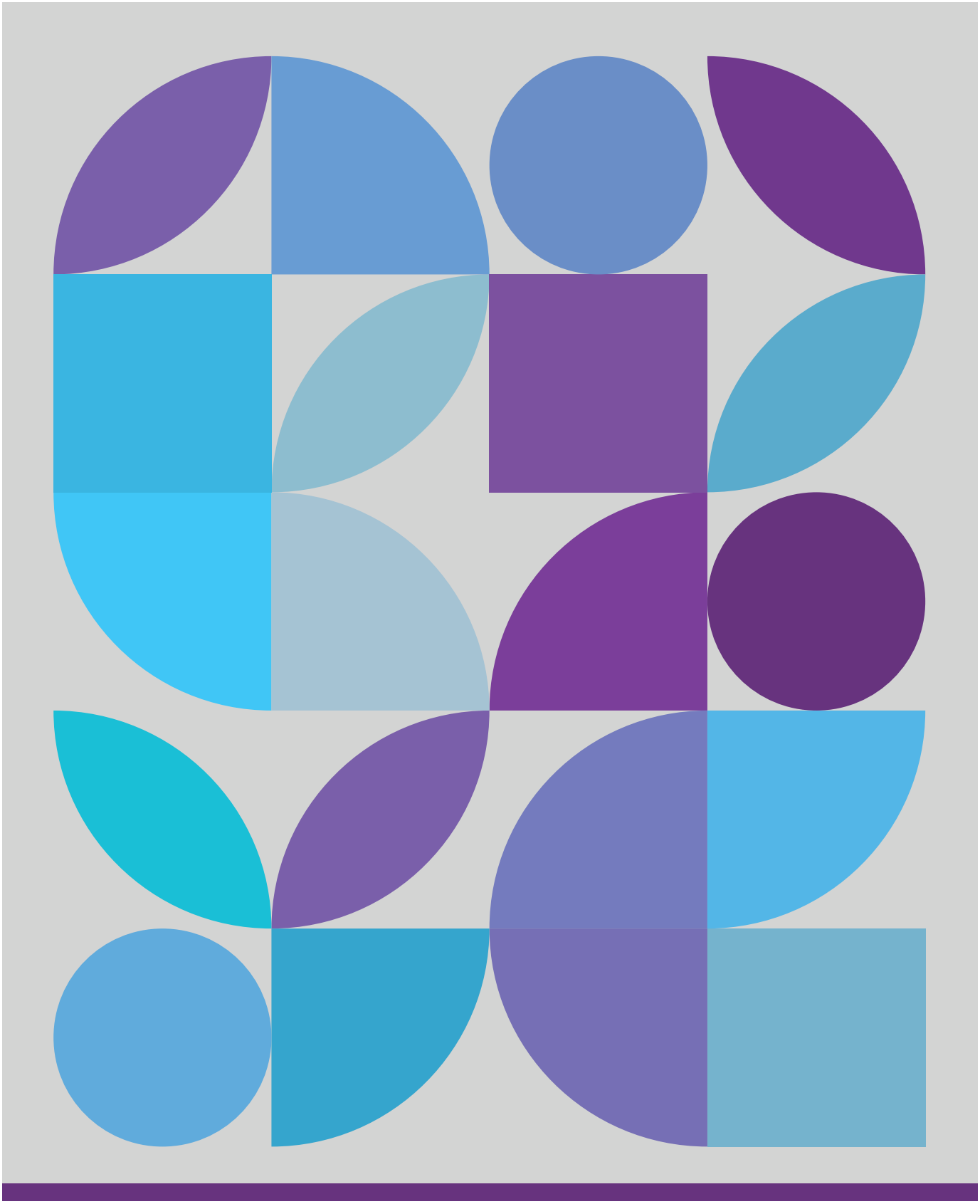


2024 Adopted Budget

November 27, 2023

The 2024 Budget was prepared by:

Tonya Wallace | Chief Financial Officer

Jessica Stratton | Director of Management & Budget

Jacob Miller | Budget Analyst

Jen Largent | Budget Analyst

Michelle Murray | Director of Accounting & Grants

Angela Albin-Moore | Accounting Manager

Kevin Schmitt | Accounting Manager

Kim Bustos | Accounting Manager

Kim Orlob | Accounting Manager

Skyler Brown | Accounting Manager

Nicole Edwards | Library Finance Director

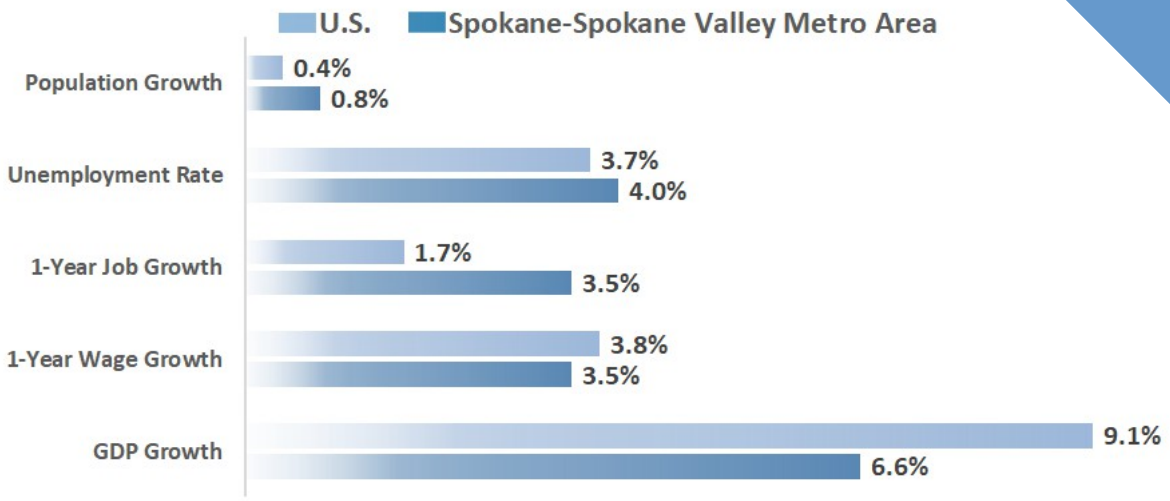
Rich Lentz | Director of Parks and Recreation Budget & Finance

About Spokane

Spokane is located in the heart of the Inland Northwest and is the second most populous city in Washington. The city of Spokane is home to 230,160 residents in 2022 per US Census Bureau, Population Estimates on July 1, 2022. The city was founded in 1873 and incorporated November 29, 1881. The Spokane River runs through the city and beautiful Riverfront Park in downtown Spokane. An array of enjoyable outdoor activities are right out our back door; including ski resorts, white-water rafting, camping areas, hiking trails, lakes, and the Centennial Trail. The city of Spokane operates as a Mayor-Council, or "strong mayor" form of government.

Demographics & Economy

(National Association of Realtors Q4 2023, Spokane-Spokane Valley Metro Area)



Statistics for Fiscal Year 2022

(from 2022 City of Spokane Annual Comprehensive Financial Report)

Public Safety – Police Department

Number of police stations – 5
Number of patrol units – 18
Number of police vehicles – 398

Public Safety – Fire Department Incident Response

Alarm system – 2,394
Structure fire – 3,108
Service call – 625
Hazardous materials – 447
Vehicle fire – 236
Brush/wildland fire – 207
Inspections conducted – 16,741
Number of fire stations – 16

Development Services Center – Building Department

Residential permits issued – 4,356
Residential permits estimated value – $255.6 million
Commercial permits issued – 787
Commercial permits estimated value – $402.1 million

Transportation – Street Department

Miles of sidewalks – 1,314
Number of streetlights – 13,634
Number of traffic signals – 271
Number of parking meters – 3,160
Number of bridges – 37

Utilities

Miles of water mains – 1,077
Miles of sanitary sewers – 883
Miles of storm sewers – 362
Number of service connections/water customers – 86,882
Average daily water production in gallons – 60,482,000
Avg. daily wastewater treatment in gallons – 29,571,000
Electricity generated from solid waste annually in mwh – 106,279
Solid waste disposed in tons – 330,681
Recycled materials collected in tons – 18,135

Culture and Recreation – Parks

Number of parks maintained – 85
Park acreage – 1,307
Number of golf courses – 4
Number of tennis courts – 39
Number of basketball courts – 36
Number of athletic fields – 82

Culture and Recreation – Library

Number of libraries – 7
Number of library patron visits – 629,389
Number of volumes in library collection – 269,898
Number of volumes borrowed – 1,172,466

Mayor's Proposed Budget Message

Mayor Nadine Woodward's budget message accompanying the release of the 2024 Proposed Budget on November 2, 2023



Mayor Nadine Woodward

Office of the Mayor

808 W Spokane Falls Blvd • Spokane, WA 99201-3335
Phone: 509.625.6250 • Fax: 509.625.6563

City Council President Kinnear and Councilmembers,

Spokane, like many cities around the state and country, is budgeting with guarded optimism. Predictions of a recession have given way to some encouraging economic signs of modest growth amongst the traditional national movements meant to smooth out feared economic turbulence.

The City has responded with heightened spending scrutiny, greater reliance on partnerships, and a focus on fundamentals. Our budgeting has considered important factors such as Spokane's improved, but continued lagging median household income, the rapid rise in housing costs over the past few years, first in valuation & low inventory and more recently due to interest rates, and the impacts of growth on infrastructure and services.

This year we have continued to improve the collaboration between the Mayor and City Council to make the budget process smoother and more efficient. That process began this spring with a series of budget town hall discussions in each City Council district to talk about community priorities as the basis for the 2024 budget. It continued with a series of meetings over the past few months with the City Council budget committee and the full Council to talk about strategies to meet current community priorities.

We relied heavily on feedback and ideas from departments to identify organizational efficiencies. We evaluated outdated fee schedules and revenue sources to more closely reflect the current cost of doing business, and we proposed strategic use of bridge funding to meet immediate needs and reduce future operating costs.

This priority-based budget, built through collaboration and compromise, focuses on supporting the health and well-being of customers, staff, partners, and the community. It invests in public safety, housing and services – all community identified priorities – and the people who deliver on those priorities every day.

The 2024 proposal, thanks to the contributions of City departments and our work with the City Council, is balanced and sets the stage for continued organizational efficiency with greater emphasis on the core municipal mission in the years that follow. Work on the 2025 budget begins in January with the first scheduled monthly meeting between the Administration and City Council to discuss items that have been identified through the process of developing next year's budget. Agenda items include continued work on efficiencies in public safety, greater investments in affordable housing, work on infrastructure needs, and service-level impacts from future revenue sources.

Budget highlights:

Public safety

Public safety continues to be the top priority of every neighborhood, business, and organization we visit. People want to know they can enjoy parks without debris and drug paraphernalia, go to dinner or a movie, and feel confident that their vehicles will be safe when they return. Changes to the staffing model that put more officers on patrol in neighborhoods, along with new neighborhood safety tools, are beginning to make a difference. New multi-year labor contracts for police officers and firefighters have both departments on track to be fully staffed for the first time in recent years, which will improve neighborhood health & safety and operational efficiencies, particularly overtime costs.

Spending on police and fire services accounts for approximately 55% of the General Fund budget. Additional improvements to tracking, monitoring, and managing police and fire overtime, to include regular review and analysis of monthly overtime at the immediate supervisor level, are anticipated to reduce the reliance on overtime.

Key actions:

- Added $500,000 to cover the cost of extending a pre-trial municipal court pilot program while grant funding is sought to sustain it
- Increased use of traffic calming funds by $800,000 from the preliminary budget to $2.8 million to re-establish the Spokane Police Department traffic unit as the most visible traffic calming measure
- Added $700,000 in expected increased traffic citation revenue from the emphasis on neighborhood traffic enforcement
- Added $500,000 to cover initial design costs for a permanent fire station in Eagle Ridge to make the property shovel-ready

Housing

Adding housing inventory, especially at attainable levels, continues as a point of emphasis to create more opportunities for ownership and rental. Permit activity remained strong topping 1,000 new units in 2023 for the third consecutive year, driving a 101 percent increase over the prior four-year average. The Community and Economic Development division, established in 2021, continues to focus on managing permitting times and project review volumes, especially for multi-family projects, to help keep costs down and get units online more quickly.

Rising construction expenses due to rate and labor costs are expected to impact growth, though it's hard to know how much due to unexpectedly strong consumer spending, as recently noted by local economists.

A pilot program to provide more ownership and rental options in areas zoned for single-family development is being finalized for permanent adoption. The program, which has received national attention and is the precursor to similar statewide zoning legislation adopted this year, will offer another option to grow residential inventory.

Neighborhoods are also experiencing the cost of growth in the form of strained infrastructure. General Facilities Charges and impact fees, paid by developers when new development occurs to offset the cost of infrastructure enhancements to accommodate growth, are among the fee schedules that have remained unchanged over the past several years. Updates to those schedules and others will help the City better address investments, especially in areas of high growth.

Key actions:

- Finalizing GFC and infrastructure fee schedule updates with community stakeholders to build streets, sewers, water, public safety and other service capacity to accommodate future growth
- Increasing coordination between long-term planning and developer services to more closely reflect actual resource allocation
- Reduced allocation to S3R3, the West Plains public development authority, by $460,000 based on expected activity
- Finalizing a plan to use sales tax collected for affordable housing and mental health services to increase investments in housing supply for income constrained home seekers

Homelessness

We have a three-part plan to address homelessness: 1) get individuals out of the elements and connected to services; 2) move them efficiently into transitional housing while maintaining supportive services; and 3) exit them into permanent housing. Each step requires multiple factors and often complex approaches to generate healthy momentum and progress and, ultimately, achieve desired outcomes.

Much work has been accomplished to improve the capacity of emergency night-by-night resources and give individuals an immediate way to get indoors and connected to services. The navigation center operations of the Trent Resource and Assistance Center has consistently served more than 300 individuals in a location that combines direct access to individualized supportive resources. As a result, movement from night-by-night resources into transitional and permanent housing options has become more frequent. For example, The Way Out Center, a service-intensive transitional housing program, has experienced exits to permanent housing in about 50 percent of its cases.

Resources and transitional housing capacity continue to be limiters to higher success rates. Work on a regional homelessness authority with surrounding jurisdictions and community stakeholders, is focused on improving coordination of the investment of state and federal funds to achieve better outcomes, including greater movement through the current homelessness system.

The City, for its part, is the largest distributor of state and federal grant funds. State and federal grants represent the overwhelming source of homelessness funding supplemented by only a relatively small General Fund allocation.

Key actions:

- Securing state right-of-way funding for supplement operation of the Trent Resource and Assistance Center
- Engaged with regional jurisdictions and stakeholders in work to establish a regional homelessness authority to manage system resources and funds more efficiently and collaboratively

Economic Development

Federal pandemic relief funds have supported neighborhood business recovery and projects of citywide significance. Some of those dollars have been proposed for use in establishing a regional fiber and broadband initiative, called Lilac City Connect, that brings additional connectivity to underserved areas and improves economic competitiveness through greater broadband infrastructure. Reliable high-speed connectivity is a differentiator for business recruitment, retention, and job creation that will improve median household income, which is still lagging behind statewide increases, and overall economic vitality. Expanded citywide efforts to better manage neighborhood cleanliness, solid waste collection, and street maintenance are also continuing.

Key actions:

- Increased internal utility tax temporarily by 1 percent to fund critical City services

Sustainable Infrastructure

We have worked very hard as a community to bounce back from the pandemic. Unemployment in Spokane County is about half of what it was at the height of the pandemic and hovering around the lowest over the past 30 years. However, participation in the labor force is the lowest in a decade and well below our 30-year norm as more workers retired. Wages have also increased, although at a rate well below the state average. To stay competitive as an employer and continue delivering services at a high level, the City is investing in its people. The last of the large open labor contracts has been resolved providing workforce stability and becoming a significant contributor to filling open positions that will begin to reduce workplace burnout and drive down overtime costs.

Key actions:

- Consolidate and refinance $4.6 million in internal debt to streamline and lower payments
- Adjusted sales tax revenue forecast downward by $2.5 million due to updated 2023 data and economic forecasts
- Implemented and continued managed hiring practices to maintain close analysis and evaluation of current staffing and operational needs

Overview

Next year's outlook is increasingly conservative based on the uneven economic outlook. While the country has so far avoided what had been a widely predicted recession, consumer behavior traditionally associated with economic uncertainty hasn't followed expectations. Consumer spending and overall economic growth have remained stronger than forecasted, according to local economists, however there have been some indications that spending on services has been greater than on goods meaning sales tax revenues may not be as strong.

The final proposed 2024 priority-based budget reflects the mixed economic signals with a strong emphasis on fundamental and modest projected revenue increases.

- **General Fund: $243,125,412**
  The General Fund portion of the budget supports general municipal services, including police and criminal justice, fire and emergency medical response, streets, parks, libraries, planning, community and economic development, and a host of smaller, specialized services aimed at neighborhoods, historic preservation, and human services, among others. The General Fund represents the most flexible dollars and is supported by general tax dollars, including sales, property, and public & private utility taxes.
- **Enterprise Funds: $386,485,388**
  Enterprise Funds provide clean drinking water, stormwater collection, wastewater management, garbage pick-up and disposal, building services, and golf operations. The services are supported by fees charged to customers of these services. Year-to-year, the Enterprise Funds budget can vary widely depending on the cost of capital projects that are planned.
- **Dedicated Funds: $380,636,874**
  The Dedicated Funds include non-operating funds reserved for capital projects such as major arterial street projects and public works upgrades, debt service on general government bonds, pension expenditures, and special revenue and other funds.
- **"Internal Service" Funds: $154,263,624**
  The Internal Service Funds are based on internal programs, including Fleet Services, Information Technology, Accounting Services, Purchasing Services and Risk Management, which charge fees to other City departments to cover the cost of their services.

We took a conservative and realistic approach to developing the 2024 budget. Revenue forecasts are based on long-term trends and adjusted for current economic data and market behaviors. Expenses were slowed primarily through organizational efficiencies and continuation of managed hiring practices implemented this past summer.

Our work and resources are aligned closely to community priorities with a focus on core municipal services as cities across the state are doing. More than one-third of Washington cities are experiencing revenue growth at rates less than the rise in expenses, driven in great deal by wages and cost of goods, such as fuel, vehicles, and materials, that mirror the common consumer experience.

My final proposed budget projects a very modest contingency reserve demonstrating how efficient we have been with City resources. We continue to be smart about how we use our resources and have limited the use of reserves.

Core services are important community and City priorities and figure heavily in this budget. Equally important is what households can support.

The collaboration with the City Council over the past several months has played a significant part in the development of the 2024 Proposed Budget. Thank you for your partnership and we look forward to continued conversation.

Sincerely,



Nadine Woodward
Mayor

Spokane Mayor & City Council

District Map



Mayor Nadine Woodward
2020-2023



Council President
Lori Kinnear
2023-2023



District 1
Michael Cathcart
2020-2023



District 1
Jonathan Bingle
2022-2025



District 2
Betsy Wilkerson
2022-2025



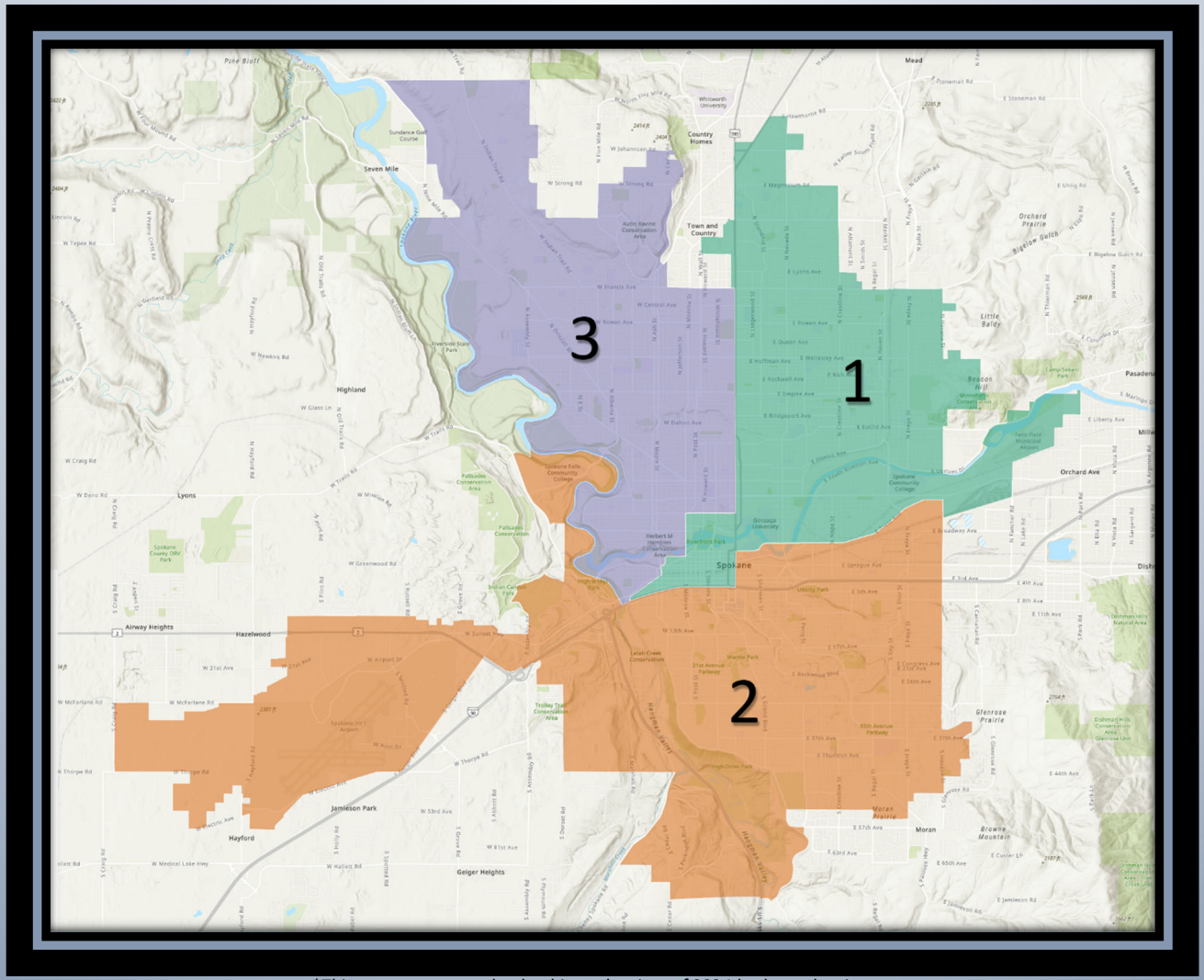
District 2
Ryan Oelrich
2023-2023



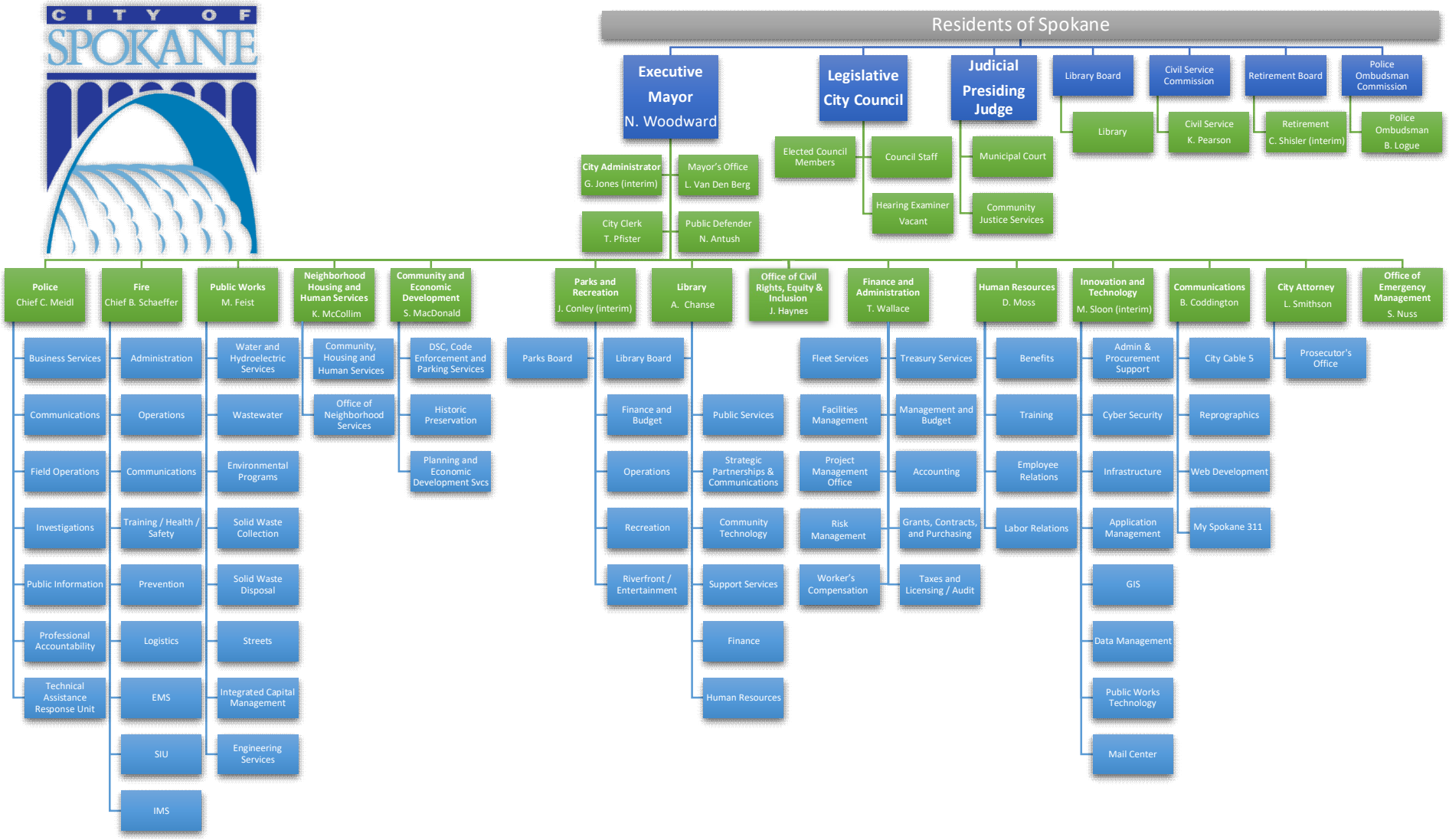
District 3
Karen Stratton
2020-2023



District 3
Zack Zappone
2022-2025



*This page represents leadership at the time of 2024 budget adoption


CITY OF SPOKANE
Residents of Spokane
Executive Mayor N. Woodward
Legislative City Council
Judicial Presiding Judge
Library Board
Civil Service Commission
Retirement Board
Police Ombudsman Commission
City Administrator G. Jones (interim)
Mayor's Office L. Van Den Berg
Elected Council Members
Council Staff
Municipal Court
Library
Civil Service K. Pearson
Retirement C. Shisler (interim)
Police Ombudsman B. Logue
Hearing Examiner Vacant
Community Justice Services
City Clerk T. Pfister
Public Defender N. Antush
Police Chief C. Meidl
Fire Chief B. Schaeffer
Public Works M. Feist
Neighborhood Housing and Human Services K. McCollim
Community and Economic Development S. MacDonald
Parks and Recreation J. Conley (interim)
Library A. Chanse
Office of Civil Rights, Equity & Inclusion J. Haynes
Finance and Administration T. Wallace
Human Resources D. Moss
Innovation and Technology M. Sloon (interim)
Communications B. Coddington
City Attorney L. Smithson
Office of Emergency Management S. Nuss
Business Services
Communications
Field Operations
Investigations
Public Information
Professional Accountability
Technical Assistance Response Unit
Administration
Operations
Communications
Training / Health / Safety
Prevention
Logistics
EMS
SIU
IMS
Water and Hydroelectric Services
Wastewater
Environmental Programs
Solid Waste Collection
Solid Waste Disposal
Streets
Integrated Capital Management
Engineering Services
Community, Housing and Human Services
Office of Neighborhood Services
DSC, Code Enforcement and Parking Services
Historic Preservation
Planning and Economic Development Svcs
Parks Board
Library Board
Finance and Budget
Operations
Recreation
Riverfront / Entertainment
Public Services
Strategic Partnerships & Communications
Community Technology
Support Services
Finance
Human Resources
Fleet Services
Facilities Management
Project Management Office
Risk Management
Worker's Compensation
Treasury Services
Management and Budget
Accounting
Grants, Contracts, and Purchasing
Taxes and Licensing / Audit
Benefits
Training
Employee Relations
Labor Relations
Admin & Procurement Support
Cyber Security
Infrastructure
Application Management
GIS
Data Management
Public Works Technology
Mail Center
City Cable 5
Reprographics
Web Development
My Spokane 311
Prosecutor's Office

City of Spokane

For the Year Ended December 31, 2024

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Budget Principles

The City prioritizes its budget resource allocation both across and within funds based on the following guiding principles.

1. Supports the City as a whole (One Spokane): maximizing outcomes, providing efficient, effective and sustainable service delivery, implementing continuous improvement, meeting service needs, and supporting collaboration and community partnerships across the City and within the region.

2. Adheres to the City's long-standing budget principles of:

   - Fund the highest priorities first.
   - One-time revenues will only be used to cover one-time costs.
   - Ongoing costs should not be greater than ongoing revenues.
   - Debt shall not be utilized for operating expenses.
   - Maintain an adequate level of reserves and support a strong bond rating.
   - Maintain prudent management oversight and controls on hiring and spending.

3. Focuses on advancing outcomes in the following strategic areas:

   - **Public Safety** – Provide all public safety responders with tools to do their jobs effectively to ensure all citizens feel safe and comfortable.
   - **Housing** – Increase availability of housing of all types to community residents, regardless of income level, in an environment that is safe, clean, and healthy.
   - **Homelessness** – Move toward finding balance between the needs of all citizens – those who work, shop, or recreate in the City; those who own property or own businesses; and reduce the number of people experiencing homelessness.
   - **Economic Development** – Ensure businesses, both new and existing, feel connected and valued to continue economic growth.
   - **Sustainable & Efficient Operations** – Ensure that services are delivered in a cost efficient and effective manner.

4. Remains nimble and flexible, providing capacity to respond to emerging and unanticipated needs, and in support of building resilience as an organization by using sound decision-making based on data and robust metrics, as available.

5. Maintains consistency with, and in support of, council-accepted master plans and strategic plans.

6. Prioritizes the maintenance and enhancement of critical services and existing assets to the greatest extent possible and supports citywide business systems, such as information and finance systems, for the city over the long term while balancing needed investments for enhancements or new facilities to support levels of service outlined in master plans.

7. Strategically aligns operating and capital investments for coordinated and efficient results; ensuring operating and maintenance costs can support the capital investment and evaluating on-going savings that can be realized through capital investment while providing for appropriate and strategic levels of replacement funding.

8. Ensures that the planning/design/decision making processes consider impacts on energy use for city operations, and that they reflect the City's sustainability and climate goals. All new facilities and energy consuming equipment should strive to have a net zero emissions impact.

9. Upholds a total compensation strategy while supporting organizational capacity and employee training.

10. Optimizes leveraged external funding opportunities.

Budget Development Process

The City of Spokane follows the process described in the Revised Code of Washington (RCW 35.33), and presents the 2024 Adopted Budget for all funds amounting to $1.2 billion. Even though the economic impacts of Covid-19 on the City's budget have largely passed, the City continues to wrestle with new uncertainty related to unprecedented inflationary pressures, labor contract increases, and continued strong demand for enforcement, homeless & affordable housing services, while also experiencing a slowdown in revenue due to waning consumer confidence. Recommendations reflect progress towards sustainability and recognition of the need for new revenue sources to maintain critical services as the "new normal" takes hold following the formal end of the pandemic. Continued efforts from the community will be required to support the long-term fiscal sustainability and financial well-being of the City and the expected levels of services.

Budgetary Basis

The City budgets on the premise of appropriation budgeting. Annual budgets are prepared for governmental, proprietary, and fiduciary fund types. Governmental fund types are budgeted on a modified accrual basis while proprietary fund types are budgeted on a full accrual basis.

Operating Budget Preparation

The process of developing the 2024 Adopted Budget is a comprehensive effort involving input from the Mayor and City Council, outside governmental agencies & committees, private organizations, and all City divisions, departments, and offices. There are several major components to the process, including updating the City's Six-Year Capital Improvement Program (CIP), reviewing the economic environment & current community needs, updating the long-term financial projections for the General Fund, Executive review, City Council budget work sessions, and budget adoption.

The development of the City's operating budget is constantly evolving to better ensure the highest priorities are being addressed. Specifically, the 2024 budget development process started in late spring of 2023 with a review of how the previous year concluded and emerging financial & economic trends. In the first half of May 2023, the City held four community town halls, one in each district and one virtual citywide, to allow citizens to discuss priorities and issues with the Administration. During June 2023, projections were provided to the City Council and mid-year budget adjustments were implemented. Joint legislative and executive budget sessions commenced in early July and continued through the end of October.

On November 2, 2023, the Mayor filed her 2024 Proposed Budget to the City Council and the Clerk for public review and deliberation. The Mayor's 2024 Proposed Budget included the operating and capital budgets.

Operating Budget Approach

The City anticipated a near $20 million funding gap in the General Fund for 2024. In addition to the funding gap in the General Fund, the City continues to face other challenges for services in other funds, namely homelessness and affordable housing. Key drivers contributing to the current fiscal stress include waning consumer confidence resulting in slower revenue growth, labor cost pressures resulting in higher-than-normal personnel cost increases, continued high inflation on purchased supplies, equipment & services, and increased demand for core services, as evidenced by the near 15% increase in police calls during 2023. The financial strategies to address such challenges are unique to each fund.

In alignment with the City's current focus on fiscal responsibility and sustainability, City leadership spent many months developing several recommendations, most of which were discussed with City Council in the joint budget sessions.

The 2024 Adopted Budget includes operating reductions, new ways of doing business, revenue updates, temporary funding strategies, and the preservation of General Fund reserves & unappropriated fund balance, while minimizing impacts to the community.

The financial plan came together utilizing a three-pronged approach. The strategies for 2024 are intended to make progress towards financial sustainability while exploring new revenue sources with the community.

1. Operating Efficiencies and New Ways of Doing Business

More than a third of the projected funding gap for 2024 was resolved through operating reductions and new ways of doing business that include the rightsizing of Fire staffing based on the new staffing model; managed hiring process intended to evaluate organizational needs and workloads upon vacation of a position; and restructuring debt of the Parking System Fund to eliminate the annual General Fund contribution. Departmental efficiencies include consumption reductions, renegotiating consultant services agreements and risk management stop-loss levels based on claim analysis.

2. Aligning Revenue to Meet Needs

An adequate level of cost recovery for services is essential for financial sustainability. In addition to the 1 percent property tax increase to support the increasing cost of essential services, the 2024 financial plan is the start of a three-year strategy to evaluate many fees that have not been increased in several years, some by as much as 15 years. This strategy includes phasing in a full-cost allocation plan and a federally negotiated Cost Allocation Plan. This strategy will provide a more comprehensive understanding of the cost of services for decision and policy making purposes.

3. Bridging the Gap to Meet Immediate Needs

The plan includes four strategies to temporarily bridge short-term funding needs, reduce ongoing expense burden, or right-size funds that have grown greater than the required need. The first strategy is the consolidation and restructure of the Public Safety SIP loans to provide a one-time cost reduction of $3.4 million during 2024. Secondly, certain allocations and charges during 2024 will be suspended temporarily to utilize retained earnings in Internal Service Funds. This strategy provides one-time cost savings to the General Fund, Special Revenue Funds, and Enterprise Funds, including central service allocations, workers compensation, and employee benefits. The third strategy is to direct monies from the Traffic Calming Fund for at least the next two years to ensure that the Police Department can maintain a pledged level of neighborhood traffic enforcement. The final strategy is to temporarily increase the utility tax on certain utilities operated within the City by 1%.

Capital Budget Preparation

The City's capital budget preparation typically begins in March, and includes an extensive review of inventory, growth analysis, and the identification of future needs. The first year of the six-year CIP becomes the capital budget upon adoption by the City Council.

During the first half of 2023, a series of meetings were held with the City Council and Plan Commission on the updated six-year Street CIP, and it was adopted on June 12, 2023 by Council Resolution 2023-0044. Additionally, on October 11, 2023, the Plan Commission conducted a public hearing to take testimony on the citywide CIP, and at the close of the hearing found that the CIP is consistent with the Comprehensive Plan and voted unanimously to recommend that the City Council approve the citywide CIP and adopt the first year as the capital budget.

Budget Adoption

Late October through November, the City Council held scheduled public hearings on revenue, the CIP, and the Mayor's 2024 Proposed Budget. After completing the budget hearings, Council deliberated on any changes to the budget and ultimately adopted the annual budget on November 27 by ordinance with some adjustments.

Budget Amendments

The City Council during the year may, by ordinance, eliminate, decrease, or re-appropriate any unexpended appropriations by a super majority of five votes. City Council may also, by a super majority vote, increase appropriations by ordinance from available funding to meet the necessary expenditures that were not foreseen at the adoption of the budget. The City Council may make new appropriations to the budget from new funds available from grants and outside contributions by budget ordinance approval of a super majority vote.

The Administration may, without ordinance, transfer between accounts within a department or fund, but may not increase the overall department or fund budget, except for transferring from personnel cost accounts to maintenance & operating accounts. City Council must approve requested transfers from personnel cost accounts to other accounts except for Library, Parks, Civil Service or other departments governed by a separately appointed Board or Commission.

In accordance with State law, any unexpended appropriations automatically lapse at the close of the fiscal year, except for any previously unpaid encumbered appropriation, which can be carried forward into the following year by ordinance. The exception is special funds such as Bond and Grant funds, which carry forward until the original spending authority is exhausted.

Budget Outlook and Resources

The City continues to face many uncertainties going into 2024, but remains judicial in managing taxpayer resources. Prior to the pandemic in 2020, the City was on solid financial footing and anticipated strong growth. However, during 2020, in response to the pandemic, the City initiated a hiring freeze of non-critical positions to counter the loss in revenue. In 2021, the hiring freeze was lifted, and modest increases were approved for the continuation of critical services. In anticipation of slow recovery, the City Council approved the use of approximately $1 million in General Fund Unappropriated Fund Balance to balance the 2021 Adopted Budget.

However, during 2021, the City experienced the strongest growth in sales tax revenue in recent history, largely fueled by population growth and federal stimulus funding in the community as part of the pandemic recovery. Even so, the balance of General Fund Unappropriated Fund Balance was reduced by $4.9 million largely to cover retroactive pay to the Police Guild upon settlement of its labor contract for years 2016-2021.

Much of the economic momentum experienced during 2021 continued into the early part of 2022. About halfway through 2022, however, the nation experienced a dramatic increase in inflation, Federal Reserve interest rate hikes, continued supply-chain challenges, and international concern regarding the war in Ukraine. These economic challenges continue. The impact of the national and world economy have been experienced locally mostly in the housing market, with a substantial slowdown in housing sales.

A threat of a recession and its potential effect on the City's revenue was much of the focus for 2023. The City continued to monitor sales tax revenue monthly and the use of public safety overtime due to the rise in service demands. As a result of increasing overtime, a mid-year budget adjustment was made to formally recognize the increased cost. The rise in demand for public safety and homelessness services are expected to continue into 2024, while revenue is expected to slow.

The 2024 Adopted Budget does not utilize any General Fund Unappropriated Fund Balance. However, other fund balances and retained earnings were carefully and judicially utilized to support essential operations, such as Traffic Calming to support traffic enforcement services in neighborhoods, and critical infrastructure projects. This will also provide the time necessary to adjust to changing economic conditions as the City evaluates future services and service delivery methods in a post-pandemic environment.

The 2024 Adopted Budget assumes the following:

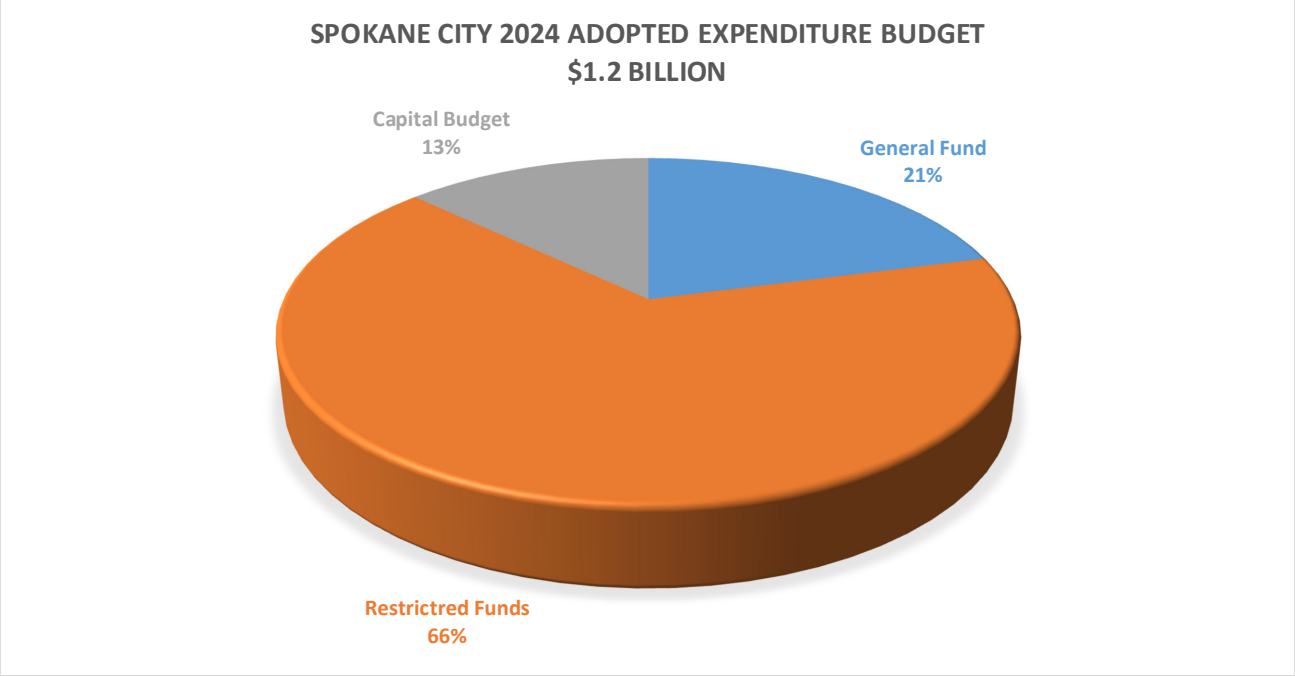
- Levying the 1% allowable property tax increase.
- A cautious and uncertain economy through 2024, putting downward pressure on sales tax revenue growth.
- Continued residential growth but less robust commercial construction until interest rates begin to decrease.
- Modest to low unemployment and modest job growth. The increase in state minimum wage may spur more employment competition and job turnover.

The City's Budget

The City of Spokane's 2024 Adopted Budget is statutorily balanced, wherein appropriations are limited to estimated revenues plus unencumbered fund balances, and reflects the City's continued commitment to providing public services and programs that enhance the quality of life for the residents of Spokane. The 2024 Adopted Budget maintains essential city services while investing in critical capital infrastructure. Focus areas include investing in employee compensation to remain a competitive employer, making significant investments in infrastructure and major City facilities, and continued investments in the community. As the City plans for a slow-moving growth phase during 2024, including continued labor challenges, slower inflation, and global economic uncertainties, the 2024 Adopted Budget reflects changing revenues and expenditures that continue to align City spending with priorities. The 2024 Adopted Budget Summary highlights the City's financial, human, and capital resource allocations required to achieve policy and service delivery goals.

The 2024 Adopted Budget includes the budget for both operations and capital, totaling $1.2 billion. The budget document serves as a policy document, a financial plan, operations guide, and communication device for the City. It is the foundation for the City's allocation of resources toward service delivery plans providing quality services, targeted investments, and continued improvements.

The 2024 Adopted Budget is comprised of three primary components: the General Fund, Restricted Funds, and the Capital Budget.

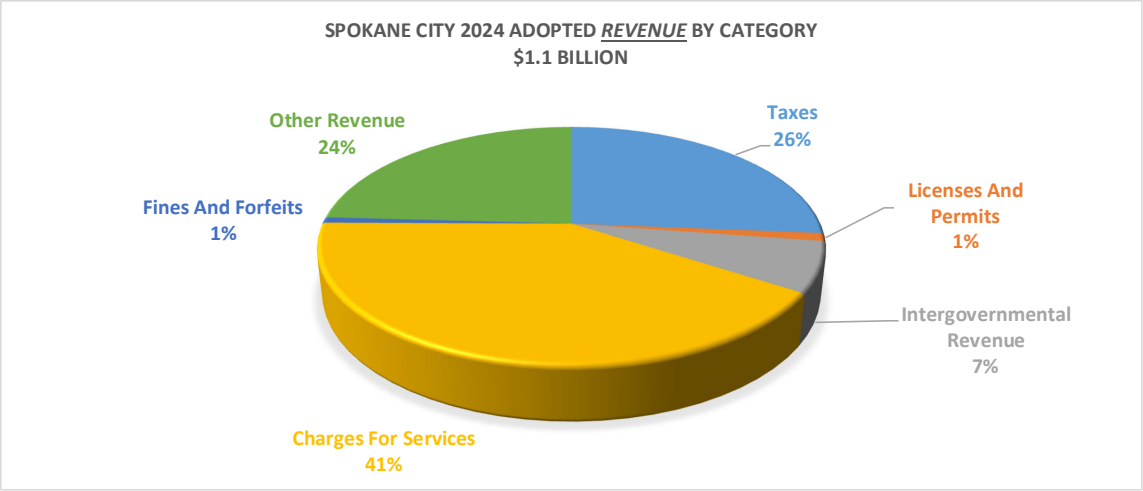


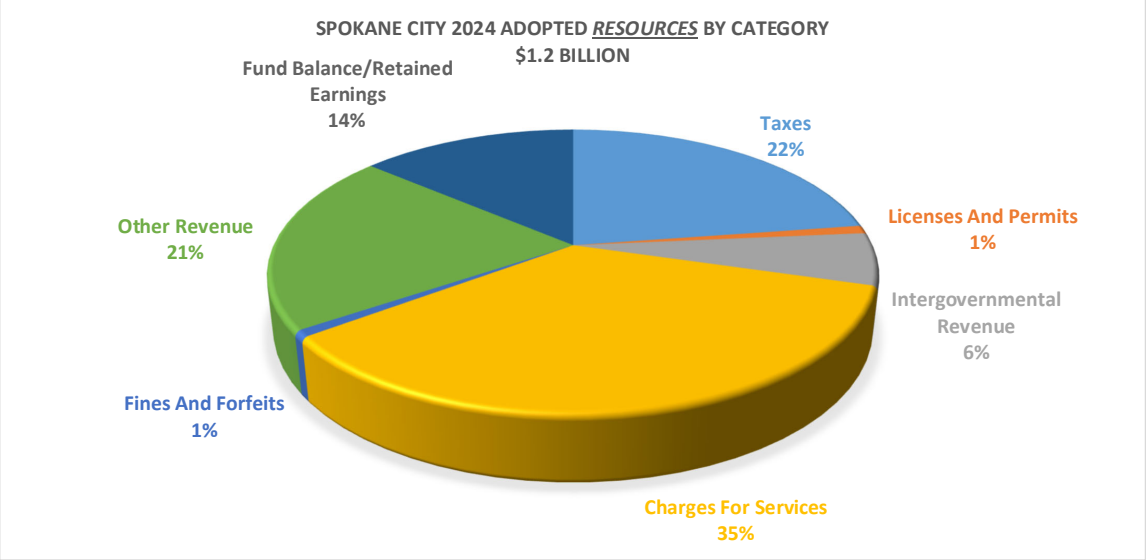
2024 Total Revenue and Resources

Citywide revenue estimates included in the 2024 Adopted Budget amount to nearly $1.1 billion. This is $31.8 million, or about 3.0 percent, more than the amount budgeted citywide for 2023, largely due to projected increases in charges for service, tax revenue, and interest earnings. In addition to current estimated revenue, the City plans to utilize about $75.9 million in available reserves/retained earnings to complete projects and multi-year programs in progress.

2024 Adopted Budget Resources

Revenue Categories	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Services Funds	Fiduciary Funds	TOTAL
Taxes	194,271,785	76,991,049	11,055,362	1,216,000	-	-	-	**$283,534,196**
Licenses And Permits	7,268,791	2,604,215	-	1,000	1,483,200	-	-	**$11,357,206**
Intergovernmental Revenue	3,955,281	54,662,524	-	14,359,500	1,065,000	80,000	530,000	**$74,652,305**
Charges For Services	22,679,150	19,322,925	-	842,500	286,277,461	112,072,720	30,000	**$441,224,756**
Fines And Forfeits	2,415,350	6,919,210	-	-	1,000	-	-	**$9,335,560**
Other Revenue	12,206,158	103,630,347	7,794,499	24,546,377	31,696,050	32,871,771	46,089,143	**$258,834,345**
Total Citywide Revenue	**$242,796,515**	**$264,130,270**	**$18,849,861**	**$40,965,377**	**$320,522,711**	**$145,024,491**	**$46,649,143**	**$1,078,938,368**
Fund Balance/Retained Earnings	$0	$49,536,187	$8,946,557	$11,935,971	$47,458,266	$42,273,951	$12,105,338	**$172,256,270**
Total Citywide Resources	**$242,796,515**	**$313,666,456**	**$27,796,418**	**$52,901,348**	**$367,980,977**	**$187,298,442**	**$58,754,481**	**$1,251,194,637**





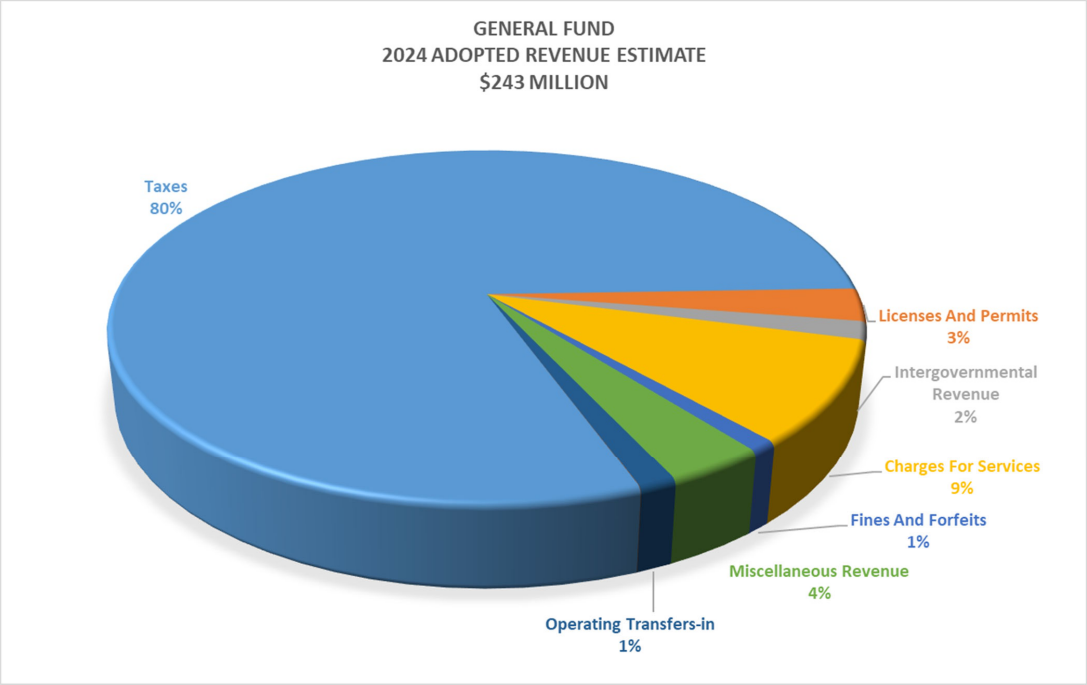
2024 General Fund Revenue

Revenue estimates for the 2024 Adopted Budget for the General Fund amount to $242.8 million. This is $13.9 million, or 6.1 percent, more than 2023 Adopted Budget. The largest dollar increase is from tax revenue. Property tax revenue assumes the 1% increase over the prior year assessed budget plus an amount for new construction and growth. The economically sensitive sales tax revenue is based on the underlying assumption of a sluggish economy through the first half of the year, then moderate growth resulting in a decrease of 0.04 percent compared to the 2023 budgeted amount. This is significantly under the 10-year actual annual growth rate of 6.3 percent and the most recent 5-year actual annual growth rate of about 5.8 percent. The 2024 Adopted Budget also assumes a temporary 1 percent increase in the utility tax imposed on City sewer, solid waste, stormwater, and water services, which is the primary driver of the overall increase in tax revenue. Moderate increases are estimated for service charges to cover the cost of providing essential services as the City transitions to a full-cost accounting. The City also anticipates higher interest income as a result of the rising interest rates.

2024 Adopted General Fund Revenue

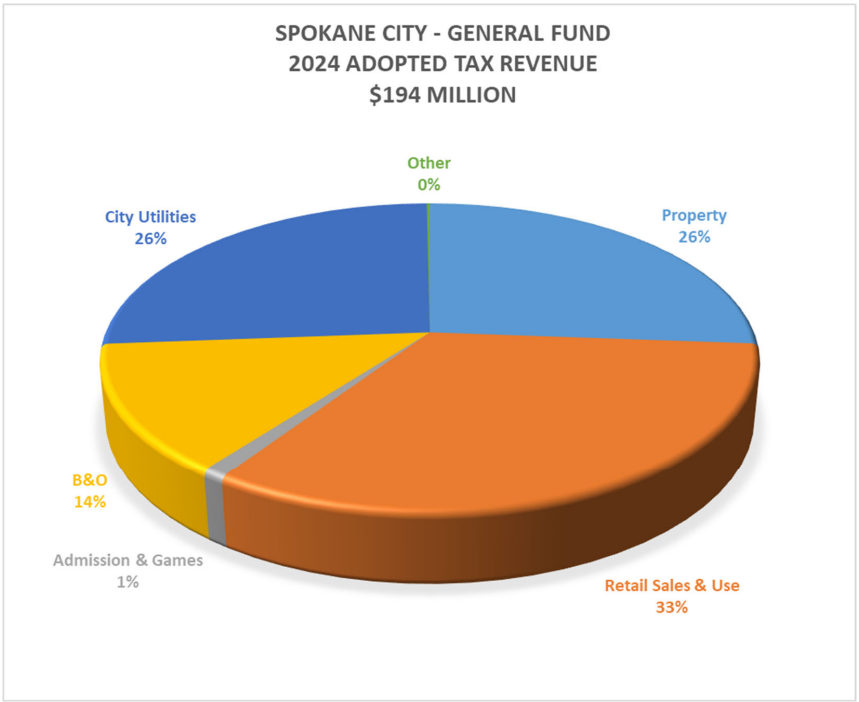
Revenue Category	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Change	%
Taxes	$176,732,687	$181,877,150	$186,811,000	$194,271,785	$7,460,785	4.0%
Licenses And Permits	6,898,498	6,990,007	7,098,000	7,268,791	170,791	2.4%
Intergovernmental Revenue	4,413,712	4,743,024	4,364,975	3,955,281	(409,694)	-9.4%
Charges For Services	17,856,011	20,920,520	19,692,258	22,679,150	2,986,892	15.2%
Fines And Forfeits	1,876,907	1,490,978	1,919,000	2,415,350	496,350	25.9%
Miscellaneous Revenue	(1,401,600)	(12,224,460)	6,173,988	8,838,093	2,664,105	43.2%
Operating Transfers-in	151,156	2,687,932	2,783,065	3,328,065	545,000	19.6%
Other Financing Sources	58,752	24,285	40,000	40,000	-	0.0%
Total General Fund Revenue	**$206,586,123**	**$206,509,436**	**$228,882,286**	**$242,796,515**	**$13,914,229**	**6.1%**

Note: Actuals reflect the accounting software which includes unrealized gain/loss even though they are not budgeted.



The General Fund is largely sourced from taxes, as shown in the chart above, comprising 80 percent of total revenue. The second largest source of funding is from charges for services making up 9 percent of the total revenue.

Tax revenue in the General Fund comes from three primary sources: Property Tax, Sales Tax, and Utility Tax. The total amount from taxes estimated for 2024 in the General Fund is $194.3 million. This amounts to $7.5 million, or 4.0 percent, more than the amount adopted for 2023.



2024 General Fund Reserves and Contingencies

The establishment and maintenance of appropriate reserves within the General Fund is critical to prudent financial management. The City's financial policies and strong financial management have been recognized by the major rating agencies through a strong credit profile. Spokane holds an 'AA' general bond rating from Standard & Poor's, and an equivalent 'AA2' from Moody's. The 'AA' bond rating is Investment Grade, meaning there is very strong capacity to meet financial commitments and allows the City to pay some of the lowest possible interest rates in the market.

The 2024 Adopted Budget reflects the following financial practices and policies:

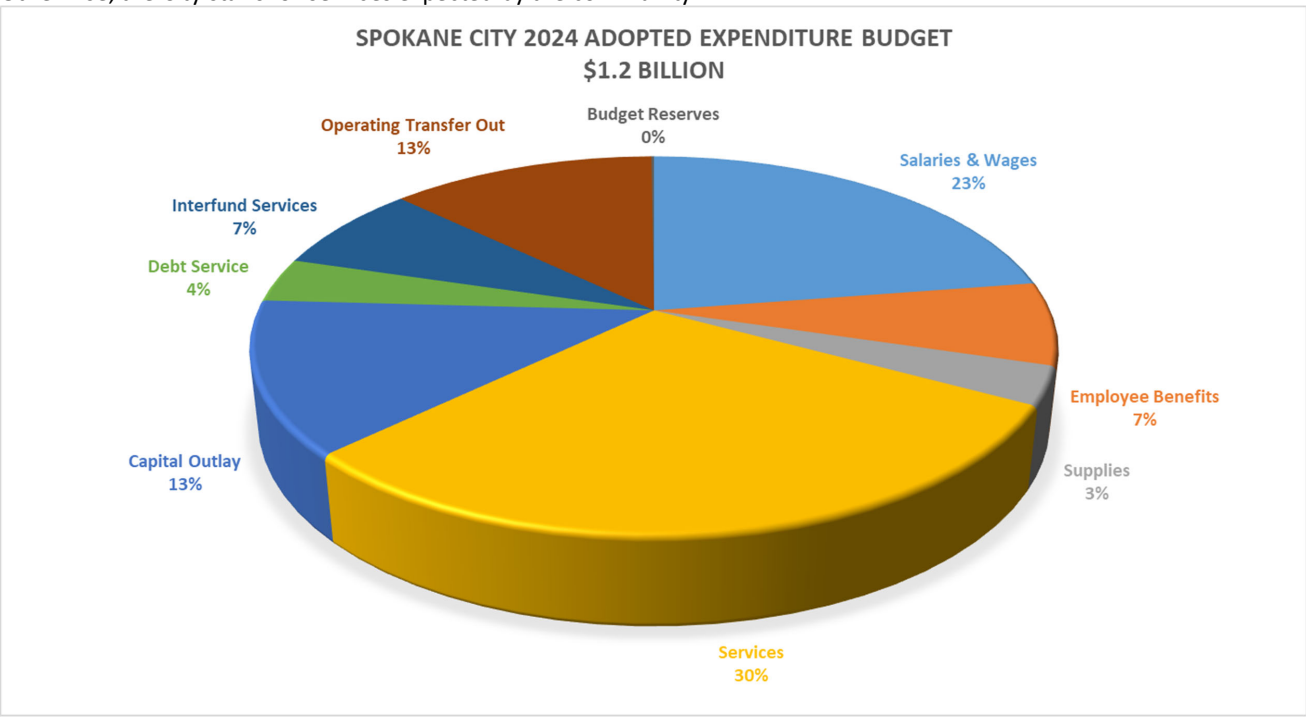
- Maintain a minimum General Fund ending balance of 10 percent as an Emergency Contingency Reserve.
- Maintain a minimum General Fund ending balance of 3.5 percent as a Revenue Replacement Reserve.
- Annually review and periodically adjust Fees and Charges to provide for cost recovery, inflation, consumer relief, and/or alignment with policy goals.

The 2024 Adopted Budget preserves the established reserves and does not require the use of reserves or unappropriated fund balance from the General Fund to maintain services. The 2% minimum replenishment dictated by the City Council in order to reach the targeted 25% of expenditures in total reserves and fund balance was suspended in this budget.

2024 Total Adopted Budget

The 2024 Adopted Budget is nearly $1.2 billion, with 2,444.8 authorized full-time equivalent positions to provide services to more than 222,000 residents and thousands of annual visitors. The 2024 Adopted Budget is $7.3 million, or 0.6 percent, less than the 2023 Adopted Budget, primarily due to decreases in capital expenditures.

The following chart reflects the 2024 Adopted Budget by expenditure categories. The largest category is for services and the second largest category is salary & wages. Within the City's Special Revenue funds, which account for revenue dedicated or restricted for specific purposes, the City contracts with numerous agencies primarily for human and community services. Otherwise, the City staffs for services expected by the community.



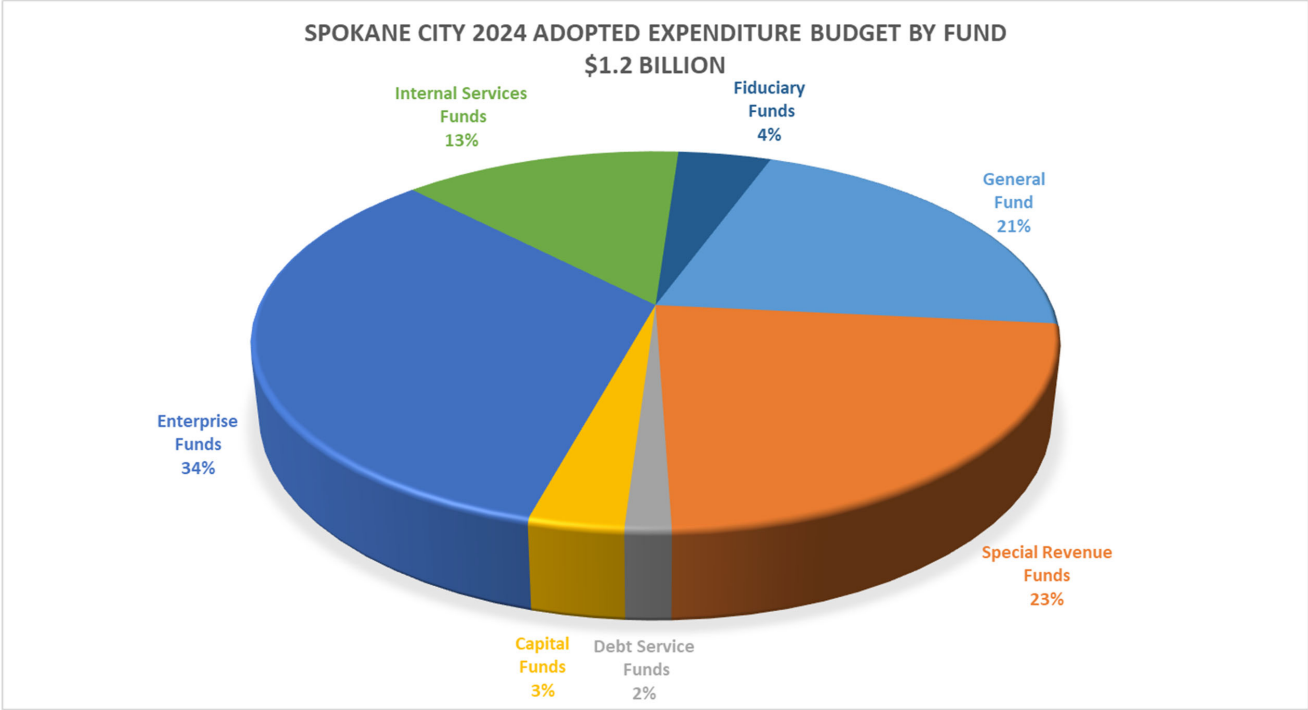
City of Spokane

2024 Budget Summary

2024 Adopted Budget Expenditures

Expense Categories	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Services Funds	Fiduciary Funds	TOTAL
Salaries & Wages	91,430,947	88,259,469	-	-	61,051,809	18,948,774	753,148	**260,444,148**
Employee Benefits	23,040,405	32,814,706	-	-	19,724,509	6,225,232	132,493	**$81,937,344**
Supplies	1,681,055	9,036,212	-	-	15,550,543	11,406,648	10,000	**$37,684,458**
Services	16,679,510	84,776,105	48,000	2,713,000	111,276,023	79,940,508	50,582,550	**$346,015,696**
Capital Outlay	175,000	8,243,514	-	24,009,381	98,051,983	19,769,323	-	**$150,249,201**
Debt Service	-	-	17,536,912	459,119	22,006,160	3,427,146	-	**$43,429,337**
Interfund Services	16,770,875	19,455,204	-	4,804,771	38,340,760	6,991,175	80,000	**$86,442,785**
Operating Transfer Out	92,949,188	20,951,294	424,250	5,435,446	20,408,168	7,039,505	-	**$147,207,851**
Budget Reserves	26,378	812,956	-	-	75,432	515,313	10,000	**$1,440,079**
Total Citywide Expense	**242,753,357**	**264,349,461**	**18,009,162**	**37,421,717**	**386,485,388**	**154,263,624**	**51,568,191**	**$1,154,850,899**

The following chart shows the 2024 Adopted Budget by fund category. About 21 percent of the 2024 Adopted Budget, or $242.8 million, makes up the General Fund and will go to pay for general government services, which include services such as: police, fire, streets, parks & recreation, and the City library system.



About 23 percent, or $264.3 million, of the 2024 Adopted Budget is attributed to Special Revenue Funds dedicated to specific purposes legislated by the federal, state, or city government and include the Fire/EMS Fund, Public Safety Personnel Levy Fund, Parks and Recreation Fund, Library Fund, Street Maintenance Fund, and numerous community and human services grant funds.

Another 34 percent, or $386.5 million, pays for services under the City's enterprise funds. Enterprise funds are those that are supported entirely by fees for service. Those services traditionally include wastewater collection and treatment, water distribution, solid waste collection and disposal, building permit operations, and golf course operations.

In addition, the City also has a group of funds called "internal services" funds. These funds also function in a manner like a regular business by providing services to other city departments and charging fees for these services. The City's Internal Services Funds include fleet services, utility billing, IT services, records & reprographics, purchasing, risk management, worker's and unemployment compensation funds, and the self-funded medical/dental fund.

It is common accounting practice to have internal charges, such as when Fleet Services changes the oil on a police vehicle and charges the Police Department for that service, and inter-fund charges, like the annual transfer from the General Fund to the Fire/EMS fund to support Fire operations. These interfund transfers make up 24.5 percent of the total 2024 Adopted Budget. Therefore, to get a clearer picture of the cost of services, internal charges & inter-fund transfers are subtracted from the total budget. Thus, the 2024 Adopted Budget, net of interfund transfers, is $872.1 million, which is $20.0 million, or 2.3 percent, more than the 2023 Adopted Budget net of transfers.

2024 Adopted Citywide Expenditure Budget

Fund Category	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Change	%
General Fund	212,472,787	234,633,786	228,689,174	242,753,357	14,064,184	6.1%
Special Revenue Funds	193,048,350	245,511,837	281,348,261	264,349,461	(16,998,800)	-6.0%
Debt Service Funds	16,802,797	17,103,352	17,678,130	18,009,162	331,032	1.9%
Capital Funds	70,665,589	54,687,552	52,043,489	37,421,717	(14,621,772)	-28.1%
Enterprise Funds	293,595,715	334,070,405	389,431,988	386,485,388	(2,946,601)	-0.8%
Internal Service Funds	123,619,173	122,343,976	142,099,867	154,263,624	12,163,757	8.6%
Fiduciary Funds	45,261,860	47,338,436	50,833,388	51,568,191	734,803	1.4%
Total Citywide Expenditures	**955,466,271**	**1,055,689,343**	**1,162,124,296**	**1,154,850,899**	**(7,273,397)**	**-0.6%**
Less:						
Internal Service Fund Charges	(94,768,932)	(103,553,798)	(117,504,008)	(116,475,882)	1,028,126	-0.9%
Operating Transfers between Funds	(164,945,328)	(205,411,192)	(174,253,220)	(147,207,851)	27,045,369	-15.5%
Pension Charges to Other Funds	(17,066,429)	(17,934,367)	(18,297,405)	(19,103,643)	(806,238)	4.4%
Net Citywide Expenditures	**678,685,582**	**728,789,986**	**852,069,663**	**872,063,523**	**19,993,860**	**2.3%**

Note: Actuals reflect the accounting software which includes depreciation/amortization and capital additions expenses even though they are not budgeted.

General Fund

The General Fund is the primary conduit through which tax-funded services are provided to citizens. The General Fund also delivers the administrative support for all City governmental functions. Hence, it receives the most attention during budget deliberations.

2024 Adopted Budget
General Fund Summary by Type Summary

Type Summary	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Change	%
Taxes	$ 176,732,687	$ 181,877,150	$ 186,811,000	$ 194,271,785	$ 7,460,785	4.0%
Licenses & Permits	6,898,498	6,990,007	7,098,000	7,268,791	170,791	2.4%
Intergovernmental Revenues	4,413,712	4,743,024	4,364,975	3,955,281	(409,694)	-9.4%
Charges for Goods & Services	17,856,011	20,920,520	19,692,258	22,679,150	2,986,892	15.2%
Fines and Penalties	1,876,907	1,490,978	1,919,000	2,415,350	496,350	25.9%
Miscellaneous Revenues	(1,401,600)	(12,224,460)	6,173,988	8,838,093	2,664,105	43.2%
Disposition of Fixed Assets	58,752	24,285	40,000	40,000	-	0.0%
Operating Transfers-In	151,156	2,687,932	2,783,065	3,328,065	545,000	19.6%
Total Revenue	**$ 206,586,123**	**$ 206,509,437**	**$ 228,882,286**	**$ 242,796,515**	**$ 13,914,229**	**6.1%**
Salaries and Wages	71,392,681	78,568,503	80,155,016	91,430,947	11,275,931	14.1%
Employee Benefits	20,502,407	21,304,749	20,239,136	23,040,405	2,801,269	13.8%
Supplies	1,317,074	1,501,790	1,628,903	1,681,055	52,152	3.2%
Services	14,765,370	16,756,414	15,701,660	16,679,510	977,850	6.2%
Capital Outlay	408,687	282,898	85,225	175,000	89,775	105.3%
Interfund Services	10,474,390	12,473,317	14,622,921	16,770,875	2,147,954	14.7%
Operating Transfers-Out	93,612,178	103,544,579	95,893,363	92,949,188	(2,944,175)	-3.1%
Debt Service	-	201,537	-	-	-	0.0%
Budget Reserves	-	-	362,949	26,378	(336,571)	-92.7%
Total Expenditures	**$ 212,472,787**	**$ 234,633,786**	**$ 228,689,173**	**242,753,357**	**14,064,184**	**6.1%**
Surplus/(Deficit)	**$ (5,886,664)**	**$ (28,124,349)**	**$ 193,113**	**$ 43,158**	**$ (149,955)**	**-77.7%**

Note: Actuals reflect the accounting software which includes unrealized gain/loss, depreciation/amortization and capital additions expenses even though they are not budgeted.

The 2024 Adopted Budget for the General Fund totals $242.8 million. This amount is $14.1 million, or 6.1 percent, more than the 2023 Adopted Budget. The largest increase is in salaries and wages resulting from the settlement of numerous labor agreements during 2023 and personnel cost adjustments for public safety overtime and various pay items. Most other increases are due to funding formulas and inflationary impacts on operating costs, such as fuel.

2024 Adopted Budget
General Fund Expense Summary by Major Division

Major Division	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Police	$ 66,976,567	$ 76,027,457	$ 72,940,720	$ 85,182,482	$ 12,241,762	16.8%
Fire	45,445,673	52,519,099	46,758,457	47,599,405	840,948	1.8%
Public Works, Streets & Utilities	17,255,113	17,809,475	18,250,643	17,955,276	(295,367)	-1.6%
Parks	16,856,647	16,907,513	17,063,823	18,836,703	1,772,880	10.4%
Courts & Legal	13,424,139	13,930,370	14,596,585	16,587,049	1,990,464	13.6%
Library	9,046,519	9,597,682	9,754,899	9,754,899	-	0.0%
Community & Economic Development	5,242,390	6,685,276	6,142,818	6,786,347	643,529	10.5%
Neighborhood Housing and Human Services	5,458,197	6,300,356	5,737,519	4,573,741	(1,163,777)	-20.3%
Capital/Debt	5,846,000	6,002,000	6,356,118	4,285,736	(2,070,382)	-32.6%
Governance/Administration	26,921,542	28,854,558	31,087,592	31,191,719	104,127	0.3%
Total Expenditures	**$ 212,472,787**	**$ 234,633,786**	**$ 228,689,174**	**$ 242,753,357**	**$14,064,183**	**6.1%**

Note: Actuals reflect the accounting software which includes depreciation/amortization and capital additions expenses even though they are not budgeted.

About half of the City's employees work in departments funded by the General Fund. Revenues come into the General Fund through taxes and fees for service: property taxes, retail sales & use taxes, utility taxes & franchise fees, and business license fees. The top six divisions funded by general tax dollars are: Police, Fire, Public Works Streets & Utilities, Parks, Library, Courts & Legal and Library. Although Fire/EMS, Parks, Streets, and Library are not General Fund departments, they do receive a major portion of their funding from the General Fund in General Fund Allocations.

At the Police Department, tax dollars pay for services ranging from patrol and K-9 officers to major crimes investigation. Money also goes into facilities, equipment & vehicles, police records, crime analysis, officer training, and administration.

At the Fire Department, the City's General Fund, via an allocation to the Fire/EMS Fund in the amount of $47.6 million, pays for firefighters, fire prevention, haz-mat & rescue teams, support for the City's fire stations, and fire administration.

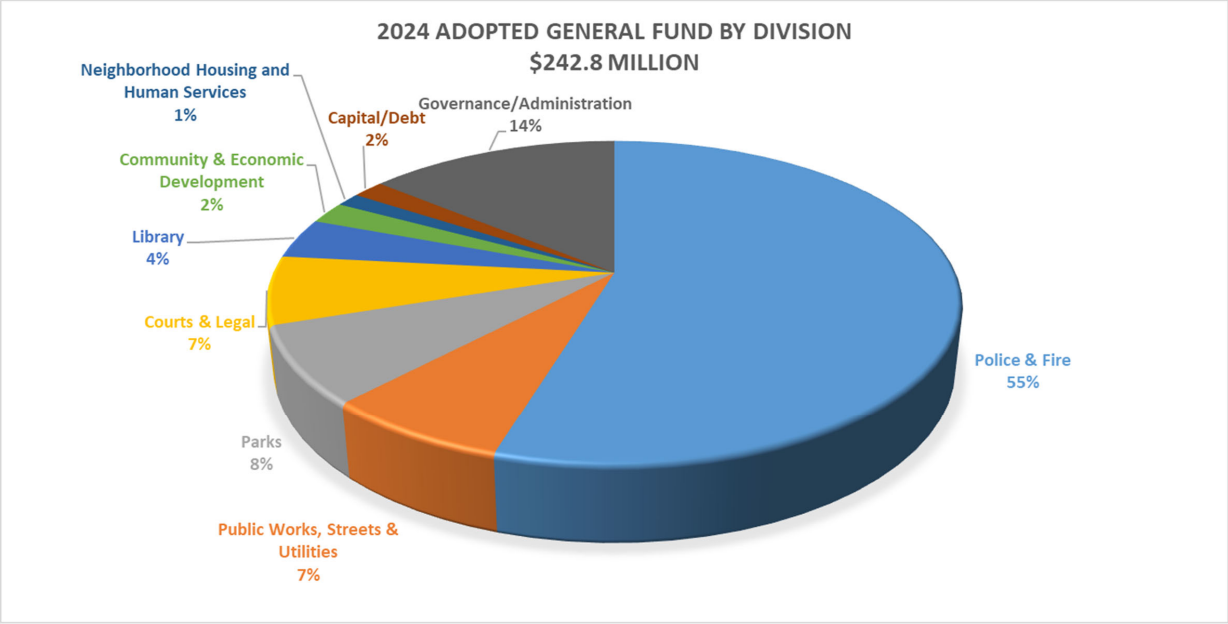
2024 General Fund Allocations

Fire	$47,599,405
Parks & Recreation	18,770,703
Library	9,754,899
Arterial Streets	9,754,155
Fire Capital	2,142,868
Police Capital	1,642,868
Code Enforcement	879,216
Parking System	600,000
Facilities Cap	500,000
Public Safety Levy	200,000
Urban Forestry	66,000
Total Allocations	**$91,910,114**

Per the City Charter, the Parks Department receives an allocation from the General Fund equal to 8 percent of General Fund expenditures using a two-year look back. For example, the 2024 allocation to Parks of $18.8 million, equals 8 percent of the General Fund expenditures in 2022. These dollars pay for maintenance of the City's numerous parks and pathways, including Riverfront & Manito parks, and recreational programs.

The Street Department uses a General Fund allocation of $9.8 million. Street maintenance and capital are accounted for in Special Revenue Funds. The balance of the funding required to support street projects largely comes from state and federal grants, dedicated taxes and fees for services, including the City's portion of the gas tax.

The City contributes $9.8 million to Spokane Public Library in 2024 from the General Fund for services to the public, support services, automation, training, facilities, and administration.



Dedicated Funds

Dedicated funds include Special Revenue Funds, Debt Services Funds, Capital Funds, and Fiduciary Funds. They are largely funded from dedicated funding sources and/or transfers from other funds.

The 2024 Adopted Budget for Dedicated Funds is $371.3 million. This is a $30.6 million, or 7.6 percent, decrease compared to the 2023 Adopted Budget. This is largely due to decreases in federal funded grant funds supporting community and human services, decreases in Real Estate Excise Tax Funds and planned capital expenditures.

2024 Adopted Budget
Dedicated Funds by Fund Category Summary

Fund	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Change	%
Special Revenue Funds	$ 193,048,350	$ 245,511,837	$ 281,348,261	$ 264,349,461	$ (16,998,800)	-6.0%
Debt Service Funds	16,802,797	17,103,352	17,678,130	18,009,162	331,032	1.9%
Capital Funds	70,665,589	54,687,552	52,043,489	37,421,717	(14,621,772)	-28.1%
Fiduciary Funds	45,261,860	47,338,436	50,833,388	51,568,191	734,803	1.4%
Total Dedicated Fund Expenditures	**$325,778,596**	**$364,641,177**	**$401,903,268**	**$371,348,531**	**($30,554,737)**	**-7.6%**

Note: Actuals reflect the accounting software which includes depreciation/amortization and capital additions expenses even though they are not budgeted.

Enterprise Funds

Enterprise funds support clean drinking water, stormwater collection, wastewater management, garbage pick-up and disposal, building services, and golf operations. The services are supported by fees charged to users of these services. Year-to-year, budgets for enterprise operations can vary widely depending on the cost and timing of capital projects. The 2024 Adopted Budget for Enterprise Funds amounts to $386.5 million. This is about $2.9 million, or 0.8 percent, less than the 2023 Adopted Budget, largely due to changes in planned capital infrastructure.

2024 Adopted Budget
Enterprise Funds by Fund Summary

Fund	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Change	%
Water & Hydroelectric Services Fund	$ 48,546,614	$ 50,169,318	$ 76,918,665	$ 70,329,400	$ (6,589,265)	-8.6%
Water/Wastewater Debt Service Fund	12,015,701	11,869,726	13,548,028	13,551,528	3,500	0.0%
Integrated Capital Management Fund	58,407,718	73,840,336	103,819,867	100,051,184	(3,768,683)	-3.6%
Sewer Fund	83,224,120	98,144,571	81,883,239	80,664,769	(1,218,470)	-1.5%
Solid Waste Fund	79,301,704	86,675,305	98,483,192	103,372,618	4,889,426	5.0%
Golf Fund	4,105,216	5,287,934	5,324,191	6,764,047	1,439,856	27.0%
Development Services Center Fund	7,994,642	8,083,215	9,454,806	11,751,841	2,297,035	24.3%
Total Enterprise Fund Expenditures	**$293,595,715**	**$334,070,405**	**$389,431,988**	**$386,485,388**	**($2,946,601)**	**-0.8%**

Note: Actuals reflect the accounting software which includes depreciation/amortization and capital additions expenses even though they are not budgeted.

Internal Service Funds

Internal Service Funds account for internal services, such as fleet, facility management, accounting, IT, and project & performance management. Users, typically other City departments, are charged for the services provided. The 2024 Adopted Budget for Internal Services is $154.3 million. This is $12.2 million, or 8.6 percent, more than the 2023 Adopted Budget. This is primarily due to restructuring internal City interfund borrowings planned for 2024.

2024 Adopted Budget
Internal Service Funds by Fund Summary

Fund	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Change	%
Fleet & Fleet Equipment Funds	$ 15,142,354	$ 17,767,828	$ 20,128,654	$ 20,073,607	$ (55,047)	-0.3%
Public Works & Utilities Admin Fund	5,036,775	6,600,618	6,042,955	6,836,384	793,429	13.1%
Information Technology & IT Capital Funds	13,697,682	14,032,769	15,666,249	17,237,992	1,571,743	10.0%
Reprographics Fund	669,749	485,223	725,871	530,635	(195,236)	-26.9%
Purchasing Fund	917,569	807,002	1,316,495	1,228,187	(88,308)	-6.7%
Accounting Services Fund	4,319,952	4,309,224	5,770,451	5,941,433	170,982	3.0%
My Spokane	1,275,330	1,249,532	1,909,411	1,894,746	(14,665)	-0.8%
Office of Performance Management Fund	1,458,022	1,129,015	1,644,487	1,632,637	(11,851)	-0.7%
Risk Management Fund	6,743,565	5,932,283	7,242,641	7,405,695	163,053	2.3%
Worker's Compensation Fund	5,482,149	6,050,796	6,753,207	6,433,878	(319,330)	-4.7%
Unemployment Compensation Fund	215,894	268,879	588,476	437,026	(151,450)	-25.7%
Employee Benefits Fund	42,439,756	43,148,328	47,864,022	50,994,408	3,130,386	6.5%
Facilities Management & Capital Fund	3,231,228	4,171,314	6,838,673	6,204,975	(633,698)	-9.3%
SIP Debt Fund	19,694,261	13,499,545	11,272,121	21,460,637	10,188,516	90.4%
Police Capital	2,517,086	1,024,635	1,398,636	3,064,136	1,665,500	119.1%
Fire Capital	777,802	1,745,966	1,398,636	2,142,868	744,232	53.2%
Facilities Capital		121,020	5,538,881	744,381	(4,794,500)	-86.6%
Total Internal Service Fund Expenditures	**$ 123,619,173**	**$ 122,343,976**	**$ 142,099,867**	**$ 154,263,624**	**$ 12,163,757**	**8.6%**

Note: Actuals reflect the accounting software which includes depreciation/amortization and capital additions expenses even though they are not budgeted.

Authorized Staffing

The 2024 Adopted Budget includes 2,444.8 Full-Time Equivalent (FTE) positions for all funds; reflecting an increase of 13.5 FTEs from the 2023 Adopted Budget staffing level. The overall increase is largely from the addition of 10 new Library positions after the 2023 budget was adopted. During budget development, Fire positions were right-sized via a staffing model to ensure an adequate relief pool. Other positions were added to the enterprise funds to support growth.

Summary of Adopted 2024 Staffing Levels

Fund	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	Change
General Fund	713.6	724.6	724.0	737.5	13.52
Special Revenue Funds	730.3	764.3	814.2	810.0	(4.12)
Enterprise Funds	643.6	649.8	665.0	672.3	7.33
Internal Service Funds	210.0	219.6	225.2	221.0	(4.25)
Fiduciary Funds	3.0	3.0	3.0	4.0	1.00
Total FTEs	**2,300.6**	**2,361.3**	**2,431.3**	**2,444.8**	**13.48**

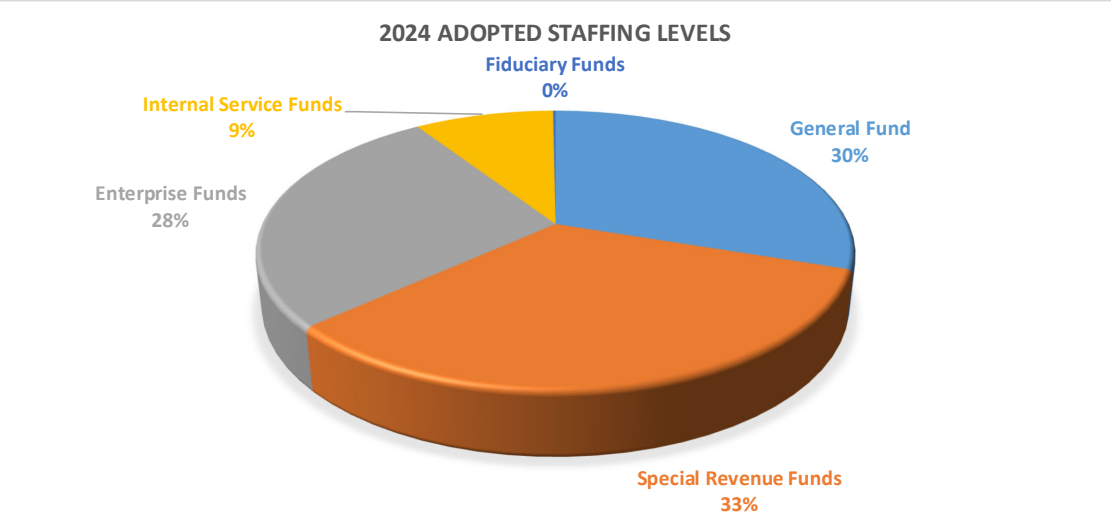
The increase of 13.52 FTEs in the General Fund is the result of transferring 11 Community Justice Services (CJS) FTEs from the Special Revenue Funds to the General Fund. The positions were created as part of a pilot program which proved successful, so they will be supported by the General Fund for six months while alternative, sustainable funding is sought. Additionally, two more CJS positions were created in 2023 via Special Budget Ordinance as part of a Community Court grant. One Housing Program Administrator and one Internal Auditor were removed from the 2024 budget. Partial allocation adjustments were also made to various other positions that are split between funds.

For the Special Revenue Funds, a majority of the adjustments occurred in Fire, Library, and the Public Safety Levy. A total of 19 Fire positions were removed to right-size the staffing pool. Offsetting a portion of this was the addition of 10 new Library positions that were added after the 2023 budget was adopted. 11 CJS positions were moved to the General Fund in 2024. Three positions, one Enforcement Supervisor and two Neighborhood Housing Specialists, are also being moved to Code Enforcement from the Development Services Center Fund for the Substandard Buildings program. There are also several new positions added in various departments including Streets, Code Enforcement, Parks & Recreation, and Community Housing & Human Services (CHHS). A new position is also being added to administer programs in the Housing Sales Tax Fund.

The increase of 7.33 FTEs in the Enterprise Funds are made up of a series of minor changes and additions spread across multiple Funds. Two positions are being transferred from IT to Water (1) and Sewer (1). Respectively, those are one Senior Business Systems Analyst and one Senior Systems Administrator. Three positions are also being moved from the Development Services Center Fund to Code Enforcement for the Substandard Buildings program. Integrated Capital Management is adding one new Clerk II. The Sewer Fund is adding two new Stationary Engineers, and two new Environmental Analyst positions. After the 2023 budget was adopted Golf also added new Assistant Golf Course Superintendents as partial FTEs.

The reduction of 4.25 FTEs in the Internal Service Funds is primarily due to changes in IT and Reprographics. Two IT positions are being moved to the Enterprise Funds in 2024. Reprographics has also removed two Reprographics Equipment Technicians in the 2024 budget in an effort to reduce expenses. The City hired a Risk Manager in 2023, so the City no longer needs the City Attorney to dedicate 25% of their time to Risk Management duties. The entirety of the City Attorney is now allocated to the General Fund.

Fiduciary Funds increased by one with the addition of one new Clerk III position in the Retirement Department. In October 2023 the Retirement Board and the Spokane City Council approved the addition of the new Clerk III position.



2024 Budget Calendar

March	**Capital Improvement Program (CIP)** • Street CIP opened to Street capital team in February • **March 14** - Citywide CIP opened for round one
April	**Operating Budgets** • **April 4 – April 28 –** Internal Services funds develop the bulk of their budgets • Revenue estimates begin **Capital Improvement Program (CIP)** • Street CIP on-going • **April 14 -** Citywide CIP round one closes • **April 17 –** Citywide CIP review by Budget Office begins
May	**Operating Budgets** • **May 2 –** All funds begin budget development round one ○ Charter budget items calculated (i.e. Parks, Civil Service) **Capital Improvement Program (CIP)** • **May 15 –** Citywide CIP review by Budget Office ends with a prelim report to City Admin • **By May 31 –** Draft Street 6yr CIP budget book published
June	**Operating Budgets** • **June 16 –** All funds end budget development round one • **June 19 –** Operating budget review by Budget Office begins **Capital Improvement Program (CIP)** • **June 1 – June 16 –** Citywide CIP meetings: unfunded project discussions • **June 14 –** Citywide CIP Plan Commission meeting • **June 20 -** Citywide CIP opened for round two • **June 30 –** Street CIP approved by Council
July	**Operating Budgets** • **July 14 –** Operating budget review by Budget Office ends with a prelim report to City Admin • **July 17 – July 31 –** Operating budget meetings: General Fund status **Capital Improvement Program (CIP)** • **July 14 -** Citywide CIP round two closes • **July 17 –** Citywide CIP review by Budget Office begins

August	**Operating Budgets** • **Aug 1 – 31 -** Operating budget round two review by Budget Office; Citywide and Internal Service cost allocation deadline **Capital Improvement Program (CIP)** • **August 30 -** Citywide CIP review by Budget Office ends with draft CIP published • **Other CIP work -** Depts to create new project presentations for Plan Commission, SEPA completed • **Aug 30** – Council review of Citywide CIP begins
September	**Operating Budgets** • **Sep 4 –** Budget Office prepares preliminary budget including 2025 projections • Property tax estimates from County begin • **Sep 18** - set budget hearings to committee **Capital Improvement Program (CIP)** • **Sep 13** – CIP Consistency Review Workshop with Plan Commission
October	**Operating Budgets** • **Oct 2** – Mayor submits preliminary 2024 budget estimates to City Council (includes CIP) • **Oct 3 –** Council review of preliminary operating budget begins • **Oct 6 & 13 –** Budget Discussion with elected officials • **Oct 16 -** Budget Office begins preparing proposed budget • **Oct 23** – Revenue hearing • **Oct 26** – 2024 Budget Study Session **Capital Improvement Program (CIP)** • **Oct 11** – CIP Hearing with Plan Commission • **Oct 19 –** CIP Study Session • **Oct 30 –** CIP First Reading
November	**Operating Budgets** • **Nov 2** – **Mayor's 2024 Proposed Budget released** • **Nov 13** – Budget hearing, CIP hearing & property tax levy ordinance adopted • **Nov 20** – Final Budget hearing • **Nov 27** – Operating budget adopted by Council • **Nov 30** – Property tax levies filed with the County **Capital Improvement Program (CIP)** • **Nov 13 –** CIP adopted by Council
December	**Operating Budgets** • **Dec -** Budget Office puts budget into place in the accounting and HR systems
January - February	**Operating Budgets** • Encumbrance Carry Forward

ORDINANCE NO C36467

An ordinance adopting the Annual Budget of the City of Spokane for 2024, making appropriations to the various funds of the City of Spokane government for the fiscal year ending December 31, 2024, and providing it shall take effect immediately upon passage.

WHEREAS, the City of Spokane is a first-class city with a population of less than 300,000 persons and is required, pursuant to RCW 35.33.075 to adopt a final budget prior to the close of the current fiscal year at midnight, December 31, 2023; and

WHEREAS, all appropriations in the final budget must be limited to the total estimated revenues therein including the amount to be raised by all municipal revenue sources and the unencumbered fund balances estimated to be available at the close of the current fiscal year; and

WHEREAS, pursuant to RCW 35.33.121 the expenditures as classified and itemized by fund in the final budget adopted by the City Council shall constitute the City of Spokane's appropriations for the fiscal year commencing after midnight, December 31, 2023, subject to later adjustments as provided therein;

NOW, THEREFORE,

The City of Spokane does ordain:

Section 1.

A. That the revenues to be generated by the revenue sources set forth in the final budget are required for the continuation of the existing essential municipal programs and services of the City of Spokane.

B. That without said essential municipal programs and services, the public health, safety and welfare of the citizens of the City of Spokane would be seriously impaired.

C. That the following Annual Budget of the City of Spokane for 2024 reflects a continuation of said essential municipal services and programs provided by the City of Spokane for the public health, safety and welfare of the citizens of the City of Spokane as required by the constitution and laws of the State of Washington, the City Charter, ordinances, other legislative enactments and lawful obligations of the City of Spokane.

Section 2. That the Annual Budget of the City of Spokane for the fiscal year ending December 31, 2024, as set forth in the document attached hereto and entitled, "2024 Adopted Budget, City of Spokane, Washington," hereinafter referred to as the 2024 Annual Budget, be and the same is, hereby fixed, determined, and adopted at the fund level; and that the amounts set forth in said budget are hereby appropriated for the use of the several funds as specified.

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Section 3. Estimated resources for each separate fund of the City of Spokane, and aggregate expenditures for all such funds for the year 2024 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2024 as set forth in the 2024 Annual Budget.

FUNDS	Total Estimated Revenues	Appropriated Beginning Fund Balances	Est. Revenues & Approp. Fund Balance	Total Appropriations
General Fund	**$242,796,515**	**$0**	**$242,796,515**	**$242,753,357**
Special Revenue Funds				
Street Maintenance	26,796,289	3,370,786	30,167,075	28,454,568
Code Enforcement	4,434,280	-	4,434,280	4,355,832
Library	13,029,938	6,179,789	19,209,727	13,995,883
Historic Preservation Incentive	10,000	11,306	21,306	17,647
Pension Contributions (LEOFF)	7,103,943	-	7,103,943	7,103,943
Miscellaneous Grants	177,500	-	177,500	177,500
Domestic Violence Prevention	500	6,666	7,166	500
Cannabis Tax	600,000	-	600,000	600,000
Traffic Calming Measures	7,174,836	4,315,085	11,489,921	6,981,657
Urban Forestry Fund	20,000	73,878	93,878	20,176
Parks and Recreation	26,625,006	3,299,901	29,924,907	26,829,506
American Rescue Plan	-	-	-	-
Fire Miscellaneous Grants	41,907	-	41,907	41,907
Parking Meter Revenue Fund	11,769,891	(274,448)	11,495,443	6,444,377
Paths and Trails Reserve	174,500	714,180	888,680	728,925
Human Services Grants Fund	22,583,258	1,200,000	23,783,258	23,781,882
Continuum of Care	7,570,000	-	7,570,000	7,570,000
Opioid Response	317,221	-	317,221	
Forfeitures & Contributions (SPD)	407,840	1,244,714	1,652,554	664,052
Hotel/Motel Tax	4,518,803	113,587	4,632,390	4,526,798
Housing Sales Tax	7,200,000	13,434,232	20,634,232	511,572
REET 2nd Quarter Percent	4,796,000	5,475,671	10,271,671	8,207,500
REET 1st Quarter Percent	4,584,711	1,098,824	5,683,535	4,000,000
Public Safety & Judicial Grants	1,814,793	-	1,814,793	1,806,016
Public Safety Personnel Fund	7,126,494	602,347	7,728,841	7,693,268
Combined Communications Center (SFD Dispatch)	-	-	-	-
Communications Building M&O	286,692	91,300	377,992	311,028
Community Development Fund	15,000	30,000	45,000	45,000
CD/HS Operations		515,111	515,111	472,600
Community Development Block Grants	10,000,000	-	10,000,000	10,000,000
CDBG Revolving Loan Fund	2,000,434	500,000	2,500,434	2,500,000
Misc. Community Development Grants	41,757	138,907	180,664	157,907
Home Program	5,053,235	-	5,053,235	5,053,235

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Home Revolving Loan Fund	396,379	750,000	1,146,379	1,135,000
Housing Assistance Program	7,180	175,000	182,180	177,500
Affordable & Supportive Housing Fund	645,586	500,000	1,145,586	215,586
Emergency Rental Assistance Grant	57	-	57	-
Housing Trust Grant Fund	7,611	215,200	222,811	216,800
Legal Services and Relocation	144,000	-	144,000	144,000
Rental Rehabilitation Fund	51,150	360,000	411,150	411,150
Residential Rental Property Mitigation	76,456	-	76,456	76,456
Trial Court Improvement Fund	64,608	730	65,338	64,608
Criminal Justice Assistance (Detention)	7,285,956	906,642	8,192,598	7,913,047
Financial Partnership Fund	189,792	-	189,792	189,792
Channel Five Equipment Reserve	252,000	454,554	706,554	252,000
Park Cumulative Reserve	3,669,995	2,847,199	6,517,194	4,423,619
Fire/EMS	71,588,623	-	71,588,623	71,588,623
Defined Contribution Administration	75,000	-	75,000	69,336
VOYA Defined Contribution Administration	46,000	-	46,000	45,928
Transportation Benefit Fund	3,355,049	1,185,026	4,540,075	4,372,737
Debt Service Funds				
GO Bond Redemption	17,939,274	7,314,608	25,253,882	17,529,912
Special Assessment Debt	530,000	172,850	702,850	143,811
Special Assessment Guaranty	-	589,981	589,981	8,000
Iron Bridge TIF Debt Service	105,587	109,219	214,806	103,187
University District LRF Debt Service	275,000	759,899	1,034,899	224,252
Capital Projects Funds				
General Capital Improvements	-	1,415,226	1,415,226	70,226
Arterial Street	39,728,974	8,900,000	48,628,974	34,520,836
Capital Improvements 2015 Park	20,403	552,384	572,787	572,787
Capital Improvements 2018 Library	-	-	-	-
Capital Improvements 1995	-	40,778	40,778	40,778
Kendall Yards TIF	410,000	-	410,000	400,000
West Quadrant TIF	589,000	1,027,583	1,616,583	1,604,090
University District LRF	217,000	-	217,000	213,000
Enterprise Funds				
Water	55,176,195	11,545,475	66,721,670	70,329,400
Water/Wastewater Debt Service	13,551,528	-	13,551,528	13,551,528
Integrated Capital Management	68,008,297	15,351,763	83,360,060	100,051,184
Sewer	69,251,487	10,588,831	79,840,318	80,664,769
Solid Waste Fund	98,605,465	2,791,666	101,397,131	103,372,618
Golf	5,992,101	1,329,726	7,321,827	6,764,047
Development Services Center	9,937,638	5,850,805	15,788,443	11,751,841

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Internal Service Funds				
Fleet Services	17,452,392	1,514,186	18,966,578	17,442,492
Fleet Services Equipment Replacement	2,671,261	6,521,021	9,192,282	2,631,115
Public Works and Utilities	7,163,089	1,131,200	8,294,289	6,836,384
Information Technology (IT)	12,074,684	2,828,006	14,902,690	14,294,688
IT Capital Replacement	1,298,527	2,924,115	4,222,642	2,943,304
Reprographics	487,716	69,164	556,880	530,635
Purchasing & Stores	1,092,076	156,274	1,248,350	1,228,187
Accounting Services	5,182,745	759,583	5,942,328	5,941,433
My Spokane	1,913,698	83,140	1,996,838	1,894,746
Office of Performance Management	1,606,687	60,676	1,667,363	1,632,637
Risk Management	8,449,339	673,989	9,123,328	7,405,695
Workers' Compensation	5,491,794	5,065,310	10,557,104	6,433,878
Unemployment Compensation	-	1,047,765	1,047,765	437,026
Employee Benefits	44,773,773	15,537,953	60,311,726	50,994,408
Facilities Management - Operations	5,674,619	3,901,569	9,576,188	6,204,975
Facilities Management - Capital	23,740,706	-	23,740,706	21,460,637
Police Capital	3,064,136	-	3,064,136	3,064,136
Fire Capital	2,142,868	-	2,142,868	2,142,868
Capital Facilities	744,381	-	744,381	744,381
Trust and Agency Funds				
Finch Memorial Arboretum	75,000	-	75,000	75,000
Employees' Retirement (SERS)	36,330,000	11,850,900	48,180,900	41,236,091
Firefighters' Pension Fund	5,188,643	254,438	5,443,081	5,240,350
Building Code Records Mgmt	60,000	-	60,000	60,000
Municipal Court	1,300,000	-	1,300,000	1,300,000
Police Pension Fund	3,695,500	-	3,695,500	3,581,750
Parking & Business Improvement District	-	75,000	75,000	75,000
TOTAL FUNDS	**$1,078,938,368**	**$172,331,270**	**$1,251,269,637**	**$1,154,850,899**

Section 4. That the foregoing appropriations are to be paid from the respective funds as specifically indicated in the 2024 Annual Budget and the salaries and wages therein set forth in detail as prescribed by RCW 35.33.051 shall be paid on a biweekly basis, payable every other Friday of such fiscal year.

Section 5. That because this ordinance adopts the Annual Budget, as provided by Section 19 of the City Charter, it shall take effect immediately upon its passage.

Passed by the City Council on November 27, 2023

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Betsy K. Wilkerson
Council President

Attest:

Terri L. Pfister
City Clerk

Nadine Woodward
Mayor

Approved as to form:

Michael J. Piccolo
Assistant City Attorney

12/12/2023
Date

November 27, 2023
Effective Date

Substitute Version Recv'd 11/27/2023

City of Spokane
Office of City Council

Memo

From: Lori Kinnear, City Council President

To: City Council Members

Cc: Mayor Nadine Woodward; Garret Jones, Interim - City Administrator; Tonya Wallace, CFO; Jessica Stratton, Budget Director; Terri Pfister, City Clerk

Date: November 27, 2023

Re: 2024 Proposed Budget Amendments

Like many years, this year's budgeting process continues to display admirable collaboration, reasonable compromise where needed, and attention to budgetary details across departments, administration, and City Council members.

As the economic stewards of the City's budget, the Council has been increasingly insistent on imposing substantial restrictions where needed and practicing fiscal conservatism to protect reserve balances and promote a sustainable budget. Beginning in 2022, the Council passed a resolution requiring all City departments to make a 10% cut in their departmental budgets. Council led the charge in 2023 with a 10% reduction in the Council budget and has continued this fiscal conservatism with a decrease in 2024.

Thanks to a shared vision of fiscal responsibility, the proposed budget for most City departments aligns with the Council's priorities. However, one area of particular concern has been the proposed use of the City's Traffic Calming Fund dollars. By ordinance, these dollars are reserved for traffic calming measures, which historically have been devoted to physical safety improvements on city roadways. These projects are a high priority for the Council and our neighborhoods. The Council is willing to divert funds away from projects only toward uses with a demonstrable connection to traffic calming. For this reason, the Council has agreed to use Traffic Calming Funds to fund police officers for a dedicated traffic unit to protect neighborhoods and thoroughfares, and to support DUI patrols, all without jeopardizing the completion of traffic calming funding projects in cycles 10-12 during 2024 and 2025.

Housing and homelessness have been at the forefront of conversation in our communities, and the Council is committed to affordable housing and open to supporting a regional homelessness effort. To ensure housing dollars are spent wisely and efficiently, the Council supports having the 1590 projects and programs go through the Housing Action Subcommittee for approval before allocating those funds in the budget.

One of the City's goals is to support sustainability and climate action within City departments. Our Public Works, Urban Forestry, Facilities, Integrated Capital Management (ICM), Fleet, Environmental Programs, and Emergency Management divisions have all worked hard to meet identified targets in the Sustainability Action Plan that were adopted and recently updated in 2021. Specifically in energy efficiency, water conservation, and climate resiliency, City operations have been making promising strides toward achieving our sustainability goals, aggressively pursuing federal and state grant dollars to reach those goals. The 2024 budget ensures these efforts will continue.

In the spirit of transparency and collaboration, the Council agreed to disband the budget committee so that all Council members could have unfiltered access to the Mayor's Cabinet to allow for difficult decisions about the budget to be addressed and completed.

The City has delivered a reasonable and conservative budget for 2024 that is functional and will keep our constituents at the forefront of servicing our community. While we have been able to focus on modesty over the last few years, we must move from modesty and prepare for strict safeguards as we look towards forecasting our 2025 budget. We ask that in 2024, department heads be savvy in spending, look for innovative trends that yield cost-saving results, and be flexible in ever-changing market trends so that the City can pivot financially as needed. Without continuing diligence throughout 2024, the City could face a "fiscal cliff" in 2025. As a City, we can avoid difficult financial straits in the years ahead by focusing our efforts now and exercising financial flexibility in 2024.

With these general principles in mind, the City Council adopts the Mayor's proposed 2024 Annual Budget subject to the following changes:

GENERAL FUND:

Non-Departmental (0020)

1. Decrease Local Option Sales Tax (31310) by $475,000 to represent a more conservative projection:
    a. Decrease 0020-88100-999999-31310 from ($59,305,000) to ($58,830,000) – Council has represented their concerns with an overly optimistic sales tax projection for 2024. While the Administration has dropped their projections significantly from the early projections, Council considers it prudent to lower the projection further based on current quantitative and qualitative data.

2. Increase Interfund Utility Tax (31454 and 31456) by $519,117 and $290,986, respectively, to represent a conservative increase in the projection based off of the utility tax rate increase in 2024 from 20% to 21%.
    a. Increase 0020-88100-99999-31454 from ($12,465,883) to ($12,985,000)
    b. Increase 0020-88100-99999-31641 from ($1,576,014) to ($1,867,000)

3. Increase Private Utility Tax Electric (31641) by $336,000 to properly represent the 3.1% electricity rate increase that Avista had announced to go into effect on December 21, 2023
    a. Increase 0020-88100-99999-31641 from ($14,200,000) to ($14,536,000)

4. Remove Reserve for Budget Adjustment by $385,496. Council deems that the City does not have capacity to hold unbudgeted reserve balances and any subsequent needs during the fiscal year need to be brought to the legislative body for Special Budget Ordinance Approval.
    a. Decrease 0020-88100-18900-59951 from $385,496 to $0

Civil Service (0230)

1. Civil Service had informed Council that the department had travel funds removed from their budget without communication regarding the decision. After conversation with Civil Service, it was determined that these funds were used for recruitment on testing for candidates outside the region. The City recognizes the significant staffing challenges we face as an organization, thus needing to maintain the department's ability to utilize these funds.
    a. Increase 0230-30600-18100-54401 from $4,037 to $9,500
    b. Increase 0230-30600-18100-54407 from $4,249 to $10,000
    c. Increase 0230-30600-18100-54408 from $1,700 to $2,300

City Council (0320)

1. Based on the alarming financial condition of the City in 2023, City Council had reduced ten percent of their operating budget from the general fund in 2023 and made another two percent reduction in 2024. The administration decided to reduce travel budget even further without Council approval. The travel budget is needed primarily for lobbying and continuing professional education which benefits the entirety of the City. Council has identified further salary savings based on expected vacancies in 2024 and will use those savings to cover the expenditure budget needed. In addition, ordinance (C-36376) mandating the "Legislative

Assistant 2" position (2 candidates) and the Council President's legislative assistant position (based on a 6 month appointment) will be funded by those salary savings in current year's budget.

a. Increase Vacancy Discount – Salaries 0320-36100-11600-51001 from $1,545,643 to $1,470,643
b. Increase Vacancy Discount – Benefits 0320-36100-11600-52000 from $496,720 to $475,720
c. Increase Base Salary – 0320-36100-11600-51001 from $1,470,643 to $1,490,643
d. Increase Airfare – 0320-36100-11600-54401 from $5,949 to $29,000
e. Increase Operation Travel – 0320-36100-11600-54404 from $2,125 to $15,000
f. Increase salary and benefits line - 0320-36180-11600-99999-736008 from 0 to $40,000 (6 months of funding)

Police Department (0680)

1. Based on the increase revenue identified, the overall Traffic Calming Fund allocation can be decreased by $1,000,000 in order to reimburse the costs associated with the traffic unit and ancillary activities by the Police Department.
    a. Reduce allocation 0680-30210-99999-3785 from (2,800,000 to $1,800,000)

The net impact to the General Fund for the above actions is a $43,158 increase to fund.

Non General Fund Departments:

Housing Sales Tax Fund (1595)

1. Council has requested that the funds allocated from the Housing Sales Tax Fund (HB1590) be part of a collaborative programing approach. The budget and plan that represent the funds allocated in 2024 does not fit this approach from Council's perspective. As discussed above, the Council would like these plans to be discussed with the Housing Action Sub Committee and the Equity Sub Committee prior to allocations being made.
    a. Decrease 1595-53123-51010-54201 from $1,000,000 to $0
    b. Decrease 1595-53124-51010-54201 from $3,000,000 to $0
    c. Decrease 1595-53125-51010-54201 from $3,000,000 to $0
    d. Decrease 1595-53126-51010-54201 from $1,476,000 to $0

The net impact to the Housing Sales Tax Fund for the above actions is a $8,476,000 increase to the fund.

Affordable and Supportive Housing Fund (1725)

1. Council has requested that the funds allocated from the Affordable and Supportive Housing Fund (HB1406) be part of a collaborative programing approach. The budget and plan that represent the funds allocated in the 2024 does not fit this approach from Council's perspective.
    a. Decrease 1725-53122-51010-54201 from $124,000 to $0
    b. Decrease 1725-53123-51010-54201 from $124,000 to $0
    c. Decrease 1725-53124-51010-54201 from $124,000 to $0
    d. Decrease 1725-53124-51010-54201 from $348,750 to $0
    e. Decrease 1725-53126-51010-54201 from $209,250 to $0

The net impact to the Affordable and Supportive Housing Fund for the above actions is a $930,000 increase to the fund.

Human Services Grants Fund (1540)

1. Based on an error during the budget process the grant funding revenue and expenditure budget did not make it into the 2024 annual budget. The Council is aware of the grant and it's intended purposes and will be kept informed of any deviation from the funding's original intentions.
    a. Increase 1540-95661-65410-54201 from $0 to $892,263
    b. Increase 1540-95661-99999-33442 from $0 to ($892,263)
    c. Increase 1540-95662-65410-54201 from $0 to $225,394
    d. Increase 1540-95662-99999-33442 from $0 to ($225,394)

The net impact to the Human Services Grants Fund is $0 change to the fund.

Traffic Calming Fund (1380)

1. Council has identified other revenue sources that have given traffic calming the ability to reduce their Police Department allocation.
    a. Decrease 1380-30210-97101-80101 from $2,800,000 to $1,800,000

2. Additional revenue has been identified in the Traffic Calming fund based on current year trends and projected capital expansions that will increase revenue. This revenue has not yet been programed by Council and will be discussed during 2024 as to whether to program via an SBO with the primary objective to increase capacity for traffic calming projects.
    a. Increase 1380-24104-99999-35405 from ($4,295,187) to (5,030,000)
    b. Increase 1380-24100-99999-35404 from ($1,320,956) to ($1,820,000)

The net impact to the Traffic Calming Fund for the above actions is a $2,233,857 increase to the fund.

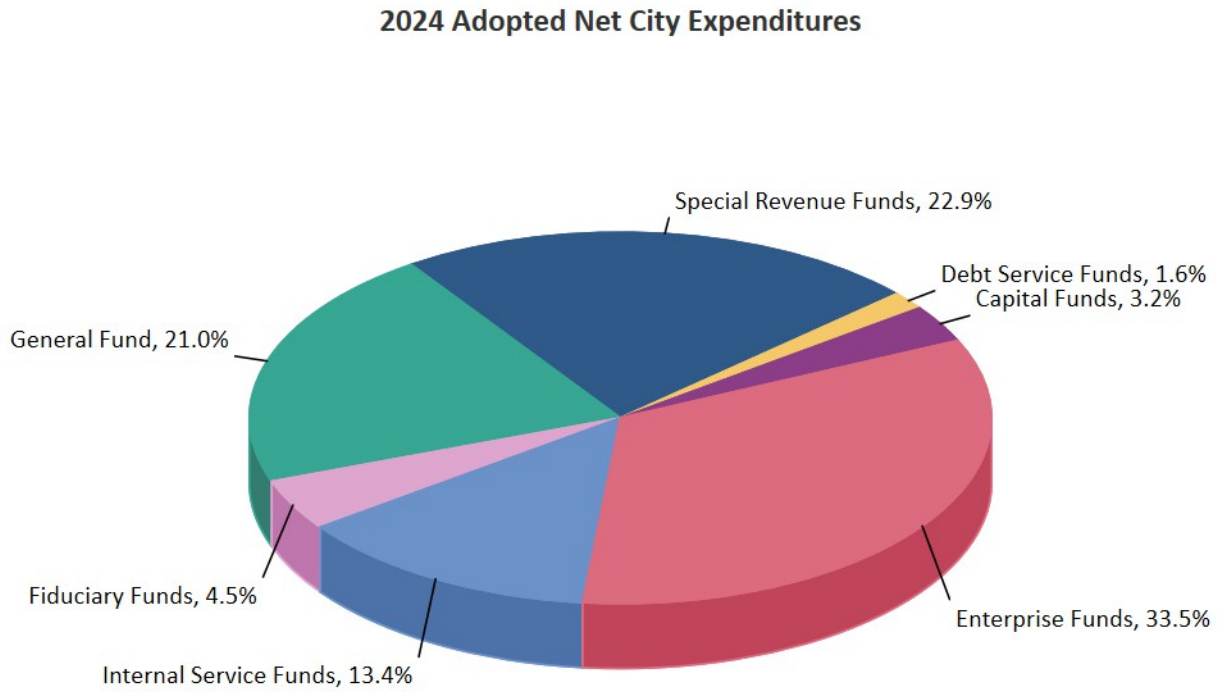
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2021-2024

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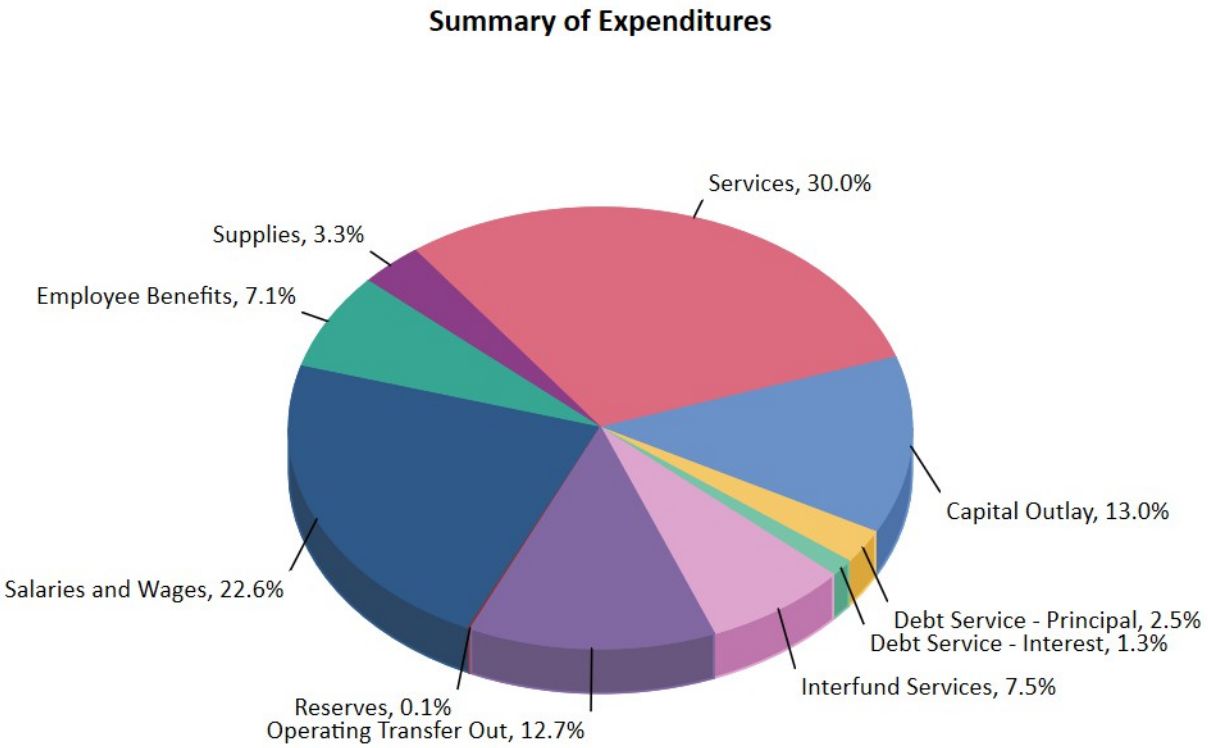
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2024 Adopted Budget
City of Spokane Net Expenditures by Fund Group



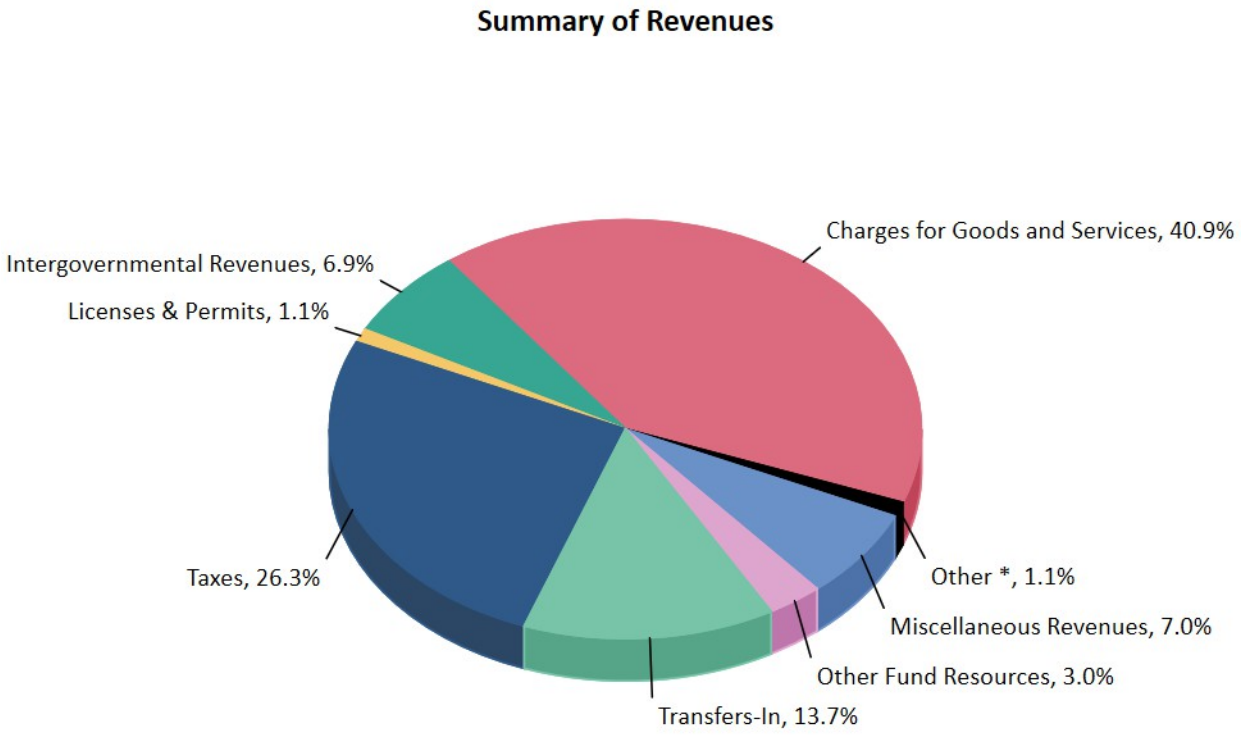
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
General Fund	$ 212,473	$ 234,634	$ 228,689	$ 242,753
Special Revenue Funds	193,048	241,974	281,348	264,349
Debt Service Funds	16,803	17,103	17,678	18,009
Capital Funds	70,666	54,688	52,043	37,422
Enterprise Funds	283,620	341,872	389,432	386,485
Internal Service Funds	124,395	121,702	142,100	154,264
Fiduciary Funds	45,238	47,315	50,833	51,568
Total City Expenditures	946,243	1,059,288	1,162,123	1,154,850
Less:				
Operating Transfer Out	(164,710)	(203,929)	(174,253)	(147,208)
Net City Expenditures	$ 781,533	$ 855,359	$ 987,870	$ 1,007,642

2024 Adopted Budget
City of Spokane Summary of Expenditures



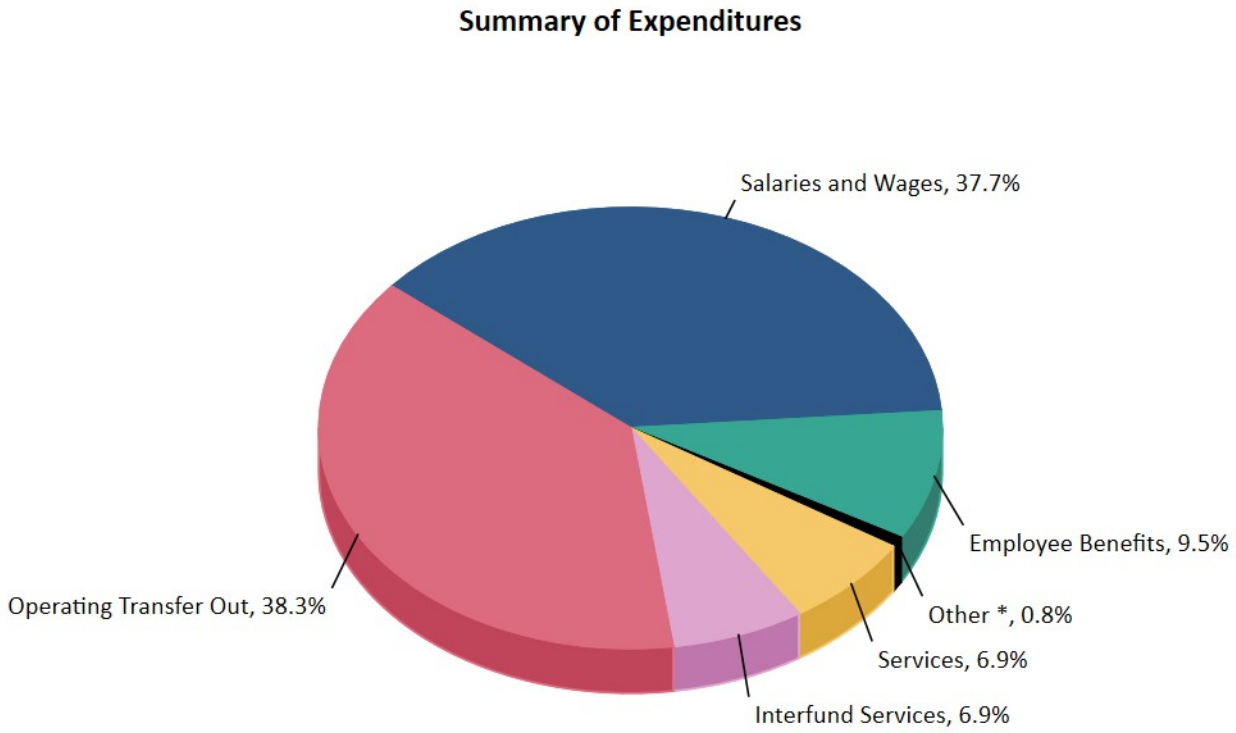
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Salaries and Wages	$ 204,686	$ 226,166	$ 241,463	$ 260,444
Employee Benefits	67,355	71,913	78,001	81,937
Supplies	29,295	38,020	38,375	37,684
Services	264,539	292,723	329,633	346,016
Capital Outlay	100,554	105,411	154,454	150,249
Debt Service - Principal	30,496	30,180	31,611	28,914
Debt Service - Interest	15,288	14,523	15,292	14,515
Interfund Services	69,318	76,423	89,462	86,443
Operating Transfer Out	164,710	203,929	174,253	147,208
Reserves*	-	-	9,581	1,440
Total City of Spokane	$ 946,241	$ 1,059,288	$ 1,162,125	$ 1,154,850

2024 Adopted Budget
City of Spokane Summary of Revenues



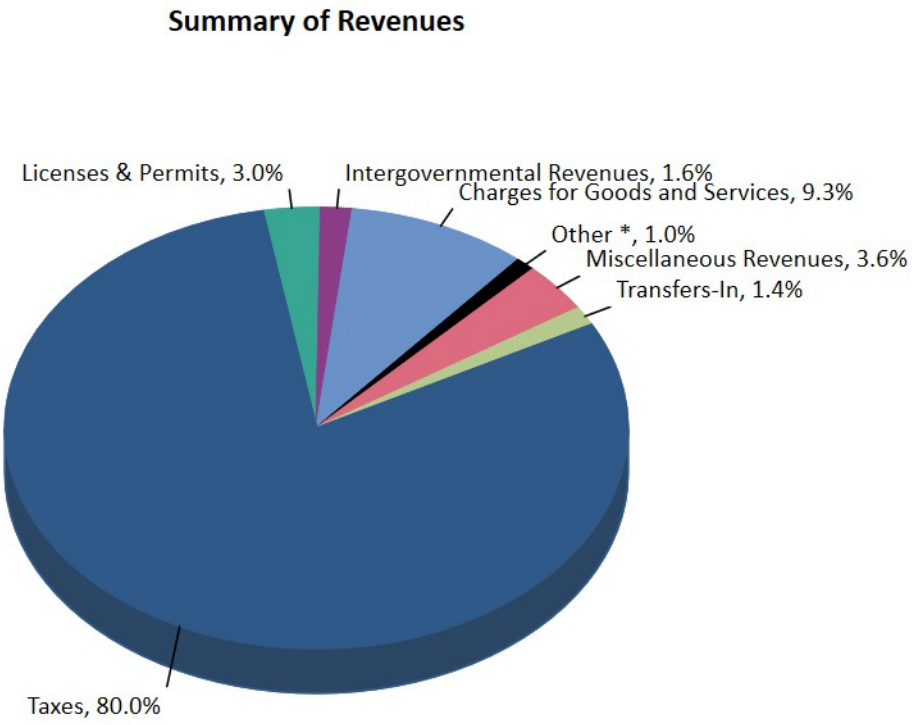
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Taxes	$ 251,042	$ 261,546	$ 274,897	$ 283,534
Licenses & Permits*	9,436	9,948	10,515	11,357
Intergovernmental Revenues	63,431	87,979	72,580	74,652
Charges for Goods and Services	380,804	394,073	427,809	441,225
Fines and Penalties*	8,980	6,920	9,317	9,336
Miscellaneous Revenues	90,584	(15,388)	55,676	75,272
Proprietary/Trust Fund - Capital Contributions*	6,324	5,085	2,624	2,629
Other Fund Resources	40,856	70,849	18,745	32,555
Other Financing Sources*	380	6,488	2,000	-
Debt Issued*	-	746	-	-
Disposition of Capital Assets*	240	225	116	129
Transfers-In	135,687	145,588	172,852	148,208
Insurance Recoveries*	123	117	41	41
Total City of Spokane	$ 987,887	$ 974,176	$ 1,047,172	$ 1,078,938

2024 Adopted Budget
General Fund Summary of Expenditures



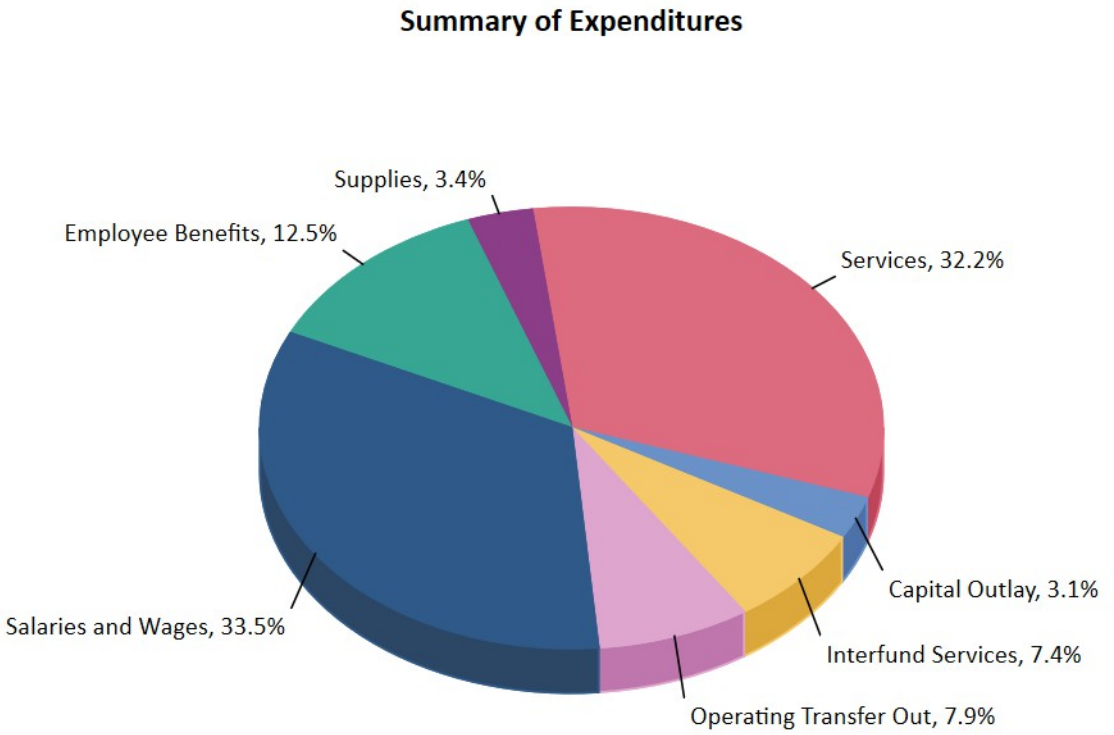
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Salaries and Wages	$ 71,393	$ 78,569	$ 80,155	$ 91,431
Employee Benefits	20,502	21,305	20,239	23,040
Supplies*	1,317	1,502	1,629	1,681
Services	14,765	16,756	15,702	16,680
Capital Outlay*	409	283	85	175
Debt Service - Principal*	-	156	-	-
Debt Service - Interest*	-	46	-	-
Interfund Services	10,474	12,473	14,623	16,771
Operating Transfer Out	93,612	103,545	95,893	92,949
Reserves*	-	-	363	26
Total General Fund	$ 212,472	$ 234,635	$ 228,689	$ 242,753

2024 Adopted Budget
General Fund Summary of Revenues



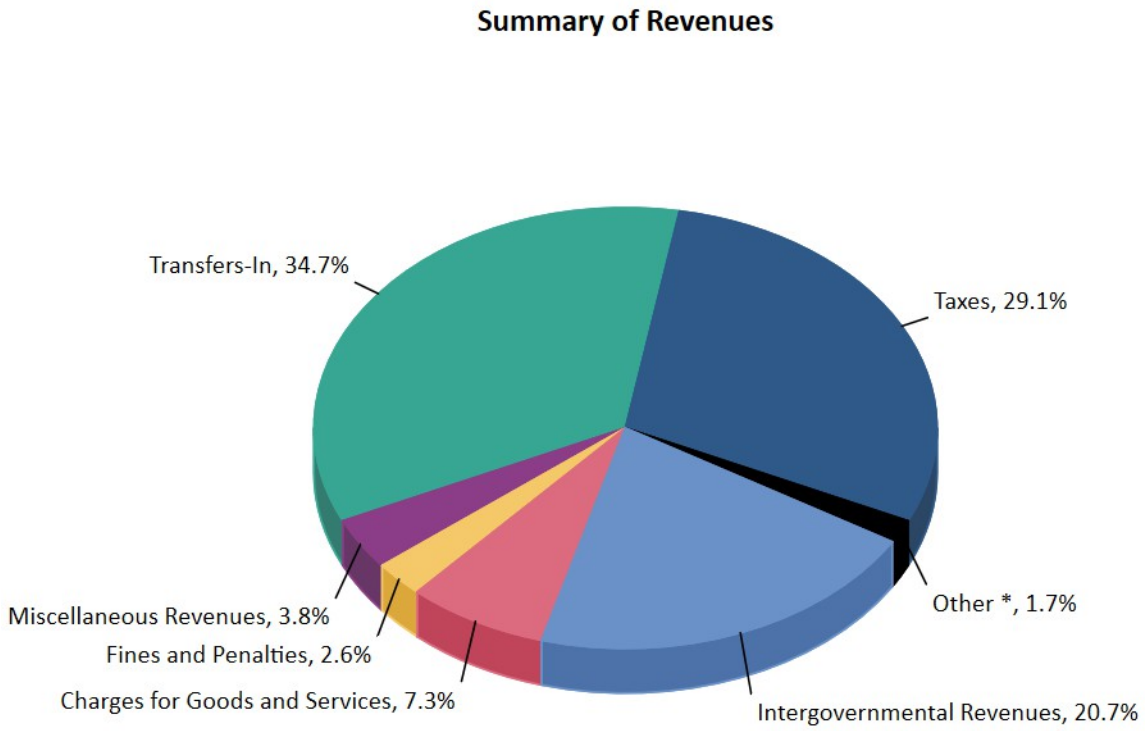
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Taxes	$ 176,733	$ 181,877	$ 186,811	$ 194,272
Licenses & Permits	6,898	6,990	7,098	7,269
Intergovernmental Revenues	4,414	4,743	4,365	3,955
Charges for Goods and Services	17,856	20,921	19,692	22,679
Fines and Penalties*	1,877	1,491	1,919	2,415
Miscellaneous Revenues	(1,402)	(12,224)	6,174	8,838
Other Financing Sources*	-	2,500	2,000	-
Disposition of Capital Assets*	59	24	40	40
Transfers-In*	151	188	783	3,328
Total General Fund	$ 206,586	$ 206,510	$ 228,882	$ 242,796

2024 Adopted Budget
Special Revenue Funds Summary of Expenditures



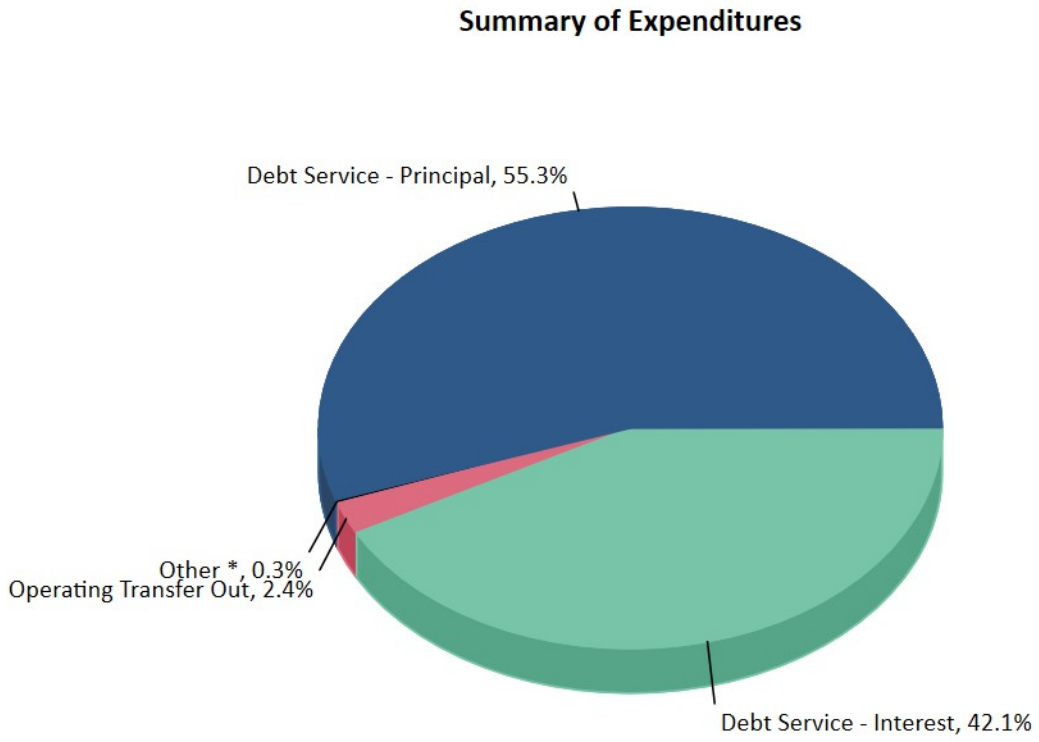
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Salaries and Wages	$ 70,176	$ 80,385	$ 82,827	$ 88,259
Employee Benefits	26,200	28,365	33,392	32,815
Supplies	6,195	8,896	9,292	9,036
Services	59,917	75,696	85,586	84,776
Capital Outlay	8,924	10,864	12,595	8,244
Debt Service - Principal*	-	124	-	-
Debt Service - Interest*	-	7	-	-
Interfund Services	15,061	17,502	24,140	19,455
Operating Transfer Out	6,575	20,135	25,047	20,951
Reserves	-	-	8,468	813
Total Special Revenue Funds	$ 193,048	$ 241,974	$ 281,347	$ 264,349

2024 Adopted Budget
Special Revenue Funds Summary of Revenues



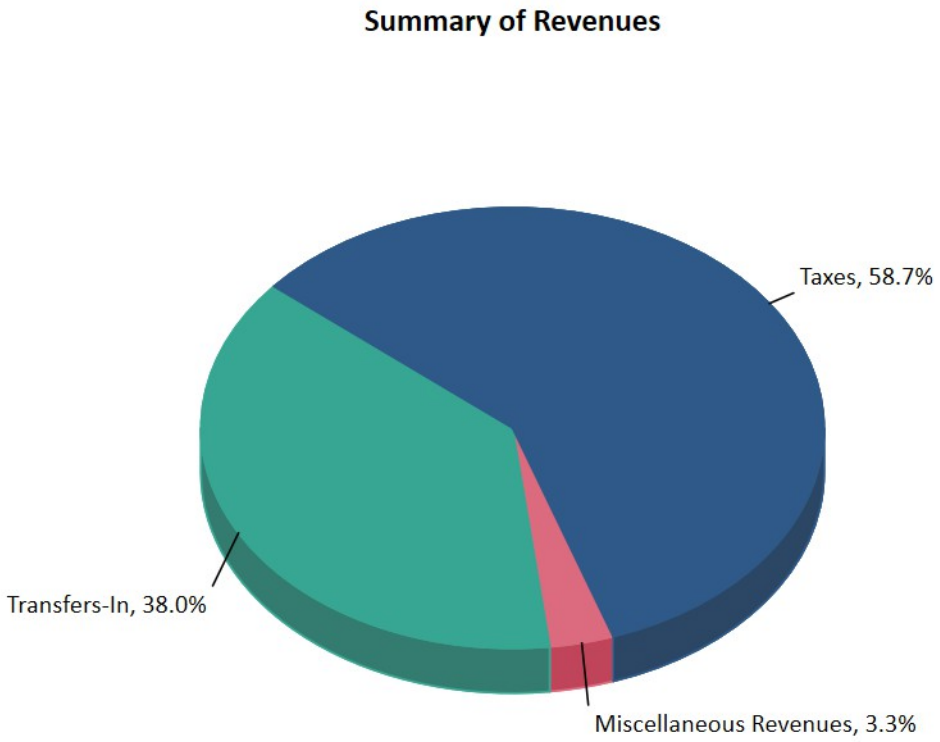
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Taxes	$ 63,874	$ 69,439	$ 76,650	$ 76,991
Licenses & Permits*	1,133	1,640	1,944	2,604
Intergovernmental Revenues	46,343	60,250	46,820	54,663
Charges for Goods and Services	15,949	14,810	22,372	19,323
Fines and Penalties	7,102	5,429	7,397	6,919
Miscellaneous Revenues	6,262	9,090	7,798	10,052
Proprietary/Trust Fund - Capital Contributions*	2	10	-	-
Other Fund Resources*	2,089	1,749	1,842	1,842
Other Financing Sources*	380	3,700	-	-
Debt Issued*	-	746	-	-
Disposition of Capital Assets*	84	97	21	34
Transfers-In	76,758	90,574	77,950	91,661
Insurance Recoveries*	117	117	41	41
Total Special Revenue Funds	$ 220,093	$ 257,651	$ 242,835	$ 264,130

2024 Adopted Budget
Debt Service Funds Summary of Expenditures



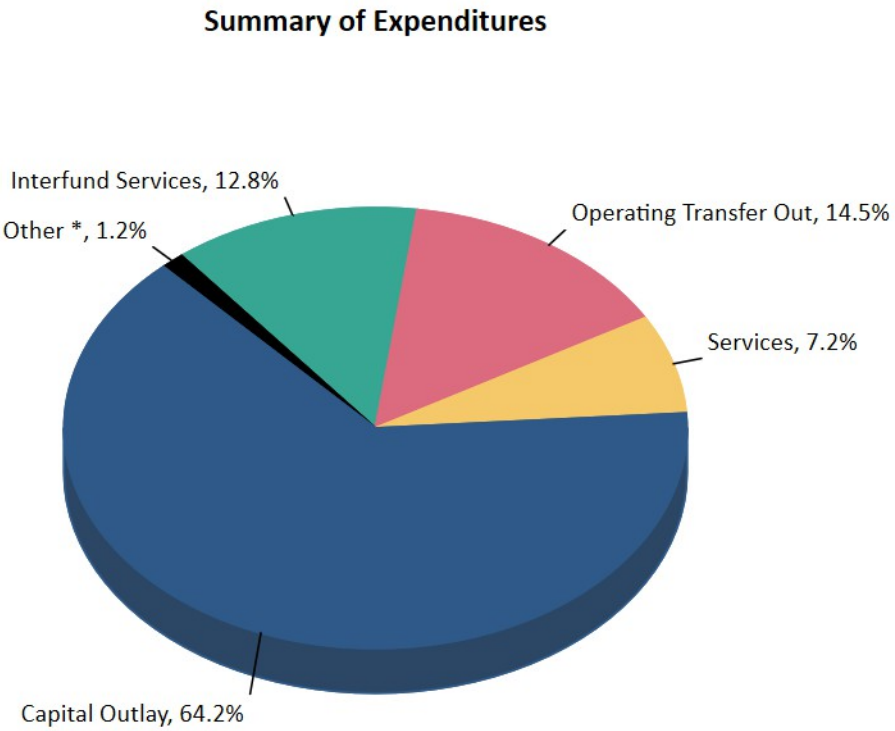
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Services*	$ 1	$ 3	$ 48	$ 48
Debt Service - Principal	8,008	8,615	9,274	9,951
Debt Service - Interest	8,421	8,169	7,893	7,586
Operating Transfer Out	373	316	463	424
Total Debt Service Funds	$ 16,803	$ 17,103	$ 17,678	$ 18,009

2024 Adopted Budget
Debt Service Funds Summary of Revenues



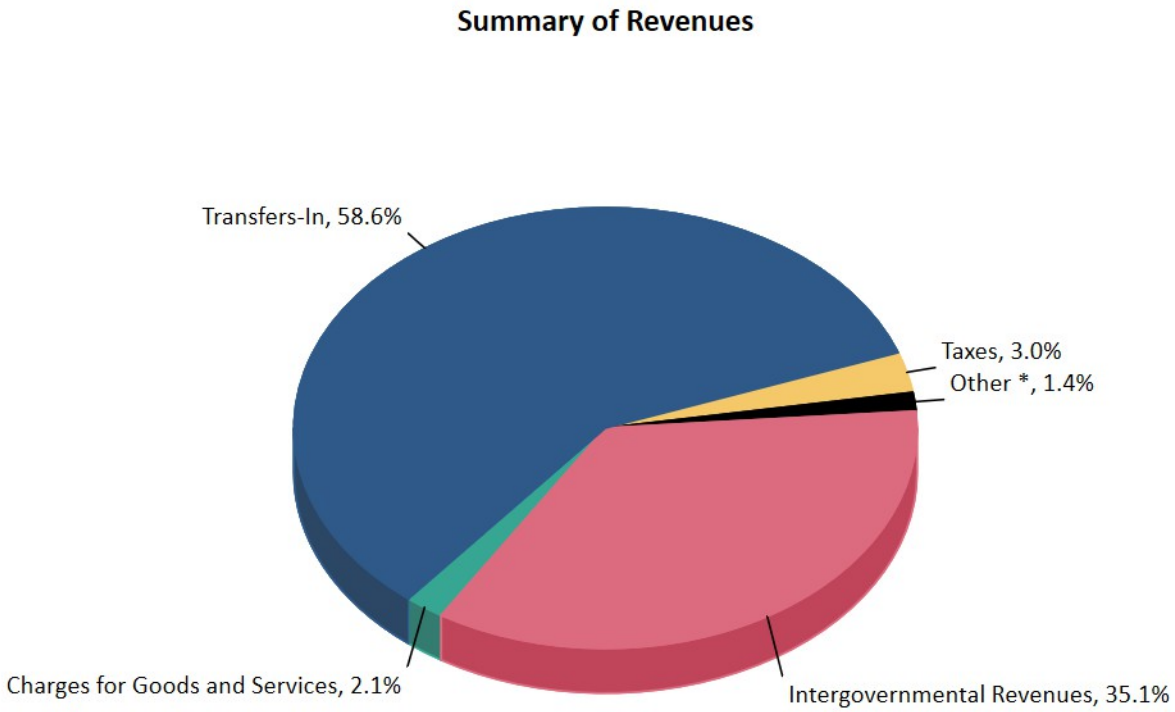
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Taxes	$ 9,593	$ 9,324	$ 10,376	$ 11,055
Miscellaneous Revenues	179	190	533	629
Transfers-In	7,137	7,146	7,160	7,165
Total Debt Service Funds	$ 16,909	$ 16,660	$ 18,069	$ 18,849

2024 Adopted Budget
Capital Funds Summary of Expenditures



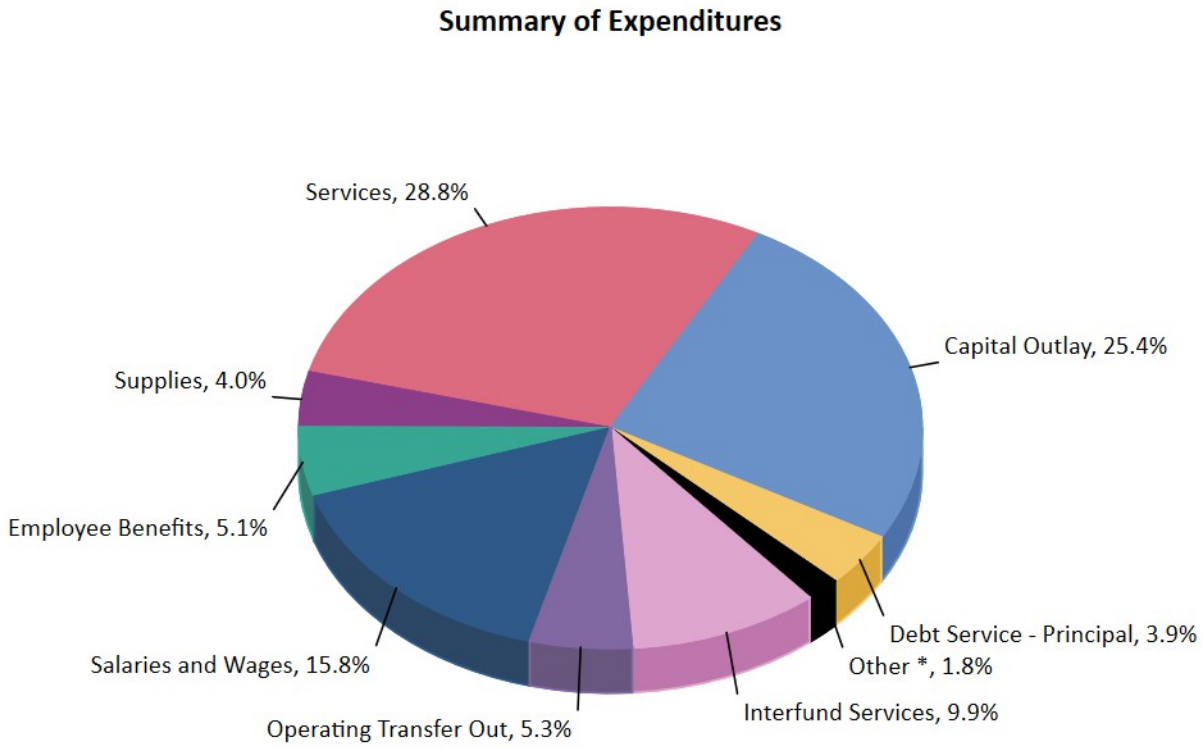
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Services	$ 4,102	$ 3,575	$ 2,539	$ 2,713
Capital Outlay	54,362	41,101	38,725	24,009
Debt Service - Principal	431	397	457	458
Debt Service - Interest*	13	3	3	1
Interfund Services	4,362	4,177	4,885	4,805
Operating Transfer Out	7,395	5,435	5,435	5,435
Total Capital Funds	$ 70,665	$ 54,688	$ 52,044	$ 37,421

2024 Adopted Budget
Capital Funds Summary of Revenues



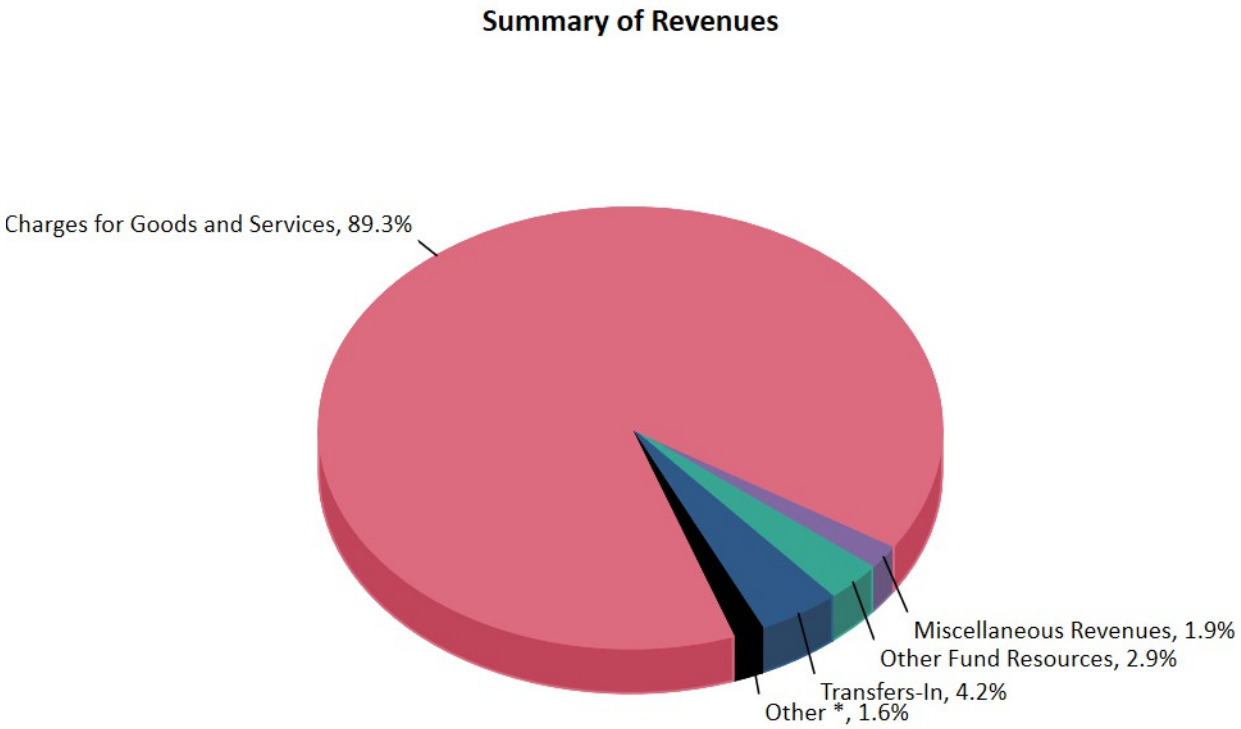
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Taxes	$ 843	$ 907	$ 1,060	$ 1,216
Licenses & Permits*	1	1	1	1
Intergovernmental Revenues	9,912	16,184	16,040	14,360
Charges for Goods and Services	1,483	1,534	1,381	843
Miscellaneous Revenues*	(486)	(750)	77	560
Disposition of Capital Assets*	-	100	-	-
Transfers-In	23,458	17,537	30,108	23,987
Insurance Recoveries*	6	-	-	-
Total Capital Funds	$ 35,217	$ 35,513	$ 48,667	$ 40,967

2024 Adopted Budget
Enterprise Funds Summary of Expenditures



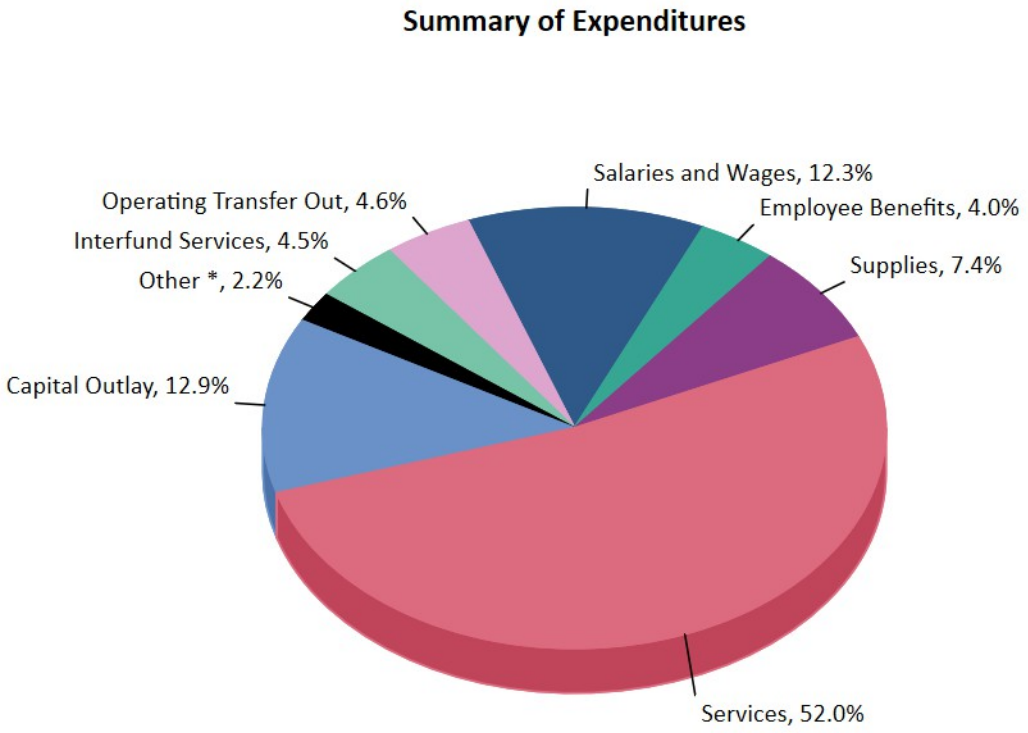
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Salaries and Wages	$ 46,818	$ 50,282	$ 58,393	$ 61,052
Employee Benefits	15,298	16,666	18,054	19,725
Supplies	12,558	16,576	15,585	15,551
Services	78,473	85,130	100,363	111,276
Capital Outlay	28,752	45,911	91,394	98,052
Debt Service - Principal	13,312	13,818	14,153	15,249
Debt Service - Interest	6,502	5,956	7,043	6,757
Interfund Services	32,741	35,921	38,391	38,341
Operating Transfer Out	49,166	71,611	45,825	20,408
Reserves*	-	-	230	75
Total Enterprise Funds	$ 283,620	$ 341,871	$ 389,431	$ 386,486

2024 Adopted Budget
Enterprise Funds Summary of Revenues



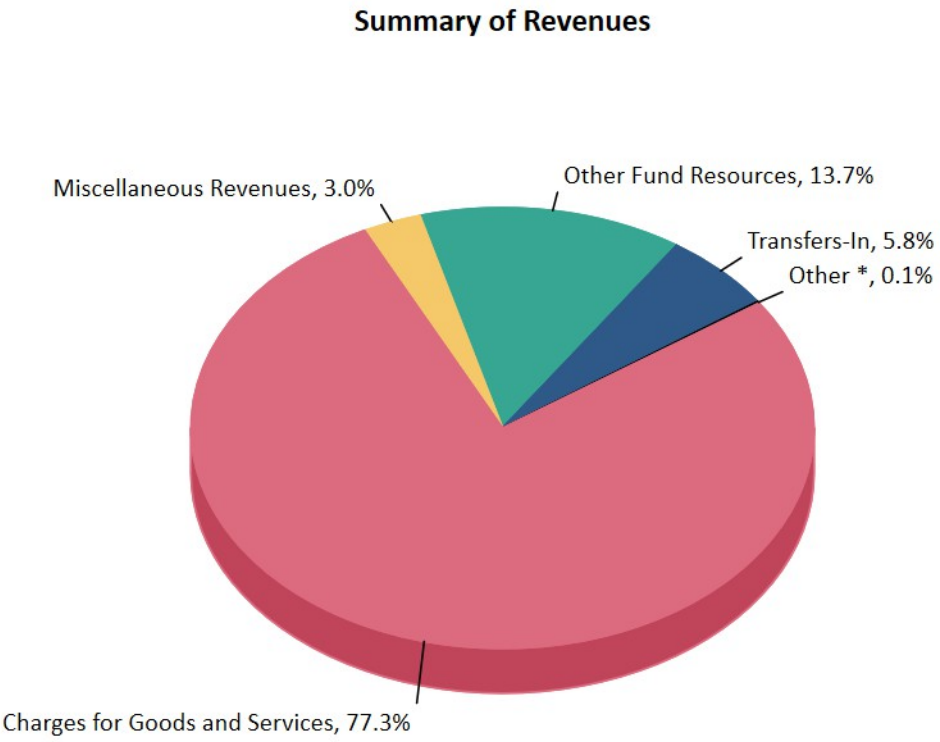
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Licenses & Permits*	$ 1,403	$ 1,317	$ 1,472	$ 1,483
Intergovernmental Revenues	1,774	4,370	4,805	1,065
Charges for Goods and Services	253,332	256,174	268,731	286,277
Fines and Penalties*	1	-	1	1
Miscellaneous Revenues*	6,471	5,840	2,867	6,061
Proprietary/Trust Fund - Capital Contributions*	5,564	4,728	2,574	2,569
Other Fund Resources	30,576	65,998	12,300	9,455
Disposition of Capital Assets*	17	(112)	10	10
Transfers-In	14,589	13,654	39,018	13,602
Total Enterprise Funds	$ 313,727	$ 351,969	$ 331,778	$ 320,523

2024 Adopted Budget
Internal Service Funds Summary of Expenditures



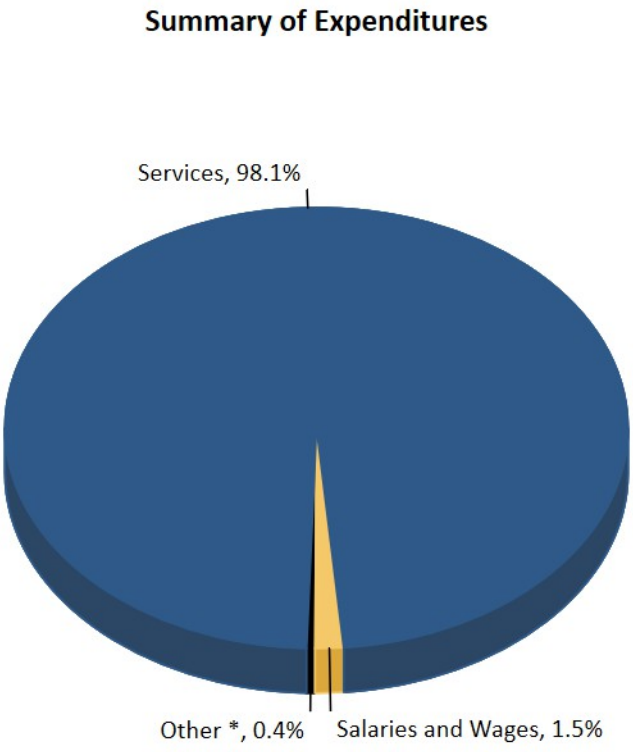
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Salaries and Wages	$ 15,673	$ 16,243	$ 19,394	$ 18,949
Employee Benefits	5,267	5,479	6,226	6,225
Supplies	9,221	11,042	11,858	11,407
Services	62,885	65,179	75,505	79,941
Capital Outlay	8,107	7,252	11,655	19,769
Debt Service - Principal	8,746	7,070	7,726	3,256
Debt Service - Interest*	352	342	352	171
Interfund Services	6,556	6,206	7,283	6,991
Operating Transfer Out	7,588	2,887	1,590	7,040
Reserves*	-	-	510	515
Total Internal Service Funds	$ 124,395	$ 121,700	$ 142,099	$ 154,264

2024 Adopted Budget
Internal Service Funds Summary of Revenues



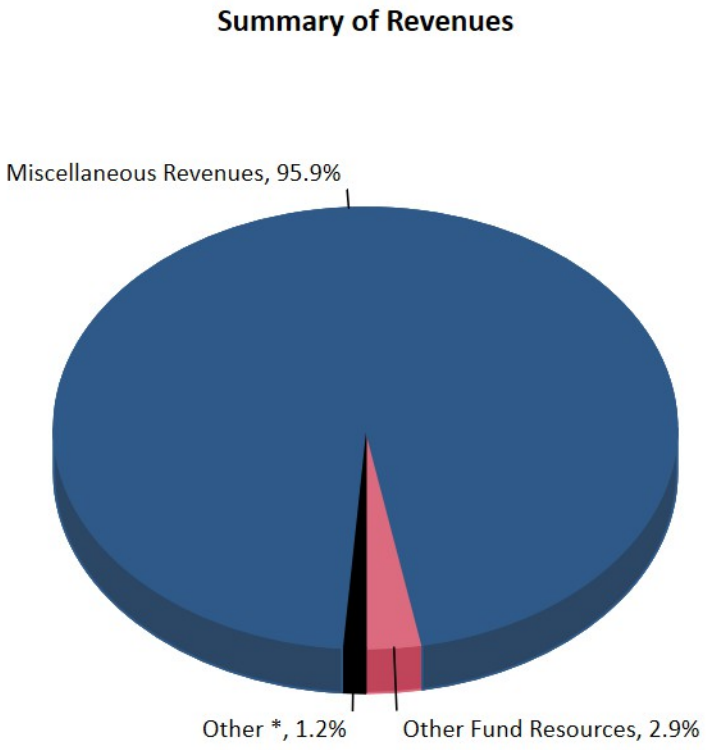
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Intergovernmental Revenues*	$ 154	$ 1,993	$ 20	$ 80
Charges for Goods and Services	92,170	100,620	115,613	112,073
Miscellaneous Revenues	2,599	2,934	1,891	4,403
Proprietary/Trust Fund - Capital Contributions*	758	347	50	60
Other Fund Resources	6,476	1,679	3,044	19,899
Other Financing Sources*	-	288	-	-
Disposition of Capital Assets*	80	116	45	45
Transfers-In	13,593	16,489	17,832	8,465
Total Internal Service Funds	$ 115,830	$ 124,466	$ 138,495	$ 145,025

2024 Adopted Budget
Fiduciary Funds Summary of Expenditures



($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Salaries and Wages	$ 627	$ 688	$ 693	$ 753
Employee Benefits*	88	97	90	132
Supplies*	4	3	10	10
Services	44,395	46,383	49,889	50,583
Interfund Services*	124	143	141	80
Reserves*	-	-	10	10
Total Fiduciary Funds	$ 45,238	$ 47,314	$ 50,833	$ 51,568

2024 Adopted Budget
Fiduciary Funds Summary of Revenues



($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Intergovernmental Revenues	$ 835	$ 439	$ 530	$ 530
Charges for Goods and Services*	15	15	20	30
Miscellaneous Revenues	76,960	(20,467)	36,338	44,729
Other Fund Resources	1,715	1,423	1,560	1,360
Total Fiduciary Funds	$ 79,525	$ (18,590)	$ 38,448	$ 46,649

Division Financial Summaries

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Non-Departmental

The Non-Departmental budget is used to aggregate several General Fund revenues and expenses that are not aligned with any specific department.

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Non-Departmental Division Budget Detail





What We Do

The Non-Departmental budget is used to aggregate several General Fund revenues and expenses that are not aligned with any specific department.

Some of the key Non-Departmental programs include Animal Control, Citywide Memberships/Dues, Outside Legal Counsel, Election & Voter Registration Expenses, Spokane County Pollution Control, Annexation Mitigation, and support for the Spokane Regional Transportation Council.

What It Costs

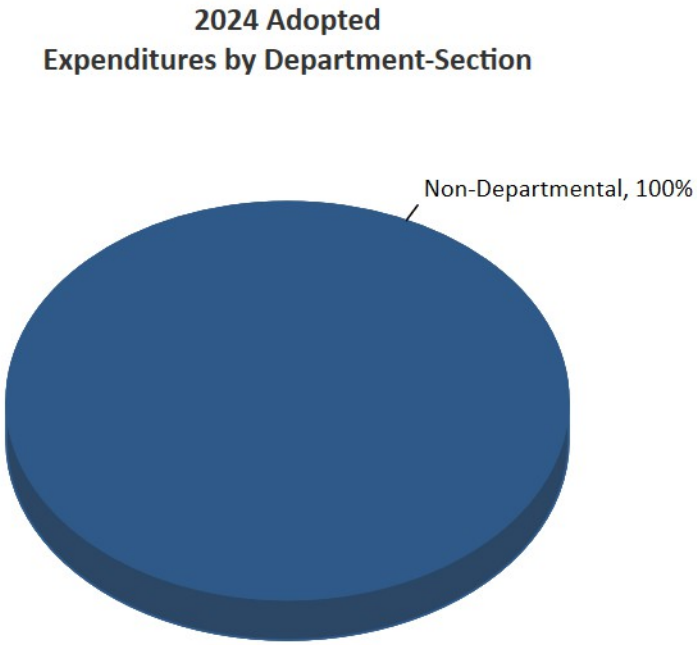
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 185,578	$ 180,758	$ 205,020	$ 214,749	$ 9,729	4.7 %
Total Revenue	$ 185,578	$ 180,758	$ 205,020	$ 214,749	$ 9,729	4.7 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Non-Departmental	$ 6,414	$ 8,051	$ 5,274	$ 4,286	$ (988)	(18.7)%
Total Expense	$ 6,414	$ 8,051	$ 5,274	$ 4,286	$ (988)	(18.7)%

Non-Departmental Division Budget Detail



Non-Departmental Budget Detail

What We Do

The Non-Departmental budget is used to aggregate several General Fund revenues and expenses that are not aligned with any specific department.

Some of the key Non-Departmental programs include Animal Control, Citywide Memberships/Dues, Outside Legal Counsel, Election & Voter Registration Expenses, Spokane County Pollution Control, Annexation Mitigation, Support for the Spokane Regional Transportation Council.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 172,033	$ 176,963	$ 181,891	$ 189,102	$ 7,211	4.0 %
Licenses & Permits	6,701	6,805	6,917	7,148	231	3.3 %
Intergovernmental Revenues	2,979	3,008	2,991	3,047	56	1.9 %
Charges for Goods and Services	5,507	6,223	5,361	6,358	997	18.6 %
Fines and Penalties	25	14	3	15	12	400.0 %
Miscellaneous Revenues	(1,699)	(12,464)	5,857	8,479	2,622	44.8 %
Other Financing Sources	-	-	2,000	-	(2,000)	(100.0)%
Transfers-In	-	-	-	600	600	- %
Total Revenues	185,546	180,549	205,020	214,749	9,729	4.7 %
Expenses						
Salaries and Wages	190	231	235	245	10	4.3 %
Supplies	3	-	-	2	2	- %
Services	4,163	4,114	4,425	3,973	(452)	(10.2)%
Operating Transfer Out	2,058	3,707	565	66	(499)	(88.3)%
Reserves	-	-	50	-	(50)	(100.0)%
Total Expenses	6,414	8,052	5,275	4,286	(989)	(18.7)%
Net Surplus	$ 179,132	$ 172,497	$ 199,745	$ 210,463	$ 10,718	5.4 %

Non-Departmental Grants & Special Events Budget Detail

What We Do

The Non-Departmental budget is used to aggregate several expenses that are not aligned with any specific department. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Non-Departmental operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 33	$ 209	$ -	$ -	$ -	- %
Total Revenues	33	209	-	-	-	- %
Expenses						
Net Surplus	$ 33	$ 209	$ -	$ -	$ -	- %

Police Ombudsman

The mission of the Office of the Police Ombudsman (OPO) is to promote confidence and accountability in the members of the Spokane Police Department (SPD). The OPO does so through providing independent and thorough oversight of matters that impact the community and the department.

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Police Ombudsman Division Budget Detail





What We Do

The mission of the Office of the Police Ombudsman (OPO) is to promote confidence and accountability in the members of the Spokane Police Department (SPD). The OPO does so through providing independent and thorough oversight of matters that impact the community and the department. The OPO desires to help bridge the gap between the community and the SPD by writing closing reports in cases that are of public concern in order to increase accountability and transparency. The OPO also writes closing reports that may lead to recommendations for improving Police policies or practices. By insisting on transparency, the OPO's goal is to prevent similar incidents in the future and ensure that the practices contained herein are limited and/or never happen again. When the Police Guild's active Labor Agreement allows the OPO highlights effective Police practices to give the community a better understanding of why certain practices are utilized.

What We Plan To Do

- Moving forward, the OPO plans to expand capacity by seeking to re-establish an Analyst position in report writing and investigations.
- The OPO seeks to increase engagement with the public by revising outreach strategies, social media engagement, and updating the OPO website.
- The OPO will continue to seek opportunities to influence and take part in local, regional, and national Police reform efforts.

What It Costs

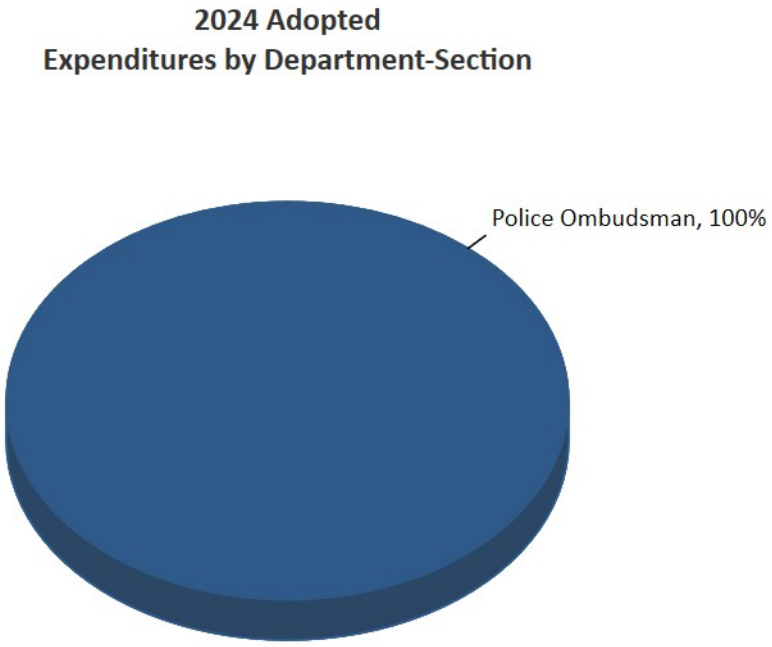
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Police Ombudsman	$ 433	$ 470	$ 496	$ 491	$ (5)	(1.0)%
Total Expense	$ 433	$ 470	$ 496	$ 491	$ (5)	(1.0)%
Full Time Equivalent	3.00	3.00	3.00	3.00	-	- %

Police Ombudsman Division Budget Detail



Police Ombudsman Budget Detail

What We Do

The Office of Police Ombudsman (OPO) provides civilian oversight of the Spokane Police Department. The OPO is charged with monitoring the Internal Affairs (IA) complaint investigation process. This includes receiving complaints, participating in administrative interviews with civilians and officers, and certifying IA investigations in a timely manner while applying thorough and objective standards. The OPO also has the opportunity to mediate complaints, conduct public outreach, write reports, and make policy and training recommendations.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 332	$ 331	$ 350	$ 357	$ 7	2.0 %
Employee Benefits	71	72	69	79	10	14.5 %
Supplies	9	9	11	10	(1)	(9.1)%
Services	21	58	66	45	(21)	(31.8)%
Total Expenses	433	470	496	491	(5)	(1.0)%
Net Loss	$ (433)	$ (470)	$ (496)	$ (491)	$ 5	(1.0)%
Full Time Equivalent	3.00	3.00	3.00	3.00	-	- %

Civil Service

The Civil Service Division provides merit-based, objective, and apolitical personnel services related to hiring, promotions, discipline, and termination. These functions are critical to the City because they provide mechanisms for creating the diverse, highly qualified workforce that is ultimately responsible for the execution of the joint Administration and City Council strategic plan.

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Civil Service Division Budget Detail





What We Do

The Civil Service Division provides merit-based, objective, and apolitical personnel services related to hiring, promotions, discipline, and termination. These functions are critical to the City because they provide mechanisms for creating the diverse, highly qualified workforce that is ultimately responsible for the execution of the joint Administration and City Council strategic plan.

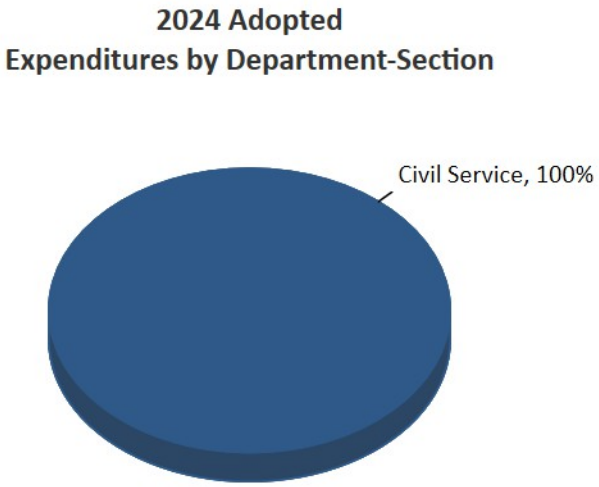
What It Costs

Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Civil Service	$ 1,287	$ 1,506	$ 1,795	$ 1,805	$ 10	0.6 %
Total Expense	$ 1,287	$ 1,506	$ 1,795	$ 1,805	$ 10	0.6 %
Full Time Equivalent	11.00	12.00	12.00	12.00	-	- %



Civil Service Budget Detail

What We Do

Civil Service provides merit-based, objective, and apolitical personnel services related to hiring, promotions, discipline, and termination.

Functions include certification of payroll, job classification services, rule interpretation, customer service for external job applicants, maintenance of Eligibility Lists of qualified candidates, civil service test development, records maintenance, and recruiting efforts.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 852	$ 984	$ 1,103	$ 1,163	$ 60	5.4 %
Employee Benefits	287	314	342	361	19	5.6 %
Supplies	18	14	23	23	-	- %
Services	46	94	179	142	(37)	(20.7)%
Capital Outlay	-	11	-	-	-	- %
Interfund Services	84	90	147	116	(31)	(21.1)%
Total Expenses	1,287	1,507	1,794	1,805	11	0.6 %
Net Loss	$ (1,287)	$ (1,507)	$ (1,794)	$ (1,805)	$ (11)	0.6 %
Full Time Equivalent	11.00	12.00	12.00	12.00	-	- %

City Clerk

The Office of the City Clerk is a repository for the City's official records and supports both the legislative and administrative branches, while also serving the public by providing records maintenance and management services. The City Clerk is responsible for administering the City's public records request process and facilitating access to the City's records.

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City Clerk Division Budget Detail





What We Do

The Office of the City Clerk is a repository for the City's official records and supports both the legislative and administrative branches, while also serving the public by providing records maintenance and management services. The City Clerk is responsible for administering the City's public records request process and facilitating access to the City's records.

The Office of the City Clerks supports the City Administration and City Council in achieving policy goals and advancing matters pertaining to the City's priorities by preparing, publishing, posting, and distributing the weekly City Council agendas and agenda packets. The City Clerk also renders efficient and effective record keeping services for the Administration and City Council, maintains the Spokane Municipal Code, and facilitates open access to the City's records and information contained therein in compliance with the Public Records Act.

What We've Accomplished

- Prepared, published, and posted weekly current and advance agenda/agenda packets,
- Prepared minutes for weekly City Council meetings,
- Attended weekly bid openings,
- Published and posted weekly Official Gazettes,
- Maintained/updated the online Spokane Municipal Code,
- Numerous documents routed for signatures, attested/sealed, indexed, distributed and/or filed, and
- Provided access to the City's records by processing and responding to public records requests.

What We Plan To Do

- The Office of the City Clerk continues to strive to provide excellent service to the citizens of Spokane directly and indirectly through the legislative and administrative branches of the City government.

City Clerk Division Budget Detail

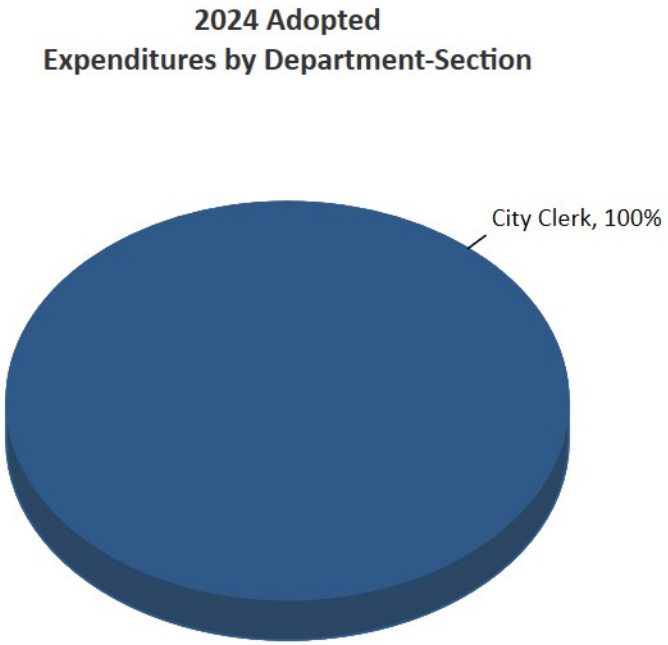
What It Costs

Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 1	$ 1	$ 1	$ 3	$ 2	200.0 %
Total Revenue	$ 1	$ 1	$ 1	$ 3	$ 2	200.0 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
City Clerk	$ 694	$ 737	$ 886	$ 887	$ 1	0.1 %
Total Expense	$ 694	$ 737	$ 886	$ 887	$ 1	0.1 %
Full Time Equivalent	7.00	7.00	8.00	8.00	-	- %



City Clerk Budget Detail

What We Do

The Office of the City Clerk supports both the legislative and administrative branches and serves the community by acting as the custodian for the City's official records, promotes accountable stewardship of public information and records, and facilitates access to the City's records in support of open government and transparency. Functions include agenda preparation and posting, processing official documents, responding to public records requests, updating the Spokane Municipal Code, and various other duties.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 1	$ 1	$ 1	$ 3	$ 2	200.0 %
Total Revenues	1	1	1	3	2	200.0 %
Expenses						
Salaries and Wages	475	503	598	608	10	1.7 %
Employee Benefits	162	180	213	211	(2)	(0.9)%
Supplies	3	4	14	7	(7)	(50.0)%
Services	55	50	62	61	(1)	(1.6)%
Total Expenses	695	737	887	887	-	- %
Net Loss	$ (694)	$ (736)	$ (886)	$ (884)	$ 2	(0.2)%
Full Time Equivalent	7.00	7.00	8.00	8.00	-	- %

City Council

The Spokane City Council is comprised of a total of seven (7) members; one (1) Council President and six (6) Councilmembers.

The seven Councilmembers constitute a legislative body that is granted the authority to create local laws by the Washington State Constitution and state law.

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Council Division Budget Detail





What We Do

As provided in the City Charter, the Spokane City Council is comprised of a total of seven (7) members. One (1) Council President and six (6) Councilmembers. The City of Spokane is divided into three districts. Each district is responsible for electing two representatives to the City Council.

The seven Councilmembers constitute a legislative body that is granted the authority to create local laws by the Washington State Constitution and state law.

What It Costs

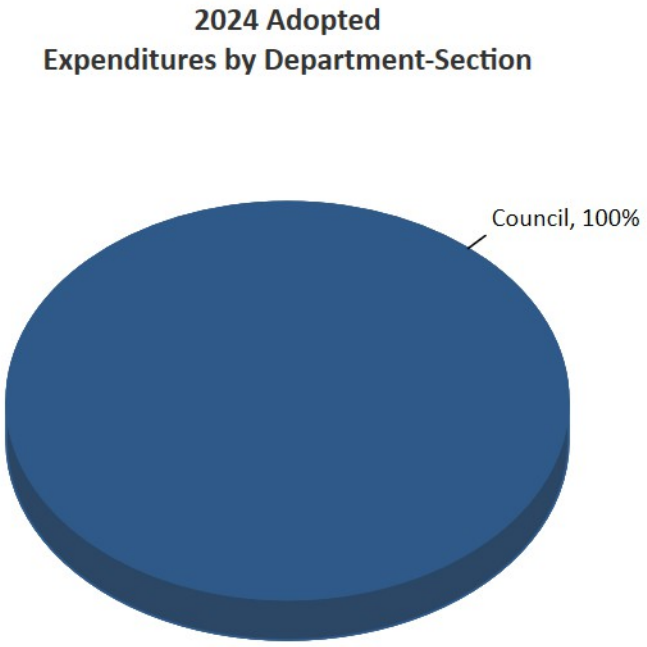
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 10	$ -	$ -	$ -	$ -	- %
Total Revenue	$ 10	$ -	$ -	$ -	$ -	- %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Council	$ 2,133	$ 2,347	$ 2,375	$ 2,394	$ 19	0.8 %
Total Expense	$ 2,133	$ 2,347	$ 2,375	$ 2,394	$ 19	0.8 %
Full Time Equivalent	22.00	22.00	21.00	21.75	0.75	3.6 %

Council Division Budget Detail



Council Budget Detail

What We Do

As provided in the City Charter, the Spokane City Council is comprised of a total of seven (7) members. One (1) Council President and six (6) Councilmembers. The City of Spokane is divided into three districts. Each district is responsible for electing two representatives for the City Council.

The seven Councilmembers constitute a legislative body that is granted the authority to create local laws by the Washington State Constitution and state law.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 10	$ -	$ -	$ -	$ -	- %
Expenses						
Salaries and Wages	1,403	1,502	1,550	1,592	42	2.7 %
Employee Benefits	493	507	483	489	6	1.2 %
Supplies	45	42	17	17	-	- %
Services	187	259	286	296	10	3.5 %
Interfund Services	2	-	-	-	-	- %
Operating Transfer Out	2	37	-	-	-	- %
Reserves	-	-	40	-	(40)	(100.0)%
Total Expenses	2,132	2,347	2,376	2,394	18	0.8 %
Net Loss	$ (2,122)	$ (2,347)	$ (2,376)	$ (2,394)	$ (18)	0.8 %
Full Time Equivalent	22.00	22.00	21.00	21.75	0.75	3.6 %

Communications

Communications fosters citizen and employee engagement through accurate and timely information about City operations, events, and conversations. Increasing and on-demand content promotes on-going dialogue to engage citizens, neighborhoods, and stakeholders where they congregate.

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Communications Division Budget Detail





What We Do

Communications fosters citizen and employee engagement through accurate and timely information about City operations, events, and conversations. Increasing and on-demand content promotes on-going dialogue to engage citizens, neighborhoods, and stakeholders where they congregate.

What We've Accomplished

- Facilitated and led an ongoing conversation about emergency and transitional housing needs and public safety impacts.
- Increased capability to produce versatile content for use across multiple communications platforms and channels.
- Developed new opportunities for regular engagement by reintroducing in-person opportunities to establish a hybrid mix of virtual and digital interactions through advisory councils, open houses, community meetings, and neighborhood outreach.

What We Plan To Do

- Maintain and grow the ability to tell the City's story through the organization's multiple communications channels.
- Leverage a key retirement to re-evaluate the management and structure of the City's communications resources to better meet the increasing demands for information.
- Maintain and grow the City's digital channels and increasing associated technology resource needs.

What It Costs

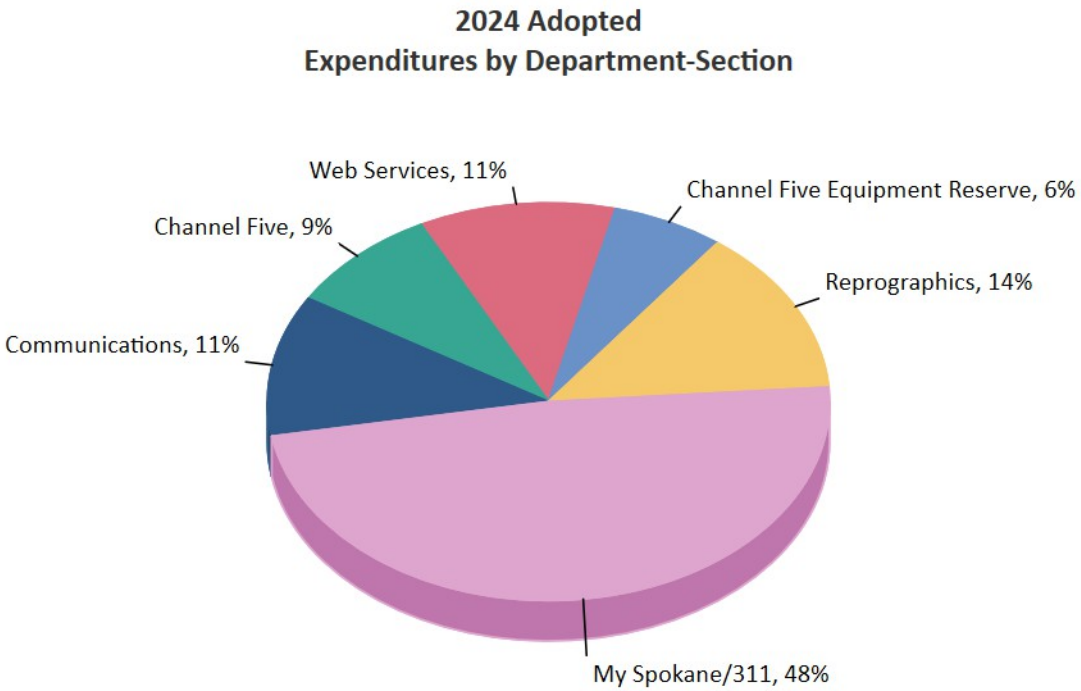
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Special Revenue Funds	$ 336	$ 360	$ 230	$ 252	$ 22	9.6 %
Internal Service Funds	1,990	2,062	2,684	2,401	(283)	(10.5)%
Total Revenue	$ 2,326	$ 2,422	$ 2,914	$ 2,653	$ (261)	(9.0)%

Communications Division Budget Detail

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Communications	$ 375	$ 432	$ 443	$ 449	$ 6	1.4 %
Channel Five	341	339	370	345	(25)	(6.8)%
Web Services	404	440	471	444	(27)	(5.7)%
Channel Five Equipment Reserve	176	231	230	252	22	9.6 %
Channel Five Equipment Reserve Grants & Special Events	4	-	-	-	-	- %
Reprographics	643	375	726	531	(195)	(26.9)%
My Spokane/311	1,275	1,250	1,909	1,895	(14)	(0.7)%
Total Expense	$ 3,218	$ 3,067	$ 4,149	$ 3,916	$ (233)	(5.6)%
Full Time Equivalent	27.00	29.00	29.00	27.00	(2.00)	(6.9)%



Communications Budget Detail

What We Do

Communications fosters citizen and employee engagement through accurate and timely information about City operations, events, and conversations. Increasing and on-demand content promotes on-going dialogue to engage citizens, neighborhoods, and stakeholders where they congregate.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 277	$ 319	$ 322	$ 328	$ 6	1.9 %
Employee Benefits	86	94	90	96	6	6.7 %
Supplies	-	1	1	1	-	- %
Services	9	16	22	21	(1)	(4.5)%
Interfund Services	2	2	2	4	2	100.0 %
Reserves	-	-	5	-	(5)	(100.0)%
Total Expenses	374	432	442	450	8	1.8 %
Net Loss	$ (374)	$ (432)	$ (442)	$ (450)	$ (8)	1.8 %
Full Time Equivalent	3.00	3.00	3.00	3.00	-	- %

Channel Five Budget Detail

What We Do

The Channel 5/PEG Capital program funds capital expenditures for public, education, and government access (PEG) cable television channels. Funding is received from cable operator Comcast as part of the City's franchise agreement. Subscribers pay fifty (50) cents per month for PEG support Programs and Services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 254	$ 247	$ 269	$ 249	$ (20)	(7.4)%
Employee Benefits	84	88	87	83	(4)	(4.6)%
Supplies	1	2	2	2	-	- %
Services	2	3	11	11	-	- %
Total Expenses	341	340	369	345	(24)	(6.5)%
Net Loss	$ (341)	$ (340)	$ (369)	$ (345)	$ 24	(6.5)%
Full Time Equivalent	3.00	3.00	3.00	3.00	-	- %

Web Services Budget Detail

What We Do

Communications fosters citizen and employee engagement through accurate and timely information about City operations, events, and conversations. Increasing and on-demand content promotes on-going dialogue to engage citizens, neighborhoods, and stakeholders where they congregate. Web Services allows the City of Spokane's local government to provide citizens with the information they need at all hours of the day.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 266	$ 285	$ 330	$ 300	$ (30)	(9.1)%
Employee Benefits	91	97	95	100	5	5.3 %
Supplies	19	20	19	19	-	- %
Services	27	39	26	25	(1)	(3.8)%
Total Expenses	403	441	470	444	(26)	(5.5)%
Net Loss	$ (403)	$ (441)	$ (470)	$ (444)	$ 26	(5.5)%
Full Time Equivalent	3.00	3.00	3.00	3.00	-	- %

Channel Five Equipment Reserve Budget Detail

What We Do

The Channel 5/PEG Capital program funds capital expenditures for public, education, and government access (PEG) cable television channels. Funding is received from cable operator Comcast as part of the City's franchise agreement. Subscribers pay fifty (50) cents per month for PEG support Programs and Services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 336	$ 360	$ 230	$ 252	$ 22	9.6 %
Expenses						
Supplies	31	18	27	40	13	48.1 %
Services	146	142	152	152	-	- %
Capital Outlay	-	71	51	60	9	17.6 %
Total Expenses	177	231	230	252	22	9.6 %
Net Surplus	$ 159	$ 129	$ -	$ -	$ -	- %

Channel Five Equipment Reserve Grants & Special Events Budget Detail

What We Do

The Channel 5/PEG Capital program funds capital expenditures for public, education, and government access (PEG) cable television channels. Funding is received from cable operator Comcast as part of the City's franchise agreement. Subscribers pay fifty (50) cents per month for PEG support Programs and Services.

This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Channel Five operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Supplies	$ 4	$ -	$ -	$ -	$ -	- %
Net Surplus (Loss)	$ (4)	$ -	$ -	$ -	$ -	- %

Reprographics Budget Detail

What We Do

Reprographics provides duplication and printing services to all City departments and includes management of the floor copiers in City Hall.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 646	$ 539	$ 763	$ 488	$ (275)	(36.0)%
Expenses						
Salaries and Wages	240	198	251	153	(98)	(39.0)%
Employee Benefits	88	74	99	55	(44)	(44.4)%
Supplies	56	21	94	62	(32)	(34.0)%
Services	128	(31)	153	151	(2)	(1.3)%
Debt Service - Interest	-	1	-	-	-	- %
Interfund Services	131	113	128	111	(17)	(13.3)%
Total Expenses	643	376	725	532	(193)	(26.6)%
Net Surplus	$ 3	$ 163	$ 38	$ (44)	$ (82)	(215.8)%
Full Time Equivalent	4.00	4.00	4.00	2.00	(2.00)	(50.0)%

My Spokane/311 Budget Detail

What We Do

My Spokane is the City's customer experience center. Through 311 and community engagement programs, My Spokane serves citizens through innovative methods to ease the frustration of receiving help regarding questions and services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 1,343	$ 1,523	$ 1,922	$ 1,914	$ (8)	(0.4)%
Expenses						
Salaries and Wages	674	770	967	1,019	52	5.4 %
Employee Benefits	259	293	344	372	28	8.1 %
Supplies	19	36	17	11	(6)	(35.3)%
Services	(18)	(272)	60	59	(1)	(1.7)%
Interfund Services	340	423	511	403	(108)	(21.1)%
Operating Transfer Out	-	-	-	27	27	- %
Reserves	-	-	10	3	(7)	(70.0)%
Total Expenses	1,274	1,250	1,909	1,894	(15)	(0.8)%
Net Surplus	$ 69	$ 273	$ 13	$ 20	$ 7	53.8 %
Full Time Equivalent	14.00	16.00	16.00	16.00	-	- %

Finance & Administration

The Finance & Administration Division guides the strategic direction and execution of the City's financial activities. The division includes Accounting, Auditing, Budget, Finance, Grants Management, Purchasing, Treasury, Tax & Licensing, Risk Management, and Asset Management departments.

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Finance & Administration Division Budget Detail





What We Do

The Finance & Administration Division guides the strategic direction and execution of the City's financial activities.

The Division includes Accounting, Auditing, Budget, Finance, Grants Management, Purchasing, Treasury, Taxes & Licenses, Risk Management, Workers' Compensation, and Asset Management departments.

What We've Accomplished

- Accounting's audited financial reports were returned by the State Auditor's Office with zero findings for the sixth consecutive year.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the 2023 budget.

What We Plan To Do

- Continue to expand the use of the Questica budgeting tool and increase training opportunities for staff.
- Consolidate the Grants Management function into a single department to centralize processes and procedures.
- Receive the Distinguished Budget Presentation Award from GFOA for the 2024 adopted budget document.

What It Costs

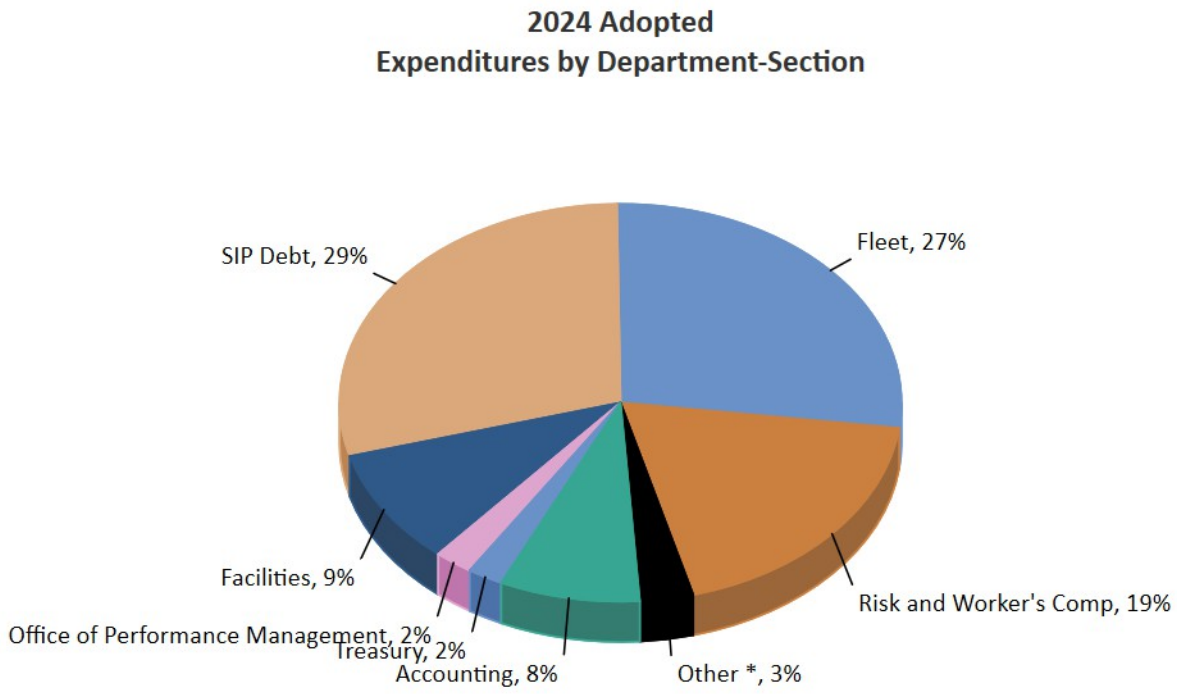
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 45	$ 40	$ 81	$ 153	$ 72	88.9 %
Internal Service Funds	50,265	51,137	64,468	72,106	7,638	11.8 %
Fiduciary Funds	1,439	1,525	-	-	-	- %
Total Revenue	$ 51,749	$ 52,702	$ 64,549	$ 72,259	$ 7,710	11.9 %

Dollars by Department-Section

Finance & Administration Division Budget Detail

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Finance Division	$ 520	$ 570	$ 598	$ 499	$ (99)	(16.6)%
Accounting	4,716	4,628	5,770	5,941	171	3.0 %
Management & Budget	227	363	400	536	136	34.0 %
Treasury	630	635	850	1,504	654	76.9 %
Purchasing and Contracts	918	807	1,316	1,228	(88)	(6.7)%
Office of Performance Management	1,458	1,129	1,644	1,633	(11)	(0.7)%
Facilities	3,376	4,208	12,378	6,949	(5,429)	(43.9)%
SIP Debt	19,232	11,879	11,272	21,461	10,189	90.4 %
Fleet	15,148	17,013	20,129	20,074	(55)	(0.3)%
Fleet Grants & Special Events	-	24	-	-	-	- %
Risk and Worker's Comp	12,226	11,983	13,996	13,840	(156)	(1.1)%
Parking & Business Improvement District	59	77	-	75	75	- %
Total Expense	$ 58,510	$ 53,316	$ 68,353	$ 73,740	$ 5,387	7.9 %
Full Time Equivalent	134.40	139.40	140.40	139.15	(1.25)	(0.9)%



Finance Division Budget Detail

What We Do

The Finance Division guides the strategic direction and execution of the City's financial activities. The Director of Finance & Administration oversees the Accounting, Auditing, Budget, Finance, Grants Management, Purchasing, Treasury, Taxes & Licenses, Risk Management, and Asset Management departments of the City. Investment activity and debt management is separately managed by the Chief Financial Officer.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 388	$ 400	$ 447	$ 368	$ (79)	(17.7)%
Employee Benefits	118	117	126	110	(16)	(12.7)%
Supplies	12	1	3	1	(2)	(66.7)%
Services	3	52	21	20	(1)	(4.8)%
Total Expenses	521	570	597	499	(98)	(16.4)%
Net Loss	$ (521)	$ (570)	$ (597)	$ (499)	$ 98	(16.4)%
Full Time Equivalent	4.10	4.30	5.50	3.00	(2.50)	(45.5)%

Accounting Budget Detail

What We Do

The Accounting Services department functions as a central service for all City departments providing accounting, accounts payable, accounts receivable, and payroll services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 4,400	$ 4,670	$ 5,679	$ 5,083	$ (596)	(10.5)%
Fines and Penalties	3	4	-	-	-	- %
Miscellaneous Revenues	91	101	103	100	(3)	(2.9)%
Total Revenues	4,494	4,775	5,782	5,183	(599)	(10.4)%
Expenses						
Salaries and Wages	3,275	3,318	3,477	3,465	(12)	(0.3)%
Employee Benefits	1,112	1,131	1,144	1,153	9	0.8 %
Supplies	35	25	30	33	3	10.0 %
Services	(202)	(325)	482	479	(3)	(0.6)%
Interfund Services	498	479	638	782	144	22.6 %
Operating Transfer Out	-	-	-	29	29	- %
Total Expenses	4,718	4,628	5,771	5,941	170	2.9 %
Net Surplus (Loss)	$ (224)	$ 147	$ 11	$ (758)	$ (769)	(6,990.9)%
Full Time Equivalent	42.81	42.65	41.15	41.15	-	- %

Management & Budget Budget Detail

What We Do

The Budget Office organizes, compiles, and maintains the citywide operating and capital budgets and provides financial analysis to the Mayor, City Council, and all City departments.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 176	$ 284	$ 309	$ 403	$ 94	30.4 %
Employee Benefits	48	73	86	124	38	44.2 %
Supplies	1	-	1	5	4	400.0 %
Services	2	5	6	4	(2)	(33.3)%
Total Expenses	227	362	402	536	134	33.3 %
Net Loss	$ (227)	$ (362)	$ (402)	$ (536)	$ (134)	33.3 %
Full Time Equivalent	2.95	3.11	2.75	4.00	1.25	45.5 %

Treasury Budget Detail

What We Do

The Treasury Services Department oversees and manages all investment and treasury functions for the City.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 1	$ 1	$ 4	$ 2	$ (2)	(50.0)%
Fines and Penalties	6	7	4	7	3	75.0 %
Miscellaneous Revenues	20	29	74	144	70	94.6 %
Transfers-In	15	-	-	-	-	- %
Total Revenues	42	37	82	153	71	86.6 %
Expenses						
Salaries and Wages	379	393	496	446	(50)	(10.1)%
Employee Benefits	123	120	130	122	(8)	(6.2)%
Supplies	6	16	26	10	(16)	(61.5)%
Services	122	106	198	915	717	362.1 %
Reserves	-	-	-	11	11	- %
Total Expenses	630	635	850	1,504	654	76.9 %
Net Loss	$ (588)	$ (598)	$ (768)	$ (1,351)	$ (583)	75.9 %
Full Time Equivalent	6.20	6.00	6.00	5.00	(1.00)	(16.7)%

Purchasing and Contracts Budget Detail

What We Do

The purpose of the Purchasing Department is to provide procurement services to City departments as well as guide, support, and train departmental purchasers. The Purchasing Department develops, implements, and maintains procurement practices to align with federal, state, and local requirements and ensure cost effective procurement that is fair, open, and competitive.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 900	$ 905	$ 1,324	$ 1,092	$ (232)	(17.5)%
Expenses						
Salaries and Wages	598	599	914	836	(78)	(8.5)%
Employee Benefits	201	199	281	273	(8)	(2.8)%
Supplies	7	7	9	7	(2)	(22.2)%
Services	36	(72)	31	35	4	12.9 %
Interfund Services	76	73	81	78	(3)	(3.7)%
Total Expenses	918	806	1,316	1,229	(87)	(6.6)%
Net Surplus (Loss)	$ (18)	$ 99	$ 8	$ (137)	$ (145)	(1,812.5)%
Full Time Equivalent	7.34	7.34	10.00	10.00	-	- %

Office of Performance Management Budget Detail

What We Do

The Office of Performance Management provides citywide guidance in project management, continuous improvement, and performance management.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 1,572	$ 1,213	$ 1,536	$ 1,607	$ 71	4.6 %
Transfers-In	-	-	108	-	(108)	(100.0)%
Total Revenues	1,572	1,213	1,644	1,607	(37)	(2.3)%
Expenses						
Salaries and Wages	701	559	791	805	14	1.8 %
Employee Benefits	199	175	252	244	(8)	(3.2)%
Supplies	10	7	5	56	51	1,020.0 %
Services	474	293	502	401	(101)	(20.1)%
Interfund Services	74	94	94	127	33	35.1 %
Total Expenses	1,458	1,128	1,644	1,633	(11)	(0.7)%
Net Surplus	$ 114	$ 85	$ -	$ (26)	$ (26)	- %
Full Time Equivalent	8.00	8.00	8.00	8.00	-	- %

Facilities Budget Detail

What We Do

Facilities is responsible for the strategic management of all City-owned assets, leases, real estate, and facilities. The Facilities department works actively with all City departments.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 1,584	$ 1,790	$ 2,969	$ 5,293	$ 2,324	78.3 %
Miscellaneous Revenues	901	707	578	382	(196)	(33.9)%
Other Fund Resources	45	1,044	-	-	-	- %
Transfers-In	1,622	2,424	6,848	744	(6,104)	(89.1)%
Total Revenues	4,152	5,965	10,395	6,419	(3,976)	(38.2)%
Expenses						
Salaries and Wages	764	906	1,265	1,311	46	3.6 %
Employee Benefits	292	359	492	495	3	0.6 %
Supplies	253	282	286	230	(56)	(19.6)%
Services	1,410	2,272	4,701	3,480	(1,221)	(26.0)%
Capital Outlay	171	-	3,689	244	(3,445)	(93.4)%
Interfund Services	471	372	431	444	13	3.0 %
Operating Transfer Out	15	17	1,012	244	(768)	(75.9)%
Reserves	-	-	500	500	-	- %
Total Expenses	3,376	4,208	12,376	6,948	(5,428)	(43.9)%
Net Surplus (Loss)	$ 776	$ 1,757	$ (1,981)	$ (529)	$ 1,452	(73.3)%
Full Time Equivalent	17.00	21.00	20.00	20.00	-	- %

SIP Debt Budget Detail

What We Do

The SIP Debt fund houses interfund loans between funds for capital or cash flow purposes. All debt service is transferred in from the borrowing fund.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 6	$ -	$ -	$ -	$ -	- %
Other Fund Resources	6,297	152	3,044	19,899	16,855	553.7 %
Disposition of Capital Assets	(21)	(13)	-	-	-	- %
Transfers-In	8,832	9,147	8,079	3,842	(4,237)	(52.4)%
Total Revenues	15,114	9,286	11,123	23,741	12,618	113.4 %
Expenses						
Supplies	158	-	-	-	-	- %
Services	345	81	-	-	-	- %
Capital Outlay	3,369	2,473	3,194	11,873	8,679	271.7 %
Debt Service - Principal	8,746	7,070	7,726	3,256	(4,470)	(57.9)%
Debt Service - Interest	352	341	352	171	(181)	(51.4)%
Operating Transfer Out	6,263	1,914	-	6,160	6,160	- %
Total Expenses	19,233	11,879	11,272	21,460	10,188	90.4 %
Net Loss	$ (4,119)	$ (2,593)	$ (149)	$ 2,281	$ 2,430	(1,630.9)%

Facilities Grants & Special Events Budget Detail

What We Do

Facilities is responsible for the strategic management of all City-owned assets, leases, real estate, and facilities. The Facilities department works actively with all City departments. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Facilities operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 7	$ -	$ -	$ -	$ -	- %
Expenses						
Net Surplus	$ 7	$ -	$ -	$ -	$ -	- %

Fleet Budget Detail

What We Do

Fleet Services manages a suite of centralized maintenance, procurement, disposal, and record keeping services for City of Spokane departments that utilize vehicles and equipment to fulfill their missions.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 15,804	$ 18,710	$ 20,129	$ 19,914	$ (215)	(1.1)%
Miscellaneous Revenues	28	65	33	164	131	397.0 %
Proprietary/Trust Fund - Capital Contributions	-	5	-	-	-	- %
Other Fund Resources	-	47	-	-	-	- %
Disposition of Capital Assets	75	128	45	45	-	- %
Transfers-In	9	17	-	-	-	- %
Total Revenues	15,916	18,972	20,207	20,123	(84)	(0.4)%
Expenses						
Salaries and Wages	2,737	2,935	3,232	3,412	180	5.6 %
Employee Benefits	978	1,052	1,157	1,186	29	2.5 %
Supplies	5,788	7,561	8,499	7,940	(559)	(6.6)%
Services	2,370	3,015	2,715	3,238	523	19.3 %
Capital Outlay	1,445	653	2,627	2,547	(80)	(3.0)%
Debt Service - Interest	-	1	-	-	-	- %
Interfund Services	1,099	1,179	1,322	1,172	(150)	(11.3)%
Operating Transfer Out	731	617	578	578	-	- %
Total Expenses	15,148	17,013	20,130	20,073	(57)	(0.3)%
Net Surplus	$ 768	$ 1,959	$ 77	$ 50	$ (27)	(35.1)%
Full Time Equivalent	40.00	41.00	41.00	41.00	-	- %

Fleet Grants & Special Events Budget Detail

What We Do

Fleet Services manages a suite of centralized maintenance, procurement, disposal, and record keeping services for City of Spokane departments that utilize vehicles and equipment to fulfill their missions. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Fleet operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1	$ -	$ -	$ -	$ -	- %
Expenses						
Capital Outlay	-	24	-	-	-	- %
Net Surplus (Loss)	$ 1	$ (24)	$ -	$ -	$ -	- %

Parking & Business Improvement District Budget Detail

What We Do

The Downtown Spokane Parking and Business Improvement Area (PBIA), commonly referred to as the Downtown Business Improvement District (BID), is a self-taxing financing mechanism which supports economic development and neighborhood revitalization. By coordinating the cooperation of merchants, businesses, and residential property owners in the pursuit of economic development, the Downtown BID actively works to make downtown the center for commerce, culture, and living in the Intermountain Northwest. The Downtown BID is managed by the Downtown Spokane Partnership.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 1,439	$ 1,525	$ -	$ -	$ -	- %
Expenses						
Services	59	77	-	75	75	- %
Net Surplus	$ 1,380	$ 1,448	$ -	$ (75)	$ (75)	- %

Risk and Worker's Comp Budget Detail

What We Do

The Risk Management Department administers the City's self-insured property and liability Fund to ensure the City is able to resolve claims in a timely manner. Claims are used to allocate the cost of insurance premiums to Departments throughout the City.

Worker's Compensation manages and administers the City's program for all employees injured on the job. The Department is responsible for policy development, financial management, employee communication, and premium payment.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 129	$ 81	$ 20	$ 80	$ 60	300.0 %
Charges for Goods and Services	7,000	9,162	13,819	13,200	(619)	(4.5)%
Miscellaneous Revenues	258	442	146	601	455	311.6 %
Proprietary/Trust Fund - Capital Contributions	723	343	10	60	50	500.0 %
Total Revenues	8,110	10,028	13,995	13,941	(54)	(0.4)%
Expenses						
Salaries and Wages	526	507	606	722	116	19.1 %
Employee Benefits	172	158	201	215	14	7.0 %
Supplies	5	16	26	19	(7)	(26.9)%
Services	11,032	10,943	12,517	12,397	(120)	(1.0)%
Interfund Services	490	359	645	474	(171)	(26.5)%
Reserves	-	-	-	12	12	- %
Total Expenses	12,225	11,983	13,995	13,839	(156)	(1.1)%
Net Surplus (Loss)	$ (4,115)	$ (1,955)	$ -	$ 102	$ 102	- %
Full Time Equivalent	6.00	6.00	6.00	7.00	1.00	16.7 %

Neighborhood, Housing, and Human Services

The Neighborhood, Housing, and Human Services Division strives to empower citizens to engage in government, provides support for Spokane's very low-income to moderate-income citizens, and creates excellent customer experiences across City services.

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Neighborhood Housing and Human Services Division Budget Detail





What We Do

The Neighborhood, Housing, and Human Services Division strives to empower citizens to engage in government, provides support for Spokane's very low-income to moderate-income citizens, and creates excellent customer experiences across City services.

What We've Accomplished

- This year has seen ONS increase its participation in the community. We have been much more present at Neighborhood Council meetings, working with more councils who are looking to grow, and spending time in the community recruiting for Neighborhood Councils. In addition, all of our community programs have seen growth.

What We Plan To Do

- Our hope is to add another Community Programs Coordinator. This will help provide more coverage for Neighborhood Councils and allow us to expand programming.
- By adding more school zone radars, we hope to not only see safer driving around schools, but revenue from citations will be used for more traffic calming projects, and further safety enhancements around Spokane.

What It Costs

Dollars by Funding Source

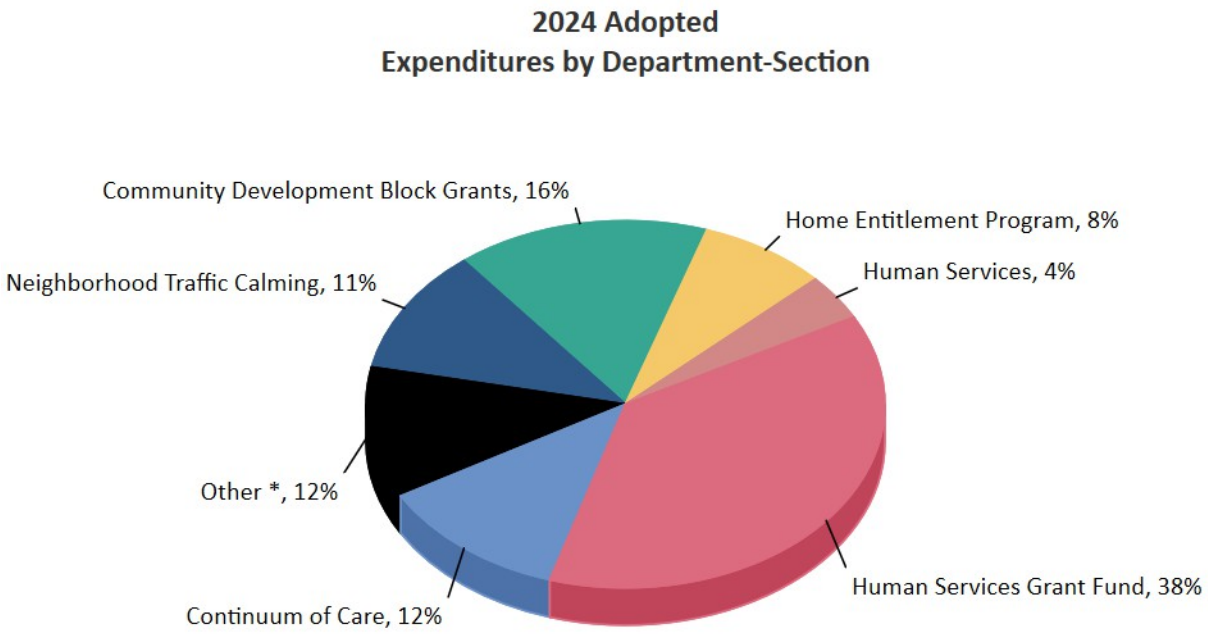
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 330	$ 520	$ 474	$ 534	$ 60	12.7 %
Special Revenue Funds	47,400	46,377	46,565	55,864	9,299	20.0 %
Total Revenue	$ 47,730	$ 46,897	$ 47,039	$ 56,398	$ 9,359	19.9 %

Neighborhood Housing and Human Services Division Budget Detail

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Neighborhood, Housing, and Human Services Administration	$ 240	$ 555	$ 570	$ 539	$ (31)	(5.4)%
Neighborhood Services	485	563	630	747	117	18.6 %
Community Centers	807	675	794	672	(122)	(15.4)%
Youth Services	45	45	45	45	-	- %
Neighborhood Traffic Calming	4,435	3,978	11,016	6,982	(4,034)	(36.6)%
Community, Housing, and Human Services Administration	(53)	183	-	473	473	- %
Community Development Block Grants	3,414	4,662	10,230	10,000	(230)	(2.2)%
Community Development Block Grant Revolving Loan Fund	2,258	2,747	2,500	2,500	-	- %
Miscellaneous Community Development Grants	530	440	212	158	(54)	(25.5)%
Home Entitlement Program	1,180	153	5,400	5,053	(347)	(6.4)%
Home Revolving Loan Fund	693	308	1,085	1,135	50	4.6 %
Housing Assistance Program	1	-	178	178	-	- %
Affordable & Supportive Housing	-	-	14	216	202	1,442.9 %
Hope Acquisition Fund	175	1	-	-	-	- %
Emergency Rental Assistance Grant	14,723	16,450	150	-	(150)	(100.0)%
Housing Trust Grant Fund	6	-	212	217	5	2.4 %
Rental Rehabilitation Fund	495	5	411	411	-	- %
Human Services	2,773	4,619	2,351	2,571	220	9.4 %
Human Services Grants & Special Events	1	-	-	-	-	- %
Human Services Grant Fund	10,274	14,531	14,439	23,782	9,343	64.7 %
Continuum of Care	4,195	4,619	7,641	7,570	(71)	(0.9)%
Community Development Fund	10	10	45	45	-	- %
Total Expense	$ 46,687	$ 54,544	$ 57,923	$ 63,294	$ 5,371	9.3 %
Full Time Equivalent	27.85	28.85	37.85	40.85	3.00	7.9 %

Neighborhood Housing and Human Services Division Budget Detail



Resource Requests Adopted

Project Employee	$	120,000
Eviction Prevention Program Professional	$	110,145
Emergency Housing Employee	$	89,459
Cannon Funding Needs	$	10,000

Neighborhood, Housing, and Human Services Administration Budget Detail

What We Do

The Office of Neighborhood Services provides a link between the City and its citizens empowering neighborhoods to be better by facilitating communication between citizens, departments, and elected officials. Communication is essential to creating a transparent and responsive City to its citizens' needs. Engagement leads to policy development and impacts government decision making.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 160	$ 363	$ 305	$ 360	$ 55	18.0 %
Expenses						
Salaries and Wages	178	380	393	379	(14)	(3.6)%
Employee Benefits	48	114	123	111	(12)	(9.8)%
Supplies	5	6	1	1	-	- %
Services	9	56	52	48	(4)	(7.7)%
Total Expenses	240	556	569	539	(30)	(5.3)%
Net Loss	$ (80)	$ (193)	$ (264)	$ (179)	$ 85	(32.2)%
Full Time Equivalent	3.00	4.00	4.00	3.00	(1.00)	(25.0)%

Neighborhood Services Budget Detail

What We Do

The Office of Neighborhood Services (ONS) provides a link between the City and its citizens empowering neighborhoods to be better by facilitating communication between citizens, departments, and elected officials. Communication is essential to creating a transparent and responsive City to its citizens' needs. Engagement leads to policy development and impacts government decision making which is why ONS has highly prioritized attendance at Neighborhood Council meetings.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ -	$ 6	$ -	$ 16	$ 16	- %
Charges for Goods and Services	24	22	43	27	(16)	(37.2)%
Miscellaneous Revenues	1	-	-	-	-	- %
Total Revenues	25	28	43	43	-	- %
Expenses						
Salaries and Wages	312	379	399	509	110	27.6 %
Employee Benefits	103	109	129	145	16	12.4 %
Supplies	17	24	31	34	3	9.7 %
Services	48	36	70	59	(11)	(15.7)%
Interfund Services	4	2	-	-	-	- %
Operating Transfer Out	-	13	-	-	-	- %
Total Expenses	484	563	629	747	118	18.8 %
Net Loss	$ (459)	$ (535)	$ (586)	$ (704)	$ (118)	20.1 %
Full Time Equivalent	5.00	5.00	5.00	5.00	-	- %

Community Centers Budget Detail

What We Do

The City of Spokane's community centers offer a variety of programming and services that benefit all ages of citizens from young children to older adults.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 112	$ 96	$ 96	$ 96	$ -	- %
Expenses						
Services	702	579	699	576	(123)	(17.6)%
Capital Outlay	9	-	-	-	-	- %
Operating Transfer Out	96	96	96	96	-	- %
Total Expenses	807	675	795	672	(123)	(15.5)%
Net Loss	$ (695)	$ (579)	$ (699)	$ (576)	$ 123	(17.6)%

Youth Services Budget Detail

What We Do

The Office of Youth program supports the Chase Youth Foundation focusing on community programming for youths and connections between youths, City, and Chase Commission staff.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Services	$ 45	$ 45	$ 45	$ 45	$ -	- %
Net Loss	$ (45)	$ (45)	$ (45)	$ (45)	$ -	- %

Opioid Response Budget Detail

What We Do

The Opioid Response fund collects settlement monies and appropriates them as directed by the Opioid Abatement Council.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ -	$ -	$ -	$ 317	$ 317	- %
Expenses						

Neighborhood Traffic Calming Budget Detail

What We Do

The Traffic Calming program is funded through Photo Red and School Radar programs and provides traffic calming measures and infrastructure for the City. The program supports camera operations from violation imaging to issuance of civil infractions, and invests significant resources for infrastructure projects through an application process for neighborhood councils, schools, and organizations working toward pedestrian and bicycle safety.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Fines and Penalties	$ 7,049	$ 5,321	$ 7,306	$ 6,850	$ (456)	(6.2)%
Miscellaneous Revenues	61	171	25	325	300	1,200.0 %
Total Revenues	7,110	5,492	7,331	7,175	(156)	(2.1)%
Expenses						
Salaries and Wages	-	-	665	722	57	8.6 %
Employee Benefits	-	-	284	305	21	7.4 %
Supplies	14	13	8	10	2	25.0 %
Services	1,126	1,456	1,466	1,537	71	4.8 %
Capital Outlay	2,790	2,022	6,348	1,585	(4,763)	(75.0)%
Interfund Services	505	487	745	1,023	278	37.3 %
Operating Transfer Out	-	-	-	1,800	1,800	- %
Reserves	-	-	1,500	-	(1,500)	(100.0)%
Total Expenses	4,435	3,978	11,016	6,982	(4,034)	(36.6)%
Net Surplus (Loss)	$ 2,675	$ 1,514	$ (3,685)	$ 193	$ 3,878	(105.2)%
Full Time Equivalent	-	-	10.00	10.00	-	- %

Community, Housing, and Human Services Administration Budget Detail

What We Do

The Community and Neighborhood Services budget is part of the Neighborhood and Business Services Division. The focus is on empowering citizens to engage in government, providing support for Spokane's very low to moderate-income citizens, and creating excellent customer experiences across City services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 415	$ 494	$ 284	$ 269	$ (15)	(5.3)%
Employee Benefits	129	152	(101)	27	128	(126.7)%
Supplies	2	5	19	19	-	- %
Services	(906)	(917)	939	1,548	609	64.9 %
Capital Outlay	-	-	(1,834)	(1,980)	(146)	8.0 %
Interfund Services	308	449	693	590	(103)	(14.9)%
Total Expenses	(52)	183	-	473	473	- %
Net Surplus (Loss)	$ 52	$ (183)	$ -	$ (473)	$ (473)	- %
Full Time Equivalent	19.85	19.85	18.85	22.85	4.00	21.2 %

Community Development Block Grants Budget Detail

What We Do

The Community Development Block Grant (CDBG) Program is supported by an annual entitlement grant from the U.S. Department of Housing and Urban Development. Activities or projects funded by Community Development Block Grants (CDBG) must meet one of three national objectives: 1) benefit low and moderate-income persons; 2) aid in the prevention or elimination of slums and blight; and 3) meet an urgent need. CDBG funds support community centers, capital projects, public safety, parks, sidewalks, economic development, and public services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 2,455	$ 3,179	$ 10,230	$ 9,362	$ (868)	(8.5)%
Transfers-In	959	1,487	-	638	638	- %
Total Revenues	3,414	4,666	10,230	10,000	(230)	(2.2)%
Expenses						
Salaries and Wages	123	196	418	336	(82)	(19.6)%
Employee Benefits	36	65	182	137	(45)	(24.7)%
Supplies	2	1	13	13	-	- %
Services	3,252	4,400	9,617	9,515	(102)	(1.1)%
Total Expenses	3,413	4,662	10,230	10,001	(229)	(2.2)%
Net Surplus	$ 1	$ 4	$ -	$ (1)	$ (1)	- %

Community Development Block Grant Revolving Loan Fund Budget Detail

What We Do

The Community Development Block Grant (CDBG) Program is supported by an annual entitlement grant from the U.S. Department of Housing and Urban Development. Activities or projects funded by Community Development Block Grants (CDBG) must meet one of three national objectives: 1) benefit low and moderate-income persons; 2) aid in the prevention or elimination of slums and blight; and 3) meet an urgent need. CDBG funds support community centers, capital projects, public safety, parks, sidewalks, economic development, and public services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 408	$ 551	$ 500	$ 500	$ -	- %
Other Fund Resources	1,854	1,615	1,500	1,500	-	- %
Total Revenues	2,262	2,166	2,000	2,000	-	- %
Expenses						
Salaries and Wages	95	107	116	118	2	1.7 %
Employee Benefits	33	29	51	48	(3)	(5.9)%
Supplies	35	17	61	61	-	- %
Services	1,135	1,110	2,272	1,634	(638)	(28.1)%
Interfund Services	1	1	-	-	-	- %
Operating Transfer Out	959	1,483	-	638	638	- %
Total Expenses	2,258	2,747	2,500	2,499	(1)	- %
Net Surplus (Loss)	$ 4	$ (581)	$ (500)	$ (499)	$ 1	(0.2)%

Miscellaneous Community Development Grants Budget Detail

What We Do

The Miscellaneous Community Development Block Grants fund includes revenue generated from loans made under the U.S. Department of Housing and Urban Development Lead Hazard Reduction Grant Program as well as an allocation for strategic affordable housing investments.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 10	$ 1	$ 9	$ 32	$ 23	255.6 %
Other Fund Resources	7	6	10	10	-	- %
Total Revenues	17	7	19	42	23	121.1 %
Expenses						
Salaries and Wages	3	-	12	12	-	- %
Employee Benefits	1	-	5	5	-	- %
Services	526	435	195	141	(54)	(27.7)%
Operating Transfer Out	-	5	-	-	-	- %
Total Expenses	530	440	212	158	(54)	(25.5)%
Net Loss	$ (513)	$ (433)	$ (193)	$ (116)	$ 77	(39.9)%

Home Entitlement Program Budget Detail

What We Do

The HOME Investment Partnership Program is supported by an annual entitlement grant from the U.S. Department of Housing and Urban Development.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1,180	$ 153	$ 5,400	$ 5,053	$ (347)	(6.4)%
Miscellaneous Revenues	(1)	-	-	-	-	- %
Total Revenues	1,179	153	5,400	5,053	(347)	(6.4)%
Expenses						
Salaries and Wages	71	57	60	71	11	18.3 %
Employee Benefits	17	9	26	29	3	11.5 %
Services	1,093	87	5,314	4,953	(361)	(6.8)%
Total Expenses	1,181	153	5,400	5,053	(347)	(6.4)%
Net Surplus (Loss)	$ (2)	$ -	$ -	$ -	$ -	- %

Home Revolving Loan Fund Budget Detail

What We Do

The HOME Revolving Loan Fund includes monies received from principal and interest payments from loans generated under the City's Multifamily Housing Program.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 21	$ 46	$ 85	$ 96	$ 11	12.9 %
Other Fund Resources	220	123	300	300	-	- %
Total Revenues	241	169	385	396	11	2.9 %
Expenses						
Salaries and Wages	7	11	-	-	-	- %
Employee Benefits	2	2	-	-	-	- %
Services	684	295	1,085	1,135	50	4.6 %
Total Expenses	693	308	1,085	1,135	50	4.6 %
Net Loss	$ (452)	$ (139)	$ (700)	$ (739)	$ (39)	5.6 %

Housing Assistance Program Budget Detail

What We Do

The Housing Assistance Program includes monies received from principal and interest payments from loans generated under the U.S. Department of Housing and Urban Development's Homeownership and Opportunity for People Everywhere Program.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ (3)	$ (12)	$ 1	$ 6	$ 5	500.0 %
Other Fund Resources	2	2	2	2	-	- %
Total Revenues	(1)	(10)	3	8	5	166.7 %
Expenses						
Services	-	-	178	178	-	- %
Net Loss	$ (1)	$ (10)	$ (175)	$ (170)	$ 5	(2.9)%

Affordable & Supportive Housing Budget Detail

What We Do

The Affordable & Supportive Housing program was put in place as part of Substitute House Bill (SHB) 1406 in Washington State's 2019 legislative session. SHB 1406 allows local jurisdictions (cities and counties) to impose a local state-shared sales and use tax to fund affordable or supportive housing. The consumer does not pay this tax, and the effective sales tax rate remains the same. Instead, this tax is credited against the 6.5% state sales tax.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 457	$ 416	$ 400	$ 646	$ 246	61.5 %
Expenses						
Salaries and Wages	-	-	5	87	82	1,640.0 %
Employee Benefits	-	-	2	33	31	1,550.0 %
Services	-	-	6	96	90	1,500.0 %
Total Expenses	-	-	13	216	203	1,561.5 %
Net Surplus	$ 457	$ 416	$ 387	$ 430	$ 43	11.1 %

Hope Acquisition Fund Budget Detail

What We Do

The HOPE Acquisition Fund includes monies received from principal and interest payments from loans generated under the U.S. Department of Housing and Urban Development's Homeownership and Opportunity for People Everywhere program.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ (2)	$ -	$ -	$ -	$ -	- %
Other Fund Resources	2	-	-	-	-	- %
Expenses						
Services	175	1	-	-	-	- %
Net Surplus (Loss)	$ (175)	$ (1)	$ -	$ -	$ -	- %

Emergency Rental Assistance Grant Budget Detail

What We Do

The Emergency Rental Assistance Program (ERAP) provided funding directly to states and local governments to provide assistance to eligible households that are unable to pay rent or utilities due to the impacts of the COVID-19 pandemic. The City of Spokane provided assistance through existing and newly created rental assistance programs.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 16,813	$ 14,407	$ 150	$ -	$ (150)	(100.0)%
Miscellaneous Revenues	(73)	(6)	-	-	-	- %
Total Revenues	16,740	14,401	150	-	(150)	(100.0)%
Expenses						
Salaries and Wages	71	37	58	-	(58)	(100.0)%
Employee Benefits	13	5	25	-	(25)	(100.0)%
Services	14,639	16,408	67	-	(67)	(100.0)%
Total Expenses	14,723	16,450	150	-	(150)	(100.0)%
Net Surplus (Loss)	$ 2,017	$ (2,049)	$ -	$ -	$ -	- %

Housing Trust Grant Fund Budget Detail

What We Do

The Housing Trust Grant Fund includes monies received from principal and interest payments from loans generated under the state of Washington's Housing Trust Program.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ (4)	$ (16)	$ 2	$ 8	$ 6	300.0 %
Other Fund Resources	1	-	-	-	-	- %
Total Revenues	(3)	(16)	2	8	6	300.0 %
Expenses						
Salaries and Wages	1	-	4	4	-	- %
Employee Benefits	1	-	2	2	-	- %
Services	4	-	206	211	5	2.4 %
Total Expenses	6	-	212	217	5	2.4 %
Net Loss	$ (9)	$ (16)	$ (210)	$ (209)	$ 1	(0.5)%

Rental Rehabilitation Fund Budget Detail

What We Do

The Rental Rehabilitation Fund includes monies received from principal and interest payments from loans generated under the U.S. Department of Housing and Urban Development's Rental Rehabilitation Fund program.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 20	$ 18	$ 21	$ 21	$ -	- %
Other Fund Resources	3	3	30	30	-	- %
Total Revenues	23	21	51	51	-	- %
Expenses						
Salaries and Wages	2	-	6	6	-	- %
Employee Benefits	1	-	3	2	(1)	(33.3)%
Services	492	5	403	403	-	- %
Total Expenses	495	5	412	411	(1)	(0.2)%
Net Surplus (Loss)	$ (472)	$ 16	$ (361)	$ (360)	$ 1	(0.3)%

Human Services Budget Detail

What We Do

The Human Services Department supports programs that benefit vulnerable populations including shelters, domestic violence services, and other emergency needs.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 34	$ 34	$ 30	$ 36	$ 6	20.0 %
Miscellaneous Revenues	-	241	-	-	-	- %
Total Revenues	34	275	30	36	6	20.0 %
Expenses						
Salaries and Wages	115	166	155	160	5	3.2 %
Employee Benefits	28	38	67	63	(4)	(6.0)%
Supplies	13	45	17	21	4	23.5 %
Services	2,615	4,367	2,112	2,328	216	10.2 %
Interfund Services	2	2	-	-	-	- %
Operating Transfer Out	-	1	-	-	-	- %
Total Expenses	2,773	4,619	2,351	2,572	221	9.4 %
Net Loss	$ (2,739)	$ (4,344)	$ (2,321)	$ (2,536)	$ (215)	9.3 %

Human Services Grants & Special Events Budget Detail

What We Do

The Human Services Department supports programs that benefit vulnerable populations including shelters, domestic violence services, and other emergency needs. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Human Services operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Services	$ 1	$ -	$ -	$ -	$ -	- %
Net Surplus (Loss)	$ (1)	$ -	$ -	$ -	$ -	- %

Human Services Grant Fund Budget Detail

What We Do

The Human Services Grants fund includes federal, state, and local dollars for programs targeted to make homelessness rare, brief, and non-recurring and to create safe, healthy, supportive environments for all community residents. Funding sources for the grants include the Emergency Solutions Grant, Consolidated Homeless Grant, Washington State Office of Homeless Youth funds, and Homeless Housing and Assistance Act funds.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 9,509	$ 12,629	$ 10,926	$ 21,069	$ 10,143	92.8 %
Charges for Goods and Services	2,228	1,396	2,000	1,500	(500)	(25.0)%
Miscellaneous Revenues	13	13	13	14	1	7.7 %
Total Revenues	11,750	14,038	12,939	22,583	9,644	74.5 %
Expenses						
Salaries and Wages	293	146	447	646	199	44.5 %
Employee Benefits	78	38	180	269	89	49.4 %
Supplies	34	188	150	180	30	20.0 %
Services	9,868	14,160	13,661	22,687	9,026	66.1 %
Total Expenses	10,273	14,532	14,438	23,782	9,344	64.7 %
Net Surplus (Loss)	$ 1,477	$ (494)	$ (1,499)	$ (1,199)	$ 300	(20.0)%

Continuum of Care Budget Detail

What We Do

Each year, the U.S. Department of Housing and Urban Development awards Continuum of Care program funding competitively to the community to assist individuals and families experiencing homelessness. The City sub-grants the funds to community partner agencies to carry out day-to-day project operations.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 4,195	$ 4,619	$ 7,641	$ 7,570	$ (71)	(0.9)%
Expenses						
Salaries and Wages	166	225	246	285	39	15.9 %
Employee Benefits	49	64	106	112	6	5.7 %
Supplies	24	3	20	20	-	- %
Services	3,956	4,326	7,269	7,153	(116)	(1.6)%
Total Expenses	4,195	4,618	7,641	7,570	(71)	(0.9)%
Net Surplus	$ -	$ 1	$ -	$ -	$ -	- %

Community Development Fund Budget Detail

What We Do

The Community Development Fund includes public or non-governmental donations for community programs and events.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 15	$ 14	$ 15	$ 15	$ -	- %
Expenses						
Supplies	-	-	-	10	10	- %
Services	10	10	45	35	(10)	(22.2)%
Total Expenses	10	10	45	45	-	- %
Net Surplus (Loss)	$ 5	$ 4	$ (30)	$ (30)	$ -	- %

Legal Division

The City Attorney's Office advises and represents all city elected and appointed officials, departments, employees, boards, committees, task forces, and commissions on all civil legal matters pertaining to the City of Spokane.

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Legal Division Budget Detail





What We Do

The City Attorney's Office advises and represents all city elected and appointed officials, departments, employees, boards, committees, task forces, and commissions on all civil legal matters pertaining to the City of Spokane. The Office represents the city in all matters pertaining to day-to-day operations, provides general counsel to the city department heads and hearing examiner, and attends meetings of the Mayor's and City Council's boards, committees, commissions and task forces providing opinions as needed.

The City Attorney also prepares and reviews ordinances, resolutions, petitions, contracts, deeds, leases, easements, agreements, notices, and all other legal documents and general legal services for all city departments and offices. The City Attorney's Office reviews federal, state and local laws, ordinances, and court decisions and prepares memoranda and legal opinions in the course of litigation.

What We've Accomplished

- Successfully resolved a major class action suit benefiting the City (City of Spokane v. Montsanto).
- Continued improvement of the contract development and drafting process.
- Successful defense of/or settlement of major litigation against the City of Spokane.

What We Plan To Do

- Continued refinement of City policies, procedures and code revisions impacting protection of rights of way and public property.
- Resolution of major litigation directed at Spokane Police Department.

What It Costs

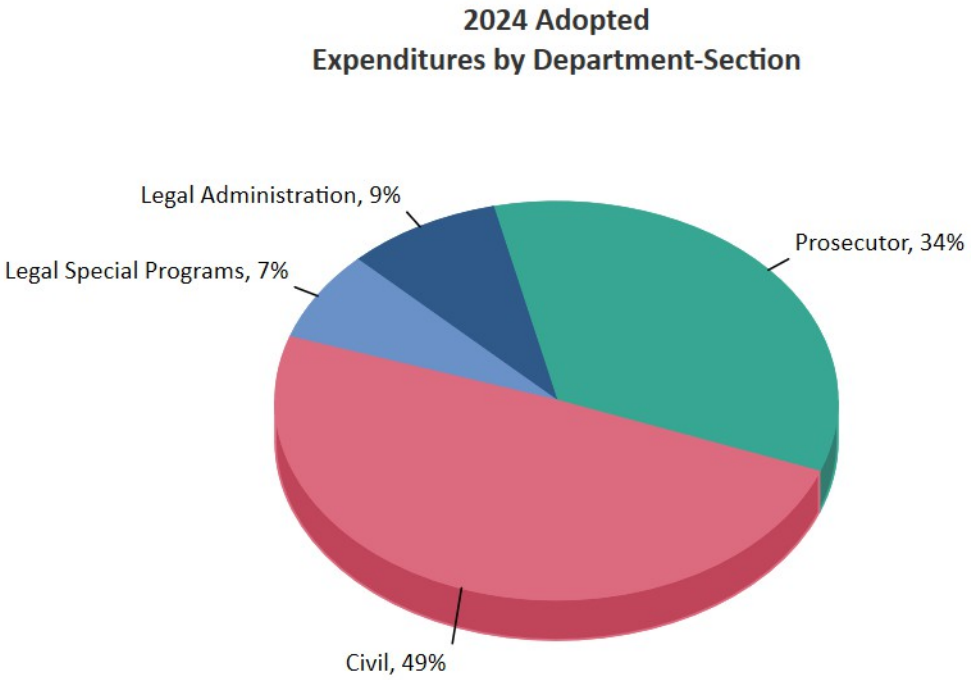
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 734	$ 534	$ 684	$ 580	$ (104)	(15.2)%
Total Revenue	$ 734	$ 534	$ 684	$ 580	$ (104)	(15.2)%

Legal Division Budget Detail

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Legal Administration	$ 377	$ 399	$ 435	$ 467	$ 32	7.4 %
Prosecutor	1,587	1,710	1,745	1,813	68	3.9 %
Civil	2,297	2,382	2,252	2,599	347	15.4 %
Legal Special Programs	321	365	378	386	8	2.1 %
Total Expense	$ 4,582	$ 4,856	$ 4,810	$ 5,265	$ 455	9.5 %
Full Time Equivalent	34.75	32.75	32.75	33.00	0.25	0.8 %



Resource Requests Adopted

Temp Seasonal Interns to Support Prosecution of Traffic Infractions	$	80,000
Temp Seasonal Employees Needed to Support the Civil Enforcement Unit	$	50,000
YWCA Domestic Violence Advocate Funding ~ As Required by RCW 7.69.030	$	49,800

Legal Administration Budget Detail

What We Do

The City Attorney provides counsel and representation to the City's elected and appointed officials, including the Mayor's Office, City Council and all department heads on a wide variety of short and long-term legal issues.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 278	$ 293	$ 328	$ 351	$ 23	7.0 %
Employee Benefits	99	106	106	116	10	9.4 %
Total Expenses	377	399	434	467	33	7.6 %
Net Loss	$ (377)	$ (399)	$ (434)	$ (467)	$ (33)	7.6 %
Full Time Equivalent	5.00	5.00	5.00	5.00	-	- %

Prosecutor Budget Detail

What We Do

The City Prosecutor's Office prosecutes approximately 10,000 criminal violations of the Spokane Municipal Code annually. These cases are assigned using a concept called "vertical prosecution" which prioritizes the assignment of each criminal defendant to a given prosecutor for all crimes charged over time. This allows the prosecutor to become familiar with the defendant and their conduct rather than on a case-by-case basis.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ -	$ 8	$ -	$ -	$ -	- %
Charges for Goods and Services	120	120	155	120	(35)	(22.6)%
Miscellaneous Revenues	-	3	-	-	-	- %
Total Revenues	120	131	155	120	(35)	(22.6)%
Expenses						
Salaries and Wages	1,055	1,141	1,215	1,271	56	4.6 %
Employee Benefits	344	350	336	337	1	0.3 %
Supplies	18	37	40	37	(3)	(7.5)%
Services	170	182	151	167	16	10.6 %
Interfund Services	-	-	3	-	(3)	(100.0)%
Total Expenses	1,587	1,710	1,745	1,812	67	3.8 %
Net Loss	$ (1,467)	$ (1,579)	$ (1,590)	$ (1,692)	$ (102)	6.4 %
Full Time Equivalent	11.00	11.00	11.00	11.00	-	- %

Civil Budget Detail

What We Do

The Civil Division provides legal services to the Mayor, City Council, administrative departments, boards, and commissions, including advice and consultation, document drafting and review, contracts, policies, resolutions, procedures, and ordinances. City attorneys defend against claims and lawsuits and prosecute all City civil and administrative claims. Outside counsel may be hired as needed.

Departments include the Administration unit, Land-use & Real Estate, Contracts, Tort Defense, Code Enforcement, Employment, Municipal Law, and Utilities & Franchises.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 556	$ 352	$ 469	$ 400	$ (69)	(14.7)%
Expenses						
Salaries and Wages	1,720	1,774	1,702	1,979	277	16.3 %
Employee Benefits	493	496	435	522	87	20.0 %
Supplies	63	67	74	72	(2)	(2.7)%
Services	15	45	40	26	(14)	(35.0)%
Interfund Services	6	-	-	-	-	- %
Total Expenses	2,297	2,382	2,251	2,599	348	15.5 %
Net Loss	$ (1,741)	$ (2,030)	$ (1,782)	$ (2,199)	$ (417)	23.4 %
Full Time Equivalent	15.75	13.75	13.75	14.00	0.25	1.8 %

Legal Special Programs Budget Detail

What We Do

The City Prosecutor's Office has been integral to the development of several specialty Courts. Specialty Courts include the DUI Court, Mental Health Court, Veteran's Court, and Community Court.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 58	$ 49	$ 60	$ 60	$ -	- %
Expenses						
Salaries and Wages	231	267	281	285	4	1.4 %
Employee Benefits	90	98	97	101	4	4.1 %
Total Expenses	321	365	378	386	8	2.1 %
Net Loss	$ (263)	$ (316)	$ (318)	$ (326)	$ (8)	2.5 %
Full Time Equivalent	3.00	3.00	3.00	3.00	-	- %

Office of the Mayor

The Mayor is the City's Chief Executive Officer, responsible for directing the activities of the City's 2,500+ employees and managing a $1.2 billion annual budget. The Office ensures delivery of efficient and effective services, facilitation of economic opportunity, and enhancement to the quality of life for the citizens in our community.

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Mayor's Office Division Budget Detail





What We Do

The Mayor is the City's Chief Executive Officer, responsible for directing the activities of the City's over 2,500 employees and managing a $1.2 billion annual budget. The Office ensures delivery of efficient and effective services, facilitation of economic opportunity, and enhancement to the quality of life for the citizens in our community. The Mayor's Office also contains the Office of Civil Rights which is responsible for providing support, leadership, and guidance in pursuit of upholding the rights guaranteed to citizens by the U.S. Constitution.

What We've Accomplished

- Homelessness & Mental Health: Worked to implement long-term preventative strategies and reduced barriers.
- Economic Development: Increased job creation and increased efficiencies.
- Housing: Create options for citizens rather than barriers.
- Public Safety: Providing a greater sense of security to our citizens.
- Operational Sustainability: Responsibly deployed taxpayer dollars.

What We Plan To Do

- Homelessness: Fundamentally shift how people transition out of homelessness while introducing greater prevention & accountability.
- Housing: Increase housing options to meet community needs while reducing barriers.
- Economic Development: Restore and grow vibrancy, vitality, and resiliency in the regional center-place for community gathering through economic expansion & place-making.
- Public Safety: Evolve a system to better meet developing community needs & harnesses a greater sense of security.
- Operational Sustainability: Responsibly deploy taxpayer dollars for the highest and best use though efficiencies in City operations.
- Mental Health: Find safe pathways to positively impact the long-term health of our community through program & services needed.

Mayor's Office Division Budget Detail

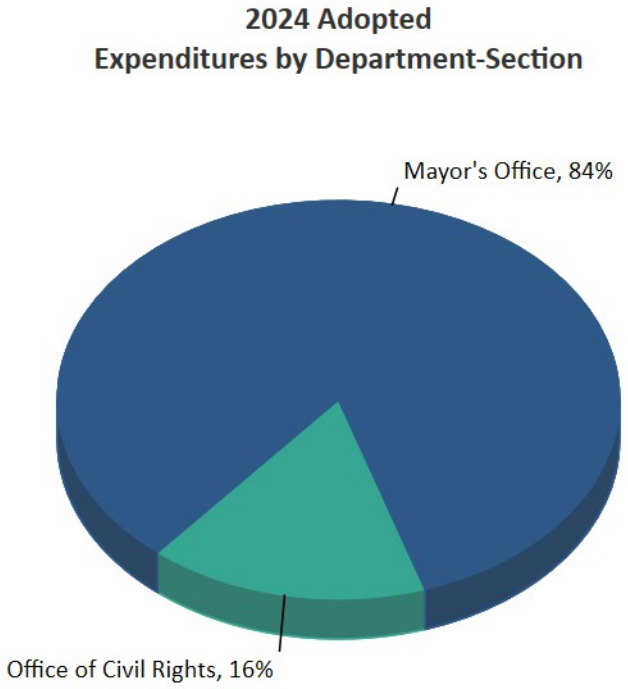
What It Costs

Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Mayor's Office	$ 925	$ 1,121	$ 1,338	$ 1,408	$ 70	5.2 %
Office of Civil Rights	-	100	389	270	(119)	(30.6)%
Total Expense	$ 925	$ 1,221	$ 1,727	$ 1,678	$ (49)	(2.8)%
Full Time Equivalent	8.00	11.00	12.00	12.00	-	- %



Mayor's Office Budget Detail

What We Do

The Mayor is the City's Chief Executive Officer, directing the activities of the City's 2,400 employees and managing a $1 billion annual budget. The Office ensures delivery of efficient and effective services, facilitation of economic opportunity, and enhancement to the quality of life for the citizens in our community.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 691	$ 851	$ 996	$ 879	$ (117)	(11.7)%
Employee Benefits	191	230	290	265	(25)	(8.6)%
Supplies	10	18	15	13	(2)	(13.3)%
Services	33	22	21	250	229	1,090.5 %
Reserves	-	-	16	-	(16)	(100.0)%
Total Expenses	925	1,121	1,338	1,407	69	5.2 %
Net Loss	$ (925)	$ (1,121)	$ (1,338)	$ (1,407)	$ (69)	5.2 %
Full Time Equivalent	8.00	11.00	9.00	9.00	-	- %

Office of Civil Rights Budget Detail

What We Do

The Office of Civil Rights was formed to provide a resource and advocacy for the rights of employees and the citizens of the City of Spokane. The Department primarily works to protect the constitutional rights guaranteed to citizens of the United States.

The Department is also tasked with providing city-wide guidance and leadership as it pertains to equity and inclusion initiatives.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ -	$ 76	$ 225	$ 189	$ (36)	(16.0)%
Employee Benefits	-	16	87	63	(24)	(27.6)%
Supplies	-	8	-	16	16	- %
Services	-	-	1	2	1	100.0 %
Reserves	-	-	75	-	(75)	(100.0)%
Total Expenses	-	100	388	270	(118)	(30.4)%
Net Surplus (Loss)	$ -	$ (100)	$ (388)	$ (270)	$ 118	(30.4)%
Full Time Equivalent	-	-	3.00	3.00	-	- %

Municipal Court

The Spokane Municipal Court maintains exclusive jurisdiction for the filing, processing, hearing, and adjudicating of all misdemeanor and gross misdemeanor criminal offenses, civil infractions, photo enforcement, and parking infractions occurring within the City of Spokane boundaries, in accordance with the Revised Code of Washington (RCW) 3.50.020.

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Municipal Court Division Budget Detail





What We Do

The Spokane Municipal Court maintains exclusive jurisdiction for the filing, processing, hearing, and adjudicating of all misdemeanor and gross misdemeanor criminal offenses, civil infractions, photo enforcement, and parking infractions occurring within the City of Spokane boundaries, in accordance with the Revised Code of Washington (RCW) 3.50.020.

What It Costs

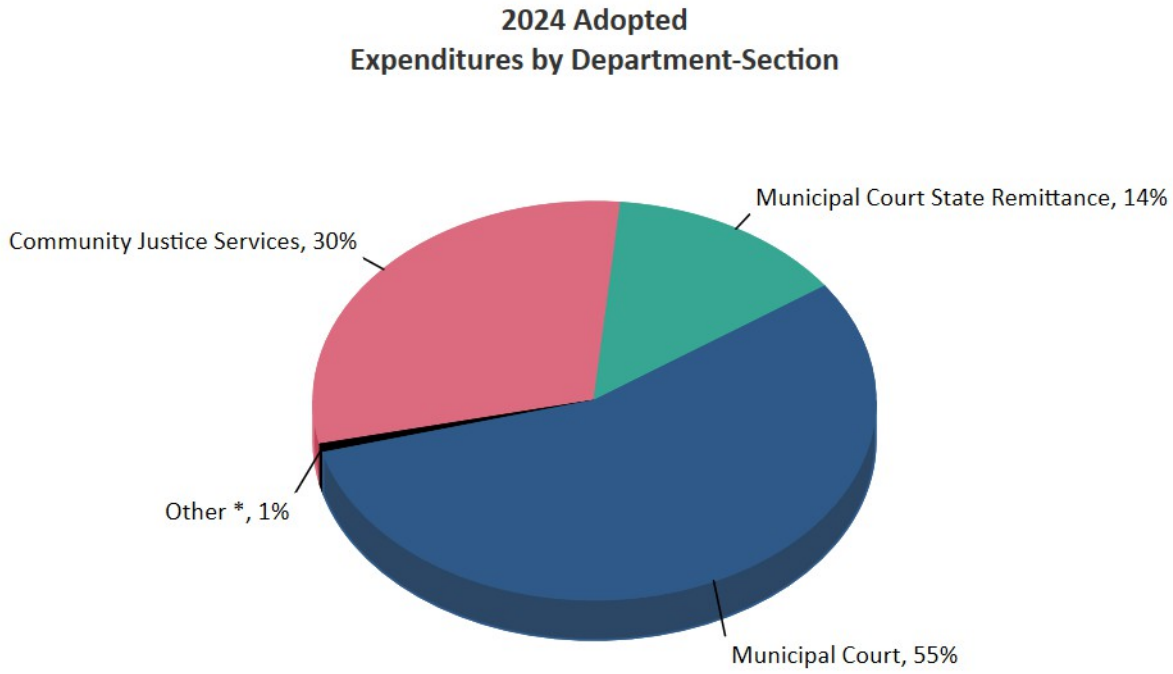
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 2,263	$ 1,885	$ 2,790	$ 2,982	$ 192	6.9 %
Special Revenue Funds	143	127	65	65	-	- %
Fiduciary Funds	1,027	772	1,500	1,300	(200)	(13.3)%
Total Revenue	$ 3,433	$ 2,784	$ 4,355	$ 4,347	$ (8)	(0.2)%

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Municipal Court	$ 4,270	$ 4,475	$ 4,822	$ 5,242	$ 420	8.7 %
Municipal Court Grants & Special Events	77	61	-	-	-	- %
Trial Court Improvement Fund	65	65	65	65	-	- %
Community Justice Services	1,455	1,688	3,490	2,838	(652)	(18.7)%
Domestic Violence Prevention	-	-	1	1	-	- %
Municipal Court State Remittance	1,027	772	1,500	1,300	(200)	(13.3)%
Total Expense	$ 6,894	$ 7,061	$ 9,878	$ 9,446	$ (432)	(4.4)%
Full Time Equivalent	53.00	54.00	70.00	72.00	2.00	2.9 %

Municipal Court Division Budget Detail



Municipal Court Budget Detail

What We Do

Spokane Municipal Court maintains exclusive jurisdiction for the filing, processing, hearing, and adjudicating of all misdemeanor and gross misdemeanor criminal offenses, civil infractions, photo enforcement, and parking infractions occurring within the City of Spokane boundaries, in accordance with RCW 3.50.020.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 11	$ -	$ -	$ -	$ -	- %
Charges for Goods and Services	145	136	184	155	(29)	(15.8)%
Fines and Penalties	1,840	1,465	1,911	2,391	480	25.1 %
Miscellaneous Revenues	42	17	50	40	(10)	(20.0)%
Transfers-In	65	65	65	65	-	- %
Total Revenues	2,103	1,683	2,210	2,651	441	20.0 %
Expenses						
Salaries and Wages	2,900	2,989	3,262	3,532	270	8.3 %
Employee Benefits	967	1,025	1,065	1,162	97	9.1 %
Supplies	61	75	59	61	2	3.4 %
Services	320	362	434	487	53	12.2 %
Debt Service - Principal	-	3	-	-	-	- %
Interfund Services	21	20	1	-	(1)	(100.0)%
Total Expenses	4,269	4,474	4,821	5,242	421	8.7 %
Net Loss	$ (2,166)	$ (2,791)	$ (2,611)	$ (2,591)	$ 20	(0.8)%
Full Time Equivalent	39.00	39.00	40.00	40.00	-	- %

Municipal Court Grants & Special Events Budget Detail

What We Do

Spokane Municipal Court maintains exclusive jurisdiction for the filing, processing, hearing, and adjudicating of all misdemeanor and gross misdemeanor criminal offenses, civil infractions, photo enforcement, and parking infractions occurring within the City of Spokane boundaries, in accordance with RCW 3.50.020. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Municipal Court operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 77	$ 61	$ -	$ -	$ -	- %
Expenses						
Salaries and Wages	27	8	-	-	-	- %
Employee Benefits	6	1	-	-	-	- %
Supplies	-	16	-	-	-	- %
Services	44	36	-	-	-	- %
Total Expenses	$ 77	$ 61	$ -	$ -	$ -	- %

Trial Court Improvement Fund Budget Detail

What We Do

The Trial Court Improvement Fund receives funds from the state Administrative Office of the Courts to support the activities of the City's Municipal Court.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 65	$ 65	$ 65	$ 65	$ -	- %
Expenses						
Operating Transfer Out	65	65	65	65	-	- %
Net Surplus	$ -	$ -	$ -	$ -	$ -	- %

Community Justice Services Budget Detail

What We Do

The Spokane Municipal Community Justice Services Department (formerly referred to as Probation) monitors and supervises justice-involved community members under court order. The department employs evidence-based practices to accurately assess risk and need and provides services under a risk-need responsivity model ensuring resources are efficiently utilized to promote habilitative outcomes, reduce recidivism, and improve public safety.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 87	$ 71	$ 150	$ 150	$ -	- %
Miscellaneous Revenues	2	9	12	9	(3)	(25.0)%
Transfers-In	72	123	419	173	(246)	(58.7)%
Total Revenues	161	203	581	332	(249)	(42.9)%
Expenses						
Salaries and Wages	1,000	1,153	1,922	1,862	(60)	(3.1)%
Employee Benefits	377	431	613	740	127	20.7 %
Supplies	20	34	136	31	(105)	(77.2)%
Services	58	70	501	155	(346)	(69.1)%
Operating Transfer Out	-	-	296	50	(246)	(83.1)%
Reserves	-	-	23	-	(23)	(100.0)%
Total Expenses	1,455	1,688	3,491	2,838	(653)	(18.7)%
Net Loss	$ (1,294)	$ (1,485)	$ (2,910)	$ (2,506)	$ 404	(13.9)%
Full Time Equivalent	14.00	15.00	30.00	32.00	2.00	6.7 %

Domestic Violence Prevention Budget Detail

What We Do

Washington State law allows courts to assess a fee on any domestic violence conviction in order to provide funding for domestic violence advocacy, prevention, and prosecution. Revenue may not be used for indigent criminal defense but may be used to contract with community-based domestic violence program providers.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Fines and Penalties	$ 1	$ 1	$ 1	$ 1	$ -	- %
Expenses						
Services	-	-	1	1	-	- %
Net Surplus	$ 1	$ 1	$ -	$ -	$ -	- %

Municipal Court State Remittance Budget Detail

What We Do

The City of Spokane's Municipal Court utilizes funding from Washington State for some of the operations of the court.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Other Fund Resources	$ 1,027	$ 772	$ 1,500	$ 1,300	$ (200)	(13.3)%
Expenses						
Services	1,027	772	1,500	1,300	(200)	(13.3)%
Net Surplus	$ -	$ -	$ -	$ -	$ -	- %

Hearing Examiner

The Office of the Hearing Examinder holds quasi-judicial hearings on behalf of the City and 10 local jurisdictions in various matters, primarily related the zoning, land use regulation, and the environment. The Hearing Examiner's Office conducts these hearings and renders decisions in accordance with state and local law.

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Hearing Examiner Division Budget Detail





What We Do

The Office of the Hearing Examiner holds quasi-judicial hearings on behalf of the City and 10 local jurisdictions in various matters, primarily related to Zoning, Land Use Regulation, and the Environment. The Hearing Examiner's Office conducts these hearings and renders decisions in accordance with state and local law. It is important that these hearings and the decisions made on these matters be fair and consistent. The City could face liability if its decisions, especially its land use decisions, are found to be arbitrary. Therefore, the Hearing Examiner's Office has an obligation to hold fair, impartial, and expedient hearings and render consistent, legally defensible decisions. This serves the citizens, the business community, and the City at large.

What We've Accomplished

- In 2022 decisions were rendered in 20 local actions and 11 interlocal actions. The interlocal actions generated approximately $47,000 in revenue, offsetting more than 20% of our total budget.
- Demand for services ebbs and flows from year to year. 2018, for example, was particularly busy with a total of 75 matters. 2019 and 2020 were average with 49 and 44 total matters, respectively. 2021 was a particularly busy with 62 total actions.
- 2023 is estimated to be an a busy year. In comparison, by June 30, 2021, this office had rendered decisions in 38 local and interlocal actions. As of June 30 of 2023, this office has rendered decisions in 26 local and interlocal actions with 20 decisions pending or hearings schedule through August. 2023 revenue will likely be average between $22,000 and $40,000.

What We Plan To Do

- Continue to hold fair and impartial hearings and render consistent, legally defensible decisions.
- Maintain a balance of local and interlocal (revenue generating) work.

Hearing Examiner Division Budget Detail

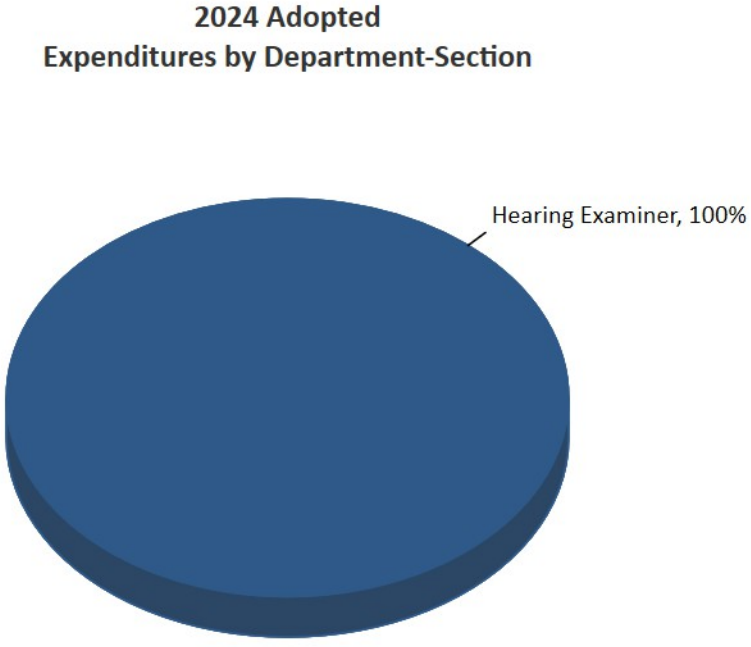
What It Costs

Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 51	$ 36	$ 30	$ 45	$ 15	50.0 %
Total Revenue	$ 51	$ 36	$ 30	$ 45	$ 15	50.0 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Hearing Examiner	$ 240	$ 261	$ 287	$ 291	$ 4	1.4 %
Full Time Equivalent	2.00	2.00	2.00	2.00	-	- %



Hearing Examiner Budget Detail

What We Do

The Office of the Hearing Examiner holds quasi-judicial hearings on behalf of the City on various matters, primarily related to zoning, land use regulation, and the environment. The Hearing Examiner conducts these hearings and renders decisions in accordance with state and local law.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 50	$ 36	$ 30	$ 44	$ 14	46.7 %
Miscellaneous Revenues	1	1	-	1	1	- %
Total Revenues	51	37	30	45	15	50.0 %
Expenses						
Salaries and Wages	181	197	216	222	6	2.8 %
Employee Benefits	58	62	62	66	4	6.5 %
Supplies	1	1	4	1	(3)	(75.0)%
Services	1	1	5	2	(3)	(60.0)%
Total Expenses	241	261	287	291	4	1.4 %
Net Loss	$ (190)	$ (224)	$ (257)	$ (246)	$ 11	(4.3)%
Full Time Equivalent	2.00	2.00	2.00	2.00	-	- %

Human Resources

The Human Resources Division oversees and manages employee and labor relations, compensation and benefits, employee development and training, personnel activity actions, performance management, investigations and disciplinary actions, unemployment compensation, and exempt recruitments.

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Human Resources Division Budget Detail





What We Do

The Human Resources Division oversees and manages employee and labor relations, compensation and benefits, employee development and training, personnel activity actions, performance management, investigations and disciplinary actions, unemployment compensation, and exempt recruitments.

What It Costs

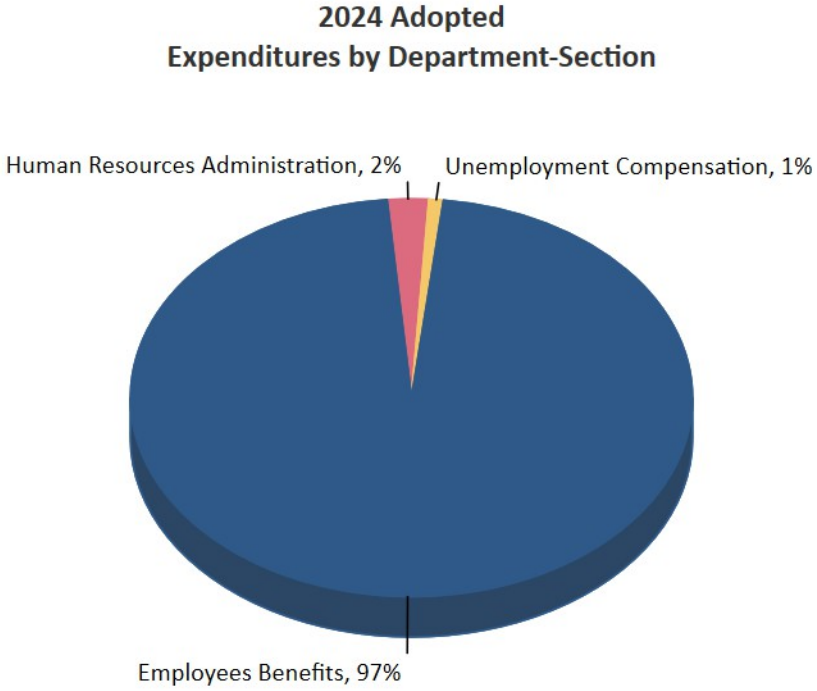
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ -	$ -	$ -	$ 25	$ 25	- %
Internal Service Funds	42,220	44,375	46,574	44,774	(1,800)	(3.9)%
Total Revenue	$ 42,220	$ 44,375	$ 46,574	$ 44,799	$ (1,775)	(3.8)%

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Human Resources Administration	$ 1,107	$ 1,115	$ 1,348	$ 1,255	$ (93)	(6.9)%
Unemployment Compensation	216	269	588	437	(151)	(25.7)%
Employees Benefits	42,440	43,148	47,864	50,994	3,130	6.5 %
Total Expense	$ 43,763	$ 44,532	$ 49,800	$ 52,686	$ 2,886	5.8 %
Full Time Equivalent	14.00	15.00	14.00	14.00	-	- %

Human Resources Division Budget Detail



Human Resources Administration Budget Detail

What We Do

Human Resources oversees and manages employee and labor relations, compensation and benefits, employee development and training, personnel activity actions, performance management, investigations and disciplinary actions, unemployment compensation, and exempt recruitments.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ -	$ -	$ -	$ 25	$ 25	- %
Expenses						
Salaries and Wages	785	680	851	909	58	6.8 %
Employee Benefits	241	189	272	269	(3)	(1.1)%
Supplies	41	7	8	33	25	312.5 %
Services	39	178	179	44	(135)	(75.4)%
Operating Transfer Out	-	61	-	-	-	- %
Reserves	-	-	38	-	(38)	(100.0)%
Total Expenses	1,106	1,115	1,348	1,255	(93)	(6.9)%
Net Loss	$ (1,106)	$ (1,115)	$ (1,348)	$ (1,230)	$ 118	(8.8)%
Full Time Equivalent	9.65	11.70	10.70	10.70	-	- %

Unemployment Compensation Budget Detail

What We Do

Human Resources manages and administers the City's self-insured unemployment program. Management includes all aspects from policy development and financial management to premium payment and employee communication.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 300	$ 300	$ 300	$ -	$ (300)	(100.0)%
Miscellaneous Revenues	9	-	4	-	(4)	(100.0)%
Total Revenues	309	300	304	-	(304)	(100.0)%
Expenses						
Salaries and Wages	9	8	11	10	(1)	(9.1)%
Employee Benefits	2	2	2	3	1	50.0 %
Services	196	249	568	418	(150)	(26.4)%
Interfund Services	9	10	7	6	(1)	(14.3)%
Total Expenses	216	269	588	437	(151)	(25.7)%
Net Surplus (Loss)	$ 93	$ 31	$ (284)	$ (437)	$ (153)	53.9 %
Full Time Equivalent	0.15	0.10	0.10	0.10	-	- %

Employees Benefits Budget Detail

What We Do

Human Resources manages and administers the City's employee benefits, including the City's self-insured medical and dental plans, Law Enforcement Officers' and Fire Fighters' (LEOFF) medical benefits, life insurance, and other voluntary benefits offered to employees.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 13	$ -	$ -	$ -	$ -	- %
Charges for Goods and Services	40,635	42,566	45,205	43,123	(2,082)	(4.6)%
Miscellaneous Revenues	1,262	1,509	1,025	1,651	626	61.1 %
Proprietary/Trust Fund - Capital Contributions	-	-	40	-	(40)	(100.0)%
Total Revenues	41,910	44,075	46,270	44,774	(1,496)	(3.2)%
Expenses						
Salaries and Wages	278	282	298	285	(13)	(4.4)%
Employee Benefits	91	93	95	98	3	3.2 %
Supplies	8	13	13	14	1	7.7 %
Services	41,417	42,139	46,785	49,986	3,201	6.8 %
Interfund Services	646	621	673	612	(61)	(9.1)%
Total Expenses	42,440	43,148	47,864	50,995	3,131	6.5 %
Net Surplus (Loss)	$ (530)	$ 927	$ (1,594)	$ (6,221)	$ (4,627)	290.3 %
Full Time Equivalent	4.20	3.20	3.20	3.20	-	- %

Spokane Police Department

The mission of the Spokane Police Department is to be committed to providing excellence in policing, enhancing the safety and security of individuals, and building partnerships to better the lives of our community members as a whole.

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Police Division Budget Detail





What We Do

The mission of the Spokane Police Department is to maintain a strong commitment to excellence in policing, enhancing the safety and security of individuals, and building partnerships to better the lives of our community members as a whole.

What We've Accomplished

- Increased size of Behavioral Health Unit (BHU).
- Successfully implemented police reform laws.
- Equipped all officers with shields and less-lethal tools.

What We Plan To Do

- Continue to work to reduce crime in the City of Spokane.
- Increase Retention of Officers.
- Update Computer-Aided Dispatch (CAD) system.
- Continue the Police Department's efforts to engage with the community.

What It Costs

Dollars by Funding Source

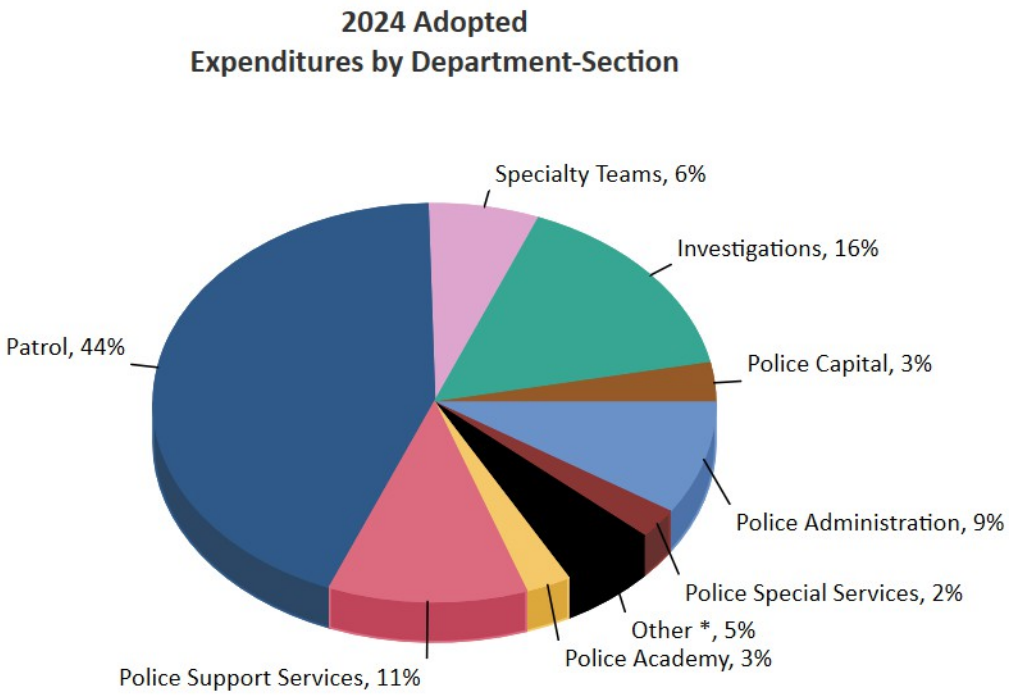
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 8,820	$ 13,786	$ 10,013	$ 13,440	$ 3,427	34.2 %
Special Revenue Funds	1,963	2,775	5,446	5,886	440	8.1 %
Internal Service Funds	1,659	4,309	1,399	3,064	1,665	119.0 %
Fiduciary Funds	577	541	-	-	-	- %
Total Revenue	$ 13,019	$ 21,411	$ 16,858	$ 22,390	$ 5,532	32.8 %

Police Division Budget Detail

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Police Administration	$ (4,585)	$ 8,476	$ 9,332	$ 8,842	$ (490)	(5.3)%
Police Special Services	806	2,108	1,014	2,338	1,324	130.6 %
Police Facilities	-	58	40	70	30	75.0 %
Police Academy	2,241	2,313	2,138	2,497	359	16.8 %
Police Support Services	9,572	11,440	9,399	10,907	1,508	16.0 %
Community Policing Services	1,770	1,517	1,420	1,868	448	31.5 %
Patrol	38,555	33,248	36,215	41,781	5,566	15.4 %
Specialty Teams	5,140	5,425	4,177	6,186	2,009	48.1 %
Investigations	15,070	14,000	13,463	15,116	1,653	12.3 %
Police IT - Technical Assistance Response Unit (TARU)	47	943	1,095	1,099	4	0.4 %
Police Grants	1,684	2,390	1,166	1,889	723	62.0 %
Special Events	113	10	-	-	-	- %
Police Capital	2,432	1,355	1,399	3,064	1,665	119.0 %
Forefeitures	145	419	262	312	50	19.1 %
Law Enforcement Records Management	577	541	-	-	-	- %
Total Expense	$ 73,567	$ 84,243	$ 81,120	$ 95,969	$ 14,849	18.3 %
Full Time Equivalent	449.00	454.00	464.00	464.00	-	- %

Police Division Budget Detail



Resource Requests Adopted

SPD Overtime	$	2,106,089
SPD Add-to Pays	$	1,047,500
SPD Add-to-pay Benefits	$	937,693
SPD Temp Seasonal Employees	$	229,225
SPD Interfund Fleet Charges	$	530,000

Police Administration Budget Detail

What We Do

The Police Department's Administration centralizes services that include the Chief's Office, Purchasing, Personnel, Communications, Facilities, and the Office of Professional Accountability. Centralizing these services allows sworn police officers to focus their efforts on preventing and reducing crime, building strong community collaborations, and improving the quality of life in neighborhoods.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 4,584	$ 4,816	$ 8,155	$ 8,513	$ 358	4.4 %
Intergovernmental Revenues	267	283	250	314	64	25.6 %
Miscellaneous Revenues	-	1	-	-	-	- %
Transfers-In	-	-	-	2,000	2,000	- %
Total Revenues	4,851	5,100	8,405	10,827	2,422	28.8 %
Expenses						
Salaries and Wages	(7,930)	2,464	3,637	2,893	(744)	(20.5)%
Employee Benefits	584	589	834	599	(235)	(28.2)%
Supplies	17	25	62	55	(7)	(11.3)%
Services	2,745	2,719	2,664	2,706	42	1.6 %
Capital Outlay	-	7	-	-	-	- %
Debt Service - Principal	-	135	-	-	-	- %
Debt Service - Interest	-	46	-	-	-	- %
Interfund Services	-	2,492	2,014	2,584	570	28.3 %
Operating Transfer Out	-	-	121	5	(116)	(95.9)%
Total Expenses	(4,584)	8,477	9,332	8,842	(490)	(5.3)%
Net Surplus (Loss)	$ 9,435	$ (3,377)	$ (927)	$ 1,985	$ 2,912	(314.1)%
Full Time Equivalent	19.90	19.90	27.40	18.00	(9.40)	(34.3)%

Police Special Services Budget Detail

What We Do

Police Special Services include reimbursed contracts with other entities, law enforcement services provided for special events such as parades and races, and the Extra Duty program that allows off-duty officers to work in law enforcement for other Cities or organizations.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 2	$ 1	$ 3	$ 1	$ (2)	(66.7)%
Charges for Goods and Services	266	802	515	777	262	50.9 %
Miscellaneous Revenues	1	-	-	-	-	- %
Total Revenues	269	803	518	778	260	50.2 %
Expenses						
Salaries and Wages	637	1,701	937	2,112	1,175	125.4 %
Employee Benefits	129	366	32	177	145	453.1 %
Services	40	41	45	50	5	11.1 %
Total Expenses	806	2,108	1,014	2,339	1,325	130.7 %
Net Loss	$ (537)	$ (1,305)	$ (496)	$ (1,561)	$ (1,065)	214.7 %
Full Time Equivalent	1.00	1.00	1.00	1.00	-	- %

Police Facilities Budget Detail

What We Do

SPD owns several facilities, including our Property building, Gardner Investigations, and the Police Academy and Range buildings.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Capital Outlay	$ -	$ 58	$ 40	$ 70	$ 30	75.0 %

Police Academy Budget Detail

What We Do

Proper training for the men and women of the Spokane Police Department (SPD) is a top priority for the department. In order to further improve officers' and employees' knowledge and techniques the SPD holds mandatory, department-wide training several times throughout each year. Providing up-to-date training helps to achieve the ultimate goal of effectively protecting and serving citizens.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ -	$ -	$ -	$ 15	$ 15	- %
Charges for Goods and Services	273	796	568	805	237	41.7 %
Miscellaneous Revenues	74	75	75	58	(17)	(22.7)%
Total Revenues	347	871	643	878	235	36.5 %
Expenses						
Salaries and Wages	1,614	1,544	1,490	1,804	314	21.1 %
Employee Benefits	376	378	310	352	42	13.5 %
Supplies	211	215	269	262	(7)	(2.6)%
Services	39	65	69	64	(5)	(7.2)%
Capital Outlay	-	113	-	-	-	- %
Operating Transfer Out	-	-	-	15	15	- %
Total Expenses	2,240	2,315	2,138	2,497	359	16.8 %
Net Loss	$ (1,893)	$ (1,444)	$ (1,495)	$ (1,619)	$ (124)	8.3 %
Full Time Equivalent	15.40	11.40	10.40	11.00	0.60	5.8 %

Police Support Services Budget Detail

What We Do

Crime Analysis works under the direction of the Administration and Investigations programs to aid in the tracking of criminals and identifying patterns. Dispatchers process calls from 911 and Crime Check, coordinating the dispatch of officers to calls. The Spokane Police Department's Records Unit collects, processes, and protects all law enforcement records filed for the Spokane region. The Property and Evidence Facility processes all property and evidence.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 103	$ 101	$ 88	$ 100	$ 12	13.6 %
Charges for Goods and Services	1,353	2,416	1,502	2,277	775	51.6 %
Miscellaneous Revenues	110	131	110	123	13	11.8 %
Disposition of Capital Assets	59	22	40	40	-	- %
Total Revenues	1,625	2,670	1,740	2,540	800	46.0 %
Expenses						
Salaries and Wages	6,698	7,994	6,126	7,330	1,204	19.7 %
Employee Benefits	2,161	2,445	2,255	2,436	181	8.0 %
Supplies	352	472	416	506	90	21.6 %
Services	150	365	232	279	47	20.3 %
Capital Outlay	64	21	231	185	(46)	(19.9)%
Interfund Services	8	4	-	-	-	- %
Operating Transfer Out	139	139	139	139	-	- %
Reserves	-	-	-	32	32	- %
Total Expenses	9,572	11,440	9,399	10,907	1,508	16.0 %
Net Loss	$ (7,947)	$ (8,770)	$ (7,659)	$ (8,367)	$ (708)	9.2 %
Full Time Equivalent	70.00	73.00	74.00	86.00	12.00	16.2 %

Community Policing Services Budget Detail

What We Do

Community Outreach and Engagement includes proactive policing and engagement with the community in traditional and non-traditional forums.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 88	$ 70	$ 125	$ 100	$ (25)	(20.0)%
Miscellaneous Revenues	2	-	-	-	-	- %
Total Revenues	90	70	125	100	(25)	(20.0)%
Expenses						
Salaries and Wages	1,078	795	655	1,007	352	53.7 %
Employee Benefits	188	179	146	233	87	59.6 %
Supplies	14	17	14	17	3	21.4 %
Services	483	525	596	612	16	2.7 %
Interfund Services	7	-	9	-	(9)	(100.0)%
Total Expenses	1,770	1,516	1,420	1,869	449	31.6 %
Net Loss	$ (1,680)	$ (1,446)	$ (1,295)	$ (1,769)	$ (474)	36.6 %
Full Time Equivalent	5.00	7.00	5.00	7.00	2.00	40.0 %

Patrol Budget Detail

What We Do

Patrol officers and supervisors are the front-line responders to 911 or Crime Check calls for service from citizens.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 710	$ 761	$ 728	$ 791	$ 63	8.7 %
Miscellaneous Revenues	8	-	-	-	-	- %
Other Financing Sources	-	2,500	-	-	-	- %
Disposition of Capital Assets	-	2	-	-	-	- %
Total Revenues	718	3,263	728	791	63	8.7 %
Expenses						
Salaries and Wages	31,587	26,330	29,393	33,664	4,271	14.5 %
Employee Benefits	6,773	6,654	6,473	7,890	1,417	21.9 %
Supplies	79	104	94	91	(3)	(3.2)%
Services	51	127	96	85	(11)	(11.5)%
Capital Outlay	51	5	-	-	-	- %
Interfund Services	14	28	41	50	9	22.0 %
Reserves	-	-	120	-	(120)	(100.0)%
Total Expenses	38,555	33,248	36,217	41,780	5,563	15.4 %
Net Loss	$ (37,837)	$ (29,985)	$ (35,489)	$ (40,989)	$ (5,500)	15.5 %
Full Time Equivalent	247.20	243.20	244.70	241.50	(3.20)	(1.3)%

Specialty Teams Budget Detail

What We Do

Specialty Units are comprised of commissioned officers with requisite special skills and training that support the mission of the department. Assignments include the Explosive Device Unit, Special Weapons and Tactics (SWAT), Hostage, Terminal Agency Coordinator (TAC), Dignitary Protection, and Breaching.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 120	$ 111	$ 155	$ 257	$ 102	65.8 %
Miscellaneous Revenues	14	11	-	-	-	- %
Transfers-In	-	-	64	64	-	- %
Total Revenues	134	122	219	321	102	46.6 %
Expenses						
Salaries and Wages	3,488	3,467	2,660	4,435	1,775	66.7 %
Employee Benefits	765	797	541	747	206	38.1 %
Supplies	151	142	231	220	(11)	(4.8)%
Services	687	1,006	744	783	39	5.2 %
Capital Outlay	49	12	-	-	-	- %
Total Expenses	5,140	5,424	4,176	6,185	2,009	48.1 %
Net Loss	$ (5,006)	$ (5,302)	$ (3,957)	$ (5,864)	$ (1,907)	48.2 %
Full Time Equivalent	18.50	16.50	17.50	18.50	1.00	5.7 %

Investigations Budget Detail

What We Do

The Spokane Police Department's Investigations Division works closely with the department's criminal intelligence analysts to collect and review real-time information and data regarding crime trends, arrests, and patterns of criminal activity. Detectives utilize this information as they conduct investigations within their respective units.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 884	$ 1,023	$ 857	$ 357	$ (500)	(58.3)%
Fines and Penalties	5	15	50	25	(25)	(50.0)%
Proprietary/Trust Fund - Capital Contributions	2	7	-	-	-	- %
Transfers-In	-	-	236	626	390	165.3 %
Total Revenues	891	1,045	1,143	1,008	(135)	(11.8)%
Expenses						
Salaries and Wages	12,251	11,206	10,658	12,168	1,510	14.2 %
Employee Benefits	2,432	2,459	2,450	2,650	200	8.2 %
Supplies	36	43	23	29	6	26.1 %
Services	142	202	242	179	(63)	(26.0)%
Capital Outlay	118	-	-	-	-	- %
Operating Transfer Out	90	90	90	90	-	- %
Total Expenses	15,069	14,000	13,463	15,116	1,653	12.3 %
Net Loss	$ (14,178)	$ (12,955)	$ (12,320)	$ (14,108)	$ (1,788)	14.5 %
Full Time Equivalent	65.00	78.00	80.00	77.52	(2.48)	(3.1)%

Police IT - Technical Assistance Response Unit (TARU) Budget Detail

What We Do

The Technical Assistance Resource Unit (TARU) program supports purchasing of technical equipment and maintenance. Personnel include a blend of IT staff and police officers in order to benefit from a global understanding of technical issues. The program is also responsible for administering the department's Body Worn Camera program, Digital Forensics, Mobile Data Computer program, and provides support for New World Computer-aided Dispatch (CAD) Mobile support.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 40	$ 68	$ 43	$ 68	$ 25	58.1 %
Expenses						
Supplies	-	-	10	10	-	- %
Services	47	943	1,020	1,024	4	0.4 %
Operating Transfer Out	-	-	64	64	-	- %
Total Expenses	47	943	1,094	1,098	4	0.4 %
Net Loss	$ (7)	$ (875)	$ (1,051)	$ (1,030)	$ 21	(2.0)%

Police Grants Budget Detail

What We Do

Public Safety and Judicial Grant dollars are used to enhance technology, sustain necessary equipment purchases, and support essential traffic programs such as Click-it-or-Ticket, DUI emphasis patrols, the "Drive Hammered, Get Nailed" initiative, and others. The grants also support two detectives in Investigations, one officer in the Traffic Unit, and one officer in the Domestic Violence Unit.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1,497	$ 2,079	$ 1,690	$ 1,810	$ 120	7.1 %
Transfers-In	-	-	5	5	-	- %
Total Revenues	1,497	2,079	1,695	1,815	120	7.1 %
Expenses						
Salaries and Wages	1,043	1,314	810	1,326	516	63.7 %
Employee Benefits	255	344	122	120	(2)	(1.6)%
Supplies	117	366	86	192	106	123.3 %
Services	249	297	100	151	51	51.0 %
Capital Outlay	20	68	49	-	(49)	(100.0)%
Interfund Services	-	-	-	100	100	- %
Total Expenses	1,684	2,389	1,167	1,889	722	61.9 %
Net Surplus (Loss)	$ (187)	$ (310)	$ 528	$ (74)	$ (602)	(114.0)%
Full Time Equivalent	7.00	4.00	4.00	3.48	(0.52)	(13.0)%

Special Events Budget Detail

What We Do

The Police Department's Special Events budget was created in response to the COVID-19 pandemic and was managed through collaboration of the Spokane Police Department and community organization leaders.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 113	$ 10	$ -	$ -	$ -	- %
Expenses						
Supplies	58	10	-	-	-	- %
Services	33	-	-	-	-	- %
Capital Outlay	22	-	-	-	-	- %
Total Expenses	$ 113	$ 10	$ -	$ -	$ -	- %

Police Capital Budget Detail

What We Do

The Police Property Acquisition Fund is an internal service fund used to track Spokane Police Department (SPD) loan proceeds and expenditures from the City's Spokane Investment Pool (SIP). The fund represents the 2019-2023 SIP loan for SPD.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 11	$ 27	$ -	$ 1,406	$ 1,406	- %
Other Fund Resources	109	18	-	-	-	- %
Other Financing Sources	-	288	-	-	-	- %
Disposition of Capital Assets	-	(2)	-	-	-	- %
Transfers-In	1,539	3,978	1,399	1,658	259	18.5 %
Total Revenues	1,659	4,309	1,399	3,064	1,665	119.0 %
Expenses						
Supplies	1,155	255	650	949	299	46.0 %
Services	705	24	-	581	581	- %
Capital Outlay	557	1,077	749	1,534	785	104.8 %
Operating Transfer Out	16	-	-	-	-	- %
Total Expenses	2,433	1,356	1,399	3,064	1,665	119.0 %
Net Surplus (Loss)	$ (774)	$ 2,953	$ -	$ -	$ -	- %

Forefeitures Budget Detail

What We Do

The Forfeiture and Contributions Fund serves as a repository for funds received from drug investigations, donations made to the department, and auction proceeds to the Property Evidence Facility.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 2	$ 77	$ 50	$ 50	$ -	- %
Miscellaneous Revenues	205	364	150	150	-	- %
Insurance Recoveries	-	21	-	-	-	- %
Total Revenues	207	462	200	200	-	- %
Expenses						
Supplies	-	76	22	22	-	- %
Services	118	147	200	200	-	- %
Capital Outlay	27	196	40	90	50	125.0 %
Total Expenses	145	419	262	312	50	19.1 %
Net Surplus (Loss)	$ 62	$ 43	$ (62)	$ (112)	$ (50)	80.6 %

Law Enforcement Records Management Budget Detail

What We Do

The Law Enforcement Records Management Unit collects, processes, and protects all law enforcement records filed. This includes police reports, warrants, and protection orders issued by the courts. The unit also researches applicants prior to issuing concealed weapons permits and fulfills public disclosure requests related to law enforcement records. The Law Enforcement Records Unit also supports other local law enforcement agencies, including the Spokane County Sheriff's Office.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Other Fund Resources	$ 577	$ 541	$ -	$ -	$ -	- %
Expenses						
Services	577	541	-	-	-	- %
Net Surplus	$ -	$ -	$ -	$ -	$ -	- %

Public Defender

The Public Defender's Office represents indigent persons facing criminal charges under the Spokane Municipal Code. The Office also represents clients in problem-solving therapeutic courts such as Community Court, Mental Health Court, Veteran's Court, and DUI Court and on County Conflict Cases, both misdemeanors and felonies.

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Public Defender Division Budget Detail





What We Do

The Public Defender's Office represents indigent persons facing criminal charges under the Spokane Municipal Code. The Office also represents clients in problem-solving therapeutic courts such as Community Court, Mental Health Court, Veteran's Court, and DUI Court and on County Conflict Cases, both misdemeanors and felonies.

What It Costs

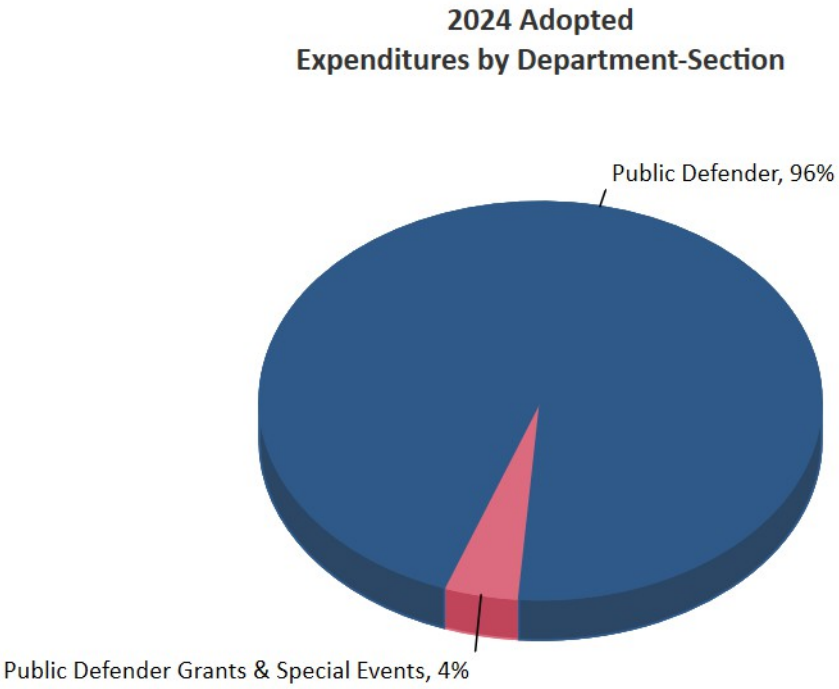
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 250	$ 199	$ 239	$ 250	$ 11	4.6 %
Special Revenue Funds	36	-	-	-	-	- %
Total Revenue	$ 286	$ 199	$ 239	$ 250	$ 11	4.6 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Public Defender	$ 3,045	$ 2,944	$ 3,062	$ 3,513	$ 451	14.7 %
Public Defender Grants & Special Events	146	121	149	159	10	6.7 %
Total Expense	$ 3,191	$ 3,065	$ 3,211	$ 3,672	$ 461	14.4 %
Full Time Equivalent	26.00	26.00	26.00	26.00	-	- %

Public Defender Division Budget Detail



Public Defender Budget Detail

What We Do

The Public Defender's Office represents indigent persons facing criminal charges under the Spokane Municipal Code. The Office also represents clients in problem-solving therapeutic courts such as Community Court, Mental Health Court, Veteran's Court, and DUI Court and on County Conflict Cases, both misdemeanors and felonies.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 58	$ 49	$ 60	$ 60	$ -	- %
Intergovernmental Revenues	54	21	50	50	-	- %
Charges for Goods and Services	39	34	30	40	10	33.3 %
Fines and Penalties	3	2	2	3	1	50.0 %
Total Revenues	154	106	142	153	11	7.7 %
Expenses						
Salaries and Wages	2,217	2,133	2,275	2,594	319	14.0 %
Employee Benefits	707	689	651	778	127	19.5 %
Supplies	29	39	26	40	14	53.8 %
Services	92	82	110	101	(9)	(8.2)%
Total Expenses	3,045	2,943	3,062	3,513	451	14.7 %
Net Loss	$ (2,891)	$ (2,837)	$ (2,920)	$ (3,360)	$ (440)	15.1 %
Full Time Equivalent	25.00	25.00	25.00	25.00	-	- %

Public Defender Grants & Special Events Budget Detail

What We Do

The Public Defender's Office represents indigent persons facing criminal charges under the Spokane Municipal Code. The Office also represents clients in problem-solving therapeutic courts such as Community Court, Mental Health Court, Veteran's Court, and DUI Court and on County Conflict Cases, both misdemeanors and felonies. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Public Defender operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 133	$ 93	$ 97	$ 97	$ -	- %
Expenses						
Salaries and Wages	98	70	79	102	23	29.1 %
Employee Benefits	24	23	23	29	6	26.1 %
Services	23	28	29	29	-	- %
Reserves	-	-	19	-	(19)	(100.0)%
Total Expenses	145	121	150	160	10	6.7 %
Net Loss	$ (12)	$ (28)	$ (53)	$ (63)	$ (10)	18.9 %
Full Time Equivalent	1.00	1.00	1.00	1.00	-	- %

Community and Economic Development

The Community and Economic Development Division administers a wide range of planning, design, plan review, permitting, inspection, code enforcement, parking services, economic development, historic preservation and business support services to promote comprehensive growth and community initiatives.

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Community and Economic Development Services Division Budget Detail





What We Do

The Community and Economic Development Division administers a wide range of planning, design, plan review, permitting, inspection, code enforcement, parking services, economic development, historic preservation, and business support services to promote comprehensive growth and community initiatives.

From an Economic Development standpoint, the primary focus is to assist the retention and growth of existing City of Spokane businesses while attracting industries and businesses that provide quality, high-wage jobs that are beneficial to the City and its citizens. This includes serving as liaison to local tribes, public development authorities, business improvement districts, neighborhood business associations and regional economic development organizations.

What We've Accomplished

- Building Valuation totals were $660,000,000 in 2022
- Number of Housing Units added in 2022: 1,145
- Single-Family Residences & Duplexes: 267
- Multi-Family Housing Units: 470
- Changes of Use (Commercial to Residential): 408
- Number of permits issued in 2022: 37,690
- The Broadband/Fiber working group continued to meet and develop a plan for expanding broadband/fiber to residential and commercial/industrial areas, including PDAs, that don't currently have reliable service, or any service.
- NorthBank stakeholders continued to meet on a series of ongoing discussions around the significant opportunities in the area for sports, entertainment, and housing. Meetings are ongoing and focused on mobility, parking, better connecting Gonzaga and Kendall Yards to the NorthBank and the 50th anniversary of Expo '74. The Community and Economic Development Division administers a wide range of planning, design,
- The Spokane Historic Landmarks Commission has listed 15 properties on the Spokane Register of Historic Places in 2021-22.
- The Historic Preservation Office administered 12 Special Valuation applications totaling $26,011,660 in 2021.

Community and Economic Development Services Division Budget Detail

What We Plan To Do

- Build an Economic Development Team to better handle the marketing and administration of the incentive programs and properly serve the PDA's, BIDS, small business districts and other economic development constituents.
- Revise the City's disparate economic development incentives (GFC, MFTE, TIA, Projects of Citywide Significance, Commercial Rate Clarification, etc) into a coordinated group of incentives with a focus on economically distressed areas of the city and priority issues such as housing and job creation.
- Provide meaningful financial resources for these incentives so that they can have the positive impacts desired.
- The Development Services Center plans to complete permit process reviews, pre-approved plan review programs (including ADUs), revise simple permits/inspection requirements, provide virtual inspections for certain types of Building, Mechanical and Electrical Permits, revise and improve the Certificate of Occupancy process, upgrade equipment (palm-held devices for inspectors etc), bring additional City-related entities into DSC (Fire has been present since 2022), and make Accela improvements.
- The Planning Department plans to pursue housing-related code amendments (increased flexibility for townhouses, duplexes, fourplexes, etc), the south Logan TOD study, increase economic development resources, lay groundwork for 2026 state-mandated comp plan update, create additional subarea plans (NE, EC, WC, N Monroe).
- Expanded 7-day coverage for litter control. Coverage will begin within previous budget cycle, expanding the staff and therefore duties will be a goal moving forward.
- Establish Rental Registry for residential properties pursuant to the Landlord/ Tenant Ordinance. Acquire positions to resource program using monies collected by registry. Fill additional positions created by revenue generating program.
- Establish new contractor to fill existing foreclosure registry need while also exploring other forms of registries, such as vacant properties.
- Finalize agreement between the City of Spokane and Washington State Department of Transportation (WSDOT) on nuisance abatements stemming from persons experiencing homelessness on state property. This agreement will include cost recovery for work on these subject properties.

Community and Economic Development Services Division Budget Detail

What It Costs

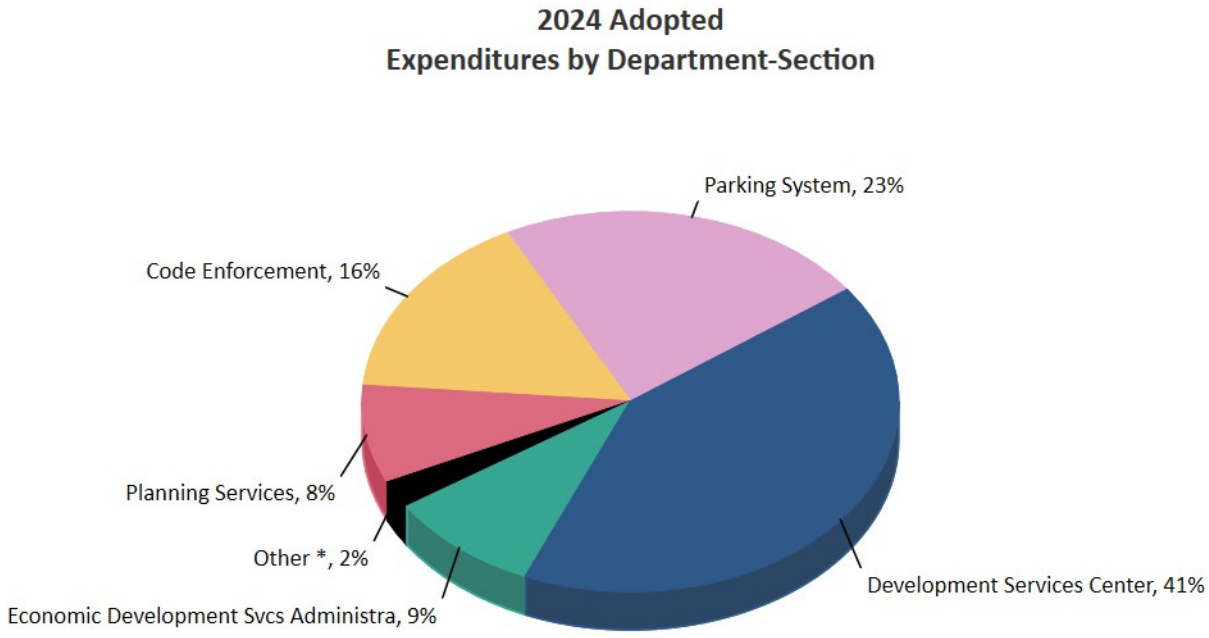
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 351	$ 441	$ 413	$ 631	$ 218	52.8 %
Special Revenue Funds	6,792	6,955	10,065	16,802	6,737	66.9 %
Enterprise Funds	8,514	9,057	9,407	9,938	531	5.6 %
Fiduciary Funds	49	50	60	60	-	- %
Total Revenue	$ 15,706	$ 16,503	$ 19,945	$ 27,431	$ 7,486	37.5 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Community and Economic Development Svcs Administra	$ 1,347	$ 2,163	$ 2,340	$ 2,649	$ 309	13.2 %
Community and Economic Development Services	190	297	190	190	-	- %
Planning Services	1,636	1,918	2,285	2,378	93	4.1 %
Planning Services Grants & Special Events	187	152	-	163	163	- %
Historic Preservation	240	290	288	297	9	3.1 %
Historic Preservation Grants & Special Events	-	16	16	15	(1)	(6.3)%
Code Enforcement	2,201	2,659	3,485	4,576	1,091	31.3 %
Parking System	4,697	4,775	5,939	6,444	505	8.5 %
Development Services Center	8,047	8,126	9,515	11,812	2,297	24.1 %
Total Expense	$ 18,545	$ 20,396	$ 24,058	$ 28,524	$ 4,466	18.6 %
Full Time Equivalent	108.40	122.40	126.40	129.40	3.00	2.4 %

Community and Economic Development Services Division Budget Detail



Resource Requests Adopted

Landlord/ Tenant Ordinance	$	252,555
Temp Seasonal Employees - Planning Services	$	20,000
Temp Seasonal Employees - Development Services Center	$	17,763
Temp Seasonal Employees - Code Enforcement	$	55,806
Temp Seasonal Employees - Parking System	$	45,471

Community and Economic Development Svcs Administra Budget Detail

What We Do

Community and Economic Development Services Administration includes all administrative activities related to Planning & Economic Development Services, Historic Preservation, Code Enforcement, Parking Services, and the Development Services Center and administers funding for key economic development consulting contracts.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 16	$ 24	$ -	$ -	$ -	- %
Charges for Goods and Services	150	241	316	435	119	37.7 %
Total Revenues	166	265	316	435	119	37.7 %
Expenses						
Salaries and Wages	106	202	250	261	11	4.4 %
Employee Benefits	35	58	66	73	7	10.6 %
Supplies	5	3	3	4	1	33.3 %
Services	1,185	1,875	1,859	1,988	129	6.9 %
Operating Transfer Out	16	24	161	322	161	100.0 %
Total Expenses	1,347	2,162	2,339	2,648	309	13.2 %
Net Loss	$ (1,181)	$ (1,897)	$ (2,023)	$ (2,213)	$ (190)	9.4 %
Full Time Equivalent	2.00	2.00	2.00	2.00	-	- %

Community and Economic Development Services Budget Detail

What We Do

The Community and Economic Development Svcs budget supports economic development activities of the City and region by funding one-time costs and contracts with economic development partners, consultants to steward economic development activities (such as HUD 108 loans) and federal initiatives, and supporting internal City functions targeting economic development and growth within the City.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ -	$ 1	$ -	$ -	$ -	- %
Transfers-In	190	190	190	190	-	- %
Total Revenues	190	191	190	190	-	- %
Expenses						
Services	-	107	-	-	-	- %
Operating Transfer Out	190	190	190	190	-	- %
Total Expenses	190	297	190	190	-	- %
Net Surplus (Loss)	$ -	$ (106)	$ -	$ -	$ -	- %

Planning Services Budget Detail

What We Do

Planning Services provides guidance for the growth and development of the City through preparing and implementing land use and public infrastructure system plans, administering the economic development strategy, and continually improving tools to facilitate the community's investment in neighborhoods and business centers. The Planning Services program provides comprehensive planning, economic analysis, strategic planning, and advanced project development services for the City with a focus on targeted investment areas and catalyst projects. The program team collaborates and partners with neighborhood councils and community organizations, business associations, public development authorities, and local agencies. Planning Services coordinates the maintenance and implementation of the City's Comprehensive Plan, the Unified Development Code, and economic development incentive programs.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 121	$ 129	$ 48	$ 144	$ 96	200.0 %
Miscellaneous Revenues	-	-	1	-	(1)	(100.0)%
Total Revenues	121	129	49	144	95	193.9 %
Expenses						
Salaries and Wages	1,137	1,327	1,609	1,674	65	4.0 %
Employee Benefits	378	421	506	530	24	4.7 %
Supplies	7	23	68	30	(38)	(55.9)%
Services	102	130	85	139	54	63.5 %
Interfund Services	12	18	17	-	(17)	(100.0)%
Reserves	-	-	-	6	6	- %
Total Expenses	1,636	1,919	2,285	2,379	94	4.1 %
Net Loss	$ (1,515)	$ (1,790)	$ (2,236)	$ (2,235)	$ 1	- %
Full Time Equivalent	17.00	18.00	18.00	18.00	-	- %

Planning Services Grants & Special Events Budget Detail

What We Do

Planning Services provides guidance for the growth and development of the City through preparing and implementing land use and public infrastructure system plans, administering the economic development strategy, and continually improving tools to facilitate the community's investment in neighborhoods and business centers. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Planning Services operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 187	$ 35	$ -	$ 163	$ 163	- %
Charges for Goods and Services	-	35	-	-	-	- %
Total Revenues	187	70	-	163	163	- %
Expenses						
Salaries and Wages	7	-	-	-	-	- %
Employee Benefits	3	-	-	-	-	- %
Services	172	120	-	163	163	- %
Capital Outlay	5	32	-	-	-	- %
Total Expenses	187	152	-	163	163	- %
Net Surplus (Loss)	$ -	$ (82)	$ -	$ -	$ -	- %

Historic Preservation Budget Detail

What We Do

The Historic Preservation Department fosters stewardship and investment in historic properties by providing incentives to redevelopment, rehabilitation, and revitalization while preserving character, creating construction jobs, and increasing the tax base for Spokane County. The department ensures compliance with the City's Comprehensive Plan and Spokane Municipal Code. Programs and incentives that support private investment are the most effective way to encourage both the use and re-use of under-utilized historic buildings in the community. Historic Preservation is a valuable tool in the rehabilitation of older buildings, furthering the City's distinct "Urban Experience". The job of the Historic Preservation Department and the Spokane Historic Landmarks Commission is to help owners, developers, and citizens understand Spokane's distinct and special heritage and at the same time offer incentives to owners who protect and revitalize our shared historic fabric. The department executes the City's Special Tax Valuation in conjunction with Spokane County to encourage historic building rehabilitation. New initiatives to historic preservation include the ability to create historic districts in neighborhoods of distinction in Spokane when a simple majority of owners agree to the designation. The new districts allow public input into neighborhood development through the Landmarks Commission's review process. Districts will help to manage change while still maintaining the historic character and sense of place of the neighborhood and allow for a broader number of properties to take advantage of Special Tax Valuation when significant improvements are invested in historic properties within the district.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 8	$ 7	$ 9	$ 10	$ 1	11.1 %
Intergovernmental Revenues	40	40	40	40	-	- %
Charges for Goods and Services	21	3	6	8	2	33.3 %
Miscellaneous Revenues	2	2	3	4	1	33.3 %
Total Revenues	71	52	58	62	4	6.9 %
Expenses						
Salaries and Wages	173	177	198	204	6	3.0 %
Employee Benefits	50	62	57	62	5	8.8 %
Supplies	1	25	8	3	(5)	(62.5)%
Services	15	26	24	28	4	16.7 %
Interfund Services	-	-	1	-	(1)	(100.0)%
Total Expenses	239	290	288	297	9	3.1 %
Net Loss	$ (168)	$ (238)	$ (230)	$ (235)	$ (5)	2.2 %
Full Time Equivalent	2.00	2.00	2.00	2.00	-	- %

Historic Preservation Grants & Special Events Budget Detail

What We Do

The Historic Preservation Department fosters stewardship and investment in historic properties by providing incentives to redevelopment, rehabilitation, and revitalization while preserving character, creating construction jobs, and increasing the tax base for Spokane County. The department ensures compliance with the City's Comprehensive Plan and Spokane Municipal Code. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Historic Preservation operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ -	$ 16	$ 16	$ 15	$ (1)	(6.3)%
Expenses						
Salaries and Wages	-	16	12	12	-	- %
Employee Benefits	-	-	4	3	(1)	(25.0)%
Total Expenses	$ -	$ 16	$ 16	$ 15	$ (1)	(6.3)%

Code Enforcement Budget Detail

What We Do

Code Enforcement is the primary contact for land use complaints and enforcing City health, zoning, safety codes and ordinances. Staff educates the public and property owners in land use rights and obligations, partners with government agencies, and assists in maintaining community goals to ensure improvement to quality of life and neighborhoods. Code Enforcement responds to and resolves violations that include: nuisances, solid waste accumulation, junk and abandoned vehicles on private property, vacant and dangerous buildings, fire hazards from vegetation and debris, zoning violations, right-of-way obstructions, illegal dumping, graffiti and other nuisance violations. The department's employees respond to complaints and inquiries citywide. The program provides one of the most comprehensive knowledge bases of City functions and resources for responding to citizen calls for assistance. Code Enforcement coordinates with numerous agencies for services, increasing resolution rates and decreasing response time. Code Enforcement further provides substantial resources to unlawful camping city-wide and collaborates with agency partners such as the Spokane Police Department, service providers and the community to mitigate secondary impacts of homelessness.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ -	$ -	$ -	$ 611	$ 611	- %
Charges for Goods and Services	1,403	1,861	2,371	2,891	520	21.9 %
Miscellaneous Revenues	-	5	-	130	130	- %
Proprietary/Trust Fund - Capital Contributions	-	3	-	-	-	- %
Debt Issued	-	19	-	-	-	- %
Transfers-In	909	791	1,114	1,023	(91)	(8.2)%
Total Revenues	2,312	2,679	3,485	4,655	1,170	33.6 %
Expenses						
Salaries and Wages	1,151	1,420	1,822	2,313	491	26.9 %
Employee Benefits	357	511	616	788	172	27.9 %
Supplies	29	32	36	54	18	50.0 %
Services	143	113	267	532	265	99.3 %
Capital Outlay	-	19	29	100	71	244.8 %
Debt Service - Principal	-	2	-	-	-	- %
Interfund Services	521	564	715	754	39	5.5 %
Operating Transfer Out	-	-	-	22	22	- %
Reserves	-	-	-	13	13	- %
Total Expenses	2,201	2,661	3,485	4,576	1,091	31.3 %
Net Surplus	$ 111	$ 18	$ -	$ 79	$ 79	- %
Full Time Equivalent	16.00	25.00	25.50	31.50	6.00	23.5 %

Code Enforcement Grants & Special Events Budget Detail

What We Do

Code Enforcement is the primary contact for land use complaints and enforcing City health, zoning, safety codes and ordinances. Staff educates the public and property owners in land use rights and obligations, partners with government agencies, and assists in maintaining community goals to ensure improvement to quality of life and neighborhoods. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Code Enforcement operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1	$ -	$ -	$ -	$ -	- %
Expenses						
Net Surplus	$ 1	$ -	$ -	$ -	$ -	- %

Parking System Budget Detail

What We Do

The City operates and maintains the parking system. This includes enforcement of parking ordinances with a focus on customer service, enforcement of disabled parking stalls, and installation and maintenance of paid parking devices within the paid parking zone. The Parking Services Department installs and maintains paid parking devices throughout the paid parking zone. All coins from paid parking devices must be regularly collected, counted, and recorded to ensure proper handling of the $1.1 million (2022) coin revenue. Parking system management activities include enforcement and customer service to provide the recommended turnover and availability of on- street parking spaces within the Paid Parking Zone. Enforcement efforts are accomplished through License Plate Recognition (LPR) and handheld devices that provide real time information. Data collected from parking management systems allows the City to see trends and inform decision making. The proposed budget includes funding to enhance operations through new paid parking devices and continued use of software applications and systems. The funds will be used to continue implementing recommendations from the 2019 Downtown Parking Study. Enhancements will allow for better performance measures and investment in and around the parking system which makes parking easy, convenient and accessible.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 357	$ 235	$ 475	$ 475	$ -	- %
Fines and Penalties	-	13	13	13	-	- %
Miscellaneous Revenues	2,610	2,614	4,753	4,521	(232)	(4.9)%
Disposition of Capital Assets	-	5	-	-	-	- %
Transfers-In	1,125	1,125	1,125	6,760	5,635	500.9 %
Total Revenues	4,092	3,992	6,366	11,769	5,403	84.9 %
Expenses						
Salaries and Wages	995	959	1,258	1,319	61	4.8 %
Employee Benefits	353	356	455	497	42	9.2 %
Supplies	42	49	51	52	1	2.0 %
Services	812	719	921	858	(63)	(6.8)%
Interfund Services	496	541	715	784	69	9.7 %
Operating Transfer Out	1,998	2,151	2,538	2,934	396	15.6 %
Total Expenses	4,696	4,775	5,938	6,444	506	8.5 %
Net Surplus (Loss)	$ (604)	$ (783)	$ 428	$ 5,325	$ 4,897	1,144.2 %
Full Time Equivalent	15.00	17.00	17.50	17.50	-	- %

Parking System Grants & Special Events Budget Detail

What We Do

City parking meter operations include enforcement of citywide parking ordinances with a focus on customer service, enforcement of disabled parking stalls, innovation, and installation and maintenance of the parking system and assets. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Parking System operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 2	$ -	$ -	$ -	$ -	- %
Expenses						
Net Surplus	$ 2	$ -	$ -	$ -	$ -	- %

Development Services Center Budget Detail

What We Do

The Development Services Center (DSC) is the core facility where customers are provided creative and innovative solutions through plan review, project evaluation, and assistance in permitting by multi-skilled staff and on-hand experts in all construction disciplines. The DSC manages the enhanced permitting website including online permitting and electronic document review.Traditional plan review and permits are issued from the Development Services Center. Project enhancement is offered through pre-development conferences and direct consultation with planning, design, engineering, and construction professional staff.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 1,401	$ 1,315	$ 1,470	$ 1,481	$ 11	0.7 %
Charges for Goods and Services	7,042	6,996	7,852	7,946	94	1.2 %
Fines and Penalties	-	-	1	1	-	- %
Miscellaneous Revenues	71	746	85	510	425	500.0 %
Other Fund Resources	49	50	60	60	-	- %
Disposition of Capital Assets	-	(1)	-	-	-	- %
Total Revenues	8,563	9,106	9,468	9,998	530	5.6 %
Expenses						
Salaries and Wages	4,579	4,623	5,545	5,513	(32)	(0.6)%
Employee Benefits	1,520	1,592	1,742	1,822	80	4.6 %
Supplies	95	106	176	66	(110)	(62.5)%
Services	740	600	630	1,630	1,000	158.7 %
Capital Outlay	9	-	50	913	863	1,726.0 %
Interfund Services	1,104	1,205	1,327	1,830	503	37.9 %
Reserves	-	-	43	38	(5)	(11.6)%
Total Expenses	8,047	8,126	9,513	11,812	2,299	24.2 %
Net Surplus (Loss)	$ 516	$ 980	$ (45)	$ (1,814)	$ (1,769)	3,931.1 %
Full Time Equivalent	56.40	58.40	61.40	58.40	(3.00)	(4.9)%

Development Services Center Grants & Special Events Budget Detail

What We Do

The Development Services Center (DSC) is the core facility where customers are provided creative and innovative solutions through plan review, project evaluation, and assistance in permitting by multi-skilled staff and on-hand experts in all construction disciplines. The DSC manages the enhanced permitting website including online permitting and electronic document review. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Development Services Center operations.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1	$ -	$ -	$ -	$ -	- %
Expenses						

Internal Service Charges

Internal Service Charges represent the majority of the charges to the General Fund for services provided by other City departments.

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Internal Service Charges Division Budget Detail





What We Do

Internal Service Charges represent the majority of the charges to the General Fund for services provided by other City departments.

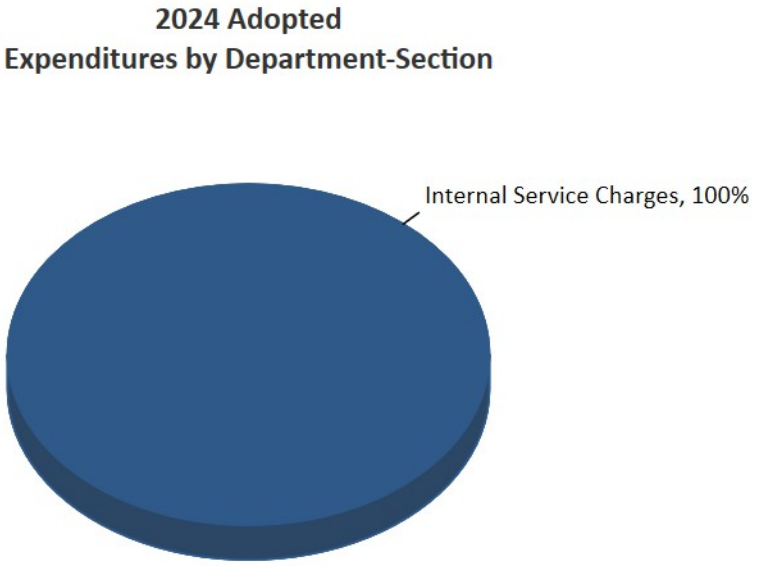
What It Costs

Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ -	$ (1)	$ -	$ -	$ -	- %
Total Revenue	$ -	$ (1)	$ -	$ -	$ -	- %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Internal Service Charges	$ 10,325	$ 9,767	$ 12,306	$ 14,127	$ 1,821	14.8 %



Internal Service Charges Budget Detail

What We Do

General Fund Internal Service Charges represent the majority of the charges to the General Fund for services provided by other City departments.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ -	$ (1)	$ -	$ -	$ -	- %
Expenses						
Services	52	54	-	-	-	- %
Interfund Services	10,273	9,713	12,306	14,127	1,821	14.8 %
Total Expenses	10,325	9,767	12,306	14,127	1,821	14.8 %
Net Loss	$ (10,325)	$ (9,768)	$ (12,306)	$ (14,127)	$ (1,821)	14.8 %

General Fund Allocations

The Allocations function represents General Fund support to various departments and activities that rely on the General Fund for financial support. The General Fund provides support to several departments including Streets, Code Enforcement, Library, Parks and Recreation , Fire and Emergency Medical Services, Asset Management, and Parking.

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Allocations Division Budget Detail





What We Do

The Allocations function represents General Fund support to various departments and activities that rely on the General Fund for financial support. The General Fund provides support to several departments including Streets, Code Enforcement, Library, Parks and Recreation, Fire and Emergency Medical Services, Asset Management, and Parking.

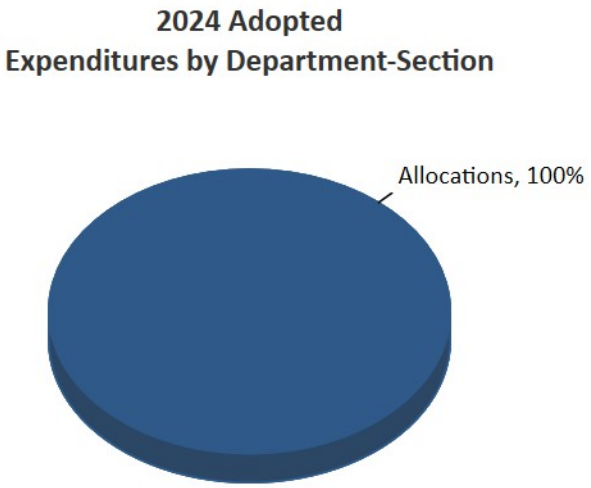
What It Costs

Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Allocations	$ 90,851	$ 99,043	$ 94,531	$ 91,910	$ (2,621)	(2.8)%
Total Expense	$ 90,851	$ 99,043	$ 94,531	$ 91,910	$ (2,621)	(2.8)%



Allocations Budget Detail

What We Do

The General Fund Allocations function represents General Fund support to various departments and activities that rely on the General Fund for financial support.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Operating Transfer Out	$ 90,851	$ 99,043	$ 94,531	$ 91,910	$ (2,621)	(2.8)%
Total Expenses	90,851	99,043	94,531	91,910	(2,621)	(2.8)%
Net Loss	$ (90,851)	$ (99,043)	$ (94,531)	$ (91,910)	$ 2,621	(2.8)%

Spokane Public Library

The Spokane Public Library connects community members of all ages with education, information, resources, and programming. The Library provides access to free books, movies, music, things, events, printing, computers, Wi-Fi, meeting rooms, research and instruction, business and workforce support, and much more to Spokane's diverse community.

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Library Division Budget Detail





What We Do

Spokane Public Library connects community members of all ages with education, information, resources, and programming. With seven Spokane Public Library branches and five kiosks containing millions of items and resources, Spokane Public Library helps citizens become the person they want to be. The Library provides access to free books, movies, music, things, events, printing, computers, Wi-Fi, meeting rooms, research and instruction, business and workforce support, and much more to Spokane's diverse community.

Additionally, the Library provides outreach services throughout the City to those with the greatest barriers to access.

What We've Accomplished

- Successful implementation of 2018 bond program. Projects completed: The Hive, Liberty Park, Hillyard, Shadle Park, Central, Indian Trail, and South Hill Additionally, completed the installation of two library kiosks.
- Full implementation of expanded and equal hours at all library locations. Continued navigation of operations with renewed services, expanded functionality, new staff, new customers, and new expectations. This navigation has occurred simultaneously within a community clawing its way out of the panic. This has necessitated a focus of more social service resources within our offerings, increased security and janitorial needs.
- Full implementation of partnership with Spokane Public Schools to include all middle school library collections and technology.
- Library visits are projected to exceed numbers from prior to the pandemic. We are set to exceed 1,200,000 visits this year. This is a 20% increase over pre-pandemic years.
- Robust utilization of meeting rooms and event spaces by the community. We have quickly become a hub of community activity in our spaces.
- Integration of social services to more effectively connect individuals with needed resources like to address addiction, mental health, food, safety, and housing needs. This effort involves internships and grant funded positions.

Library Division Budget Detail

What We Plan To Do

- Installation of final two library kiosks from the bond program.
- Explore an expansion of the partnership with Spokane Public Schools to include high school library collections and technology.
- Continue to assess, refine, market, and adapt our reimagined services to the community.
- Begin transition to an in-house security model to better address our needs.
- Work with City Council to place a measure out to voters to renew the levy lid lift in 2024 at the current rate of .07 cents per thousand dollars of assessed valuation.

What It Costs

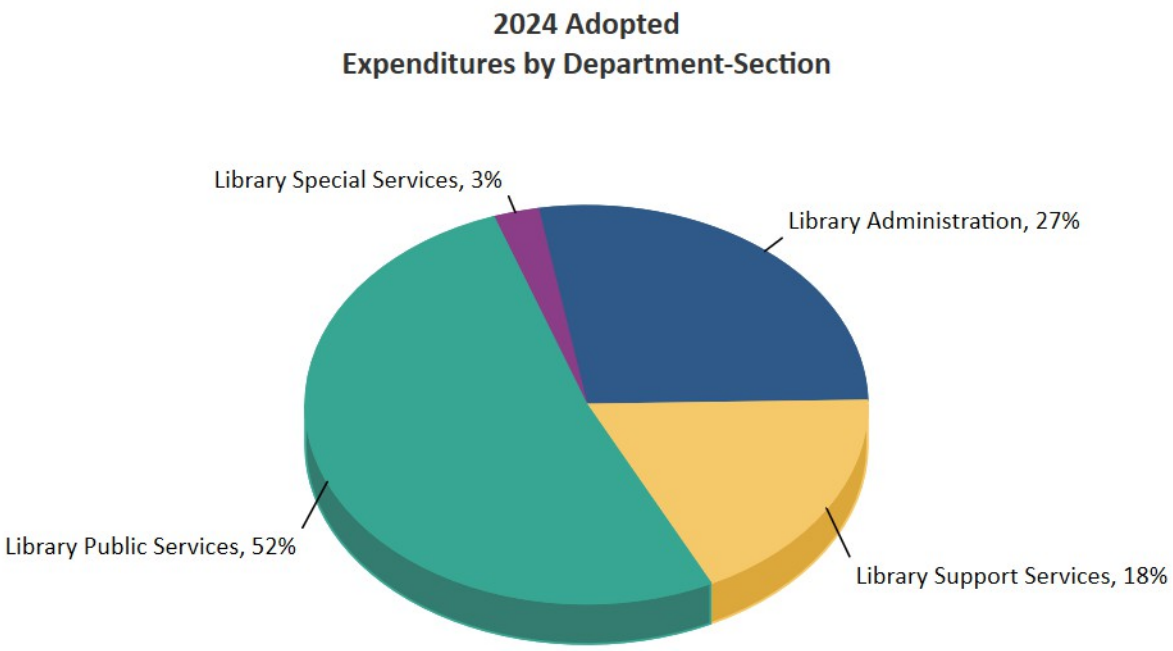
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Special Revenue Funds	$ 10,964	$ 11,768	$ 12,367	$ 13,030	$ 663	5.4 %
Capital Funds	(613)	(915)	-	-	-	- %
Total Revenue	$ 10,351	$ 10,853	$ 12,367	$ 13,030	$ 663	5.4 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Library Administration	$ 2,354	$ 2,774	$ 3,737	$ 3,842	$ 105	2.8 %
Library Support Services	1,818	1,929	2,458	2,527	69	2.8 %
Library Public Services	5,264	5,529	6,006	7,264	1,258	20.9 %
Library Special Services	222	237	286	363	77	26.9 %
Library Grants & Special Events	11	-	-	-	-	- %
Library Capital	36,688	16,169	6,348	-	(6,348)	(100.0)%
Total Expense	$ 46,357	$ 26,638	$ 18,835	$ 13,996	$ (4,839)	(25.7)%
Full Time Equivalent	82.98	90.15	91.65	101.55	9.90	10.8 %

Library Division Budget Detail



Library Administration Budget Detail

What We Do

Library Administration is a cross-functional team that supports staff in the realization of the library's mission by connecting them with education and information. Administration provides leadership and direction and strives for a shared sense of identity and purpose that permeates all aspects of the library.

Includes: HR, Finance, IT, Communications

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 14	$ -	$ -	$ -	$ -	- %
Expenses						
Salaries and Wages	1,230	1,355	1,393	1,507	114	8.2 %
Employee Benefits	437	479	487	598	111	22.8 %
Supplies	92	168	161	166	5	3.1 %
Services	443	611	619	684	65	10.5 %
Interfund Services	153	161	330	278	(52)	(15.8)%
Reserves	-	-	747	610	(137)	(18.3)%
Total Expenses	2,355	2,774	3,737	3,843	106	2.8 %
Net Loss	$ (2,341)	$ (2,774)	$ (3,737)	$ (3,843)	$ (106)	2.8 %
Full Time Equivalent	17.05	17.05	17.05	18.00	0.95	5.6 %

Library Support Services Budget Detail

What We Do

Our Collection Experience team connects our community with education and information by curating a dynamic collection that facilitates community growth. This department maintains a constantly evolving collection that is driven by customer behavior, need, and demographics.

Our Facilities Maintenance team maintains beautiful, safe, and welcoming spaces for citizens to interact and collaborate.

Our staff training allocation is also housed here and allows us to keep our skill sets relevant.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Transfers-In	$ -	$ 1	$ -	$ -	$ -	- %
Expenses						
Salaries and Wages	833	826	1,033	1,127	94	9.1 %
Employee Benefits	337	313	420	444	24	5.7 %
Supplies	139	163	171	205	34	19.9 %
Services	478	590	794	733	(61)	(7.7)%
Interfund Services	31	36	39	19	(20)	(51.3)%
Total Expenses	1,818	1,928	2,457	2,528	71	2.9 %
Net Loss	$ (1,818)	$ (1,927)	$ (2,457)	$ (2,528)	$ (71)	2.9 %
Full Time Equivalent	14.50	17.00	18.50	20.05	1.55	8.4 %

Library Public Services Budget Detail

What We Do

Public Services and Program Services at Spokane Public Library is the public face of the library. They strive to connect our community with education, information and programming. Services are offered in-person at seven facilities and digitally via our website. Public Services and Program Services are the nexus through which citizens access all that the library has to offer.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 1,675	$ 1,835	$ 2,357	$ 2,443	$ 86	3.6 %
Intergovernmental Revenues	-	67	50	170	120	240.0 %
Charges for Goods and Services	71	45	74	32	(42)	(56.8)%
Fines and Penalties	15	10	25	20	(5)	(20.0)%
Miscellaneous Revenues	115	165	106	610	504	475.5 %
Debt Issued	-	2	-	-	-	- %
Transfers-In	9,049	9,598	9,755	9,755	-	- %
Insurance Recoveries	-	45	-	-	-	- %
Total Revenues	10,925	11,767	12,367	13,030	663	5.4 %
Expenses						
Salaries and Wages	2,717	2,879	3,133	3,652	519	16.6 %
Employee Benefits	944	1,010	1,117	1,326	209	18.7 %
Supplies	36	69	75	78	3	4.0 %
Services	379	333	370	398	28	7.6 %
Capital Outlay	961	1,210	1,277	1,785	508	39.8 %
Debt Service - Principal	-	1	-	-	-	- %
Interfund Services	27	27	35	25	(10)	(28.6)%
Operating Transfer Out	201	-	-	-	-	- %
Total Expenses	5,265	5,529	6,007	7,264	1,257	20.9 %
Net Surplus	$ 5,660	$ 6,238	$ 6,360	$ 5,766	$ (594)	(9.3)%
Full Time Equivalent	48.83	53.50	53.50	60.50	7.00	13.1 %

Library Special Services Budget Detail

What We Do

Outreach Services provides service those who face significant challenges getting to one of our physical locations. Recipients of outreach services include individuals who are homebound, in senior communities, day care facilities, rehabilitation facilities, hospitals, or prisons.

Library Programming provides high- quality programs, classes, and events to increase understanding, capture the imagination, and showcase our diverse community. Our Summer Reading Program is also funded here.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 9	$ -	$ -	$ -	$ -	- %
Expenses						
Salaries and Wages	151	125	155	179	24	15.5 %
Employee Benefits	58	54	58	80	22	37.9 %
Supplies	13	36	33	43	10	30.3 %
Services	-	22	41	61	20	48.8 %
Total Expenses	222	237	287	363	76	26.5 %
Net Loss	$ (213)	$ (237)	$ (287)	$ (363)	$ (76)	26.5 %
Full Time Equivalent	2.60	2.60	2.60	3.00	0.40	15.4 %

Library Grants & Special Events Budget Detail

What We Do

State and Federal grant funding provides the Library with additional support to continue to achieve our mission and it allows for collaborative avenues to work alongside other organizations with similar goals. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Library operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 17	$ -	$ -	$ -	$ -	- %
Expenses						
Services	11	-	-	-	-	- %
Total Expenses	11	-	-	-	-	- %
Net Surplus	$ 6	$ -	$ -	$ -	$ -	- %

Library Capital Budget Detail

What We Do

This funds all of our capital projects and operating capital needs, including books and other learning and information mediums.

In 2018, Spokane voters approved a $77 million bond measure to remodel four existing libraries and build three new libraries. The projects include renovating the Downtown, Shadle, South Hill, and Indian Trail Libraries and constructing new Liberty Park, Shaw Middle School, and Libby Center Libraries.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ (619)	$ (915)	$ -	$ -	$ -	- %
Insurance Recoveries	6	-	-	-	-	- %
Total Revenues	(613)	(915)	-	-	-	- %
Expenses						
Capital Outlay	36,428	16,169	6,348	-	(6,348)	(100.0)%
Operating Transfer Out	260	-	-	-	-	- %
Total Expenses	36,688	16,169	6,348	-	(6,348)	(100.0)%
Net Loss	$ (37,301)	$ (17,084)	$ (6,348)	$ -	$ 6,348	(100.0)%

Parks & Recreation

The Parks and Recreation Division is continually striving to improve its ability to meet the needs of the public. The department seeks to establish a more efficient and effective system that will be sustainable into the future through leveraging opportunities with partners to share services and resources, making strategic investments in public amenities, and finding new and efficient ways to deliver services.

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Parks & Recreation Division Budget Detail





What We Do

Spokane Parks & Recreation stewards nearly 120 properties across 4,000 acres, including manicured parks, natural lands, aquatic centers, golf courses, sports complexes, and an arboretum. We also offer hundreds of recreation opportunities for all ages and abilities to improve the health and quality of life for our community.

Budget and policy setting authority is vested with an all-volunteer Park Board.

We strive to provide a parks and recreation system that advocates healthy lifestyles, accessibility, community, and the value of play. This is achieved by developing and managing the responsible, efficient, and equitable use of resources leading to the sustainability of a strong and viable system. Our parks and programs stimulate the local economy by creating numerous employment opportunities, and through the provision of venues, events, activities.

What We've Accomplished

- Provide a parks and recreation system advocating healthy lifestyles, accessibility, community, and the value of play
- Develop and manage the responsible, efficient, and equitable use of resources leading to the sustainability of a strong and viable system
- Stimulate the local economy through the provision of venues, events and activities; well maintained and managed greenspaces that enhance property values; and the creation of employment opportunities
- Demonstrate accountability and a collaborative culture though stakeholder engagment and transparency
- Approved a citizen-driven Master Plan to guide our focus, direction, and investment over the next 10-20 years

What We Plan To Do

- Implement a funding strategy for our first-tier master plan priorities
- Continue investing in capital improvements that add efficiencies, access, and value across our community
- Continue to investment in partnerships and collaborations with local businesses, organizations, volunteers, sponsors, and donors
- Commemoration of Expo's 50th anniversary community partnership initiative

Parks & Recreation Division Budget Detail

What It Costs

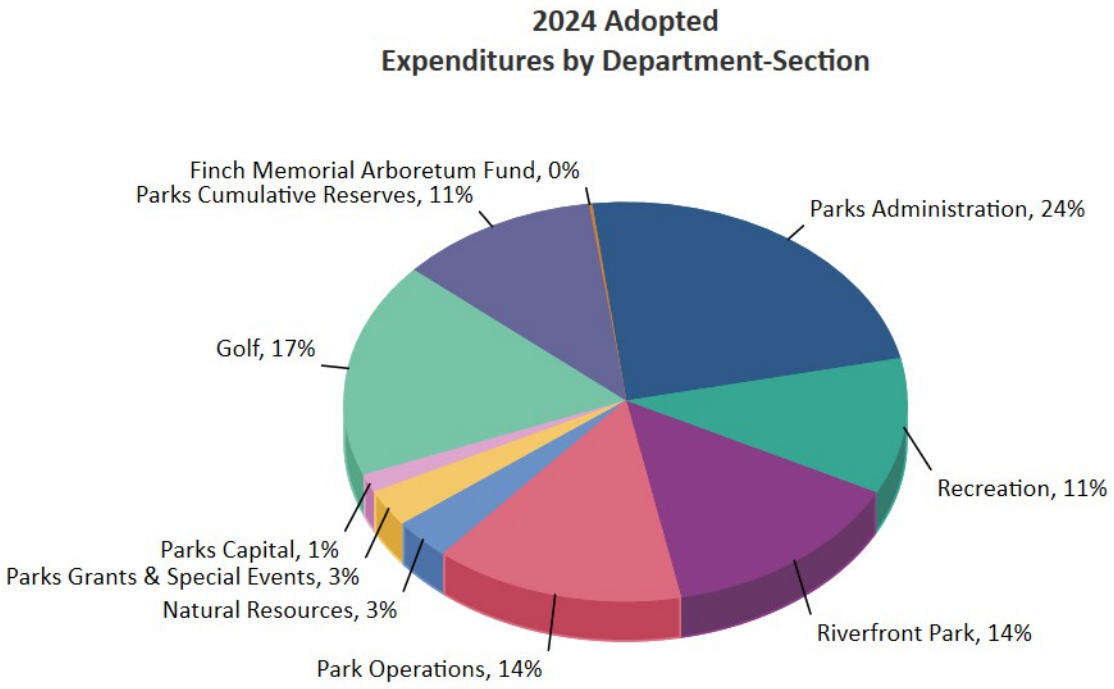
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Special Revenue Funds	$ 24,177	$ 27,719	$ 25,692	$ 30,315	$ 4,623	18.0 %
Capital Funds	(10)	(58)	-	20	20	- %
Enterprise Funds	5,129	5,435	4,925	5,992	1,067	21.7 %
Fiduciary Funds	10	9	8	75	67	837.5 %
Total Revenue	$ 29,306	$ 33,105	$ 30,625	$ 36,402	$ 5,777	18.9 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Parks Administration	$ 7,892	$ 10,332	$ 8,312	$ 9,093	$ 781	9.4 %
Recreation	3,562	4,168	3,813	4,269	456	12.0 %
Riverfront Park	3,478	4,233	4,993	5,529	536	10.7 %
Park Operations	4,478	4,946	5,307	5,518	211	4.0 %
Natural Resources	870	1,131	1,149	1,281	132	11.5 %
Parks Grants & Special Events	46	78	1,010	1,160	150	14.9 %
Parks Capital	2,724	474	760	573	(187)	(24.6)%
Golf	4,034	5,369	5,324	6,764	1,440	27.0 %
Golf Debt Service	54	54	-	-	-	- %
Parks Cumulative Reserves	3,184	1,897	3,743	4,424	681	18.2 %
Finch Memorial Arboretum Fund	-	-	8	75	67	837.5 %
Total Expense	$ 30,322	$ 32,682	$ 34,419	$ 38,686	$ 4,267	12.4 %
Full Time Equivalent	109.60	112.60	112.10	116.93	4.83	4.3 %

Parks & Recreation Division Budget Detail



Parks Administration Budget Detail

What We Do

The Administration program includes all support services necessary for the provision of Parks and Recreation direct services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 2	$ 3	$ -	$ -	$ -	- %
Charges for Goods and Services	100	108	4	4	-	- %
Miscellaneous Revenues	957	1,509	136	125	(11)	(8.1)%
Other Financing Sources	220	-	-	-	-	- %
Debt Issued	-	636	-	-	-	- %
Transfers-In	16,354	17,316	17,486	19,259	1,773	10.1 %
Insurance Recoveries	-	6	-	-	-	- %
Total Revenues	17,633	19,578	17,626	19,388	1,762	10.0 %
Expenses						
Salaries and Wages	2,096	2,236	2,627	2,745	118	4.5 %
Employee Benefits	701	767	830	840	10	1.2 %
Supplies	94	160	169	418	249	147.3 %
Services	620	676	881	995	114	12.9 %
Capital Outlay	1,793	2,352	-	55	55	- %
Debt Service - Principal	-	111	-	-	-	- %
Debt Service - Interest	-	6	-	-	-	- %
Interfund Services	2,534	2,719	2,852	2,489	(363)	(12.7)%
Operating Transfer Out	54	1,304	804	1,391	587	73.0 %
Reserves	-	-	150	160	10	6.7 %
Total Expenses	7,892	10,331	8,313	9,093	780	9.4 %
Net Surplus	$ 9,741	$ 9,247	$ 9,313	$ 10,295	$ 982	10.5 %
Full Time Equivalent	26.76	27.26	27.14	27.14	-	- %

Recreation Budget Detail

What We Do

The Recreation program maintains many of the City's major recreational facilities and coordinates a diverse portfolio of events including youth and adult athletic programs, outdoor recreation, art, personal interest, aquatics, and therapeutic recreation for participants with disabilities. Recreation also provides funding for multiple senior community centers and youth community centers.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 811	$ 1,107	$ 1,085	$ 1,210	$ 125	11.5 %
Miscellaneous Revenues	324	367	465	482	17	3.7 %
Total Revenues	1,135	1,474	1,550	1,692	142	9.2 %
Expenses						
Salaries and Wages	1,562	1,954	1,913	2,096	183	9.6 %
Employee Benefits	361	415	315	391	76	24.1 %
Supplies	209	304	296	310	14	4.7 %
Services	1,405	1,468	1,272	1,328	56	4.4 %
Interfund Services	25	27	17	17	-	- %
Operating Transfer Out	-	-	-	128	128	- %
Total Expenses	3,562	4,168	3,813	4,270	457	12.0 %
Net Loss	$ (2,427)	$ (2,694)	$ (2,263)	$ (2,578)	$ (315)	13.9 %
Full Time Equivalent	9.50	11.30	11.30	10.30	(1.00)	(8.8)%

Riverfront Park Budget Detail

What We Do

Riverfront Park is a main attraction for tourists and residents, drawing more than 2 million visitors annually, boasting 100 acres at the heart of the City's roaring river falls, and hosting a variety of community events. The Park has recently undergone a major voter-approved renovation to further drive Spokane's economic vitality and ensure a legacy park for future generations.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 1	$ -	$ -	$ -	$ -	- %
Charges for Goods and Services	1,729	2,485	2,878	2,963	85	3.0 %
Fines and Penalties	12	6	2	3	1	50.0 %
Miscellaneous Revenues	585	672	886	1,212	326	36.8 %
Debt Issued	-	89	-	-	-	- %
Total Revenues	2,327	3,252	3,766	4,178	412	10.9 %
Expenses						
Salaries and Wages	1,647	1,961	2,628	2,610	(18)	(0.7)%
Employee Benefits	472	553	618	722	104	16.8 %
Supplies	312	401	446	611	165	37.0 %
Services	809	982	1,044	1,301	257	24.6 %
Capital Outlay	-	89	-	-	-	- %
Debt Service - Principal	-	10	-	-	-	- %
Interfund Services	-	-	20	-	(20)	(100.0)%
Operating Transfer Out	237	237	237	285	48	20.3 %
Total Expenses	3,477	4,233	4,993	5,529	536	10.7 %
Net Loss	$ (1,150)	$ (981)	$ (1,227)	$ (1,351)	$ (124)	10.1 %
Full Time Equivalent	24.50	24.00	24.00	24.00	-	- %

Park Operations Budget Detail

What We Do

Parks and Recreation is continually striving to improve its ability to meet the needs of the public. The department seeks to establish a more efficient and effective system that will be sustainable into the future through leveraging opportunities with partners to share services and resources, making strategic investments in public amenities, and finding new and efficient ways to deliver services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 70	$ 59	$ 40	$ 40	$ -	- %
Miscellaneous Revenues	135	114	160	160	-	- %
Transfers-In	-	333	-	-	-	- %
Total Revenues	205	506	200	200	-	- %
Expenses						
Salaries and Wages	2,202	2,542	3,127	3,212	85	2.7 %
Employee Benefits	749	784	813	940	127	15.6 %
Supplies	224	263	191	191	-	- %
Services	1,299	1,351	1,176	1,175	(1)	(0.1)%
Capital Outlay	-	6	-	-	-	- %
Interfund Services	3	-	-	-	-	- %
Total Expenses	4,477	4,946	5,307	5,518	211	4.0 %
Net Loss	$ (4,272)	$ (4,440)	$ (5,107)	$ (5,318)	$ (211)	4.1 %
Full Time Equivalent	31.50	32.70	32.20	33.70	1.50	4.7 %

Natural Resources Budget Detail

What We Do

Natural Resources include natural conservation lands that are maintained by the City of Spokane.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 1	$ 1	$ 1	$ 1	$ -	- %
Charges for Goods and Services	11	15	65	65	-	- %
Fines and Penalties	20	57	-	-	-	- %
Miscellaneous Revenues	83	37	39	39	-	- %
Transfers-In	116	66	66	66	-	- %
Insurance Recoveries	24	34	6	6	-	- %
Total Revenues	255	210	177	177	-	- %
Expenses						
Salaries and Wages	484	625	649	733	84	12.9 %
Employee Benefits	165	209	204	247	43	21.1 %
Supplies	24	27	36	36	-	- %
Services	196	269	237	242	5	2.1 %
Interfund Services	1	1	23	23	-	- %
Total Expenses	870	1,131	1,149	1,281	132	11.5 %
Net Loss	$ (615)	$ (921)	$ (972)	$ (1,104)	$ (132)	13.6 %
Full Time Equivalent	7.10	6.90	6.90	7.90	1.00	14.5 %

Parks Grants & Special Events Budget Detail

What We Do

Parks and Recreation operates and maintains more than 4,100 acres meant to enhance the quality of life of the community. The department's diverse portfolio includes developed parks and playgrounds, formal gardens, open natural conservation lands, an arboretum, a downtown urban park at the river falls, sports facilities, aquatic centers, and 40 miles of trails. Parks and Recreation programs hundreds of recreational opportunities for all ages and abilities, to help people find their adventure and connect with one another and their city. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Parks operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 7	$ 102	$ 1,010	$ 1,010	$ -	- %
Expenses						
Salaries and Wages	-	21	-	-	-	- %
Employee Benefits	-	1	-	-	-	- %
Supplies	-	21	-	-	-	- %
Services	-	34	10	10	-	- %
Capital Outlay	46	-	1,000	1,150	150	15.0 %
Total Expenses	46	77	1,010	1,160	150	14.9 %
Net Surplus (Loss)	$ (39)	$ 25	$ -	$ (150)	$ (150)	- %

Parks Capital Budget Detail

What We Do

Riverfront Park Bond was passed by the citizens of Spokane for the purpose of renovating Riverfront Park. $63 Million in bond funds were received in 2015 to be utilized for capital projects within the Park.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 27	$ 50	$ -	$ -	$ -	- %
Miscellaneous Revenues	(37)	(108)	-	20	20	- %
Total Revenues	(10)	(58)	-	20	20	- %
Expenses						
Supplies	-	27	-	-	-	- %
Capital Outlay	2,724	447	760	573	(187)	(24.6)%
Total Expenses	2,724	474	760	573	(187)	(24.6)%
Net Loss	$ (2,734)	$ (532)	$ (760)	$ (553)	$ 207	(27.2)%

Golf Budget Detail

What We Do

Parks and Recreation operates four championship municipal golf courses: Downriver, Esmeralda, Indian Canyon, and the Creek at Qualchan. With a strong historical legacy, the City's golf courses have been recognized nationally for their high quality and affordability.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 4,215	$ 4,533	$ 4,911	$ 5,943	$ 1,032	21.0 %
Miscellaneous Revenues	860	837	14	50	36	257.1 %
Other Fund Resources	-	12	-	-	-	- %
Disposition of Capital Assets	1	-	-	-	-	- %
Transfers-In	54	54	-	-	-	- %
Total Revenues	5,130	5,436	4,925	5,993	1,068	21.7 %
Expenses						
Salaries and Wages	1,271	1,395	1,605	1,780	175	10.9 %
Employee Benefits	395	435	323	467	144	44.6 %
Supplies	323	408	411	532	121	29.4 %
Services	1,339	1,151	1,053	1,436	383	36.4 %
Capital Outlay	362	599	830	1,695	865	104.2 %
Debt Service - Interest	-	8	-	-	-	- %
Interfund Services	262	276	298	237	(61)	(20.5)%
Operating Transfer Out	82	1,095	618	618	-	- %
Reserves	-	-	187	-	(187)	(100.0)%
Total Expenses	4,034	5,367	5,325	6,765	1,440	27.0 %
Net Surplus (Loss)	$ 1,096	$ 69	$ (400)	$ (772)	$ (372)	93.0 %
Full Time Equivalent	10.24	10.44	10.56	13.89	3.33	31.5 %

Golf Debt Service Budget Detail

What We Do

Golf Debt Service includes all current debts payable for recent improvement projects at the local golf courses. This debt is paid for using greens fees and other course revenues.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Debt Service - Principal	$ 52	$ 52	$ -	$ -	$ -	- %
Debt Service - Interest	2	2	-	-	-	- %
Total Expenses	54	54	-	-	-	- %
Net Surplus (Loss)	$ (54)	$ (54)	$ -	$ -	$ -	- %

Parks Cumulative Reserves Budget Detail

What We Do

The Parks Cumulative Reserve Fund is utilized to set aside reserves from the Parks and Recreation Department and Golf Fund to pay for operational expenses in the future, such as fleet replacement or computer equipment.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 816	$ 653	$ 150	$ 1,520	$ 1,370	913.3 %
Charges for Goods and Services	-	15	-	150	150	- %
Miscellaneous Revenues	227	397	213	285	72	33.8 %
Other Financing Sources	160	-	-	-	-	- %
Disposition of Capital Assets	7	19	-	-	-	- %
Transfers-In	1,408	1,510	1,000	1,715	715	71.5 %
Total Revenues	2,618	2,594	1,363	3,670	2,307	169.3 %
Expenses						
Services	130	1	281	196	(85)	(30.2)%
Capital Outlay	2,852	1,403	3,454	4,215	761	22.0 %
Interfund Services	-	1	8	12	4	50.0 %
Operating Transfer Out	202	493	-	-	-	- %
Total Expenses	3,184	1,898	3,743	4,423	680	18.2 %
Net Surplus (Loss)	$ (566)	$ 696	$ (2,380)	$ (753)	$ 1,627	(68.4)%

Finch Memorial Arboretum Fund Budget Detail

What We Do

The Finch Memorial Arboretum Fund includes all financial activity related to maintaining the grounds of the City of Spokane's Finch Arboretum.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 10	$ 9	$ 8	$ 75	$ 67	837.5 %
Expenses						
Services	-	-	8	75	67	837.5 %
Net Surplus	$ 10	$ 9	$ -	$ -	$ -	- %

Spokane Fire Department

The Spokane Fire Department is an innovative organization that strives to provide "Service and Protection through Excellence" every day by providing fire-fighting and emergency medical services. The Department's goal is to serve the City of Spokane by protecting life, property, and the environment. The Department strives to provide excellent service through prevention, education, preparedness, and mitigation recognizing that the staff is the key to success.

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Fire Division Budget Detail





What We Do

The Spokane Fire Division is an innovative organization that strives to provide "Service and Protection through Excellence" every day by providing fire-fighting and emergency medical services. The Division's goal is to serve the City of Spokane by protecting life, property, and the environment. The Division strives to provide excellent service through prevention, education, preparedness, and mitigation recognizing that the staff is the key to success.

What It Costs

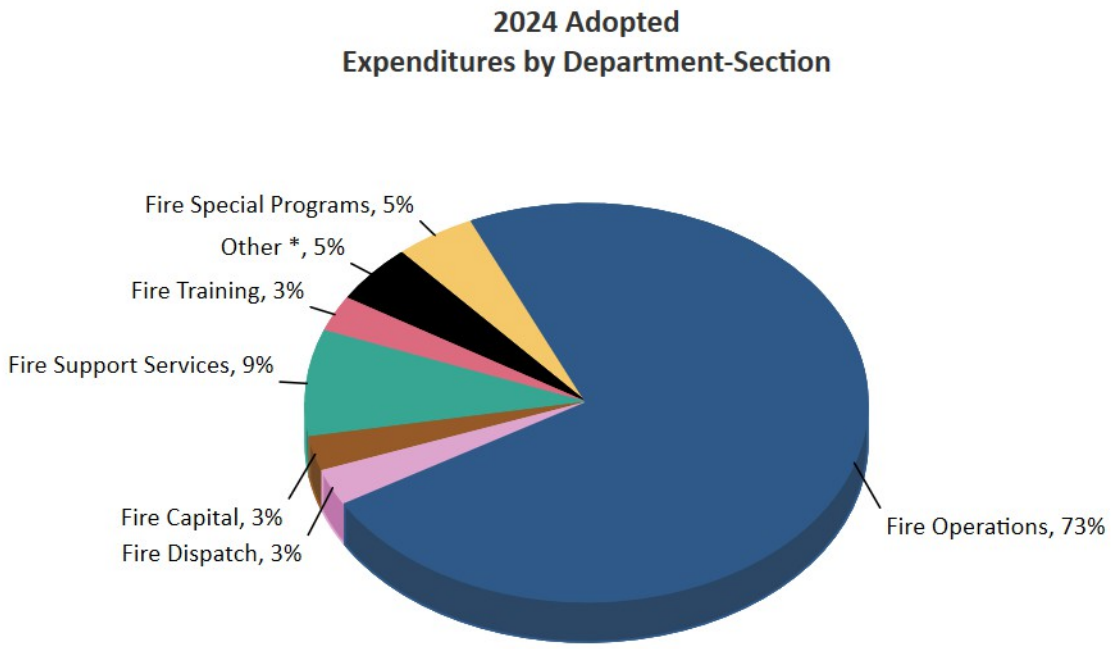
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Special Revenue Funds	$ 67,650	$ 78,734	$ 72,779	$ 75,380	$ 2,601	3.6 %
Internal Service Funds	1,449	853	1,399	2,143	744	53.2 %
Total Revenue	$ 69,099	$ 79,587	$ 74,178	$ 77,523	$ 3,345	4.5 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Fire Support Services	$ 5,234	$ 2,303	$ 6,970	$ 6,609	$ (361)	(5.2)%
Fire Training	892	2,306	2,969	2,226	(743)	(25.0)%
Fire Facilities	375	1,505	1,047	1,039	(8)	(0.8)%
Fire Apparatus & Equipment Maintenance	1,211	1,275	1,269	1,382	113	8.9 %
Fire Special Programs	2,184	3,636	3,839	3,626	(213)	(5.5)%
Fire Operations	47,526	55,686	52,750	55,977	3,227	6.1 %
Emergency Medical Services	-	-	1,130	1,199	69	6.1 %
Specialty Teams	2,238	1,215	772	1,137	365	47.3 %
Fire Grants & Special Events	203	72	149	42	(107)	(71.8)%
Fire Dispatch	2,830	3,323	2,089	2,245	156	7.5 %
Fire Capital	1,489	2,935	1,399	2,143	744	53.2 %
Total Expense	$ 64,182	$ 74,256	$ 74,383	$ 77,625	$ 3,242	4.4 %
Full Time Equivalent	366.63	378.63	394.63	375.63	(19.00)	(4.8)%

Fire Division Budget Detail



Resource Requests Adopted

SFD Overtime & Add-to Pays	$	(791,600)
SFD Overtime & Add-to-Pay Benefits	$	485,093
SFD 2024 Recruit School	$	756,000

Fire Administration Budget Detail

What We Do

The Administrative function of the Spokane Fire Department provides leadership and management for the largest fire department in eastern Washington. Fire Administration is responsible for organizational oversight and direction of the agency, budget preparation and management, personnel administration, payroll, purchasing and accounts payable, labor relations, long-term planning, and community information.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 6,435	$ 6,574	$ 3,355	$ 3,463	$ 108	3.2 %
Expenses						
Net Surplus	$ 6,435	$ 6,574	$ 3,355	$ 3,463	$ 108	3.2 %

Fire Support Services Budget Detail

What We Do

Fire Support Services include Fire Administration, IT, and Fire Operations Support. These all serve to support the efforts of the City of Spokane's Firefighters and Emergency Medical Services personnel.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ -	$ -	$ 2,900	$ 2,985	$ 85	2.9 %
Expenses						
Salaries and Wages	1,251	(2,190)	1,694	1,654	(40)	(2.4)%
Employee Benefits	512	469	563	568	5	0.9 %
Supplies	24	45	37	30	(7)	(18.9)%
Services	328	378	255	258	3	1.2 %
Interfund Services	3,071	3,554	4,372	4,046	(326)	(7.5)%
Operating Transfer Out	48	48	48	52	4	8.3 %
Total Expenses	5,234	2,304	6,969	6,608	(361)	(5.2)%
Net Loss	$ (5,234)	$ (2,304)	$ (4,069)	$ (3,623)	$ 446	(11.0)%
Full Time Equivalent	9.75	10.75	12.00	13.00	1.00	8.3 %

Fire Training Budget Detail

What We Do

The Fire Training Department-Section is a critical component of Spokane Fire Department and largely determines the operational capacity to which its members provide life-saving service to the citizens of the City of Spokane. Proper training is essential to the success of the organization and is critical to effective service delivery.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 1	$ 9	$ -	$ 8	$ 8	- %
Expenses						
Salaries and Wages	489	1,326	955	984	29	3.0 %
Employee Benefits	129	292	169	193	24	14.2 %
Supplies	116	516	1,696	897	(799)	(47.1)%
Services	148	150	145	148	3	2.1 %
Capital Outlay	8	18	-	-	-	- %
Interfund Services	3	5	4	4	-	- %
Total Expenses	893	2,307	2,969	2,226	(743)	(25.0)%
Net Loss	$ (892)	$ (2,298)	$ (2,969)	$ (2,218)	$ 751	(25.3)%
Full Time Equivalent	5.63	5.63	5.63	5.63	-	- %

Fire Facilities Budget Detail

What We Do

The Spokane Fire Department (SFD) operates 21 facilities consisting of 16 fire stations strategically located throughout Spokane and 5 support buildings on SFD's Readiness Complex. The 5 support buildings include the maintenance shop, Combined Communications Building (CCB), training/emergency operations center building, field house, and burn building. The CCB is a facility essential to coordinating the response of public safety agencies to calls within Spokane County. The CCB is home to Spokane Regional Emergency Communications 9-1-1, Spokane Police Department dispatch, and Spokane Fire Department dispatch.

Starting in November 2022 the Fire Department's dispatch function will be transitioned to the Spokane Regional Emergency Communications (SREC) and will no longer serve the City of Spokane exclusively. They will become part of a team that provides dispatch services to the region.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 290	$ 75	$ 287	$ 287	$ -	- %
Transfers-In	-	746	-	-	-	- %
Total Revenues	290	821	287	287	-	- %
Expenses						
Supplies	28	270	135	145	10	7.4 %
Services	296	891	871	879	8	0.9 %
Capital Outlay	32	316	20	-	(20)	(100.0)%
Interfund Services	20	28	21	14	(7)	(33.3)%
Total Expenses	376	1,505	1,047	1,038	(9)	(0.9)%
Net Loss	$ (86)	$ (684)	$ (760)	$ (751)	$ 9	(1.2)%

Fire Apparatus & Equipment Maintenance Budget Detail

What We Do

The Spokane Fire Department (SFD) maintains fire apparatus and equipment in an operational state to enable the department to respond to approximately 45,000 calls annually. In addition to emergency response vehicles, SFD maintains support vehicles, small engines, ground ladders, and thousands of pieces of firefighting and emergency medical equipment carried on emergency response vehicles.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 1	$ -	$ -	$ -	$ -	- %
Disposition of Capital Assets	60	49	-	-	-	- %
Total Revenues	61	49	-	-	-	- %
Expenses						
Salaries and Wages	556	613	663	765	102	15.4 %
Employee Benefits	183	204	212	238	26	12.3 %
Supplies	327	356	278	271	(7)	(2.5)%
Services	116	82	116	109	(7)	(6.0)%
Capital Outlay	27	-	-	-	-	- %
Interfund Services	-	20	-	-	-	- %
Total Expenses	1,209	1,275	1,269	1,383	114	9.0 %
Net Loss	$ (1,148)	$ (1,226)	$ (1,269)	$ (1,383)	$ (114)	9.0 %
Full Time Equivalent	6.00	7.00	7.00	7.00	-	- %

Fire Special Programs Budget Detail

What We Do

Fire Special Programs include programs and efforts that are not as urgent as fire fighting or emergency medical services, but are critical to the protection of the City of Spokane's citizens and businesses. Special Programs include the Fire Prevention Bureau, Fire Prevention, Fire Investigation, Fire Plan Review, Community Risk Reduction, and the Community Assistance Response (CARES) program. Staff work collaboratively with businesses and community members to support life safety standards for those who live, work, and visit Spokane. The Spokane Fire Department Community Assistance Response (CARES) team is a valuable resource to assist vulnerable populations to meet the on-going or long-term needs of individuals that have used fire department resources to meet basic or primary health care needs.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 267	$ 839	$ 1,106	$ 1,094	$ (12)	(1.1)%
Charges for Goods and Services	344	790	896	1,573	677	75.6 %
Fines and Penalties	-	6	-	7	7	- %
Miscellaneous Revenues	8	8	8	-	(8)	(100.0)%
Total Revenues	619	1,643	2,010	2,674	664	33.0 %
Expenses						
Salaries and Wages	1,679	2,737	2,965	2,769	(196)	(6.6)%
Employee Benefits	460	715	803	749	(54)	(6.7)%
Supplies	4	114	7	10	3	42.9 %
Services	36	67	62	92	30	48.4 %
Interfund Services	4	3	2	2	-	- %
Reserves	-	-	-	4	4	- %
Total Expenses	2,183	3,636	3,839	3,626	(213)	(5.5)%
Net Loss	$ (1,564)	$ (1,993)	$ (1,829)	$ (952)	$ 877	(47.9)%
Full Time Equivalent	15.00	25.00	25.00	22.00	(3.00)	(12.0)%

Fire Operations Budget Detail

What We Do

The Spokane Fire Department (SFD) is an innovative organization that provides "Service and Protection through Excellence" every day. The department's goal is to serve Spokane by protecting life, property, and the environment. SFD strives to provide excellent service through prevention, education, preparedness, and mitigation recognizing that the staff is the key to success.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 9,207	$ 9,404	$ -	$ -	$ -	- %
Charges for Goods and Services	471	422	475	-	(475)	(100.0)%
Miscellaneous Revenues	10	-	-	-	-	- %
Other Financing Sources	-	3,700	-	-	-	- %
Disposition of Capital Assets	-	4	-	-	-	- %
Transfers-In	45,446	52,519	46,758	47,599	841	1.8 %
Total Revenues	55,134	66,049	47,233	47,599	366	0.8 %
Expenses						
Salaries and Wages	35,651	44,035	41,056	43,482	2,426	5.9 %
Employee Benefits	10,038	10,667	11,014	11,831	817	7.4 %
Supplies	553	582	494	475	(19)	(3.8)%
Services	926	397	185	189	4	2.2 %
Capital Outlay	8	-	-	-	-	- %
Interfund Services	10	6	-	-	-	- %
Operating Transfer Out	339	-	-	-	-	- %
Total Expenses	47,525	55,687	52,749	55,977	3,228	6.1 %
Net Surplus (Loss)	$ 7,609	$ 10,362	$ (5,516)	$ (8,378)	$ (2,862)	51.9 %
Full Time Equivalent	318.00	312.00	343.00	326.00	(17.00)	(5.0)%

Emergency Medical Services Budget Detail

What We Do

The Emergency Medical Services (EMS) Department-Section is tasked to lead and manage the department's medical delivery systems necessary to provide quality pre-hospital basic life support and paramedic-level critical care. Additionally, EMS is responsible for the management and oversight of the 9-1-1 ambulance transport contract as well as participation in the coordination of the overall community EMS system. The Spokane Fire Department responds to more than 50,000 calls each year for firefighting, medical aid, auto extraction, special rescue situations, and hazardous materials incidents. Emergency Medical Services account for approximately 80% of the total incident volume.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ -	$ -	$ 16,836	$ 17,736	$ 900	5.3 %
Charges for Goods and Services	-	-	-	375	375	- %
Total Revenues	-	-	16,836	18,111	1,275	7.6 %
Expenses						
Salaries and Wages	-	-	274	298	24	8.8 %
Employee Benefits	-	-	72	75	3	4.2 %
Supplies	-	-	90	88	(2)	(2.2)%
Services	-	-	694	738	44	6.3 %
Total Expenses	-	-	1,130	1,199	69	6.1 %
Net Surplus	$ -	$ -	$ 15,706	$ 16,912	$ 1,206	7.7 %
Full Time Equivalent	-	-	2.00	2.00	-	- %

Specialty Teams Budget Detail

What We Do

The Spokane Fire Department's Specialty Teams serve specific functions for a wide variety of fire and emergency situations. Specialty Teams include Hazardous Materials (Hazmat), Mobilizations (mutual aid requests at the local, state, and regional level), Fire Swift Water Rescue Team (SWRT), Fire Special Events, Fire Air Room (clean air shelter for citizens with filtered air during wildfires), Fire Rescue Task Force, Fire Tech Rescue, Fire Drone, and Fire Helicopter Medical Services.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 1,471	$ 549	$ 18	$ 66	$ 48	266.7 %
Miscellaneous Revenues	16	11	-	-	-	- %
Total Revenues	1,487	560	18	66	48	266.7 %
Expenses						
Salaries and Wages	1,858	1,049	661	915	254	38.4 %
Employee Benefits	156	74	-	57	57	- %
Supplies	110	58	95	108	13	13.7 %
Services	102	34	17	57	40	235.3 %
Capital Outlay	13	-	-	-	-	- %
Total Expenses	2,239	1,215	773	1,137	364	47.1 %
Net Loss	$ (752)	$ (655)	$ (755)	$ (1,071)	$ (316)	41.9 %

Fire Grants & Special Events Budget Detail

What We Do

The Spokane Fire Department (SFD) is an innovative organization that provides "Service and Protection through Excellence" every day. The Department's goal is to serve Spokane by protecting life, property, and the environment. SFD strives to provide excellent service through prevention, education, preparedness, and mitigation recognizing that the staff is the key to success. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Fire or Emergency Medical Services operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 675	$ 67	$ 141	$ 42	$ (99)	(70.2)%
Expenses						
Salaries and Wages	-	39	-	-	-	- %
Supplies	62	25	56	40	(16)	(28.6)%
Services	1	8	93	2	(91)	(97.8)%
Capital Outlay	140	-	-	-	-	- %
Total Expenses	203	72	149	42	(107)	(71.8)%
Net Surplus (Loss)	$ 472	$ (5)	$ (8)	$ -	$ 8	(100.0)%

Fire Dispatch Budget Detail

What We Do

Spokane Fire Dispatch is the Fire/EMS dispatch operation within the Spokane Fire Department that dispatches for the Spokane Fire Department. Dispatchers triage the citizen calls that are transferred from 911 and Crime Check. Dispatchers send officers on emergency calls while relaying necessary and vital information to ensure the safety of both the officers and the citizens involved. The unit conducts name, vehicle, and warrant checks for officers in the field, as well as calling citizens for further information regarding their initial call. For non-emergency calls, dispatchers conduct research and callbacks so officers in the field can focus on responding to the call instead of completing this work themselves.

Starting in November 2022 the Fire Department's dispatch function will be transitioned to the Spokane Regional Emergency Communications (SREC) and will no longer serve the City of Spokane exclusively. They will become part of a team that provides dispatch services to the region.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 2,210	$ 2,965	$ -	$ -	$ -	- %
Charges for Goods and Services	259	-	-	145	145	- %
Miscellaneous Revenues	-	(3)	-	-	-	- %
Transfers-In	481	-	-	-	-	- %
Total Revenues	2,950	2,962	-	145	145	- %
Expenses						
Salaries and Wages	1,561	2,046	(11)	-	11	(100.0)%
Employee Benefits	592	566	-	-	-	- %
Supplies	33	9	-	-	-	- %
Services	263	502	2,100	2,245	145	6.9 %
Interfund Services	241	200	-	-	-	- %
Operating Transfer Out	141	-	-	-	-	- %
Total Expenses	2,831	3,323	2,089	2,245	156	7.5 %
Net Surplus (Loss)	$ 119	$ (361)	$ (2,089)	$ (2,100)	$ (11)	0.5 %
Full Time Equivalent	12.25	18.25	-	-	-	- %

Fire Capital Budget Detail

What We Do

Fire Capital includes all capital expenses incurred in support of Fire and Emergency Medical Services. This includes the purchase of land and buildings to use as fire stations and other facilities. Fire Trucks and other vehicles that are purchased for the Fire Department are also considered as Fire Capital.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Disposition of Capital Assets	$ 25	$ 3	$ -	$ -	$ -	- %
Transfers-In	1,424	850	1,399	2,143	744	53.2 %
Total Revenues	1,449	853	1,399	2,143	744	53.2 %
Expenses						
Supplies	341	1,601	1,049	819	(230)	(21.9)%
Services	-	-	-	246	246	- %
Capital Outlay	718	1,327	350	1,078	728	208.0 %
Operating Transfer Out	430	6	-	-	-	- %
Total Expenses	1,489	2,934	1,399	2,143	744	53.2 %
Net Surplus (Loss)	$ (40)	$ (2,081)	$ -	$ -	$ -	- %

Public Works & Utilities

The Public Works Division includes the City's major utility enterprises, including Water, Wastewater, Solid Waste Management (collection and disposal), Streets, Engineering Services, and Integrated Capital Management. The Division provides services that are critical to citizens' daily lives.

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Public Works & Utilities Division Budget Detail





What We Do

The Public Works Division includes the City's major utility enterprises, including Water, Wastewater, Solid Waste Management (collection and disposal), Streets, Engineering Services, and Integrated Capital Management. The division provides services that are critical to citizens' daily lives.

What It Costs

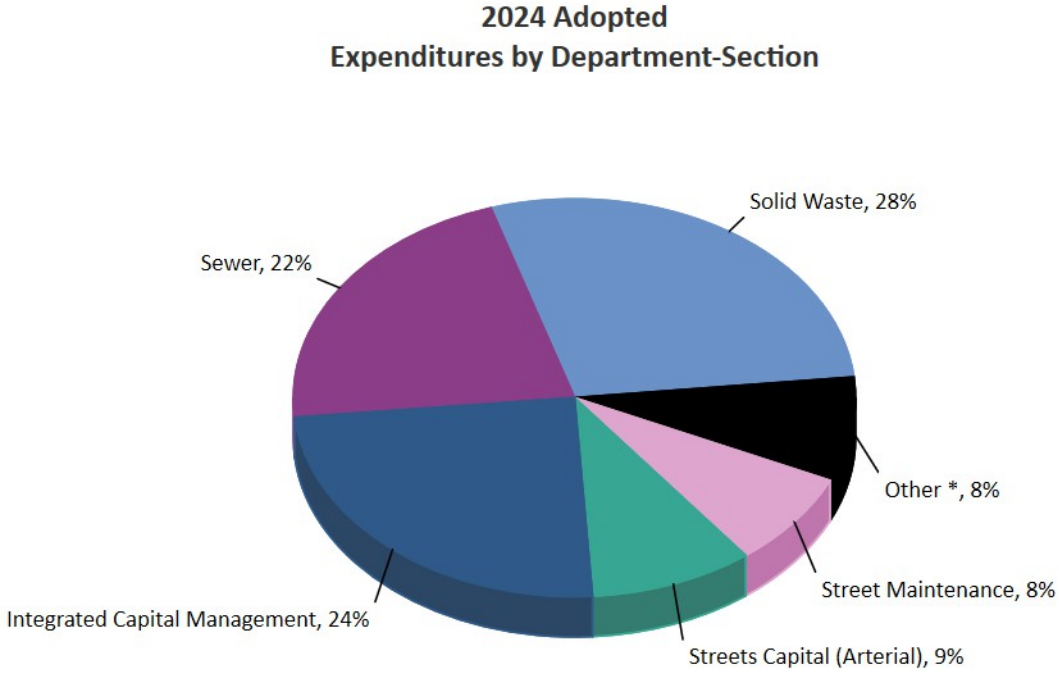
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
General Fund	$ 8,153	$ 8,311	$ 9,137	$ 9,406	$ 269	2.9 %
Special Revenue Funds	28,123	28,990	30,107	30,326	219	0.7 %
Capital Funds	33,296	35,580	47,607	39,729	(7,878)	(16.5)%
Enterprise Funds	300,084	337,478	317,445	304,593	(12,852)	(4.0)%
Internal Service Funds	5,001	6,889	6,289	7,163	874	13.9 %
Total Revenue	$ 374,657	$ 417,248	$ 410,585	$ 391,217	$ (19,368)	(4.7)%

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Public Works & Utilities Administration	$ 2,613	$ 2,190	$ 2,961	$ 3,849	$ 888	30.0 %
Utility Billing	2,424	2,499	3,081	2,987	(94)	(3.1)%
Public Works and Utilities Grants & Special Events	-	1,912	-	-	-	- %
Engineering Services	7,209	7,518	7,702	8,201	499	6.5 %
Street Maintenance	21,958	25,994	34,815	28,455	(6,360)	(18.3)%
Streets Capital (Arterial)	29,082	37,674	42,306	34,521	(7,785)	(18.4)%
Paths & Trails	32	82	561	729	168	29.9 %
Water Division	58,107	59,493	90,467	83,881	(6,586)	(7.3)%
Integrated Capital Management	54,041	54,646	86,715	89,744	3,029	3.5 %
Integrated Capital Management Grants & Special Events	25,110	54,931	17,105	10,308	(6,797)	(39.7)%
Sewer	56,316	63,291	81,171	79,909	(1,262)	(1.6)%
Sewer Grants & Special Events	6,040	12,716	179	179	-	- %
Environmental Programs	103	314	534	577	43	8.1 %
Solid Waste	71,817	82,983	98,483	103,373	4,890	5.0 %
Transportation Benefit District	3,204	3,558	5,019	4,373	(646)	(12.9)%
Total Expense	$ 338,056	$ 409,801	$ 471,099	$ 451,086	$ (20,013)	(4.2)%
Full Time Equivalent	759.00	763.00	776.00	788.00	12.00	1.5 %

Public Works & Utilities Division Budget Detail



Resource Requests Adopted

Streets - Temp Seasonal Workers - Street Maintenace	$	120,000
Streets - Temp Seasonal Workers - Signs/Markers	$	80,000
Streets - New Laborer II Positions (x2)	$	209,471
Streets - New Maintenance Operator I Positions (x2)	$	214,394
Sewer - Temp Seasonal Employees for the Lab & Treatment Plant	$	65,000
Sewer - New Environmental Analyst Positions (x2)	$	232,106
Sewer - New Stationary Engineer Positions (x2)	$	233,078
Sewer - Temp Seasonal Employees for the Wastewater Collection System	$	58,135
Sewer - Senior Systems Administrator Position Transferring from IT	$	148,296
Integrated Capital Management - Temp Seasonal Employee	$	33,800
Integrated Capital Management - New Clerk II Position	$	71,020
Water - Temp Seasonal Employees for Grounds Maintenance	$	240,679
Water - Temp Seasonal Employees for Water System Maintenance	$	108,131
Water - Project Employee for Water Conservation	$	46,500
Water - Project Employee for Administration	$	46,000
Water - Senior Business Systems Analyst Position Transferring from IT	$	153,348
Solid Waste - Temp Seasonal Employees	$	190,000

Public Works & Utilities Administration Budget Detail

What We Do

The Public Works Division includes the City's major utility enterprises, including Water, Wastewater, Solid Waste (collection and disposal), Streets, Engineering Services, and Integrated Capital Management. The division provides services that are critical to citizens' daily lives.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 3,377	$ 2,793	$ 2,911	$ 3,630	$ 719	24.7 %
Miscellaneous Revenues	1	3	2	2	-	- %
Transfers-In	-	-	-	78	78	- %
Total Revenues	3,378	2,796	2,913	3,710	797	27.4 %
Expenses						
Salaries and Wages	491	436	475	526	51	10.7 %
Employee Benefits	160	153	148	165	17	11.5 %
Supplies	91	146	175	188	13	7.4 %
Services	209	(52)	464	1,033	569	122.6 %
Interfund Services	1,662	1,508	1,700	1,938	238	14.0 %
Total Expenses	2,613	2,191	2,962	3,850	888	30.0 %
Net Surplus (Loss)	$ 765	$ 605	$ (49)	$ (140)	$ (91)	185.7 %
Full Time Equivalent	5.00	4.00	4.00	4.00	-	- %

Utility Billing Budget Detail

What We Do

Utility Billing includes all aspects of the City of Spokane's process for billing for utilities both internally and externally. This process includes meter reading, billing production, customer service, credit & collection services, and inter-fund billing.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 1,622	$ 2,181	$ 3,376	$ 3,453	$ 77	2.3 %
Expenses						
Salaries and Wages	846	919	1,332	1,077	(255)	(19.1)%
Employee Benefits	317	328	334	370	36	10.8 %
Supplies	404	450	525	525	-	- %
Services	856	873	890	1,015	125	14.0 %
Interfund Services	-	(71)	-	-	-	- %
Total Expenses	2,423	2,499	3,081	2,987	(94)	(3.1)%
Net Surplus (Loss)	$ (801)	$ (318)	$ 295	$ 466	$ 171	58.0 %
Full Time Equivalent	14.00	14.00	15.00	15.00	-	- %

Public Works and Utilities Grants & Special Events Budget Detail

What We Do

The Public Works Division includes the City's major utility enterprises, including Water, Wastewater, Solid Waste (collection and disposal), Streets, Engineering Services, and Integrated Capital Management. The division provides services that are critical to citizens' daily lives. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Public Works operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1	$ 1,912	$ -	$ -	$ -	- %
Expenses						
Services	-	1,912	-	-	-	- %
Net Surplus	$ 1	$ -	$ -	$ -	$ -	- %

Engineering Services Budget Detail

What We Do

The City of Spokane provides efficient and effective design and construction management services to facilitate economic opportunity and enhance the quality of life in Spokane. Engineering Services is the primary design and construction management steward for street, sewer, water, pedestrian, bikeway, sanitary, and storm sewer systems.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 92	$ 77	$ 90	$ 4	$ (86)	(95.6)%
Intergovernmental Revenues	-	-	50	-	(50)	(100.0)%
Charges for Goods and Services	8,064	8,233	8,997	9,402	405	4.5 %
Miscellaneous Revenues	(3)	-	-	-	-	- %
Disposition of Capital Assets	-	1	-	-	-	- %
Total Revenues	8,153	8,311	9,137	9,406	269	2.9 %
Expenses						
Salaries and Wages	4,645	4,972	5,314	5,537	223	4.2 %
Employee Benefits	1,566	1,668	1,553	1,722	169	10.9 %
Supplies	59	65	85	80	(5)	(5.9)%
Services	344	173	236	257	21	8.9 %
Capital Outlay	181	147	85	175	90	105.9 %
Debt Service - Principal	-	17	-	-	-	- %
Interfund Services	54	142	122	124	2	1.6 %
Operating Transfer Out	360	333	307	307	-	- %
Total Expenses	7,209	7,517	7,702	8,202	500	6.5 %
Net Surplus	$ 944	$ 794	$ 1,435	$ 1,204	$ (231)	(16.1)%
Full Time Equivalent	58.00	59.00	58.00	59.00	1.00	1.7 %

Street Maintenance Budget Detail

What We Do

The Street Department manages the safe and efficient movement of people and goods on the streets of the City of Spokane. There are six functional activities coordinated under a single department mission: Street Maintenance, Bridge Maintenance, Traffic Operations, Signs and Markings, Signal and Lighting, and Street Administration.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 13,016	$ 10,292	$ 10,418	$ 10,754	$ 336	3.2 %
Licenses & Permits	1	2	3	1	(2)	(66.7)%
Intergovernmental Revenues	3,993	4,385	3,671	3,535	(136)	(3.7)%
Charges for Goods and Services	6,581	5,732	12,007	7,834	(4,173)	(34.8)%
Miscellaneous Revenues	112	213	90	152	62	68.9 %
Disposition of Capital Assets	18	20	21	34	13	61.9 %
Transfers-In	700	4,731	450	4,450	4,000	888.9 %
Insurance Recoveries	93	10	35	35	-	- %
Total Revenues	24,514	25,385	26,695	26,795	100	0.4 %
Expenses						
Salaries and Wages	6,821	7,260	8,533	8,911	378	4.4 %
Employee Benefits	2,538	2,528	2,842	3,001	159	5.6 %
Supplies	3,373	4,353	4,111	4,081	(30)	(0.7)%
Services	3,180	3,780	9,341	4,132	(5,209)	(55.8)%
Capital Outlay	72	128	1,075	50	(1,025)	(95.3)%
Interfund Services	5,771	7,740	8,710	8,070	(640)	(7.3)%
Operating Transfer Out	203	203	203	207	4	2.0 %
Reserves	-	-	-	4	4	- %
Total Expenses	21,958	25,992	34,815	28,456	(6,359)	(18.3)%
Net Surplus (Loss)	$ 2,556	$ (607)	$ (8,120)	$ (1,661)	$ 6,459	(79.5)%
Full Time Equivalent	105.00	105.00	106.00	110.00	4.00	3.8 %

Street Maintenance Grants & Special Events Budget Detail

What We Do

The Street Department manages the safe and efficient movement of people and goods on the streets of the City of Spokane. There are six functional activities coordinated under a single department mission: Street Maintenance, Bridge Maintenance, Traffic Operations, Signs and Markings, Signal and Lighting, and Street Administration. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Street Maintenance operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 4	$ -	$ -	$ -	$ -	- %
Expenses						
Net Surplus	$ 4	$ -	$ -	$ -	$ -	- %

Streets Capital (Arterial) Budget Detail

What We Do

The Arterial Street Fund captures incoming revenues and capital project expenditures for street and roadway projects as laid out in the Six Year Comprehensive Street Program. All accounting transactions for the Six Year Comprehensive Street Program are done within the Arterial Street Fund to accurately record and track project costs.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 1	$ 1	$ 1	$ 1	$ -	- %
Intergovernmental Revenues	9,885	16,134	16,040	14,360	(1,680)	(10.5)%
Charges for Goods and Services	1,483	1,534	1,381	843	(538)	(39.0)%
Miscellaneous Revenues	170	273	77	539	462	600.0 %
Disposition of Capital Assets	-	100	-	-	-	- %
Transfers-In	21,758	17,537	30,108	23,987	(6,121)	(20.3)%
Total Revenues	33,297	35,579	47,607	39,730	(7,877)	(16.5)%
Expenses						
Services	3,959	3,575	2,344	2,500	156	6.7 %
Capital Outlay	15,211	24,428	29,582	21,722	(7,860)	(26.6)%
Debt Service - Principal	113	59	59	59	-	- %
Debt Service - Interest	1	1	1	-	(1)	(100.0)%
Interfund Services	4,362	4,177	4,885	4,805	(80)	(1.6)%
Operating Transfer Out	5,435	5,435	5,435	5,435	-	- %
Total Expenses	29,081	37,675	42,306	34,521	(7,785)	(18.4)%
Net Surplus (Loss)	$ 4,216	$ (2,096)	$ 5,301	$ 5,209	$ (92)	(1.7)%

Paths & Trails Budget Detail

What We Do

The Path and Trails Fund is the revenue stream for projects related to path and trail work.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 159	$ 190	$ 120	$ 160	$ 40	33.3 %
Intergovernmental Revenues	15	15	16	15	(1)	(6.3)%
Miscellaneous Revenues	-	2	-	-	-	- %
Total Revenues	174	207	136	175	39	28.7 %
Expenses						
Supplies	19	34	40	75	35	87.5 %
Services	13	38	80	100	20	25.0 %
Capital Outlay	-	-	150	529	379	252.7 %
Operating Transfer Out	-	10	46	25	(21)	(45.7)%
Reserves	-	-	245	-	(245)	(100.0)%
Total Expenses	32	82	561	729	168	29.9 %
Net Surplus (Loss)	$ 142	$ 125	$ (425)	$ (554)	$ (129)	30.4 %

Water Division Budget Detail

What We Do

The City's Water and Hydroelectrical Services Department delivers up to 180 million gallons of clean, safe drinking water per day through the operation and maintenance of pumps, reservoirs, power generation, conservation programs and wellhead protection.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 50,954	$ 48,983	$ 51,719	$ 52,708	$ 989	1.9 %
Fines and Penalties	1	-	-	-	-	- %
Miscellaneous Revenues	416	852	414	1,389	975	235.5 %
Proprietary/Trust Fund - Capital Contributions	4,040	3,295	1,074	1,069	(5)	(0.5)%
Other Fund Resources	5,420	20,462	-	-	-	- %
Disposition of Capital Assets	(56)	(88)	10	10	-	- %
Transfers-In	13,548	13,550	13,548	13,552	4	- %
Total Revenues	74,323	87,054	66,765	68,728	1,963	2.9 %
Expenses						
Salaries and Wages	11,279	12,178	14,028	14,699	671	4.8 %
Employee Benefits	3,572	3,861	4,586	4,953	367	8.0 %
Supplies	2,662	3,505	1,942	2,063	121	6.2 %
Services	16,183	15,135	20,130	19,201	(929)	(4.6)%
Capital Outlay	4,280	4,570	12,455	20,502	8,047	64.6 %
Debt Service - Principal	8,036	8,416	8,695	9,115	420	4.8 %
Debt Service - Interest	4,487	3,957	5,237	4,818	(419)	(8.0)%
Interfund Services	6,935	7,580	7,785	8,252	467	6.0 %
Operating Transfer Out	674	289	15,608	275	(15,333)	(98.2)%
Reserves	-	-	-	3	3	- %
Total Expenses	58,108	59,491	90,466	83,881	(6,585)	(7.3)%
Net Surplus (Loss)	$ 16,215	$ 27,563	$ (23,701)	$ (15,153)	$ 8,548	(36.1)%
Full Time Equivalent	165.00	169.00	170.00	171.00	1.00	0.6 %

Water Division Grants & Special Events Budget Detail

What We Do

The City's Water and Hydroelectrical Services Department delivers up to 180 million gallons of clean, safe drinking water per day through the operation and maintenance of pumps, reservoirs, power generation, conservation programs and wellhead protection. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Water Division operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 12	$ -	$ -	$ -	$ -	- %
Expenses						
Net Surplus	$ 12	$ -	$ -	$ -	$ -	- %

Integrated Capital Management Budget Detail

What We Do

The Integrated Capital Management (ICM) department supports integrated and holistic capital planning for all streets, water, wastewater, and stormwater infrastructure needs. ICM, in coordination with departmental operations, identifies future needs within the system to handle projected demand. The department also directs funding for all water and wastewater infrastructure capital design and construction projects.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ -	$ -	$ -	$ 63	$ 63	- %
Charges for Goods and Services	46,832	47,208	51,266	57,216	5,950	11.6 %
Miscellaneous Revenues	2,111	264	30	272	242	806.7 %
Transfers-In	-	-	25,420	-	(25,420)	(100.0)%
Total Revenues	48,943	47,472	76,716	57,551	(19,165)	(25.0)%
Expenses						
Salaries and Wages	1,099	1,086	1,588	1,733	145	9.1 %
Employee Benefits	14	39	458	521	63	13.8 %
Supplies	29	37	68	71	3	4.4 %
Services	10,696	11,034	10,541	11,380	839	8.0 %
Capital Outlay	17,377	17,544	48,113	49,451	1,338	2.8 %
Debt Service - Principal	3,235	3,324	4,184	4,890	706	16.9 %
Debt Service - Interest	1,381	1,350	1,448	1,607	159	11.0 %
Interfund Services	1,663	1,681	1,768	1,540	(228)	(12.9)%
Operating Transfer Out	18,548	18,550	18,548	18,552	4	- %
Total Expenses	54,042	54,645	86,716	89,745	3,029	3.5 %
Net Loss	$ (5,099)	$ (7,173)	$ (10,000)	$ (32,194)	$ (22,194)	221.9 %
Full Time Equivalent	15.00	14.00	14.00	15.00	1.00	7.1 %

Integrated Capital Management Grants & Special Events Budget Detail

What We Do

The Integrated Capital Management (ICM) department supports integrated and holistic capital planning for all streets, water, wastewater, and stormwater infrastructure needs. ICM, in coordination with departmental operations, identifies future needs within the system to handle projected demand. The department also directs funding for all water and wastewater infrastructure capital design and construction projects. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Integrated Capital Management operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1,745	$ 4,370	$ 4,805	$ 1,003	$ (3,802)	(79.1)%
Miscellaneous Revenues	-	286	-	-	-	- %
Other Fund Resources	474	12,524	12,300	9,455	(2,845)	(23.1)%
Transfers-In	932	-	-	-	-	- %
Total Revenues	3,151	17,180	17,105	10,458	(6,647)	(38.9)%
Expenses						
Capital Outlay	3,366	18,192	17,105	10,308	(6,797)	(39.7)%
Debt Service - Principal	774	778	-	-	-	- %
Debt Service - Interest	226	224	-	-	-	- %
Operating Transfer Out	20,743	35,736	-	-	-	- %
Total Expenses	25,109	54,930	17,105	10,308	(6,797)	(39.7)%
Net Surplus (Loss)	$ (21,958)	$ (37,750)	$ -	$ 150	$ 150	- %

Sewer Budget Detail

What We Do

The sanitary sewer system maintenance program is in place to protect public health by alleviating any system backups into residential or commercial buildings, onto the ground, or into the Spokane River throughout the City's sanitary sewer collection systems.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 63,849	$ 66,208	$ 65,425	$ 65,975	$ 550	0.8 %
Miscellaneous Revenues	82	204	173	1,168	995	575.1 %
Proprietary/Trust Fund - Capital Contributions	1,494	1,419	1,500	1,500	-	- %
Other Fund Resources	9,799	15,412	-	-	-	- %
Disposition of Capital Assets	35	(31)	-	-	-	- %
Transfers-In	6	-	-	-	-	- %
Total Revenues	75,265	83,212	67,098	68,643	1,545	2.3 %
Expenses						
Salaries and Wages	14,144	15,689	17,634	18,811	1,177	6.7 %
Employee Benefits	4,902	5,441	5,563	6,120	557	10.0 %
Supplies	4,613	6,395	6,869	7,477	608	8.9 %
Services	18,878	19,330	22,929	27,217	4,288	18.7 %
Capital Outlay	2,112	3,827	6,983	9,999	3,016	43.2 %
Debt Service - Principal	1,079	1,101	1,123	1,090	(33)	(2.9)%
Debt Service - Interest	373	351	331	308	(23)	(6.9)%
Interfund Services	8,421	8,226	9,137	8,339	(798)	(8.7)%
Operating Transfer Out	1,793	2,931	10,601	514	(10,087)	(95.2)%
Reserves	-	-	-	34	34	- %
Total Expenses	56,315	63,291	81,170	79,909	(1,261)	(1.6)%
Net Surplus (Loss)	$ 18,950	$ 19,921	$ (14,072)	$ (11,266)	$ 2,806	(19.9)%
Full Time Equivalent	199.00	202.00	206.00	211.00	5.00	2.4 %

Sewer Grants & Special Events Budget Detail

What We Do

The sanitary sewer system maintenance program is in place to protect public health by alleviating any system backups into residential or commercial buildings, onto the ground, or into the Spokane River throughout the City's sanitary sewer collection systems. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Sewer operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 11	$ -	$ -	$ -	$ -	- %
Other Fund Resources	14,883	17,589	-	-	-	- %
Total Revenues	14,894	17,589	-	-	-	- %
Expenses						
Debt Service - Principal	137	148	151	154	3	2.0 %
Debt Service - Interest	33	30	28	25	(3)	(10.7)%
Operating Transfer Out	5,870	12,538	-	-	-	- %
Total Expenses	6,040	12,716	179	179	-	- %
Net Surplus (Loss)	$ 8,854	$ 4,873	$ (179)	$ (179)	$ -	- %

Environmental Programs Budget Detail

What We Do

Environmental Programs works across all departments and divisions leading the development of integrated plans, policies, and strategic initiatives that are environmentally and financially responsible. The program supports, informs, and guides the City's strategic goals on issues affecting land, air, water, and energy through science, planning, policy analysis, data collection, review, and reporting.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 178	$ 216	$ 609	$ 609	$ -	- %
Expenses						
Salaries and Wages	87	130	183	213	30	16.4 %
Employee Benefits	31	44	47	65	18	38.3 %
Supplies	-	6	8	8	-	- %
Services	(118)	37	211	211	-	- %
Interfund Services	103	97	85	81	(4)	(4.7)%
Total Expenses	103	314	534	578	44	8.2 %
Net Surplus (Loss)	$ 75	$ (98)	$ 75	$ 31	$ (44)	(58.7)%
Full Time Equivalent	3.00	2.00	2.00	2.00	-	- %

Solid Waste Budget Detail

What We Do

The City operates and manages an integrated solid waste system which includes collection and recycling services for residential and commercial customers. The City also maintains and operates the Waste to Energy facility to process municipal solid waste in compliance with all environmental permits.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Licenses & Permits	$ 2	$ 2	$ 2	$ 2	$ -	- %
Charges for Goods and Services	80,263	82,030	86,950	95,882	8,932	10.3 %
Miscellaneous Revenues	2,932	2,650	2,150	2,671	521	24.2 %
Proprietary/Trust Fund - Capital Contributions	30	14	-	-	-	- %
Disposition of Capital Assets	37	8	-	-	-	- %
Transfers-In	50	50	50	50	-	- %
Total Revenues	83,314	84,754	89,152	98,605	9,453	10.6 %
Expenses						
Salaries and Wages	14,359	15,181	17,810	18,303	493	2.8 %
Employee Benefits	4,864	5,254	5,335	5,776	441	8.3 %
Supplies	4,835	6,118	6,110	5,334	(776)	(12.7)%
Services	30,804	37,892	44,929	50,262	5,333	11.9 %
Capital Outlay	1,246	1,179	5,858	5,185	(673)	(11.5)%
Debt Service - Interest	-	33	-	-	-	- %
Interfund Services	14,253	16,855	17,991	18,062	71	0.4 %
Operating Transfer Out	1,455	472	450	450	-	- %
Total Expenses	71,816	82,984	98,483	103,372	4,889	5.0 %
Net Surplus (Loss)	$ 11,498	$ 1,770	$ (9,331)	$ (4,767)	$ 4,564	(48.9)%
Full Time Equivalent	195.00	194.00	201.00	201.00	-	- %

Solid Waste Grants & Special Events Budget Detail

What We Do

The City operates and manages an integrated solid waste system which includes collection and recycling services for residential and commercial customers. The City also maintains and operates the Waste to Energy facility to process municipal solid waste in compliance with all environmental permits. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard Solid Waste operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 4	$ -	$ -	$ -	$ -	- %
Expenses						
Net Surplus	$ 4	$ -	$ -	$ -	$ -	- %

Transportation Benefit District Budget Detail

What We Do

The Spokane Transportation Benefit District (TBD) was created to make transportation improvements consistent with existing state, regional, and local transportation plans. The TBD receives funding from vehicle fees collected by the state Department of Licensing.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 3,384	$ 3,298	$ 3,263	$ 3,207	$ (56)	(1.7)%
Miscellaneous Revenues	45	100	15	148	133	886.7 %
Total Revenues	3,429	3,398	3,278	3,355	77	2.3 %
Expenses						
Services	2,669	2,953	3,585	3,205	(380)	(10.6)%
Capital Outlay	43	84	704	420	(284)	(40.3)%
Interfund Services	493	521	729	748	19	2.6 %
Total Expenses	3,205	3,558	5,018	4,373	(645)	(12.9)%
Net Surplus (Loss)	$ 224	$ (160)	$ (1,740)	$ (1,018)	$ 722	(41.5)%

Innovation & Technology

The Innovation and Technology Services Division (ITSD) provides City-wide and regional focus on technology, process, and innovation to deliver services to citizens and internal departments. ITSD provides collaborative leadership with customers to pursue technology and process solutions with traditional and new technology for an increasingly mobile workforce.

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Innovation & Technology Services Division Budget Detail





What We Do

The Innovation and Technology Services Division (ITSD) provides direct operational support to other Divisions that is increasingly critical to City operations, requiring strong partnerships between City Divisions and Technology to be successful. Disruption and innovation increasingly happen in our departments with more specialized and vendor-hosted systems and technology. IT works to increase the availability of data and information that need to be accessed across the City during the ongoing transition to Cloud-based applications and services that increase the complexity of the City's technology ecosystem and information security requirements.

The core services provided are Help Desk Support, Mail Center, System Operations, Geographic Information System (GIS) mapping, Data Management, Applications, Network, Cyber Security, and Fiber Infrastructure.

What We've Accomplished

- Expanded our cyber security resources and services to reduce the risk of cyber threats to our city's network, data, computing devices, email, cloud services, and our multiple Public Works supervisory control and data acquisition (SCADA) systems/networks.
- Disaster Recovery and Continuity of Operations: Relocated the city's primary datacenter to the Combined Communicaitons Building (CCB), installed a diverse fiber route between city and CCB to provide full-failover capability, and completed Phase I and II of our comprehensive network infrastructure upgrades - hardware and network topology.
- Completed Phases I - III of our Master Data Management project that combines data from multiple systems/sources into a common repository.
- Achieved 99% uptime - network and application.

What We Plan To Do

- ITSD Classification Study Project: Update classification titles, descriptions, qualification criteria, career path opportunities, and consolidate/reduce the overall number of classifications.
- Establish secondary data center (city hall alternative) for DR and COOP.
- Complete Network upgrade Phase III - software defined network.
- Continue Leadership development for all IT managers/supervisors - continuation with NASH Consulting.

Innovation & Technology Services Division Budget Detail

What It Costs

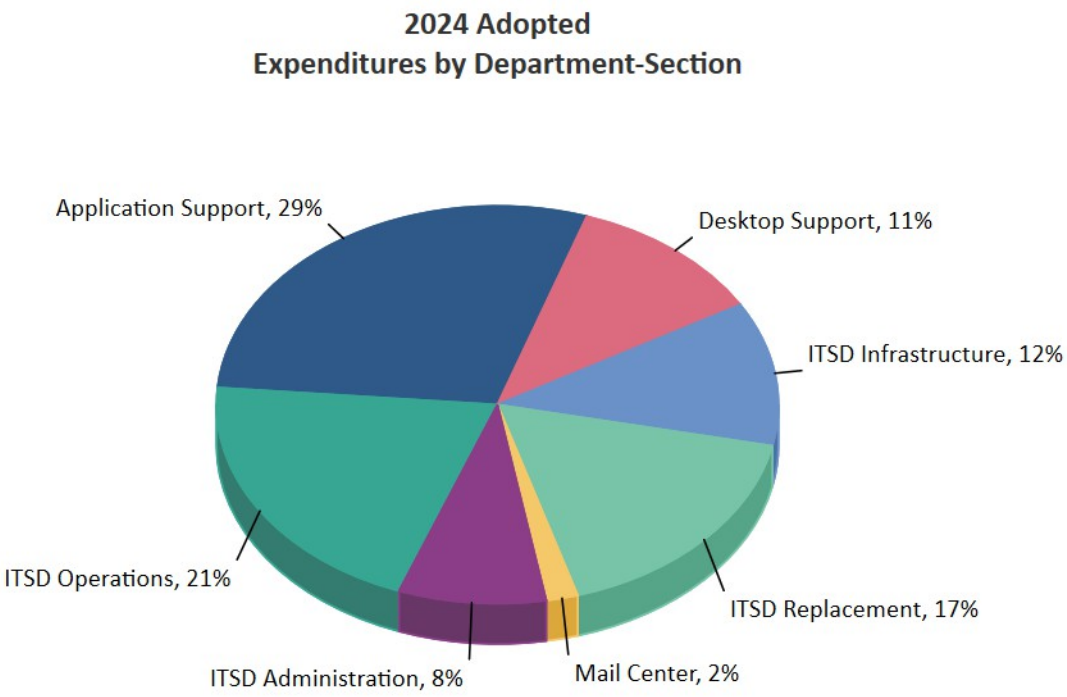
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Internal Service Funds	$ 13,246	$ 14,841	$ 15,681	$ 13,373	$ (2,308)	(14.7)%
Total Revenue	$ 13,246	$ 14,841	$ 15,681	$ 13,373	$ (2,308)	(14.7)%

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
ITSD Administration	$ 1,902	$ 1,235	$ 1,996	$ 1,460	$ (536)	(26.9)%
ITSD Operations	3,569	3,267	3,591	3,565	(26)	(0.7)%
Application Support	3,175	4,289	4,879	4,962	83	1.7 %
Desktop Support	1,709	1,742	1,786	1,975	189	10.6 %
ITSD Infrastructure	1,073	1,455	1,720	2,018	298	17.3 %
ITSD Grants & Special Events - IT Fund	26	333	-	-	-	- %
ITSD Replacement	2,442	1,831	1,396	2,943	1,547	110.8 %
Mail Center	289	267	298	315	17	5.7 %
Total Expense	$ 14,185	$ 14,419	$ 15,666	$ 17,238	$ 1,572	10.0 %
Full Time Equivalent	51.00	55.50	55.50	53.50	(2.00)	(3.6)%

Innovation & Technology Services Division Budget Detail



Resource Requests Adopted

Senior Systems Administrator Position Transferring to Sewer	$	(148,296)
Senior Business Systems Analyst Position Transferring to Water	$	(153,348)

ITSD Administration Budget Detail

What We Do

The Innovation and Technology Services Division (ITSD) Administration includes executive leadership and the administrative team for the entire Division. ITSD provides direct operational support to other Divisions that is increasingly critical to City operations, requiring strong partnerships between City Divisions and Technology to be successful.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 11,578	$ 12,740	$ 14,269	$ 12,075	$ (2,194)	(15.4)%
Miscellaneous Revenues	2	1	1	-	(1)	(100.0)%
Transfers-In	60	74	-	-	-	- %
Total Revenues	11,640	12,815	14,270	12,075	(2,195)	(15.4)%
Expenses						
Salaries and Wages	603	618	727	452	(275)	(37.8)%
Employee Benefits	174	171	166	133	(33)	(19.9)%
Supplies	7	12	9	9	-	- %
Services	(104)	(622)	41	21	(20)	(48.8)%
Capital Outlay	82	11	-	-	-	- %
Interfund Services	1,059	1,046	1,052	844	(208)	(19.8)%
Operating Transfer Out	82	-	-	-	-	- %
Total Expenses	1,903	1,236	1,995	1,459	(536)	(26.9)%
Net Surplus	$ 9,737	$ 11,579	$ 12,275	$ 10,616	$ (1,659)	(13.5)%
Full Time Equivalent	4.90	4.90	4.90	3.90	(1.00)	(20.4)%

ITSD Operations Budget Detail

What We Do

IT Operations include critical back-office functions including desktop support, infrastructure, enterprise services, data center, information security, administration and contract/procurement management, and mail center. This supports all of the functions of the IT department to provide efficient services to the City of Spokane.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 1,414	$ 1,250	$ 1,636	$ 1,419	$ (217)	(13.3)%
Employee Benefits	409	366	445	411	(34)	(7.6)%
Supplies	85	49	54	42	(12)	(22.2)%
Services	1,610	1,279	1,456	1,693	237	16.3 %
Capital Outlay	26	322	-	-	-	- %
Operating Transfer Out	26	-	-	-	-	- %
Total Expenses	3,570	3,266	3,591	3,565	(26)	(0.7)%
Net Loss	$ (3,570)	$ (3,266)	$ (3,591)	$ (3,565)	$ 26	(0.7)%
Full Time Equivalent	15.47	13.80	14.30	13.30	(1.00)	(7.0)%

Application Support Budget Detail

What We Do

Applications are the computer programs designed or purchased, installed, and maintained by the Innovation and Technology Services Department to support the business operations of all City departments. There are over two dozen major applications and over one hundred smaller applications in use. Increasingly, the ability to share information across systems to develop new citizen solutions is a demand on resources.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 1,430	$ 1,721	$ 1,953	$ 1,904	$ (49)	(2.5)%
Employee Benefits	454	514	566	543	(23)	(4.1)%
Services	1,292	2,053	2,360	2,515	155	6.6 %
Total Expenses	3,176	4,288	4,879	4,962	83	1.7 %
Net Loss	$ (3,176)	$ (4,288)	$ (4,879)	$ (4,962)	$ (83)	1.7 %
Full Time Equivalent	15.00	20.00	20.00	19.00	(1.00)	(5.0)%

Desktop Support Budget Detail

What We Do

Innovation and Technology Services Department Help Desk is the critical first-tier of support when a customer requests technical assistance for a supported application or enterprise service such as email, telephone, City computer, wireless connectivity, or network connection. Staff have the ability to problem-solve on initial call and get additional support involved as required.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 729	$ 684	$ 736	$ 712	$ (24)	(3.3)%
Employee Benefits	254	253	269	246	(23)	(8.6)%
Supplies	21	69	24	20	(4)	(16.7)%
Services	705	736	758	996	238	31.4 %
Total Expenses	1,709	1,742	1,787	1,974	187	10.5 %
Net Loss	$ (1,709)	$ (1,742)	$ (1,787)	$ (1,974)	$ (187)	10.5 %
Full Time Equivalent	9.25	8.50	8.50	8.50	-	- %

ITSD Infrastructure Budget Detail

What We Do

IT Infrastructure services include all physical network layer hardware and services to connect facilities and in buildings to ensure ability to connect to the City network. The support includes digital infrastructure in the ground, in buildings, wireless, voice, and radio capabilities. Increasing effort goes to information security and business continuity to ensure resilience and accessibility of the City network at all times and during crisis events. In 2020 IT developed an integrated digital infrastructure plan that is linked to the City's Six Year Capital Improvement Program to better integrate and leverage construction efforts and ensure digital infrastructure is part of the integrated capital planning effort including a more strategic and investment focus to digital infrastructure in support of the City, region, and economic development initiatives.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 505	$ 598	$ 582	$ 679	$ 97	16.7 %
Employee Benefits	153	184	178	215	37	20.8 %
Supplies	66	22	36	26	(10)	(27.8)%
Services	349	651	925	1,098	173	18.7 %
Total Expenses	1,073	1,455	1,721	2,018	297	17.3 %
Net Loss	$ (1,073)	$ (1,455)	$ (1,721)	$ (2,018)	$ (297)	17.3 %
Full Time Equivalent	4.33	5.75	5.25	6.25	1.00	19.0 %

ITSD Grants & Special Events - IT Fund Budget Detail

What We Do

This Department-Section contains revenues and expenses related to grants and special events that are not part of standard IT operations. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 1	$ -	$ -	$ -	$ -	- %
Miscellaneous Revenues	-	5	-	-	-	- %
Expenses						
Operating Transfer Out	26	333	-	-	-	- %
Net Surplus (Loss)	$ (25)	$ (328)	$ -	$ -	$ -	- %

ITSD Replacement Budget Detail

What We Do

Technology replacement funds provide the ability to replace technology assets (hardware, software, and infrastructure) that have reached their end-of-life or no longer meet the business needs of the City. Technology replacement is a strategic priority for network infrastructure, business continuity, and citizen-support applications to meet the increasing demand for the City and region.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 2	$ -	$ -	$ -	$ -	- %
Charges for Goods and Services	1,407	1,527	1,411	1,202	(209)	(14.8)%
Proprietary/Trust Fund - Capital Contributions	35	-	-	-	-	- %
Total Revenues	1,444	1,527	1,411	1,202	(209)	(14.8)%
Expenses						
Supplies	701	465	350	450	100	28.6 %
Capital Outlay	1,741	1,366	1,046	2,494	1,448	138.4 %
Total Expenses	2,442	1,831	1,396	2,944	1,548	110.9 %
Net Surplus (Loss)	$ (998)	$ (304)	$ 15	$ (1,742)	$ (1,757)	(11,713.3)%

IT Grants & Special Events - Capital Replacement Fund Budget Detail

What We Do

Technology replacement funds provide the ability to replace technology assets (hardware, software, and infrastructure) that have reached their end-of-life or no longer meet the business needs of the City. Technology replacement is a strategic priority for network infrastructure, business continuity, and citizen-support applications to meet the increasing demand for the City and region. This Department-Section contains revenues and expenses related to grants and special events that are not part of standard operations in the Capital Replacement Fund. Throughout the COVID-19 pandemic the City of Spokane received state and federal grant funding to assist in the City's public health response.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 28	$ 75	$ -	$ 97	$ 97	- %
Other Fund Resources	26	418	-	-	-	- %
Transfers-In	107	-	-	-	-	- %
Total Revenues	161	493	-	97	97	- %
Expenses						
Net Surplus	$ 161	$ 493	$ -	$ 97	$ 97	- %

Mail Center Budget Detail

What We Do

The City Mail Center accepts and distributes all incoming and outgoing mail and packages from the United States Postal Service (USPS), Federal Express, UPS, and DHL/Airborne for the City of Spokane. The Mail Center inserts, meters, and trays utility bills on a daily basis. All payroll and retirement payments are sealed, presorted, and metered if needed. The Mail Center processes monthly bulk mailings, which involves some, or all, of the following functions: tabbing, sealing, addressing, packaging, sacking/traying, and delivering to the USPS processing plant. The Mail Center is available Monday through Friday to handle all incoming and outgoing mail processes for the various departments of the City of Spokane.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Salaries and Wages	$ 145	$ 133	$ 140	$ 162	$ 22	15.7 %
Employee Benefits	46	42	54	48	(6)	(11.1)%
Supplies	12	7	7	7	-	- %
Services	86	85	97	98	1	1.0 %
Total Expenses	289	267	298	315	17	5.7 %
Net Loss	$ (289)	$ (267)	$ (298)	$ (315)	$ (17)	5.7 %
Full Time Equivalent	2.05	2.55	2.55	2.55	-	- %

Retirement Services

The Retirement Services Division administers the retirement plans for employees of the City of Spokane. They are responsible for managing the Spokane Employees' Retirement System (SERS), the Firefighters Pension Fund, and the Police Pension Fund.

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Retirement Services Division Budget Detail





What We Do

The Retirement Services Division administers the retirement plans for employees of the City of Spokane. They are responsible for managing the Spokane Employees' Retirement System (SERS), the LEOFF I Firefighters Pension Fund, the LEOFF I Police Pension Fund, and two deferred contribution plans.

What It Costs

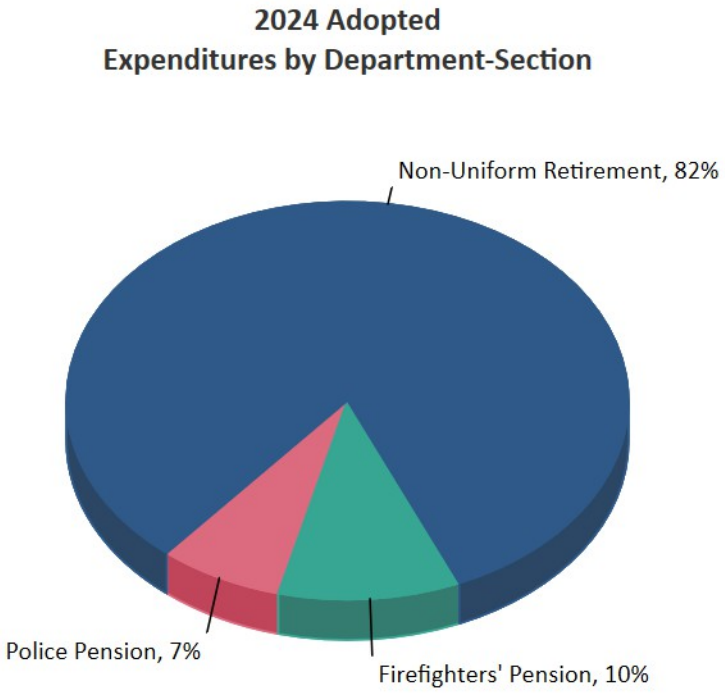
Dollars by Funding Source

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Fiduciary Funds	$ 76,361	$ (21,547)	$ 36,880	$ 45,214	$ 8,334	22.6 %
Total Revenue	$ 76,361	$ (21,547)	$ 36,880	$ 45,214	$ 8,334	22.6 %

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Non-Uniform Retirement	$ 35,156	$ 37,443	$ 40,444	$ 41,236	$ 792	2.0 %
Firefighters' Pension	4,553	5,039	5,242	5,240	(2)	- %
Police Pension	3,755	3,332	3,579	3,582	3	0.1 %
Total Expense	$ 43,464	$ 45,814	$ 49,265	$ 50,058	$ 793	1.6 %
Full Time Equivalent	3.00	3.00	3.00	4.00	1.00	33.3 %

Retirement Services Division Budget Detail



Resource Requests Adopted

New Clerk III Position (Approved via 2023 SBO)	$	102,407

Non-Uniform Retirement Budget Detail

What We Do

The Retirement Department administers three defined benefit plans and one defined contribution plan. The Spokane Employees' Retirement System (SERS) budget is for SERS, a defined benefit plan for the non-uniform employees of the City.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 15	$ 15	$ 20	$ 30	$ 10	50.0 %
Miscellaneous Revenues	69,764	(25,947)	28,282	36,300	8,018	28.4 %
Total Revenues	69,779	(25,932)	28,302	36,330	8,028	28.4 %
Expenses						
Salaries and Wages	311	328	347	387	40	11.5 %
Employee Benefits	88	97	90	132	42	46.7 %
Supplies	3	2	7	7	-	- %
Services	34,705	36,944	39,949	40,699	750	1.9 %
Interfund Services	49	72	40	-	(40)	(100.0)%
Reserves	-	-	10	10	-	- %
Total Expenses	35,156	37,443	40,443	41,235	792	2.0 %
Net Surplus (Loss)	$ 34,623	$ (63,375)	$ (12,141)	$ (4,905)	$ 7,236	(59.6)%
Full Time Equivalent	3.00	3.00	3.00	4.00	1.00	33.3 %

Firefighters' Pension Budget Detail

What We Do

The Retirement Department administers three defined benefit plans and one defined contribution plan. The Firefighters Pension Fund is the budget for the Law Enforcement Officer and Firefighter (LEOFF I) Firefighters' Plan, a closed defined benefit plan.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 617	$ 334	$ 435	$ 435	$ -	- %
Miscellaneous Revenues	3,047	588	4,563	4,754	191	4.2 %
Total Revenues	3,664	922	4,998	5,189	191	3.8 %
Expenses						
Salaries and Wages	80	91	95	105	10	10.5 %
Supplies	-	-	1	1	-	- %
Services	4,433	4,910	5,094	5,094	-	- %
Interfund Services	39	38	52	40	(12)	(23.1)%
Total Expenses	4,552	5,039	5,242	5,240	(2)	- %
Net Loss	$ (888)	$ (4,117)	$ (244)	$ (51)	$ 193	(79.1)%

Police Pension Budget Detail

What We Do

The Retirement Department administers three defined benefit plans and one defined contribution plan. The Police Pension Fund budget is for the Law Enforcement Officer and Firefighters' (LEOFF I) Police Pension Plan, a closed defined benefit plan.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 218	$ 104	$ 95	$ 95	$ -	- %
Miscellaneous Revenues	2,701	3,358	3,485	3,601	116	3.3 %
Total Revenues	2,919	3,462	3,580	3,696	116	3.2 %
Expenses						
Salaries and Wages	236	269	251	261	10	4.0 %
Supplies	-	-	2	2	-	- %
Services	3,484	3,030	3,278	3,279	1	- %
Interfund Services	35	33	48	40	(8)	(16.7)%
Total Expenses	3,755	3,332	3,579	3,582	3	0.1 %
Net Surplus (Loss)	$ (836)	$ 130	$ 1	$ 114	$ 113	11,300.0 %

Non-Divisional

The Non-Divisional budget is used to aggregate several revenues and expenses that are not aligned with any specific Division.

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Non-Divisional Division Budget Detail





What We Do

The Non-Divisional budget is used to aggregate several revenues and expenses that are not aligned with any specific Division.

What It Costs

Dollars by Funding Source

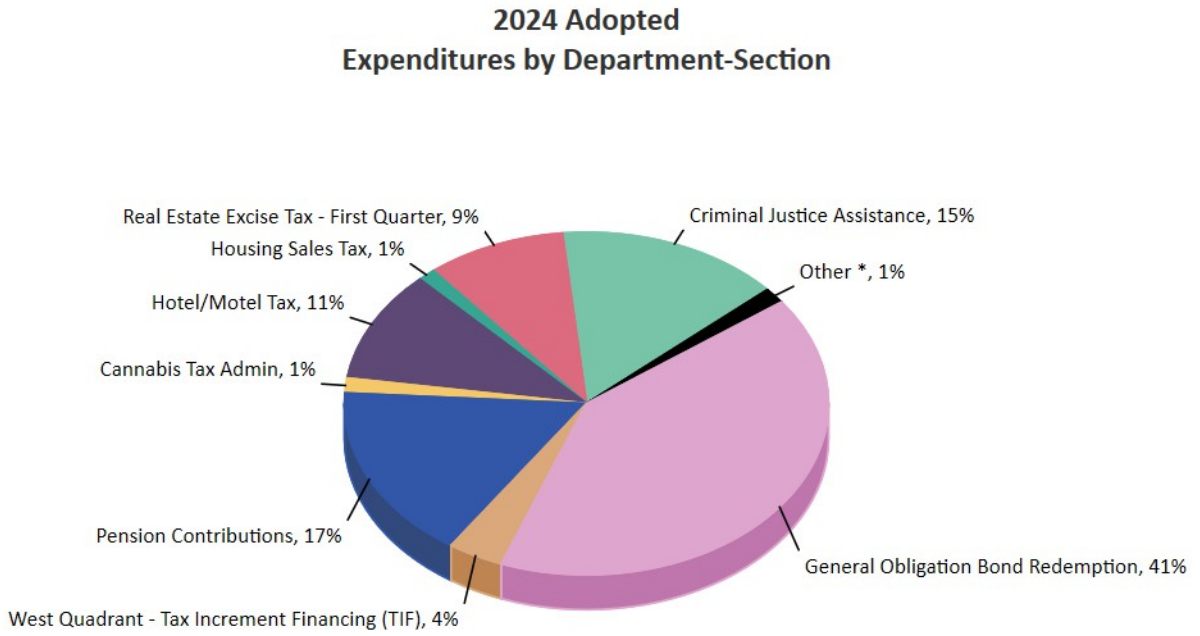
($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Special Revenue Funds	$ 32,508	$ 53,844	$ 39,515	$ 36,210	$ (3,305)	(8.4)%
Debt Service Funds	16,909	16,659	18,069	18,850	781	4.3 %
Capital Funds	2,543	907	1,060	1,216	156	14.7 %
Fiduciary Funds	63	60	-	-	-	- %
Total Revenue	$ 52,023	$ 71,470	$ 58,644	$ 56,276	$ (2,368)	(4.0)%

Dollars by Department-Section

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Pension Contributions	$ 5,675	$ 6,201	$ 9,797	$ 7,104	$ (2,693)	(27.5)%
Cannabis Tax Admin	-	-	-	600	600	- %
American Rescue Plan Act (ARPA)	2,160	15,234	2,000	-	(2,000)	(100.0)%
Spokane Regional Emergency Communication System	49	-	-	-	-	- %
Hotel/Motel Tax	3,607	5,186	4,534	4,527	(7)	(0.2)%
Housing Sales Tax	-	60	190	512	322	169.5 %
Real Estate Excise Tax - Second Quarter	1,488	2,246	14,518	8,208	(6,310)	(43.5)%
Real Estate Excise Tax - First Quarter	-	5,090	13,381	4,000	(9,381)	(70.1)%
Criminal Justice Assistance	5,320	5,594	10,676	6,453	(4,223)	(39.6)%
Defined Contribution Administration	54	54	69	69	-	- %
VOYA Defined Contribution Administration	31	30	46	46	-	- %
General Obligation Bond Redemption	16,428	16,784	17,161	17,530	369	2.2 %
Special Assessment Debt	249	131	184	144	(40)	(21.7)%
Special Assessment Guaranty	-	-	8	8	-	- %

Non-Divisional Division Budget Detail

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Iron Bridge Tax Increment Financing (TIF) Debt Service	101	101	101	103	2	2.0 %
University District Local Revitalization Financing (LRF) Debt Service	24	86	224	224	-	- %
Capital Improvements 1995	-	-	41	41	-	- %
Kendall Yards - Tax Increment Financing (TIF)	330	340	400	400	-	- %
West Quadrant - Tax Increment Financing (TIF)	-	-	1,954	1,604	(350)	(17.9)%
University District - Local Revitalization Financing (LRF)	1,843	-	195	213	18	9.2 %
Local Remittance Fund	63	60	-	-	-	- %
Total Expense	$ 37,422	$ 57,197	$ 75,479	$ 51,786	$ (23,693)	(31.4)%
Full Time Equivalent	1.00	-	-	1.00	1.00	- %



Resource Requests Adopted

New Program Professional Position for Affordable Housing Credit	$	110,145
Affordable Housing Proposals	$	8,476,000

Pension Contributions Budget Detail

What We Do

The Pension Contributions fund is a consolidated collection of the City's contributions to the Police and Fire pension plans. This fund also receives a portion of property tax revenues.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 5,677	$ 6,415	$ 6,797	$ 7,104	$ 307	4.5 %
Intergovernmental Revenues	-	-	3,000	-	(3,000)	(100.0)%
Total Revenues	5,677	6,415	9,797	7,104	(2,693)	(27.5)%
Expenses						
Employee Benefits	5,671	6,196	9,797	7,104	(2,693)	(27.5)%
Services	4	4	-	-	-	- %
Total Expenses	5,675	6,200	9,797	7,104	(2,693)	(27.5)%
Net Surplus	$ 2	$ 215	$ -	$ -	$ -	- %

Cannabis Tax Admin Budget Detail

What We Do

The Cannabis Tax fund collects cannabis tax wherein no less than $500,000 is transferred to Police for investigations while the remaining balance is appropriated for drug abuse prevention & education.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ -	$ -	$ -	$ 600	$ 600	- %
Expenses						
Services	-	-	-	100	100	- %
Operating Transfer Out	-	-	-	500	500	- %
Total Expenses	$ -	$ -	$ -	$ 600	$ 600	- %

American Rescue Plan Act (ARPA) Budget Detail

What We Do

The American Rescue Plan Act (ARPA) of 2021 is the name of bill H.R.1319. This bill was passed to provide relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. The City of Spokane's City Council is currently managing a process to allocate the funding that the City received.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Intergovernmental Revenues	$ 2,000	$ 15,234	$ -	$ -	$ -	- %
Miscellaneous Revenues	233	1,335	-	-	-	- %
Transfers-In	-	160	-	-	-	- %
Total Revenues	2,233	16,729	-	-	-	- %
Expenses						
Salaries and Wages	1,780	2,095	-	-	-	- %
Employee Benefits	-	7	-	-	-	- %
Services	-	3,826	-	-	-	- %
Capital Outlay	-	2,818	-	-	-	- %
Operating Transfer Out	380	6,488	2,000	-	(2,000)	(100.0)%
Total Expenses	2,160	15,234	2,000	-	(2,000)	(100.0)%
Net Surplus (Loss)	$ 73	$ 1,495	$ (2,000)	$ -	$ 2,000	(100.0)%

Spokane Regional Emergency Communication System Budget Detail

What We Do

The Spokane Regional Emergency Communications System program provides funding for a regional project manager, a shared City-county position that works on efforts of a regional nature. Projects are rolled into program or portfolio management that align with City, county, state, and federal offices with shared strategic initiatives.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Transfers-In	$ 23	$ -	$ -	$ -	$ -	- %
Expenses						
Employee Benefits	(1)	-	-	-	-	- %
Services	41	-	-	-	-	- %
Interfund Services	9	-	-	-	-	- %
Total Expenses	49	-	-	-	-	- %
Net Surplus (Loss)	$ (26)	$ -	$ -	$ -	$ -	- %
Full Time Equivalent	1.00	-	-	-	-	- %

Hotel/Motel Tax Budget Detail

What We Do

The Hotel/Motel fund accounts for all monies received from the transient accommodations tax levied by SMC 8.08.010 and received by the state. Lodging tax revenues may be used directly by any municipality for the marketing of tourism, special events/festivals, or tourism-related operations of the municipality or a public facilities district.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 3,702	$ 5,271	$ 4,519	$ 4,519	$ -	- %
Expenses						
Services	3,604	5,185	4,517	4,501	(16)	(0.4)%
Interfund Services	3	1	17	26	9	52.9 %
Total Expenses	3,607	5,186	4,534	4,527	(7)	(0.2)%
Net Surplus (Loss)	$ 95	$ 85	$ (15)	$ (8)	$ 7	(46.7)%

Housing Sales Tax Budget Detail

What We Do

The City Council approved an ordinance in 2020 that increased the sales and use tax by 0.1% in order to pay for construction of affordable housing, and housing supportive services. This Department-Section contains revenues and expenses related to this tax and the housing programs it funds.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 3,670	$ 7,338	$ 6,000	$ 7,200	$ 1,200	20.0 %
Expenses						
Salaries and Wages	-	26	74	157	83	112.2 %
Employee Benefits	-	7	32	65	33	103.1 %
Services	-	27	84	89	5	6.0 %
Interfund Services	-	-	-	57	57	- %
Operating Transfer Out	-	-	-	144	144	- %
Total Expenses	-	60	190	512	322	169.5 %
Net Surplus	$ 3,670	$ 7,278	$ 5,810	$ 6,688	$ 878	15.1 %
Full Time Equivalent	-	-	-	1.00	1.00	- %

Real Estate Excise Tax - Second Quarter Budget Detail

What We Do

The Real Estate Excise Tax (REET) Fund receives revenue from the collection of real estate excise taxes. Approximately fifty percent of the revenue in the fund is spent on the City's Six Year Comprehensive Street Program. The REET Fund handles cash flow demands, acts as matching funds for grants, and provides project expenditures not covered by other sources.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 6,551	$ 5,588	$ 6,000	$ 4,400	$ (1,600)	(26.7)%
Miscellaneous Revenues	-	15	-	396	396	- %
Total Revenues	6,551	5,603	6,000	4,796	(1,204)	(20.1)%
Expenses						
Services	1	-	-	-	-	- %
Interfund Services	-	-	5	-	(5)	(100.0)%
Operating Transfer Out	1,487	2,246	14,513	8,208	(6,305)	(43.4)%
Total Expenses	1,488	2,246	14,518	8,208	(6,310)	(43.5)%
Net Surplus (Loss)	$ 5,063	$ 3,357	$ (8,518)	$ (3,412)	$ 5,106	(59.9)%

Real Estate Excise Tax - First Quarter Budget Detail

What We Do

The Real Estate Excise Tax (REET) Fund receives revenue from the collection of real estate excise taxes. Approximately fifty percent of the revenue in the fund is spent on the City's Six Year Comprehensive Street Program. The REET Fund handles cash flow demands, acts as matching funds for grants, and provides project expenditures not covered by other sources.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 3,628	$ 5,588	$ 6,000	$ 4,400	$ (1,600)	(26.7)%
Miscellaneous Revenues	-	-	-	185	185	- %
Total Revenues	3,628	5,588	6,000	4,585	(1,415)	(23.6)%
Expenses						
Interfund Services	-	-	4,000	-	(4,000)	(100.0)%
Operating Transfer Out	-	5,090	3,577	4,000	423	11.8 %
Reserves	-	-	5,804	-	(5,804)	(100.0)%
Total Expenses	-	5,090	13,381	4,000	(9,381)	(70.1)%
Net Surplus (Loss)	$ 3,628	$ 498	$ (7,381)	$ 585	$ 7,966	(107.9)%

Criminal Justice Assistance Budget Detail

What We Do

The Criminal Justice Assistance Fund represents the City's costs related to incarceration of misdemeanants and the costs associated with electronic monitoring, work crew, and other alternatives to incarceration.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 4,262	$ 4,455	$ 4,450	$ 4,671	$ 221	5.0 %
Intergovernmental Revenues	2,685	2,398	2,615	2,615	-	- %
Charges for Goods and Services	6	-	8	-	(8)	(100.0)%
Miscellaneous Revenues	9	-	5	-	(5)	(100.0)%
Total Revenues	6,962	6,853	7,078	7,286	208	2.9 %
Expenses						
Supplies	-	-	1	1	-	- %
Services	4,430	5,099	10,279	6,066	(4,213)	(41.0)%
Interfund Services	818	372	45	137	92	204.4 %
Operating Transfer Out	72	123	351	249	(102)	(29.1)%
Total Expenses	5,320	5,594	10,676	6,453	(4,223)	(39.6)%
Net Surplus (Loss)	$ 1,642	$ 1,259	$ (3,598)	$ 833	$ 4,431	(123.2)%

Defined Contribution Administration Budget Detail

What We Do

The Retirement Department administers three defined benefit plans and one defined contribution plan. The 457 Deferred Compensation Fund budget is for the optional 457 defined contribution plan. Mission Square (formerly ICMA-RC) acts as the record keeper of the plan.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ -	$ 3	$ 75	$ 75	$ -	- %
Expenses						
Services	54	53	66	66	-	- %
Interfund Services	-	-	2	3	1	50.0 %
Total Expenses	54	53	68	69	1	1.5 %
Net Surplus (Loss)	$ (54)	$ (50)	$ 7	$ 6	$ (1)	(14.3)%

VOYA Defined Contribution Administration Budget Detail

What We Do

The Retirement Department administers three defined benefit plans and one defined contribution plan. The 457 Deferred Compensation Fund budget is for the optional 457 defined contribution plan. Mission Square (formerly ICMA-RC) acts as the record keeper of the plan.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Charges for Goods and Services	$ 64	$ 43	$ 46	$ 46	$ -	- %
Expenses						
Services	31	29	46	46	-	- %
Net Surplus	$ 33	$ 14	$ -	$ -	$ -	- %

General Obligation Bond Redemption Budget Detail

What We Do

General Obligation (GO) Bonds are issued by the City of Spokane to pay for critical infrastructure upgrades and additional service levels. Many GO Bonds require a vote of approval from the public during an election, while others are non-voted bonds and do not require a vote of the people (also known as "councilmatic" bonds). The total of all bonds (voted and non-voted) are limited to 5.0% of the assessed value (AV) of taxable property in the jurisdiction. Non-voted bonds are are limited to 1.5% of AV. These limits generally grow each year as assessed property values increase. Current outstanding GO bonds have been issued in order to finance improvements to Parks, Libraries, Streets, and Riverpark Square.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 9,271	$ 8,996	$ 10,000	$ 10,675	$ 675	6.8 %
Miscellaneous Revenues	26	58	-	99	99	- %
Transfers-In	7,137	7,146	7,160	7,165	5	0.1 %
Total Revenues	16,434	16,200	17,160	17,939	779	4.5 %
Expenses						
Debt Service - Principal	8,008	8,615	9,269	9,946	677	7.3 %
Debt Service - Interest	8,421	8,169	7,891	7,584	(307)	(3.9)%
Total Expenses	16,429	16,784	17,160	17,530	370	2.2 %
Net Surplus (Loss)	$ 5	$ (584)	$ -	$ 409	$ 409	- %

Special Assessment Debt Budget Detail

What We Do

Special Assessment Debt includes consolidated Local Improvement Districts (LIDs). The City of Spokane provides services to citizens that agree to repay the city over a predetermined time period. This can include paving non-City roads, or other infrastructure that the City of Spokane is not obligated to provide.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 147	$ 132	$ 530	$ 530	$ -	- %
Expenses						
Services	1	3	40	40	-	- %
Debt Service - Principal	-	-	5	5	-	- %
Debt Service - Interest	-	-	2	2	-	- %
Operating Transfer Out	248	128	137	97	(40)	(29.2)%
Total Expenses	249	131	184	144	(40)	(21.7)%
Net Surplus (Loss)	$ (102)	$ 1	$ 346	$ 386	$ 40	11.6 %

Special Assessment Guaranty Budget Detail

What We Do

Local Improvement Districts (LIDs) are a means of assisting benefiting properties in financing needed capital improvements through the formation of special assessment districts. Special assessment districts permit improvements to be financed and paid for over a period of time through assessments on the benefiting properties.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Miscellaneous Revenues	$ 5	$ -	$ 3	$ -	$ (3)	(100.0)%
Expenses						
Services	-	-	8	8	-	- %
Net Surplus (Loss)	$ 5	$ -	$ (5)	$ (8)	$ (3)	60.0 %

Iron Bridge Tax Increment Financing (TIF) Debt Service Budget Detail

What We Do

In 2009 the Iron Bridge Tax Increment Financing (TIF) District was added to the Spokane Municipal Code (SMC). Capital improvements made in the district have been financed with special assessments being made to properties in the improvement district in order to repay the long-term debt principal and interest.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 73	$ 78	$ 101	$ 106	$ 5	5.0 %
Miscellaneous Revenues	1	-	-	-	-	- %
Total Revenues	74	78	101	106	5	5.0 %
Expenses						
Operating Transfer Out	101	101	101	103	2	2.0 %
Net Surplus (Loss)	$ (27)	$ (23)	$ -	$ 3	$ 3	- %

University District Local Revitalization Financing (LRF) Debt Service Budget Detail

What We Do

The University District Local Revitalization Financing (LRF) Fund handles accounting transactions for the long-term debt service payments for the University District Revitalization Area.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 250	$ 250	$ 275	$ 275	$ -	- %
Expenses						
Operating Transfer Out	24	86	224	224	-	- %
Net Surplus	$ 226	$ 164	$ 51	$ 51	$ -	- %

Capital Improvements 1995 Budget Detail

What We Do

The City established a separate fund for a series of Capital improvements that were started in 1995. The fund was used to manage the costs of these improvements.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Expenses						
Capital Outlay	$ -	$ -	$ 41	$ 41	$ -	- %
Net Surplus (Loss)	$ -	$ -	$ (41)	$ (41)	$ -	- %

Kendall Yards - Tax Increment Financing (TIF) Budget Detail

What We Do

The Kendall Yards Tax Increment Financing (TIF) handles all the accounting transactions for the Kendall Yards sub-area of the West Quadrant Tax Increment Area.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 318	$ 337	$ 400	$ 410	$ 10	2.5 %
Expenses						
Debt Service - Principal	318	338	398	399	1	0.3 %
Debt Service - Interest	11	2	2	1	(1)	(50.0)%
Total Expenses	329	340	400	400	-	- %
Net Surplus (Loss)	$ (11)	$ (3)	$ -	$ 10	$ 10	- %

West Quadrant - Tax Increment Financing (TIF) Budget Detail

What We Do

The West Quadrant Tax Increment Financing (TIF) Fund handles all accounting transactions for the West Quadrant neighborhoods sub-area of the West Quadrant Tax Increment Financing area.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 391	$ 413	$ 465	$ 589	$ 124	26.7 %
Expenses						
Capital Outlay	-	-	1,954	1,604	(350)	(17.9)%
Net Surplus (Loss)	$ 391	$ 413	$ (1,489)	$ (1,015)	$ 474	(31.8)%

University District - Local Revitalization Financing (LRF) Budget Detail

What We Do

The University District Local Revitalization Financing (LRF) Fund handles accounting transactions for the University District Revitalization Area.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Taxes	$ 134	$ 157	$ 195	$ 217	$ 22	11.3 %
Transfers-In	1,700	-	-	-	-	- %
Total Revenues	1,834	157	195	217	22	11.3 %
Expenses						
Services	143	-	195	213	18	9.2 %
Operating Transfer Out	1,700	-	-	-	-	- %
Total Expenses	1,843	-	195	213	18	9.2 %
Net Surplus (Loss)	$ (9)	$ 157	$ -	$ 4	$ 4	- %

Local Remittance Fund Budget Detail

What We Do

The Local Remittance Fund is used to account for Leasehold Excise Taxes collected and the City's remittance of those taxes that are collected.

What It Costs

($ in 000's)	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	$ Change	% Change
Revenue						
Other Fund Resources	$ 63	$ 60	$ -	$ -	$ -	- %
Expenses						
Services	63	60	-	-	-	- %
Net Surplus	$ -	$ -	$ -	$ -	$ -	- %

Adopted Fund Balance Estimates

City of Spokane - 2024 Budget

Monday, November 27, 2023

General Fund Reserves	Est. 01/01/24	Contribution	Withdrawal	Est. 12/31/24
Contingency Reserves	21,066,000			21,066,000
Revenue Stabilization Reserves	7,363,000			7,363,000
Unappropriated Fund Balance	7,575,000			7,618,158
	36,004,000			**36,047,158**

Fund Category	Fund	Estimated Opening Balance	Revenue	Expense	Estimated Closing Balance
General Fund	0100 - General Fund	-	242,796,515	242,753,357	43,158
General Fund Total		**-**	**242,796,515**	**242,753,357**	**43,158**
Special Revenue Funds	1100 - Street Maintenance Fund	3,370,786	26,796,289	28,454,568	1,712,507
	1200 - Code Enforcement Fund	-	4,434,280	4,355,832	78,448
	1300 - Library Fund	6,179,789	13,029,938	13,995,883	5,213,844
	1340 - Historic Preservation Incentives Fund	11,306	10,000	17,647	3,659
	1350 - Pension Contributions Fund	-	7,103,943	7,103,943	-
	1360 - Miscellaneous Grants Fund	-	177,500	177,500	-
	1370 - Domestic Violence Prevention	6,666	500	500	6,666
	1375 - Cannabis Tax Fund	-	600,000	600,000	-
	1380 - Traffic Calming Measures	4,315,085	7,174,836	6,981,657	4,508,264
	1390 - Urban Forestry Fund	73,878	20,000	20,176	73,702
	1400 - Parks And Recreation Fund	3,299,901	26,625,006	26,829,506	3,095,401
	1425 - American Rescue Plan	-	-	-	-
	1440 - Fire Grants - Miscellaneous	-	41,907	41,907	-
	1460 - Parking Meter Revenue Fund	(274,448)	11,769,891	6,444,377	5,051,066
	1500 - Paths And Trails Reserve Fund	714,180	174,500	728,925	159,755
	1540 - Human Services Grants Fund	1,200,000	22,583,258	23,781,882	1,376
	1541 - Continuum Of Care	-	7,570,000	7,570,000	-
	1555 - Opioid Response Fud	-	317,221		317,221
	1560 - Forfeitures & Contribution Fund	1,244,714	407,840	664,052	988,502
	1590 - Hotel/Motel Tax Fund	113,587	4,518,803	4,526,798	105,592
	1595 - Housing Sales Tax	13,434,232	7,200,000	511,572	20,122,660
	1610 - Real Estate Excise Tax Fund Second Quarter Percent	5,475,671	4,796,000	8,207,500	2,064,171
	1615 - Real Estate Excise Tax First Quarter Percent	1,098,824	4,584,711	4,000,000	1,683,535
	1620 - Public Safety & Judicial Grant	-	1,814,793	1,806,016	8,777
	1625 - Public Safety Levy Fund	602,347	7,126,494	7,693,268	35,573
	1630 - Combined Communications Center	-	-	-	-
	1640 - Communications Bldg M&O Fund	91,300	286,692	311,028	66,964
	1650 - Community Development Fund	30,000	15,000	45,000	-
	1680 - Community Housing & Human Services Fund	515,111		472,600	42,511
	1690 - Community Development Block Grants	-	10,000,000	10,000,000	-
	1695 - Community Development Block Grants Revolving Loan Fund	500,000	2,000,434	2,500,000	434
	1700 - Miscellaneous Community Development Grants	138,907	41,757	157,907	22,757
	1710 - Home Entitlement Program	-	5,053,235	5,053,235	-
	1715 - Home Revolving Loan Fund	750,000	396,379	1,135,000	11,379
	1720 - Housing Assistance Program	175,000	7,180	177,500	4,680
	1725 - Affordable & Supportive Housing	500,000	645,586	215,586	930,000
	1760 - Emergency Rental Assistance Grant	-	57	-	57
	1770 - Housing Trust Grant Fund	215,200	7,611	216,800	6,011
	1775 - Legal Services and Relocation Fund	-	144,000	144,000	-
	1780 - Rental Rehabilitation Fund	360,000	51,150	411,150	-
	1785 - Residential Rental Property Mitigation Fund	-	76,456	76,456	-
	1890 - Trial Court Improvement Fund	730	64,608	64,608	730
	1910 - Criminal Justice Assistance Fund	906,642	7,285,956	7,913,047	279,551
	1920 - Financial Partnership Fund	-	189,792	189,792	-
	1940 - Channel Five Equipment Reserve Fund	454,554	252,000	252,000	454,554
	1950 - Park Cumulative Reserve Fund	2,847,199	3,669,995	4,423,619	2,093,575
	1970 - Fire/Ems Fund	-	71,588,623	71,588,623	0
	1980 - Defined Contribution Administration Fund	-	75,000	69,336	5,664
	1985 - VOYA Defined Contribution Administration Fund	-	46,000	45,928	72
	1990 - Transportation Benefit Fund	1,185,026	3,355,049	4,372,737	167,338
Special Revenue Funds Total		**49,536,187**	**264,130,270**	**264,349,461**	**49,316,995**
Debt Service Funds	2100 - Go Bond Redemption Fund	7,314,608	17,939,274	17,529,912	7,723,970
	2300 - Special Assessment Debt Fund	172,850	530,000	143,811	559,039
	2350 - Special Assessment Guaranty Fund	589,981	-	8,000	581,981
	2500 - Iron Bridge TIF Debt Service	109,219	105,587	103,187	111,619
	2502 - University District LRF Debt Service	759,899	275,000	224,252	810,647
Debt Service Funds Total		**8,946,557**	**18,849,861**	**18,009,162**	**9,787,256**
Capital Funds	3160 - General Capital Improvements	1,415,226		70,226	1,345,000
	3200 - Street Capital Fund (Arterial St)	8,900,000	39,728,974	34,520,836	14,108,138

Adopted Fund Balance Estimates

City of Spokane - 2024 Budget

Monday, November 27, 2023

General Fund Reserves	Est. 01/01/24	Contribution	Withdrawal	Est. 12/31/24
Contingency Reserves	21,066,000			21,066,000
Revenue Stabilization Reserves	7,363,000			7,363,000
Unappropriated Fund Balance	7,575,000			7,618,158
	36,004,000			**36,047,158**

Fund Category	Fund	Estimated Opening Balance	Revenue	Expense	Estimated Closing Balance
	3346 - UTGO 2015 Parks	552,384	20,403	572,787	-
	3365 - 2018 UTGO Library Capital Bond	-	-	-	-
	3495 - Capital Improvements 1995	40,778		40,778	-
	3500 - Kendall Yards TIF	-	410,000	400,000	10,000
	3501 - West Quadrant TIF	1,027,583	589,000	1,604,090	12,493
	3502 - University District LRF	-	217,000	213,000	4,000
Capital Funds Total		**11,935,971**	**40,965,377**	**37,421,717**	**15,479,631**
Enterprise Funds	4100 - Water Division	11,545,475	55,176,195	70,329,400	(3,607,731)
	4210 - Water/Ww Debt Service Fund	-	13,551,528	13,551,528	-
	4250 - Integrated Capital Management	15,351,763	68,008,297	100,051,184	(16,691,124)
	4300 - Sewer Fund	10,588,831	69,251,487	80,664,769	(824,451)
	4480 - Solid Waste Fund	2,791,666	98,605,465	103,372,618	(1,975,487)
	4600 - Golf Fund	1,329,726	5,992,101	6,764,047	557,780
	4700 - Development Svcs Center	5,850,805	9,937,638	11,751,841	4,036,602
Enterprise Funds Total		**47,458,266**	**320,522,711**	**386,485,388**	**(18,504,411)**
Internal Service Funds	5100 - Fleet Services Fund	1,514,186	17,452,392	17,442,492	1,524,086
	5110 - Fleet Svcs Equip Repl Fund	6,521,021	2,671,261	2,631,115	6,561,167
	5200 - Public Works And Utilities	1,131,200	7,163,089	6,836,384	1,457,905
	5300 - IT Fund	2,828,006	12,074,684	14,294,688	608,002
	5310 - IT Capital Replacement Fund	2,924,115	1,298,527	2,943,304	1,279,338
	5400 - Reprographics Fund	69,164	487,716	530,635	26,245
	5500 - Purchasing & Stores Fund	156,274	1,092,076	1,228,187	20,163
	5600 - Accounting Services	759,583	5,182,745	5,941,433	895
	5700 - My Spokane	83,140	1,913,698	1,894,746	102,092
	5750 - Office Of Performance Mgmt	60,676	1,606,687	1,632,637	34,726
	5800 - Risk Management Fund	673,989	8,449,339	7,405,695	1,717,633
	5810 - Workers' Compensation Fund	5,065,310	5,491,794	6,433,878	4,123,226
	5820 - Unemployment Compensation Fund	1,047,765	-	437,026	610,739
	5830 - Employees Benefits Fund	15,537,953	44,773,773	50,994,408	9,317,318
	5900 - Facilities Operating Fund	3,901,569	5,674,619	6,204,975	3,371,213
	5901 - SIP Debt Fund	-	23,740,706	21,460,637	2,280,069
	5902 - Police Capital Fund	-	3,064,136	3,064,136	-
	5903 - Fire Capital Fund	-	2,142,868	2,142,868	-
	5904 - Facilities Capital	-	744,381	744,381	-
Internal Service Funds Total		**42,273,951**	**145,024,491**	**154,263,624**	**33,034,818**
Fiduciary Funds	6010 - Finch Memorial Arboretum Fund	-	75,000	75,000	-
	6100 - Retirement	11,850,900	36,330,000	41,236,091	6,944,809
	6200 - Firefighters' Pension Fund	254,438	5,188,643	5,240,350	202,731
	6230 - Building Code Records Mgmt	-	60,000	60,000	-
	6250 - Municipal Court	-	1,300,000	1,300,000	-
	6300 - Police Pension	-	3,695,500	3,581,750	113,750
	6730 - Parking & Business Improvement District	75,000		75,000	-
Fiduciary Funds Total		**12,180,338**	**46,649,143**	**51,568,191**	**7,261,290**
Grand Total		**172,331,270**	**1,078,938,368**	**1,154,850,899**	**96,418,738**

Personnel Reports

City of Spokane Fiscal Year 2024

City of Spokane

Adopted Budget Full Time Equivalent Personnel Summary

Division	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	$ Change	% Change
Police Ombudsman	3.00	3.00	3.00	3.00	-	- %
Civil Service	11.00	12.00	12.00	12.00	-	- %
City Clerk	7.00	7.00	8.00	8.00	-	- %
Council	22.00	22.00	21.00	21.75	0.75	3.6 %
Communications	27.00	29.00	29.00	27.00	(2.00)	(6.9)%
Finance & Administration	134.40	139.40	140.40	139.15	(1.25)	(0.9)%
Neighborhood Housing and Human Services	27.85	28.85	37.85	40.85	3.00	7.9 %
Legal	34.75	32.75	32.75	33.00	0.25	0.8 %
Mayor's Office	8.00	11.00	12.00	12.00	-	- %
Municipal Court	53.00	54.00	70.00	72.00	2.00	2.9 %
Hearing Examiner	2.00	2.00	2.00	2.00	-	- %
Human Resources	14.00	15.00	14.00	14.00	-	- %
Police	449.00	454.00	464.00	464.00	-	- %
Public Defender	26.00	26.00	26.00	26.00	-	- %
Community and Economic Development Services	108.40	122.40	126.40	129.40	3.00	2.4 %
Library	82.98	90.15	91.65	101.55	9.90	10.8 %
Parks & Recreation	109.60	112.60	112.10	116.93	4.83	4.3 %
Fire	366.63	378.63	394.63	375.63	(19.00)	(4.8)%
Public Works & Utilities	759.00	763.00	776.00	788.00	12.00	1.6 %
Innovation & Technology Services	51.00	55.50	55.50	53.50	(2.00)	(3.6)%
Retirement Services	3.00	3.00	3.00	4.00	1.00	33.3 %
Non-Divisional	1.00	-	-	1.00	1.00	- %
Total FTEs	2,300.61	2,361.28	2,431.28	2,444.76	13.48	0.6 %

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
General Fund				**724.60**	**723.95**	**726.70**	**737.47**	**10.77**		
	General Fund			**724.60**	**723.95**	**726.70**	**737.47**	**10.77**		
		Police Ombudsman		**3.00**	**3.00**	**3.00**	**3.00**	**-**		
			Administrative Specialist	1.00	1.00	1.00	1.00	-	$ 58,634	$ 82,749
			Deputy Police Ombudsman	1.00	1.00	1.00	1.00	-	83,950	118,088
			Police Ombudsman	1.00	1.00	1.00	1.00	-	104,428	146,795
		Civil Service		**12.00**	**12.00**	**12.00**	**12.00**	**-**		
			Administrative Specialist		1.00					
			Chief Examiner	1.00	1.00	1.00	1.00	-	103,237	149,450
			Clerk II	1.00						
			Clerk III	2.00	2.00	2.00	2.00	-	42,895	67,081
			Exam & Class Analyst II	2.00		3.00	3.00	-	69,425	98,325
			Exam & Class Analyst III	3.00	5.00	4.00	4.00	-	78,307	110,962
			Marketing Coordinator			1.00	1.00	-	60,028	84,852
			Office Manager	1.00		1.00	1.00	-	62,989	89,100
			Personnel Analyst I	1.00	3.00					
			Program Professional	1.00						
		City Clerk		**7.00**	**8.00**	**8.00**	**8.00**	**-**		
			Administrative Specialist	1.00	1.00	1.00	1.00	-	58,634	82,749
			City Clerk	1.00	1.00	1.00	1.00	-	91,616	128,446
			Clerk II			1.00	1.00	-	40,315	62,366
			Clerk III	3.00	3.00	2.00	2.00	-	42,895	67,081
			Clerk IV	1.00	1.00	1.00	1.00	-	49,195	76,954
			Deputy City Clerk	1.00	1.00	1.00	1.00	-	75,568	105,775
			Public Records Specialist		1.00	1.00	1.00	-	44,078	69,237
		Council		**22.00**	**21.00**	**20.75**	**21.75**	**1.00**		
			Budget Dir-Office City Council		1.00	1.00	1.00	-	124,818	174,091
			Budget Mgr-Office City Council	1.00						
			City Council Assistant	6.00	6.00	5.75	6.75	1.00	46,665	66,254
			Council Member	6.00	6.00	6.00	6.00	-	49,798	49,799
			Council President	1.00	1.00	1.00	1.00	-	66,127	66,128
			Dir Comm. &CommunityEngagement	1.00	1.00	1.00	1.00	-	86,730	122,105
			Dir of Policy/Gov't Relations	1.00						
			Mgr-Equity & Inclusion Init.	1.00	1.00	1.00	1.00	-	69,097	97,067
			Mgr-Housing & Homelessness	1.00	1.00	1.00	1.00	-	69,097	97,067
			Mgr-Intergovernmental Affairs	1.00	1.00	1.00	1.00	-	83,950	118,088
			Mgr-Neighborhood Connectivity	1.00						
			Mgr-Sustainability Initiatives	1.00	1.00	1.00	1.00	-	69,097	97,067
			Policy Advisor - City Council		1.00	1.00	1.00	-	96,654	134,787
			Sr Exec Asst-Council President	1.00	1.00	1.00	1.00	-	86,730	122,105
		Public Affairs/Communications		**9.00**	**9.00**	**9.00**	**9.00**	**-**		
			Audio/Video Technician	2.00	2.00	2.00	2.00	-	49,195	76,954
			Dir Communications & Marketing	1.00	1.00	1.00	1.00	-	104,428	146,795
			Director - Channel 5	1.00	1.00					
			Div. Communications Mgr-CC 5			1.00	1.00	-	86,730	121,454
			Media Manager	1.00	1.00	1.00	1.00	-	67,752	96,008
			Public Information Coordinator	1.00	1.00	1.00	1.00	-	57,368	80,818
			Web Designer	1.00	1.00	1.00	1.00	-	55,325	91,139
			Web Developer	1.00	1.00	1.00	1.00	-	67,752	96,008
			Web Technologies Manager	1.00	1.00	1.00	1.00	-	76,527	108,494
		Engineering Services		**59.00**	**58.00**	**59.00**	**59.00**	**-**		
			Associate Engineer	2.00	2.00	3.00	3.00	-	78,307	110,962
			Bridge Engineer	1.00	1.00	1.00	1.00	-	100,641	143,400
			Cert. Materials Testing Supv	1.00	1.00	1.00	1.00	-	59,681	98,518
			Certified Water Inspector	1.00	2.00	3.00	3.00	-	56,256	92,598
			Clerk II	1.00						
			Clerk III	3.00	3.00	3.00	3.00	-	42,895	67,081
			Director - Engineering Svcs	1.00	1.00	1.00	1.00	-	115,481	162,213
			Engineer in Training	1.00	2.00	1.00	1.00	-	64,426	91,245
			Engineering Tech I	1.00	2.00	1.00	1.00	-	43,952	68,603
			Engineering Tech II	3.00	3.00	4.00	4.00	-	48,201	75,516
			Engineering Tech III	9.00	8.00	8.00	8.00	-	53,063	83,317

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTEs) 2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	2024 Salaries (FTE) Minimum	Maximum
			Engineering Tech IV	3.00	3.00	3.00	3.00	-	54,522	88,666
			Field Engineer	5.00	5.00	5.00	5.00	-	74,660	106,070
			Office Manager	1.00	1.00	1.00	1.00	-	62,989	89,100
			Principal Engineer	2.00	2.00	2.00	2.00	-	103,237	149,450
			Program Professional	1.00	1.00	1.00	1.00	-	69,425	98,325
			Pub Wks Journey Lvl Inspector	7.00	8.00	7.00	7.00	-	51,351	80,061
			Pub Works Materials Assistant	1.00	1.00	1.00	1.00	-	54,522	88,666
			Public Works Lead Inspector	9.00	8.00	9.00	9.00	-	54,522	88,666
			Senior Engineer	5.00	4.00	4.00	4.00	-	90,515	128,790
			Water Inspector	1.00						
		Finance		13.00	13.00	13.00	12.00	(1.00)		
			Accountant	1.00	1.00	1.00	1.00	-	60,028	84,852
			Administrative Specialist	1.00	1.00	1.00	1.00	-	58,634	82,749
			Budget Analyst	3.00	3.00	3.00	4.00	1.00	80,260	113,493
			Chief Financial Officer	1.00	1.00	1.00	1.00	-	137,392	194,091
			Clerk II	1.00	1.00	1.00		(1.00)		
			Compliance/Tax Auditor	1.00	1.00	1.00	1.00	-	80,260	113,493
			Deputy Treasurer		1.00	1.00	1.00	-	96,111	133,484
			Director Management & Budget	1.00	1.00	1.00	1.00	-	124,818	174,091
			Internal Auditor	1.00	1.00	1.00		(1.00)		
			Taxes & Licenses Specialist	2.00	2.00	2.00	2.00	-	56,081	78,823
			Treasury Manager	1.00						
		Grants Management		3.65						
			Administrative Specialist	1.00						
			Contract&Bus Standards Officer	2.00						
			Dir-Grants,Contracts&Purchasin	0.50						
			Grants and Contract Finl Mgr	0.15						
		Neighborhood Housing Human Services		4.00	4.00	4.00	3.00	(1.00)		
			Administrative Specialist	1.00	1.00					
			Dir. Nbrhd, Hsng & Human Serv.	1.00	1.00	1.00	1.00	-	124,818	174,091
			Division Communications Mgr.	1.00	1.00	1.00	1.00	-	86,730	121,454
			Housing Program Administrator	1.00	1.00	1.00		(1.00)		
			Program Professional			1.00	1.00	-	69,425	98,325
		Historic Preservation		2.00	2.00	2.00	2.00	-		
			Historic Preservation Officer	1.00	1.00	1.00	1.00	-	89,531	125,580
			Planning Specialist	1.00	1.00	1.00	1.00	-	53,571	85,748
		Office Of Civil Rights		3.00	3.00	3.00	3.00	-		
			Administrative Specialist		1.00	1.00	1.00	-	58,634	82,749
			Dir CivRights,Equity&Inclusion		1.00	1.00	1.00	-	109,726	154,287
			Div Dir Community Economic Dev	1.00						
			Program Professional	1.00	1.00	1.00	1.00	-	69,425	98,325
			Senior Human Resources Analyst	1.00						
		Legal		32.75	32.75	32.75	33.00	0.25		
			Administrative Specialist			1.00	1.00	-	58,634	82,749
			Assistant City Attorney IV	3.00	3.00	3.00	3.00	-	109,726	154,287
			Assistant City Attorney L-III	4.00	4.00					
			Assistant Prosecutor	11.00	11.00	11.00	11.00	-	65,881	108,152
			Asst City Atty/EthicsCompOsite	1.00	1.00	1.00	1.00	-	118,391	166,296
			Attorney Assistant	3.00	3.00	3.00	3.00	-	50,379	78,497
			Chief Assistant City Attorney	1.00	1.00	1.00	1.00	-	119,802	167,468
			Chief Asst City Prosecutor	1.00	1.00	1.00	1.00	-	85,275	118,500
			City Attorney	0.75	0.75	0.75	1.00	0.25	144,688	204,275
			City Attorney III			4.00	4.00	-	99,368	139,608
			City Attorney IV – Employment	1.00	1.00	1.00	1.00	-	111,616	155,937
			City Prosecutor	1.00	1.00	1.00	1.00	-	99,368	139,608
			Clerk III	1.00	1.00					
			Court Clerk I	5.00	5.00	5.00	5.00	-	42,176	65,432
		Mayor		8.00	9.00	9.00	9.00	-		
			City Administrator	1.00	1.00	1.00	1.00	-	186,685	186,686
			Constituent Services Coordinat	1.00	1.00	1.00	1.00	-	54,049	75,526
			Dir Operations-Office of Mayor		1.00					
			Director - Office of the Mayor	1.00	1.00	1.00	1.00	-	86,730	122,105

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Director of Emergency Mgmt	1.00	1.00	1.00	1.00	-	96,654	134,787
			Executive Asst- Mayor's Office		2.00	2.00	2.00	-	46,665	66,254
			Mayor	1.00	1.00	1.00	1.00	-	176,500	176,500
			Operations Mgr-Office of Mayor	1.00		1.00	1.00	-	61,866	85,689
			Policy Advisor	1.00	1.00	1.00	1.00	-	83,950	118,088
			Staff Assistant - Mayor	1.00						
		Neighborhood Services		5.00	5.00	5.00	5.00	-		
			Community Programs Coordinator	3.00	3.00	3.00	3.00	-	64,426	91,245
			Director of Neighborhood Svcs	1.00	1.00	1.00	1.00	-	109,726	154,287
			Program Professional	1.00	1.00	1.00	1.00	-	69,425	98,325
		Municipal Court		39.00	39.00	39.00	39.00	-		
			Assistant Court Administrator	1.00	1.00	1.00	1.00	-	67,752	96,008
			Court Clerk I	15.00	14.00	14.00	14.00	-	42,176	65,432
			Court Clerk II	12.00	11.00	11.00	11.00	-	49,195	76,954
			Court Commissioner	4.00	4.00	4.00	4.00	-	157,240	191,484
			Judicial Administrative Asst	1.00	1.00					
			Judicial Executive Specialist			1.00	1.00	-	67,425	94,809
			Lead Court Clerk		2.00	2.00	2.00	-	52,281	81,647
			Municpal Court Judge	3.00	3.00	3.00	3.00	-	206,480	206,481
			Supervisory Court Clerk	2.00	2.00	2.00	2.00	-	53,571	85,748
			Therapeutic Courts Coordinator	1.00	1.00	1.00	1.00	-	80,260	113,493
		Office Of Hearing Examiner		2.00	2.00	2.00	2.00	-		
			Attorney Assistant	1.00	1.00	1.00	1.00	-	50,379	78,497
			Hearing Examiner	1.00	1.00	1.00	1.00	-	99,368	139,608
		Human Resources		11.70	10.70	10.70	10.70	-		
			Administrative Specialist			1.00	1.00	-	58,634	82,749
			Clerk II		1.00	1.00	1.00	-	40,315	62,366
			Clerk III	2.00	1.00	2.00	2.00	-	42,895	67,081
			Clerk IV	1.00	1.00					
			Deputy Dir. of Human Resources			0.90	0.90	-	104,428	146,795
			Director Human Resources	0.90	0.90	0.90	0.90	-	134,004	189,140
			Human Resources Analyst I	2.00	3.00	1.00	1.00	-	74,660	106,070
			Human Resources Analyst II	1.90	1.90	2.90	2.90	-	84,250	118,792
			Labor Relations Manager	0.90	0.90					
			Safety Coordinator	1.00						
			Senior Human Resources Analyst	2.00	1.00	1.00	1.00	-	94,956	133,853
		Planning Services		18.00	18.00	18.00	18.00	-		
			Assistant Planner I	1.00	1.00	3.00	3.00	-	60,028	84,852
			Assistant Planner II	8.00	6.00	4.00	4.00	-	69,425	98,325
			Associate Planner	1.00	3.00	3.00	3.00	-	78,307	110,962
			Clerk III	2.00	2.00	2.00	2.00	-	42,895	67,081
			Director - Planning Services	1.00	1.00	1.00	1.00	-	109,726	154,287
			Planning Manager			1.00	1.00	-	96,111	133,484
			Planning Specialist	1.00						
			Principal Planner	2.00	3.00	2.00	2.00	-	85,688	121,775
			SNR Urban Designer	1.00	1.00	1.00	1.00	-	78,307	110,962
			Urban Designer	1.00	1.00	1.00	1.00	-	67,752	96,008
		Police		427.50	427.50	427.50	428.02	0.52		
			Administrative Specialist	1.00						
			Assistant Police Chief	1.00	1.00	1.00	1.00	-	182,255	226,273
			Attorney Assistant	1.00	1.00	1.00	1.00	-	50,379	78,497
			Chief of Police	1.00	1.00	1.00	1.00	-	196,196	240,844
			Clerk II	2.00	2.00	2.00	2.00	-	40,315	62,366
			Clerk III	4.00	5.00	4.00	4.00	-	42,895	67,081
			Clerk IV	1.00	1.00	2.00	2.00	-	49,195	76,954
			Crime Analyst	3.00	3.00	3.00	3.00	-	52,281	81,647
			Dep Dir-Police Records&Evidenc	1.00	1.00	1.00	1.00	-	89,531	125,580
			Detective	54.50	54.50	54.50	55.02	0.52	114,433	128,174
			Director, Police Business Svcs	1.00	1.00	1.00	1.00	-	96,111	133,484
			Director,Strategic Initiatives	1.00	1.00	1.00	1.00	-	114,243	161,171
			Division Communications Mgr.	1.00	1.00	1.00	1.00	-	86,730	121,454
			Equipment Servicer	1.00	1.00	1.00	1.00	-	47,144	74,184

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Information Systems Analyst I	1.00	1.00	1.00	1.00	-	62,989	89,100
			Information Systems Spec II	2.00						
			LawEnforcement Tech&Oper Mgr	1.00	1.00	1.00	1.00	-	95,771	136,385
			Office Manager		1.00	1.00	1.00	-	62,989	89,100
			Police Captain	6.00	6.00	6.00	6.00	-	193,612	211,844
			Police Communications Supv	4.00	4.00	4.00	4.00	-	66,890	109,934
			Police Corporal	18.00	18.00	18.00	18.00	-	114,433	128,174
			Police Evidence Supervisor	1.00						
			Police Evidence Supr-Certified		1.00	1.00	1.00	-	61,541	101,266
			Police Evidence Tech II-Cert		3.00	3.00	3.00	-	52,281	81,647
			Police Evidence Technician I	1.00	1.00	2.00	2.00	-	44,078	69,237
			Police Evidence Technician II	5.00	2.00	1.00	1.00	-	50,379	78,497
			Police Fleet Administrator	1.00	1.00	1.00	1.00	-	64,426	91,245
			Police Lieutenant	16.00	16.00	18.00	18.00	-	164,076	179,538
			Police Major	2.00	2.00	2.00	2.00	-	171,376	209,422
			Police Officer	82.00	85.00	80.00	80.00	-	65,974	114,680
			Police Officer 1st Class	4.00	3.00	2.00	2.00	-	107,150	120,020
			Police Planner	1.00	1.00	1.00	1.00	-	60,028	84,852
			Police Radio Dispatcher I			4.00	4.00	-	46,108	72,430
			Police Radio Dispatcher II	2.00	2.00	2.00	2.00	-	55,325	91,139
			Police Radio Dispatcher III	15.00	15.00	15.00	15.00	-	60,611	99,849
			Police Records Shift Supv	4.00	4.00	5.00	5.00	-	52,281	81,647
			Police Records Specialist	22.00	21.00	20.00	20.00	-	43,952	68,603
			Police Records Technology Spec	1.00	1.00	1.00	1.00	-	49,195	76,954
			Police Sergeant	45.00	46.00	46.00	46.00	-	128,978	144,439
			Program Professional	2.00	2.00	1.00	1.00	-	69,425	98,325
			Public Records Specialist	5.00	6.00	6.00	6.00	-	44,078	69,237
			Public Safety Systems Analyst	2.00	2.00	2.00	2.00	-	74,660	106,070
			Secretary II	2.00	1.00	1.00	1.00	-	42,895	67,081
			Senior Crime Analyst	2.00	2.00	2.00	2.00	-	70,970	100,707
			Senior Police Officer	106.00	103.00	103.00	103.00	-	107,150	120,020
			Sprv Public Safety Sys Analyst		1.00	1.00	1.00	-	90,515	128,790
			Sr Info Security Analyst	1.00						
			Sr Public Safety Sys Analyst		2.00	2.00	2.00	-	84,250	118,792
			Victim Advocate			1.00	1.00	-	56,256	92,598
		Community Justice Services		15.00	19.00	21.00	32.00	11.00		
			Clerk II	1.00						
			Community Justice Counselor	10.00	12.00	10.00	20.00	10.00	55,325	91,139
			Community Justice Specialist	2.00	5.00	7.00	8.00	1.00	44,078	69,237
			Dir Community Justice Services		1.00	1.00	1.00	-	109,726	154,287
			Sr Community Justice Counselor	1.00	1.00	3.00	3.00	-	61,541	101,266
			Supervisory Probation Officer	1.00						
		Public Defender		26.00	26.00	26.00	26.00	-		
			Clerk II	4.00						
			Clerk III	1.00	1.00	1.00	1.00	-	42,895	67,081
			Clerk IV	1.00	1.00	1.00	1.00	-	49,195	76,954
			Court Clerk I		4.00	4.00	4.00	-	42,176	65,432
			Public Defender	1.00	1.00	1.00	1.00	-	99,368	139,608
			Public Defender I	3.00	3.00					
			Public Defender II	16.00	16.00	19.00	19.00	-	69,405	114,056
		Community/Economic Development Division		2.00	2.00	2.00	2.00	-		
			Administrative Specialist	1.00	1.00	1.00	1.00	-	58,634	82,749
			Div Dir Community Economic Dev	1.00	1.00	1.00	1.00	-	124,818	174,091
Special Revenue Funds				764.29	814.17	830.57	810.05	(20.52)		
	Street Maintenance Fund			105.00	106.00	106.00	110.00	4.00		
		Street Fund		105.00	106.00	106.00	110.00	4.00		
			Asphalt Raker	5.00	5.00	5.00	5.00	-	46,108	72,430
			Associate Traffic Engineer	2.00	2.00	1.00	1.00	-	78,307	110,962
			Bridge Inspector	1.00	1.00	1.00	1.00	-	54,522	88,666
			Bridge Maintainer I	5.00	5.00	5.00	5.00	-	46,108	72,430
			Bridge Maintainer II	2.00	2.00	2.00	2.00	-	51,351	80,061
			Business Systems Analyst I		1.00	1.00	1.00	-	62,989	89,100

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Clerk III	2.00	2.00	2.00	2.00	-	42,895	67,081
			Concrete Finisher	1.00	1.00	1.00	1.00	-	51,351	80,061
			Director - Streets	1.00	1.00	1.00	1.00	-	115,264	162,452
			Engineer in Training			1.00	1.00	-	64,426	91,245
			Engineering Tech I		2.00					
			Engineering Tech II			1.00	1.00	-	48,201	75,516
			Engineering Tech III	2.00		1.00	1.00	-	53,063	83,317
			Equipment Operator	2.00	2.00	2.00	2.00	-	45,093	70,675
			GIS Specialist	1.00						
			Labor Foreperson	1.00						
			Laborer I			1.00	1.00	-	41,013	63,487
			Laborer II	23.00	23.00	22.00	24.00	2.00	43,952	68,603
			Office Manager	1.00	1.00	1.00	1.00	-	62,989	89,100
			Radio Operator II	1.00	1.00	1.00	1.00	-	49,195	76,954
			Senior Engineer	1.00	1.00	2.00	2.00	-	90,515	128,790
			Senior Traffic Engineer	2.00	3.00	2.00	2.00	-	90,515	128,790
			Sign Painter	1.00	1.00	1.00	1.00	-	53,571	85,748
			Signal Maintenance Foreperson	1.00	1.00	1.00	1.00	-	60,611	99,849
			Signal Maintenance Technician	8.00	8.00	8.00	8.00	-	56,256	92,598
			Signs & Markers Foreperson		1.00	1.00	1.00	-	55,325	91,139
			Street Maintenance Foreperson	5.00	5.00	5.00	5.00	-	60,611	99,849
			Street Maintenance Operator I	14.00	14.00	14.00	16.00	2.00	45,093	70,675
			Street Maintenance Operator II	18.00	18.00	18.00	18.00	-	49,195	76,954
			Street Maintenance Supervisor	1.00	1.00	1.00	1.00	-	72,048	118,073
			Streets Manager	1.00	1.00	1.00	1.00	-	89,531	125,580
			Traffic Sign/Marker Supervisor	1.00	1.00	1.00	1.00	-	72,772	103,238
			Trafic Engineer Spclst I	2.00	2.00	2.00	2.00	-	54,522	88,666
	Code Enforcement Fund			**25.00**	**25.50**	**28.50**	**31.50**	**3.00**		
		Code Enforcement Fund		**25.00**	**25.50**	**28.50**	**31.50**	**3.00**		
			Certified Enforcement Specist	5.00	5.00	5.00	5.00	-	54,522	88,666
			Clerk II	2.00	2.00	1.00	1.00	-	40,315	62,366
			Clerk III			1.00	1.00	-	42,895	67,081
			Dir. Code Enforce/Parking Srvs		0.50	0.50	0.50	-	109,726	154,287
			Enforcement Supervisor	1.00	1.00	2.00	2.00	-	78,307	110,962
			Facilities Maint Foreperson		1.00	2.00	2.00	-	55,325	91,139
			Labor Foreperson	2.00	1.00					
			Laborer I	8.00	7.00	7.00	7.00	-	41,013	63,487
			Laborer II	6.00	7.00	7.00	7.00	-	43,952	68,603
			Neighborhood-Housing Specialist			3.00	6.00	3.00	67,752	96,008
			Program Professional	1.00	1.00					
	Library Fund			**90.15**	**91.65**	**101.55**	**101.55**	**-**		
		Library Fund		**90.15**	**91.65**	**101.55**	**101.55**	**-**		
			Accounting Specialist	1.05	1.05	1.00	1.00	-	41,760	69,113
			Administrative Srv Coordinator	1.00						
			Communications Manager	1.00	1.00	1.00	1.00	-	63,642	88,344
			Community Data Coordinator	1.00	1.00					
			Community Educator	1.00	1.00	1.00	1.00	-	52,722	84,022
			Community Engagement Mgr	4.00	4.00	4.00	4.00	-	62,765	104,568
			Community Technology Coord	1.00	1.00	2.00	2.00	-	43,973	70,053
			Community Technology Director	1.00	1.00	1.00	1.00	-	68,590	115,008
			Community Technology Manager	1.00	1.00	1.00	1.00	-	52,722	84,022
			Community Technology Specist	1.00	1.00	1.00	1.00	-	66,816	88,010
			Customer Experience Manager	6.00	6.00	6.00	6.00	-	58,004	75,168
			Deputy Director	1.00	1.00	1.00	1.00	-	83,520	125,280
			Dir. Capital Bond Fin. &Constr	1.00	1.00	1.00	1.00	-	72,077	120,770
			Dir. of Mktg & Communications	1.00	1.00	1.00	1.00	-	81,432	111,312
			Executive Director	1.00	1.00	1.00	1.00	-	114,840	167,040
			Finance Director	1.00	1.00	1.00	1.00	-	68,590	115,008
			Human Resources Director	1.00	1.00	1.00	1.00	-	72,077	120,770
			Librarian	12.00	12.00	12.00	12.00	-	52,722	87,174
			Library Assistant	11.20	11.20	12.20	12.20	-	43,764	57,358
			Library Assistant II	1.00	1.00	1.00	1.00	-	46,750	60,928

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Library Associate	1.00	1.00	1.00	1.00	-	43,973	70,053
			Library Caretaker I	3.50	4.00	2.00	2.00	-	38,106	49,674
			Library Caretaker II	2.00	2.00	2.00	2.00	-	39,985	52,472
			Library Clerical Asst I	18.30	18.30	22.35	22.35	-	37,479	47,168
			Library Custodian I	4.50	5.50	7.00	7.00	-	35,516	44,934
			Maintenance & Facilities Mgr	1.00	1.00	1.00	1.00	-	73,080	91,872
			Managing Librarian	2.00	2.00	2.00	2.00	-	66,816	88,010
			Marketing & Communications Mgr	1.00	1.00	1.00	1.00	-	43,973	70,053
			Mobile Customer Service Spec	1.00	1.00	2.00	2.00	-	43,764	57,358
			Operational Excellence Manager	1.00	1.00	1.00	1.00	-	62,765	104,568
			Outreach Liaison	1.00	1.00	1.00	1.00	-	43,973	70,053
			Safety and Security Manager			1.00	1.00	-	58,004	75,168
			Security Guard			3.00	3.00	-	39,212	51,240
			Senior Accountant			1.00	1.00	-	54,288	87,696
			Senior Librarian	1.00						
			Social Services Manager		1.00	1.00	1.00	-	52,722	84,022
			Special Events Coordinator		1.00	1.00	1.00	-	41,760	69,113
			Sr Info Technology Specialist	1.00	1.00	1.00	1.00	-	52,722	84,022
			Staff Accountant	1.00	1.00					
			Support Services Director	1.00	1.00	1.00	1.00	-	83,520	125,280
			Systems Administrator			1.00	1.00	-	58,004	75,168
			Youth Outreach Associate	0.60	0.60					
	Traffic Calming Measures				**10.00**	**10.00**	**10.00**	**-**		
		Traffic Calming Measures			**10.00**	**10.00**	**10.00**	**-**		
			Mgr-Neighborhood Connectivity		1.00	1.00	1.00	-	69,097	97,067
			Police Officer		9.00	9.00	9.00	-	65,974	114,680
	Parks And Recreation Fund			**102.16**	**101.54**	**103.04**	**103.04**	**-**		
		Parks And Recreation Fund		**102.16**	**101.54**	**103.04**	**103.04**	**-**		
			Accountant	1.88	1.88	1.88	1.88	-	60,028	84,852
			Accounting Clerk	2.00	1.88	1.88	1.88	-	44,078	69,237
			Arborist	2.00	2.00	2.00	2.00	-	48,201	75,516
			Asst Attractions & Retail Mgr	1.00	1.00	1.00	1.00	-	53,378	75,090
			Asst Parks & Rec Depart Mgr	3.00	3.00	3.00	3.00	-	78,307	110,962
			Attractions and Retail Mgr	1.00	1.00	1.00	1.00	-	57,368	80,818
			Carpenter	1.00	1.00	1.00	1.00	-	51,351	80,061
			Cash Accounting Clerk II	1.00	1.00	1.00	1.00	-	43,952	68,603
			Cert. Irrigation Specialist	1.00	2.00	3.00	3.00	-	48,201	75,516
			Clerk II	2.00	1.00	1.00	1.00	-	40,315	62,366
			Clerk III	2.00	3.00	3.00	3.00	-	42,895	67,081
			Clerk IV	1.00	1.00	1.00	1.00	-	49,195	76,954
			Custodian I	1.00						
			Director Parks & Recreation	1.00	1.00	1.00	1.00	-	124,818	174,091
			Director Parks Operations	1.00	1.00	1.00	1.00	-	89,531	125,580
			Director, Recreation	0.88	0.88	0.88	0.88	-	89,531	125,580
			Director, Riverfront Park	1.00	1.00	1.00	1.00	-	89,531	125,580
			Dir-Pks & Rec Budget/Finance	1.00	1.00	1.00	1.00	-	89,531	125,580
			Division Communications Mgr.	1.00	1.00	1.00	1.00	-	86,730	121,454
			Electrician	1.00	1.00					
			Electromechanical Technician	3.00	3.00	3.00	3.00	-	49,195	76,954
			Equipment Operator	3.00	3.00	2.00	2.00	-	45,093	70,675
			Event and Group Rental Manager	3.00	3.00	4.00	4.00	-	58,634	82,749
			Event Specialist	2.00	2.00	2.00	2.00	-	51,983	73,288
			Facilities Maint Foreperson	5.00	4.50	5.00	5.00	-	55,325	91,139
			Food Services Program Manager	1.00	1.00					
			Gardener I	3.00	3.00	4.00	4.00	-	43,952	68,603
			Gardener II	6.00	6.00	6.00	6.00	-	46,108	72,430
			Horticulture/Urban Forest Supv	1.80	1.80	1.80	1.80	-	70,970	100,707
			Irrigation Specialist	5.00	4.00	3.00	3.00	-	46,108	72,430
			Labor Foreperson		2.00	2.00	2.00	-	50,379	78,497
			Laborer II	3.00	3.00	4.00	4.00	-	43,952	68,603
			Landscape Architect	1.00	1.00	1.00	1.00	-	67,752	96,008
			Marketing Assistant	2.00						

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Marketing Coordinator		2.00	2.00	2.00	-	60,028	84,852
			Park Caretaker	11.00	11.00	11.00	11.00	-	42,176	65,432
			Park Equipment Specialist	2.00	2.00	2.00	2.00	-	50,379	78,497
			Park Equipmnt Spclst Forepersn	1.00	1.00	1.00	1.00	-	53,571	85,748
			Park Planning Technician	1.00	1.00	1.00	1.00	-	45,093	70,675
			Park Planning& Development Mgr	1.00	1.00	1.00	1.00	-	85,688	121,775
			Park Programming Manager	1.00	1.00	1.00	1.00	-	78,307	110,962
			Park Ranger	3.00	3.00	3.00	3.00	-	41,013	63,487
			Park Ranger Supervisor	1.00	1.00	1.00	1.00	-	53,571	85,748
			Park Safety and Facilities Mgr	1.00	1.00	1.00	1.00	-	78,307	110,962
			Parks Executive Officer	1.00	1.00	1.00	1.00	-	107,099	150,357
			PlaygroundEquipment Specialist	1.00	1.00	2.00	2.00	-	46,108	72,430
			Plumber	1.00		1.00	1.00	-	53,571	85,748
			Project Manager	1.00						
			Project Manager (Construction)		1.00	1.00	1.00	-	76,527	108,494
			Recreation Aide	2.00	1.00	1.00	1.00	-	41,711	64,459
			Recreation Assistant		1.00	1.00	1.00	-	45,093	70,675
			Recreation Supervisor	5.00	5.00	5.00	5.00	-	60,028	84,852
			Senior Accountant	1.00	1.00	1.00	1.00	-	69,425	98,325
			Sports Field Maintenance Supv	1.00	1.00	1.00	1.00	-	50,379	78,497
			Storkeeper	1.00	1.00					
			Urban Forestry Specialist	0.60	0.60	0.60	0.60	-	48,201	75,516
	Parking Meter Revenue Fund			**17.00**	**17.50**	**17.50**	**17.50**	**-**		
		Parking Meter Revenue Fund		**17.00**	**17.50**	**17.50**	**17.50**	**-**		
			Clerk II	1.00	1.00					
			Clerk III			1.00	1.00	-	42,895	67,081
			Community Programs Coordinator	1.00						
			Dir. Code Enforce/Parking Srvs		0.50	0.50	0.50	-	109,726	154,287
			Parking Enforcement Spec I	10.00	11.00	11.00	11.00	-	50,379	78,497
			Parking Enforcement Spec II	4.00	3.00	3.00	3.00	-	53,571	85,748
			Program Professional	1.00	2.00	2.00	2.00	-	69,425	98,325
	Housing Sales Tax Fund						**1.00**	**1.00**		
		Housing Sales Tax					**1.00**	**1.00**		
			Program Professional				1.00	1.00	69,425	98,325
	Public Safety & Judicial Grant			**3.50**	**3.50**	**3.50**	**2.98**	**(0.52)**		
		Public Safety & Judicial Grant		**3.50**	**3.50**	**3.50**	**2.98**	**(0.52)**		
			Detective	2.50	2.50	2.50	1.98	(0.52)	114,433	128,174
			Police Sergeant	1.00	1.00	1.00	1.00	-	128,978	144,439
	Public Safety Levy Fund			**53.00**	**77.00**	**77.00**	**60.00**	**(17.00)**		
		Public Safety Personnel Fund		**53.00**	**77.00**	**77.00**	**60.00**	**(17.00)**		
			Community Justice Counselor		10.00	10.00		(10.00)		
			Community Justice Specialist		1.00	1.00		(1.00)		
			Crime Analyst	1.00	1.00	1.00	1.00	-	52,281	81,647
			Firefighter 2088		12.00	5.00	3.00	(2.00)	67,251	90,162
			Firefighter 2409	30.00	21.00	28.00	24.00	(4.00)	101,892	116,124
			Mental Health Coordinator	1.00	1.00	1.00	1.00	-	64,426	91,245
			Parking Enforcement Spec I		2.00	2.00	2.00	-	50,379	78,497
			Police Officer	17.00	17.00	17.00	17.00	-	65,974	114,680
			Police Radio Dispatcher I		8.00	6.00	6.00	-	46,108	72,430
			Police Radio Dispatcher II			2.00	2.00	-	55,325	91,139
			Police Records Specialist	4.00	4.00	4.00	4.00	-	43,952	68,603
	Combined Communications Center			**18.25**						
		Combined Communications Center		**18.25**						
			FF Dispatcher (After 5/11/02)	4.00						
			Fire Comm Ctr Shift Spv CS2419	4.00						
			Fire Communications Specialist	9.00						
			Public Safety Systems Analyst	0.45						
			Sprv Public Safety Sys Analyst	0.20						
			Sr Public Safety Sys Analyst	0.60						
	Community Housing & Human Services Fund			**19.85**	**18.85**	**20.85**	**22.85**	**2.00**		
		CD/HS Operations		**19.85**	**18.85**	**20.85**	**22.85**	**2.00**		
			Accountant	1.00	1.00	1.00	1.00	-	60,028	84,852

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Accounting Clerk	1.00	1.00	1.00	1.00	-	44,078	69,237
			Business System Analyst II	1.00	2.00	2.00	2.00	-	70,970	100,707
			Business Systems Analyst I	1.00						
			Clerk III	1.00	1.00	1.00	1.00	-	42,895	67,081
			Comm, Housing & Hum Svs Op Mgr		1.00	1.00	1.00	-	89,531	125,580
			Contract&Bus Standards Officer	1.00	1.00	1.00	1.00	-	60,028	84,852
			Dir. Comm. Housing & Human Svs	1.00	1.00	1.00	1.00	-	109,726	154,287
			Grants Analyst	1.00						
			Grants and Contract Finl Mgr	0.85	0.85	0.85	0.85	-	88,455	125,915
			Program Manager CHHS	3.00	2.00	3.00	3.00	-	76,527	108,494
			Program Professional	3.00	4.00	5.00	6.00	1.00	69,425	98,325
			Program Specialist CHHS	1.00	2.00	3.00	4.00	1.00	58,634	82,749
			Senior Accountant	1.00	1.00	1.00	1.00	-	69,425	98,325
			Senior Grants Analyst	1.00						
			Sprvisory Business Sys Analyst	1.00						
			Sr Comm, Housing & Hum Svs Mgr	1.00						
			Sr. Business Systems Analyst		1.00					
	Fire/Ems Fund			330.38	361.63	361.63	348.63	(13.00)		
		Fire/EMS Fund		330.38	361.63	361.63	348.63	(13.00)		
			Administrative Specialist	1.00						
			Assistant Chief - Fire	1.00	1.00	1.00	1.00	-	171,593	211,919
			Assistant Fire Marshal	1.00	1.00	1.00	1.00	-	136,024	150,291
			Assistant Planner I	1.00						
			Audio/Video Technician	1.00	1.00	1.00	1.00	-	49,195	76,954
			Chief - Fire	1.00	1.00	1.00	1.00	-	183,710	225,708
			Clerk III	3.00	3.00	3.00	3.00	-	42,895	67,081
			Community Risk Reduction Mgr	2.00	2.00	1.00	1.00	-	64,426	91,245
			Deputy Fire Chief	3.00	3.00	3.00	3.00	-	160,345	196,219
			Deputy Fire Marshal	10.00	10.00	10.00	10.00	-	118,977	133,267
			Education/Outreach Specialist			1.00	1.00	-	64,426	91,245
			Engineer in Training		1.00	1.00	1.00	-	64,426	91,245
			Fire Apparatus Mntc Foreperson	1.00	1.00	1.00	1.00	-	58,898	97,059
			Fire Battalion Chief 2433	8.00	8.00	8.00	8.00	-	153,763	174,159
			Fire Captain 2088	6.00	7.00	5.00	5.00	-	136,024	150,291
			Fire Captain 2409	20.00	19.00	21.00	21.00	-	136,015	150,272
			Fire Equipment Operator - 8 Hr			3.00	3.00	-	108,119	122,366
			Fire Equipment Operator -24Hr	84.00	84.00	81.00	78.00	(3.00)	108,081	122,362
			Fire Fac & Logistics Div Chief	1.00	1.00	1.00	1.00	-	154,395	174,764
			Fire Lieutenant 2088	4.00	3.00	7.00	7.00	-	118,977	133,267
			Fire Lieutenant 2409	72.00	73.00	69.00	69.00	-	119,004	133,261
			Fire Marshal	1.00	1.00	1.00	1.00	-	154,395	174,764
			Fire Protection Engineer	2.00	1.00	1.00	1.00	-	94,956	133,853
			Firefighter 2088	1.00	34.00	35.00	25.00	(10.00)	67,251	90,162
			Firefighter 2409	93.00	90.00	89.00	89.00	-	101,892	116,124
			Heavy Equipment Mechanic	5.00	5.00	5.00	5.00	-	53,571	85,748
			Information Systems Analyst I			3.00	3.00	-	62,989	89,100
			Integ Medical Svcs Mgr	1.00	1.00	1.00	1.00	-	94,956	133,853
			Mail Courier	0.63	0.63	0.63	0.63	-	39,026	58,688
			Office Manager	2.00	3.00	3.00	3.00	-	62,989	89,100
			Public Information Coordinator	1.00	1.00	1.00	1.00	-	57,368	80,818
			Public Safety Systems Analyst	1.55						
			Social Response Manager	1.00	1.00	1.00	1.00	-	64,426	91,245
			Sprv Public Safety Sys Analyst	0.80	1.00					
			Sr Information Systems Analyst			1.00	1.00	-	80,260	113,493
			Sr Public Safety Sys Analyst	0.40	3.00					
			Wildland Resource Planner		1.00	1.00	1.00	-	84,250	118,792
	Criminal Justice Assistance Fund				1.00	1.00	1.00	-		
		Criminal Justice Assistance Fund			1.00	1.00	1.00	-		
			Administrative Specialist		1.00	1.00	1.00	-	58,634	82,749
Enterprise Funds				649.84	664.96	665.29	672.29	7.00		
	Water Division			169.00	170.00	170.00	171.00	1.00		
		Water Division		169.00	170.00	170.00	171.00	1.00		

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Business System Analyst II	1.00	1.00	1.00	1.00	-	70,970	100,707
			Cert Instrument Repair Tech	2.00	2.00	2.00	2.00	-	54,522	88,666
			Cert Water Hydro Plant Mech	3.00	3.00	3.00	3.00	-	53,571	85,748
			Cert. Irrigation Specialist	1.00	2.00	2.00	2.00	-	48,201	75,516
			Certified Water Hydro Pl Oper	5.00	4.00	4.00	4.00	-	53,571	85,748
			Certified Water Inspector	5.00	6.00	6.00	6.00	-	56,256	92,598
			Certified Water Svc Specialist	23.00	21.00	21.00	21.00	-	51,351	80,061
			Clerk II	2.00	2.00	2.00	2.00	-	40,315	62,366
			Clerk III	2.00	2.00	3.00	3.00	-	42,895	67,081
			Clerk IV	1.00	1.00	1.00	1.00	-	49,195	76,954
			Equipment Operator	2.00	1.00	1.00	1.00	-	45,093	70,675
			Facilities Maint Foreperson	1.00	1.00	1.00	1.00	-	55,325	91,139
			GIS Specialist	1.00	1.00	1.00	1.00	-	54,522	88,666
			GIS Technician	2.00	2.00	1.00	1.00	-	50,379	78,497
			Inventory Control Spec	1.00	1.00	1.00	1.00	-	46,108	72,430
			Irrigation Specialist	2.00	1.00	1.00	1.00	-	46,108	72,430
			Laborer I	6.00	6.00	5.00	5.00	-	41,013	63,487
			Laborer II	31.00	32.00	33.00	33.00	-	43,952	68,603
			Meter Reader	7.00	7.00	7.00	7.00	-	42,895	67,081
			Principal Engineer	1.00	1.00	1.00	1.00	-	103,237	149,450
			Program Professional	1.00	1.00	1.00	1.00	-	69,425	98,325
			Radio Operator I	4.00	4.00	4.00	4.00	-	43,952	68,603
			Radio Operator II	1.00	1.00	1.00	1.00	-	49,195	76,954
			Safety Coordinator	1.00	1.00	1.00	1.00	-	76,527	108,494
			Senior Engineer	3.00	3.00	3.00	3.00	-	90,515	128,790
			Senior Systems Administrator	1.00	1.00	1.00	1.00	-	80,260	113,493
			Sr Water Engineering Tech	3.00	3.00	3.00	3.00	-	56,256	92,598
			Sr. Business Systems Analyst				1.00	1.00	80,260	113,493
			Utility Service Representative	2.00	2.00	2.00	2.00	-	47,144	74,184
			Water Efficiency Specialist		1.00	1.00	1.00	-	49,195	76,954
			Water Engnrg Tech Foreperson	1.00	1.00	1.00	1.00	-	62,408	102,767
			Water Hydro Mntc Foreperson	1.00	1.00	1.00	1.00	-	62,408	102,767
			Water Hydro Ops Foreperson	1.00	1.00	1.00	1.00	-	62,408	102,767
			Water Hydro Plant Mechanic	3.00	3.00	3.00	3.00	-	52,281	81,647
			Water Hydro Plant Operator	2.00	3.00	3.00	3.00	-	52,281	81,647
			Water Inspector	1.00						
			Water Maintenance Supervisor	2.00	2.00	2.00	2.00	-	90,515	128,790
			Water Quality Analyst	2.00	1.00	1.00	1.00	-	56,256	92,598
			Water Quality Coordinator	1.00	1.00	1.00	1.00	-	78,307	110,962
			Water Service Foreperson	10.00	10.00	10.00	10.00	-	62,408	102,767
			Water Service Specialist	22.00	25.00	25.00	25.00	-	49,195	76,954
			Water Superintendent	1.00	1.00	1.00	1.00	-	95,771	136,385
			Water Sys/Hydro Plant Mgr	1.00	1.00	1.00	1.00	-	99,368	139,608
			Water-Hydroelect Svs Director	1.00	1.00	1.00	1.00	-	115,481	162,213
			Welder	4.00	4.00	4.00	4.00	-	53,571	85,748
			Welder Foreperson	1.00	1.00	1.00	1.00	-	62,408	102,767
	Integrated Capital Management			**14.00**	**14.00**	**14.00**	**15.00**	**1.00**		
		Integrated Capital Management		**14.00**	**14.00**	**14.00**	**15.00**	**1.00**		
			Associate Engineer	3.00	2.00	2.00	2.00	-	78,307	110,962
			Clerk II				1.00	1.00	40,315	62,366
			Dir of Integrated Captial Mgmt		1.00	1.00	1.00	-	115,481	162,213
			Dir. Strategic Initiatives/Dev		1.00	1.00	1.00	-	121,387	170,595
			Engineer in Training		1.00	1.00	1.00	-	64,426	91,245
			Engineering Tech IV	1.00	1.00	1.00	1.00	-	54,522	88,666
			GIS Analyst	1.00	1.00	1.00	1.00	-	72,772	103,238
			Integ Capital Mgmt Dir	1.00						
			Principal Engineer	1.00	1.00	1.00	1.00	-	103,237	149,450
			Program Professional	1.00	1.00	1.00	1.00	-	69,425	98,325
			Senior Engineer	3.00	3.00	3.00	3.00	-	90,515	128,790
			Senior Traffic Engineer	1.00	1.00	1.00	1.00	-	90,515	128,790
			Strategic Development Director	1.00						
			Urban Designer	1.00	1.00	1.00	1.00	-	67,752	96,008

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
	Sewer Fund			**204.00**	**208.00**	**208.00**	**213.00**	**5.00**		
		Sewer Maintenance Division		**49.00**	**51.25**	**51.25**	**53.25**	**2.00**		
			Business System Analyst II	1.00	1.00	1.00	1.00	-	70,970	100,707
			Clerk II	1.00	1.00	1.00	1.00	-	40,315	62,366
			Clerk III	1.00	1.00					
			Clerk IV			1.00	1.00	-	49,195	76,954
			Educ Coordinator		0.25	0.25	0.25	-	60,028	84,852
			Engineering Tech I		1.00	1.00	1.00	-	43,952	68,603
			Engineering Tech III	3.00	2.00	2.00	2.00	-	53,063	83,317
			Heavy Equipment Operator	1.00	1.00	1.00	1.00	-	50,379	78,497
			Information Systems Spec II	1.00	1.00	1.00	1.00	-	53,063	83,317
			Laborer I	8.00	5.00	3.00	3.00	-	41,013	63,487
			Laborer II	7.00	10.00	12.00	12.00	-	43,952	68,603
			Principal Engineer	1.00	1.00	1.00	1.00	-	103,237	149,450
			Senior Engineer	2.00	2.00	2.00	2.00	-	90,515	128,790
			Sr. Business Systems Analyst	1.00	1.00	1.00	1.00	-	80,260	113,493
			Stationary Engineer				2.00	2.00	57,122	94,036
			Systems Administrator I		1.00	1.00	1.00	-	66,036	93,541
			Waste Water Inspector	6.00	6.00	6.00	6.00	-	51,351	80,061
			Waste Water Specialist	12.00	13.00	13.00	13.00	-	49,195	76,954
			Wastewater Supervisor	3.00	3.00	3.00	3.00	-	76,527	108,494
			WW Coll & Maint Superintendent	1.00	1.00	1.00	1.00	-	95,771	136,385
		Stormwater		**26.50**	**26.50**	**26.50**	**27.50**	**1.00**		
			Educ Coordinator	0.50	0.50	0.50	0.50	-	60,028	84,852
			Environmental Analyst	1.00	1.00	1.00	2.00	1.00	74,660	106,070
			Heavy Equipment Operator	1.00	1.00	1.00	1.00	-	50,379	78,497
			Laborer I	5.00	3.00	1.00	1.00	-	41,013	63,487
			Laborer II	6.00	8.00	10.00	10.00	-	43,952	68,603
			Waste Water Inspector	3.00	3.00	3.00	3.00	-	51,351	80,061
			Waste Water Specialist	9.00	9.00	9.00	9.00	-	49,195	76,954
			Wastewater Supervisor	1.00	1.00	1.00	1.00	-	76,527	108,494
		Environmental Programs		**2.00**	**2.00**	**2.00**	**2.00**	**-**		
			Environmental Analyst	2.00	2.00	2.00	2.00	-	74,660	106,070
		Riverside Park Reclamation Facility		**126.50**	**128.25**	**128.25**	**130.25**	**2.00**		
			Business System Analyst II	2.00	2.00	2.00	2.00	-	70,970	100,707
			Cert. Laborer II			2.00	2.00	-	44,078	69,237
			Chemist	5.00	6.00	6.00	6.00	-	62,989	89,100
			Clerk III	2.00	2.00	2.00	2.00	-	42,895	67,081
			Custodian I		1.00	1.00	1.00	-	37,694	56,658
			Dir of Sustainability Init.	1.00	1.00	1.00	1.00	-	96,111	133,484
			Educ Coordinator	0.50	0.25	0.25	0.25	-	60,028	84,852
			Electronics Technical Aide	2.00	2.00	2.00	2.00	-	47,144	74,184
			Environmental Analyst	1.00	1.00	1.00	2.00	1.00	74,660	106,070
			Facility Inventory Foreperson	1.00	1.00	1.00	1.00	-	55,325	91,139
			Heavy Equipment Operator	3.00	3.00	3.00	3.00	-	50,379	78,497
			Industrial Electrician	2.00	2.00	2.00	2.00	-	62,408	102,767
			Instrument/Control/Electr Tech	7.00	7.00	7.00	7.00	-	53,063	83,317
			Inventory Control Spec	1.00	1.00	1.00	1.00	-	46,108	72,430
			Laboratory Supervisor	2.00	2.00	2.00	2.00	-	82,233	117,441
			Laboratory Technician	7.00	7.00	7.00	7.00	-	52,281	81,647
			Laborer II	9.00	9.00	7.00	7.00	-	43,952	68,603
			Principal Engineer	2.00	2.00	2.00	2.00	-	103,237	149,450
			Program Professional	1.00	1.00	1.00	1.00	-	69,425	98,325
			Safety Coordinator	1.00	1.00	1.00	1.00	-	76,527	108,494
			Senior Systems Administrator				1.00	1.00	80,260	113,493
			Sr Instrument/Contrl/Elec Tech	4.00	4.00	4.00	4.00	-	57,122	94,036
			Sr WWTP Maintenance Mechanic	4.00	4.00	4.00	4.00	-	57,122	94,036
			Sr. Business Systems Analyst	1.00	1.00	1.00	1.00	-	80,260	113,493
			Stationary Engineer	8.00	8.00	8.00	8.00	-	57,122	94,036
			Stationary Engineer Supervisor	1.00	1.00	1.00	1.00	-	78,307	110,962
			Wastewater Director	1.00	1.00	1.00	1.00	-	115,481	162,213
			WW Instrumentation & Data Supv	1.00	1.00	1.00	1.00	-	82,233	117,441

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			WWTP Assistant Plant Manager	1.00	1.00	1.00	1.00	-	100,641	143,400
			WWTP Maintenance Mechanic	16.00	16.00	16.00	16.00	-	53,571	85,748
			WWTP Maintenance Supervisor	1.00	1.00	1.00	1.00	-	78,307	110,962
			WWTP Operations III	18.00	20.00	21.00	21.00	-	57,122	94,036
			WWTP Operations Supervisor	3.00	3.00	3.00	3.00	-	78,307	110,962
			WWTP Operator I	12.00	13.00	5.00	5.00	-	47,144	74,184
			WWTP Operator II	5.00	2.00	9.00	9.00	-	52,281	81,647
			WWTP Plant Manager	1.00	1.00	1.00	1.00	-	116,968	166,700
	Solid Waste Fund			**194.00**	**201.00**	**201.00**	**201.00**	**-**		
		Solid Waste Disposal		**75.00**	**76.00**	**77.00**	**77.00**	**-**		
			Cash Accounting Clerk I	5.00	5.00	5.00	5.00	-	40,315	62,366
			Cash Accounting Clerk II	2.00	2.00	3.00	3.00	-	43,952	68,603
			Clerk III	2.00	2.00	2.00	2.00	-	42,895	67,081
			Custodian I		1.00	1.00	1.00	-	37,694	56,658
			Director - Solid Waste Mngmt	1.00	1.00	1.00	1.00	-	115,481	162,213
			Educ Coordinator	1.00	1.00	1.00	1.00	-	60,028	84,852
			Environmental Technician	3.00	3.00	3.00	3.00	-	56,256	92,598
			Heavy Equipment Operator	8.00	8.00	8.00	8.00	-	50,379	78,497
			Laborer II	3.00	3.00	3.00	3.00	-	43,952	68,603
			Landfill/Trnsfr Station Frprsn	2.00	2.00	2.00	2.00	-	60,611	99,849
			Maintenance Planner	1.00	1.00					
			Office Manager	1.00	1.00	1.00	1.00	-	62,989	89,100
			Safety Coordinator	1.00	1.00	1.00	1.00	-	76,527	108,494
			Scale Operations Foreperson	1.00	1.00	1.00	1.00	-	55,325	91,139
			Senior Engineer	1.00	1.00	1.00	1.00	-	90,515	128,790
			Util. Billing & Collection Mgr	1.00	1.00	1.00	1.00	-	89,531	125,580
			WTE Ash Operator	4.00	4.00	4.00	4.00	-	47,144	74,184
			WTE Assistant Plant Manager	1.00	1.00					
			WTE Asst Power Plant Operator	5.00	5.00	5.00	5.00	-	55,325	91,139
			WTE Crane Operator	4.00	4.00	4.00	4.00	-	50,379	78,497
			WTE Electric & Instrument Tek	3.00	3.00	3.00	3.00	-	55,325	91,139
			WTE Environmental Manager	1.00	1.00	1.00	1.00	-	88,455	125,915
			WTE Maintenance Specialist	5.00	4.00	5.00	5.00	-	53,063	83,317
			WTE Maintenance Supervisor	1.00	1.00	1.00	1.00	-	72,915	119,616
			WTE Operations Superintendent			1.00	1.00	-	100,641	143,400
			WTE Plant Manager	1.00	1.00	1.00	1.00	-	116,968	166,700
			WTE Power Plant Operator	6.00	7.00	7.00	7.00	-	62,408	102,767
			WTE Shift Supervisor	5.00	5.00	5.00	5.00	-	83,654	135,514
			WTE Sr Electric&Instrument Tec	1.00	1.00	1.00	1.00	-	62,408	102,767
			WTE Sr Maintenance Spec	1.00	1.00	1.00	1.00	-	62,408	102,767
			WTE Utility Operator	4.00	4.00	4.00	4.00	-	52,281	81,647
		Solid Waste Collection		**118.00**	**124.00**	**124.00**	**124.00**	**-**		
			Clerk II	1.00	1.00	1.00	1.00	-	40,315	62,366
			Clerk III	6.00	6.00	7.00	7.00	-	42,895	67,081
			Clerk IV	1.00	1.00	1.00	1.00	-	49,195	76,954
			Office Manager	1.00	1.00	1.00	1.00	-	62,989	89,100
			Radio Operator II	2.00	2.00	3.00	3.00	-	49,195	76,954
			Refuse Collector I	16.00	18.00	14.00	14.00	-	43,952	68,603
			Refuse Collector II	30.00	31.00	31.00	31.00	-	47,144	74,184
			Refuse Collector III	56.00	59.00	61.00	61.00	-	50,379	78,497
			Refuse District Supervisor	4.00	4.00	4.00	4.00	-	62,408	102,767
			Solid Waste Collection Manager	1.00	1.00	1.00	1.00	-	96,936	136,046
		Solid Waste Landfills		**1.00**	**1.00**					
			Environmental Analyst	1.00	1.00					
	Golf Fund			**10.44**	**10.56**	**13.89**	**13.89**	**-**		
		Golf Fund		**10.44**	**10.56**	**13.89**	**13.89**	**-**		
			2nd Asst Golf Course Supt			3.33	3.33	-	39,702	60,527
			Accountant	0.12	0.12	0.12	0.12	-	60,028	84,852
			Accounting Clerk		0.12	0.12	0.12	-	44,078	69,237
			Assistant Golf Course Supt	4.00	4.00	4.00	4.00	-	50,379	78,497
			Director, Recreation	0.12	0.12	0.12	0.12	-	89,531	125,580
			Golf Course Superintendent	4.00	4.00	4.00	4.00	-	59,681	98,518

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Golf Manager	1.00	1.00	1.00	1.00	-	78,307	110,962
			Horticulture/Urban Forest Supv	0.20	0.20	0.20	0.20	-	70,970	100,707
			Park Equipment Specialist	1.00	1.00	1.00	1.00	-	50,379	78,497
	Development Svcs Center			58.40	61.40	58.40	58.40	-		
		Development Services Center		58.40	61.40	58.40	58.40	-		
			Assistant Planner I		1.00	1.00	1.00	-	60,028	84,852
			Assistant Planner II	3.00	1.00	2.00	2.00	-	69,425	98,325
			Associate Engineer	1.00	1.00	2.00	2.00	-	78,307	110,962
			Associate Planner		2.00	2.00	2.00	-	78,307	110,962
			Associate Traffic Engineer	1.00	1.00	1.00	1.00	-	78,307	110,962
			Building Inspector		2.00	3.00	3.00	-	52,281	81,647
			Building Inspector - 2 Cert	1.00	1.00	2.00	2.00	-	55,325	91,139
			Building Inspector - 4 Cert	1.00	1.00	1.00	1.00	-	58,898	97,059
			Building Official			1.00	1.00	-	115,481	162,213
			Cert Professional PlanExaminer	1.00	1.00					
			Certified Boiler Inspector	1.00	1.00	1.00	1.00	-	62,408	102,767
			Certified Comb Inspector - 2C	1.00	1.00	1.00	1.00	-	55,325	91,139
			Certified Comb Inspector - 3C	1.00						
			Certified Comb Inspector 4C	2.00	1.00	1.00	1.00	-	58,898	97,059
			Certified Elevator Inspector	2.00	2.00	2.00	2.00	-	62,408	102,767
			Certified Inspector	1.00	1.00					
			Clerk II			2.00	2.00	-	40,315	62,366
			Clerk III	2.00	1.00					
			Clerk IV			1.00	1.00	-	49,195	76,954
			Customer Service Assistant	1.00	2.00					
			Deputy Building Official	1.00	1.00	2.00	2.00	-	98,174	139,925
			Development Svcs Ctr Oper. Mgr	1.00	1.00					
			Dir DevSvCtr,CodeEnf,ParkSvs	1.00						
			Dir. of Development Services		1.00	1.00	1.00	-	118,391	166,296
			Electrical/Mechanical Insp-1 C	2.00	2.00	3.00	3.00	-	54,522	88,666
			Electrical/Mechanical Insp-2 C	1.00	1.00	1.00	1.00	-	55,325	91,139
			ElectricalMechanical Inspector	1.00	2.00	1.00	1.00	-	52,281	81,647
			Enforcement Supervisor	1.00	1.00					
			Engineer in Training		1.00					
			Engineering Tech II	1.00	1.00	1.00	1.00	-	48,201	75,516
			Engineering Tech IV	2.00	2.00	2.00	2.00	-	54,522	88,666
			Fire Protection Engineer	1.00						
			Lead Bldg/Plumbing Inspector	1.00	1.00	1.00	1.00	-	62,408	102,767
			Lead Electrical/Mech Inspector	1.00	1.00	1.00	1.00	-	63,275	104,141
			Neighborhood-Housing Specialist	2.00	2.00					
			Office Manager	2.00	1.00	1.00	1.00	-	62,989	89,100
			Performance and Business Analy	1.00	1.00	1.00	1.00	-	60,028	84,852
			Permit Technician I	2.00	5.00	4.00	4.00	-	46,108	72,430
			Permit Technician II	6.00	4.00	4.00	4.00	-	52,281	81,647
			Plan Examiner		2.00	2.00	2.00	-	70,970	100,707
			Plan Examiner - Dual Certified	1.00	1.00	1.00	1.00	-	78,307	110,962
			Plan Examiner - ICC Certified	2.00	2.00	2.00	2.00	-	74,660	106,070
			Planning Specialist	2.00	2.00	2.00	2.00	-	53,571	85,748
			Principal Engineer	2.00	2.00	2.00	2.00	-	103,237	149,450
			Principal Planner	1.00	1.00					
			Pub Wks Journey Lvl Inspector	1.00	1.00					
			Public Works Lead Inspector	1.00	1.00	2.00	2.00	-	54,522	88,666
			Senior Engineer	1.00						
			Traffic Engineering Assistant	1.00	1.00	1.00	1.00	-	69,425	98,325
			Urban Forestry Specialist	0.40	0.40	0.40	0.40	-	48,201	75,516
Internal Service Funds				219.55	225.20	225.20	220.95	(4.25)		
	Fleet Services Fund			41.00	41.00	41.00	41.00	-		
		Fleet Services Fund		41.00	41.00	41.00	41.00	-		
			Asst. Fleet Services Director	1.00	1.00	1.00	1.00	-	81,236	113,202
			Auto Body Specialist	1.00	1.00					
			Automotive Mechanic	3.00	3.00	4.00	4.00	-	52,281	81,647
			Cert Equip Mntce Foreperson	1.00						

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Cert Heavy Equip Mechanic	1.00	1.00	3.00	3.00	-	55,325	91,139
			Cert. Equip. Maint. Foreperson		1.00	1.00	1.00	-	58,898	97,059
			Electronic Comm Systems Tech	1.00	1.00	1.00	1.00	-	55,325	91,139
			Equip Maintenance Foreperson	2.00	2.00	2.00	2.00	-	57,122	94,036
			Equipment Servicer	7.00	7.00	8.00	8.00	-	47,144	74,184
			Fleet Analyst	1.00	1.00	1.00	1.00	-	69,425	98,325
			Fleet Service Writer	1.00						
			Fleet Services Director	1.00	1.00	1.00	1.00	-	101,866	143,039
			Fleet Specialist	1.00	1.00					
			Fleet Warranty & Program Spec.	1.00	1.00	1.00	1.00	-	49,195	76,954
			Fuel Facilities Technician		1.00	1.00	1.00	-	47,144	74,184
			Heavy Equipment Mechanic	14.00	14.00	14.00	14.00	-	53,571	85,748
			MECP Vehicle CommissioningTech	1.00	1.00	2.00	2.00	-	52,281	81,647
			Parts Manager	1.00	1.00	1.00	1.00	-	54,522	88,666
			Parts Technician	3.00	3.00					
	Public Works And Utilities			**18.00**	**19.00**	**19.00**	**19.00**	**-**		
		Public Works And Utilities		**18.00**	**19.00**	**19.00**	**19.00**	**-**		
			Attorney Assistant	1.00	1.00	1.00	1.00	-	50,379	78,497
			Business System Analyst II	1.00						
			Clerk II	2.00	3.00	3.00	3.00	-	40,315	62,366
			Clerk III		2.00	2.00	2.00	-	42,895	67,081
			Clerk IV		1.00	1.00	1.00	-	49,195	76,954
			Director, Public Works	1.00	1.00	1.00	1.00	-	141,018	199,020
			Division Communications Mgr.	1.00	1.00	1.00	1.00	-	86,730	121,454
			Sr. Business Systems Analyst		1.00	1.00	1.00	-	80,260	113,493
			Utilities Acct Services Spec	10.00	7.00	7.00	7.00	-	45,093	70,675
			Utilities Acct Services Supr	2.00	2.00	2.00	2.00	-	52,281	81,647
	IT Fund			**55.50**	**55.50**	**55.50**	**53.50**	**(2.00)**		
		IT Fund		**55.50**	**55.50**	**55.50**	**53.50**	**(2.00)**		
			Business System Analyst II	3.00	4.00	3.00	3.00	-	70,970	100,707
			Chief Info & Tech Ofcr	1.00	1.00	1.00	1.00	-	130,573	184,145
			Clerk III	1.00	2.00	2.00	2.00	-	42,895	67,081
			Clerk IV	1.00	1.00	1.00	1.00	-	49,195	76,954
			DataBase Administrator	1.00	2.00	3.00	3.00	-	76,527	108,494
			Director- Mgmt Info Services	1.00	1.00	1.00	1.00	-	111,616	155,937
			GIS Analyst	2.00	2.00	2.00	2.00	-	72,772	103,238
			GIS Technician	1.00	1.00	1.00	1.00	-	50,379	78,497
			Information Systems Analyst I	1.00	1.00	4.00	4.00	-	62,989	89,100
			Information Systems Analyst II	13.00	9.00	6.00	6.00	-	70,970	100,707
			Information Systems Spec II	7.00	7.00	5.00	5.00	-	53,063	83,317
			IT Infrastructure Manager	2.00	2.00	2.00	2.00	-	95,771	136,385
			Mail Center Specialist	2.00	1.00	1.00	1.00	-	43,952	68,603
			Mail Courier	0.50	0.50	0.50	0.50	-	39,026	58,688
			Network Administrator	2.00	3.00	4.00	4.00	-	76,527	108,494
			Network Engineer	1.00						
			Senior Database Administrator	1.00						
			Senior Network Administrator	2.00	2.00	2.00	2.00	-	80,260	113,493
			Senior Systems Administrator	4.00	3.00	4.00	3.00	(1.00)	80,260	113,493
			Sr Info Security Analyst	1.00	1.00	1.00	1.00	-	100,641	143,400
			Sr Information Systems Analyst	1.00	3.00	4.00	4.00	-	80,260	113,493
			Sr. Business Systems Analyst	1.00	1.00	1.00		(1.00)		
			Supervisor Info System Analyst	2.00	3.00	3.00	3.00	-	85,688	121,775
			Supervisory GIS Analyst	1.00	1.00	1.00	1.00	-	85,688	121,775
			Supervisory Info Systems Spec	1.00	1.00	1.00	1.00	-	70,970	100,707
			Systems Administrator I	2.00	3.00	2.00	2.00	-	66,036	93,541
	Reprographics Fund			**4.00**	**4.00**	**4.00**	**2.00**	**(2.00)**		
		Reprographics Fund		**4.00**	**4.00**	**4.00**	**2.00**	**(2.00)**		
			Graphic Arts Specialist	1.00	1.00	1.00	1.00	-	44,078	69,237
			Reprographics Equip Technician	2.00	2.00	2.00		(2.00)		
			Reprographics Technician	1.00	1.00	1.00	1.00	-	42,895	67,081
	Purchasing & Stores Fund			**7.34**	**10.00**	**10.00**	**10.00**	**-**		
		Purchasing & Stores Fund		**7.34**	**10.00**	**10.00**	**10.00**	**-**		

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Assistant Procurement Speclst	1.00	1.00					
			Contract&Bus Standards Officer		1.00	1.00	1.00	-	60,028	84,852
			Dir. of Purchasing & Contracts		1.00	1.00	1.00	-	99,368	139,608
			Dir-Grants,Contracts&Purchasin	0.34						
			Procurement Specialist	4.00	4.00	5.00	5.00	-	60,028	84,852
			Program Professional		1.00	1.00	1.00	-	69,425	98,325
			Senior Procurement Specialist	2.00	2.00	2.00	2.00	-	69,425	98,325
	Accounting Services			**39.00**	**41.15**	**41.15**	**41.15**	**-**		
		Accounting Services		**39.00**	**41.15**	**41.15**	**41.15**	**-**		
			Accountant	8.00	8.00	7.00	7.00	-	60,028	84,852
			Accounting Clerk	15.00	15.00	15.00	15.00	-	44,078	69,237
			Accounting Manager	4.00	4.00	4.00	4.00	-	84,250	118,792
			Administrative Specialist		1.00					
			Chief Accountant	1.00	1.00	1.00	1.00	-	96,111	133,484
			Director - Accounting	1.00	1.00					
			Director - Accounting & Grants			1.00	1.00	-	124,818	174,091
			Grants Analyst		1.00	2.00	2.00	-	60,028	84,852
			Grants and Contract Finl Mgr		0.15	0.15	0.15	-	88,455	125,915
			Payroll Supervisor	1.00	1.00	1.00	1.00	-	72,772	103,238
			Senior Accountant	9.00	9.00	10.00	10.00	-	69,425	98,325
	My Spokane			**16.00**	**16.00**	**16.00**	**16.00**	**-**		
		My Spokane		**16.00**	**16.00**	**16.00**	**16.00**	**-**		
			Customer Service Assistant	7.00	6.00	5.00	5.00	-	40,315	62,366
			Customer Service Specialist	5.00	6.00	7.00	7.00	-	42,895	67,081
			Customer Service Supervisor	2.00	2.00	2.00	2.00	-	49,195	76,954
			Director Customer Experience	1.00	1.00	1.00	1.00	-	99,368	139,608
			Program Professional	1.00	1.00					
			Quality Assurance&Training Mgr			1.00	1.00	-	75,568	105,775
	Office Of Performance Mgmt			**8.00**	**8.00**	**8.00**	**8.00**	**-**		
		Office Of Performance Management		**8.00**	**8.00**	**8.00**	**8.00**	**-**		
			Business System Analyst II	1.00						
			Continuous Improvement Analys	3.00	4.00	3.00	3.00	-	70,970	100,707
			IT Project Manager	1.00						
			Principal Project Manager		1.00	1.00	1.00	-	90,515	128,790
			Project Manager		2.00	3.00	3.00	-	76,527	108,494
			Senior Project Manager	3.00						
					1.00					
			Sr Continuous Improve Analyst			1.00	1.00	-	80,260	113,493
	Risk Management Fund			**0.41**	**1.25**	**1.25**	**4.00**	**2.75**		
		Risk Management Fund		**0.41**	**1.25**	**1.25**	**4.00**	**2.75**		
			City Attorney	0.25	0.25	0.25		(0.25)		
			Dir-Grants,Contracts&Purchasin	0.16						
			Risk Manager		1.00	1.00	1.00	-	104,428	146,795
			Safety Coordinator				2.00	2.00	76,527	108,494
			Safety Manager				1.00	1.00	84,250	118,792
	Workers' Compensation Fund			**6.00**	**6.00**	**6.00**	**3.00**	**(3.00)**		
		Workers' Compensation Fund		**6.00**	**6.00**	**6.00**	**3.00**	(3.00)		
			Claims Administrator	1.00	2.00	2.00	2.00	-	66,036	93,541
			Claims Specialist	1.00						
			Clerk III			1.00	1.00	-	42,895	67,081
			Safety Coordinator	2.00	2.00	2.00		(2.00)		
			Safety Manager	1.00	1.00	1.00		(1.00)		
			Workers Compensation Asst	1.00	1.00					
	Unemployment Compensation Fund			**0.10**	**0.10**	**0.10**	**0.10**	**-**		
		Unemployment Compensation Fund		**0.10**	**0.10**	**0.10**	**0.10**	**-**		
			Human Resources Analyst II	0.10	0.10	0.10	0.10	-	84,250	118,792
	Employees Benefits Fund			**3.20**	**3.20**	**3.20**	**3.20**	**-**		
		Employees Benefits Fund		**3.20**	**3.20**	**3.20**	**3.20**	**-**		
			Benefits Specialist	1.00	1.00	1.00	1.00	-	58,634	82,749
			Deputy Dir. of Human Resources			0.10	0.10	-	104,428	146,795
			Director Human Resources	0.10	0.10	0.10	0.10	-	134,004	189,140
			Labor Relations Manager	0.10	0.10					

2024 Adopted Budget - Full Time Equivalents (FTEs)

City of Spokane | November 27, 2023

				Full Time Equivalents (FTEs)					2024 Salaries (FTE)	
Fund Group	Fund	Department	Position Description	2022 Adopted	2023 Adopted	2023 Amended	2024 Adopted	Change from 2023 Amended	Minimum	Maximum
			Senior Benefits Specialist	2.00	2.00	2.00	2.00	-	66,036	93,541
	Facilities Operating Fund			**21.00**	**20.00**	**20.00**	**20.00**	**-**		
		Facilities Management Fund Ops		**21.00**	**20.00**	**20.00**	**20.00**	**-**		
			Administrative Specialist	1.00	1.00	1.00	1.00	-	58,634	82,749
			Building Engineer			2.00	2.00	-	44,078	69,237
			Building Engineer I	1.00	2.00					
			Building Engineer II	1.00	1.00					
			Building Mntnc Foreperson	1.00	1.00	1.00	1.00	-	60,611	99,849
			Carpenter	1.00	1.00	1.00	1.00	-	51,351	80,061
			Custodial Foreperson	1.00	1.00	1.00	1.00	-	51,351	80,061
			Custodian I	9.00	7.00	7.00	7.00	-	37,694	56,658
			Custodian II	1.00	1.00	1.00	1.00	-	41,013	63,487
			Electrician	1.00	1.00	1.00	1.00	-	53,571	85,748
			Facilities Director	1.00	1.00	1.00	1.00	-	101,866	143,039
			HVAC Mechanic			1.00	1.00	-	54,522	88,666
			Park Ranger Supervisor	1.00	1.00	1.00	1.00	-	53,571	85,748
			Principal Planner	1.00	1.00	1.00	1.00	-	85,688	121,775
			Real Estate Manager	1.00	1.00	1.00	1.00	-	80,260	113,493
Fiduciary Funds				**3.00**	**3.00**	**4.00**	**4.00**	**-**		
	Retirement			**3.00**	**3.00**	**4.00**	**4.00**	**-**		
		Retirement		**3.00**	**3.00**	**4.00**	**4.00**	**-**		
			Asst Dir - Retirement	1.00	1.00	1.00	1.00	-	83,234	117,132
			Clerk III			1.00	1.00	-	42,895	67,081
			Director - Retirement	1.00	1.00	1.00	1.00	-	104,428	146,795
			Pension Specialist	1.00	1.00	1.00	1.00	-		78,497
Grand Total				**2,361.28**	**2,431.28**	**2,451.76**	**2,444.76**	**(7.00)**		

Appendix A

Capital Improvement Program (CIP)

Capital Budget Overview

The capital budget is included in the annual adopted budget even though it is authorized separately via the Capital Improvement Program (CIP) process. The capital budget authorizes and provides the basis for control of expenditures for asset acquisition and construction of all capital facilities, the purchase of capital equipment, and other capital expenses of $60,000 or greater. The purpose of capital planning is to provide adequate public facilities to serve existing and new development, to reduce the cost of serving new development with public facilities, and to ensure that these facilities will be in place when development occurs. Capital facilities include, but are not restricted to, roads, bridges, sewer, water, and storm water infrastructure, solid waste facilities, public buildings, and parks and recreation facilities.

To provide for capital facility needs, the State of Washington's Growth Management Act requires that each jurisdiction prepare a capital plan element in their comprehensive plan containing, among other things, the following:

- At least a six-year program that will finance such capital facilities within projected funding capacities and clearly identifies sources of public money for such purposes.

The City accomplishes this by preparing a 6-year Capital Improvement Program (CIP), which serves as a multi-year planning instrument to identify fiscal year needs and financing sources for public infrastructure improvements. In preparing the 2024-2029 CIP, each department identified their long-term capital needs, not just capital facility needs, by developing estimated costs for capital expenditures. A capital expenditure is a tangible asset, that has a useful life of at least five years and a value of $60,000 or greater.

The Relationship between Capital and Operating Budgets

Although the CIP is prepared separately from the operating budget, the two budgets have a direct relationship. Operating budget appropriations lapse at the end of the fiscal year; however, capital appropriations are re-budgeted (carryforward funding) until the project is finished and capitalized. As capital improvement projects are completed, operation and maintenance of these facilities must be incorporated into the operating budget to provide ongoing services to citizens.

The Capital Improvement Program budget, as distinguished from the operating budget, is a financial plan for the expenditure of monies which add to, support, or improve the physical infrastructure, capital assets, or productive capacity of City services. These programs are generally long-term in nature (over five years) and can be financed on a long-term basis. The CIP budget can experience major fluctuations from year to year due to the timing of completion of the various projects. Revenues for capital improvements are generally received from current revenue or reserves, grants or donations, and debt.

2024 Funding Strategy

The post-pandemic environment with inflationary pressures has created unique considerations for both the capital and operating budget. With fund balances lower than originally anticipated in past CIP iterations, a needs-based approach was taken for the funding strategy.

First, the departments that fall under the Public Works function were left as entered. These departments have a long history of successfully funding and managing large, long-term capital projects. If identified funding does not come to fruition, they will postpone or pivot their resources as needed.

Next, departments that receive General Fund support were critically reviewed by the Budget Office. Meetings were held with Fire and Police to better understand their needs and priorities and to discuss possible alternative funding. Unfortunately, most projects had to be deferred, sometimes again, because funding could not be identified.

Funded versus Unfunded Projects

The multi-year nature of the CIP makes it difficult to project both funding and spending because situations can, and frequently do, change. To that end, the City employs a budget practice that allows unfunded projects to be added to the CIP for visibility and discussion reasons. However, unfunded projects are not allowed in the next year's budget. When funding is identified, it will be added to the project during the next annual update. Furthermore, if *identified* funding falls through, the project will be postponed and also updated during the next annual CIP update.

2024-2029 Capital Improvement Program (CIP)

The CIP is available on the City of Spokane's website at https://static.spokanecity.org/documents/budget/2024/adopted-2024-2029-citywide-capital-improvement-program.pdf

Appendix B

City of Spokane Debt Position

Types of Debt

General Obligation Bonds

	Total Outstanding as of 12/31/2023	Principal Payments 2024	Interest Payments 2024	Total Debt Service 2024	Total Outstanding as of 12/31/2024
General Obligation (Unlimited) Bonds:					
Parks:	$ 70,155,000	$ 3,620,000	$ 2,804,700	$ 6,424,700	$ 66,535,000
Library:	70,005,000	1,160,000	2,780,075	3,940,075	68,845,000
Total:	**140,160,000**	**4,780,000**	**5,584,775**	**10,364,775**	**135,380,000**
Non-Voted (Limited) Bonds:					
Riverpark Square:	5,791,018	1,542,062	187,629	1,729,691	4,248,956
Streets:	48,305,000	-	1,659,123	1,659,123	48,305,000
Total:	**54,096,018**	**1,542,062**	**1,846,751**	**3,388,813**	**52,553,956**
Total General Obligation Bonds:	**$ 194,256,018**	**$ 6,322,062**	**$ 7,431,526**	**$ 13,753,588**	**$ 187,933,956**

The City of Spokane is able to sell bonds to finance major projects that are repaid using property taxes. **General obligation (GO) bonds** have been used to fund projects for Parks, Library, and Streets. Projects include the update and improvements made to Riverfront Park, the remodel of four existing libraries, the construction of three new libraries, and street maintenance initiatives. Unlimited GO bonds require a vote of approval from the citizens, while Limited GO bonds do not.

Revenue Bonds

	Total Outstanding as of 12/31/2023	Principal Payments 2024	Interest Payments 2024	Total Debt Service 2024	Total Outstanding as of 12/31/2024
Revenue Bonds:					
Water/Wastewater:	$ 119,060,000	$ 8,750,000	$ 4,801,528	$ 13,551,528	$ 110,310,000
Total Revenue Bonds:	**$ 119,060,000**	**$ 8,750,000**	**$ 4,801,528**	**$ 13,551,528**	**$ 110,310,000**

Revenue bonds fund improvements for the City's enterprise services and utilities. Repayment occurs through additional revenues generated from the projects that were funded by the bond. In 2014, bonds were issued for Water/Wastewater initiatives intended to improve water quality, protect water resources, and to save energy by modernizing infrastructure and equipment.

Direct Borrowing

	Total Outstanding as of 12/31/2023	Principal Payments 2024	Interest Payments 2024	Total Debt Service 2024	Total Outstanding as of 12/31/2024
Direct Borrowing:					
Streets:	$ 11,023,400	$ 3,624,200	$ 152,123	$ 3,776,323	$ 7,399,200
Total Direct Borrowing:	**$ 11,023,400**	**$ 3,624,200**	**$ 152,123**	**$ 3,776,323**	**$ 7,399,200**

Direct borrowing refers to the city borrowing directly from a financial institution for the purpose of refunding an existing bond prior to the call date or maturity of the bond. This refinancing method is often used to reduce annual debt service payments or reduce the total cost of repayment through a lower interest rate. In 2020 the city issued refunding bonds of $21.6 million to refund the callable portion of the city's outstanding street bonds from 2010.

Consolidated Local Improvement Districts

	Total Outstanding as of 12/31/2023	Principal Payments 2024	Interest Payments 2024	Total Debt Service 2024	Total Outstanding as of 12/31/2024
Consolidated Local Improvement Districts:					
District #223	$ 171,577	$ 55,428	$ 5,405	$ 60,833	$ 116,149
District #224A	68,843	33,913	2,065	35,978	34,930
Total:	**$ 240,420**	**$ 89,341**	**$ 7,470**	**$ 96,811**	**$ 151,079**

Consolidated Local Improvement Districts (CLIDs) are comprised of multiple local improvement districts (LIDs) for the purpose of reducing legal, financial, and administrative costs associated with LIDs. A LID is a financial instrument that allows benefiting property owners to upgrade their surrounding infrastructure without immediate payment in full. The city finances the improvements and property owners repay this debt plus interest with long-term repayment plans.

Future Debt Obligations by Year

General Obligation Bonds

Summary by Fiscal Year

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2024	$ 194,256,018	$ 6,322,062	$ 7,431,526	$ 13,753,588	3.3%
2025	187,933,956	9,653,956	7,142,564	16,796,520	8.2%
2026	178,280,000	6,050,000	6,720,548	12,770,548	11.3%
2027	172,230,000	10,800,000	6,474,198	17,274,198	16.9%
2028	161,430,000	12,240,000	6,065,448	18,305,448	23.2%
2029	149,190,000	13,540,000	5,579,098	19,119,098	30.2%
2030	135,650,000	14,930,000	5,037,498	19,967,498	37.9%
2031	120,720,000	16,400,000	4,440,298	20,840,298	46.3%
2032	104,320,000	17,975,000	3,784,298	21,759,298	55.6%
2033	86,345,000	19,460,000	3,241,448	22,701,448	65.6%
2034	66,885,000	21,135,000	2,552,685	23,687,685	76.4%
2035	45,750,000	3,670,000	1,781,625	5,451,625	78.3%
2036	42,080,000	3,980,000	1,634,825	5,614,825	80.4%
2037	38,100,000	4,310,000	1,475,625	5,785,625	82.6%
2038	33,790,000	4,655,000	1,303,225	5,958,225	85.0%
2039	29,135,000	5,020,000	1,117,025	6,137,025	87.6%
2040	24,115,000	5,405,000	916,225	6,321,225	90.4%
2041	18,710,000	5,810,000	700,025	6,510,025	93.4%
2042	12,900,000	6,235,000	467,625	6,702,625	96.6%
2043	6,665,000	6,665,000	241,606	6,906,606	100.0%
Total:		**$ 194,256,018**	**$ 68,107,411**	**$ 262,363,429**	

City of Spokane Utility Revenue Bonds

Summary by Fiscal Year

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2024	$ 119,060,000	$ 8,750,000	$ 4,801,528	$ 13,551,528	7.3%
2025	110,310,000	9,185,000	4,364,028	13,549,028	15.1%
2026	101,125,000	9,645,000	3,904,778	13,549,778	23.2%
2027	91,480,000	9,935,000	3,615,428	13,550,428	31.5%
2028	81,545,000	10,250,000	3,302,475	13,552,475	40.1%
2029	71,295,000	10,710,000	2,841,225	13,551,225	49.1%
2030	60,585,000	11,190,000	2,359,275	13,549,275	58.5%
2031	49,395,000	11,640,000	1,911,675	13,551,675	68.3%
2032	37,755,000	12,105,000	1,446,075	13,551,075	78.5%
2033	25,650,000	12,590,000	961,875	13,551,875	89.0%
2034	13,060,000	13,060,000	489,750	13,549,750	100.0%
Total:		**$ 119,060,000**	**$ 29,998,110**	**$ 149,058,110**	

Direct Borrowing

Summary by Fiscal Year

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2024	$ 11,023,400	$ 3,624,200	$ 152,123	$ 3,776,323	32.9%
2025	7,399,200	3,674,200	102,109	3,776,309	66.2%
2026	3,725,000	3,725,000	51,405	3,776,405	100.0%
Total:		**$ 11,023,400**	**$ 305,637**	**$ 11,329,037**	

Consolidated Local Improvement District Loans

Summary by Fiscal Year

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2024	$ 240,420	$ 89,341	$ 7,470	$ 96,811	37.2%
2025	151,079	92,104	4,707	96,811	75.5%
2026	58,975	58,975	1,858	60,833	100.0%
Total:	$ -	**$ 240,420**	**$ 14,034**	**$ 254,454**	