund balance	0	0	7,742,299	8,283,706	6,163,706

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 2014

- Completed design and construction on 3 stormwater capital projects, including a new decant facility
- Repaired, replaced and/or improved systems at at least 20 locations
- Supported stormwater improvements with the City's Pavement Preservation Program
- Updated the City's first Stormwater Capital Improvement plan for 2015-2020
- Developed and implemented an ongoing structure inspection program
- Facilitated a 30-year interlocal agreement with WSDOT to construct/operate Decant Facility

Goals for 2015

- Complete small works projects per the Stormwater CIP
- Complete design and construction of stormwater capital projects in the current CIP
- Update specifications and bid the street sweeping contract
- Continue development and refining a Stormwater Capital Improvement Program
- Continue work with WSDOT to process/dispose liquid and solid stormdrain debris
- Update and/or create reporting tools to report and track effectiveness of stormwater programs

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Personnel - FTE Equivalents					
Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	1.00	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Inspector	1.50	1.50	1.50	1.50	1.15
Planning Grants Engineer	0.00	0.00	0.00	0.25	0.25
	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.75</u>	<u>4.40</u>
Interns	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Fund: 402

Storm Management Fund

Spokane Valley

2015 Budget

Recurring Activity					
Revenues					
Stormwater Management fees	1,832,952	1,834,740	1,869,081	1,835,000	1,880,000
Investment Interest	2,833	2,601	1,992	2,500	1,500
Miscellaneous	0	57	4,144	0	0
	<u>1,835,785</u>	<u>1,837,398</u>	<u>1,875,217</u>	<u>1,837,500</u>	<u>1,881,500</u>
Expenditures					
Wages, Payroll Taxes & Benefits	417,874	373,824	423,590	505,535	488,101
Supplies	13,427	12,158	10,856	15,900	15,900
Services & Charges	926,431	1,014,819	1,144,467	1,065,576	1,078,301
Intergovernmental Services	23,076	24,610	25,726	26,000	42,000
Transfers out - # 001	13,386	15,000	13,400	13,400	13,400
Transfers out - # 501	0	1,567	1,567	1,567	4,167
	<u>1,394,194</u>	<u>1,441,978</u>	<u>1,619,606</u>	<u>1,627,978</u>	<u>1,641,869</u>
Recurring revenues over (under)					
Recurring Expenditures	441,591	395,420	255,611	209,522	239,631
Nonrecurring Activity					
Revenues					
Grant proceeds	373,861	64,838	233,165	50,000	0
Miscellaneous	0	0	0	0	0
	<u>373,861</u>	<u>64,838</u>	<u>233,165</u>	<u>50,000</u>	<u>0</u>
Expenditures					
Capital - Various Projects	198,233	32,571	842,283	900,000	600,000
Property Acquisition	375,791	0	0	250,000	0
VMS Trailer	0	0	0	16,000	16,000
Misc. Noncapital Projects	0	0	1,270	0	0
Transfers out - # 101	90,750	0	0	0	0
Transfers out - # 303	56,862	113,014	0	0	0
Transfers out - #403 (DOE for Decant F	0	0	0	50,125	0
Transfers out - #501 (new pickup)	0	0	0	30,000	0
	<u>721,636</u>	<u>145,585</u>	<u>843,553</u>	<u>1,246,125</u>	<u>616,000</u>
Nonrecurring revenues over (under)					
Nonrecurring Expenditures	(347,775)	(80,747)	(610,388)	(1,196,125)	(616,000)
Excess (Deficit) of Total Revenues Over (Under) Total Expenditures	<u>93,816</u>	<u>314,673</u>	<u>(354,777)</u>	<u>(986,603)</u>	<u>(376,369)</u>
Beginning working capital				2,319,423	1,332,820
Ending working capital				<u>\$ 1,332,820</u>	<u>\$ 956,451</u>

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

All fees are collected by Spokane County and include:

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

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

- up to \$100,000 annually through 2010 to the Spokane Regional Health District to provide for data base management related to monitoring of septic tanks and their potential impact on water quality in the Spokane Valley Rathdrum Praire 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 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

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Spokane County	417,326	510,934	484,343	500,000	500,000
Grant DOE - Decant Facility	0	0	203,609	634,523	0
Grant DOT - Decant Facility	0	0	85,221	100,000	0
Grant DOE - LID / Retrofit Deisgn	0	0	0	120,000	0
Grant DOE - SE Yardley Retrofits	0	0	0	750,000	0
Grant DOE - Broadway Retrofits	0	0	0	40,000	1,260,000
Grant DOE - Sprague UIC Elimination	0	96,291	570,331	0	0
Miscellaneous	0	2	150	0	0
Transfers in - #402 (Stormwater)	0	0	0	50,125	0
Total Revenues	417,326	607,227	1,343,654	2,194,648	1,760,000
Expenditures					
Broadway Retrofit	0	0	0	100,000	1,200,000
Decant Facility	0	0	299,319	910,159	0
SE Yardley Retrofits	0	0	29,062	1,000,000	0
Outfall Diversions Projects (design only	0	0	0	60,000	0
Sprague Swales	0	1,133,211	48,087	0	0
Bettman-Dickey Storm drain	0	0	196,987	0	0
14th Ave Custer to Carnahan	0	0	327,931	0	0
Total Expenditures	0	1,133,211	901,386	2,070,159	1,200,000
Revenues over (under) expenditures	417,326	(525,984)	442,268	124,489	560,000
Beginning working capital				333,610	458,099
Ending working capital				\$ 458,099	\$ 1,018,099

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 2015 Budget includes an appropriation of \$30,000 to replace one small pickup in the Community and Economic Development Department with one small SUV. Source of financing for the SUV will be Fund #501 fund balance which exists as a result of previous years payments by General Fund for this purpose.

Budget Summary

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Interfund Equip & Vehicle Lease	0	0	177,744	0	0
Transfers in - #001 (replacements)	15,400	0	0	15,400	19,300
Transfers in - #101 (replacements)	0	119,344	0	10,777	12,077
Transfers in - #101 (addtl' pickup)	0	0	0	15,000	0
Transfers in - #101 (plow replace.)	9,100	0	0	75,000	0
Transfers in - #402 (addtl' pickup)	0	0	0	30,000	0
Transfers in - #402 (replacements)	0	0	0	1,567	4,167
Investment Interest	1,456	1,498	1,176	1,000	1,000
Total Revenues	25,956	120,842	178,920	148,744	36,544
Expenditures					
Computer replacement lease	0	0	0	0	0
Software/Hardware replacement	0	0	0	0	0
Snow plow replacement	0	0	0	0	0
Vehicle Replacement	0	0	48,750	120,000	30,000
Total Expenditures	0	0	48,750	120,000	30,000
Revenues over (under) expenditures	25,956	120,842	130,170	28,744	6,544
Beginning working capital				1,183,348	1,212,092
Ending working capital				\$ 1,212,092	\$ 1,218,636

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues					
Transfers in - #001	319,000	319,000	319,000	325,000	325,000
Investment Interest	25	9	7	0	0
Total Revenues	<u>319,025</u>	<u>319,009</u>	<u>319,007</u>	<u>325,000</u>	<u>325,000</u>
Expenditures					
Auto & Property insurance	282,419	255,185	263,922	325,000	325,000
Unemployment Claims	24,087	10,340	14,126	0	0
Miscellaneous	2,349	862	0	0	0
Total Expenditures	<u>308,855</u>	<u>266,387</u>	<u>278,048</u>	<u>325,000</u>	<u>325,000</u>
Revenues over (under) expenditures	10,170	52,622	40,959	0	0
Beginning working capital	20,420	30,590	83,212	124,171	124,171
Ending working capital	<u>\$ 30,590</u>	<u>\$ 83,212</u>	<u>\$ 124,171</u>	<u>\$ 124,171</u>	<u>\$ 124,171</u>

CITY OF SPOKANE VALLEY, WA
Capital Expenditures for 2015

Capital Outlay Description	2015 Expenditure Budget	SOURCE OF FUNDS												
		#101 Street	#301 REET 1 Capital Projects	#302 REET 2 Capital Projects	#303 Street Capital Projects	#309 Park Capital Projects	#311 Pavement Preservation	#312 Capital Reserve	#402 Stormwater Management	#403 Aquifer Protection Area	#501 Equipment Rental & Replacement	Grants	Developer Contributions	
#303 Street Capital Projects Fund														
0060 Argonne Road Corridor Upgrade - I90 to Trent	602,196												520,899	
0123 Mission Ave - Flora to barker	355,376												307,400	
0141 Sullivan Rd/Euclid PCC (PE/RW)	35,052												30,320	
0155 Sullivan Rd W Bridge Replacement	7,201,779												5,081,779	
0156 Mansfield Ave Connection	570,480												475,620	94,860
0166 Pines Rd (SR27) & Grace Ave. Intersection Safety	556,137												556,137	
0167 Citywide Safety Improvements	320,560												288,150	
201 ITS Infill Project Phase 1	301,357												260,674	
206 2015 CDBG Sidewalk Project	246,231												231,876	
207 Indiana & Evergreen Transit Access Improvement	70,014												70,014	
North Sullivan Corridor ITS (PE start 2015)	105,486												91,245	
Trent Lighting Replacement	151,576													
Contingency ¹	1,000,000												800,000	
Subtotal	11,516,244	0	221,980	365,290	0	0	0	2,120,000	0	0	0	0	8,714,114	94,860
#101 Street Fund														
- Pavement marking grinder	8,000													
- Transportation management center	45,000													
Subtotal	53,000	53,000	0	0	0	0	0	0	0	0	0	0	0	0
#309 Parks Capital Projects Fund														
- 5 sand volleyball courts at Browns Park	176,200												176,200	
- Pocket dog park	75,000												75,000	
- Mission Trailhead landscaping	25,000												25,000	
- Edgecliff picnic shelter	106,450												106,450	
- Shade structure at Discovery Playground	38,000												38,000	
- City entry sign	70,000												70,000	
Subtotal	490,650	0	0	0	0	490,650	0	0	0	0	0	0	0	0
#310 Civic Facilities Capital Projects Fund														
- n/a	0													
- n/a	0													
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
#311 Pavement Preservation Fund														
- Pavement preservation	2,615,050												1,644,018	971,032
Subtotal	2,615,050	0	0	0	0	1,644,018	0	0	0	0	0	0	971,032	0
#402 Stormwater Management Fund														
- Capital - various projects	600,000												600,000	
- Variable messaging system (VMS) trailer	16,000												16,000	
Subtotal	616,000	0	0	0	0	0	0	0	616,000	0	0	0	0	0
#403 Aquifer Protection Area Fund														
- Broadway stormdrain retrofit	1,200,000												1,200,000	
Subtotal	1,200,000	0	0	0	0	0	0	0	0	0	0	0	1,200,000	0
#501 Equipment Rental and Replacement Fund														
- 1 one small SUV	30,000												30,000	
Subtotal	30,000	0	0	0	0	0	0	0	0	0	0	0	30,000	0
Total Capital Expenditures and Related Financing Sources	16,520,944	53,000	221,980	365,290	0	490,650	1,644,018	2,120,000	616,000	0	30,000	10,885,146	94,860	

¹ Contingency amount is to cover unforeseen overruns, costs related to projects that were expected to complete in 2015 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 2015	Difference from 2014 to 2015 + (-)
	2009	2010	2011	2012	2013	2014		
#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	8	8	7	7	6	6	6	0.000
Finance	10	12	11	11	10.75	11.75	11.75	0.000
Human Resources	2	2	2	2	2	2	2	0.000
Public Works	7.5	7.5	7.5	7	7	7.375	7.375	0.000
CED - Administration	3	3	3	3	2	2	2	0.000
CED - Economic Development	0	0	0	0	0	0	2.5	2.500 (1)
CED - Development Services	0	0	0	0	0	0	11	11.000 (1)
CED - Engineering	8	8	6	6	8	7	0	(7.000) (1)
CED - Planning	9	9	8.5	8.5	8	8	0	(8.000) (1)
CED - Building	14.75	14.75	12.75	12.75	11.5	12.5	14	1.500 (1)
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 Cntr	1	1	1	1	1	1	1	0.000
Parks & Rec - CenterPlace	7	7	5	5	5	5	5	0.000
Total General Fund	81.25	83.25	74.75	74.25	72.25	73.625	73.625	0.000
#101 - Street Fund								
#303 - Street Capital Project Fund	5	5	4.5	5	5	5.375	5.725	0.350 (2)
#402 - Storm Water Fund	3.5	3.5	3.5	3.5	3.5	3.5	3.5	0.000
Total FTEs	4	4	4.5	4.5	4.5	4.75	4.4	(0.350) (2)
	93.75	95.75	87.25	87.25	85.25	87.25	87.250	0.000

(1) Reflects a reorganization of the Community and Economic Development Department which results in a net change of 0.0 FTEs.

(2) Reflects a revised estimate of time spent by various employees between Streets and Stormwater. Net change is 0.0 FTEs.

2014 Work Force Comparison			
The 31 Washington Communities with a Population of 30,000 to 100,000			
CITY	POPULATION	FULL-TIME	PART-TIME
Bellingham	82,810	749	33
Yakima	93,080	651	20
Renton	97,130	631	11
Redmond	57,700	591	20
Olympia	49,670	536	11
Kirkland	82,590	527	25
Richland	52,090	446	34
Auburn	74,630	406	1
Kennewick	77,700	335	8
Lynnwood	36,030	324	14
Bremerton	38,180	301	24
Longview	37,040	298	9
Pasco	67,770	292	2
Federal Way	90,150	280	15
Bothell	41,630	279	12
Puyallup	38,670	270	11
Lacey	45,320	252	8
Marysville	62,600	242	10
Issaquah	32,880	236	8
Walla Walla	32,260	234	15
Lakewood	58,360	229	9
Edmonds	39,950	196	5
Mount Vernon	33,170	189	24
Pullman	31,420	188	34
Wenatchee	33,070	162	4
Shoreline	53,990	124	11
Des Moines	30,030	119	21
Spokane Valley	92,050	87	2
Sammamish	49,260	73	5
Burien	48,240	60	9
University Place	31,420	43	5
AVERAGE		301	14

Source: Association of Washington Cities Survey: 2014 Full-Time

EMPLOYEE POSITION CLASSIFICATION

MONTHLY SALARY SCHEDULE

Salary Schedule

Effective January 1, 2015

Position Title	Grade	2015 Range
City Manager		Unclassified
Deputy City Manager	21-22	8,888.39 - 13,835.11
City Attorney	21	8,888.39 - 12,451.71
Community Development Director	21	8,888.39 - 12,451.71
Finance Director	21	8,888.39 - 12,451.71
Public Works Director	21	8,888.39 - 12,451.71
Parks and Recreation Director	19	7,199.37 - 10,086.73
Human Resources Manager	18	6,480.26 - 9,077.61
Planning Manager	18	6,480.26 - 9,077.61
Building Official	18	6,480.26 - 9,077.61
Senior Engineer - Capital Projects	18	6,480.26 - 9,077.61
Development Services Manager	18	6,480.26 - 9,077.61
Deputy City Attorney	18	6,480.26 - 9,077.61
Senior Engineer - Traffic, CIP Planning/Grants	17	5,831.91 - 8,169.51
Accounting Manager	17	5,831.91 - 8,169.51
City Clerk	16	5,248.20 - 7,352.09
Engineer	16	5,248.20 - 7,352.09
Senior Plans Examiner	16	5,248.20 - 7,352.09
Public Works Superintendent	16	5,248.20 - 7,352.09
Senior Administrative Analyst	16	5,248.20 - 7,352.09
Senior Planner	16	5,248.20 - 7,352.09
Development Services Coordinator	16	5,248.20 - 7,352.09
Associate Planner	15	4,724.02 - 6,617.33
Assistant Engineer	15	4,724.02 - 6,617.33
IT Specialist	15	4,724.02 - 6,617.33
Engineering Technician II	15	4,724.02 - 6,617.33
GIS/Database Administrator	15	4,724.02 - 6,617.33
Economic Development Project Specialist	15	4,724.02 - 6,617.33
Human Resource Analyst	14	4,251.88 - 5,956.06
Accountant/Budget Analyst	14	4,251.88 - 5,956.06
Administrative Analyst	14	4,251.88 - 5,956.06
CenterPlace Coordinator	14	4,251.88 - 5,956.06
Planner	14	4,251.88 - 5,956.06
Building Inspector II	14	4,251.88 - 5,956.06
Plans Examiner	14	4,251.88 - 5,956.06
Public Information Officer	14	4,251.88 - 5,956.06
Engineering Technician I	14	4,251.88 - 5,956.06
Senior Permit Specialist	14	4,251.88 - 5,956.06
Code Enforcement Officer	14	4,251.88 - 5,956.06
Maintenance/Construction Inspector	13-14	3,826.38 - 5,956.06
Recreation Coordinator	13-14	3,826.38 - 5,956.06
Customer Relations/Facilities Coordinator	13	3,826.38 - 5,360.23
Building Inspector I	13	3,826.38 - 5,360.23
Executive Assistant	13	3,826.38 - 5,360.23
Planning Technician	13	3,826.38 - 5,360.23
Deputy City Clerk	12-13	3,445.00 - 5,360.23
Senior Center Specialist	12-13	3,445.00 - 5,360.23
Human Resources Technician	12-13	3,445.00 - 5,360.23
Permit Facilitator	12	3,445.00 - 4,824.10
Help Desk Technician	12	3,445.00 - 4,824.10
Administrative Assistant	11-12	3,099.55 - 4,824.10
Permit Specialist	11-12	3,099.55 - 4,824.10
Accounting Technician	11-12	3,099.55 - 4,824.10
Maintenance Worker	11-12	3,099.55 - 4,824.10
Office Assistant II	10-11	2,789.41 - 4,341.90
Custodian	10	2,789.41 - 3,906.81
Office Assistant I	9-10	2,510.78 - 3,906.81

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. 14-015**

AN ORDINANCE OF THE CITY OF SPOKANE VALLEY, SPOKANE COUNTY, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2015; 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, 2015 and ending December 31, 2015; 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 9 and October 14, 2014. The City Council met and invited public comment in the City Council Chambers during each public hearing; and

WHEREAS, proper notice was given and the preliminary budget was filed with the City Clerk October 7, 2014; and

WHEREAS, the City Council desires to adopt the 2015 budget, including all allowances, and an appropriation for each fund; and

WHEREAS, the City of Spokane Valley property tax levy in 2014 for collection in 2015, will be \$11,077,144.26, which represents a 0% increase in the 2015 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 2015 Budget. The budget for the City of Spokane Valley for the year 2015 is adopted at the fund level. The final budget for 2015 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	20,897,277	38,442,200	59,339,477	39,981,282	19,358,195
Street Fund	101	1,956,788	4,438,000	6,394,788	4,491,000	1,903,788
Paths & Trails Fund	103	29,671	7,800	37,471	0	37,471
Hotel/Motel Tax Fund	105	190,227	510,300	700,527	600,000	100,527
Solid Waste	106	0	125,000	125,000	125,000	0
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	5,455,802	8,200	5,464,002	0	5,464,002
Winter Weather Reserve Fund	122	504,265	800	505,065	500,000	5,065
City Facilities Repair & Replacement	123	1,174,687	1,300	1,175,987	616,284	559,703
LTGO Bond Debt Service Fund	204	0	538,100	538,100	538,100	0
REET 1 Capital Projects Fund	301	1,015,822	626,000	1,641,822	555,179	1,086,643
REET 2 Capital Projects Fund	302	1,047,658	626,000	1,673,658	698,489	975,169
Street Capital Projects	303	61,827	11,516,244	11,578,071	11,516,244	61,827
Park Capital Projects Fund	309	450,379	100,500	550,879	490,650	50,229
Civic Facilities Capital Projects Fund	310	1,913,088	340,500	2,253,588	0	2,253,588
Pavement Preservation Fund	311	1,925,010	3,216,032	5,141,042	2,615,050	2,525,992
Capital Reserve Fund	312	8,283,706	0	8,283,706	2,120,000	6,163,706
		45,206,207	60,496,976	105,703,183	64,847,278	40,855,905

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	1,332,820	1,881,500	3,214,320	2,257,869	956,451
Aquifer Protection Area Fund	403	458,099	1,760,000	2,218,099	1,200,000	1,018,099
Equipment Rental & Replacement Fund	501	1,212,092	36,544	1,248,636	30,000	1,218,636
Risk Management Fund	502	124,171	325,000	449,171	325,000	124,171
		3,127,182	4,003,044	7,130,226	3,812,869	3,317,357
Total of all Funds		48,333,389	64,500,020	112,833,409	68,660,147	44,173,262

The total balance of all funds appropriated for 2015 is \$68,660,147.

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.

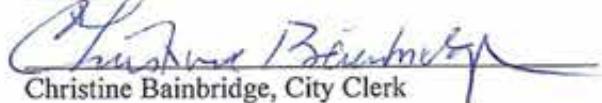
Section 4. Effective Date. This Ordinance shall be in full force and effect five days after the date of publication of this Ordinance or a summary thereof in the official newspaper of the City.

PASSED by the City Council this 17th day of November, 2014.



Dean Grafos, Mayor

ATTEST:



Christine Bainbridge

Approved As To Form:



Aly P. Bushell

Office of the City Attorney

Date of Publication: November 21, 2014

Effective Date: November 26, 2014