



CITY OF SPOKANE VALLEY

2026 ANNUAL BUDGET





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City of Spokane Valley, Spokane County, Washington

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Council Budget Goals and Fiscal Policies



Council 2026 Budget Goals

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

Fiscal Policies

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

Financial Management

The City will strive to:

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

debt burden and currently utilizes only 0.57% of its total debt capacity, and more importantly, only 2.86% of non-voted bond capacity.

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

Financial Objectives

The city's financial objectives are:

1. Adopt a General Fund Budget with recurring revenues equal to or greater than recurring expenditures.
2. Maintain a minimum General Fund ending fund balance of at least 50% of the recurring expenditure budget. This is adequate to meet cash flow needs and is the equivalent of six months of general fund operations.
3. Increase the Service Level Stabilization Reserve Fund #121 to approximately 14% of the General Fund or \$8 million. The increase will be funded over a number of years to limit the impact on city operations. Interest income will continue to accrue to support the growth of this fund over time.
4. If necessary, utilize a portion of the Service Level Stabilization Reserve Fund #121 (\$8 million) to maintain the ending fund balance minimum.
5. Commit to the strategy that the Service Level Stabilization Reserve Fund #121 will not be reduced below \$4.8 million (60% of \$8 million) without City Council approval. If the Council should deem this necessary, the City will then first replenish Fund #121 to at least \$4.8 million before any annual General Fund transfers are made to Capital Reserve Fund #312.
6. Maintain the 2026 property tax assessment at a level to support ongoing City operations. For the 2026 levy, we anticipate this will result in a levy of \$14,109,800 plus an estimated new construction of \$200,000 for a total levy of \$14,309,800. Any allowable potential increase not taken will be banked for future use as provided by law.
7. Grow our economy so the existing tax base can support basic programs.

Message from the City Manager



Dear Spokane Valley Citizens, Mayor and City Council,

I'm honored to present the 2026 annual budget message. The 2026 Budget continues to follow the sound financial path that was collectively developed by current and previous City Councils and City Managers.

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

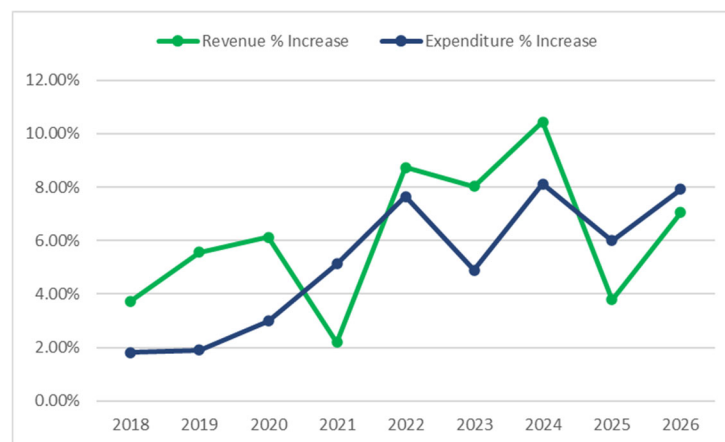
We are delivering a budget that will allow the City to continue to deliver status quo levels of service throughout 2026, while at the same time providing for material increases in law enforcement services and financing our aggressive Capital Improvement Program. Providing essential services and allocating sufficient resources to the Council priorities are significant parts of the effort that both the Council and staff put into developing our annual Operating and Capital Budgets.

2026 Budget Highlights

Moderate Growth in Recurring General Fund Expenditures

Investing in the essential core services identified by the Council and community is the foundation of the programs and related expenditures included in this budget. Similar to the trend experienced in most jurisdictions, we find that the cost of providing these services often increases at a faster rate than the moderate growth we see in the underlying tax revenues that support them. With that said, however, city staff and the Council collectively strive to meet the challenge of continuing to provide historic levels of service, and we will again meet this challenge in 2026.

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



The years coming out of the COVID-19 pandemic saw unprecedented increases in revenues, particularly sales tax revenues, due primarily to federal stimulus dollars, as well as high inflation combined with strong consumer spending. However, 2024 saw a cooling in revenues as stimulus savings have dried up, and consumers have started pulling back on spending as they are faced with continuing high inflation. In 2025 and 2026, the City is seeing and anticipates recurring revenue growth is struggling to keep pace with the growth in ongoing costs.

Staffing Levels

The funded full-time equivalent employee (FTE) count will remain at 118.25 in 2026. The FTE count allocated among city funds is as follows:

	2025 Budget as Amended	Reallocated Positions	New Positions	Unfunded Positions	2026 Funded Positions	Difference Between 2025 and 2026
General Fund #001	85.37	(1.750)	0.00	(4.00)	79.620	(5.75)
Street O&M Fund #101	10.25	1.400	0.00	0.00	11.650	1.40
Solid Waste Fund #106	0.25	0.750	0.00	0.00	1.000	0.75
Street Capital Projects Fund #303	14.40	0.500	0.00	0.00	14.900	0.50
Stormwater Fund #402	9.83	(0.200)	0.00	0.00	9.630	(0.20)
Stormwater Capital Projects #402/#403	2.15	(0.700)	0.00	0.00	1.450	(0.70)
	122.25	0.00	0.00	(4.00)	118.25	(4.00)

The personnel costs for the 79.62 FTEs charged to the General Fund represent just 19.4% of recurring expenditures.

Considering the City contracts for police services and are served by Fire and Water Districts, as well as a Library District, for a city of our size, we operate substantially below the normal employee count and consequently at a significantly reduced payroll cost relative to many cities across the country. Spokane Valley staff levels average about one employee for every 932 citizens (= population of 110,200 per the Office of Financial Management population estimate / 118.25 FTEs), while comparably sized cities in the State of Washington have a much higher ratio of employees to citizens.

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

Public Safety Costs

Over the years, the Council has consistently committed to the maintenance and, at times, enhancement of public safety service levels and this is again reflected in the 2026 Budget. Public safety costs, including law enforcement, courts, prosecution, public defense and jail-related services, represent the city's primary operating expenditure and total \$44,678,317, an 11.85% increase over the 2025 Amended Budget. The following observations are noteworthy about the public safety budget:

- Represents 65.25% of the 2026 General Fund recurring expenditure budget (\$44,678,317 / \$68,467,487).

- Is equivalent to 133% of anticipated 2026 general sales tax collections (\$44,678,317 / \$33,541,200). In other words, Spokane Valley's public safety commitment equates to nearly one and a half times what the City collects in general sales taxes.

The 2026 budget is notable for completing a nearly 22% increase in dedicated police officer staffing over a two-year period. This includes 10 dedicated officers and 12 total positions added in 2025 that was made possible through cuts in non-law enforcement areas of 5.46% and elimination of the General Fund subsidy to the City's street maintenance program. The additional officers were added in 2025 without any increases in taxes.

In order to add the remaining additional positions and complete the majority of the positions recommended through its 2023 police staffing study, City Council authorized a ballot measure for, and voters approved, a 0.1% public safety sales tax that is dedicated to public safety funding. That tax will become effective January 1, 2026, and will fund 10 new dedicated positions, 1 new shared position, and will fund an existing position that was previously grant funded. This represents a major increase and investment in police and is part of the approximately \$11 million invested by City Council in public safety improvements since 2023. These improvements include \$2.3 million for the new police positions in 2025, investment of approximately \$4.7 million in direct vehicle purchases since 2023 and through the 2026 budget (actuals of \$3.3 million in 2023 and 2024 and budgets of \$2.6 million in 2025 and 2026), approximately \$1.124 million for the Spokane Valley Police Precinct remodel project to house the new officers, approximately \$818,000 in ARPA-related funding to automated license plate reader camera and park security camera pilot projects, and the \$2.24 million for new police positions beginning in 2026.

These investments highlight Council's work and investment in law enforcement as part of its focus on its top budget priority. I believe 2026 will require focus in other areas of public safety, such as courts, jails, and prosecution, to ensure that the recent investments in law enforcement have long-term and permanent beneficial impacts in creating a safer community.

Pavement Preservation

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

In 2012, the City initiated a program of expending general fund, special revenue fund and capital project fund revenues and reserves to finance our street preservation efforts. In 2026, our community will again see an aggressive program of caring for roadways, including the continuation of a pilot surface treatment program new to Spokane Valley in 2024.

For 2026, we project total revenues in the Pavement Preservation Fund #311 of \$13,520,845, which will be applied against \$13,915,875 in projected expenditures. Sources of revenue in 2026 are anticipated to include \$9,734,124 in grant proceeds as well as \$3,786,721 in transfers from other city funds consisting of:

- \$1,372,150 from REET 1 Capital Projects Fund #301
- \$1,372,150 from REET 2 Capital Projects Fund #302
- \$1,042,421 from the Capital Reserve Fund #312

While Pavement Preservation is one of our critical service and budget priorities, we are not sustaining adequate levels of funding for this program. Funding levels were further exacerbated

in 2025 and 2026 due to budget constraints in the General Fund and Street Fund, which necessitated the elimination of the General Fund subsidy both to street maintenance and pavement preservation programs and the elimination of the city's local access street program. The Council provided one-time funding to fund these shortfalls and continue these programs; however, this option may not be available in future years. This is discussed further in the "Challenges" portion of this budget message.

Transportation and Infrastructure

The 2026 Budget includes \$47,901,618 of capital expenditures anticipated to be in part offset with \$34,130,366 in grant revenues, which results in 71.25% of capital projects financed with state and federal dollars. Both the capital expenditures and grant revenues are higher than average due to estimated amounts related to the Pines Road Grade Separation Project.

The capital expenditures in 2026 partially include:

- \$153,000 from the General Fund for Information Technology equipment acquisitions and improvements to city facilities
- \$1.9 million for capital equipment replacements and local street improvements in Street Fund #101
- \$8.8 million in Street Capital Projects Fund #303
- \$13.9 million in Pavement Preservation Fund #311
- \$18.3 million in Railroad Grade Separation Projects Fund #314
- \$4.5 million in Stormwater Fund #402 and Aquifer Protection Area Fund #403
- \$320,000 from Equipment Rental and Replacement Fund #501 for the replacement of an existing snowplow and vehicle

Economic Development

To the best of our ability, the City focuses on business retention, expansion of existing businesses and recruitment of new businesses. This focus on growing the City's economy provides opportunities for increased city revenues, while keeping taxes and fees as low as possible. In late 2016, the City updated its Comprehensive Plan and included an economic development element. Contained within this element are a summary of the local economy, an assessment of strengths and weaknesses, and policies, programs and projects to foster economic growth. The plan also included implementation strategies to improve retail, enhance tourism and grow businesses in the City. The plan also streamlined land use by consolidating many zones and reducing development requirements. Additionally, the plan was designed to provide flexibility to encourage market-driven growth. The City will complete the 10-year update to its Comprehensive Plan during the 2026 fiscal year.

Another key project that will create economic growth include the completion of The Course, a national-caliber cross country venue that hosted its first collegiate events in fall of 2025. Major events are already lined up for 2026 and depending on the total number of events, the total economic impact may be upwards of over \$10 million within the local economy.

Challenges

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

1. Revenue growth is not keeping pace with growth in recurring costs, particularly in the General Fund. Revenue collections have moderated after the record-high collections seen after the COVID-19 pandemic. Growth in General Fund recurring revenues is estimated to be approximately 7.05% in 2026, which is not keeping pace with the increase in inflation-driven recurring expenditures of 7.93%. These increases both include a one-time increase of \$2.6 million, reflecting the City's new public safety sales tax that was passed by the voters at the August 5, 2025, election and the corresponding increase in public safety expenditures.
2. Although part of the general challenge with expenditures exceeding revenue growth, it is important to highlight that public safety, and especially law enforcement services, are a major driver of the expense increases. As public safety services are provided by outside agencies, managing those contracts will be critical to try to address the annual increases that have been seen in recent years. Given the nature of the services and limited ability of the City to manage costs directly, the City may need to review the contracts for possible amendments to help address the funding challenges.
3. Since incorporation, the City has struggled to develop a fully funded comprehensive pavement management program. Both the Street Fund #101 and the Pavement Preservation Fund #311 have historically relied on subsidies from the General Fund to fund historic levels of service. The General Fund has provided about \$16 million to the Street Fund since 2017 due to revenue declines in that fund. A new Transportation Benefit District was established in 2023, along with a vehicle license tab fee, estimated to generate \$1.8 million in revenues in 2026. This new revenue made it possible to eliminate the General Fund subsidy to the Street Fund, which allowed the Council to afford increases in law enforcement staffing.

However, the City continues to underfund proper preservation of local access streets, which do not have grant programs available to assist with those types of improvements. In total, recurring General Fund subsidies to street maintenance and pavement preservation of \$2.5 million were eliminated in the 2025 Budget in order to afford increases in public safety costs. For 2025 and 2026, the Council authorized to backfill these eliminated amounts through a one-time transfer from the Capital Reserve Fund #312. However, these one-time funds may not be available to support these programs in future years.

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

4. Over the past several years, the City has investigated many options for increasing housing supply among all affordability levels. Staff has engaged several affordable housing agencies and developers to locate suitable properties for these projects. This has been challenging since large (10+ acres) of undeveloped land is not readily available. The City is working on redevelopment ideas while also studying the possibility of annexing additional areas to provide room for this necessary growth. In 2025, the City awarded vacant land, through a competitive process, to Habitat for Humanity for the development of up to 24 housing units to expand homeownership opportunities for households at or below 80 percent of the average median income. In 2025, the City also partnered with the Spokane Housing Authority by applying for a Connecting Housing to Infrastructure Program (CHIP) that paid \$1.1M for their 240 unit affordable housing development in Spokane Valley. In 2025, the City also applied for the

CHIP program that would pay for utility infrastructure of affordable housing projects for Spokane Neighborhood Action Partners and Habita for Humanity.

5. Homeless services remain a challenge as well. The City adopted its first Homeless Action Plan and has worked diligently with regional partners to manage and provide homeless services. In 2022, the City initiated outreach services for unsheltered individuals. While this has been successful, the City realizes that additional resources are needed to provide these individuals with connections to available services. To that end, the City elected to directly receive the local portion of recording fees, which are designated for this purpose. These are estimated to generate about \$365,000 in 2026. Unfortunately, the needs of the community exceed these revenues, and new revenue sources will need to be explored to fund programs and services. Another challenge in this area is that the City is dependent on the City of Spokane and Spokane County to disperse regional federal funds to address the problems within our jurisdiction.

The 2026 Budget

Strong but Guarded

Recognizing that fiscal health is at the core of providing good public services, one of the most important tests of fiscal management is the ability of a municipal enterprise to maintain basic services during an economic downturn. The creation and ongoing maintenance of financial reserves since incorporation has served the intended purpose of providing Spokane Valley the means to sustain critical public services during turbulent economic conditions, including those experienced during the Great Recession that began in 2008, the COVID-19 Pandemic, and the turbulent economic times that we are currently experiencing. The 2026 Budget again reflects a prudent and guarded continuation of service delivery capabilities.

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

Balanced Budget

A balanced budget means recurring General Fund operating expenses and the programs they support have been balanced with known or reasonably predictable recurring revenues with no increase in property tax besides new construction and only a voter-approved sales tax to support improvements in public safety for the City. The budget is designed to maintain a healthy, positive fund balance at year-end, which provides for the city's cash flow needs without costly borrowing. In pursuit of fiscal responsibility, special attention is given to limiting the growth of new programs and financial commitments. This approach allows available resources to be put toward sustaining services consistent with the City Council's priorities for 2026 and beyond.

Acknowledgments

I want to acknowledge the community, City Council and staff for a long history of financially responsible spending and sensible fiscal planning. By saving and conserving the taxpayers' money and adopting and adhering to prudent long-term fiscal policies, the City will continue to provide levels of service in 2026 on par with those provided in past years.

The City Council continues to set a path to ensure the city's long-term financial sustainability. The management, staff and employees have worked together to develop the 2026 Budget recommendations to achieve the Council's ongoing goal of sustainability.

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

Respectfully,

John Hohman
City Manager



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Message from the Finance Director



TO: City Manager and Members of the City Council
FROM: Chelsie Walls, Finance Director
SUBJECT: 2026 Budget and Budget Development Process

The following 2026 City Budget provides significant policy direction by the City Council to the staff and community. The City of Spokane Valley budget, established with input from the City Council, staff and the public, includes the financial planning and legal authority to obligate public funds, and serves four functions:

1. Policy Document

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

2. Operational Guide

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

3. Link with the General Public

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

4. Legally Required Financial Planning Tool

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

2026 Budget Development Process

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

The 2026 budget process began in March 2025, with initial budget preparations shared with the City Council at a Budget Workshop on June 10, 2025. By the time the 2026 Budget is scheduled to be adopted on December 9, 2025, the Council will have had an opportunity to discuss it on eight separate occasions, including three public hearings to gather input from community members:



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

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

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

Budget Principles

The budget was prepared using the following budget principles:

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



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Funds and Revenues

BASIS OF ACCOUNTING & BUDGETING

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

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

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

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

TYPES OF FUNDS

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

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

Governmental Fund Types

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

1. **General Fund**

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

2. **Special Revenue Funds**

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

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

3. **Debt Service Funds**

Resources designated for the retirement of debt.

- #204 – LTGO Debt Service Fund

4. **Capital Project Funds**

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

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

Proprietary Fund Types

A second type of fund classification is the proprietary funds that are used to account for activities similar to those found in the private sector, where the intent of the governing body is to finance the full cost of providing services based on the commercial model which uses a

flow of economic resources approach. Under this approach, the operating statements for the proprietary funds focus on a measurement of net income (revenues and expenses) and both current and non-current assets and liabilities are reported on related balance sheets. Their reported fund equity (total net position) is segregated into restricted, unrestricted, and invested in capital assets classifications.

1. Enterprise Funds

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

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

2. Internal Service Funds

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

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

Fiduciary Fund Types

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

1. Custodial Funds

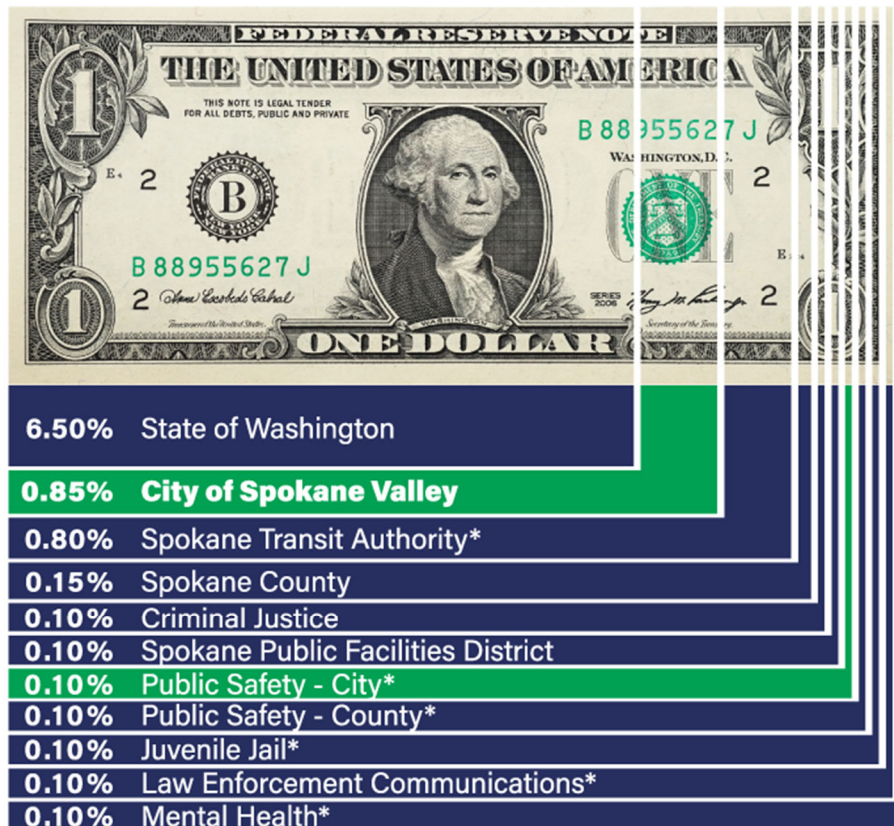
Fees and taxes collected by the City on behalf of other governments, such as Washington State and Spokane County.

- #632 – Passthrough Fees and Taxes Fund

MAJOR REVENUE SOURCES

General Fund #001

- Property Tax
Property taxes play an essential role in the finances of the municipal budget. State law limits the City to a \$3.60 levy per \$1,000 assessed valuation, deducting from there the levy of up to \$1.50 by the Spokane County Fire Districts #1 and #8, along with deducting up to \$0.50 for the Library District, which leaves the City with the authority to levy up to \$1.60 for its own purposes. The levy amount must be established by ordinance by November 30 prior to the levy year.
- Retail Sales and Use Tax
The sales tax rate for retail sales transacted within the boundaries of the City of Spokane Valley is 9%. The tax that is paid by a purchaser at the point of sale is remitted by the vendor to the Washington State Department of Revenue who then remits the taxes back to the various agencies that have imposed the tax. The City receives less than one percent of sales tax, with allocation of the 9% tax rate to agencies as follows:



**Indicated voter approved sales taxes*

- Criminal Justice Sales Tax
Local Sales Tax for Criminal Justice funding is to be used solely for criminal justice purposes, such as the City's law enforcement contract. This tax is authorized at 1/10 of 1% of retail sales transacted in the County. Of the total amount collected, the State distributes 10% of the receipts to Spokane County, with the remainder allocated on a per capita basis to the County and cities within the County.
- Public Safety Sales Tax - County
Beginning in 2005, an additional 0.1% voter-approved increase in sales tax was devoted to public safety purposes. This 0.1% was approved by the voters again in August 2009. Of the total amount collected, the State distributes 60% of the receipts to Spokane County, with the remainder allocated on a per capita basis to the cities within the County.
- Public Safety Sales Tax - City
Beginning in 2026, an additional 0.1% voter-approved increase in sales tax was devoted to public safety purposes. This 0.1% was approved by the voters in August 2025. Of the total amount collected, the State distributes 85% of the receipts to the City, with the remaining 15% distributed to Spokane County.
- Gambling Tax
Gambling tax revenues must be spent primarily on law enforcement purposes pertaining to gambling. Funds remaining after necessary expenditures for such enforcement purposes may be used for any general government purpose. Gambling taxes are to be paid quarterly to the City, no later than the last day of January, April, July and October. The City imposes a tax on the following forms of gambling at the following rates: Bingo (5% gross, less prizes); raffles (5% gross, less prizes); punchboards and pull tabs (5% gross, less prizes); amusement games (2% gross, less prizes); card playing (6% gross).
- Leasehold Excise Tax
Taxes on property owned by state or local governments and leased to private parties (city's share).
- Franchise Fees
Cable TV is the only franchise fee levied in the City at a rate of 5% of gross revenues. This is a fee levied on private utilities for the right to use city streets, alleys and other public properties.
- State-Shared Revenues
State-shared revenues are received from liquor sales, marijuana revenues and motor vehicle excise taxes. These taxes are collected by the State of Washington and shared with local governments based on population. State-shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter. The 2025 population figure used in the 2026 Budget is 110,200 as reported by the Office of Financial Management (OFM) for Washington State on April 1, 2025. This figure is important when determining the distribution of state-shared revenues on a per capita basis.
- Fines and Forfeitures / Public Safety
Fines and penalties are collected as a result of Municipal Court rulings, false alarm fees and other miscellaneous rule infractions. All court fines and penalties are shared with the State, with the City, on average, retaining less than 50% of the amount collected.

- Community Development
Community Development revenues are largely composed of fees for building permits, plan reviews and right-of-way permits.
- Recreation Program Fees
The Parks and Recreation Department charges fees for selected recreation programs. These fees offset direct costs related to providing the program.
- CenterPlace Fees
The Parks and Recreation Department charges fees for the use of CenterPlace. Uses include regional meetings, weddings, receptions and banquets. Rental rooms include classrooms, the great room and dining rooms.
- Investment Interest
The City earns investment interest on sales tax money held by the State of Washington prior to the distribution of the taxes to the City, as well as on city-initiated investments.

Street Fund #101

- Motor Vehicle Fuel Excise Tax (gas tax)
The State of Washington collects a \$0.554 per gallon motor vehicle fuel tax at the pump. Of this amount, the State remits a portion of the tax back to cities on a per capita basis. For 2026 the Municipal Research and Services Center estimates the distribution back to cities will be \$18.33 per person. Based upon a City of Spokane Valley population of 110,200 (per the Washington State Office of Financial Management on April 1, 2025) we anticipate the City will collect \$2,020,000 in 2026. RCW 47.30.050 specifies that 0.42% of this tax must be expended for paths and trails activities and based upon the 2026 revenue estimate, this computes to \$8,500. The balance of \$2,011,500 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 \$960,000 for 2026.
- Solid Waste Road Wear Fee
The road wear fee is collected as part of the City's contract for solid waste collection services with Waste Management of Washington, Inc. See the explanation under Fund #106 below.

Paths & Trails Fund #103

Cities are required to spend 0.42% of the motor vehicle fuel tax receipts on paths and trails (please see the explanation for Street Fund #101), which we anticipate will be \$8,500 in 2026. Because the amount collected in any given year is relatively small, it is typical to accumulate State distributions for several years until adequate dollars are available for a project.

Hotel / Motel Tax – Tourism Facilities Fund #104

The City imposes a 1.3% tax under RCW 67.28.181 on all charges made for the furnishing of lodging at hotels, motels and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. The revenues generated by this tax may only be used for capital expenditures for acquiring, constructing, improving or making other related capital expenditures for large sporting venues or venues for tourism-related facilities. This tax is estimated to generate \$590,000 in 2026.

Hotel / Motel Tax Fund #105

The City imposes a 2% tax under RCW 67.28.180 on all charges made for the furnishing of lodging at hotels, motels and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. The tax is taken as a credit against the 6.5% state sales tax so that the total tax that a patron pays in retail sales tax and hotel/motel tax combined is equal to the retail sales tax in the jurisdiction. The revenues generated by this tax may be used solely for paying for tourism promotion and for the acquisition and/or operation of tourism-related facilities. This tax is estimated to generate \$900,000 in 2026.

Solid Waste Fund #106

Under the city's contract for solid waste transfer, transport and disposal services with Sunshine Recyclers, Inc., Sunshine pays an annual contract administrative fee to the City. Also, under the city's contract for solid waste collection services with Waste Management of Washington, Inc., Waste Management pays an administrative fee of 12.5% of gross receipts. This fee shall be used by the City for costs related to solid waste services, including costs for contract administration, solid waste planning and management, and a portion of the city's Street Preservation and Maintenance Programs. Of the amounts collected under the fee, no more than 1% of gross receipts may be used for contract administration while the remainder is recorded in the Street Fund #101 for use on pavement management and maintenance.

PEG Fund #107

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

Affordable and Supportive Housing Sales Tax Fund #108

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

Tourism Promotion Area Fund #109

In 2022, a qualified lodging business (40 or more lodging units) within the City of Spokane Valley submitted a petition to form a tourism promotion area (TPA). The Council adopted resolution 22-017 to establish and operate pursuant to chapter 35.101 RCW, a Tourism Promotion Area fund. The City estimates that the annual revenue from the lodging charges collected from the operators of lodging businesses within the Spokane Valley TPA is expected to be \$1,300,000. This estimated amount is based on a daily lodging charge of \$4.00 per room night and will vary from year to year depending upon fluctuating occupancy rates of lodging businesses in the Spokane Valley TPA and based upon program review.

Homeless Housing Program Fund #110

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

Transportation Benefit District Fund #111

In 2023, Council adopted Ordinances 23-018 and 23-022 forming and assuming the powers of a Transportation Benefit District in the City. The Council also adopted Ordinance 23-024, establishing a \$20 vehicle license tab fee. The fee was effective July 2024 and is anticipated to generate \$1,800,000 in revenues in the 2026 Budget. These funds are used in the Street Fund #101 for use on pavement management and maintenance

LTGO Debt Service Fund #204

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

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

- \$5,650,000 remained on the original debt used towards the construction of CenterPlace. These bonds will be paid off in annual installments over the 20-year period ending December 1, 2033. Annual debt service payments on these bonds are provided by the Spokane Public Facilities District. On January 1, 2025, the outstanding balance on this portion of the bond issue will be \$2,145,000.

- \$1,385,000 remained on the original debt used towards the road and street improvements. These bonds matured in December 2023 and were completely paid off at that time.

In 2016, the City issued \$7,275,000 in LTGO bonds, the proceeds of which were used to finance the construction of a new City Hall, along with \$6.3 million of city cash that had been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. On January 1, 2025, the outstanding balance on the bond issue will be \$5,665,000.

REET 1 Capital Projects Fund #301

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

REET 2 Capital Projects Fund #302

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

Stormwater Management Fund #402

A stormwater fee is imposed upon every developed parcel within the City, which is an annual charge of \$60 for each single-family unit and \$60 per 3,160 square feet of impervious surface for all other properties. These charges are uniform for the same class of customers and service facilities. These fees are estimated to generate \$6,170,000 in 2026.

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 2026:

		Out:								Total In
		001	105	110	111	301	302	312	315	
In:	001	0	287,000	380,000	0	0	0	0	0	667,000
	101	0	0	0	1,800,000	254,300	254,300	1,750,000	0	4,058,600
	204	398,750	0	0	0	0	0	0	0	398,750
	303	0	0	0	0	474,683	1,941,147	0	50,000	2,465,830
	311	0	0	0	0	1,372,150	1,372,150	1,042,421	0	3,786,721
	314	0	0	0	0	289,380	0	361,857	258,800	910,037
	501	92,500	0	0	0	0	0	0	0	92,500
	502	1,100,000	0	0	0	0	0	0	0	1,100,000
	503	652,831	0	0	0	0	0	0	0	652,831
										14,132,269 Total in
Total Out		2,244,081	287,000	380,000	1,800,000	2,390,513	3,567,597	3,154,278	308,800	14,132,269 Total out
										0

#001 – General Fund is budgeted to transfer out \$2,244,081 including:

- \$398,750 to Fund #204 – LTGO Debt Service Fund for bond payments on the 2016 LTGO Bonds for the City Hall construction.
- \$92,500 to Fund #501 – Equipment Rental and Replacement Fund for an IT equipment reserve.
- \$1,100,000 to Fund #502 – Risk Management Fund for the 2024 property and liability insurance premium.
- \$652,831 to Fund #503 – Public Safety Equipment Replacement Fund to build a reserve to replace police vehicles and other public safety equipment.

#105 – Hotel / Motel Tax Fund is budgeted to transfer \$287,000 to Fund #001 – General Fund with \$30,000 for the purpose of financing advertising at CenterPlace and \$257,000 for an operating grant to The Course Spokane Valley.

#110 – Homeless Housing Program Fund is budgeted to transfer \$380,000 to Fund #001 – General Fund for the purpose of partially funding the City's homeless outreach team and reserved shelter beds.

#111 – Transportation Benefit District Fund is budgeted to transfer \$1,800,000 to Fund #101 – Street Fund for the purpose of funding street maintenance operations.

#301 – REET 1 Capital Projects Fund is budgeted to transfer out \$2,390,513 including:

- \$254,300 to Fund #101 – Street Fund to support street maintenance activities.
- \$474,683 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$1,372,150 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$289,380 to Fund #314 – Railroad Grade Separation Projects Fund for the Sullivan Road Interchange project.

#302 – REET 2 Capital Projects Fund is budgeted to transfer out \$3,567,597 including:

- \$254,300 to Fund #101 – Street Fund to support street maintenance activities.
- \$1,941,147 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$1,372,150 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.

#312 – Capital Reserve Fund is budgeted to transfer out \$3,154,278 including:

- \$1,750,000 to Fund #101 – Street Fund to fund local access street improvements.
- \$1,042,421 to Fund #311 – Pavement Preservation Fund for pavement preservation projects.
- \$361,857 to Fund #314 – Railroad Grade Separation Projects Fund that will be applied to the grade separation project at Pines Road.

#315 – Transportation Impact Fee Fund is budgeted to transfer out \$308,800 including:

- \$50,000 to Fund #303 – Street Capital Projects Fund that will be applied towards grant matches for street construction projects.
- \$258,800 to Fund #314 – Railroad Grade Separation Projects Fund that will be applied to the grade separation project at Pines Road.

SIGNIFICANT ASSUMPTIONS

Budget Summary for All Funds

- Based upon funding levels anticipated in the 2026 budget, city staff will strive to maintain adequate levels of service.
- Appropriations for all city funds will total \$148.4 million including \$47.9 million in capital expenditures, comprised in part of:
 - \$1.9 million in Fund #101 – Street Fund
 - \$8.8 million in Fund #303 – Street Capital Projects
 - \$13.9 million in Fund #311 – Pavement Preservation Projects
 - \$18.3 million in Fund #314 – Railroad Grade Separation Projects
 - \$4.5 million in Fund #402 – Stormwater Management Projects
 - \$320,000 in Fund #501 – Equipment Rental and Replacement

- To partially offset the \$47.9 million in capital costs, we anticipate \$34.1 million in grant revenues which results in about 71.25% of capital expenditures being covered with state and federal money.
- Budgets will be adopted across 31 separate funds.
- The funded full-time equivalent employee (FTE) count will remain the same in 2026 at 118.25.
- The 2026 Budget reflects the twelfth consecutive year the City will set aside city monies in an amount equivalent to 6% of General Fund recurring expenditures for pavement preservation in Fund #311 – Pavement Preservation. However, approximately \$1 million of this that has historically come from a recurring transfer from the General Fund is now being provided as a nonrecurring transfer from the Capital Reserve Fund #312 due to budget constraints in the General Fund.
- Positions and salary ranges are based on the city's compensation and classification plan.
- Payroll tax and benefit amounts are based on staff benefit plans.
- Contract costs for public safety, park maintenance, aquatics and street maintenance are based on estimates by city staff.
- The City sets money aside in Fund #501 – Equipment Rental and Replacement for the eventual replacement of its vehicles as well as a reserve to replace equipment in the kitchen at CenterPlace and major IT equipment.
- The City sets money aside in Fund #503 – Public Safety Equipment Replacement for the eventual replacement of police vehicles and other public safety equipment.

2026 General Fund Revenues

- Total recurring 2026 revenues are estimated at \$68.6 million as compared to \$64.1 million in 2025, which is an increase of \$4.5 million or 7.05%.
- The two largest sources of revenue continue to be Sales Tax and Property Tax which are collectively estimated to account for 80.24% of 2026 General Fund recurring revenues.
- The 2026 general sales tax estimate (excluding criminal justice and public safety sales taxes) is currently estimated at \$33.5 million which reflects an increase of \$541,200 or 1.64% over the 2025 estimate.
- The Property Tax levy does not include the potential annual increase allowed by State law.
 - The 2026 levy is estimated at \$14,309,800.
 - The levy assumes we start with the 2025 levy of \$14,109,800, forgo the potential annual 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 2025.
- State shared revenues are based upon a combination of historical collections including 2025 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.

2026 General Fund Expenditures

- Total 2026 recurring expenditures are budgeted at \$68.5 million as compared to \$63.4 million in 2025. This is an increase of \$5 million or 7.93%.
 - The increase of 7.93% consists of an increase of 11.85% in Public Safety costs and an increase of 1.27% in all other General Fund Departments.
- The City commitment of 6% of recurring General Fund expenditures to pavement preservation equals \$3.8 million and is computed by multiplying total recurring expenditures prior to adding the pavement preservation element (\$3.8 million / \$68.5 million = 6%). The \$3.8 million that is transferred to Pavement Preservation Fund #311 is comprised of the following:
 - \$0 from General Fund #001 – Could not be afforded in the General Fund for 2026 due to budget constraints in that fund
 - \$1.4 million from REET 1 Capital Projects Fund #301
 - \$1.4 million from REET 2 Capital Projects Fund #302
 - \$1 million from Capital Reserve Fund #312 – One-time transfer that will be evaluated annually
- Nonrecurring expenditures total \$2.1 million and include:
 - \$40,000 for Information Technology expenditures including:
 - \$20,000 to replace outdated copiers
 - \$10,000 to replace physical server equipment
 - \$10,000 for a software contingency
 - \$544,000 for the replacement of police vehicles
 - This was originally part of the recurring expenditures but is now being done as a nonrecurring item as funding is available due to budget constraints in the General Fund.
 - \$307,000 for police vehicles for new law enforcement officers being added in 2026
 - \$58,000 for various Facilities items including:
 - \$30,000 to replace carpeting and paint at CenterPlace
 - \$18,000 for four portable heating/AC units
 - \$10,000 for PCB boards in case of HVAC failures at City Hall
 - \$425,000 in professional services for the City's update of the Comprehensive Plan
 - \$80,000 to refresh the audio/visual equipment in the Great Room at CenterPlace
 - \$652,831 transfer out to the Public Safety Equipment Replacement Fund #503 for future replacement costs of police vehicles already purchased in prior years
 - This was originally part of the recurring expenditures but is now being done as a nonrecurring item as funding is available due to budget constraints in the General Fund.

General Fund Revenues Over (Under) Expenditures and Fund Balance

- 2026 recurring revenues are anticipated to exceed recurring expenditures by \$118,813.
- Total 2026 expenditures are anticipated to exceed total revenues by \$1,563,018. These excess expenditures represent a planned spend down of fund balance for one-time items.
- The total unrestricted General Fund ending fund balance is anticipated to be \$36.6 million at the end of 2026 which is 53.44% of total recurring expenditures of \$68.5 million. Our goal is to maintain an ending fund balance of at least 50.0%.

Highlights of Other Funds

Revenues

- Motor vehicle fuel tax (MVFT) revenue that is collected by the State and remitted to the City is estimated to be \$2 million according to per capita estimates provided by the Municipal Research and Services Center. Of this amount, \$2 million will be credited to the Street O&M Fund #101 and 0.42% or \$8,500 to the Paths and Trails Fund #103.
- Telephone taxes that are remitted to the City and support Street Fund operations and maintenance are anticipated to be \$960,000.
- Real estate excise tax (REET) revenue is computed by the City and is primarily used to match grant funded street projects as well as pay a portion of the annual payment on the 2014 general obligation bonds. In 2026 we estimate these revenues to be \$1,500,000 per each ¼% for a total of \$3,000,000.
- Hotel/Motel tax revenues are computed by the City and are dedicated to the promotion of visitors and tourism. In 2026 we estimate the tax will generate \$1,490,000, which includes \$900,000 in Fund #105 Hotel / Motel Tax Fund from the 2% tax and \$590,000 in Fund #104 Hotel / Motel Tax – Tourism Facilities Fund from the 1.3% tax.
- The City began receiving the affordable and supportive housing sales tax in 2020 and will receive these revenues as a rebate of the State's sales taxes for 20 years. The amount received by the City is capped at 0.0146% of the taxable retail sales within the City for fiscal year 2019, and the revenues may only be used to support affordable housing or rental assistance within the City as outlined in RCW 82.14.540. These revenues are estimated at \$193,000 in 2026 in the Affordable and Supportive Housing Sales Tax Fund #108.
- The Tourism Promotion Fees in the Tourism Promotion Area Fund #109 is estimated to be \$1,300,000 in 2025. This estimated amount is based on a daily lodging charge of \$4.00 per room night assessed on qualified lodging businesses (40 or more lodging units) within the City of Spokane Valley.
- Vehicle License Fees in the Transportation Benefit District Fund #111 are estimated to be \$1,800,000 in 2026. This estimate is based on vehicle counts in the City of Spokane Valley from the Washington Department of Licensing multiplied by the \$20 license fee.
- The Stormwater Management Fee is based on an equivalent residential unit (ERU) that is equal to 3,160 square feet of impervious surface that is billed at a rate of \$60 per single family residence and \$60 per ERU for commercial properties (an ERU for a commercial property is computed as total square feet of impervious surface divided by 3,160). In 2026 we estimate this fee will generate \$6,170,000.
- Grant revenues that will be applied to a variety of construction projects are estimated at \$34.1 million in 2026. By fund, we anticipate grant revenues as follows:
 - Fund #001 – General Fund - \$861,500
 - Fund #303 – Street Capital Projects - \$6.2 million
 - Fund #311 – Pavement Preservation - \$9.7 million
 - Fund #314 – Railroad Grade Separation Projects Fund - \$17.4 million

Expenditures

- Fund #101 – Street Fund appropriations include:
 - \$7.6 million for maintenance of city streets, including \$1.7 million in snow operations and \$2.7 million in traffic related services.
- Fund #105 – Hotel/Motel Tax Fund appropriations include:
 - \$960,000 for tourism promotion activities.
- Fund #106 – Solid Waste Fund appropriations include:
 - \$230,201 for Education/Contract Administration.
- Fund #109 – Tourism Promotion Area Fund appropriations include:
 - \$1.8 million for Professional Services.
- Fund #303 – Street Capital Projects Fund includes an appropriation of \$8.8 million for a variety of street construction projects.
- Fund #309 – Parks Capital Projects includes a \$83,634 appropriation to cover Greenacres Park improvements.
- Fund #311 – Pavement Preservation includes \$13.9 million of pavement preservation projects that will be financed through transfers from other City funds as outlined above under the heading of General Fund Recurring Expenditures.
- Fund #314 – Railroad Grade Separation Projects includes appropriations in the amount of \$18.3 million towards the Pines Road Grade Separation project and the Sullivan Road Interchange project.
- Fund #402 – Stormwater Fund includes \$8.8 million in expenditures, including:
 - \$4.2 million for the maintenance of the city's stormwater facilities
 - \$4.5 million for various capital projects
 - \$100,000 for the studies related to the city's Stormwater permit and the watershed



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City's Foundation and Mission

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

Spokane Valley Vision Statement

A city of opportunities where people thrive and businesses prosper.

Core Beliefs

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

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

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

Customer Service Standards

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

Customer service standards are divided into three categories:

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

Financial Projection

This budget document is the tool we use to guide the City forward in accomplishing the Council's goals while remaining squarely within the current budget and forecasted projections. Over time, this provides the City with a good indicator of the progress the City is making to provide high-quality services in a cost-effective way while remaining within budget and forecasted projections. Based on the Financial Projection, department budgets have been thoroughly reviewed to keep 2026 expenditures in line with projected revenues.

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

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

		2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
RECURRING ACTIVITY						
Revenues						
Property Tax	1	14,309,800	14,509,800	14,709,800	14,909,800	15,109,800
Sales Tax	2	33,541,200	35,084,100	35,820,900	37,038,800	38,298,100
Sales Tax - Public Safety	3	4,274,900	4,471,500	4,565,400	4,720,600	4,881,100
Sales Tax - Criminal Justice	4	2,906,400	3,040,100	3,103,900	3,209,400	3,318,500
Gambling Tax and Leasehold Excise Tax	5	516,700	532,200	548,200	564,600	581,500
Franchise Fees/Business Registration	6	1,330,000	1,343,300	1,370,200	1,397,600	1,425,600
State Shared Revenues	7	2,644,100	2,670,500	2,697,200	2,724,200	2,751,400
Fines and Forfeitures/Public Safety	8	481,400	486,200	491,100	496,000	501,000
Community and Public Works	9	4,057,100	4,178,800	4,304,200	4,433,300	4,566,300
Recreation Program Revenues	10	716,700	752,500	775,100	798,400	822,400
Grant Proceeds	11	436,500	436,500	20,000	20,000	20,000
Miscellaneous Department Revenue	12	79,500	80,300	81,100	81,900	82,700
Miscellaneous & Investment Interest	13	2,625,000	2,651,300	2,677,800	2,704,600	2,731,600
Transfers in - #105 (h/m tax-CP advertising)	14	287,000	30,000	30,000	30,000	30,000
Transfers in - #110 (recording fees H&H Services)	15	380,000	380,000	380,000	380,000	380,000
Total Recurring Revenues		68,586,300	70,647,100	71,574,900	73,509,200	75,500,000
Expenditures						
City Council	16	981,653	1,011,100	1,041,400	1,072,600	1,104,800
City Manager	17	849,583	875,100	901,400	928,400	956,300
City Attorney	18	1,029,326	1,060,200	1,092,000	1,124,800	1,158,500
Communications	19	708,709	730,000	751,900	774,500	797,700
Housing & Homeless Services	20	673,326	693,500	714,300	735,700	757,800
Public Safety	21	44,678,317	46,912,200	49,257,800	51,720,700	54,306,700
Deputy City Manager	22	654,355	674,000	694,200	715,000	736,500
Finance	23	1,565,135	1,612,100	1,660,500	1,710,300	1,761,600
Human Resources	24	417,105	429,600	442,500	455,800	469,500
Information Technology	25	474,987	489,200	503,900	519,000	534,600
Facilities	26	1,477,326	1,521,600	1,567,200	1,614,200	1,662,600
Engineering	27	2,353,260	2,423,900	2,496,600	2,571,500	2,648,600
Building	28	2,117,276	2,180,800	2,246,200	2,313,600	2,383,000
Economic Development	29	1,314,961	1,354,400	1,395,000	1,436,900	1,480,000
Planning	30	1,055,912	1,087,600	1,120,200	1,153,800	1,188,400
Parks & Rec - Administration	31	474,166	488,400	503,100	518,200	533,700
Parks & Rec - Maintenance	32	2,681,798	2,762,300	2,845,200	2,930,600	3,018,500
Parks & Rec - Recreation	33	360,774	371,600	382,700	394,200	406,000
Parks & Rec - Aquatics	34	680,560	701,000	722,000	743,700	766,000
Parks & Rec - Senior Center	35	29,933	30,800	31,700	32,700	33,700
Parks & Rec - CenterPlace	36	735,625	757,700	780,400	803,800	827,900
General Government	37	1,562,150	1,609,000	1,657,300	1,707,000	1,758,200
Transfers out - #204 (2016 LTGO debt service)	38	398,750	397,750	401,600	400,150	400,150
Transfers out - #309 (park capital projects)	39	0	0	0	0	0
Transfers out - #311 (pavement preservation)	40	0	0	0	0	0
Transfers out - #501 (IT equip reserve)	41	92,500	92,500	92,500	92,500	92,500
Transfers out - #502 (insurance premium)	42	1,100,000	1,232,000	1,379,800	1,545,400	1,730,800
Transfers out - #503 (public safety equipment)	43	0	0	0	0	0
Total Recurring Expenditures		68,467,487	71,498,350	74,681,400	78,015,050	81,514,050
Recurring Revenues Over (Under)						
Recurring Expenditures		118,813	(851,250)	(3,106,500)	(4,505,850)	(6,014,050)
NONRECURRING ACTIVITY						
Revenues						
Grant Proceeds		425,000	0	0	0	0
Total Nonrecurring Revenues		425,000	0	0	0	0
Expenditures						
General Government - IT capital replacements		40,000	0	0	0	0
Public Safety (police vehicle replacements)		544,000	0	0	0	0
Public Safety (vehicles for new officers)		307,000	0	0	0	0
Facilities (CenterPlace repairs & improvements)		30,000	0	0	0	0
Facilities (portable heating/AC units)		18,000	0	0	0	0
Facilities (PCB boards for City Hall HVAC)		10,000	0	0	0	0
Planning (Comp Plan Update)		425,000	0	0	0	0
Parks & Rec (audio/visual refresh for Great Room)		80,000	0	0	0	0
Transfers out - #503 (public safety equipment)		652,831	0	0	0	0
Total Nonrecurring Expenditures		2,106,831	0	0	0	0
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures		(1,681,831)	0	0	0	0
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES						
		(1,563,018)	(851,250)	(3,106,500)	(4,505,850)	(6,014,050)
ESTIMATED BEGINNING UNRESTRICTED FUND BAL.		38,149,428	36,586,410	35,735,160	32,628,660	28,122,810
ESTIMATED ENDING UNRESTRICTED FUND BAL.		36,586,410	35,735,160	32,628,660	28,122,810	22,108,760
Ending fund balance as a % of recurring expenditures		53.44%	49.98%	43.69%	36.05%	27.12%

Projection Assumptions									
			2027 Projection		2028 Projection		2029 Projection		2030 Projection
	Projection assumes:								
1	An increase of	0.00%	plus new construction of	\$200,000	per year through 2030				
2	An increase of	4.60%	in 2027,	2.10%	in 2028,	3.40%	in 2029, and	3.40%	in 2030
3	An increase of	4.60%	in 2027,	2.10%	in 2028,	3.40%	in 2029, and	3.40%	in 2030
4	An increase of	4.60%	in 2027,	2.10%	in 2028,	3.40%	in 2029, and	3.40%	in 2030
5	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
6	An increase of	1.00%	in 2027,	2.00%	in 2028,	2.00%	in 2029, and	2.00%	in 2030
7	An increase of	1.00%	in 2027,	1.00%	in 2028,	1.00%	in 2029, and	1.00%	in 2030
8	An increase of	1.00%	in 2027,	1.00%	in 2028,	1.00%	in 2029, and	1.00%	in 2030
9	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
10	An increase of	5.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
11	An increase of	0.00%	in 2027,	0.00%	in 2028,	0.00%	in 2029, and	0.00%	in 2030
12	An increase of	1.00%	in 2027,	1.00%	in 2028,	1.00%	in 2029, and	1.00%	in 2030
13	An increase of	1.00%	in 2027,	1.00%	in 2028,	1.00%	in 2029, and	1.00%	in 2030
14	An increase of	-89.55%	in 2027,	0.00%	in 2028,	0.00%	in 2029, and	0.00%	in 2030
15	An increase of	0.00%	in 2027,	0.00%	in 2028,	0.00%	in 2029, and	0.00%	in 2030
16	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
17	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
18	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
19	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
20	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
21	An increase of	5.00%	in 2027,	5.00%	in 2028,	5.00%	in 2029, and	5.00%	in 2030
22	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
23	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
24	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
25	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
26	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
27	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
28	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
29	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
30	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
31	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
32	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
33	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
34	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
35	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
36	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
37	An increase of	3.00%	in 2027,	3.00%	in 2028,	3.00%	in 2029, and	3.00%	in 2030
38	An increase of	-0.25%	in 2027,	0.97%	in 2028,	-0.36%	in 2029, and	0.00%	in 2030
39	An increase of	0.00%	in 2027,	0.00%	in 2028,	0.00%	in 2029, and	0.00%	in 2030
40	An increase of	0.00%	in 2027,	0.00%	in 2028,	0.00%	in 2029, and	0.00%	in 2030
41	An increase of	0.00%	in 2027,	0.00%	in 2028,	0.00%	in 2029, and	0.00%	in 2030
42	An increase of	12.00%	in 2027,	12.00%	in 2028,	12.00%	in 2029, and	12.00%	in 2030
43	An increase of	0.00%	in 2027,	0.00%	in 2028,	0.00%	in 2029, and	0.00%	in 2030

Table 1.2 Financial Forecast and Program Impact Summary

The General Fund forecast for the years 2027 through 2030 uses the adopted 2026 Budget as a beginning point and currently assumes levels of service that are identical to those provided by the City in 2026. Rather than a hard and fast prediction of the City's future finances, this is a planning tool that allows us to determine how best to match existing and proposed programs and levels of service with anticipated financial resources and make adjustments if necessary.

It is noteworthy that the Estimated Beginning Unrestricted Fund Balance figure listed in 2026 is as of October 14, 2025, and is based upon preliminary and unaudited figures. As we progress through the process of "closing the 2025 books" we anticipate this figure will change due to the fact we will continue to record both 2025 revenues and expenses as we begin the 2026 fiscal year.

External Input

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

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

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

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

Internal Input

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

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

City Departments and Divisions



Strategic and Responsive Government

Managing our city's operations and budget carefully and openly

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



Safe and Accountable Community

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

- Public Safety
- Building and Code Enforcement Division



Connected and Maintained Network

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

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



Strong and Diverse Economy

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

- Economic Development Department
- Planning Division



Exceptional Quality of Life

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

- Parks and Recreation Department



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

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

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

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



Mayor Pam Haley
Position 5



Deputy Mayor Tim Hattenburg
Position 6



Councilmember Rod Higgins
Position 1



Councilmember Jessica Yaeger
Position 2



Councilmember Al Merkel
Position 3



Councilmember Ben Wick
Position 4



Councilmember Laura Padden
Position 7

2025 Accomplishments

- Updated and adopted a 2026 State Legislative Agenda and 2026 Federal Legislative Agenda
- Authorized a ballot measure for a new public safety sales tax that will provide funding for the city to hire additional police personnel in the 2026 budget
- Collaborated with state and federal legislators and lobbyists to further the city's interests
- Continued to participate in regional homelessness discussions to investigate options to address this issue
- Adopted a balanced 2026 budget that met the city's goal of having recurring revenue exceed recurring expenditures

2026 Goals

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



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

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

Essential Services

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

City Clerk

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

Essential Services

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

2025 Accomplishments

- Focused staff efforts on the city's budget priorities of public safety, pavement preservation, transportation and infrastructure, economic development, housing and homelessness and communications
- Worked to support City Council's 2025 goals as referenced under the Legislative Branch budget
- Presented Council with a balanced 2026 budget, which includes General Fund recurring revenues exceeding recurring expenditures and an ending fund balance of at least 50% of recurring expenditures
- Collaborated with federal and state legislators and lobbyists to further city interests
- Developed the 2026 State and Federal Legislative Agendas for Council consideration

2026 Goals

- Provide direction and oversight on staff's work toward accomplishing budget priorities in public safety, pavement preservation, transportation and infrastructure and economic development
- Work to support the City Council's 2026 goals as referenced under the Legislative Branch budget
- Present Council with a balanced 2027 budget that includes General Fund recurring revenues exceeding recurring expenditures and an ending fund balance of at least 50% of recurring expenditures
- Collaborate with federal and state legislators and lobbyists on behalf of the interests of Spokane Valley
- Prepare the 2027 State and Federal Legislative Agendas for Council consideration



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

Essential Services

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

Contract Administration

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

revenues generated from the City are invested in the community and are not used to subsidize other jurisdictions. Contract Administration evaluates current service deliverables based on current and anticipated demand while employing the best business practices and sound fiscal policy to ensure that staffing levels match demand and all efficiencies are incorporated while interacting with customers to answer questions and provide information on contract services. Current contracts include:

Public Safety

Contract Administration is responsible under the Deputy City Manager for negotiating and administering all public safety contracts, which total over 65% of the General Fund recurring expenditures budget. All public safety contracts are provided by Spokane County. Contract Administration reviews cost estimates, final cost reconciliations and performance measures. Periodically, Contract Administration will review the contracts and renegotiate the terms. Public Safety Service contracts administered include:

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

Cable Television Franchise

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

Solid Waste

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

2025 Accomplishments

- Supported the 2025 goals of the Legislative and Executive Branch
- Worked with the City Manager and staff to develop the 2026 budget
- Worked with City Council, City Manager, staff and Spokane Valley Police Department to implement updated levels of service and staffing for Police, including submission and passage of a voted public safety sales tax
- Constructed improvements at Spokane Valley Police Department Precinct to accommodate new officers
- Assisted with Solid Waste Management plan update

2026 Goals

- Support the 2026 goals of the legislative and executive branch
- Work with City Manager and staff to develop the 2027 budget
- Work with City Council, City Manager, staff and Spokane Valley Police Department to identify and develop options for managing costs within law enforcement contract to help address structural deficiency that exists between annual law enforcement cost increases and available revenues
- Review and provide options for enhancing and improving non-law enforcement components of criminal justice system to meet City Council priorities to improve public safety. These components are necessary to allow the increased police staffing to make a meaningful impact on public safety.

The Office of the City Attorney represents the city's legal interests. The Office of the City Attorney is responsible for providing legal advice and support to the City Council and city employees, representing the City in civil legal actions, and oversee outside legal counsel handling complex litigation and advise City Council and city employees regarding the same.

Essential Services

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

2025 Accomplishments

- Provided a full range of legal services to the City and all departments
- Drafted ordinances and resolutions for Council's consideration and adoption
- Provided updates to the City Manager, Council and staff on legal matters impacting the City, such as opioid class action settlements, intersection between Federal immigration laws and the Keep Washington Working Act, public defender caseload standards, etc.
- Assisted City Council and departments in analyzing existing processes and developing new processes for legal compliance on multiple topics including, among others, the following:
 - Trespass policy for City buildings and tracking procedure
 - Conduct standards for Councilmembers and the process to enforce violations thereof
 - Reviewed and revised existing administrative policies and procedures as appropriate
- Provided continuous and ongoing legal support to departments and to the City Council to develop, adopt, revise and enforce city code provisions and regulations

- Provided legal services in connection with development and operation of “The Course at Spokane Valley”, including negotiating venue agreement with the NCAA for championship cross country event
- Provided ongoing legal advice regarding compliance with the Washington Public Records Act and assisted with responding to several public records requests throughout the year, including reviewing thousands of records to assess and complete necessary redactions
- Provided legal support for the continued development and implementation of the city's homelessness services program
- Represented the City in hearings before the City Hearing Examiner regarding land use and code enforcement decisions
- Provided constant support for code enforcement in requiring non-compliant properties to adhere to the city code
- Worked with SVPD, code enforcement and the licensed massage industry to develop new business licensing requirements for massage businesses to combat illicit massage businesses
- Collaborated with multiple departments to develop and process procurement contracts for securing cameras for use in city parks
- Provided legal advice to staff in developing a Flock camera system to enhance public safety alongside the County
- Reviewed and negotiated grant agreements with Washington state and federal agencies for city projects
- Managed, monitored and assigned outside legal counsel to represent the City in pending litigation, including but not limited to securing a favorable global settlement in litigation to recover damages for defects in the construction of City Hall, and protecting the City from financial liability under the Washington Public Records Act
- Negotiated and drafted utility franchise agreements with utility providers
- Provided extensive and ongoing legal advice critical to completing transportation infrastructure projects, including but limited to the Pines Grade Separation Project using RAISE funds administered by the Federal Railroad Administration
- Advised the City on risk and legal liability mitigation/avoidance
- Drafted amendments to the Revised Code of Washington pertaining to Public Records Act exemptions and the document recording fees for homelessness programs. Worked with state representatives and other stakeholders to successfully cause the Washington Legislature to adopt said law changes

2026 Goals

- Continue to provide the City with a full range of legal services consistent with the City Attorney Office business plan, including but in no way limited to:
 - Provide legal advice to Council, City Manager and all city departments
 - Update Council, City Manager and staff on legal matters of city interest
 - Develop processes and/or revise existing processes to attain and maintain legal compliance
 - Draft and review ordinances and resolutions for Council consideration
 - Coordinate, monitor and facilitate outside counsel representing the City in litigation
 - Risk mitigation
 - Code enforcement

- Develop comprehensive updates to the city's sign regulations for Council consideration and approval
- Assist the City to develop and implement measures to enhance public safety
- Provide continued legal support to facilitate the completion of the Pines Grade Separation Project
- Assist the city's efforts to update the Comprehensive Plan
- Negotiate franchise agreements with those water purveyors currently operating within the City without a franchise agreement and present the same to the Council for consideration and adoption



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

Essential Services

Financial management responsibilities include:

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

General accounting responsibilities include:

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

2025 Accomplishments

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

- Continued to provide adequate training opportunities to allow staff members to remain current with changes in pronouncements by the Governmental Accounting Standards Board (GASB)
- Completed the 2024 Annual Financial Report by May 30, 2025, and received a "clean audit opinion" from the Washington State Auditor's Office
- Continued to work with Public Works to evaluate available funding for capital projects, as well as the city's pavement management program
- Worked with other city departments to support the implementation of the city's Housing and Homeless programs
- Worked with other city departments to file a voted public safety sales tax ballot measure with Spokane County for the August 5, 2025, election, and upon passage of the ballot measure, submitted documentation to the Department of Revenue so that revenue collection for the new public safety sales tax is effective January 1, 2026

2026 Goals

- Maintain a consistent level of service in payroll, accounts payable, budget development, periodic and annual financial report preparation and information technology services
- Continue to provide adequate training opportunities to allow staff members to remain current with changes in pronouncements by the Governmental Accounting Standards Board (GASB)
- Complete the 2025 Annual Financial Report by May 30, 2026, and receive a "clean audit opinion" from the Washington State Auditor's Office
- Continue to work with Public Works to evaluate available funding for capital projects, as well as the city's pavement management program
- Continue to work with other city departments to support the implementation of the city's Housing and Homeless programs
- Work toward the development and implementation of a paperless accounts payable process



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

Essential Services

Administration

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

Legislative Services

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

Communications and Community Engagement

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

Housing and Homelessness

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

Real Estate and City Facilities

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

2025 Accomplishments

- Managed and implemented a Homeless and Housing Program
- Participated in key regional homeless and housing committees
- Coordinated the Spokane Valley Homeless and Housing Task Force meetings
- Developed and assisted with the implementation of the city's state and federal legislative agenda
- Developed a Continuity of Operations Plan (COOP) for Council consideration
- Continued to establish strong relationships with regional stakeholders to advance city priorities and goals
- Provided regular, timely, clear and accurate information to the community through the enews, social media, news releases, website, etc.
- Created and executed factual, creative, non-biased messaging to educate voters about Proposition 1 Public Safety Sales Tax Ballot Measure, which voters passed by 58.32%
- Rebranded and launched the *You Rock! Community Engagement Program* to recognize individuals making a difference in the community
- Hosted opportunities for the community to engage with Councilmembers, staff and each other and for the City to share information and hear from community members, through:
 - New monthly Community Conversations networking receptions
 - Events like the new Cops and Kids Car Show and Greenacres Park re-opening
 - Community meetings and tabling opportunities like the Wellesley Avenue Pavement Preservation project meeting
 - Tabling events like the Farmers Market
 - Youth field trips at City Hall

2026 Goals

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



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

Essential Services

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

2025 Accomplishments

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

2026 Goals

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



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

Essential Services

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

2025 Accomplishments

- Assisted with onboarding of Human Capital Management and Payroll system
- Managed cybersecurity training program for city staff
- Managed network infrastructure to ensure minimum downtime for computers and phones
- Completed Ransomware Resiliency cybersecurity performance audit
- Replaced end-of-life network infrastructure to maintain network availability
- Began parks security camera project installation

2026 Goals

- Continue maintaining cybersecurity training program for city staff
- Implement policies to continue improving the city's cybersecurity posture
- Continue parks security camera deployment project
- Provide software application support to staff
- Maintain network infrastructure to minimize downtime for computer systems and phones
- Work through staff PC replacement efficiently to ensure minimal downtime
- Collaborate with staff to provide effective solutions while meeting budget goals



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

Essential Services

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

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

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

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

2025 Accomplishments

- Implemented personnel changes related to 2024 collective bargaining
- Opted into a low-risk Employee Long-Term Disability Plan saving the City more than \$30,000 in premiums per year
- Deployed the new personnel/payroll system and resolved issues as needed
- Continued to implement systems and policies that enhance employee security within city facilities
- Attained the AWC WellCity Award for 2025
- Entered into a long-term contract to lower employee investment expense and increase returns for 401a and 457 participation

2026 Goals

- Successfully negotiate employee compensation for 2027
- Support employee wellness by attaining the AWC WellCity Award for 2026
- Revaluation of city vehicles to reduce insurance expense
- Organize and offer anti-harassment training for employees
- Support city initiatives in meeting budget cost reductions
- Implement changes due to new employee recruitment and performance systems



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

Public Safety Service Contracts Administered Include:

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

In 2026, public safety services will account for 65% of the city's recurring expenditures. The majority of public safety funding is directed to law enforcement services. Given the amount of funding directed towards public safety and particularly law enforcement, details regarding services are important to include in the budget to provide information regarding the Spokane Valley Police Department's structure, the costs for various service units and the performance received. Details of the law enforcement services provided under the interlocal agreement are included on the following pages.

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

	2022	2023	2024	2025	2026*	Change +/-
Dedicated						
Administrative	3	3	3	3	3	
Patrol	61	61	61	66	69	+3
Traffic	7	7	7	8	9	+1
Community Services	1	1	1	1	1	
Behavioral Health ¹	2	2	2	2	2	
Homeless Services	1	1	1	2	2	
Domestic Violence	1	1	1	1	1	
School Resource Officer	4	4	4	4	5	+1
SVIU (Property and Drug Investigations)	12	12	12	15	19	+4
Total Dedicated	92	92	92	102	111	
Shared (Split with County)						
Investigations	3	3	3	4	4	
Major Crimes	9	9	9	9	9	
Sex Crimes	8	8	8	8	9	+1
Investigative Task Force	1	1	1	1	2	+1
Regional Intelligence Group	1	1	2	2	2	
Joint Terrorism Task Force	1	1	1	1	1	
Safe Streets (Drugs and Gangs)	5	5	5	5	5	
Emergency Operations Team	2	2	2	2	2	
Administration (Technical and PIO)	2	2	2	2	2	
Professional Standards	1	1	1	2	2	
Training	4	4	4	4	4	
Total Shared	37	37	38	40	42	

*2026 numbers are anticipated as City Council approval for additional officers has not been completed as of the date of preparing this document.

1. Historically the City has received services from two behavioral health (“BHU”) deputies under a state grant. The city’s contract has only included one BHU deputy in the event grant funding was removed. In 2025, grant funding was changed and no longer pays for the BHU deputies. The City Council will include two BHU deputies in the contract with the Sheriff’s Office and this addition is reflected as an additional dedicated officer in the “Change” column to identify the additional contracted position and costs to the City in 2026.

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

Service Unit	2020	2021	2022	2023
Dedicated				
Patrol	\$ 10,785,411	\$ 10,503,521	\$ 11,730,825	\$ 12,717,929
SV Investigative Unit	\$ 1,751,103	\$ 1,714,873	\$ 2,177,236	\$ 2,672,316
Traffic	\$ 714,769	\$ 1,170,709	\$ 1,443,510	\$ 1,515,058
Valley Command Staff	\$ 668,062	\$ 804,125	\$ 929,569	\$ 1,009,611
K-9	\$ 546,625	\$ 622,221	\$ 709,610	\$ 655,551
School Resource Officers	\$ 298,432	\$ 467,988	\$ 573,662	\$ 529,666
Domestic Violence	\$ 229,887	\$ 212,965	\$ 323,082	\$ 290,235
Community Services / Crime Prevention	\$ 159,022	\$ 154,733	\$ 188,721	\$ 296,220
Subtotal	\$ 15,153,311	\$ 15,651,135	\$ 18,076,215	\$ 19,686,586
Shared				
Investigations	\$ 1,879,288	\$ 2,431,354	\$ 2,672,649	\$ 2,794,799
RAVEN (Gangs and Drugs)	\$ 688,845	\$ 862,361	\$ 959,892	\$ 833,985
Regional Intelligence Group	\$ 383,337	\$ 465,742	\$ 550,126	\$ 835,518
Emergency Ops / Marine / Search & Rescue	\$ 154,225	\$ 153,992	\$ 150,084	\$ 182,938
Subtotal	\$ 3,105,695	\$ 3,913,449	\$ 4,332,751	\$ 4,647,240
Special Units				
SWAT	\$ 153,705	\$ 214,107	\$ 258,635	\$ 325,847
Tactical Team / Crowd Control	\$ 25,533	\$ 71,773	\$ 52,402	\$ 53,922
Helicopter	\$ 69,366	\$ 51,276	\$ 37,219	\$ 114,018
Explosives Disposal	\$ 41,163	\$ 38,910	\$ 39,189	\$ 74,351
Extra Duty	\$ 18,754	\$ 21,404	\$ -	\$ -
Subtotal	\$ 308,521	\$ 397,470	\$ 387,445	\$ 568,138
Support				
Dispatch	\$ 1,337,117	\$ 1,215,768	\$ 1,224,430	\$ 1,245,113
Records	\$ 507,779	\$ 521,813	\$ 670,314	\$ 748,239
Forensics	\$ 385,643	\$ 479,905	\$ 486,059	\$ 331,796
SCOPE	\$ 120,461	\$ 157,023	\$ 177,585	\$ 187,209
Property Room	\$ 148,636	\$ 151,778	\$ 333,579	\$ 376,280
CAD/RMS Maintenance	\$ 93,257	\$ 108,254	\$ 82,314	\$ 90,083
Reservists / Explorers	\$ 1,783	\$ 3,577	\$ 6,534	\$ 2,637
Contract/Grant Management	\$ 13,329	\$ 5,508	\$ 4,835	\$ 3,022
Subtotal	\$ 2,608,005	\$ 2,643,626	\$ 2,985,650	\$ 2,984,379
Total	\$ 21,175,532	\$ 22,605,680	\$ 25,782,061	\$ 27,886,343
Direct Costs	\$ 15,542,840	\$ 16,569,963	\$ 19,852,187	\$ 21,667,689
Indirect Costs	\$ 5,632,692	\$ 6,035,717	\$ 5,929,874	\$ 6,218,654

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

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

	2021	2022	2023	2024	Average
<u>Workload indicators</u>					
Citizen Calls for Service	51,038	51,193	53,191	49,764	51,297
Calls with Deputy Response	28,940	29,217	29,322	26,278	28,439
Deputy-Initiated Incidents	11,133	12,935	18,357	16,800	14,806
Incidents Requiring Documentation	10,511	11,885	14,907	13,657	12,740
Total Deputy Involved Incidents	40,073	42,152	47,679	43,078	43,246
Traffic Stops	5,658	5,791	9,027	7,639	7,029
Arrests	1,841	2,303	2,396	1,986	2,132
Collisions Responded To	1,771	1,767	1,699	1,597	1,709
Traffic Infractions	2,218	2,195	4,022	3,081	2,879
Traffic Stops with Criminal Charges	1,251	1,411	1,583	1,340	1,396
Property Crimes	5,855	6,306	5,341	5,191	5,673
Person Crimes	1,175	1,305	1,258	1,174	1,228
Cases Investigated	2,096	2,383	2,843	1,224	2,137
Charges Filed	412	735	735	612	624
Cases Reviewed	6,107	6,321	5,985	6,363	6,194
<u>Performance Measures</u>					
Collisions Response Rate	59%	57%	62%	59%	59%
Collisions Per 1,000 population	27.52	26.85	25.71	25.05	26.28
Property Crimes Per 1,000	59.14	61.52	51.68	47.71	55.01
Person Crimes Per 1,000	11.86	12.80	12.05	10.79	11.87
\$ Value of Recovered Items	\$1,275,416	\$447,728	\$ 1,572,475	\$ 570,894	\$ 966,628
% of reviewed cases investigated (Property)	34%	38%	36%	19%	32%
Citizen Complaints/1,000 Incidents *	0.33	0.40	0.73	1.16	66%
% of Complaints Sustained	29.00%	25.00%	15.00%	18.00%	22%
% Use of Force Within Policy	100%	100%	99%	100%	100%
Avg. Response Time Priority 1	0:04:51	0:09:55	0:06:19	0:06:50	0%
Avg. Response Time Priority 2	0:23:24	0:28:45	0:20:42	0:20:59	2%
Avg. Response Time Priority 3	0:48:16	0:55:33	0:44:21	0:43:38	3%
% of Incidents Deputy-Initiated	28%	31%	39%	39%	34%
Average Day/Night Platoon Staffing	6.13	6.30	6.60	6.44	6.45



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

Building

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

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

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

Essential Services

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

Code Enforcement

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

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

2025 Accomplishments

- Enhanced customer support by creating self-help guides and making them available via the online permit portal and SVexpress
- Built successful communication network of regional building official staff to further improve consistency in code enforcement throughout region
- Continued collaboration with police, fire, homeless and housing, WA Labor & Industries, and utility purveyors towards addressing nuisance properties holistically
- Implemented initial improvements to Permit Center/front counter security protocols
- Maintained high level of Permit Center customer service to permittees and other agencies

2026 Goals

- Implement improvements to permit software to automate reporting of data related to staff time dedicated to reinspection, rereview and reinvestigation of permits and Code Enforcement cases
- Maintain awareness of Washington State Building Code Council actions on state building code update, adoption, and amendments, including Washington State Energy Code
- Continue to work with Clerk's Office staff towards determining a process for scanning commercial address files and cataloging archived documents
- Continue coordination with police, fire, homeless and housing, and other agencies to address nuisance conditions on and emanating from chronic nuisance properties.
- Collaborate with safety committee towards completing front desk safety and security updates



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

The Engineering Division is comprised of four programs, including the Capital Improvement Program, Development Engineering, Traffic Management and Operations, and the Surface and Stormwater Utility.

Capital Improvement Program

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

Essential Services

- Provide transportation infrastructure to facilitate safe and efficient mobility for citizens and commerce
- Prioritize and coordinate submittals of grant requests for federal and state funding sources
- Implement the Pavement Management Program
- Develop the annual Six-Year Transportation Improvement Program (TIP) and the update of the current year TIP
- Manage capital projects in accordance with city, state and federal requirements
- Conduct public involvement activities to inform project design and construction phasing decisions
- Coordinate with local utility companies
- Administer the bid and award process
- Provide construction administration, including inspection, documentation and contract management for projects
- Ensure proper project closeout
- Ensure compliance with grant agency requirements
- Coordinate with Spokane Regional Transportation Council (SRTC) and other local, regional and state jurisdictions on the metropolitan transportation plan and regional transportation policies and projects
- Collaborate with other city departments and divisions, such as Street Maintenance, Stormwater, Traffic, Parks and Recreation, Development Engineering and Economic Development

Development Engineering

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

Essential Services

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

Traffic Management and Operations

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

Essential Services

- Optimize and coordinate traffic signal installation, maintenance and operation
- Oversee, monitor and develop mitigation measures for traffic congestion citywide
- Identify and schedule the collection of annual traffic data for the city's principal roadway network
- Prepare traffic control, signal, signing and channelization plans and specifications in cooperation with capital projects
- Scope and review traffic studies for private development that utilizes the services of the city's street network
- Identify projects that mitigate transportation impacts or correct deficiencies caused by the increased traffic volumes associated with new development

- Identify capital improvement projects that improve the transportation system throughout the city
- Develop Transportation Management Plans and studies that identify school zone safety and pedestrian and bike facilities
- Assist the DE and CIP sections in preparing grant applications for various projects that impact the city's transportation network
- Monitor motorized and non-motorized crashes to address safety concerns on the citywide street network
- Review Traffic Control Plans for compliance with the Manual on Uniform Traffic Control Devices Handbook (MUTCD)
- Provide review of Traffic Control Plans and permits for oversized loads, special events and transportation network access control
- Partner with the Washington State Department of Transportation (WSDOT), the Spokane Regional Transportation Council (SRTC), Spokane County and neighboring jurisdictions to coordinate regional transportation needs
- Coordinate with Spokane Regional Transportation Management Center (SRTMC) on transportation management within the city and region
- Implement, monitor and maintain the city's Intelligent Transportation Systems (ITS) and Traffic Operations Center
- Approve or deny oversized, overweight and super load routes, which include bridge crossings

2025 Accomplishments

- Implemented approved capital projects
- Administered state and federal funds received for capital projects
- Successfully acquired \$13.1M grant funds for 5 capital projects, with additional grant applications pending for winter 2025
- Completed the majority of utility relocation efforts, initiated the Phase 1 BNSF construction phase and advanced the Phase 2 Pines Road Grade Separation Project to the construction phase
- Advanced the preliminary engineering phase of the Sullivan/Trent Interchange Project, including alternative selection
- Obtained additional grant funding and pursued additional opportunities to fund the construction of the Sullivan/Trent Interchange Project
- Initiated the design phase of the Argonne Bridge Project and pursued additional opportunities to fund the construction
- Continued to coordinate regional transportation issues with SRTC, WSDOT and other agencies
- Completed a speed limit evaluation pilot study for presentation to Council aimed at moving to a citywide setting of safer speed limits
- Continued implementation of the enhanced Underground Injection Control (UIC) and National Pollution Discharge Elimination System (NPDES) programs
- Completed the Solid Waste Management Plan update
- Extended the curbside and roll off solids waste contracts through March 2030
- Processed a record number of right-of-way permits and processed approach permits, engineering permits, and land use applications in a professional and timely manner and ensured consistency with city codes

2026 Goals

- Enhance the employee professional development program

- Focus on staff retention to protect investment made in highly skilled workforce
- Continue to recruit/hire the highest caliber candidates into city staff
- Implement approved capital projects
- Administer state and federal funds received for capital projects
- Prepare and apply for grant applications for capital projects
- Reach 60% completion of the construction phase of the Pines Road Grade Separation Project
- Pursue additional opportunities to fund the construction of the Sullivan/Trent Interchange Project, reach 60% design on the preferred alternative
- Reach 30% design on Argonne Bridge/I90 Replacement Project
- Improve coordination for regional transportation issues with SRTC, WSDOT and other agencies
- Start planning and scoping efforts on the I90/Barker Interchange expansion/reconstruction
- Implement traffic impact fees citywide
- Process engineering permits and land use applications in a professional and timely manner and ensure consistency with city codes
- Utilize Automated Traffic Signal Performance Measures (ATSPMs) to improve operations on primary corridors through travel time and delay reductions
- Implement citywide speed limit evaluations to set safe speed limits based on roadway and roadside context and user comfort

Public Works: Street Maintenance Division

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

The Street Maintenance Division is comprised of five sections, including Street System Maintenance, Winter Roadway Operations, Traffic Control System Maintenance, Bridge Maintenance and Fleet Management Program. The division provides responsive maintenance and repairs for approximately 464 centerline miles of city streets, accounts for the efficient and safe movement of both motorized and non-motorized users within the limits of the City, and coordinates interconnection to the regional transportation system. Maintenance work includes snow and ice control, street pavement repairs, traffic signals and signs, landscaping and vegetation control, and many other street maintenance and repair activities.

Street System Maintenance

The Street Maintenance Division provides responsive maintenance and repairs for approximately 464 center line miles of city streets. Most street maintenance services provided are contracted services, under the oversight of city staff. Street and stormwater maintenance and repair account for over three million dollars annually to provide asphalt patching, crack sealing, gravel shoulder repairs, curb and sidewalk repairs, gravel road grading and stormwater repairs.

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

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

Essential Services

- Monitor the city's street system network for immediate and ongoing repair and maintenance issues
- Provide Public Works emergency response to assist with natural disaster debris and hazardous spills
- Coordinate and monitor street sweeping and storm drain cleaning activities
- Coordinate and monitor right-of-way landscape maintenance and litter control

Winter Roadway Operations

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

Essential Services

- Monitor winter weather events to respond in accordance with the COSV Snow and Ice Plan which includes:
 - Provide round-the-clock maintenance response
 - Apply deicer to hills, bridges and intersections as winter conditions dictate
 - Remove snow and ice from arterial roadways continually during winter events
 - Provide sidewalk snow removal, ice control, and storm inlet maintenance
 - Organize and monitor contractors assigned to winter snow removal

Traffic Control System Maintenance

Traffic control system maintenance includes ongoing planning, preventative maintenance and emergency repairs of the city's traffic management systems. The system includes a citywide Intelligent Traffic System (ITS), including 91 signalized intersections or crosswalks, 182 street light luminaires, 58 school zone flashing beacon installations, 53 rectangular rapid flashing beacons crosswalk installations at 20 crosswalks, 20 miles of fiber optic cabling, 19 traffic observation cameras and all associated computer and software components. Additionally, the traffic control system includes roadway markings, streetlight systems, enhanced pedestrian crossings and over 25,000 street signs.

Essential Services

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

Bridge Maintenance Program

The City of Spokane Valley's Bridge Maintenance Program combines cost effective actions and strategies to maximize the useful life of the Valley's bridges. There are two types of maintenance; normal annual maintenance and maintenance work that is noted during bridge inspections. The objective of the program is to ensure public safety through inspection, maintenance, rehabilitation and replacement of the 15 city-owned bridges. Additionally, the City provides safety inspections on two bridges owned by the Union Pacific Railroad and one owned by Burlington Northern Railroad.

Essential Services

- Conduct required bridge inspections and reporting
- Develop maintenance and repair programs for individual bridges
- Assist city maintenance staff and contracted workforces in necessary bridge maintenance efforts
- Develop and manage bridge load ratings and guidelines for all city bridges
- Develop, monitor and maintain a bridge capital project program
- Conduct bridge repairs and capital bridge projects
- Approve or deny oversized, overweight and superload routes which include bridge crossings

Fleet Management Program

The Fleet Management Program oversees the maintenance and operation of the City's vehicles, snowplows, and construction equipment. Its primary goal is to ensure the fleet remains safe, reliable, and compliant with all vehicle laws and regulations; while supporting staff with the equipment they need to perform essential services.

Essential Services

- Monitor and maintain the entire City fleet.
- Maintain an inventory of all City-owned vehicles, snowplows and construction equipment
- Develop and implement a fleet assessment and replacement plan to ensure safety and reliability.
- Conduct diagnostic services and preventative maintenance
- Provide real-time response for emergency repairs
- Research and recommend asset replacements in line with the established plan, or as needed in emergencies

2025 Accomplishments

- Utilized Automated Traffic Signal Performance Measures (ASTPMs) for Argonne Road, Pines Road and Sullivan Road corridors to monitor and improve operations
- Continued annual roadway maintenance and repair projects, including resurfacing several local and collector streets
- Continued winter roadway operations, including capability for full-city plows during significant snow events
- Continued identifying funding opportunities for the entire Pavement Management Program
- Continued the implementation of the snowplow replacement program and brought online two new snow plows, secured via 2024 and 2025 budget years
- Finalized implementation of a city-provided Traffic Signal Maintenance Shop due to the decrease in county-provided signal maintenance services

2026 Goals

- Continue ongoing roadway and bridge maintenance and repairs
- Develop bridge repair funding pro-rated to the standards for \$'s of inventory owned
- Implement ATSPMs across a wider range of the signal network using existing software
- Continue winter operations capabilities
- Continue the implementation of the snowplow replacement program, putting into service one new snow plow each year until 2030
- Continue seeking funding opportunities for the entire Pavement Management Program
- Work with other departments in developing a citywide, comprehensive Asset Management Program, which will include transportation maintenance and operations facilities

Public Works: Stormwater Utility and Solid Waste



The Public Works Department oversees the city's Surface and Stormwater Utility, the city's floodplain management services and manages the city's contracts for solid waste collection and disposal.

The city's Surface and Stormwater Utility manages the city's efforts to collect, treat, store and discharge stormwater while managing the risks to public safety, health and property from flooding and erosion. It also monitors and implements the Clean Water Act requirements for stormwater discharges, including the implementation of the city's National Pollutant Discharge Elimination System (NPDES) permit, Underground Injection Control (UIC) rules and monitoring regulations for discharges in Aquifer Protection Areas and Total Maximum Daily Load (TMDL) requirements for the Spokane River and provides required annual reporting to the Washington State Department of Ecology. Finally, the Surface and Stormwater Utility is also responsible for administering the National Flood Insurance Program (NFIP) within the city as required by the Federal Emergency Management Agency (FEMA). As part of these efforts, staff enforces local floodplain ordinances, assists homeowners and developers, and works with FEMA on determining local flood elevations.

Spokane Valley's Solid Waste program manages the collection, transfer, transport and disposal of the city's solid waste primarily through four contracts with private solid waste haulers. Solid waste includes garbage, recyclables, organics (like yard debris and food scraps), construction debris and household hazardous waste. Spokane Valley is one of the few cities in the state that has opted to solely manage the solid waste generated within the city. The overall objectives of the program include providing reliable and affordable solid waste services while protecting the environment and informing the citizens of solid waste services and best practices. The program's guiding document is the Solid Waste and Moderate-Risk Waste Management Plan, which is required to be kept current, reviewed and revised at least every five years to keep it current.

Essential Services

- Provide inventory, inspection and investigations for all city stormwater facilities
- Provide Geographic Information System (GIS) mapping related to stormwater facilities, both public and private, throughout the city
- Maintain the city's compliance with all environmental and utility laws, codes and regulations
- Provide floodplain management services on behalf of the City
- Provide floodplain management services to other agencies and private entities
- Assist in the planning, design and construction of capital improvements throughout the city, focusing on project utility requirements
- Manage city street sweeping and storm draining cleaning planning and operations

- Manage the operations and maintenance of all city storm drainage structures
- Represent the City in Stormwater Public Education and Outreach efforts
- Represent the City on regional aquifer protection committees
- Represent the City in regional solid waste and recycling efforts
- Provide management, implementation and oversight of the city's Solid Waste Management Program
- Manage the city's solid waste and recycling collection services contracts
- Respond to citizen inquiries, implement solid waste legislation, monitor hauler compliance with contract requirements, process annual rate changes
- Represent the City on regional solid waste and recycling committees

2025 Accomplishments

- Finalized the hydraulic and mapping evaluation for the Glenrose and Central Park Floodplain and submitted its final concurrence package to FEMA for approval
- Continued collaboration efforts with local, state and federal stormwater regulatory bodies
- Inventory and mapping of all city stormwater facilities continued
- Continued ongoing stormwater maintenance and repairs utilizing in-house and contracted services
- Incorporated stormwater system improvements with other capital projects for efficiency
- Continued implementation of the enhanced Underground Injection Control (UIC) and National Pollution Discharge Elimination System (NPDES) programs
- Developed and implemented a new Solid Waste Management Plan
- Contracted with consultant to assist with current and future solid waste contracts
- Began process to hire a full-time solid waste program manager
- Extended curbside collection and roll off solid waste contracts through March 2030

2026 Goals

- Finalize the Glenrose and Central Floodplain mapping for FEMA
- Continue collaboration efforts with local, state and federal stormwater regulatory bodies
- Continue the inventory and mapping of all city stormwater facilities
- Continue ongoing stormwater maintenance and repairs utilizing in-house and contracted services
- Implement stormwater system improvements, integrating with other capital projects for efficiency
- Continue implementation of the UIC and NPDES programs
- Work with other departments in developing a citywide comprehensive Asset Management Program, which will include stormwater facilities
- Hire a full-time solid waste program manager
- Implement and educate citizens on incremental changes to Solid Waste program due to recent state legislation

Community and Economic Development Department



The Community and Economic Development (CED) Department is comprised of three divisions - Building and Code Enforcement, Planning and Economic Development.

The CED Department strengthens and builds community identity by administering business retention, expansion and recruitment; promoting tourism through destination marketing and youth sports recruitment; developing strategic initiatives and studies; coordinating with regional partners; managing Geographical Information Systems (GIS); implementing and enforcing the city and state building codes; and ensuring that city plans are consistent with state land use laws. The sections below provide additional information for the CED Department programs.

Essential Services

- Encourage a diverse and stable business environment
- Promote and facilitate the implementation of the city's economic development strategies
- Provide information and make connections for businesses
- Collaborate with regional partners to further CED programs
- Conduct special studies and reports related to CED priorities and projects
- Develop and implement strategies for business retention, expansion and recruitment
- Maintain the WA state business license database and review home business permits
- Maintain the community's vision for growth in the city's Comprehensive Plan
- Review and revise the laws that regulate the use of property
- Maintain the safety and functionality of both residential and commercial structures
- Ensure compliance with local codes, such as building and zoning regulations
- Provide GIS technology to inform and engage citizens and business owners
- Coordinate destination marketing to promote tourism and increase overnight stays

2025 Accomplishments

- Pursued grant opportunities to enhance economic development and tourism strategies
- Facilitated and managed the development of the cross country course at Flora Park
- Collaborated with partners to host business-focused webinars and workshops
- Continued to connect business owners in a variety of sectors with technical assistance
- Implemented marketing campaigns to recruit skilled labor and new businesses
- Managed retail recruiter to acquire new, interesting, and unique retail businesses
- Administered the Tourism Promotion Area (TPA) Program
- Implemented year three of the city's Five-Year Destination Marketing Plan
- Managed the implementation of destination marketing campaigns and sports recruitment
- Promoted existing signature events that create city identity and a desirable place to live
- Co-managed marketing initiatives and campaigns at CenterPlace Regional Event Center
- Completed the development of an outward-facing GIS application for the general public

2026 Goals

- Continue to develop the cross country course at Flora Park to championship events
- Improve retail sales in Spokane Valley to provide general fund revenues for city services

- Secure grant funding for the cross country course in collaboration with Spokane Sports
- Provide direct technical assistance to Spokane Valley businesses
- Host business-focused webinars or workshops for small business owners
- Develop campaigns for workforce, shop local and youth entrepreneurship
- Foster collaboration between event venues and city hotels to grow events
- Identify tools for measuring the economic impact of TPA-funded programs and initiatives
- Explore opportunities for destination events with a focus on youth sports
- Complete the land use permit processes for the Flora Road cross country complex
- Complete the draft update to the comprehensive plan and development regulations
- Continue to process land use applications and permits in a timely and efficient manner
- Market Spokane Valley as an ideal location for business growth
- Administer the tourism program and implement the Destination Marketing Plan
- Manage the TPA Hotel Commission, including workplan and budget
- Implement destination marketing and sports recruitment campaigns
- Promote signature events to identity and a sense of place



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

Essential Services

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

2025 Accomplishments

- Collaborated with regional partners in long-range planning efforts related to the periodic update
- Obtained \$1.025M in grants to support city planning initiatives and fulfill requirements of the periodic update to the Comprehensive Plan
- Developed and implemented a GMA-required public engagement plan for the periodic update
- Developed and conducted analysis for greenhouse gas and resiliency sub-elements, as required by the GMA
- Completed the assessment phase of the Comprehensive Plan, development regulations and critical areas for the periodic update as required by the GMA due in 2026
- Reviewed and updated land use processes to ensure they were efficient and streamlined
- Continued to process land use development applications in a timely and efficient manner

2026 Goals

- Complete the required Comprehensive Plan periodic update
- Continue to process land use development applications in a timely and efficient manner
- Review and update land use processes to ensure they are efficient and streamlined
- Collaborate with regional partners in long-range planning efforts
- Continue to seek and obtain grants to support city planning initiatives and fulfill mandated requirements
- Complete shoreline permitting for Flora Park warm-up loop along Spokane River



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

Parks Administration and Maintenance

Manages and sustains eleven high-quality parks, each offering a diverse array of experiences within a safe and aesthetically pleasing environment. These parks provide enjoyable, restorative and memorable spaces, along with physical amenities that promote active living and foster opportunities for social interaction.

Essential Services

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

Recreation

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

Essential Services

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

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

Aquatics

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

CenterPlace Regional Event Center

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

Essential Services

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

Spokane Valley Senior Center

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

Support Services

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

2025 Accomplishments

- Recruited and trained new parks maintenance and operations coordinator to manage Park Maintenance contracts for designated parks, signature parks, trails and janitorial and event services
- Initiated the required six-year update to Parks and Recreation Master Plan
- Worked with Public Works to complete Phase 2 improvements to Greenacres Park, including new tennis and pickleball courts, basketball courts, community garden, walking paths and an expanded playground, splashpad and parking facilities
- Implemented a donation agreement with RAVE Foundation for a new Seattle Reign FC soccer mini-pitch at Greenacres Park
- Awarded \$2.5 million in federal and state grant funding through RCO for the Balfour Park Playground and Spray Park
- Awarded a \$415,000 Washington State legislative appropriation for the Balfour Park Sport Courts
- Worked with Economic Development and Public Works to construct the \$7 million Flora Property cross country course
- Executed an Interagency Agreement with DNR for public access to the 100-acre Pinecroft Natural Area Preserve at Mirabeau Park
- Executed a Venue Lease Agreement with NCAA for the 2027 Men's and Women's West Regional Cross Country Championships
- Established an MOU for bringing the Nike Bob Firman Invitational and Nike XR Western Regionals to The Course Spokane Valley in 2026, 2027, 2028 and 2029

2026 Goals

- Establish Maintenance and Operations at The Course Spokane Valley at Flora Park
- Complete the required six-year update to the Parks and Recreation Master Plan
- Implement a Park Sponsorship and Fundraising Services Agreement with Spokane Parks Foundation
- Initiate a Capital Fundraising Campaign for Balfour Park

- Develop the Sport Courts at Balour Park with state funding
- Complete design and construction documents for 2027 construction of the Balfour Playground and Spray Park
- Continue to work with Economic Development to market and program CenterPlace and The Course Spokane Valley at Flora Park
- Develop basic public access infrastructure at Summerfield and Ponderosa properties
- Establish a new Food Services Catering Contract at CenterPalce
- Install and implement park security cameras throughout the City's park system

CITY OF SPOKANE VALLEY, WA
2026 Budget Summary

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	38,149,428	69,011,300	70,574,318	70,574,318	36,586,410
Street Fund	101	4,522,937	9,317,900	13,840,837	9,452,747	4,388,090
Paths & Trails Fund	103	69,393	10,500	79,893	0	79,893
Hotel/Motel Tax - Tourism Facilities Fund	104	963,211	655,000	1,618,211	0	1,618,211
Hotel/Motel Tax Fund	105	268,610	925,000	1,193,610	960,000	233,610
Solid Waste	106	1,587,992	306,000	1,893,992	230,201	1,663,791
PEG Fund	107	278,249	58,000	336,249	73,000	263,249
Affordable & Supportive Housing Sales Tax Fund	108	1,249,516	223,000	1,472,516	0	1,472,516
Tourism Promotion Area Fund	109	778,447	1,330,000	2,108,447	1,775,000	333,447
Homeless Housing Program Fund	110	239,063	372,000	611,063	380,000	231,063
Transportation Benefit District Fund	111	2,030	1,800,000	1,802,030	1,800,000	2,030
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	6,638,129	285,400	6,923,529	0	6,923,529
Winter Weather Reserve Fund	122	588,932	24,800	613,732	500,000	113,732
LTGO Bond Debt Service Fund	204	0	989,550	989,550	989,550	0
REET 1 Capital Projects Fund	301	6,368,799	1,775,000	8,143,799	2,390,513	5,753,286
REET 2 Capital Projects Fund	302	5,853,960	1,775,000	7,628,960	3,567,597	4,061,363
Street Capital Projects	303	2,132,391	8,795,855	10,928,246	8,795,855	2,132,391
Park Capital Projects Fund	309	503,459	0	503,459	83,634	419,825
Civic Facilities Capital Projects Fund	310	13,559,167	20,000	13,579,167	0	13,579,167
Pavement Preservation Fund	311	5,834,942	13,520,845	19,355,787	13,915,875	5,439,912
Capital Reserve Fund	312	12,117,774	700,000	12,817,774	3,154,278	9,663,496
Railroad Grade Separation Projects Fund	314	35,723	18,264,754	18,300,477	18,264,754	35,723
Transportation Impact Fees Fund	315	1,712,934	442,000	2,154,934	308,800	1,846,134
Economic Development Capital Projects Fund	316	0	0	0	0	0
		103,755,086	130,601,904	197,770,580	137,216,122	97,140,868

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	6,238,431	6,343,000	12,581,431	8,796,412	3,785,019
Aquifer Protection Area Fund	403	869,210	450,000	1,319,210	0	1,319,210
Equipment Rental & Replacement Fund	501	1,186,112	626,050	1,812,162	330,000	1,482,162
Risk Management Fund	502	383,728	1,106,000	1,489,728	1,100,000	389,728
Public Safety Equipment Replacement Fund	503	1,297,444	652,831	1,950,275	350,000	1,600,275
Passthrough Fees & Taxes	632	0	620,000	620,000	620,000	0
		9,974,925	9,797,881	19,772,806	11,196,412	8,576,394
Total of all Funds		113,730,011	140,399,785	217,543,386	148,412,534	105,717,262

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	2025			2026	Difference Between	
	As	Amendment	As	Budget	2025 and 2026	
	Adopted		Amended		\$	%
#001 - GENERAL FUND						
RECURRING ACTIVITY						
<u>Revenues</u>						
Property Tax	14,081,000	0	14,081,000	14,309,800	228,800	1.62%
Sales Tax	33,000,000	0	33,000,000	33,541,200	541,200	1.64%
Sales Tax - Public Safety	1,609,400	0	1,609,400	4,274,900	2,665,500	165.62%
Sales Tax - Criminal Justice	2,833,700	0	2,833,700	2,906,400	72,700	2.57%
Gambling Tax and Leasehold Excise Tax	523,000	0	523,000	516,700	(6,300)	(1.20%)
Franchise Fees/Business Registration	1,320,000	0	1,320,000	1,330,000	10,000	0.76%
State Shared Revenues	2,527,400	0	2,527,400	2,644,100	116,700	4.62%
Fines and Forfeitures/Public Safety	482,100	0	482,100	481,400	(700)	(0.15%)
Community and Public Works	3,616,900	187,000	3,803,900	4,057,100	253,200	6.66%
Recreation Program Revenues	658,100	0	658,100	716,700	58,600	8.90%
Grant Proceeds	437,000	227,486	664,486	436,500	(227,986)	(34.31%)
Miscellaneous Department Revenue	87,000	0	87,000	79,500	(7,500)	(8.62%)
Miscellaneous & Investment Interest	2,105,700	0	2,105,700	2,625,000	519,300	24.66%
Transfers in - #105 (h/m tax-CP advertising)	30,000	0	30,000	287,000	257,000	856.67%
Transfers in - #110 (recording fees H&H Services)	344,000	0	344,000	380,000	36,000	10.47%
Total Recurring Revenues	63,655,300	414,486	64,069,786	68,586,300	4,516,514	7.05%
<u>Expenditures</u>						
City Council	754,111	350,000	1,104,111	981,653	(122,458)	(11.09%)
City Manager	858,450	0	858,450	849,583	(8,867)	(1.03%)
City Attorney	983,089	0	983,089	1,029,326	46,237	4.70%
Communications	703,352	0	703,352	708,709	5,357	0.76%
Housing & Homeless Services	657,321	18,000	675,321	673,326	(1,995)	(0.30%)
Public Safety	40,167,009	(223,200)	39,943,809	44,678,317	4,734,508	11.85%
Deputy City Manager	637,381	0	637,381	654,355	16,974	2.66%
Finance	1,506,684	0	1,506,684	1,565,135	58,451	3.88%
Human Resources	402,280	0	402,280	417,105	14,825	3.69%
Information Technology	445,653	0	445,653	474,987	29,334	6.58%
Facilities	1,486,876	0	1,486,876	1,477,326	(9,550)	(0.64%)
Engineering	2,401,735	158,064	2,559,799	2,353,260	(206,539)	(8.07%)
Building	2,125,485	0	2,125,485	2,117,276	(8,209)	(0.39%)
Economic Development	1,252,280	0	1,252,280	1,314,961	62,681	5.01%
Planning	1,112,227	(162,500)	949,727	1,055,912	106,185	11.18%
Parks & Rec - Administration	469,981	0	469,981	474,166	4,185	0.89%
Parks & Rec - Maintenance	2,424,043	50,000	2,474,043	2,681,798	207,755	8.40%
Parks & Rec - Recreation	361,235	0	361,235	360,774	(461)	(0.13%)
Parks & Rec - Aquatics	677,500	0	677,500	680,560	3,060	0.45%
Parks & Rec - Senior Center	35,202	0	35,202	29,933	(5,269)	(14.97%)
Parks & Rec - CenterPlace	724,628	0	724,628	735,625	10,997	1.52%
General Government	1,663,450	0	1,663,450	1,562,150	(101,300)	(6.09%)
Transfers out - #204 (2016 LTGO debt service)	401,550	0	401,550	398,750	(2,800)	(0.70%)
Transfers out - #309 (park capital projects)	0	0	0	0	0	0.00%
Transfers out - #311 (pavement preservation)	0	0	0	0	0	0.00%
Transfers out - #501 (IT equip reserve)	92,500	0	92,500	92,500	0	0.00%
Transfers out - #502 (insurance premium)	900,000	0	900,000	1,100,000	200,000	22.22%
Transfers out - #503 (public safety equipment)	0	0	0	0	0	0.00%
Total Recurring Expenditures	63,244,022	190,364	63,434,386	68,467,487	5,033,101	7.93%
Recurring Revenues Over (Under)						
Recurring Expenditures	411,278	224,122	635,400	118,813		

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	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
#001 - GENERAL FUND - continued						
NONRECURRING ACTIVITY						
Revenues						
Grant Proceeds (Energy Efficiency Grants)	0	482,200	482,200	0	(482,200)	(100.00%)
Grant Proceeds (Comp Plan update)	0	620,000	620,000	425,000	(195,000)	(31.45%)
Donation	0	30,000	30,000	0	(30,000)	(100.00%)
Transfers in - #310 (City Hall repairs)	0	400,000	400,000	0	(400,000)	(100.00%)
Transfers in - #312 (public safety space planning)	0	1,420,000	1,420,000	0	(1,420,000)	(100.00%)
Total Nonrecurring Revenues	0	2,952,200	2,952,200	425,000	(2,527,200)	(85.60%)
Expenditures						
General Government - IT capital replacements	50,000	0	50,000	40,000	(10,000)	(20.00%)
Public Safety (police vehicle replacements)	910,000	(14,000)	896,000	544,000	(352,000)	(39.29%)
Public Safety (vehicles for new officers)	0	0	0	307,000	307,000	0.00%
Public Safety (Precinct remodel)	0	1,420,000	1,420,000	0	(1,420,000)	(100.00%)
Public Safety (public safety sales tax ballot)	0	167,000	167,000	0	(167,000)	(100.00%)
Facilities (Precinct repairs & improvements)	30,000	0	30,000	0	(30,000)	(100.00%)
Facilities (CenterPlace repairs & improvements)	0	482,200	482,200	30,000	(452,200)	(93.78%)
Facilities (energy retrofits)	60,000	0	60,000	0	(60,000)	(100.00%)
Facilities (portable heating/AC units)	0	0	0	18,000	18,000	0.00%
Facilities (PCB boards for City Hall HVAC)	0	0	0	10,000	10,000	0.00%
Planning (Comp Plan update)	0	620,000	620,000	425,000	(195,000)	(31.45%)
Parks & Rec (audio/visual refresh for Great Room)	0	0	0	80,000	80,000	0.00%
Sculpture Placement Costs	0	30,000	30,000	0	(30,000)	(100.00%)
City Hall Repairs	0	400,000	400,000	0	(400,000)	(100.00%)
CLFR Related Project Expenditures	0	1,185,300	1,185,300	0	(1,185,300)	(100.00%)
Financial Software Capital Costs	0	304,700	304,700	0	(304,700)	(100.00%)
Transfers out - #310	0	2,126,500	2,126,500	0	(2,126,500)	(100.00%)
Transfers out - #312 (2023 fund bal >50%)	0	5,562,685	5,562,685	0	(5,562,685)	(100.00%)
Transfers out - #503 (Public Safety Equip Replc)	473,722	0	473,722	652,831	179,109	37.81%
Total Nonrecurring Expenditures	1,523,722	12,284,385	13,808,107	2,106,831	(11,701,276)	(84.74%)
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	(1,523,722)	(9,332,185)	(10,855,907)	(1,681,831)		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	(1,112,444)	(9,108,063)	(10,220,507)	(1,563,018)		
Beginning unrestricted fund balance	48,369,935		48,369,935	38,149,428		
Ending unrestricted fund balance	47,257,491		38,149,428	36,586,410		
Fund balance as a percent of recurring expenditures	74.72%		60.14%	53.44%		
General Fund Summary						
Total revenues	63,655,300	3,366,686	67,021,986	69,011,300		
Total expenditures	64,767,744	12,474,749	77,242,493	70,574,318		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	(1,112,444)	(9,108,063)	(10,220,507)	(1,563,018)		
Beginning unrestricted fund balance	48,369,935		48,369,935	38,149,428		
Ending unrestricted fund balance	47,257,491		38,149,428	36,586,410		

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	2025			2026	Difference Between	
	As Adopted	Amendment	As Amended	Budget	2025 and 2026 \$	%
SPECIAL REVENUE FUNDS						
#101 - STREET FUND						
RECURRING ACTIVITY						
<u>Revenues</u>						
Utility Tax	900,000	0	900,000	960,000	60,000	6.67%
Motor Vehicle Fuel (Gas) Tax	1,969,700	0	1,969,700	2,011,500	41,800	2.12%
Multimodal Transportation Revenue	138,200	0	138,200	137,800	(400)	(0.29%)
Right-of-Way Maintenance Fee	100,000	0	100,000	110,000	10,000	10.00%
Solid Waste Road Wear Fee	1,700,000	0	1,700,000	1,900,000	200,000	11.76%
Investment Interest	10,000	0	10,000	120,000	110,000	1100.00%
Miscellaneous	10,000	69,000	79,000	20,000	(59,000)	(74.68%)
Transfer in - #111	2,785,000	(985,000)	1,800,000	1,800,000	0	0.00%
Transfer in - #301	0	0	0	254,300	254,300	0.00%
Transfer in - #302	0	0	0	254,300	254,300	0.00%
Total Recurring Revenues	7,612,900	(916,000)	6,696,900	7,567,900	871,000	13.01%
<u>Expenditures</u>						
Street Department	3,002,698	0	3,002,698	2,956,040	(46,658)	(1.55%)
Street Administration	111,272	0	111,272	82,672	(28,600)	(25.70%)
Winter Operations	1,705,580	0	1,705,580	1,734,583	29,003	1.70%
Bridge Program	117,297	(25,000)	92,297	126,553	34,256	37.11%
Traffic Program	2,428,238	69,000	2,497,238	2,667,899	170,661	6.83%
Transfer out - #303 (Thorpe Bridge Project)	0	25,000	25,000	0	(25,000)	(100.00%)
Total Recurring Expenditures	7,365,085	69,000	7,434,085	7,567,747	133,662	1.80%
Recurring Revenues Over (Under)						
Recurring Expenditures	247,815	(985,000)	(737,185)	153		
NONRECURRING ACTIVITY						
<u>Revenues</u>						
Transfers in - #312	1,750,000	0	1,750,000	1,750,000	0	0.00%
Total Nonrecurring Revenues	1,750,000	0	1,750,000	1,750,000	0	0.00%
<u>Expenditures</u>						
Capital Equipment Replacement Programs	135,000	0	135,000	135,000	0	0.00%
Local Street Program	1,750,000	0	1,750,000	1,750,000	0	0.00%
Bridge Repairs	0	100,000	100,000	0	(100,000)	(100.00%)
Total Nonrecurring Expenditures	1,885,000	100,000	1,985,000	1,885,000	(100,000)	(5.04%)
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	(135,000)	(100,000)	(235,000)	(135,000)		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	112,815	(1,085,000)	(972,185)	(134,847)		
Beginning fund balance	5,495,122		5,495,122	4,522,937		
Ending fund balance	5,607,937		4,522,937	4,388,090		
Street Fund Summary						
Total revenues	9,362,900	(916,000)	8,446,900	9,317,900		
Total expenditures	9,250,085	169,000	9,419,085	9,452,747		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	112,815	(1,085,000)	(972,185)	(134,847)		
Beginning unrestricted fund balance	5,495,122		5,495,122	4,522,937		
Ending unrestricted fund balance	5,607,937		4,522,937	4,388,090		

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	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
SPECIAL REVENUE FUNDS - continued						
#103 - PATHS & TRAILS FUND						
<u>Revenues</u>						
Motor Vehicle Fuel (Gas) Tax	8,300	0	8,300	8,500	200	2.41%
Investment Interest	2,000	0	2,000	2,000	0	0.00%
Total revenues	10,300	0	10,300	10,500	200	1.94%
<u>Expenditures</u>						
Transfers out	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	10,300		10,300	10,500		
Beginning fund balance	59,093		59,093	69,393		
Ending fund balance	69,393		69,393	79,893		
#104 - HOTEL / MOTEL TAX - TOURISM FACILITIES FUND						
<u>Revenues</u>						
Hotel/Motel Tax	590,000	0	590,000	590,000	0	0.00%
Investment Interest	200,000	0	200,000	65,000	(135,000)	(67.50%)
Transfers in - #105	0	500,000	500,000	0	(500,000)	(100.00%)
Total revenues	790,000	500,000	1,290,000	655,000	(635,000)	(49.22%)
<u>Expenditures</u>						
Transfer out - #316 (cross country course)	0	2,500,000	2,500,000	0	(2,500,000)	(100.00%)
Total expenditures	0	2,500,000	2,500,000	0	(2,500,000)	(100.00%)
Revenues over (under) expenditures	790,000		(1,210,000)	655,000		
Beginning fund balance	2,173,211		2,173,211	963,211		
Ending fund balance	2,963,211		963,211	1,618,211		
#105 - HOTEL / MOTEL TAX FUND						
<u>Revenues</u>						
Hotel/Motel Tax	900,000	0	900,000	900,000	0	0.00%
Investment Interest	20,000	0	20,000	25,000	5,000	25.00%
Total revenues	920,000	0	920,000	925,000	5,000	0.54%
<u>Expenditures</u>						
Transfers out - #001	30,000	0	30,000	287,000	257,000	856.67%
Transfers out - #104	0	500,000	500,000	0	(500,000)	(100.00%)
Tourism Promotion	893,000	(500,000)	393,000	673,000	280,000	71.25%
Total expenditures	923,000	0	923,000	960,000	37,000	4.01%
Revenues over (under) expenditures	(3,000)		(3,000)	(35,000)		
Beginning fund balance	271,610		271,610	268,610		
Ending fund balance	268,610		268,610	233,610		
#106 - SOLID WASTE FUND						
<u>Revenues</u>						
Solid Waste Administrative Fee	250,000	0	250,000	250,000	0	0.00%
Grant Proceeds	0	158,600	158,600	0	(158,600)	(100.00%)
Investment Interest	70,000	0	70,000	56,000	(14,000)	(20.00%)
Total revenues	320,000	158,600	478,600	306,000	(172,600)	(36.06%)
<u>Expenditures</u>						
Wages / Benefits / Payroll Taxes	49,289	0	49,289	160,201	110,912	225.02%
Education & Contract Administration	70,000	158,600	228,600	70,000	(158,600)	(69.38%)
Total expenditures	119,289	158,600	277,889	230,201	(47,688)	(17.16%)
Revenues over (under) expenditures	0		200,711	75,799		
Beginning fund balance	1,387,281		1,387,281	1,587,992		
Ending fund balance	1,387,281		1,587,992	1,663,791		

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	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
<u>SPECIAL REVENUE FUNDS - continued</u>						
<u>#107 - PEG FUND</u>						
<u>Revenues</u>						
Comcast PEG Contribution	55,000	0	55,000	50,000	(5,000)	(9.09%)
Investment Interest	5,000	0	5,000	8,000	3,000	60.00%
Total revenues	60,000	0	60,000	58,000	(2,000)	(3.33%)
<u>Expenditures</u>						
PEG Reimbursement - CMTV	39,500	0	39,500	39,500	0	0.00%
Capital Outlay	33,500	0	33,500	33,500	0	0.00%
Total expenditures	73,000	0	73,000	73,000	0	0.00%
Revenues over (under) expenditures	(13,000)		(13,000)	(15,000)		
Beginning fund balance	291,249		291,249	278,249		
Ending fund balance	278,249		278,249	263,249		
<u>#108 - AFFORDABLE & SUPPORTIVE HOUSING SALES TAX</u>						
<u>Revenues</u>						
Affordable & Supportive Housing Sales Tax	200,000	0	200,000	193,000	(7,000)	(3.50%)
Grant Proceeds (CHIP Grant)	0	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
Investment Interest	15,000	0	15,000	30,000	15,000	100.00%
Total revenues	215,000	1,000,000	1,215,000	223,000	(992,000)	(81.65%)
<u>Expenditures</u>						
Spokane Housing Authority Passthrough	0	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
Total expenditures	0	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
Revenues over (under) expenditures	215,000		215,000	223,000		
Beginning fund balance	1,034,516		1,034,516	1,249,516		
Ending fund balance	1,249,516		1,249,516	1,472,516		
<u>#109 - TOURISM PROMOTION AREA FUND</u>						
<u>Revenues</u>						
Tourism Promotion Area Fee	1,300,000	0	1,300,000	1,300,000	0	0.00%
Investment Interest	0	0	0	30,000	30,000	0.00%
Total revenues	1,300,000	0	1,300,000	1,330,000	30,000	2.31%
<u>Expenditures</u>						
Professional Services	1,275,000	25,000	1,300,000	1,775,000	475,000	36.54%
Total expenditures	1,275,000	25,000	1,300,000	1,775,000	475,000	36.54%
Revenues over (under) expenditures	25,000		0	(445,000)		
Beginning fund balance	778,447		778,447	778,447		
Ending fund balance	803,447		778,447	333,447		
<u>#110 - HOMELESS HOUSING PROGRAM FUND</u>						
<u>Revenues</u>						
Recording Fees	290,000	0	290,000	365,000	75,000	25.86%
Investment Interest	0	0	0	7,000		
Total revenues	290,000	0	290,000	372,000	75,000	28.28%
<u>Expenditures</u>						
Transfer out - #001	344,000	0	344,000	380,000	36,000	10.47%
Total expenditures	344,000	0	344,000	380,000	36,000	10.47%
Revenues over (under) expenditures	(54,000)		(54,000)	(8,000)		
Beginning fund balance	293,063		293,063	239,063		
Ending fund balance	239,063		239,063	231,063		

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	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
SPECIAL REVENUE FUNDS - continued						
#111- TRANSPORTATION BENEFIT DISTRICT FUND						
<u>Revenues</u>						
Vehicle License Fees	2,785,000	(985,000)	1,800,000	1,800,000	0	0.00%
Total revenues	2,785,000	(985,000)	1,800,000	1,800,000	0	0.00%
<u>Expenditures</u>						
Transfer out - #101	2,785,000	(985,000)	1,800,000	1,800,000	0	0.00%
Total expenditures	2,785,000	(985,000)	1,800,000	1,800,000	0	0.00%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	2,030		2,030	2,030		
Ending fund balance	2,030		2,030	2,030		
#120 - CENTER PLACE OPERATING RESERVE FUND						
<u>Revenues</u>						
Investment Interest	0	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0.00%
Total revenues	0	0	0	0	0	0.00%
<u>Expenditures</u>						
Operations	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	300,000		300,000	300,000		
Ending fund balance	300,000		300,000	300,000		
#121 - SERVICE LEVEL STABILIZATION RESERVE FUND						
<u>Revenues</u>						
Investment Interest	288,000	0	288,000	285,400	(2,600)	(0.90%)
Total revenues	288,000	0	288,000	285,400	(2,600)	(0.90%)
<u>Expenditures</u>						
Operations	0	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0	0.00%
Revenues over (under) expenditures	288,000		288,000	285,400		
Beginning fund balance	6,350,129		6,350,129	6,638,129		
Ending fund balance	6,638,129		6,638,129	6,923,529		
#122 - WINTER WEATHER RESERVE FUND						
<u>Revenues</u>						
Investment Interest	15,000	0	15,000	24,800	9,800	65.33%
Transfers in - #001	0	0	0	0	0	0.00%
Subtotal revenues	15,000	0	15,000	24,800	9,800	65.33%
<u>Expenditures</u>						
Street maintenance expenditures	500,000	0	500,000	500,000	0	0.00%
Total expenditures	500,000	0	500,000	500,000	0	0.00%
Revenues over (under) expenditures	(485,000)		(485,000)	(475,200)		
Beginning fund balance	573,932		573,932	588,932		
Ending fund balance	88,932		88,932	113,732		

CITY OF SPOKANE VALLEY, WA
2026 Budget

12/09/2025

	2025			2026	Difference Between	
	As Adopted	Amendment	As Amended	Budget	2025 and 2026 \$	%
DEBT SERVICE FUNDS						
#204 - LTGO BOND DEBT SERVICE FUND						
Revenues						
Spokane Public Facilities District	569,400	0	569,400	590,800	21,400	3.76%
Transfers in - #001	401,550	0	401,550	398,750	(2,800)	(0.70%)
Total revenues	970,950	0	970,950	989,550	18,600	1.92%
Expenditures						
Debt Service Payments - CenterPlace	569,400	0	569,400	590,800	21,400	3.76%
Debt Service Payments - City Hall	401,550	0	401,550	398,750	(2,800)	(0.70%)
Total expenditures	970,950	0	970,950	989,550	18,600	1.92%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	0		0	0		
Ending fund balance	0		0	0		
CAPITAL PROJECTS FUNDS						
#301 - REET 1 CAPITAL PROJECTS FUND						
Revenues						
REET 1 - Taxes	1,500,000	500,000	2,000,000	1,500,000	(500,000)	(25.00%)
Investment Interest	200,000	0	200,000	275,000	75,000	37.50%
Total revenues	1,700,000	500,000	2,200,000	1,775,000	(425,000)	(19.32%)
Expenditures						
Transfers out - #101	0	0	0	254,300	254,300	0.00%
Transfers out - #303	356,000	250,346	606,346	474,683	(131,663)	(21.71%)
Transfers out - #311 (<i>pavement preservation</i>)	1,372,150	0	1,372,150	1,372,150	0	0.00%
Transfers out - #314	0	114,545	114,545	289,380	174,835	152.63%
Total expenditures	1,728,150	364,891	2,093,041	2,390,513	297,472	14.21%
Revenues over (under) expenditures	(28,150)		106,959	(615,513)		
Beginning fund balance	6,261,840		6,261,840	6,368,799		
Ending fund balance	6,233,690		6,368,799	5,753,286		
#302 - REET 2 CAPITAL PROJECTS FUND						
Revenues						
REET 2 - Taxes	1,500,000	500,000	2,000,000	1,500,000	(500,000)	(25.00%)
Investment Interest	275,000	0	275,000	275,000	0	0.00%
Total revenues	1,775,000	500,000	2,275,000	1,775,000	(500,000)	(21.98%)
Expenditures						
Transfers out - #101	0	0	0	254,300	254,300	0.00%
Transfers out - #303	483,300	163,801	647,101	1,941,147	1,294,046	199.98%
Transfers out - #311 (<i>pavement preservation</i>)	1,372,150	0	1,372,150	1,372,150	0	0.00%
Transfers out - #314	36,500	(36,500)	0	0	0	0.00%
Total expenditures	1,891,950	127,301	2,019,251	3,567,597	1,548,346	76.68%
Revenues over (under) expenditures	(116,950)		255,749	(1,792,597)		
Beginning fund balance	5,598,211		5,598,211	5,853,960		
Ending fund balance	5,481,261		5,853,960	4,061,363		

**CITY OF SPOKANE VALLEY, WA
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	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#303 - STREET CAPITAL PROJECTS FUND						
<u>Revenues</u>						
Grant Proceeds	4,480,512	(273,938)	4,206,574	6,180,025	1,973,451	46.91%
Developer	968,833	(841,708)	127,125	150,000	22,875	17.99%
Transfers in - #101	0	25,000	25,000	0	(25,000)	(100.00%)
Transfers in - #301	356,000	250,346	606,346	474,683	(131,663)	(21.71%)
Transfers in - #302	483,300	163,801	647,101	1,941,147	1,294,046	199.98%
Transfers in - #312	200,000	0	200,000	0	(200,000)	(100.00%)
Transfers in - #315	0	128,200	128,200	50,000	(78,200)	(61.00%)
Total revenues	6,488,645	(548,299)	5,940,346	8,795,855	2,855,509	48.07%
<u>Expenditures</u>						
Street Construction /Reconstruction	6,488,645	(548,299)	5,940,346	8,795,855	2,855,509	48.07%
Total expenditures	6,488,645	(548,299)	5,940,346	8,795,855	2,855,509	48.07%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	2,132,391		2,132,391	2,132,391		
Ending fund balance	2,132,391		2,132,391	2,132,391		
#309 - PARK CAPITAL PROJECTS FUND						
<u>Revenues</u>						
Grant Proceeds	1,561,761	64,339	1,626,100	0	(1,626,100)	(100.00%)
Developer Contributions	0	749,400	749,400	0	(749,400)	(100.00%)
Transfers in - #312	300,000	1,006,858	1,306,858	0	(1,306,858)	(100.00%)
Total revenues	1,861,761	1,820,597	3,682,358	0	(3,682,358)	(100.00%)
<u>Expenditures</u>						
Park Capital Projects	1,861,761	1,820,597	3,682,358	83,634	(3,598,724)	(97.73%)
Total expenditures	1,861,761	1,820,597	3,682,358	83,634	(3,598,724)	(97.73%)
Revenues over (under) expenditures	0		0	(83,634)		
Beginning fund balance	503,459		503,459	503,459		
Ending fund balance	503,459		503,459	419,825		
#310 - CIVIC FACILITIES CAPITAL PROJECTS FUND						
<u>Revenues</u>						
Judgments & Settlement	0	11,810,000	11,810,000	0	(11,810,000)	(100.00%)
Transfers in - #001	0	2,126,500	2,126,500	0	(2,126,500)	(100.00%)
Investment Interest	1,200	0	1,200	20,000	18,800	1566.67%
Total revenues	1,200	13,936,500	13,937,700	20,000	(13,917,700)	(99.86%)
<u>Expenditures</u>						
Transfer out - #001	0	400,000	400,000	0	(400,000)	(100.00%)
Total expenditures	0	400,000	400,000	0	(400,000)	(100.00%)
Revenues over (under) expenditures	1,200		13,537,700	20,000		
Beginning fund balance	21,467		21,467	13,559,167		
Ending fund balance	22,667		13,559,167	13,579,167		

**CITY OF SPOKANE VALLEY, WA
2026 Budget**

12/09/2025

	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#311 - PAVEMENT PRESERVATION						
<u>Revenues</u>						
Transfers in - #001	0	0	0	0	0	0.00%
Transfers in - #301	1,372,150	0	1,372,150	1,372,150	0	0.00%
Transfers in - #302	1,372,150	0	1,372,150	1,372,150	0	0.00%
Transfers in - #312	1,032,100	0	1,032,100	1,042,421	10,321	1.00%
Grant Proceeds	112,011	0	112,011	9,734,124	9,622,113	8590.33%
Total revenues	3,888,411	0	3,888,411	13,520,845	9,632,434	247.72%
<u>Expenditures</u>						
Pavement preservation	2,000,000	0	2,000,000	13,865,875	11,865,875	593.29%
Pre-project GeoTech	50,000	0	50,000	50,000	0	0.00%
Total expenditures	2,050,000	0	2,050,000	13,915,875	11,865,875	578.82%
Revenues over (under) expenditures	1,838,411		1,838,411	(395,030)		
Beginning fund balance	3,996,531		3,996,531	5,834,942		
Ending fund balance	5,834,942		5,834,942	5,439,912		
#312 - CAPITAL RESERVE FUND						
<u>Revenues</u>						
Investment Interest	650,000	0	650,000	700,000	50,000	7.69%
Transfers in - #001 ("23 fund bal >50%")	0	5,562,685	5,562,685	0	(5,562,685)	(100.00%)
Total revenues	650,000	5,562,685	6,212,685	700,000	(5,512,685)	(88.73%)
<u>Expenditures</u>						
Transfers out - #001 (pub safety space planning)	0	1,420,000	1,420,000	0	(1,420,000)	(100.00%)
Transfers out - #101 (Local Street Program)	1,750,000	0	1,750,000	1,750,000	0	0.00%
Transfers out - #303 (Subarea Transportation Plan)	200,000	0	200,000	0	(200,000)	(100.00%)
Transfers out - #309 (Sullivan Park water line)	0	925,200	925,200	0	(925,200)	(100.00%)
Transfers out - #309 (Greenacres Park Ph2)	300,000	81,658	381,658	0	(381,658)	(100.00%)
Transfers out - #311 (Pavement Preservation)	1,032,100	0	1,032,100	1,042,421	10,321	1.00%
Transfers out - #314 (Pines Rd Underpass)	1,708,023	211,389	1,919,412	361,857	(1,557,555)	(81.15%)
WSDOT Sullivan Park Property Acquisition	0	759,600	759,600	0	(759,600)	(100.00%)
Total expenditures	4,990,123	3,397,847	8,387,970	3,154,278	(5,233,692)	(62.40%)
Revenues over (under) expenditures	(4,340,123)		(2,175,285)	(2,454,278)		
Beginning fund balance	14,293,059		14,293,059	12,117,774		
Ending fund balance	9,952,936		12,117,774	9,663,496		
#314 - RAILROAD GRADE SEPARATION PROJECTS FUND						
<u>Revenues</u>						
Grant Proceeds	39,496,674	(30,455,631)	9,041,043	17,354,717	8,313,674	91.95%
Transfers in - #301	0	114,545	114,545	289,380	174,835	152.63%
Transfers in - #302	36,500	(36,500)	0	0	0	0.00%
Transfers in - #312	1,708,023	211,389	1,919,412	361,857	(1,557,555)	(81.15%)
Transfers in - #315	0	0	0	258,800	258,800	0.00%
Total revenues	41,241,197	(30,166,197)	11,075,000	18,264,754	7,189,754	64.92%
<u>Expenditures</u>						
Railroad Grade Separation Projects	41,241,197	(30,166,197)	11,075,000	18,264,754	7,189,754	64.92%
Total expenditures	41,241,197	(30,166,197)	11,075,000	18,264,754	7,189,754	64.92%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	35,723		35,723	35,723		
Ending fund balance	35,723		35,723	35,723		

**CITY OF SPOKANE VALLEY, WA
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	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
CAPITAL PROJECTS FUNDS - continued						
#315 - TRANSPORTATION IMPACT FEES FUND						
<u>Revenues</u>						
Transportation Impact Fees	400,000	0	400,000	400,000	0	0.00%
Investment Interest	30,000	0	30,000	42,000	12,000	40.00%
Total revenues	430,000	0	430,000	442,000	12,000	2.79%
<u>Expenditures</u>						
Transfers out - #303	0	128,200	128,200	50,000	(78,200)	(61.00%)
Transfers out - #315	0	0	0	258,800	258,800	0.00%
Total expenditures	0	128,200	128,200	308,800	180,600	140.87%
Revenues over (under) expenditures	430,000		301,800	133,200		
Beginning fund balance	1,411,134		1,411,134	1,712,934		
Ending fund balance	1,841,134		1,712,934	1,846,134		
#316 - ECONOMIC DEVELOPMENT CAPITAL PROJECTS FUND						
<u>Revenues</u>						
Transfers in - #104	0	2,500,000	2,500,000	0	(2,500,000)	(100.00%)
Total revenues	0	2,500,000	2,500,000	0	(2,500,000)	(100.00%)
<u>Expenditures</u>						
Cross Country Course Project	0	4,696,520	4,696,520	0	(4,696,520)	(100.00%)
Total expenditures	0	4,696,520	4,696,520	0	(4,696,520)	(100.00%)
Revenues over (under) expenditures	0		(2,196,520)	0		
Beginning fund balance	2,196,520		2,196,520	0		
Ending fund balance	2,196,520		0	0		

**CITY OF SPOKANE VALLEY, WA
2026 Budget**

12/09/2025

	2025			2026	Difference Between	
	As Adopted	Amendment	As Amended	Budget	2025 and 2026	
					\$	%
ENTERPRISE FUNDS						
#402 - STORMWATER FUND						
RECURRING ACTIVITY						
Revenues						
Stormwater Management Fees	6,170,000	0	6,170,000	6,170,000	0	0.00%
Investment Interest	90,000	0	90,000	173,000	83,000	92.22%
Total Recurring Revenues	6,260,000	0	6,260,000	6,343,000	83,000	1.33%
Expenditures						
Wages / Benefits / Payroll Taxes	1,578,815	0	1,578,815	1,662,784	83,969	5.32%
Supplies	37,200	0	37,200	58,000	20,800	55.91%
Services & Charges	2,272,306	0	2,272,306	2,360,193	87,887	3.87%
Intergovernmental Payments	88,000	0	88,000	91,310	3,310	3.76%
Vehicle rentals - #501	16,500	0	16,500	24,125	7,625	46.21%
Total Recurring Expenditures	3,992,821	0	3,992,821	4,196,412	203,591	5.10%
Recurring Revenues Over (Under)						
Recurring Expenditures	2,267,179	0	2,267,179	2,146,588		
NONRECURRING ACTIVITY						
Revenues						
Grant Proceeds	0	0	0	0	0	0.00%
Total Nonrecurring Revenues	0	0	0	0	0	0.00%
Expenditures						
Capital - various projects	1,500,000	0	1,500,000	4,500,000	3,000,000	200.00%
Watershed studies	150,000	0	150,000	100,000	(50,000)	(33.33%)
Asset management software system	50,000	0	50,000	0	(50,000)	(100.00%)
Total Nonrecurring Expenditures	1,700,000	0	1,700,000	4,600,000	2,900,000	170.59%
Nonrecurring Revenues Over (Under)						
Nonrecurring Expenditures	(1,700,000)	0	(1,700,000)	(4,600,000)		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	567,179	0	567,179	(2,453,412)		
Beginning working capital	5,671,252		5,671,252	6,238,431		
Ending working capital	6,238,431		6,238,431	3,785,019		
Stormwater Fund Summary						
Total revenues	6,260,000	0	6,260,000	6,343,000		
Total expenditures	5,692,821	0	5,692,821	8,796,412		
Excess (Deficit) of Total Revenues						
Over (Under) Total Expenditures	567,179	0	567,179	(2,453,412)		
Beginning unrestricted fund balance	5,671,252		5,671,252	6,238,431		
Ending unrestricted fund balance	6,238,431		6,238,431	3,785,019		
#403 - AQUIFER PROTECTION AREA						
Revenues						
Spokane County	0	420,000	420,000	420,000	0	0.00%
Investment Interest	20,000	0	20,000	30,000	10,000	50.00%
Total revenues	20,000	420,000	440,000	450,000	10,000	2.27%
Expenditures						
Capital - various projects	1,000,000	0	1,000,000	0	(1,000,000)	(100.00%)
Effectiveness study	0	0	0	0	0	0.00%
Total expenditures	1,000,000	0	1,000,000	0	(1,000,000)	(100.00%)
Revenues over (under) expenditures	(980,000)		(560,000)	450,000		
Beginning working capital	1,429,210		1,429,210	869,210		
Ending working capital	449,210		869,210	1,319,210		

CITY OF SPOKANE VALLEY, WA
2026 Budget

12/09/2025

	2025			2026	Difference Between	
	As Adopted	Amendment	As Amended	Budget	2025 and 2026 \$	%
INTERNAL SERVICE FUNDS						
#501 - ER&R FUND						
Revenues						
Vehicle rentals - #001	79,500	0	79,500	83,850	4,350	5.47%
Vehicle rentals - #101	71,200	0	71,200	78,575	7,375	10.36%
Vehicle rentals - #101 (plow replace.)	300,000	0	300,000	300,000	0	0.00%
Vehicle rentals - #402	16,500	0	16,500	24,125	7,625	46.21%
Transfers in - #001 (IT equipment reserve)	92,500	0	92,500	92,500	0	0.00%
Investment Interest	20,000	0	20,000	47,000	27,000	135.00%
Total revenues	579,700	0	579,700	626,050	46,350	8.00%
Expenditures						
Small tools & minor equipment	10,000	0	10,000	10,000	0	0.00%
Vehicle purchase	0	20,000	20,000	50,000	30,000	150.00%
Snow plow purchase	175,000	10,000	185,000	270,000	85,000	45.95%
Total expenditures	185,000	30,000	215,000	330,000	115,000	53.49%
Revenues over (under) expenditures	394,700		364,700	296,050		
Beginning working capital	821,412		821,412	1,186,112		
Ending working capital	1,216,112		1,186,112	1,482,162		
#502 - RISK MANAGEMENT FUND						
Revenues						
Investment Interest	4,800	0	4,800	6,000	1,200	25.00%
Transfers in - #001	900,000	0	900,000	1,100,000	200,000	22.22%
Total revenues	904,800	0	904,800	1,106,000	201,200	22.24%
Expenditures						
Auto & Property Insurance	900,000	0	900,000	1,100,000	200,000	22.22%
Total expenditures	900,000	0	900,000	1,100,000	200,000	22.22%
Revenues over (under) expenditures	4,800		4,800	6,000		
Beginning fund balance	378,928		378,928	383,728		
Ending fund balance	383,728		383,728	389,728		
#503 - PUBLIC SAFETY EQUIPMENT REPLACEMENT FUND						
Revenues						
Transfers in - #001 (replacement amts)	473,722	0	473,722	652,831	179,109	37.81%
Total revenues	473,722	0	473,722	652,831	179,109	37.81%
Expenditures						
Equipment Purchases	0	650,000	650,000	350,000	(300,000)	(46.15%)
Total expenditures	0	650,000	650,000	350,000	(300,000)	(46.15%)
Revenues over (under) expenditures	473,722		(176,278)	302,831		
Beginning fund balance	1,473,722		1,473,722	1,297,444		
Ending fund balance	1,947,444		1,297,444	1,600,275		

CITY OF SPOKANE VALLEY, WA
2026 Budget

12/09/2025

	2025			2026	Difference Between 2025 and 2026	
	As Adopted	Amendment	As Amended	Budget	\$	%
FIDUCIARY FUNDS						
#632 - PASSTHROUGH FEES & TAXES FUND						
<u>Revenues</u>						
Fees & taxes collected for other governments	600,000	20,000	620,000	620,000	0	0.00%
Total revenues	600,000	20,000	620,000	620,000	0	0.00%
<u>Expenditures</u>						
Fees & taxes remitted to other governments	600,000	20,000	620,000	620,000	0	0.00%
Total expenditures	600,000	20,000	620,000	620,000	0	0.00%
Revenues over (under) expenditures	0		0	0		
Beginning fund balance	0		0	0		
Ending fund balance	0		0	0		
TOTAL OF ALL FUNDS						
Total of Revenues for all Funds	147,856,886	(2,330,428)	145,526,458	140,399,785		
Total of Expenditures for all Funds	149,637,715	(3,736,791)	145,900,924	148,412,534		
Total grant revenues (included in total revenues)	46,087,958	(28,176,944)	17,911,014	34,130,366		
Total Capital expenditures (included in total expenditures)	56,300,103	(21,653,079)	34,647,024	47,901,618		

CITY OF SPOKANE VALLEY, WA
2026 Budget
Revenues by Fund

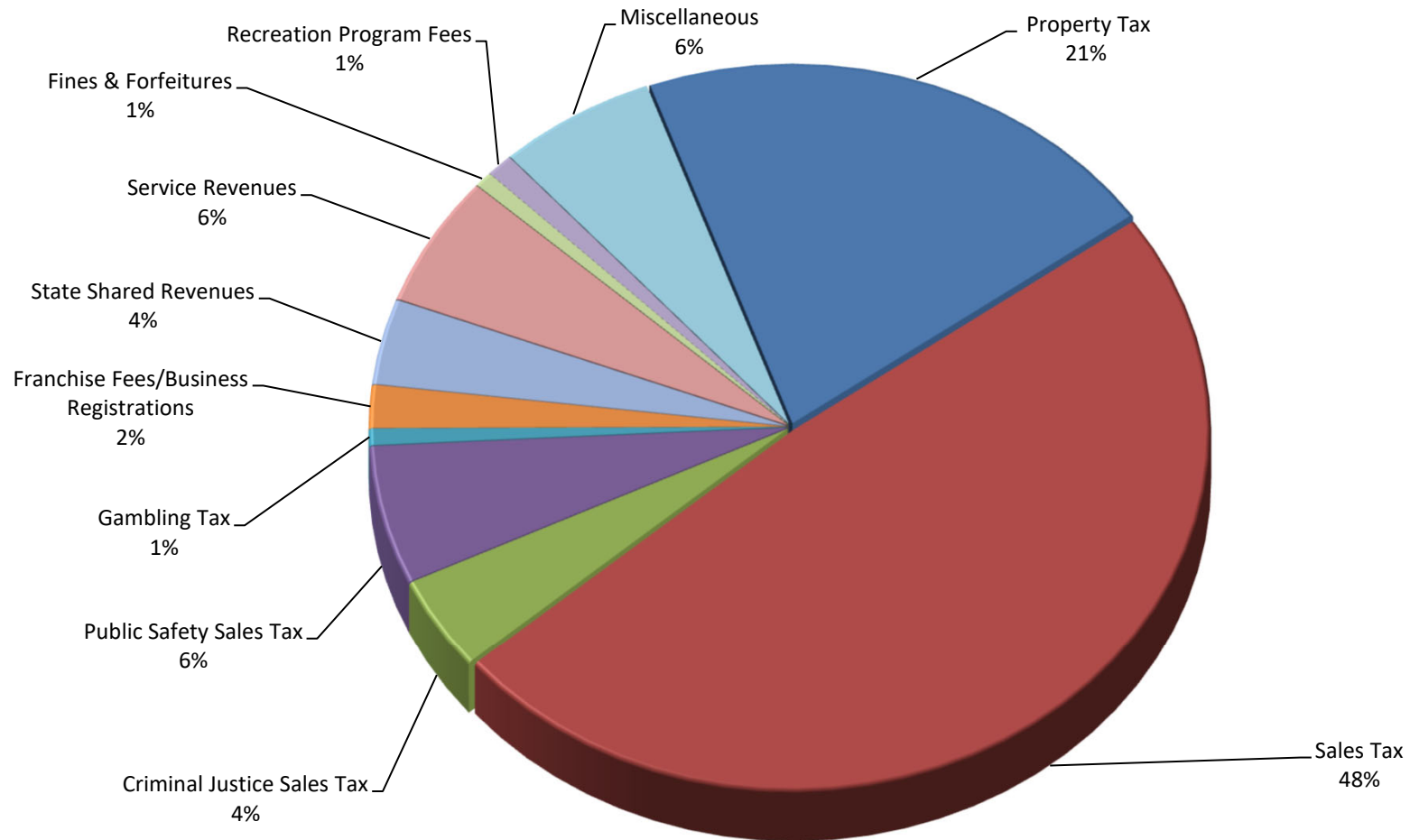
General Fund

Property Tax	\$ 14,309,800
Sales Tax	33,541,200
Sales Tax - Public Safety	4,274,900
Sales Tax - Criminal Justice	2,906,400
Gambling and Leasehold Excise Tax	516,700
Franchise Fees/Business Registration	1,330,000
State Shared Revenues	2,644,100
Service Revenues	4,057,100
Fines and Forfeitures	481,400
Recreation Program Fees	716,700
Miscellaneous, Investment Int., Transfers	4,233,000
Total General Fund	<u>\$ 69,011,300</u>

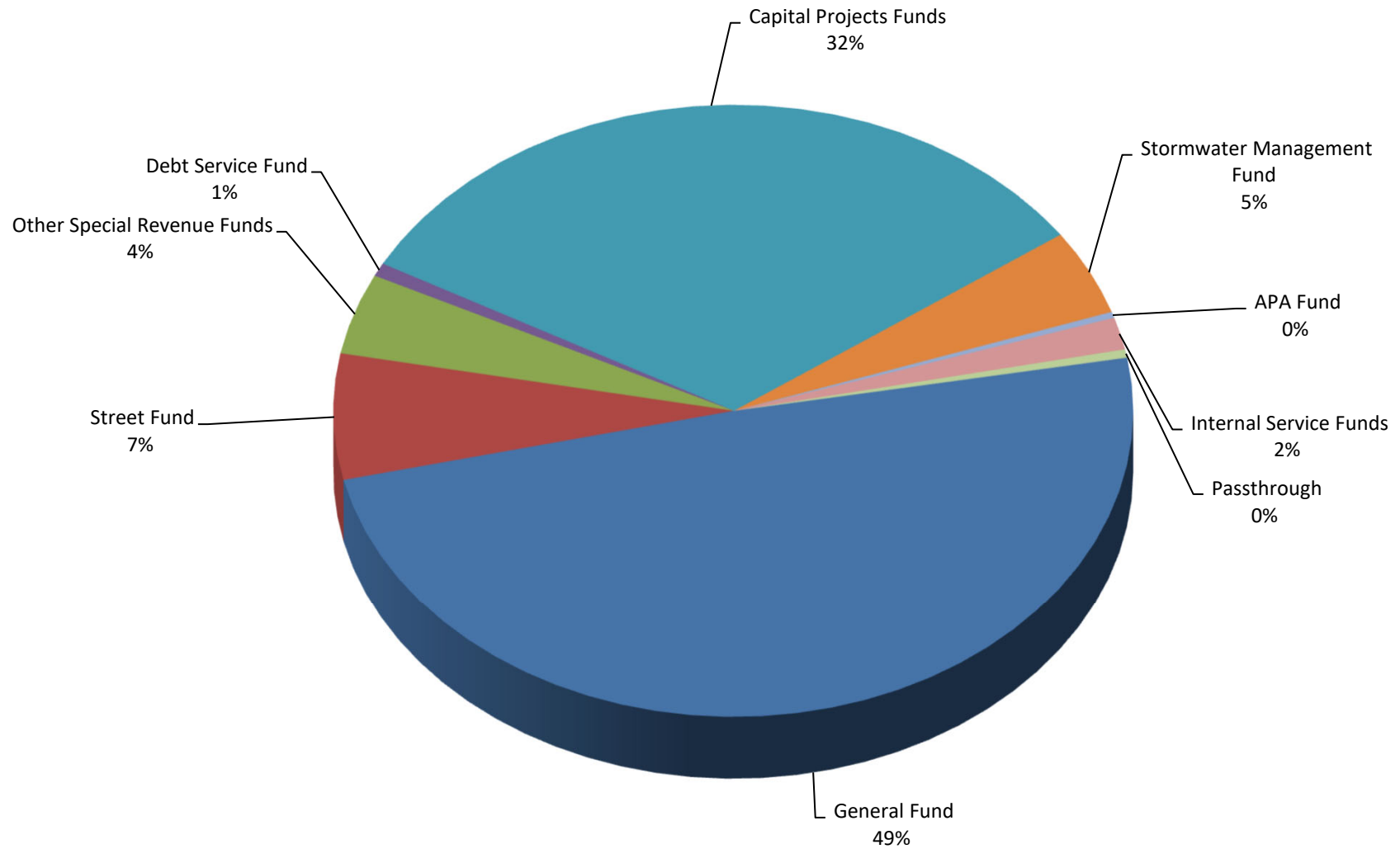
Other Funds

101	Street Fund	\$ 9,317,900
103	Paths & Trails Fund	10,500
104	Hotel/Motel Tax Tourism Facilities Fund	655,000
105	Hotel/Motel Tax Fund	925,000
106	Solid Waste Fund	306,000
107	PEG Fund	58,000
108	Affordable & Supportive Housing Sales Tax	223,000
109	Tourism Promotion Area Fund	1,330,000
110	Homeless Housing Program Fund	372,000
111	Transportation Benefit District Fund	1,800,000
121	Service Level Stabilization Reserve Fund	285,400
122	Winter Weather Reserve Fund	24,800
204	LTGO Bond Debt Service Fund	989,550
301	REET 1 Capital Projects Fund	1,775,000
302	REET 2 Capital Projects Fund	1,775,000
303	Street Capital Projects Fund	8,795,855
310	Civic Facilities Capital Projects Fund	20,000
311	Pavement Preservation Fund	13,520,845
312	Capital Reserve Fund	700,000
314	Railroad Grade Separation Projects Fund	18,264,754
315	Transportation Impact Fees Fund	442,000
402	Stormwater Management Fund	6,343,000
403	Aquifer Protection Area Fund	450,000
501	Equipment Rental & Replacement Fund	626,050
502	Risk Management Fund	1,106,000
503	Public Safety Equipment Replacement Fund	652,831
632	Passthrough Fees & Taxes Fund	620,000
	Total Other Funds	<u>\$ 71,388,485</u>
	Total All Funds	<u><u>\$ 140,399,785</u></u>

CITY OF SPOKANE VALLEY, WA
2026 General Fund Revenues
\$69,011,300



CITY OF SPOKANE VALLEY, WA
2026 City Wide Revenues
\$140,399,785



CITY OF SPOKANE VALLEY, WA
2026 Budget
Detail Revenues by Type

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>Property Tax</u>					
Property Tax	12,993,487	13,312,953	13,526,561	14,081,000	14,309,800
Property Tax - Delinquent	156,971	146,960	170,199	0	0
	<u>13,150,458</u>	<u>13,459,913</u>	<u>13,696,760</u>	<u>14,081,000</u>	<u>14,309,800</u>
<u>Sales Taxes</u>					
Sales Tax	32,347,046	32,522,920	32,239,528	33,000,000	33,541,200
Sales Tax - Public Safety	1,529,941	1,583,962	1,684,946	1,609,400	4,274,900
Sales Tax - Criminal Justice	2,685,503	2,774,860	2,678,148	2,833,700	2,906,400
	<u>36,562,490</u>	<u>36,881,742</u>	<u>36,602,622</u>	<u>37,443,100</u>	<u>40,722,500</u>
<u>Gambling and Leasehold Excise Tax</u>					
Amusement Games	16,661	113,503	17,064	15,000	15,000
Card Games	453,158	2,476	411,119	400,000	400,000
Bingo & Raffles	982	19,021	2,399	1,000	1,500
Punch Boards & Pull Tabs	109,535	409,219	97,423	100,000	92,000
Leasehold Excise Tax	5,412	12,220	12,152	7,000	8,200
	<u>585,748</u>	<u>556,439</u>	<u>540,157</u>	<u>523,000</u>	<u>516,700</u>
<u>Licenses & Permits</u>					
General Business Licenses	231,082	238,732	241,949	220,000	230,000
Franchise Fees	1,169,326	1,098,089	949,327	1,100,000	1,100,000
	<u>1,400,408</u>	<u>1,336,821</u>	<u>1,191,276</u>	<u>1,320,000</u>	<u>1,330,000</u>
<u>State Shared Revenues</u>					
Payment in Lieu of Taxes - DNR	3,096	0	2,250	4,000	2,500
CJ - High Crime	335,772	343,866	357,623	344,000	350,000
MVET Criminal Justice - Population	36,579	39,281	41,754	43,500	46,300
CJ Contracted Services	217,671	231,199	245,532	231,000	240,000
CJ Special Programs	129,552	138,480	146,546	152,300	163,100
Marijuana Excise Tax Distribution	271,849	271,857	270,900	224,000	254,100
DUI - Cities	7,730	10,820	9,223	13,000	10,000
Liquor Board Excise Tax	740,373	754,305	731,842	713,700	770,300
Liquor Board Profits	810,471	818,871	810,757	801,900	807,800
	<u>2,553,093</u>	<u>2,608,679</u>	<u>2,616,427</u>	<u>2,527,400</u>	<u>2,644,100</u>
<u>Community and Public Works</u>					
Accessory Dwelling	2,023	3,646	3,768	2,000	3,000
Building & Planning Fees	438,338	367,401	345,970	291,800	596,900
Building Permits	2,015,646	1,924,191	1,623,677	1,850,000	1,624,000
Code Enforcement	44,694	22,746	42,952	20,000	25,000
Demolition Permits	5,020	3,330	4,573	5,000	4,500
Entertainment License	1,575	0	0	1,600	0
Grading Permits	42,079	42,085	42,302	33,000	37,000
Home Profession Fee	3,536	5,612	5,877	3,000	3,700
Mechanical Permits	173,337	163,929	159,017	160,000	160,000
Misc. Permits & Fees	33,083	137,845	102,932	83,000	213,000
Planning Fees	944,967	870,068	1,021,429	870,000	900,000
Plumbing Permits	70,719	65,822	65,565	80,000	65,000
Right of Way Permits	253,579	255,997	313,405	397,000	414,000
Street Vacation Permits	13,824	1,477	3,046	7,000	10,500
Temporary Use Permit Fees	1,040	0	558	500	500
	<u>4,043,460</u>	<u>3,864,149</u>	<u>3,735,071</u>	<u>3,803,900</u>	<u>4,057,100</u>

CITY OF SPOKANE VALLEY, WA
2026 Budget
Detail Revenues by Type

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>Fines and Forfeitures</u>					
Public Safety False Alarm Services	63,914	55,738	54,164	55,000	55,000
Public Safety Grants	50,792	0	70,868	50,000	50,000
Fines & Forfeits - Traffic	279,392	374,655	330,506	347,500	339,600
Other Criminal- Non Traffic Fines	29,408	73,399	60,491	29,600	36,800
	<u>423,506</u>	<u>503,792</u>	<u>516,029</u>	<u>482,100</u>	<u>481,400</u>
<u>Recreation Program Revenues</u>					
Activity Fees (To use a recreational facility)	437,640	645,077	686,835	467,300	512,600
Program Fees (To participate in a program)	177,846	232,453	265,674	220,800	204,100
	<u>615,486</u>	<u>877,530</u>	<u>952,509</u>	<u>688,100</u>	<u>716,700</u>
<u>Grant Proceeds</u>					
COVID-19 Stimulus Funding	5,713,803	9,464,426	157,372	0	0
OPD Public Defender Improvement	19,500	19,500	19,500	20,000	19,500
Homeless Services	97,830	0	0	227,486	0
FEMA	4,478	0	0	0	0
COPS Hiring Grants	0	0	36,794	417,000	417,000
RCO Grants	0	0	11,452	0	0
Energy Efficiency Grants	0	0	0	482,200	0
Comprehensive Plan Update	0	0	0	620,000	425,000
Miscellaneous Grants	0	48,647	0	0	0
	<u>5,835,611</u>	<u>9,532,573</u>	<u>225,118</u>	<u>1,766,686</u>	<u>861,500</u>
<u>Miscellaneous</u>					
AWC Health & Wellness	0	0	0	1,000	1,000
Investment Earnings	1,135,547	3,262,326	2,972,575	2,000,000	2,500,000
Sales Tax Interest	38,136	103,311	116,779	40,000	59,000
Leases	48,494	178,531	137,810	85,000	78,000
Interest on Gambling Tax	19	0	0	100	100
Police Precinct Rent	42,276	45,659	41,854	42,000	42,000
Police Precinct Maintenance	36,809	20,816	23,494	21,000	21,000
Judgments and Settlements	173,608	3,565,298	2,216,970	0	0
Miscellaneous Revenue	29,923	4,596	503,734	1,000	1,000
Copy Charges	1,067	318	68	1,000	500
Pass-Through Services	1,629	1,530	2,023	1,600	1,900
	<u>1,507,508</u>	<u>7,182,385</u>	<u>6,015,307</u>	<u>2,192,700</u>	<u>2,704,500</u>
<u>Transfers</u>					
Transfers in - #105 (h/m tax-CP advertising)	12,982	14,155	30,000	30,000	287,000
Transfers in - #110	0	0	192,628	344,000	380,000
Transfers in - #3120	0	0	0	400,000	0
Transfers in - #312	606,537	4,801,397	1,541,519	1,420,000	0
	<u>619,519</u>	<u>4,815,552</u>	<u>1,764,147</u>	<u>2,194,000</u>	<u>667,000</u>
 Total General Fund Revenue	 <u>67,297,287</u>	 <u>81,619,575</u>	 <u>67,855,423</u>	 <u>67,021,986</u>	 <u>69,011,300</u>

CITY OF SPOKANE VALLEY, WA
2026 Budget - Other Funds
Detail Revenues by Type

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>101 - Street Fund</u>					
Motor Vehicle Fuel (Gas) Tax	1,951,437	1,969,114	1,900,820	1,969,700	2,011,500
Multimodal Transportation Revenue	137,638	139,065	137,687	138,200	137,800
Right-of-Way Maintenance Fee	101,652	112,552	124,680	100,000	110,000
Solid Waste Road Wear Fee	0	2,163,489	2,474,890	1,700,000	1,900,000
Utility tax	1,003,537	960,872	969,131	900,000	960,000
Investment Interest	12,416	122,690	282,537	10,000	120,000
Other Miscellaneous Revenues & Grants	425,161	31,457	74,924	79,000	20,000
Transfer in - #111	0	0	709,274	1,800,000	1,800,000
Nonrecurring Transfer in - #001	3,084,919	3,530,048	3,200,423	0	0
Nonrecurring Transfer in - #106	271,000	1,862,929	0	0	0
Nonrecurring Transfer in - #122	500,000	0	0	0	0
Transfer in - #301	0	0	0	0	254,300
Transfer in - #302	0	0	0	0	254,300
Nonrecurring Transfer in - #311	0	2,677,099	0	0	0
Nonrecurring Transfer in - #312	0	250,000	0	1,750,000	1,750,000
	<u>7,487,760</u>	<u>13,819,315</u>	<u>9,874,366</u>	<u>8,446,900</u>	<u>9,317,900</u>
<u>103 - Paths & Trails Fund</u>					
Motor Vehicle Fuel (Gas) Tax	8,231	8,305	8,017	8,300	8,500
Investment interest	579	1,946	2,456	2,000	2,000
	<u>8,810</u>	<u>10,251</u>	<u>10,473</u>	<u>10,300</u>	<u>10,500</u>
<u>104 - Hotel/Motel Tax - Tourism Facilities Fund</u>					
Hotel/Motel Tax	591,849	588,684	578,559	590,000	590,000
Investment interest	82,662	234,243	243,247	200,000	65,000
Transfers in - #105	273,000	515,198	793,575	500,000	0
	<u>947,511</u>	<u>1,338,125</u>	<u>1,615,381</u>	<u>1,290,000</u>	<u>655,000</u>
<u>105 - Hotel/Motel Tax Fund</u>					
Hotel/Motel Tax	901,685	905,678	905,894	900,000	900,000
Investment Interest	11,320	26,189	47,449	20,000	25,000
	<u>913,005</u>	<u>931,867</u>	<u>953,343</u>	<u>920,000</u>	<u>925,000</u>
<u>106 - Solid Waste</u>					
Solid Waste Administrative fee	268,611	276,172	252,216	250,000	250,000
Grant Proceeds	1,987,350	0	0	158,600	0
Investment Interest	43,191	91,696	55,803	70,000	56,000
	<u>2,299,152</u>	<u>367,868</u>	<u>308,019</u>	<u>478,600</u>	<u>306,000</u>
<u>107 - PEG Fund</u>					
Comcast PEG contribution	64,640	56,295	50,295	55,000	50,000
Investment Interest	3,246	10,249	10,448	5,000	8,000
	<u>67,886</u>	<u>66,544</u>	<u>60,743</u>	<u>60,000</u>	<u>58,000</u>
<u>108 - Affordable & Supportive Housing Sales Tax</u>					
Affordable & Supportive Sales Tax	202,181	193,105	192,959	200,000	193,000
Grant Proceeds (CHIP Grant)	0	0	0	1,000,000	0
Investment Interest	8,061	29,958	40,925	15,000	30,000
	<u>210,242</u>	<u>223,063</u>	<u>233,884</u>	<u>1,215,000</u>	<u>223,000</u>
<u>109 - Tourism Promotion Area</u>					
Tourism Promotion Area Fee	0	1,309,506	1,403,643	1,300,000	1,300,000
Investment Interest	0	24,548	56,798	0	30,000
Tourism Interest	0	3,644	4,563	0	0
	<u>0</u>	<u>1,337,698</u>	<u>1,465,004</u>	<u>1,300,000</u>	<u>1,330,000</u>
<u>110 - Homeless Housing Program</u>					
Recording Fees	0	125,527	350,030	290,000	365,000
Investment Interest	0	1,020	9,114	0	7,000
	<u>0</u>	<u>126,547</u>	<u>359,144</u>	<u>290,000</u>	<u>372,000</u>
<u>111 - Transportation Benefit District</u>					
Vehicle License Fees	0	0	703,596	1,800,000	1,800,000
Investment Interest	0	0	7,708	0	0
	<u>0</u>	<u>0</u>	<u>711,304</u>	<u>1,800,000</u>	<u>1,800,000</u>

CITY OF SPOKANE VALLEY, WA
2026 Budget - Other Funds
Detail Revenues by Type

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>121 - Service Level Stabilization Reserve</u>					
Investment Interest	0	151,854	298,276	288,000	285,400
Transfer in - #001	0	0	400,000	0	0
	0	151,854	698,276	288,000	285,400
<u>122 - Winter Weather Reserve Fund</u>					
Investment Interest	7,088	16,788	25,364	15,000	24,800
Transfer in - #001	89,805	500,000	0	0	0
	96,893	516,788	25,364	15,000	24,800
<u>204 - Debt Service - LTGO 03 Fund</u>					
Facilities District Revenue	501,200	527,200	551,600	569,400	590,800
Transfers in - #001	401,400	401,150	398,950	401,550	398,750
Transfers in - #301	81,100	80,600	0	0	0
Transfers in - #302	81,100	80,600	0	0	0
	1,064,800	1,089,550	950,550	970,950	989,550
<u>301 - REET 1 Capital Projects Fund</u>					
REET 1 - 1st Quarter Percent	2,790,020	1,678,860	1,782,354	2,000,000	1,500,000
Investment Interest	96,965	274,630	299,363	200,000	275,000
	2,886,985	1,953,490	2,081,717	2,200,000	1,775,000
<u>302 - REET 2 Capital Projects Fund</u>					
REET 2 - 2nd Quarter Percent	2,790,020	1,678,860	1,782,354	2,000,000	1,500,000
Investment Interest	117,019	305,242	275,934	275,000	275,000
	2,907,039	1,984,102	2,058,288	2,275,000	1,775,000
<u>303 - Street Capital Projects Fund</u>					
Grant Proceeds	4,235,814	5,340,138	5,256,703	4,206,574	6,180,025
Developer Contributions	853,467	934,884	237,804	127,125	150,000
Investment Interest	11,652	50,219	25,910	0	0
Transfers in - #001	0	51,372	0	0	0
Transfers in - #101	0	0	6,305	25,000	0
Transfers in - #106	110,746	0	0	0	0
Transfers in - #301	899,463	499,948	510,117	606,346	474,683
Transfers in - #302	226,701	2,583,768	568,356	647,101	1,941,147
Transfers in - #312	113,786	43,240	76,935	200,000	0
Transfers in - #315	0	0	0	128,200	50,000
	6,451,629	9,503,569	6,682,130	5,940,346	8,795,855
<u>309 - Parks Capital Projects Fund</u>					
Grant Proceeds	0	158,658	42,131	1,626,100	0
Developer Contribution	0	0	0	749,400	0
Donations	0	0	22,430	0	0
Investment Interest	0	1,158	0	0	0
Transfers in - #001	160,145	515,939	303,043	0	0
Transfers in - #302	124,020	5,000	0	0	0
Transfers in - #310	0	40,192	0	0	0
Transfers in - #312	332,267	4,312,623	528,544	1,306,858	0
	616,432	5,033,570	896,148	3,682,358	0
<u>310 - Civic Facilities Capital Projects Fund</u>					
Judgments & Settlement	0	0	0	11,810,000	0
Transfers in - #001	0	0	0	2,126,500	0
Investment Interest	13,652	4,851	2,193	1,200	20,000
	13,652	4,851	2,193	13,937,700	20,000

CITY OF SPOKANE VALLEY, WA
2026 Budget - Other Funds
Detail Revenues by Type

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>311 - Pavement Preservation Fund</u>					
Grants	2,052,175	2,614,216	1,115,001	112,011	9,734,124
Developer Contribution	0	29,700	0	0	0
Investment Interest	73,150	138,459	46,470	0	0
Transfers in - #001	1,001,800	1,011,800	1,021,900	0	0
Transfers in - #101 (local streets)	0	1,372,761	0	0	0
Transfers in - #106	3,193	0	0	0	0
Transfers in - #301	550,241	827,278	1,170,350	1,372,150	1,372,150
Transfers in - #302	914,900	827,279	1,170,350	1,372,150	1,372,150
Transfers in - #312	0	0	0	1,032,100	1,042,421
	<u>4,595,459</u>	<u>6,821,493</u>	<u>4,524,071</u>	<u>3,888,411</u>	<u>13,520,845</u>
<u>312 - Capital Reserve Fund</u>					
Investment Interest	236,054	803,378	738,664	650,000	700,000
Transfers in - #001	3,593,000	5,358,054	5,397,832	5,562,685	0
	<u>3,829,054</u>	<u>6,161,432</u>	<u>6,136,496</u>	<u>6,212,685</u>	<u>700,000</u>
<u>314 - Railroad Grade Separation Projects Fund</u>					
Grant Proceeds	677,412	799,967	3,105,511	9,041,043	17,354,717
Investment Interest	0	0	0	0	0
Developer Contribution	518	144,686	0	0	0
Rental Income	10,500	0	0	0	0
Transfers in - #301	0	0	79,773	114,545	289,380
Transfers in - #302	0	0	0	0	0
Transfers in - #312	633,818	625,148	1,212,925	1,919,412	361,857
Transfers in - #315	0	0	0	0	258,800
	<u>1,322,248</u>	<u>1,569,801</u>	<u>4,398,209</u>	<u>11,075,000</u>	<u>18,264,754</u>
<u>315 - Transportation Impact Fees Fund</u>					
Transportation Impact Fees	361,614	429,485	218,139	400,000	400,000
Investment Interest	9,683	42,404	55,202	30,000	42,000
	<u>371,297</u>	<u>471,889</u>	<u>273,341</u>	<u>430,000</u>	<u>442,000</u>
<u>316 - Economic Development Capital Projects Fund</u>					
Transfer in - #104 (cross course)	0	13,015	4,386,985	2,500,000	0
Transfer in - #312 (fairgrounds building)	7,010	0	0	0	0
	<u>7,010</u>	<u>13,015</u>	<u>4,386,985</u>	<u>2,500,000</u>	<u>0</u>
<u>402 - Stormwater Management Fund</u>					
Stormwater Management Fee	2,031,000	5,585,386	6,164,687	6,170,000	6,170,000
Grant Proceeds - Nonrecurring	0	306,666	696,918	0	0
Investment Interest	40,038	172,947	247,163	90,000	173,000
Miscellaneous Revenues	0	0	21,396	0	0
	<u>2,071,038</u>	<u>6,064,999</u>	<u>7,130,164</u>	<u>6,260,000</u>	<u>6,343,000</u>
<u>403 - Aquifer Protection Area Fund</u>					
Spokane County	514,576	515,898	419,456	420,000	420,000
Grant Proceeds	236,685	621,476	157,511	0	0
Investment Interest	20,421	57,692	44,024	20,000	30,000
Transfers in - #001	0	0	1,376,386	0	0
	<u>771,682</u>	<u>1,195,066</u>	<u>1,997,377</u>	<u>440,000</u>	<u>450,000</u>
<u>501 - Equipment Rental & Replacement Fund</u>					
Vehicle rentals - #001	31,300	59,600	46,750	79,500	83,850
Vehicle rentals - #101	10,250	27,750	41,950	71,200	78,575
Vehicle rentals - #101 (plow replace.)	275,000	275,000	300,000	300,000	300,000
Vehicle rentals - #402	6,750	6,750	13,000	16,500	24,125
Transfers in - #001	0	0	171,500	0	0
Transfers in - #101 (Additional vehicle)	0	70,568	100,280	92,500	92,500
Miscellaneous revenues	325	976	48,800	0	0
Investment Interest	20,448	52,639	47,276	20,000	47,000
	<u>344,073</u>	<u>493,283</u>	<u>769,556</u>	<u>579,700</u>	<u>626,050</u>
<u>502 - Risk Management Fund</u>					
Transfers in - #001	450,000	600,000	700,000	900,000	1,100,000
Investment Interest	4,889	4,803	17,369	4,800	6,000
	<u>454,889</u>	<u>604,803</u>	<u>717,369</u>	<u>904,800</u>	<u>1,106,000</u>

CITY OF SPOKANE VALLEY, WA
2026 Budget - Other Funds
Detail Revenues by Type

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Amended Budget	Proposed Budget
<u>503 - Public Safety Equipment Replacment</u>					
Transfers in - #001	0	0	1,473,722	473,722	652,831
	<u>0</u>	<u>0</u>	<u>1,473,722</u>	<u>473,722</u>	<u>652,831</u>
<u>632 - Passthrough Fees & Taxes Fund</u>					
Fees & Taxes collected for other governments	433,410	601,526	612,403	620,000	620,000
	<u>433,410</u>	<u>601,526</u>	<u>612,403</u>	<u>620,000</u>	<u>620,000</u>
Total of "Other Fund" Revenues	<u>40,171,956</u>	<u>62,456,359</u>	<u>61,406,020</u>	<u>78,504,472</u>	<u>71,388,485</u>
General Fund Revenues	<u>67,297,287</u>	<u>81,619,575</u>	<u>67,855,423</u>	<u>67,021,986</u>	<u>69,011,300</u>
Total Revenues	<u><u>107,469,243</u></u>	<u><u>144,075,934</u></u>	<u><u>129,261,443</u></u>	<u><u>145,526,458</u></u>	<u><u>140,399,785</u></u>

CITY OF SPOKANE VALLEY, WA
2026 Budget
Expenditures by Fund and Department

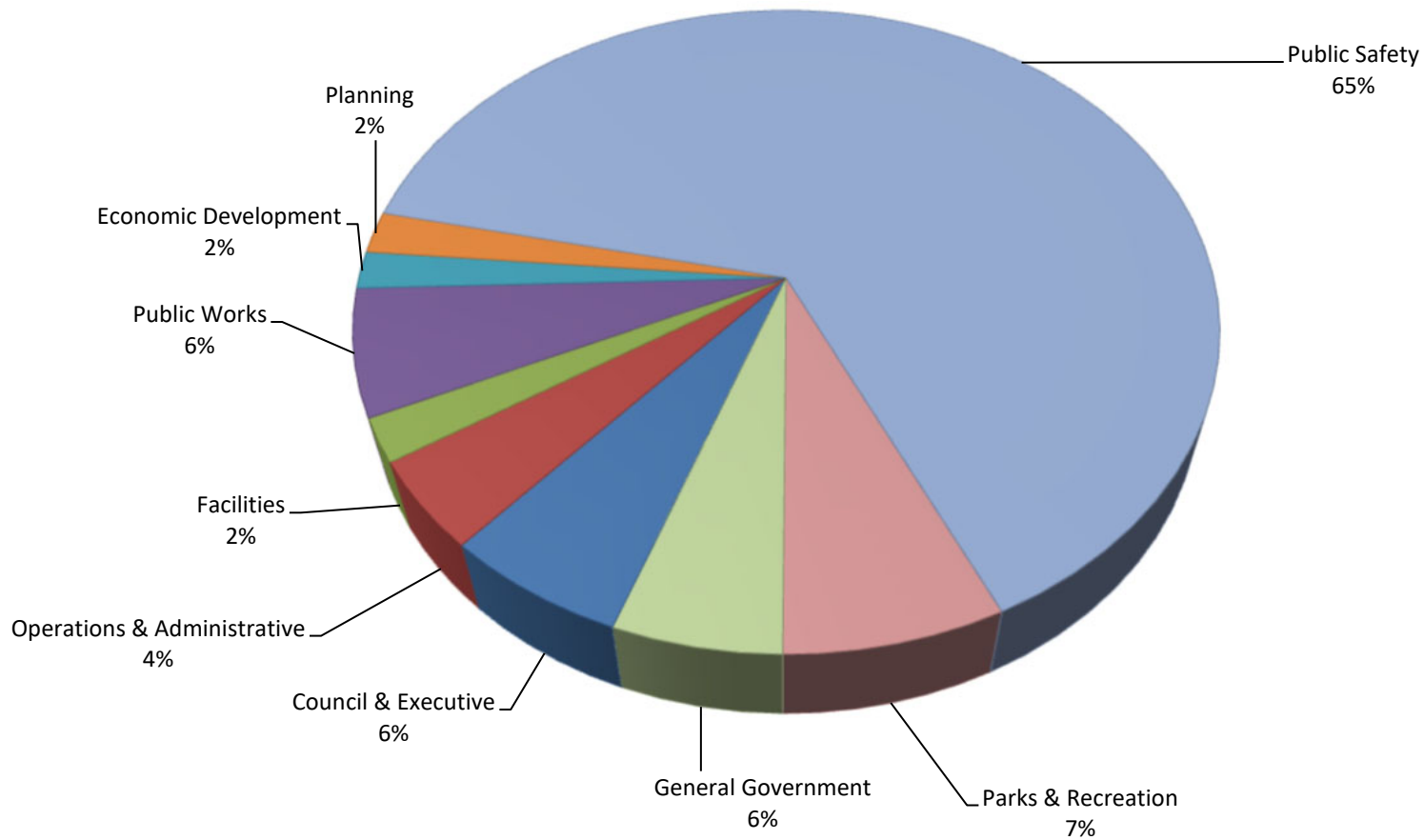
General Fund

Council	\$	981,653
City Manager		849,583
City Attorney		1,029,326
Communications		708,709
Housing & Homeless Services		673,326
Public Safety		45,529,317
Operations & Administrative		
Deputy City Manager		654,355
Finance		1,565,135
Human Resources		417,105
Information Technology		474,987
Facilities		1,535,326
Public Works		
Engineering		2,353,260
Building		2,117,276
Economic Development		1,314,961
Planning		1,480,912
Parks & Recreation		
Administration		474,166
Maintenance		2,681,798
Recreation		360,774
Aquatics		680,560
Senior Center		29,933
CenterPlace		815,625
General Government		3,846,231
Total General Fund	\$	70,574,318

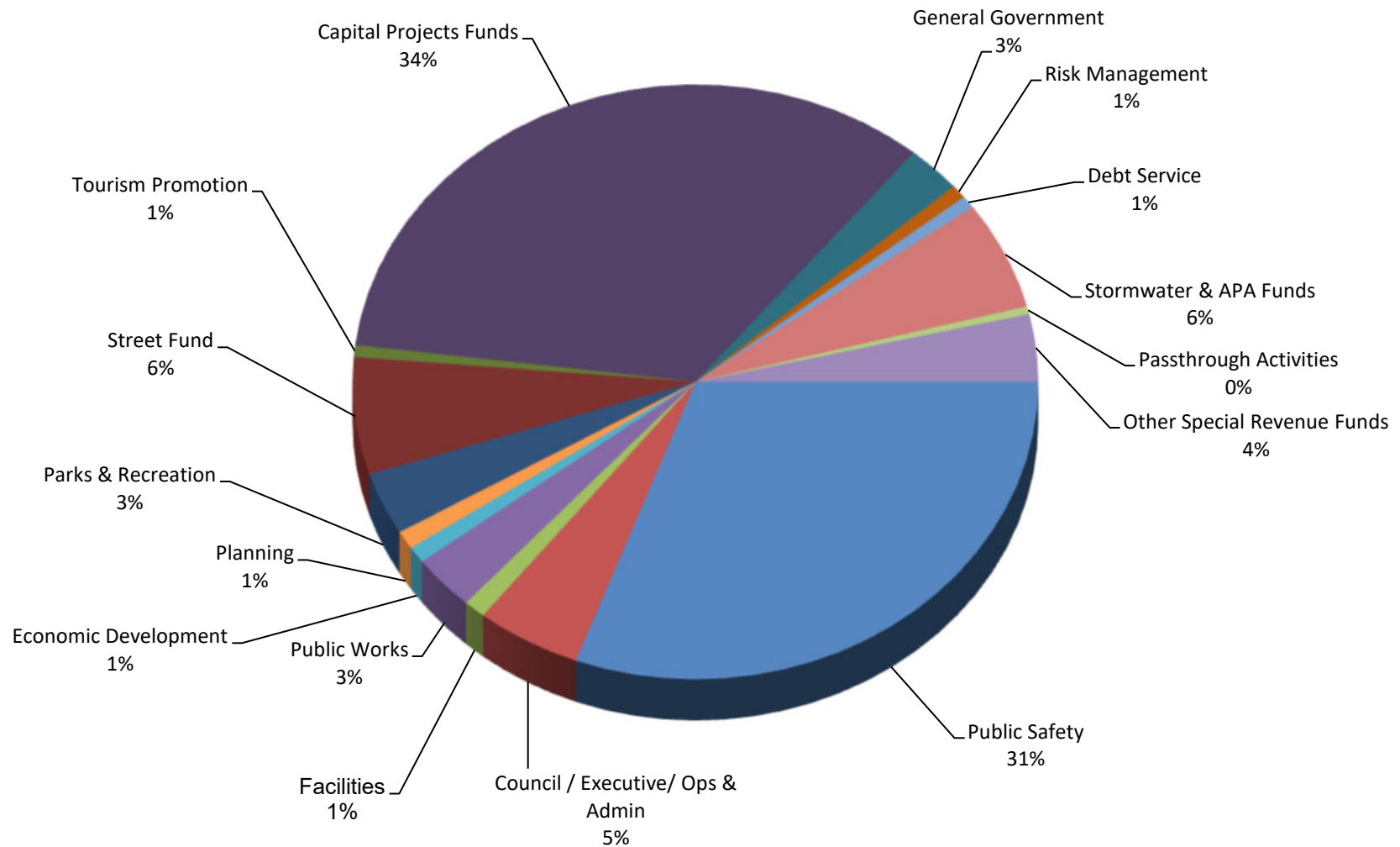
Other Funds

101	Street Fund	\$	9,452,747
105	Hotel/Motel Tax Fund		960,000
106	Solid Waste Fund		230,201
107	Tourism Promotion Area Fund		73,000
109	PEG Fund		1,775,000
110	Homeless Housing Program Fund		380,000
111	Transportation Benefit District Fund		1,800,000
122	Winter Weather Reserve Fund		500,000
204	LTGO Bond Debt Service Fund		989,550
301	REET 1 Capital Projects Fund		2,390,513
302	REET 2 Capital Projects Fund		3,567,597
303	Street Capital Projects Fund		8,795,855
309	Parks Capital Projects Fund		83,634
311	Pavement Preservation Fund		13,915,875
312	Capital Reserve Fund		3,154,278
314	Railroad Grade Separation Projects		18,264,754
315	Transportation Impact Fees Fund		308,800
402	Stormwater Management Fund		8,796,412
501	Equipment Rental & Replacement (ER&R)		330,000
502	Risk Management Fund		1,100,000
503	Public Safety Equipment Replacement Fund		350,000
632	Passthrough Fees & Taxes Fund		620,000
	Total Other Funds	\$	77,838,216
	Total All Funds	\$	148,412,534

CITY OF SPOKANE VALLEY, WA
2026 General Fund Expenditures
\$70,574,318



CITY OF SPOKANE VALLEY, WA
2026 City Wide Expenditures
\$148,412,534



CITY OF SPOKANE VALLEY, WA
2026 Budget
General Fund Expenditures by Department and Type

	Wages, Benefits & Payroll Taxes	Supplies	Services & Charges	Intergovernmental	Interfund	Capital Expenditures	Total
City Council	\$ 407,753	\$ 2,300	\$ 571,600	\$ 0	\$ 0	\$ 0	\$ 981,653
City Manager	775,633	5,000	68,950	0	0	0	849,583
City Attorney	865,704	6,511	157,111	0	0	0	1,029,326
Communication	617,709	6,000	85,000	0	0	0	708,709
Housing & Homeless Services	237,376	2,000	433,950	0	0	0	673,326
Public Safety	0	0	200,000	45,329,317	0	0	45,529,317
<u>Operations & Administrative</u>							
Deputy City Manager	638,966	5,200	10,189	0	0	0	654,355
Finance	1,539,969	5,666	19,500	0	0	0	1,565,135
Human Resources	383,375	1,500	32,230	0	0	0	417,105
Information Technology	461,337	650	13,000	0	0	0	474,987
Facilities	631,796	104,000	771,530	0	0	28,000	1,535,326
Engineering	1,964,811	42,450	345,999	0	0	0	2,353,260
Building	1,761,416	44,950	310,910	0	0	0	2,117,276
Economic Development	862,770	5,400	446,791	0	0	0	1,314,961
Planning	839,461	4,300	637,151	0	0	0	1,480,912
<u>Parks & Recreation</u>							
Administration	313,962	6,800	153,404	0	0	0	474,166
Maintenance	131,665	56,500	2,493,633	0	0	0	2,681,798
Recreation	261,489	13,450	85,835	0	0	0	360,774
Aquatics	0	500	680,060	0	0	0	680,560
Senior Center	27,524	850	1,559	0	0	0	29,933
CenterPlace	561,668	30,863	143,094	0	0	80,000	815,625
General Government	0	41,600	1,149,550	356,000	2,244,081	55,000	3,846,231
Total	<u>\$ 13,284,384</u>	<u>\$ 386,490</u>	<u>\$ 8,811,046</u>	<u>\$ 45,685,317</u>	<u>\$ 2,244,081</u>	<u>\$ 163,000</u>	<u>\$ 70,574,318</u>

CITY OF SPOKANE VALLEY, WA
2026 Budget
General Fund Department Changes from 2025 to 2026

	2025 Amended Budget	2026 Proposed Budget	Difference Between 2025 and 2026	
			Increase (Decrease)	
			\$	%
<u>City Council</u>				
Wages, Payroll Taxes & Benefits	384,411	407,753	23,342	6.07%
Supplies	1,100	2,300	1,200	109.09%
Services & Charges	718,600	571,600	(147,000)	(20.46%)
Total	1,104,111	981,653	(122,458)	(11.09%)
<u>City Manager</u>				
Wages, Payroll Taxes & Benefits	776,450	775,633	(817)	(0.11%)
Supplies	6,000	5,000	(1,000)	(16.67%)
Services & Charges	76,000	68,950	(7,050)	(9.28%)
Total	858,450	849,583	(8,867)	(1.03%)
<u>City Attorney</u>				
Wages, Payroll Taxes & Benefits	824,420	865,704	41,284	5.01%
Supplies	6,445	6,511	66	1.02%
Services & Charges	152,224	157,111	4,887	3.21%
Total	983,089	1,029,326	46,237	4.70%
<u>Communication</u>				
Wages, Payroll Taxes & Benefits	607,892	617,709	9,817	1.61%
Supplies	1,000	6,000	5,000	500.00%
Services & Charges	94,460	85,000	(9,460)	(10.01%)
Total	703,352	708,709	5,357	0.76%
<u>Housing & Homeless Services</u>				
Wages, Payroll Taxes & Benefits	229,221	237,376	8,155	3.56%
Supplies	1,300	2,000	700	53.85%
Services & Charges	444,800	433,950	(10,850)	(2.44%)
Total	675,321	673,326	(1,995)	(0.30%)
<u>Public Safety</u>				
Wages/Payroll Taxes/Benefits	0	0	0	0.00%
Supplies	30,000	0	(30,000)	(100.00%)
Other Services and Charges	203,700	200,000	(3,700)	(1.82%)
Intergovernmental Services	39,710,109	44,478,317	4,768,208	12.01%
Total	39,943,809	44,678,317	4,734,508	11.85%
<u>Deputy City Manager</u>				
Wages, Payroll Taxes & Benefits	628,114	638,966	10,852	1.73%
Supplies	500	5,200	4,700	940.00%
Services & Charges	8,767	10,189	1,422	16.22%
Total	637,381	654,355	16,974	2.66%
<u>Finance</u>				
Wages, Payroll Taxes & Benefits	1,481,518	1,539,969	58,451	3.95%
Supplies	5,666	5,666	0	0.00%
Services & Charges	19,500	19,500	0	0.00%
Total	1,506,684	1,565,135	58,451	3.88%
<u>Human Resources</u>				
Wages, Payroll Taxes & Benefits	373,140	383,375	10,235	2.74%
Supplies	1,700	2,200	500	29.41%
Services & Charges	27,440	31,530	4,090	14.91%
Total	402,280	417,105	14,825	3.69%
<u>Information Technology</u>				
Wages, Payroll Taxes & Benefits	432,003	461,337	29,334	6.79%
Supplies	650	650	0	0.00%
Services & Charges	13,000	13,000	0	0.00%
Total	445,653	474,987	29,334	6.58%

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CITY OF SPOKANE VALLEY, WA
2026 Budget
General Fund Department Changes from 2025 to 2026

	2025 Amended Budget	2026 Proposed Budget	Difference Between 2025 and 2026	
			Increase (Decrease)	
			\$	%
(Continued from previous page)				
Facilities				
Wages, Payroll Taxes & Benefits	615,541	631,796	16,255	2.64%
Supplies	101,900	104,000	2,100	2.06%
Services & Charges	769,435	741,530	(27,905)	(3.63%)
Total	1,486,876	1,477,326	(9,550)	(0.64%)
Engineering				
Wages, Payroll Taxes & Benefits	2,131,000	1,964,811	(166,189)	(7.80%)
Supplies	43,450	42,450	(1,000)	(2.30%)
Services & Charges	385,349	345,999	(39,350)	(10.21%)
Total	2,559,799	2,353,260	(206,539)	(8.07%)
Building				
Wages, Payroll Taxes & Benefits	1,787,315	1,761,416	(25,899)	(1.45%)
Supplies	44,450	44,950	500	1.12%
Services & Charges	293,720	310,910	17,190	5.85%
Total	2,125,485	2,117,276	(8,209)	(0.39%)
Economic Development				
Wages, Payroll Taxes & Benefits	800,090	862,771	62,681	7.83%
Supplies	5,400	5,400	0	0.00%
Services & Charges	446,790	446,790	0	0.00%
Total	1,252,280	1,314,961	62,681	5.01%
Planning				
Wages, Payroll Taxes & Benefits	738,027	839,462	101,435	13.74%
Supplies	4,300	4,300	0	0.00%
Services & Charges	207,400	212,150	4,750	2.29%
Total	949,727	1,055,912	106,185	11.18%
Parks & Rec- Admin				
Wages, Payroll Taxes & Benefits	311,603	313,960	2,357	0.76%
Supplies	2,800	6,800	4,000	142.86%
Services & Charges	155,578	153,406	(2,172)	(1.40%)
Total	469,981	474,166	4,185	0.89%
Parks & Rec- Maintenance				
Wages, Payroll Taxes & Benefits	130,611	131,666	1,055	0.81%
Supplies	84,500	56,500	(28,000)	(33.14%)
Services & Charges	2,258,932	2,493,632	234,700	10.39%
Total	2,474,043	2,681,798	207,755	8.40%
Parks & Rec- Recreation				
Wages, Payroll Taxes & Benefits	260,982	261,489	507	0.19%
Supplies	19,000	13,450	(5,550)	(29.21%)
Services & Charges	81,253	85,835	4,582	5.64%
Total	361,235	360,774	(461)	(0.13%)
Parks & Rec- Aquatics				
Supplies	500	500	0	0.00%
Services & Charges	677,000	680,060	3,060	0.45%
Total	677,500	680,560	3,060	0.45%
Parks & Rec- Senior Center				
Wages, Payroll Taxes & Benefits	28,964	27,524	(1,440)	(4.97%)
Supplies	1,600	850	(750)	(46.88%)
Services & Charges	4,638	1,559	(3,079)	(66.39%)
Total	35,202	29,933	(5,269)	(14.97%)

(Continued to next page)

CITY OF SPOKANE VALLEY, WA
2026 Budget
General Fund Department Changes from 2025 to 2026

	2025 Amended Budget	2026 Proposed Budget	Difference Between 2025 and 2026	
			Increase (Decrease)	
			\$	%
<i>(Continued from previous page)</i>				
<u>Parks & Rec- CenterPlace</u>				
Wages, Payroll Taxes & Benefits	530,922	561,669	30,747	5.79%
Supplies	50,063	30,863	(19,200)	(38.35%)
Services & Charges	143,643	143,093	(550)	(0.38%)
Total	724,628	735,625	10,997	1.52%
<u>General Government</u>				
Supplies	72,500	41,600	(30,900)	(42.62%)
Services & Charges	1,091,150	1,136,850	45,700	4.19%
Intergovernmental Services	484,800	368,700	(116,100)	(23.95%)
Capital outlays	15,000	15,000	0	0.00%
Total	1,663,450	1,562,150	(101,300)	(6.09%)
<u>Transfers out - #204</u>	401,550	398,750	(2,800)	(0.70%)
<u>Transfers out - #309</u>	0	0	0	0.00%
<u>Transfers out - #311</u>				
Pavement Preservation	0	0	0	0.00%
<u>Transfers out - #501</u>	92,500	92,500	0	0.00%
<u>Transfers out - #502</u>	900,000	1,100,000	200,000	22.22%
<u>Transfers out - #503</u>	0	0	0	0.00%
Total recurring expenditures	63,434,386	68,467,487	5,033,101	7.93%
<u>Summary by Category</u>				
Wages, Payroll Taxes & Benefits	13,072,224	13,284,386	212,162	1.62%
Supplies	484,824	387,190	(97,634)	(20.14%)
Services & Charges	8,273,379	8,342,644	69,265	0.84%
Transfers out - #204	401,550	398,750	(2,800)	(0.70%)
Transfers out - #309	0	0	0	0.00%
Transfers out - #311	0	0	0	0.00%
Transfers out - #501	92,500	92,500	0	0.00%
Transfers out - #502	900,000	1,100,000	200,000	22.22%
Transfers out - #503	0	0	0	0.00%
Intergovernmental Svc (public safety)	39,710,109	44,478,317	4,768,208	12.01%
Intergovernmental Svc	484,800	368,700	(116,100)	(23.95%)
Capital outlay	15,000	15,000	0	0.00%
	63,434,386	68,467,487	5,033,101	7.93%

Fund: 001	General Fund	Spokane Valley
Cost Center:		
11000	Legislative Branch	2026 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.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Mayor	1.0	1.0	1.0	1.0	1.0
Council	6.0	6.0	6.0	6.0	6.0
Total FTEs	7.0	7.0	7.0	7.0	7.0
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 323,194	\$ 346,014	\$ 362,524	\$ 384,411	\$ 407,753
Supplies	1,098	1,013	2,565	1,100	2,300
Services & Charges	280,060	299,761	423,201	718,600	571,600
Total Legislative Branch	\$ 604,352	\$ 646,788	\$ 788,290	\$ 1,104,111	\$ 981,653

Fund: 001	General Fund	Spokane Valley
Cost Center:		
13000	Executive Branch	2026 Budget

City Manager Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
City Manager	1.0	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0
Executive Assistant (CM)	1.0	1.0	1.0	1.0	1.0
Office Assistant I	0.5	0.5	0.5	0.5	0.5
Legislative Coordinator	1.0	0.0	0.0	0.0	0.0
Total FTEs	5.5	4.5	4.5	4.5	4.5
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 757,420	\$ 698,786	\$ 695,700	\$ 776,450	\$ 775,633
Supplies	4,099	4,651	2,199	6,000	5,000
Services & Charges	43,233	58,979	48,790	76,000	68,950
Nonrecurring expenditures	4,723	0	0	0	0
Total City Manager Division	\$ 809,475	\$ 762,416	\$ 746,689	\$ 858,450	\$ 849,583

Fund: 001

General Fund

Spokane Valley

Cost

Center:

15000

Executive Branch

2026 Budget

City Attorney Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
City Attorney	1.0	1.0	1.0	1.0	1.0
Senior Deputy City Attorney	1.0	1.0	1.0	1.0	1.0
Deputy City Attorney	1.0	1.0	1.0	1.0	1.0
Paralegal	0.0	1.0	1.0	1.0	1.0
Administrative Assistant - Legal	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>4.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Interns	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 575,912	\$ 719,096	\$ 746,306	\$ 824,420	\$ 865,704
Supplies	1,657	2,047	2,124	6,445	6,511
Services & Charges	262,044	379,148	204,087	152,224	157,111
Total City Attorney Division	<u>\$ 839,613</u>	<u>\$ 1,100,291</u>	<u>\$ 952,517</u>	<u>\$ 983,089</u>	<u>\$ 1,029,326</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
12000	City Administrative Services	2026 Budget

Communication

Serves as a liaison to various civic and/or governmental organizations and committees, taskforces, boards and commissions; confers regularly with other municipalities, chamber of commerce, authorities and commissions. Provides regular, timely, clear and accurate information to the community and provide opportunities where community members can get involved, share their thoughts and inform city decision-making. In concert with City Council priorities, leads the city's effort to advance the city, state and federal legislative initiatives and priorities. Monitors and analyzes regional, state and federal legislation, ordinances and policy changes.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
City Services Administrator	0.0	0.34	0.34	0.34	0.34
Legislative Coordinator	0.0	1.0	1.0	1.0	1.0
Communications Manager	0.0	1.0	1.0	1.0	1.0
Communications Specialist	0.0	1.0	1.0	1.0	1.0
Total FTEs	<u>0.0</u>	<u>3.34</u>	<u>3.34</u>	<u>3.34</u>	<u>3.34</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 180,767	\$ 351,127	\$ 607,892	\$ 617,709
Supplies	0	10,408	2,123	1,000	6,000
Services & Charges	58,786	27,570	64,735	94,460	85,000
Total Communications Division	<u>\$ 58,786</u>	<u>\$ 218,745</u>	<u>\$ 417,985</u>	<u>\$ 703,352</u>	<u>\$ 708,709</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
45000	City Administrative Services	2026 Budget

Housing & Homeless Services

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
City Services Administrator	0.0	0.33	0.33	0.33	0.33
Housing & Homeless Services Coordinator	0.0	1.0	1.0	1.0	1.0
Total FTEs	<u>0.0</u>	<u>1.33</u>	<u>1.33</u>	<u>1.33</u>	<u>1.33</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 118,177	\$ 124,182	\$ 132,833	\$ 229,221	\$ 237,376
Supplies	101	273	75	1,300	2,000
Services & Charges	144,751	62,868	209,056	444,800	433,950
Nonrecurring Expenditures	3,809	0	1,196	0	0
Total H&H Services Division	<u>\$ 266,838</u>	<u>\$ 187,323</u>	<u>\$ 343,160</u>	<u>\$ 675,321</u>	<u>\$ 673,326</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 16000	Public Safety	2026 Budget

The Public Safety department budget provides funds for the protection of persons and property in the city. The City contracts with Spokane County for law enforcement, district court, prosecutor services, public defender services, probation services, jail and animal control services. See following page for detail information on each budgeted section.

Recurring Expenditures:

Judicial System - The Spokane County District Court is contracted to provide municipal court services. The contract provides for the services of judge and court commissioner with related support staff. Budgeted amount also includes jury management fees.	\$ 3,327,607
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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.	38,914,414
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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.	2,046,780
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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.	389,516
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Non-Departmental Grant expenditures	0
Total Recurring Expenditures	<u>44,678,317</u>

Nonrecurring Expenditures:

Public Safety (police vehicle replacements)	851,000
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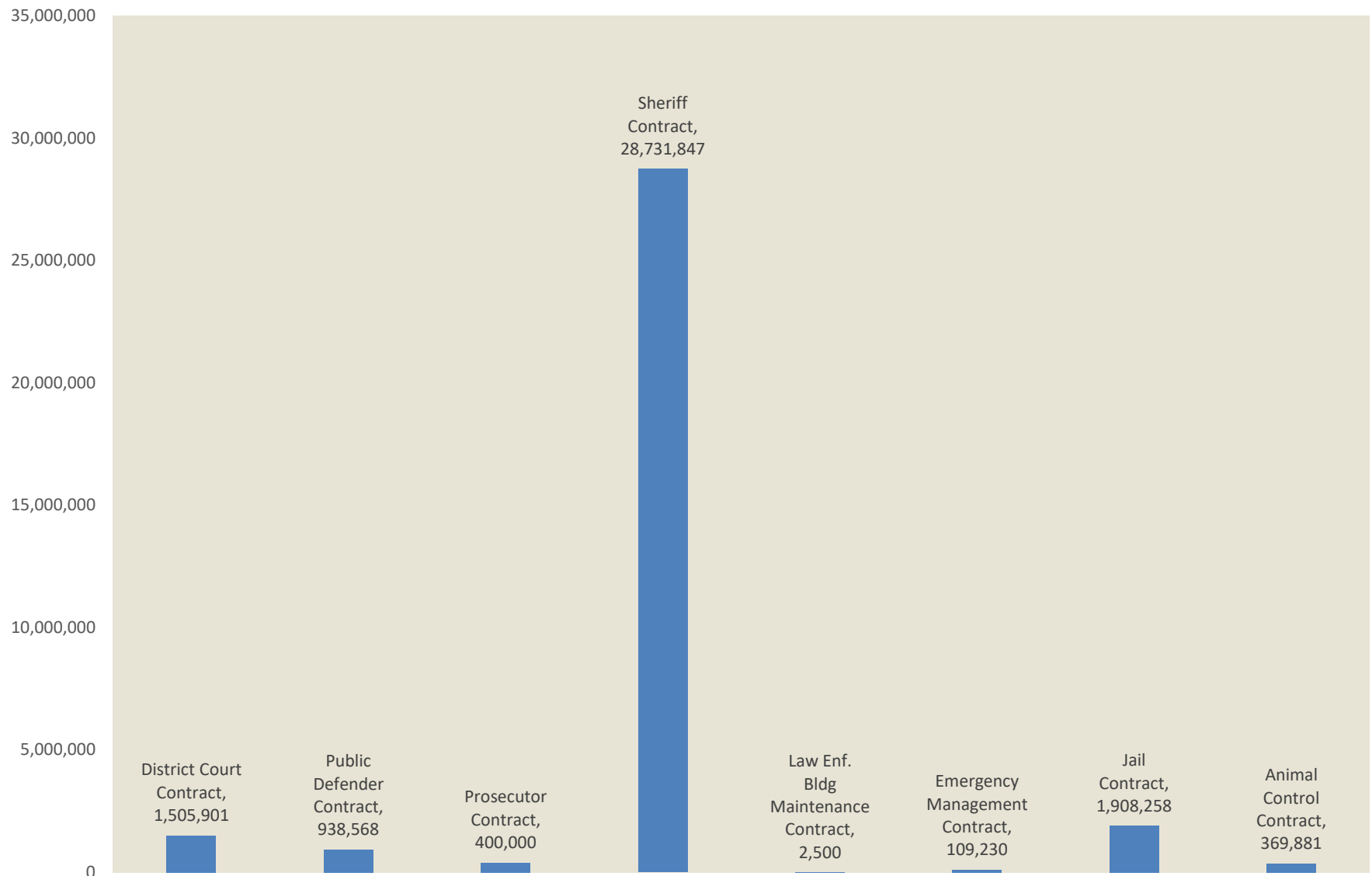
Total Nonrecurring Expenditures	<u>851,000</u>
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Total Recurring and Nonrecurring Expenditures	<u><u>\$ 45,529,317</u></u>
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**City of Spokane Valley
2026 Budget
Public Safety**

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Amended Budget	Budget
Recurring:					
Judicial System:					
District Court Contract	\$ 1,322,524	\$ 1,372,934	\$ 1,364,769	\$ 1,742,870	\$ 1,599,719
Public Defender Contract	840,530	920,165	961,802	963,837	1,117,207
Prosecutor Contract	396,534	329,993	369,984	456,404	400,000
Pretrial Services Contract	181,059	183,168	187,482	198,736	210,681
Subtotal Judicial System	2,740,647	2,806,260	2,884,037	3,361,847	3,327,607
Law Enforcement System:					
Sheriff Contract	25,620,656	27,079,308	29,143,218	34,020,271	38,512,539
Law Enforcement Vehicles	0	910,655	0	0	0
Emergency Management	90,156	103,517	93,954	107,231	201,875
Operating Supplies	86	42	164	0	0
Repair & Maint Supplies	2,064	2,042	435	0	0
Small Tools and Minor Equipment	176	0	0	0	0
Non-Capital Equipment for JAG Grant	16,443	0	0	0	0
Repair & Maint Supplies	0	1,960	0	0	0
Fuel	25	25	0	0	0
Law Enf. Repair & Maintenance Supplies	5,171	17,492	0	0	0
Janitorial Supplies	2,659	4,583	0	0	0
Small Tools and Minor Equipment	320	1,511	0	0	0
Wages & Benefits	21,971	63,855	0	0	0
Advertising	122	0	0	0	0
GIS Services	0	6,698	3,831	2,500	0
Miscellaneous Svcs/Contingency	763	818	426	200,000	200,000
Vehicle License & Registration	164	55	60	0	0
False Alarm Bank Fees	1,064	823	888	1,200	0
Law Enforcement Building R&M	6,307	6,412	0	0	0
Building & Grounds R&M	0	2,156	0	0	0
Prior Years' Settle & Adjust	(331,433)	0	0	0	0
Electricity/Gas	22,482	23,591	0	0	0
Water	1,603	1,734	0	0	0
Sewer	817	822	0	0	0
Janitorial Services	41,184	61,358	0	0	0
Taxes and Assessments	813	1,984	0	0	0
Law Enforcement Building R&M	1,249	0	0	0	0
Miscellaneous Services	146	295	0	0	0
Building & Grounds R&M	62,554	20,260	0	30,000	0
Subtotal Law Enforcement System	25,567,562	28,311,996	29,242,976	34,361,202	38,914,414
Jail System:					
Jail Contract	1,667,693	2,460,267	1,602,125	1,841,748	2,046,780
Subtotal Jail System	1,667,693	2,460,267	1,602,125	1,841,748	2,046,780
Other:					
Animal Control Contract	330,961	354,410	367,405	379,012	389,516
Hearing Examiner	0	1,643	680	0	0
Subtotal Other	330,961	356,053	368,085	379,012	389,516
Subtotal Recurring	30,306,863	33,934,576	34,097,223	39,943,809	44,678,317
Professional Services (Precinct Space Study)	0	84,787	80,508	1,420,000	0
Building R&M	34,965	0	0	0	0
Improvements to Buildings	8,168	52,522	20,666	0	0
Precinct Improvements w/ JAG Funds	23,635	0	0	0	0
Heavy Duty Machinery & Equipment	34,678	117,947	0	0	0
Capital Equipment	79,840	73,126	31,786	0	0
Law Enforcement Vehicles	0	1,531,089	0	896,000	851,000
Public Safety Sales Tax Ballot Measure	0	0	0	167,000	0
Subtotal Nonrecurring	181,286	1,859,471	132,960	2,483,000	851,000
Total Public Safety	\$ 30,488,149	\$ 35,794,047	\$ 34,230,183	\$ 42,426,809	\$ 45,529,317

City of Spokane Valley 2026 Budgeted Contract Expenditures



Fund: 001	General Fund	Spokane Valley
Cost Center:		
18000	Operation & Administrative Services	2026 Budget

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

Deputy City Manager Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Deputy City Manager	1.0	1.0	1.0	1.0	1.0
Senior Admin Analyst	1.0	1.0	1.0	1.0	1.0
Administrative Analyst	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 468,133	\$ 555,772	\$ 597,009	\$ 628,114	\$ 638,966
Supplies	103	0	0	500	5,200
Services & Charges	47,164	46,751	10,761	8,767	10,189
Total Deputy City Manager Division	<u>\$ 515,400</u>	<u>\$ 602,523</u>	<u>\$ 607,770</u>	<u>\$ 637,381</u>	<u>\$ 654,355</u>

Fund: 001

General Fund

Spokane Valley

Cost

Center:

14000

Operation & Administrative Services

2026 Budget

Finance Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Finance Director	1.0	1.0	1.0	1.0	1.0
Accounting Manager	1.0	1.0	1.0	1.0	1.0
Accounting & Finance Program Manager	0.0	1.0	1.0	1.0	1.0
Accountant/Budget Analyst	3.75	2.75	2.75	2.75	2.75
Accountant I	0.0	1.0	1.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Database Administrator	1.0	0.0	0.0	0.0	0.0
Total FTEs	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,183,149	\$ 1,237,511	\$ 1,402,917	\$ 1,481,518	\$ 1,539,969
Supplies	6,825	7,767	4,195	5,666	5,666
Services & Charges	15,053	12,630	11,490	19,500	19,500
Total Finance Division	<u>\$ 1,205,027</u>	<u>\$ 1,257,908</u>	<u>\$ 1,418,602</u>	<u>\$ 1,506,684</u>	<u>\$ 1,565,135</u>

Fund: 001	General Fund	Spokane Valley
Cost		
Center:		
17000	Operation & Administrative Services	2026 Budget

Information Technology Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
IT Manager	1.0	1.0	1.0	1.0	1.0
IT Specialist	2.0	2.0	2.0	2.0	2.0
Total FTEs	3.0	3.0	3.0	3.0	3.0

Budget Detail

Wages, Payroll Taxes & Benefits	\$ 390,153	\$ 380,822	\$ 358,961	\$ 432,003	\$ 461,337
Supplies	273	205	31	650	650
Services & Charges	5,278	5,509	5,153	13,000	13,000
Total Finance Division	\$ 395,704	\$ 386,536	\$ 364,145	\$ 445,653	\$ 474,987

Fund: 001	General Fund	Spokane Valley
Cost		
Center:		
19000	Operation & Administrative Services	2026 Budget

Human Resources Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Human Resource Manager	1.0	1.0	1.0	1.0	1.0
Human Resource Technician	1.0	1.0	1.0	1.0	1.0
Total FTEs	2.0	2.0	2.0	2.0	2.0

Budget Detail

Wages, Payroll Taxes & Benefits	\$ 307,005	\$ 323,305	\$ 342,365	\$ 373,140	\$ 383,375
Supplies	1,037	2,224	1,474	1,000	1,500
Services & Charges	36,166	61,015	88,555	28,140	32,230
Total Human Resources Division	\$ 344,208	\$ 386,544	\$ 432,394	\$ 402,280	\$ 417,105

Fund: 001	General Fund	Spokane Valley
Cost Center:		
30000	Facilities	2026 Budget

Facilities

The City Services Administrator provides management and oversight of the City's facilities. This department is responsible for the overall operations and maintenance of the City Hall facility, the City's Valley Precinct facility, CenterPlace and the Street Maintenance Shop. The Facilities Department is responsible for, among other things, grounds maintenance, janitorial services, lighting, and maintenance of the HVAC and other building systems.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
City Services Administrator	0.0	0.33	0.33	0.33	0.33
Facilities Manager	0.0	0.0	1.0	1.0	1.0
Lead Maint Worker-Facilities	0.8	0.8	1.0	1.0	1.0
Maint Worker-Facilities	1.0	1.0	2.0	2.00	2.00
Custodian	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>2.80</u>	<u>3.13</u>	<u>5.33</u>	<u>5.33</u>	<u>5.33</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 260,042	\$ 288,174	\$ 848,855	\$ 615,541	\$ 631,796
Supplies	36,765	43,896	101,094	101,900	104,000
Services & Charges	400,487	316,302	976,638	769,435	741,530
Nonrecurring expenditures	67,046	107,254	153,926	572,200	58,000
Total Administrative Division	<u>\$ 764,340</u>	<u>\$ 755,626</u>	<u>\$ 2,080,513</u>	<u>\$ 2,059,076</u>	<u>\$ 1,535,326</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
41000	Public Works	2026 Budget

Engineering Division

The Engineering Division includes the following functions:

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

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

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

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
General					
Administrative Assistant	1.0	0.90	0.90	0.90	1.4 *
Assistant Engineer	1.5	0.75	0.75	0.75	0.0 *
CAD Manager	0.5	0.0	0.0	0.0	0.0 *
City Engineer	1.0	1.00	0.0	0.0	0.0
CPW Liaison	0.0	0.20	0.20	0.20	0.20 *
Engineer	0.5	0.0	0.3	0.25	0.50 *
Engineering Manager - CIP	1.0	1.0	0.5	0.5	1.0 *
Engineering Manager - Utility	0.0	0.0	0.5	0.5	0.0
Engineering Tech I	1.5	0.75	0.75	0.75	0.75 *
Engineering Tech II	0.75	0.6	0.6	0.6	0.5 *
Engineering Tech Supervisor	0.0	0.5	0.5	0.5	0.5 *
Main/Construction Inspector	2.0	0.0	0.0	0.0	0.0
Planning & Grants Engineer	0.0	0.5	0.5	0.5	0.5 *
Project Manager	0.0	0.0	0.0	0.0	0.1
Public Works Director	0.0	0.0	0.0	0.0	1.0
Senior Dev Engineer	1.0	0.0	0.0	0.0	0.0
Senior Engineer-Proj Mgmt.	1.7	0.9	0.9	0.9	0.7 *
Senior Planning Grants Engineer	0.375	0.0	0.0	0.0	0.0
Water Resource Sr. Engineer	1.0	0.0	0.0	0.0	0.0
Development					
Senior Dev Engineer	0.0	0.75	0.75	0.75	0.00
Assistant Engineer	0.0	1.25	1.25	1.25	0.75
Engineering Manager - Development	0.0	0.0	0.75	0.0	0.75
Maint/Construction Inspector	0.0	1.75	1.0	1.0	1.0
ROW Inspector	0.0	0.0	0.0	0.0	1.0
Water Resource Sr. Engineer	0.0	1.0	1.0	1.0	1.0
Total FTEs	<u>13.825</u>	<u>11.850</u>	<u>11.10</u>	<u>10.35</u>	<u>11.65</u>
Interns	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,655,389	\$ 1,399,471	\$ 1,715,138	\$ 2,131,000	\$ 1,964,811
Supplies	23,130	34,865	23,536	43,450	42,450
Services & Charges	135,390	264,904	342,721	385,349	345,999
Total Engineering Division	<u>\$ 1,813,909</u>	<u>\$ 1,699,240</u>	<u>\$ 2,081,395</u>	<u>\$ 2,559,799</u>	<u>\$ 2,353,260</u>

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

Fund: 001	General Fund	Spokane Valley
Cost Center:		
43000	Building	2026 Budget

Building Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Building Official	1.0	1.0	1.0	1.0	1.0
Assistant Building Official	1.0	1.0	1.0	1.0	1.0
Development Service Coordinator	1.0	1.0	1.0	1.0	1.0
Senior Permit Specialist	0.0	0.0	0.0	1.0	1.0
Engineering Tech	1.0	1.0	1.0	0.0	0.0
Permit Facilitator	2.0	2.0	2.0	2.0	2.0
Plans Examiner	1.0	1.0	1.0	1.0	1.0
Building Inspector II	3.0	3.0	3.0	3.0	3.0
Office Assistant II	1.0	1.0	1.0	0.0	0.0
Office Assistant I	2.0	2.0	2.0	2.0	1.0
Administrative Assistant	0.0	0.0	0.0	1.0	1.0
Senior Planner	0.0	0.0	0.0	0.0	0.0
Planner	0.0	0.0	0.0	0.0	0.0
Code Enforcement Officer	2.0	2.0	2.0	2.0	2.0
Total FTEs	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>14.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 1,557,184	\$ 1,636,737	\$ 1,674,877	\$ 1,787,315	\$ 1,761,416
Supplies	20,584	29,237	21,464	44,450	44,950
Services & Charges	340,190	199,624	126,911	293,720	310,910
Total Building Division	<u>\$ 1,917,958</u>	<u>\$ 1,865,598</u>	<u>\$ 1,823,252</u>	<u>\$ 2,125,485</u>	<u>\$ 2,117,276</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
46000	Economic Development	2026 Budget

Economic Development Division

The Economic Development Department oversees Geographical Information Systems, Marketing and Communications, Tourism, Business Licensing, and Business Development. The Department works to build relationships with businesses, the community, and economic development partners to pursue strategies that ensure long-term fiscal strength of the City.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Community & Economic Development Director	1.0	1.0	1.0	1.0	1.0
Economic Development Specialist	0.0	1.0	1.0	1.0	1.0
Tourism & Marketing Officer	0.0	0.0	1.0	1.0	1.0
Public Information Officer	1.0	0.0	0.0	0.0	0.0
Senior Transportation Planner	1.0	1.0	0.0	0.0	0.0
GIS Analyst	0.77	0.77	0.77	0.77	0.77 *
Housing & Homeless Services Coordinator	1.0	0.0	0.0	0.0	0.0
Business License Specialist	1.0	1.0	1.0	1.0	1.0
Total FTEs	5.77	4.77	4.77	4.77	4.77
Interns	1.0	1.0	1.0	1.0	1.0
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 712,814	\$ 683,308	\$ 731,476	\$ 800,090	\$ 862,770
Supplies	2,569	1,287	3,354	5,400	5,400
Services & Charges	316,323	413,127	301,097	446,790	446,791
Nonrecurring Expenditures	25,677	165,195	0	0	0
Total Engineering Division	\$ 1,057,383	\$ 1,262,917	\$ 1,035,927	\$ 1,252,280	\$ 1,314,961

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

Fund: 001	General Fund	Spokane Valley
Cost Center:		
44000	Planning	2026 Budget

Planning Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Planning Manager	1.0	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0	1.0
Associate Planner	0.0	0.0	0.0	2.0	2.0
Planner	3.0	3.0	3.0	1.0	1.0
Total FTEs	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 627,005	\$ 665,222	\$ 679,354	\$ 738,027	\$ 839,461
Supplies	2,724	1,304	2,057	4,300	4,300
Services & Charges	105,422	165,442	185,534	207,400	212,151
Nonrecurring expenditures	0	0	0	620,000	425,000
Total Planning Division	<u>\$ 735,151</u>	<u>\$ 831,968</u>	<u>\$ 866,945</u>	<u>\$ 1,569,727</u>	<u>\$ 1,480,912</u>

Fund: 001	General Fund	Spokane Valley
Cost Center: 76000	Parks & Recreation	2026 Budget

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

Parks Administration Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 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	\$ 274,893	\$ 287,849	\$ 320,784	\$ 311,603	\$ 313,962
Supplies	3,336	3,207	10,212	2,800	6,800
Services & Charges	62,370	90,908	81,863	155,578	153,404
Total Parks Administration Division	<u>\$ 340,599</u>	<u>\$ 381,964</u>	<u>\$ 412,859</u>	<u>\$ 469,981</u>	<u>\$ 474,166</u>

Fund: 001

General Fund

Spokane Valley

Cost
Center:
76000

Parks & Recreation

2026 Budget

Maintenance Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Parks & Rec - Maintenance	0.0	2.0	1.0	1.0	1.0
Recreation Coordinator	0.0	0.0	0.0	1.0	1.0
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 0	\$ 30,944	\$ 47,125	\$ 130,611	\$ 131,665
Supplies	4,430	27,517	16,075	59,500	56,500
Services & Charges	998,507	1,091,276	1,960,113	2,233,932	2,493,633
Nonrecurring expenditures	18,741	373	30,000	30,000	0
Total Maintenance Division	<u>\$ 1,021,678</u>	<u>\$ 1,150,110</u>	<u>\$ 2,053,313</u>	<u>\$ 2,454,043</u>	<u>\$ 2,681,798</u>

Recreation Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Recreation Coordinator	1.0	1.0	1.0	1.0	1.0
Recreation Specialist	0.6	0.6	0.6	0.6	0.6
Recreation Coordinator	1.6	1.6	1.6	1.6	1.6
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 190,939	\$ 206,665	\$ 207,910	\$ 260,982	\$ 261,489
Supplies	9,527	8,507	10,055	19,000	13,450
Services & Charges	62,484	58,473	82,580	81,253	85,835
Total Recreation Division	<u>\$ 262,950</u>	<u>\$ 273,645</u>	<u>\$ 300,545</u>	<u>\$ 361,235</u>	<u>\$ 360,774</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
76000	Parks & Recreation	2026 Budget

Aquatics Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Budget Detail					
Supplies	\$ 1,154	\$ 660	\$ 2,152	\$ 500	\$ 500
Services & Charges	442,104	567,200	666,004	677,000	680,060
Total Aquatics Division	<u>\$ 443,258</u>	<u>\$ 567,860</u>	<u>\$ 668,156</u>	<u>\$ 677,500</u>	<u>\$ 680,560</u>

Senior Center Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Senior Center Specialist	0.4	0.4	0.4	0.4	0.4
Total FTEs	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 9,693	\$ 18,670	\$ 25,497	\$ 28,964	\$ 27,524
Supplies	600	1,114	0	1,600	850
Services & Charges	2,525	1,100	990	4,638	1,559
Total Senior Center Division	<u>\$ 12,818</u>	<u>\$ 20,884</u>	<u>\$ 26,487</u>	<u>\$ 35,202</u>	<u>\$ 29,933</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
76000	Parks & Recreation	2026 Budget

CenterPlace Division

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Centerplace Coordinator	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	0.0	0.0	0.0	0.0	0.0
Office Assistant I	1.0	1.0	1.0	1.0	1.0
Office Assistant II	1.0	1.0	1.0	1.0	1.0
Part Time Office Assistant	0.0	0.0	0.0	0.0	0.0
Maintenance Worker-Facilities	1.84	1.84	0.0	0.0	0.0
Total FTEs	<u>4.8</u>	<u>4.84</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Budget Detail					
Wages, Payroll Taxes & Benefits	\$ 468,991	\$ 531,770	\$ 116,420	\$ 530,922	\$ 561,668
Supplies	88,339	109,875	149,511	50,063	30,863
Services & Charges	317,167	370,188	115,809	143,643	143,094
Nonrecurring Expenditures	0	75,538	0	0	80,000
Total CenterPlace Division	<u>\$ 874,497</u>	<u>\$ 1,087,371</u>	<u>\$ 381,740</u>	<u>\$ 724,628</u>	<u>\$ 815,625</u>

Fund: 001	General Fund	Spokane Valley
Cost Center:		
90000	General Government	2026 Budget

The General Government Department accounts for those activities that are not specific to the functions of any particular General Fund Department or operation. Expenditures recorded here are composed of City Hall bond payments; information technology equipment and services; capital costs that benefit more than one department; support of agencies external to the City that provide social service programs and economic development services; and transfers to other City funds for property/casualty insurance premiums (Fund #502), city hall bond payment (Fund #204) and capital equipments (Fund #501).

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<u>Supplies</u>					
Employee Recognition-Operating Supplies	\$ 1,694	\$ 3,102	\$ 4,144	\$ 3,500	\$ 0
Desktop Hardware-Non Capital	3,664	25,880	7,900	21,500	21,500
Desktop Software Licensing-Non Capital	12,052	429	0	0	0
Miscellaneous S	2,660	2,842	1,644	2,500	500
Fuel	0	518	0	0	0
Network Hardware-Non Capital	10,894	4,599	11,589	9,000	4,000
Server Hardware	3,044	778	2,067	5,000	5,000
Office & Operating Supplies	4,907	3,550	14,813	1,000	1,000
Security Hardware	13,562	3,930	1,366	22,000	2,000
Small Tools & M	5,504	9,942	4,841	7,000	7,000
Vehicle Supplie	908	613	538	1,000	600
Network Software Licensing	572	0	0	0	0
Security Software Licensing	22,197	4,558	0	0	0
Server Software Licensing	4,038	1,626	371	0	0
	<u>85,696</u>	<u>62,367</u>	<u>49,273</u>	<u>72,500</u>	<u>41,600</u>
<u>Other Services & Charges</u>					
Accounting & Auditing	77,459	138,580	134,563	130,000	140,000
Alcohol Treatment: Liquor Excise Tax	14,777	15,019	14,779	15,000	15,000
Alcohol Treatment: Liquor Profits	16,209	16,377	16,215	16,500	16,500
County Data Sharing Passthrough Costs	5,809	7,528	5,593	7,600	6,600
Desktop Software/Subscription Maint	0	55,847	55,608	61,000	61,000
Equip Repair & Maint-Hardware Support	15	55	36	0	0
Equip Repair & Maint-Hardware Support	5,303	0	0	0	0
Equipment Rental	3,869	3,869	3,869	4,000	4,000
Hosted Software as a Service	0	156,471	226,931	254,000	257,900
Interest	459	0	0	0	0
Internet Service	1,558	2,458	271	0	0
Internet Service	8,319	7,926	10,396	11,100	11,400
IT Support	1,592	2,999	68,303	85,000	20,000
Merchant Charges (Bankcard Fees)	1,134	55	279	1,000	1,000
Miscellaneous Services	2,264	5,631	6,674	5,000	5,000
Network Hardware Subscription/Maint	0	19,071	26,748	23,500	28,500
Network Infrastructure Access - SCRAPS	1,218	1,133	1,133	1,200	1,400
Network Software Subscription/Maint	8,248	5,413	873	600	20,600
Outside Agencies - Social Svc & Econ. Dev.	140,552	193,238	6,606	0	0
Postage	714	18	53	1,000	200
Printing & Binding	0	0	0	500	0
Professional Services	0	250	0	0	0
Professional Services	0	14,344	0	0	0
Professional Services - Misc Studies	94,000	22,250	63,256	210,250	210,250
Registrations	0	0	1,500	0	0
Security Hardware Subscription/Maint	0	12,028	6,014	19,800	24,800
Security Software Subscription/Maint	154	24,557	39,824	30,200	90,200
Server Hardware Subscription/Maint	0	5,303	5,837	18,000	18,000
Server Software Subscription/Maint	0	67	18	0	0
Server Software Subscription/Maint	146,094	110,245	143,338	110,800	113,600

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Fund: 001	General Fund	Spokane Valley
Cost Center:		
90000	General Government	2026 Budget

(continued from previous page)

	<u>Budget Summary</u>				
	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Sewer	504	432	364	0	0
Telephone	31,282	2,042	218	0	0
Telephone	6,474	7,721	10,185	12,600	12,600
Vehicle Repair & Maintenance	0	0	61	0	0
	<u>\$ 591,460</u>	<u>\$ 836,352</u>	<u>\$ 861,270</u>	<u>\$ 1,108,950</u>	<u>\$ 1,148,850</u>
<u>Intergovernmental Services</u>					
Election Costs	\$ 0	\$ 122,554	\$ 81,396	\$ 123,000	\$ 0
Voter Registration	97,033	91,732	0	100,000	100,000
Taxes and assessments	12,020	12,951	18,600	13,000	18,800
Spokane County Air Pollution Authority	148,194	193,276	217,440	230,300	237,200
	<u>257,247</u>	<u>420,513</u>	<u>317,436</u>	<u>466,300</u>	<u>356,000</u>
<u>Capital Outlays</u>					
Computer Hardware - Capital	50,495	0	22,482	15,000	15,000
Lease Asset	48,494	88,271	72,497	0	0
	<u>98,989</u>	<u>88,271</u>	<u>94,979</u>	<u>15,000</u>	<u>15,000</u>
<u>Debt Service: Principal</u>					
Lease Principal	43,820	70,854	73,274	0	0
Lease Interest	4,002	7,786	8,347	0	0
Interest and Other Debt Service Costs	1,200	700	700	700	700
	<u>49,022</u>	<u>79,340</u>	<u>82,321</u>	<u>700</u>	<u>700</u>
<u>Interfund Payments for Service</u>					
Transfer out - #204 (City Hall bond payment)	401,400	401,150	398,950	401,550	398,750
Transfer out - #309 (park capital projects)	160,000	160,000	160,000	0	0
Transfer out - #311 (pavement preservation)	1,001,800	1,011,800	1,021,900	0	0
Transfer out - #501 (IT Capital equip reserve)	0	0	86,500	92,500	92,500
Transfer out - #502 (risk management)	450,000	600,000	700,000	900,000	1,100,000
	<u>2,013,200</u>	<u>2,172,950</u>	<u>2,367,350</u>	<u>1,394,050</u>	<u>1,591,250</u>
Subtotal Recurring Expenditures	<u>\$ 3,095,614</u>	<u>\$ 3,659,793</u>	<u>\$ 3,772,629</u>	<u>\$ 3,057,500</u>	<u>\$ 3,153,400</u>
<u>Nonrecurring</u>					
<u>Capital Outlays</u>					
Land Acquisition	186,000	0	663,310	0	0
Building Improvements	0	0	195,958	0	0
IT capital replacement	7,906	33,830	68,792	50,000	40,000
Capital Office	0	0	24,542	0	0
Computer Hardware- Capital	86,532	12,992	0	0	0
Computer Software- Capital	30,425	417,329	245,308	304,700	0
	<u>310,863</u>	<u>464,151</u>	<u>1,197,910</u>	<u>354,700</u>	<u>40,000</u>
<u>Operating</u>					
Professional Services	0	128,574	56,370	0	0
Professional Services - Econ Dev Grants	0	785,714	344,477	0	0
Professional Services - Social Services	0	4,000,000	1,753,700	0	0
Professional Services - H&H Grants	0	947,728	415,503	0	0
Professional Services - Children Services	0	157,381	73,268	0	0
Professional Services - Aging Services	0	2,447	2,500	0	0
CLFR Expenditures	43,514	110,375	42,700	1,185,300	0
	<u>43,514</u>	<u>6,132,219</u>	<u>2,688,518</u>	<u>1,185,300</u>	<u>0</u>

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Fund: 001	General Fund	Spokane Valley
Cost Center:		
90000	General Government	2026 Budget

(continued from previous page)

Interfund Payments for Service

Transfer out - #101	3,084,919	3,530,048	3,200,423	0	0
Transfer out - #122	89,805	0	0	0	0
Transfer out - #303	0	51,372	0	0	0
Transfer out - #309	145	360,358	143,043	0	0
Transfer out - #310	0	0	0	2,125,000	0
Transfer out - #312 (Capital Reserve)	3,593,000	5,358,054	4,397,833	5,564,185	0
Transfer out - #501 (ER&R - Parks Vehicles)	0	0	85,000	0	0
Transfer out - #503 (Pub Safety Equip Replace)	0	0	1,473,722	473,722	652,831
	<u>6,767,869</u>	<u>9,299,832</u>	<u>9,300,021</u>	<u>8,162,907</u>	<u>652,831</u>
Total Nonrecurring Expenditures	<u>7,122,246</u>	<u>15,896,202</u>	<u>13,186,449</u>	<u>9,702,907</u>	<u>692,831</u>
Total Governmental Division	<u>\$10,217,860</u>	<u>\$19,555,995</u>	<u>\$16,959,078</u>	<u>\$12,760,407</u>	<u>\$ 3,846,231</u>

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

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Assistant Engineer	0.0	0.0	0.0	0.0	0.0
Construction Inspector	1.5	1.5	1.5	1.5	1.5 *
Engineering Tech II	0.25	0.25	0.90	0.90	0.90 *
Maintenance/Construction Inspector	0.50	0.50	2.0	2.0	2.0 *
Mechanic	0.75	0.75	0.75	0.75	0.75 *
Planning Grants Engineer	0.375	0.25	0.0	0.0	0.0 *
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0
Stormwater Foreman	0.1	0.1	0.1	0.1	0.1 *
Streets Foreman	1.0	1.0	1.0	1.0	1.0
Traffic Signal Technician	0.0	1.0	1.0	1.0	1.0
Traffic Engineer	1.0	1.0	1.0	1.0	1.0
Traffic Engineering Manager	1.0	1.0	1.0	1.0	1.0
Total FTEs	<u>7.475</u>	<u>8.350</u>	<u>10.25</u>	<u>10.25</u>	<u>10.25</u>

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

Fund: 101

Street Fund

Spokane Valley

2026 Budget

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Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Utility Tax	\$ 1,003,537	\$ 960,872	\$ 969,131	\$ 900,000	\$ 960,000
Motor Vehicle Fuel Tax	1,951,437	1,969,114	1,900,820	1,969,700	2,011,500
Multimodal Transportation Revenue	137,638	139,065	137,687	138,200	137,800
Right-of-Way Maintenance Fee	101,652	112,552	124,680	100,000	110,000
Solid Waste Road Wear Fee (local streets)	0	2,163,489	2,474,890	1,700,000	1,900,000
Investment Earnings	12,416	122,690	282,537	10,000	120,000
Miscellaneous	425,162	13,212	74,924	79,000	20,000
Transfer in - #111	0	0	709,274	1,800,000	1,800,000
Transfer in - #301	0	0	0	0	254,300
Transfer in - #302	0	0	0	0	254,300
Total revenues	<u>3,631,842</u>	<u>5,480,994</u>	<u>6,673,943</u>	<u>6,696,900</u>	<u>7,567,900</u>
Nonrecurring Revenues					
Utility Tax Recovery	0	0	0	0	0
Insurance proceeds	0	18,245	0	0	0
Transfers in - #001	3,084,919	3,530,048	3,200,423	0	0
Transfers in - #106	271,000	1,862,929	0	0	0
Transfers in - #122	500,000	0	0	0	0
Transfers in - #311	0	2,677,099	0	0	0
Transfers in - #312	0	250,000	0	1,750,000	1,750,000
Total Nonrecurring Revenues	<u>3,855,919</u>	<u>8,338,321</u>	<u>3,200,423</u>	<u>1,750,000</u>	<u>1,750,000</u>
Expenditures					
Street Department	4,711,609	4,546,373	3,465,469	3,002,698	2,956,040
Street Administration	92,796	140,961	96,976	111,272	82,672
Winter Operations	2,258,399	1,593,725	1,559,294	1,705,580	1,734,583
Bridge Program	62,308	138,122	85,151	92,297	126,553
Local Street Program	0	2,212,183	1,544,013	0	0
Traffic Program	146,835	216,883	1,777,200	2,497,238	2,667,899
Transfer out - #303 (Thorpe Bridge Project)	0	0	0	25,000	0
Total Recurring Activity	<u>7,271,947</u>	<u>8,848,247</u>	<u>8,528,103</u>	<u>7,434,085</u>	<u>7,567,747</u>
Nonrecurring Expenditures					
Small Tools & Minor Equipment	4,356	17,597	0	0	0
Repairs & Maintenance	0	8,168	0	0	0
Traffic Control Improvements	0	0	201,888	0	0
Heavy Duty Machinery & Equipment	48,553	15,693	55,760	0	0
Capital Equipment (Repl. Programs)	0	96,265	0	135,000	135,000
Bridge Repairs	0	0	0	100,000	0
Traffic Signal Program Tools & Equipment	0	103,714	72,098	0	0
Transfers out - #311	0	1,372,761	0	0	0
Transfers out - #501 (Bucket Truck/Vehicles signal)	0	70,568	100,280	0	0
Local Street Program	0	0	0	1,750,000	1,750,000
Total Nonrecurring expenditures	<u>52,909</u>	<u>1,684,766</u>	<u>430,026</u>	<u>1,985,000</u>	<u>1,885,000</u>
Revenues over (under) expenditures	162,905	3,286,302	916,237	(972,185)	(134,847)
Beginning fund balance	1,156,301	1,319,206	4,605,508	5,521,745	4,522,937
Less restricted balances	0	0	0	(26,623)	0
Ending fund balance	<u>\$ 1,319,206</u>	<u>\$ 4,605,508</u>	<u>\$ 5,521,745</u>	<u>\$ 4,522,937</u>	<u>\$ 4,388,090</u>

The State of Washington collects a \$0.554 per gallon motor vehicle fuel tax at the pump. Of this amount, the State remits a portion of the tax back to cities on a per capita basis. For 2026 the Municipal Research and Services Center estimates the distribution back to cities will be \$18.33 per person. Based upon a City of Spokane Valley population of 110,200 (per the Washington State Office of Financial Management on April 1, 2025) we anticipate the City will collect \$2,020,000 in 2026. RCW 47.030.050 specifies that 0.42% of this tax must be expended for the construction of paths and trails and based upon the 2026 revenue estimate this computes to \$8,500. The balance or \$2,011,500 will be credited to Fund #101 for Street maintenance and operations.

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Motor Vehicle Fuel (Gas) Tax	\$ 8,230	\$ 8,305	\$ 8,017	\$ 8,300	\$ 8,500
Investment Interest	580	1,947	2,456	2,000	2,000
Total revenues	<u>8,810</u>	<u>10,252</u>	<u>10,473</u>	<u>10,300</u>	<u>10,500</u>
Expenditures					
Transfers out	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	8,810	10,252	10,473	10,300	10,500
Beginning fund balance	29,558	38,368	48,620	59,093	69,393
Ending fund balance	<u>\$ 38,368</u>	<u>\$ 48,620</u>	<u>\$ 59,093</u>	<u>\$ 69,393</u>	<u>\$ 79,893</u>

Fund: 104**Hotel/Motel Tax - Tourism Facilities Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Hotel/Motel Tax	\$ 591,849	\$ 588,685	\$ 578,559	\$ 590,000	\$ 590,000
Investment Interest	82,662	234,242	243,247	200,000	65,000
Transfers in - #105	273,000	515,198	793,575	500,000	0
Total revenues	947,511	1,338,125	1,615,381	1,290,000	655,000
Expenditures					
Transfers out - #316 (<i>Cross Country Course</i>)	0	13,015	4,386,985	2,500,000	0
Tourism Promotion	0	2,000,000	0	0	0
Total expenditures	0	2,013,015	4,386,985	2,500,000	0
Revenues over (under) expenditures	947,511	(674,890)	(2,771,604)	(1,210,000)	655,000
Beginning fund balance	4,672,194	5,619,705	4,944,815	2,173,211	963,211
Ending fund balance	\$ 5,619,705	\$ 4,944,815	\$ 2,173,211	\$ 963,211	\$ 1,618,211

Fund: 105**Hotel/Motel Tax Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2021 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Hotel/Motel Tax	\$ 901,685	\$ 905,678	\$ 905,894	\$ 900,000	\$ 900,000
Investment Interest	11,320	26,189	47,448	20,000	25,000
Total revenues	913,005	931,867	953,342	920,000	925,000
Expenditures					
Tourism Promotion	284,604	309,702	458,388	393,000	673,000
Transfers out - #001	12,982	14,155	30,000	30,000	287,000
Transfers out - #104	273,000	515,198	793,575	500,000	0
Total expenditures	570,586	839,055	1,281,963	923,000	960,000
Revenues over (under) expenditures	342,419	92,812	(328,621)	(3,000)	(35,000)
Beginning fund balance	165,000	507,419	600,231	271,610	268,610
Ending fund balance	\$ 507,419	\$ 600,231	\$ 271,610	\$ 268,610	\$ 233,610

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

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

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

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Solid Waste Administrative fees	\$ 268,611	\$ 276,172	\$ 252,216	\$ 250,000	\$ 250,000
Grant Proceeds	1,987,350	0	0	158,600	0
Investment interest	43,191	91,696	55,804	70,000	56,000
Total revenues	<u>2,299,152</u>	<u>367,868</u>	<u>308,020</u>	<u>478,600</u>	<u>306,000</u>
Expenditures					
Wages / Benefits / Payroll Taxes	0	0	0	49,289	160,201
Education & Contract Administration	62,757	301,877	115,375	228,600	70,000
Transfers out - #101	271,000	1,862,929	0	0	0
Transfers out - #303	110,746	0	0	0	0
Transfers out - #311	3,194	0	0	0	0
Total expenditures	<u>447,697</u>	<u>2,164,806</u>	<u>115,375</u>	<u>277,889</u>	<u>230,201</u>
Revenues over (under) expenditures	1,851,455	(1,796,938)	192,645	200,711	75,799
Beginning fund balance	1,140,119	2,991,574	1,194,636	1,387,281	1,587,992
Ending fund balance	<u>\$ 2,991,574</u>	<u>\$ 1,194,636</u>	<u>\$ 1,387,281</u>	<u>\$ 1,587,992</u>	<u>\$ 1,663,791</u>

Fund: 107

PEG Fund

Spokane Valley

2026 Budget

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Comcast PEG contribution	\$ 64,640	\$ 56,294	\$ 50,295	\$ 55,000	\$ 50,000
Investment interest	3,247	10,249	10,449	5,000	8,000
Total revenues	67,887	66,543	60,744	60,000	58,000
Expenditures					
PEG Reimbursement - CMTV	0	38,964	0	39,500	39,500
Capital Outlay	0	23,450	7,406	33,500	33,500
Total expenditures	0	62,414	7,406	73,000	73,000
Revenues over (under) expenditures	67,887	4,129	53,338	(13,000)	(15,000)
Beginning fund balance	165,895	233,782	237,911	291,249	278,249
Ending fund balance	\$ 233,782	\$ 237,911	\$ 291,249	\$ 278,249	\$ 263,249

Fund: 108

Affordable & Supportive Housing Sales Tax

Spokane Valley

2026 Budget

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Affordable & Supportive Housing Sales Tax	\$ 202,181	\$ 193,105	\$ 192,959	\$ 200,000	\$ 193,000
Grant Proceeds (CHIP Grant)	0	0	0	1,000,000	0
Investment Interest	8,061	29,958	40,925	15,000	30,000
Total revenues	210,242	223,063	233,884	1,215,000	223,000
Expenditures					
Spokane Housing Authority Passthrough	0	0	0	1,000,000	0
Total expenditures	0	0	0	1,000,000	0
Revenues over (under) expenditures	210,242	223,063	233,884	215,000	223,000
Beginning fund balance	367,327	577,569	800,632	1,034,516	1,249,516
Ending fund balance	\$ 577,569	\$ 800,632	\$ 1,034,516	\$ 1,249,516	\$ 1,472,516

Fund: 109**Tourism Promotion Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Tourism Promotion Area Fee	\$ 0	\$ 1,309,505	\$ 1,403,642	\$ 1,300,000	\$ 1,300,000
Investment interest	0	28,192	61,362	0	30,000
Total revenues	0	1,337,697	1,465,004	1,300,000	1,330,000
Expenditures					
Professional Services	0	655,957	1,368,297	1,300,000	1,775,000
Total expenditures	0	655,957	1,368,297	1,300,000	1,775,000
Revenues over (under) expenditures	0	681,740	96,707	0	(445,000)
Beginning fund balance	0	0	681,740	778,447	778,447
Ending fund balance	\$ 0	\$ 681,740	\$ 778,447	\$ 778,447	\$ 333,447

Fund: 110**Homeless Housing Program Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Recording Fees	\$ 0	\$ 125,527	\$ 350,030	\$ 290,000	\$ 365,000
Investment Interest	0	1,020	9,114	0	7,000
Total revenues	0	126,547	359,144	290,000	372,000
Expenditures					
Transfers out - #001	0	0	192,628	344,000	380,000
Professional Services	0	0	0	0	0
Total expenditures	0	0	192,628	344,000	380,000
Revenues over (under) expenditures	0	126,547	166,516	(54,000)	(8,000)
Beginning fund balance	0	0	126,547	293,063	239,063
Ending fund balance	\$ 0	\$ 126,547	\$ 293,063	\$ 239,063	\$ 231,063

Fund: 111**Transportation Benefit District Fund****Spokane Valley****2026 Budget**

In 2023 Council adopted Ordinances 23-018 and 23-022 forming and assuming the powers of a Transportation Benefit District in the City in accordance with Chapter 36.73 RCW. Council also adopted Ordinance 23-024 establishing a \$20 vehicle license tab fee. The fee was effective July 2024 and is anticipated to generate \$1,800,000 in revenues in the 2026 Budget. These funds are used in the Street Fund #101 for use on pavement management and maintenance.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Vehicle License Fees	\$ 0	\$ 0	\$ 703,596	\$ 1,800,000	\$ 1,800,000
Investment Interest	0	0	7,708	0	
Total revenues	0	0	711,304	1,800,000	1,800,000
Expenditures					
Transfer out -#101	0	0	709,274	1,800,000	1,800,000
Total expenditures	0	0	709,274	1,800,000	1,800,000
Revenues over (under) expenditures	0	0	2,030	0	0
Beginning fund balance	0	0	0	2,030	2,030
Ending fund balance	\$ 0	\$ 0	\$ 2,030	\$ 2,030	\$ 2,030

Fund: 120**CenterPlace Operating Reserve Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Investment Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers in	0	0	0	0	0
Total revenues	0	0	0	0	0
Expenditures					
Operations	0	0	0	0	0
Total expenditures	0	0	0	0	0
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	300,000	300,000	300,000	300,000	300,000
Ending fund balance	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000

Fund: 121**Service Level Stabilization Reserve Fund****Spokane Valley
2026 Budget**

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

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Investment Interest	\$ 0	\$ 151,854	\$ 298,275	\$ 288,000	\$ 285,400
Transfers in #312	0	0	400,000	0	0
Total revenues	0	151,854	698,275	288,000	285,400
Expenditures					
Operations	0	0	0	0	0
Total expenditures	0	0	0	0	0
Revenues over (under) expenditures	0	151,854	698,275	288,000	285,400
Beginning fund balance	5,500,000	5,500,000	5,651,854	6,350,129	6,638,129
Ending fund balance	\$ 5,500,000	\$ 5,651,854	\$ 6,350,129	\$ 6,638,129	\$ 6,923,529

Fund: 122**Winter Weather Reserve Fund****Spokane Valley
2026 Budget**

The Winter Weather Reserve Fund was established through Ordinance No. 05-018 to provide an emergency reserve for use during unusually harsh winters and storms where the Street Fund #101 budget and fund balance are inadequate to accommodate the amount of related street maintenance, including but not limited to snow plowing, sanding, and deicing, that may be necessary. In the event the City draws against this fund in any given winter, we will strive to replenish the balance back to approximately \$500,000 through subsequent years' transfers. Due to the uncertainty of when this fund might be drawn upon we actually budget the same \$500,000 in both 2025 and 2026 even though we recognize there exists only \$500,000 to address this issue if it should arise.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Investment Interest	\$ 7,088	\$ 16,788	\$ 25,364	\$ 15,000	\$ 24,800
Transfers in - #001	89,805	500,000	0	0	0
Total revenues	96,893	516,788	25,364	15,000	24,800
Expenditures					
Transfer out - #101	500,000	0	0	0	0
Street Maintenance Expenditures	0	0	0	500,000	500,000
Total expenditures	500,000	0	0	500,000	500,000
Revenues over (under) expenditures	(403,107)	516,788	25,364	(485,000)	(475,200)
Beginning fund balance	434,887	31,780	548,568	573,932	588,932
Ending fund balance	\$ 31,780	\$ 548,568	\$ 573,932	\$ 88,932	\$ 113,732

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

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

- \$5,650,000 remained on the original debt used towards the construction of CenterPlace. These bonds will be paid off in annual installments over the 20-year period ending December 1, 2033. Annual debt service payments on these bonds are provided by the Spokane Public Facilities District. At January 1, 2026, the outstanding balance on this portion of the bond issue will be \$2,145,000.
- \$1,385,000 remained on the original debt used towards the road and street improvements. These bonds will be paid off in annual installments over the 10-year period ending December 1, 2023. Annual debt service payments on these bonds were provided by equal distributions from the 1st and 2nd quarter percent real estate excise tax (Funds #301 and #302). This debt was completely liquidated during 2023.

In 2016 the City issued \$7,275,000 in LTGO bonds, the proceeds of which will be used to finance the construction of a new City Hall building along with \$6.3 million of City cash that has been set aside for this purpose. These bonds will be paid off in annual installments over the 30-year period ending December 1, 2045. Annual debt service payments on these bonds are provided by transfers in from the General Fund. At January 1, 2026, the outstanding balance on the bond issue will be \$5,665,000.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Spokane Public Facilities District	\$ 501,200	\$ 527,200	\$ 551,600	\$ 569,400	\$ 590,800
Transfers in - #001	401,400	401,150	398,950	401,550	398,750
Transfers in - #301	81,100	80,600	0	0	0
Transfers in - #302	81,100	80,600	0	0	0
Total revenues	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>	<u>970,950</u>	<u>989,550</u>
Expenditures					
Debt Service Payment - CenterPlace	500,000	527,200	551,600	569,400	590,800
Debt Service Payment - Roads	163,400	161,200	0	0	0
Debt Service Payments - City Hall/LTGO'16	401,400	401,150	398,950	401,550	398,750
Total expenditures	<u>1,064,800</u>	<u>1,089,550</u>	<u>950,550</u>	<u>970,950</u>	<u>989,550</u>
Revenues over (under) expenditures	0	0	0	0	0
Beginning fund balance	0	0	0	0	0
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fund: 301**REET 1 Capital Projects Fund****Spokane Valley****2026 Budget**

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

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

Revenues recorded in this fund are typically used as a matching funds for street related construction projects that are accounted for in Street Capital Projects Fund #303 and the Pavement Preservation Fund #311.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
REET 1 - Taxes	\$ 2,790,020	\$ 1,678,860	\$ 1,782,354	\$ 2,000,000	\$ 1,500,000
Investment Interest	96,965	274,630	299,363	200,000	275,000
Total revenues	<u>2,886,985</u>	<u>1,953,490</u>	<u>2,081,717</u>	<u>2,200,000</u>	<u>1,775,000</u>
Expenditures					
Transfers out - #101	0	0	0	0	254,300
Transfers out - #204	81,100	80,600	0	0	0
Transfers out - #303	899,463	499,950	510,117	606,346	474,683
Transfers out - #311 (<i>pavement preservation</i>)	550,242	827,278	1,170,350	1,372,150	1,372,150
Transfers out - #314	0	0	0	114,545	289,380
Total expenditures	<u>1,530,805</u>	<u>1,407,828</u>	<u>1,680,467</u>	<u>2,093,041</u>	<u>2,390,513</u>
Revenues over (under) expenditures	1,356,180	545,662	401,250	106,959	(615,513)
Beginning fund balance	3,958,748	5,314,928	5,860,590	6,261,840	6,368,799
Ending fund balance	<u>\$ 5,314,928</u>	<u>\$ 5,860,590</u>	<u>\$ 6,261,840</u>	<u>\$ 6,368,799</u>	<u>\$ 5,753,286</u>

Fund: 302

REET 2 Capital Projects Fund

Spokane Valley

2026 Budget

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

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

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

Revenues recorded in this fund are typically used as a matching funds for street related construction projects that are accounted for in Street Capital Projects Fund #303 and the Pavement Preservation Fund #311.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
REET 2 - Taxes	\$ 2,790,020	\$ 1,678,860	\$ 1,782,354	\$ 2,000,000	\$ 1,500,000
Investment Interest	117,020	305,243	275,933	275,000	275,000
Total revenues	<u>2,907,040</u>	<u>1,984,103</u>	<u>2,058,287</u>	<u>2,275,000</u>	<u>1,775,000</u>
Expenditures					
Transfers out - #101	0	0	0	0	254,300
Transfers out - #204	81,100	80,600	0	0	0
Transfers out - #303	226,701	2,583,769	568,356	647,101	1,941,147
Transfers out - #309	124,020	5,000	0	0	0
Transfers out - #311 (<i>pavement preservation</i>)	914,900	827,279	1,170,350	1,372,150	1,372,150
Transfers out - #314	0	0	0	0	0
Total expenditures	<u>1,346,721</u>	<u>3,496,648</u>	<u>1,738,706</u>	<u>2,019,251</u>	<u>3,567,597</u>
Revenues over (under) expenditures	1,560,319	(1,512,545)	319,581	255,749	(1,792,597)
Beginning fund balance	5,230,856	6,791,175	5,278,630	5,598,211	5,853,960
Ending fund balance	<u>\$ 6,791,175</u>	<u>\$ 5,278,630</u>	<u>\$ 5,598,211</u>	<u>\$ 5,853,960</u>	<u>\$ 4,061,363</u>

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Grant Proceeds	\$ 4,235,813	\$ 6,038,450	\$ 5,256,703	\$ 4,206,574	\$ 6,180,025
Developer Contribution	0	0	0	127,125	150,000
Miscellaneous	11,652	107,469	25,910	0	0
Voluntary Traffic Mitigation Fees	853,467	179,320	237,804	0	0
Transfers in - #001	0	51,372	0	0	0
Transfers in - #101	0	0	6,305	25,000	0
Transfers in - #106	110,746	0	0	0	0
Transfers in - #301	899,463	499,950	510,117	606,346	474,683
Transfers in - #302	226,701	2,061,340	568,356	647,101	1,941,147
Transfers in - #312	113,787	565,669	76,935	200,000	0
Transfers in - #315	0	0	0	128,200	50,000
Total revenues	<u>6,451,629</u>	<u>9,503,570</u>	<u>6,682,130</u>	<u>5,940,346</u>	<u>8,795,855</u>
Expenditures					
Street Construction/Reconstruction	<u>5,701,093</u>	<u>9,477,366</u>	<u>6,519,094</u>	<u>5,940,346</u>	<u>8,795,855</u>
Total expenditures	<u>5,701,093</u>	<u>9,477,366</u>	<u>6,519,094</u>	<u>5,940,346</u>	<u>8,795,855</u>
Revenues over (under) expenditures	750,536	26,204	163,036	0	0
Beginning fund balance	<u>1,192,615</u>	<u>1,943,151</u>	<u>1,969,355</u>	<u>2,132,391</u>	<u>2,132,391</u>
Ending fund balance	<u>\$ 1,943,151</u>	<u>\$ 1,969,355</u>	<u>\$ 2,132,391</u>	<u>\$ 2,132,391</u>	<u>\$ 2,132,391</u>

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Grant Proceeds	\$ 0	\$ 158,658	\$ 42,132	\$ 1,626,100	\$ 0
Donations	0	0	22,430	749,400	0
Transfers in - #001	160,145	515,939	303,043	0	0
Transfers in - #302	124,020	5,000	0	0	0
Transfers in - #310	0	40,192	0	0	0
Transfers in - #312	332,267	4,312,623	528,543	1,306,858	0
Investment Interest	0	1,158	0	0	0
Total revenues	<u>616,432</u>	<u>5,033,570</u>	<u>896,148</u>	<u>3,682,358</u>	<u>0</u>
Expenditures					
Parks Capital Projects	<u>457,385</u>	<u>4,872,412</u>	<u>731,148</u>	<u>3,682,358</u>	<u>83,634</u>
Total expenditures	<u>457,385</u>	<u>4,872,412</u>	<u>731,148</u>	<u>3,682,358</u>	<u>83,634</u>
Revenues over (under) expenditures	159,047	161,158	165,000	0	(83,634)
Beginning fund balance	18,254	177,301	338,459	503,459	503,459
Ending fund balance	<u>\$ 177,301</u>	<u>\$ 338,459</u>	<u>\$ 503,459</u>	<u>\$ 503,459</u>	<u>\$ 419,825</u>

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

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

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

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

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

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Judgments & Settlement	\$ 0	\$ 0	\$ 0	\$ 11,810,000	\$ 0
Transfers in - #001	0	0	0	2,126,500	0
Investment Interest	13,653	4,850	2,193	1,200	20,000
Total revenues	13,653	4,850	2,193	13,937,700	20,000
Expenditures					
Transfers out - #001	0	0	0	400,000	0
Transfers out - #309 (Balfour Park)	0	40,192	0	0	0
Payment to Library District	0	799,093	0	0	0
Total expenditures	0	839,285	0	400,000	0
Revenues over (under) expenditures	13,653	(834,435)	2,193	13,537,700	20,000
Beginning fund balance	840,056	853,709	19,274	21,467	13,559,167
Ending fund balance	\$ 853,709	\$ 19,274	\$ 21,467	\$13,559,167	\$13,579,167

Fund: 311**Pavement Preservation Fund****Spokane Valley****2026 Budget**

This fund was created during the 2011 Budget development process for the purpose of setting money aside for yet to be determined street capital improvement projects. Since inception, the pavement preservation program has been funded through a series of transfers from other City funds as well as grant proceeds. Below is a table summarizing the funding sources for Fund #311, including actuals for 2011 through 2024 and budgeted amounts for 2025 and 2026:

	Fund							Grants	Total
	001	101	106	123	301/302	310	312		
	General	Street O&M	Street Wear Fee	Civic Fac. Replace.	REET 1&2	Civic Fac. Capital	Capital Reserve		
Actual									
2011	584,681	0	0	0	0	500,000	0	0	1,084,681
2012	2,045,203	0	0	0	0	0	0	0	2,045,203
2013	0	282,000	0	616,284	300,000	0	0	35,945	1,234,229
2014	888,823	282,000	0	616,284	368,944	0	0	2,042,665	4,198,716
2015	920,000	206,618	0	616,284	502,098	0	0	835,224	3,080,224
2016	943,800	67,342	0	559,808	730,572	0	0	1,654,698	3,956,220
2017	953,200	67,342	0	0	1,320,958	0	0	89,208	2,430,708
2018	962,700	67,342	1,000,000	0	1,370,658	0	0	1,422,404	4,823,104
2019	972,300	0	1,608,028	0	1,468,600	0	0	2,398,330	6,447,258
2020	982,023	0	1,513,532	0	1,545,277	0	0	98,281	4,139,113
2021	991,843	0	1,537,776	0	1,654,557	0	0	0	4,184,176
2022	1,001,800	0	3,194	0	1,465,141	0	0	2,052,175	4,522,310
2023	1,011,800	1,372,761	0	0	1,654,557	0	0	2,643,915	6,683,033
2024	0	0	0	0	1,170,350	0	0	0	1,170,350
Budget									
2025	0	0	0	0	2,744,300	0	1,032,100	0	3,776,400
2026	0	0	0	0	2,744,300	0	1,042,421	0	3,786,721
	12,258,173	2,345,405	5,662,530	2,408,660	19,040,312	500,000	13,272,845		57,562,446

Beginning in 2013, the City committed to finance pavement preservation at a level equivalent to 6% of General Fund recurring expenditures, which has continued from that year through the 2024 budget development. Because this is a Capital Project Fund whose sole purpose is to provide for Pavement Preservation projects, any money not expended in a given year will remain in the fund and will be available for re-appropriation in subsequent years. The fund balance of Fund #123 was exhausted with the 2016 transfer of \$559,808 as a consequence of following this funding strategy.

During the 2025 budget development, it was determined that the General Fund could not support a recurring transfer to the Fund #311 due to budget constraints. Going forward, a nonrecurring transfer will be made at the discretion of Council and as funds are available. In 2026 the Pavement preservation will be funded by Transfers of \$2,744,300 from the REET 1 Capital Projects Fund #301, REET 2 Capital Projects Fund #302, and \$1,042,421 from fund #312. The City will take advantage of grant programs directed at pavement preservation as they become available.

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Fund: 311

Pavement Preservation Fund

Spokane Valley

2026 Budget

(continued from previous page)

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Transfers in - #001	\$ 1,001,800	\$ 1,011,800	\$ 1,021,900	\$ 0	\$ 0
Transfers in - #101	0	1,372,761	0	0	0
Transfers in - #106	3,194	0	0	0	0
Transfers in - #301	550,242	754,668	1,170,350	1,372,150	1,372,150
Transfers in - #302	914,900	899,889	1,170,350	1,372,150	1,372,150
Transfers in - #312	0	0	0	1,032,100	1,042,421
Investment Interest	73,149	138,460	47,508	0	0
Grant Proceeds	2,052,175	2,643,916	1,113,963	112,011	9,734,124
Total revenues	<u>4,595,460</u>	<u>6,821,494</u>	<u>4,524,071</u>	<u>3,888,411</u>	<u>13,520,845</u>
Expenditures					
Pavement preservation	3,523,847	6,632,747	4,654,888	2,000,000	13,865,875
Pre-project GeoTech	0	0	0	50,000	50,000
Transfer out - #101 (local streets)	0	2,677,099	0	0	0
Total expenditures	<u>3,523,847</u>	<u>9,309,846</u>	<u>4,654,888</u>	<u>2,050,000</u>	<u>13,915,875</u>
Revenues over (under) expenditures	1,071,613	(2,488,352)	(130,817)	1,838,411	(395,030)
Beginning fund balance	<u>5,544,087</u>	<u>6,615,700</u>	<u>4,127,348</u>	<u>3,996,531</u>	<u>5,834,942</u>
Ending fund balance	<u>\$ 6,615,700</u>	<u>\$ 4,127,348</u>	<u>\$ 3,996,531</u>	<u>\$ 5,834,942</u>	<u>\$ 5,439,912</u>

Fund: 312

Capital Reserve Fund

Spokane Valley

2026 Budget

This fund was created in 2013 to be used to account for the accumulation of resources for yet to be determined capital projects. The source of funds consists primarily of General Fund reserves in excess of the City's 50% fund balance minimum. Since 2023, \$52,265,836 has been transferred from the General Fund.

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

- \$1,421,321 towards a Barker Road / BNSF Grade Separation project.
- \$3,485,417 towards a Pines Road / BNSF Grade Separation project.
- \$500,000 towards Sullivan Road / BNSF Interchange project.
- \$2,567,741 towards Barker Road corridor improvements.
- \$6,531,714 towards Balfour Park construction and improvements.
- \$1,400,000 towards the replacement of police vehicles.
- \$250,000 towards a surface treatment pilot program.
- \$1,048,900 for the installation of a new water line at Sullivan Park.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Transfers in - #001	\$ 3,593,000	\$ 5,358,054	\$ 4,397,832	\$ 5,562,685	\$ 0
Grant Proceeds	0	0	1,000,000	0	0
Investment Interest	236,054	803,376	738,664	650,000	700,000
Total revenues	<u>3,829,054</u>	<u>6,161,430</u>	<u>6,136,496</u>	<u>6,212,685</u>	<u>700,000</u>
Expenditures					
Transfers out - #001 - City Hall Repairs	606,537	4,801,397	1,461,011	0	0
Transfers out - #001 - Precinct Space Planning	0	0	80,508	1,420,000	0
Transfers out - #101 - Local Street Program	0	250,000	0	1,750,000	1,750,000
Transfers out - #121	0	0	400,000	0	0
Transfers out - #303 - School Beacons	113,786	43,240	0	0	0
Transfers out - #303 - Subarea Transportation Plan	0	0	76,935	200,000	0
Transfers out - #309 - Balfour Park improvements	332,267	4,223,646	362,119	0	0
Transfers out - #309 - Sullivan Park water line	0	40,499	6,717	925,200	0
Transfers out - #309 - Spokane Valley River Loop Ti	0	48,478	0	0	0
Transfers out - #309 - Greenacres Park Ph2	0	0	159,708	381,658	0
Transfers out - #311 - Pavement Preservation	0	0	0	1,032,100	1,042,421
Transfers out - #314 - Pines Grade Separation	0	253,344	448,087	1,919,412	361,857
Transfers out - #314 - Barker Rd Overpass	633,819	269,085	726,330	0	0
Transfers out - #314 - Sullivan Rd Interchange	0	102,720	118,281	0	0
Transfers out - #316 - Fairground Building	7,010	0	0	0	0
WSDOT Sullivan Park Property Acquisition	0	0	0	759,600	0
Sprague Ave. Property Acquisition	0	790,783	0	0	0
Total expenditures	<u>1,693,419</u>	<u>10,823,192</u>	<u>3,839,696</u>	<u>8,387,970</u>	<u>3,154,278</u>
Revenues over (under) expenditures	2,135,635	(4,661,762)	2,296,800	(2,175,285)	(2,454,278)
Beginning fund balance	<u>14,522,386</u>	<u>16,658,021</u>	<u>11,996,259</u>	<u>14,293,059</u>	<u>12,117,774</u>
Ending fund balance	<u>\$16,658,021</u>	<u>\$11,996,259</u>	<u>\$14,293,059</u>	<u>\$12,117,774</u>	<u>\$ 9,663,496</u>

Fund: 314

Railroad Grade Separation Projects Fund

Spokane Valley

2026 Budget

This fund was created to account for the design and construction costs of various railroad grade separation projects that are included in the Bridging the Valley concept. Due to the anticipated size, scope, and duration of these projects, managing them in a separate fund allows for the necessary monitoring without being obscured by the variety and quantity of the other projects in the Street Capital Projects Fund #303 as well as keeping these projects from skewing the average volume of activity in Fund #303. Revenues for this fund consist of grant proceeds and transfers in from other City funds, such as the General Fund #001, the REET 1 Capital Project Fund #301 and the Capital Reserve Fund #312. Expenditures in the years of 2025 and 2026 are primarily related to the Pines Road Underpass project.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Grant Proceeds	\$ 677,412	\$ 944,651	\$ 3,105,511	\$ 9,041,043	\$ 17,354,717
Investment Interest	518	0	0	0	0
Rental Income	10,500	0	0	0	0
Transfers in - #301	0	0	79,773	114,545	289,380
Transfers in - #302	0	0	0	0	0
Transfers in - #312	633,819	625,149	1,212,925	1,919,412	361,857
Transfers in - #315	0	0	0	0	258,800
Total revenues	<u>1,322,249</u>	<u>1,569,800</u>	<u>4,398,209</u>	<u>11,075,000</u>	<u>18,264,754</u>
Expenditures					
Railroad Grade Separation Projects	<u>1,644,581</u>	<u>1,719,800</u>	<u>4,479,946</u>	<u>11,075,000</u>	<u>18,264,754</u>
Total expenditures	<u>1,644,581</u>	<u>1,719,800</u>	<u>4,479,946</u>	<u>11,075,000</u>	<u>18,264,754</u>
Revenues over (under) expenditures	(322,332)	(150,000)	(81,737)	0	0
Beginning fund balance	<u>589,792</u>	<u>267,460</u>	<u>117,460</u>	<u>35,723</u>	<u>35,723</u>
Ending fund balance	<u>\$ 267,460</u>	<u>\$ 117,460</u>	<u>\$ 35,723</u>	<u>\$ 35,723</u>	<u>\$ 35,723</u>

Fund: 315**Transportation Impact Fees Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Transportation Impact Fees	\$ 361,613	\$ 429,485	\$ 218,139	\$ 400,000	\$ 400,000
Investment Earnings	9,684	42,404	55,202	30,000	42,000
Total revenues	<u>371,297</u>	<u>471,889</u>	<u>273,341</u>	<u>430,000</u>	<u>442,000</u>
Expenditures					
Transfers out - #303	0	0	0	128,200	50,000
Transfers out - #314	0	0	0	0	258,800
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,200</u>	<u>308,800</u>
Revenues over (under) expenditures	371,297	471,889	273,341	301,800	133,200
Beginning fund balance	294,607	665,904	1,137,793	1,411,134	1,712,934
Ending fund balance	<u>\$ 665,904</u>	<u>\$ 1,137,793</u>	<u>\$ 1,411,134</u>	<u>\$ 1,712,934</u>	<u>\$ 1,846,134</u>

Fund: 316**Economic Development Capital Projects Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Transfers in - #312	\$ 46,642	\$ 0	\$ 0	\$ 0	\$ 0
Transfers in - #104	0	13,015	4,386,985	2,500,000	0
Total revenues	<u>46,642</u>	<u>13,015</u>	<u>4,386,985</u>	<u>2,500,000</u>	<u>0</u>
Expenditures					
Fairgrounds Building	46,642	0	0	0	0
Cross Country Course	0	13,015	2,190,465	4,696,520	0
Total expenditures	<u>46,642</u>	<u>13,015</u>	<u>2,190,465</u>	<u>4,696,520</u>	<u>0</u>
Revenues over (under) expenditures	0	0	2,196,520	(2,196,520)	0
Beginning fund balance	0	0	0	2,196,520	0
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,196,520</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fund: 402

Stormwater Management Fund

Spokane Valley

2026 Budget

The purpose of the Stormwater Management Fund is to account for the funds related to the cleaning, maintenance, and improvement of the City's storm drainage system. The revenue for this fund originates from a stormwater fee collected by Spokane County on behalf of the City. The annual fee is \$61 for each single family unit, and for other property types a fee of \$61 per each 3,160 square feet of parcel impervious surfacing is collected.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel - FTE Equivalents					
Operating					
Administrative Assistant	0.0	0.0	0.10	0.10	0.10
Assistant Engineer	0.0	0.0	1.35	1.35	1.35
Communication & Marketing Officer	0.0	0.2	0.0	0.0	0.0
Engineer	1.0	1.0	1.0	1.0	1.0
Engineering Manager - Utility	0.0	0.5	1.0	1.0	1.0
Engineering Technician I	0.5	0.5	0.3	0.3	0.3
Engineering Technician II	1.0	1.0	1.3	1.3	1.3
GIS Analyst	0.23	0.00	1.23	1.23	1.23
Maintenance/Construction Inspector	0.0	0.0	0.25	0.25	0.25
Mechanic	0.25	0.25	0.25	0.25	0.25
Senior Development Engineer	0.0	0.0	0.25	0.25	0.25
Senior Engineer-Proj Mgmt	0.0	0.0	0.6	0.6	0.6
Senior Planning Grants Engineer	0.25	0.00	0.0	0.0	0.0
Stormwater Forman	0.9	0.9	0.9	0.9	0.9
Capital					
Maintenance/Construction Inspector	0.0	0.0	0.3	0.3	0.3
Construction Inspector	0.0	0.0	0.45	0.45	0.45
Senior Engineer-Proj Mgmt	0.0	0.0	2.1	2.1	2.1
	<u>4.13</u>	<u>4.38</u>	<u>8.53</u>	<u>11.38</u>	<u>11.38</u>
Interns	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2.0</u>

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Fund: 402

Stormwater Management Fund

Spokane Valley

2026 Budget

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Budget Summary**Recurring Activity**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Stormwater Management Fees	\$ 2,031,000	\$ 5,585,386	\$ 6,164,687	\$ 6,170,000	\$ 6,170,000
Miscellaneous Revenues	0	0	21,396	0	0
Investment Interest	40,038	172,947	247,163	90,000	173,000
Total revenues	<u>2,071,038</u>	<u>5,758,333</u>	<u>6,433,246</u>	<u>6,260,000</u>	<u>6,343,000</u>
Expenditures					
Wages, Payroll Taxes & Benefits	379,033	660,155	826,203	1,578,815	1,662,784
Supplies	32,301	104,040	30,793	37,200	58,000
Services & Charges	1,290,799	1,464,894	2,205,663	2,272,306	2,360,193
Intergovernmental Services	43,149	45,640	68,083	88,000	91,310
Vehicle rentals - #501	6,750	6,750	13,000	16,500	24,125
Total expenditures	<u>1,752,032</u>	<u>2,281,479</u>	<u>3,143,742</u>	<u>3,992,821</u>	<u>4,196,412</u>
Recurring revenues over (under)					
Recurring Expenditures	<u>319,006</u>	<u>3,476,854</u>	<u>3,289,504</u>	<u>2,267,179</u>	<u>2,146,588</u>

Nonrecurring Activity

Revenues					
Grant Proceeds	0	306,665	696,918	0	0
Total Nonrecurring revenues	<u>0</u>	<u>306,665</u>	<u>696,918</u>	<u>0</u>	<u>0</u>
Expenditures					
Capital - Various Projects	109,307	1,551,242	2,459,241	1,500,000	4,500,000
Stormwater Comprehensive Plan	272,923	0	0	0	0
Watershed studies	69,162	23,044	27,949	150,000	100,000
Asset management software system	0	0	0	50,000	0
Generator for Maintenance Shop	13,144	0	0	0	0
Total Nonrecurring expenditures	<u>464,536</u>	<u>1,574,286</u>	<u>2,487,190</u>	<u>1,700,000</u>	<u>4,600,000</u>
Nonrecurring revenues over (under)					
Nonrecurring Expenditures	<u>(464,536)</u>	<u>(1,267,621)</u>	<u>(1,790,272)</u>	<u>(1,700,000)</u>	<u>(4,600,000)</u>
Excess (Deficit) of Total Revenues					
Over (Under) Total Expenditures	(145,530)	2,209,233	1,499,232	567,179	(2,453,412)
Beginning working capital	2,401,719	2,278,363	4,388,846	5,671,252	6,238,431
Ending working capital	<u>\$ 2,256,189</u>	<u>\$ 4,487,596</u>	<u>\$ 5,888,078</u>	<u>\$ 6,238,431</u>	<u>\$ 3,785,019</u>

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

All fees are collected by Spokane County and include:

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

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

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

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

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Spokane County	\$ 514,576	\$ 515,898	\$ 419,456	\$ 420,000	\$ 420,000
Grant Proceeds	236,685	621,476	157,511	0	0
Investment Interest	20,421	57,691	44,023	20,000	30,000
Transfer in - #001	0	0	1,376,386	0	0
Total Revenues	<u>771,682</u>	<u>1,195,065</u>	<u>1,997,376</u>	<u>440,000</u>	<u>450,000</u>
Expenditures					
Capital - Various projects	<u>370,999</u>	<u>1,125,339</u>	<u>2,158,414</u>	<u>1,000,000</u>	<u>0</u>
Total Expenditures	<u>370,999</u>	<u>1,125,339</u>	<u>2,158,414</u>	<u>1,000,000</u>	<u>0</u>
Revenues over (under) expenditures	400,683	69,726	(161,038)	(560,000)	450,000
Beginning working capital	<u>1,119,839</u>	<u>1,520,522</u>	<u>1,590,248</u>	<u>1,429,210</u>	<u>869,210</u>
Ending working capital	<u>\$ 1,520,522</u>	<u>\$ 1,590,248</u>	<u>\$ 1,429,210</u>	<u>\$ 869,210</u>	<u>\$ 1,319,210</u>

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

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

Snow Plow Replacement Program

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

Snowplow Fleet					
Truck #	Model Year	YR Acquired	Retirement Age	Replacement Yr	Notes
209	1998	2011	27	2025	* 207 was surplusd in 2024 and 205 in 2025 * 203 is being kept as a parts vehicle. * Minimum 11 operational each winter plus 1 reserve.
211	2000	2012	26	2026	
206	1996	2009	31	2027	
208	1997	2009	31	2028	
204	1995	2009	34	2029	
210	2010	2011	20	2030	
218	2016	2016			
219	2020	2020			
225	2025	2024			Surplusd truck 207
230	2025	2024			Surplusd truck 205
231	2025	2024			Surplusd truck 203 - Used for parts
232	2025	2025			209 to be surplusd in spring 2026
233	2026	2026			This truck will replace 211
234	2027	2027			This truck will replace 206
235	2028	2028			This truck will replace 208
236	2029	2029			This truck will replace 204
237	2030	2030			This truck will replace 210
238	2032	2032			2 year replacement cycle - actual truck # tbd

(continued to next page)

Fund: 501**Equipment Rental & Replacement Fund****Spokane Valley****2026 Budget***(continued from previous page)***Budget Summary**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Vehicle rentals - #001	\$ 31,300	\$ 59,600	\$ 46,750	\$ 79,500	\$ 83,850
Vehicle rentals - #101	10,250	27,750	41,950	71,200	78,575
Vehicle rentals - #101 (plow replace.)	275,000	275,000	300,000	300,000	300,000
Vehicle rentals - #402	6,750	6,750	13,000	16,500	24,125
Miscellaneous Revenues	325	976	28,800	0	0
Transfers in - #001 (CenterPlace kitchen reserve)	0	0	100,280	92,500	92,500
Transfers in - #101 (IT equipment reserve)	0	70,568	0	0	0
Transfers in - #101 (New signal maint vehicles)	0	0	171,500	0	0
Investment Interest	20,449	52,639	47,276	20,000	47,000
Total Revenues	<u>344,074</u>	<u>493,283</u>	<u>749,556</u>	<u>579,700</u>	<u>626,050</u>
Expenditures					
Small tools & minor equipment	0	649	0	10,000	10,000
Vehicle Purchase	248,500	220,150	527,446	10,000	50,000
Snow plow purchase	103,926	332,881	777,420	195,000	270,000
Heavy Duty Machinery & Equipment	0	0	0	0	0
Total Expenditures	<u>352,426</u>	<u>553,680</u>	<u>1,304,866</u>	<u>215,000</u>	<u>330,000</u>
Revenues over (under) expenditures	(8,352)	(60,397)	(555,310)	364,700	296,050
Beginning working capital	1,425,471	1,417,119	1,356,722	821,412	1,186,112
Ending working capital	<u>\$ 1,417,119</u>	<u>\$ 1,356,722</u>	<u>\$ 801,412</u>	<u>\$ 1,186,112</u>	<u>\$ 1,482,162</u>

Fund: 502**Risk Management Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Transfers in - #001	\$ 450,000	\$ 600,000	\$ 700,000	\$ 900,000	\$ 1,100,000
Investment Interest	4,889	4,803	17,369	4,800	6,000
Total Revenues	<u>454,889</u>	<u>604,803</u>	<u>717,369</u>	<u>904,800</u>	<u>1,106,000</u>
Expenditures					
Auto & Property insurance	417,837	572,251	732,152	900,000	1,100,000
Unemployment Claims	1,850	49	21,814	0	0
Judgments and Settlements	0	0	45,000	0	0
Total Expenditures	<u>419,687</u>	<u>572,300</u>	<u>798,966</u>	<u>900,000</u>	<u>1,100,000</u>
Revenues over (under) expenditures	35,202	32,503	(81,597)	4,800	6,000
Beginning working capital	392,820	428,022	460,525	378,928	383,728
Ending working capital	<u>\$ 428,022</u>	<u>\$ 460,525</u>	<u>\$ 378,928</u>	<u>\$ 383,728</u>	<u>\$ 389,728</u>

Fund: 503**Public Safety Equipment Replacement Fund****Spokane Valley****2026 Budget**

The Public Safety Equipment Replacement Fund is an Internal Service Fund that is designed to provide the funds necessary to purchase new vehicles and equipment at predetermined life cycles. This fund operates by transfers from the General Fund for equipment replacement.

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Transfers in - #001 (replacement amounts)	\$ 0	\$ 0	\$ 473,722	\$ 473,722	\$ 652,831
Transfers in - #001 (transfer for equipment for future additional officers)	0	0	1,000,000	0	0
Total Revenues	0	0	1,473,722	473,722	652,831
Expenditures					
Equipment Purchases	0	0	0	650,000	350,000
Total Expenditures	0	0	0	650,000	350,000
Revenues over (under) expenditures	0	0	1,473,722	(176,278)	302,831
Beginning working capital	0	0	0	1,473,722	1,297,444
Ending working capital	\$ 0	\$ 0	\$ 1,473,722	\$ 1,297,444	\$ 1,600,275

Fund: 632**Passthrough Fees & Taxes Fund****Spokane Valley****2026 Budget**

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

Budget Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Fees & Taxes collected for other governments	\$ 433,410	\$ 601,526	\$ 612,403	\$ 600,000	\$ 620,000
Total Revenues	433,410	601,526	612,403	600,000	620,000
Expenditures					
Fees & Taxes remitted to other governments	433,410	601,526	612,403	600,000	620,000
Total Expenditures	433,410	601,526	612,403	600,000	620,000
Revenues over (under) expenditures	0	0	0	0	0
Beginning working capital	0	0	0	0	0
Ending working capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CITY OF SPOKANE VALLEY, WA
2026 Budget

Capital Outlay Description	2026 Expenditure Budget	SOURCE OF FUNDS												Grants	Developer Contributions
		#001 General	101 Street O&M	#107 PEG	#301 REET 1 Capital Projects	#302 REET 2 Capital Projects	#309 Parks Capital Projects	#311 Pavement Preserv	#312 Capital Reserve	#315 Transportation Impact Fees	#402 Stormwater Management	#501 Equipment Rental & Replacement			
#001 General Fund															
- IT capital replacements	55,000	55,000													
- Portable AC/Heating Unites	18,000	18,000													
- Great Room Audio/Visual System at CenterPlace	80,000	80,000													
Subtotal	153,000	153,000		0	0	0	0	0	0	0	0	0	0	0	0
#101 Street Fund															
- Capitial equipment replacement program	135,000	135,000													
- Local Street Program	1,750,000								1,750,000						
Subtotal	1,885,000	0	135,000	0	0	0	0	0	1,750,000	0	0	0	0	0	0
#107 PEG Fund															
- PEG Capital outlay	33,500			33,500											
Subtotal	33,500	0	0	33,500	0	0	0	0	0	0	0	0	0	0	0
#303 Street Capital Projects Fund															
321 Argonne Corridor Improvements North of Knox to E In	40,000					40,000									
329 Barker Road Appleyway to City Limits	50,000									50,000					
348 Barker Road I-90 to Appleyway	1,653,208				223,183								1,430,025		
351 Barker Road Appleyway to Sprague	2,950,000					94,500							2,855,500		
356 Argonne Bridge/I-90 Bridge	1,000,000				135,000								865,000		
366 Sullivan Preservation-8th to 25th	1,706,647					1,706,647									
371 Barker & 8th RAB	50,000												50,000		
380 Arterial School Crossings (32nd, Pines, Broadway)	120,000												120,000		
381 Pines and 16th Intersection	150,000													150,000	
382 Mansfield Crossings	26,000												26,000		
383 Appleyway Trail - Dishman Mica to Farr	50,000				16,500								33,500		
Contingency	1,000,000				100,000	100,000							800,000		
Subtotal	8,795,855	0	0	0	474,683	1,941,147	0	0	0	50,000	0	0	6,180,025	150,000	
#309 Parks Capital Projects Fund															
373 Balfour Park Sports Court	48,159						48,159								
374 Balfour Park Playground	35,475						35,475								
Subtotal	83,634	0	0	0	0	0	83,634	0	0	0	0	0	0	0	0
#311 Pavement Preservation Fund															
- Pavement preservation	13,865,875				1,372,150	1,372,150		345,030	1,042,421				9,734,124		
Subtotal	13,865,875	0	0	0	1,372,150	1,372,150	0	345,030	1,042,421	0	0	0	9,734,124	0	
#314 Grade Separation Fund															
143 Barker Rd/BNSF Grade Separation	90,835												90,835		
223 Pines Road Underpass @ BNSF & Trent	15,563,919				56,180				361,857				15,145,882		
311 Sullivan/Trent Interchange	2,610,000				233,200					258,800			2,118,000		
	18,264,754	0	0	0	289,380	0	0	0	361,857	258,800	0	0	17,354,717	0	
#402 Stormwater Management Fund															
- Capital - various projects	4,500,000										4,500,000				
Subtotal	4,500,000	0	0	0	0	0	0	0	0	0	4,500,000	0	0	0	0
#403 Aquifer Protection Area Fund															
- Capital - various projects	0														
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
#501 Equipment Rental and Replacement Fund															
- Snow plow purchase	270,000											270,000			
- Vehicle purchases	50,000											50,000			
Subtotal	320,000	0	0	0	0	0	0	0	0	0	0	320,000	0	0	0
Total Capital Expenditures and Related Financing	47,901,618	153,000	135,000	33,500	2,136,213	3,313,297	83,634	345,030	3,154,278	308,800	4,500,000	320,000	33,268,866	150,000	

1 Contingency amount is to cover unforeseen overruns, costs related to projects that were expected to complete in the prior year and the costs of projects that have not yet had funding sources identified.
- Dollar figures in **Italicized Bold** font are paid from a combination of existing fund balance and fund revenue that is not attributable to a single project.

CITY OF SPOKANE VALLEY, WA
Full Time Equivalent Employees

	Adopted									Amended 2025	Proposed 2026	Difference from 2025 to 2026 + (-)
	2016	2017	2018	2019	2020	2021	2022	2023	2024			
#001 - General Fund												
City Manager / City Clerk	5	5	7	6.5	7.5	7.5	5.5	4.5	4.5	4.5	4.5	0.000
City Attorney	3	3	3.5	3.5	4	4	4	5	5	5	5	0.000
City Services	0	0	0	0	0	0	0	5	5	0	0	0.000
Communications	0	0	0	0	0	0	0	0	0	3.34	3.34	0.000
Housing & Homeless Services	0	0	0	0	0	0	0	0	0	1.33	1.33	0.000
Public Safety	0	0	0	0.12	0.12	0.12	0.36	0.36	0	1	1	0.000
Deputy City Manager	6	6	3	1	1	1	3	3	3	3	3	0.000
Finance	11.75	11.75	11.75	11.75	11.75	11.75	9.75	9.75	9.75	9.75	9.75	0.000
Human Resources	2	2	2	2	2	2	2	2	2	2	2	0.000
Information Technology	0	0	0	0	0	0	3	3	3	3	3	0.000
Public Works	7.375	6.375	0	0	0	0	0	0	0	0	0	0.000
Facilities	0	1	1	0.88	0.88	1.88	2.8	2.8	5	5.33	5.33	0.000
PW - Administration	0	0	0	0	0	0	2	2	2	0	0	0.000
Engineering	0	0	12.5	13.275	13.025	14.025	13.825	10.85	11.1	13.35	11.6	(1.750) (1)
Building	0	0	18	20	21	20	15	15	15	15	14	(1.000) (1)
Economic Development	0	0	6.375	6	6	5.77	6.77	4.77	4.77	4.77	4.77	0.000
Planning	0	0	0	0	0	0	5	5	5	5	6	1.000 (1)
CED - Administration	2	1	0	0	0	0	0	0	0	0	0	0.000
CED - Economic Development	2.65	4	0	0	0	0	0	0	0	0	0	0.000
CED - Development Services	11	10	0	0	0	0	0	0	0	0	0	0.000
CED - Engineering	0	0	0	0	0	0	0	0	0	0	0	0.000
CED - Planning	0	0	0	0	0	0	0	0	0	0	0	0.000
CED - Building	14	15	0	0	0	0	0	0	0	0	0	0.000
Parks & Rec - Admin	2	2	2	2	2	2	2	2	2	2	2	0.000
Parks & Rec - Maintenance	0	0	0	0	0	0	0	0	2	2	2	0.000
Parks & Rec - Recreation	1	1	1	1	1.6	1.6	1.6	1.6	1.6	1.6	1.6	0.000
Parks & Rec - Senior Center	1	1	1	1	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.000
Parks & Rec - CenterPlace	5	5	5	5	5	5	4.84	4.84	3	3	3	0.000
Total General Fund	73.775	74.125	74.125	74.025	76.275	77.045	81.845	81.870	84.120	85.370	83.620	(1.750)
#101 - Street Fund	5.725	5.725	5.725	7.725	7.475	7.475	7.475	9.5	10.825	10.25	11.65	1.400 (1)
#106 - Solid Waste Fund	0	0	0	0	0	0	0	0	0	0.25	1	0.750 (1)
#303 - Street Capital Project Fund	3.5	3.5	5	8.1	7.6	7.6	9.8	11.5	11.925	14.4	14.9	0.500 (1)
#402 - Stormwater Fund	4.4	4.4	4.4	3.9	3.9	4.13	4.13	6.53	8.53	9.83	9.63	(0.200) (1)
#402/403 - Stormwater Capital Projects	0	0	0	0	0	0	0	2.85	2.85	2.15	1.45	(0.700) (1)
Total Authorized FTEs	87.4	87.75	89.25	93.75	95.25	96.25	103.25	112.25	118.25	122.25	122.25	0.000
Less Unfunded Positions	0	0	0	0	0	0	0	0	0	(4)	(4)	
Total Funded FTES	87.4	87.75	89.25	93.75	95.25	96.25	103.25	112.25	118.25	118.25	118.25	

(1) Various reallocations of existing staff to reflect actual workload.

Appendix A
EMPLOYEE POSITION CLASSIFICATION
MONTHLY SALARY SCHEDULE
Effective January 1, 2026

Position Title	Grade	2026 Range
City Manager		Unclassified
Deputy City Manager	22	13,286.28 - 20,134.16
City Attorney	21	11,969.62 - 18,120.88
Finance Director	21	11,969.62 - 18,120.88
Public Works Director	21	11,969.62 - 18,120.88
City Services Administrator	21	11,969.62 - 18,120.88
Community & Economic Development Director	21	11,969.62 - 18,120.88
Parks and Recreation Director	20	10,772.52 - 16,309.99
City Engineer	20	10,772.52 - 16,309.99
Human Resources Director	20	10,772.52 - 16,309.99
Public Safety Coordinator	20	10,772.52 - 16,309.99
Senior Deputy City Attorney	19	9,695.10 - 14,679.16
Building Official	19	9,695.10 - 14,679.16
Engineering Manager	19	9,695.10 - 14,679.16
IT Manager	19	9,695.10 - 14,679.16
Planning Manager	18	8,726.72 - 13,210.58
Senior Engineer	18	8,726.72 - 13,210.58
Public Works Superintendent	18	8,726.72 - 13,210.58
Communications Manager	18	8,726.72 - 13,210.58
Accounting Manager	18	8,726.72 - 13,210.58
Marketing Manager	18	8,726.72 - 13,210.58
Economic Development Manager	18	8,726.72 - 13,210.58
Right-of-Way Agent	18	8,726.72 - 13,210.58
Assistant Building Official	17	7,853.59 - 11,889.04
Senior Administrative Analyst	17	7,853.59 - 11,889.04
Legislative Coordinator	17	7,853.59 - 11,889.04
Accounting and Finance Program Manager	17	7,853.59 - 11,889.04
Deputy City Attorney	16	7,067.51 - 10,699.44
City Clerk	16	7,067.51 - 10,699.44
Engineer	16	7,067.51 - 10,699.44
Senior Planner	16	7,067.51 - 10,699.44
Development Services Coordinator	16	7,067.51 - 10,699.44
Accountant/Budget Analyst	16	7,067.51 - 10,699.44
Housing and Homeless Services Coordinator	16	7,067.51 - 10,699.44
Project Manager	16	7,067.51 - 10,699.44
CAD Manager	16	7,067.51 - 10,699.44
Code Enforcement Supervisor	16	7,067.51 - 10,699.44
Chief Signal Technician	16	7,067.51 - 10,699.44
Associate Planner	15	6,361.65 - 9,630.17
Assistant Engineer	15	6,361.65 - 9,630.17
IT Specialist	15	6,361.65 - 9,630.17
Engineering Technician II	15	6,361.65 - 9,630.17
Economic Development Project Specialist	15	6,361.65 - 9,630.17
Senior Plans Examiner	15	6,361.65 - 9,630.17
Communications Specialist	15	6,361.65 - 9,630.17
Administrative Analyst	15	6,361.65 - 9,630.17
Maintenance/Construction Foreman	15	6,361.65 - 9,630.17
GIS Analyst	15	6,361.65 - 9,630.17
CPW Liaison	15	6,361.65 - 9,630.17
Signal Technician II	15	6,361.65 - 9,630.17
Facilities Manager	14	5,725.83 - 8,667.82
Mechanic	14	5,725.83 - 8,667.82
Human Resource Analyst	14	5,725.83 - 8,667.82
CenterPlace Coordinator	14	5,725.83 - 8,667.82
Planner	14	5,725.83 - 8,667.82
Building Inspector II	14	5,725.83 - 8,667.82
Plans Examiner	14	5,725.83 - 8,667.82
Engineering Technician I	14	5,725.83 - 8,667.82
Senior Permit Specialist	14	5,725.83 - 8,667.82
Code Enforcement Officer	14	5,725.83 - 8,667.82
Maintenance/Construction Inspector	14	5,725.83 - 8,667.82
Business License Specialist	14	5,725.83 - 8,667.82
Park Operations and Maintenance Coordinator	14	5,725.83 - 8,667.82
Accountant I	14	5,725.83 - 8,667.82
Signal Technician I	14	5,725.83 - 8,667.82
Recreation Coordinator	13	5,152.83 - 7,800.74
Deputy City Clerk	13	5,152.83 - 7,800.74
Customer Relations/Facilities Coordinator	13	5,152.83 - 7,800.74
Building Inspector I	13	5,152.83 - 7,800.74
Executive Assistant	13	5,152.83 - 7,800.74
Planning Technician	13	5,152.83 - 7,800.74
Human Resources Technician	13	5,152.83 - 7,800.74
Maintenance Lead	13	5,152.83 - 7,800.74
Senior Center Specialist	12	4,639.24 - 7,020.48
Permit Facilitator	12	4,639.24 - 7,020.48
Help Desk Technician	12	4,639.24 - 7,020.48
Accounting Technician	12	4,639.24 - 7,020.48
Administrative Assistant	12	4,639.24 - 7,020.48
Recreation Specialist	12	4,639.24 - 7,020.48
Paralegal	12	4,639.24 - 7,020.48
Maintenance Worker II	12	4,639.24 - 7,020.48
Maintenance Worker I	11	4,174.05 - 6,318.75
Permit Specialist	11	4,174.05 - 6,318.75
Office Assistant II	10-11	3,756.38 - 6,318.75
Custodian	10	3,756.38 - 5,685.54
Office Assistant I	9	3,381.18 - 5,118.28

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

Glossary of Budget Terms



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Division – Can be a subunit of a department that encompasses a substantial portion of the duties assigned to a department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue – Sources of income financing the operations of government.

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

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

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

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

**CITY OF SPOKANE VALLEY
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 25-017**

AN ORDINANCE OF THE CITY OF SPOKANE VALLEY, SPOKANE COUNTY, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2026 THROUGH DECEMBER 31, 2026; 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, 2026 and ending December 31, 2026; 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 23, October 21, and November 25, 2025. 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 14, 2025; and

WHEREAS, the City Council desires to adopt the 2026 budget, including all allowances, and an appropriation for each fund; and

WHEREAS, the City of Spokane Valley property tax levy in 2025 for collection in 2026, will be \$14,309,800 which represents a 0% increase in the 2026 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 2026 Budget. The budget for the City of Spokane Valley for the year 2026 is adopted at the fund level. The final budget for 2026 is attached hereto, and by this reference is incorporated herein pursuant to RCW 35A.33.075. For summary purposes, the total estimated appropriations for each separate fund, plus the aggregate total for all such funds, is set forth as follows:

Annual Appropriation Funds	Fund No.	Estimated Beginning Fund Balance	Revenues	Total Sources	Appropriations	Estimated Ending Fund Balance
General Fund	001	38,149,428	69,011,300	70,574,318	70,574,318	36,586,410
Street Fund	101	4,522,937	9,317,900	13,840,837	9,452,747	4,388,090
Paths & Trails Fund	103	69,393	10,500	79,893	0	79,893
Hotel/Motel Tax - Tourism Facilities Fund	104	963,211	655,000	1,618,211	0	1,618,211
Hotel/Motel Tax Fund	105	268,610	925,000	1,193,610	960,000	233,610
Solid Waste	106	1,587,992	306,000	1,893,992	230,201	1,663,791
PEG Fund	107	278,249	58,000	336,249	73,000	263,249
Affordable & Supportive Housing Sales Tax Fund	108	1,249,516	223,000	1,472,516	0	1,472,516
Tourism Promotion Area Fund	109	778,447	1,330,000	2,108,447	1,775,000	333,447
Homeless Housing Program Fund	110	239,063	372,000	611,063	380,000	231,063
Transportation Benefit District Fund	111	2,030	1,800,000	1,802,030	1,800,000	2,030
CenterPlace Operating Reserve Fund	120	300,000	0	300,000	0	300,000
Service Level Stabilization Fund	121	6,638,129	285,400	6,923,529	0	6,923,529
Winter Weather Reserve Fund	122	588,932	24,800	613,732	500,000	113,732
LTGO Bond Debt Service Fund	204	0	989,550	989,550	989,550	0
REET 1 Capital Projects Fund	301	6,368,799	1,775,000	8,143,799	2,390,513	5,753,286
REET 2 Capital Projects Fund	302	5,853,960	1,775,000	7,628,960	3,567,597	4,061,363
Street Capital Projects	303	2,132,391	8,795,855	10,928,246	8,795,855	2,132,391
Park Capital Projects Fund	309	503,459	0	503,459	83,634	419,825
Civic Facilities Capital Projects Fund	310	13,559,167	20,000	13,579,167	0	13,579,167
Pavement Preservation Fund	311	5,834,942	13,520,845	19,355,787	13,915,875	5,439,912
Capital Reserve Fund	312	12,117,774	700,000	12,817,774	3,154,278	9,663,496
Railroad Grade Separation Projects Fund	314	35,723	18,264,754	18,300,477	18,264,754	35,723
Transportation Impact Fees Fund	315	1,712,934	442,000	2,154,934	308,800	1,846,134
Economic Development Capital Projects Fund	316	0	0	0	0	0
		103,755,086	130,601,904	197,770,580	137,216,122	97,140,868

Working Capital Funds	Fund No.	Estimated Beginning Working Capital	Revenues	Total Sources	Appropriations	Estimated Ending Working Capital
Stormwater Management Fund	402	6,238,431	6,343,000	12,581,431	8,796,412	3,785,019
Aquifer Protection Area Fund	403	869,210	450,000	1,319,210	0	1,319,210
Equipment Rental & Replacement Fund	501	1,186,112	626,050	1,812,162	330,000	1,482,162
Risk Management Fund	502	383,728	1,106,000	1,489,728	1,100,000	389,728
Public Safety Equipment Replacement Fund	503	1,297,444	652,831	1,950,275	350,000	1,600,275
Passthrough Fees & Taxes	632	0	620,000	620,000	620,000	0
		9,974,925	9,797,881	19,772,806	11,196,412	8,576,394
Total of all Funds		113,730,011	140,399,785	217,543,386	148,412,534	105,717,262

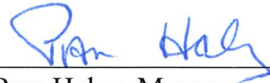
The total balance of all funds appropriated for 2025 is \$148,412,534.

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

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

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

PASSED by the City Council this 9th day of December 2025.



Pam Haley, Mayor

ATTEST:



Marci Patterson, City Clerk

Approved As To Form:



Office of the City Attorney

Date of Publication: 12/12/2025
Effective Date: 12/17/2025