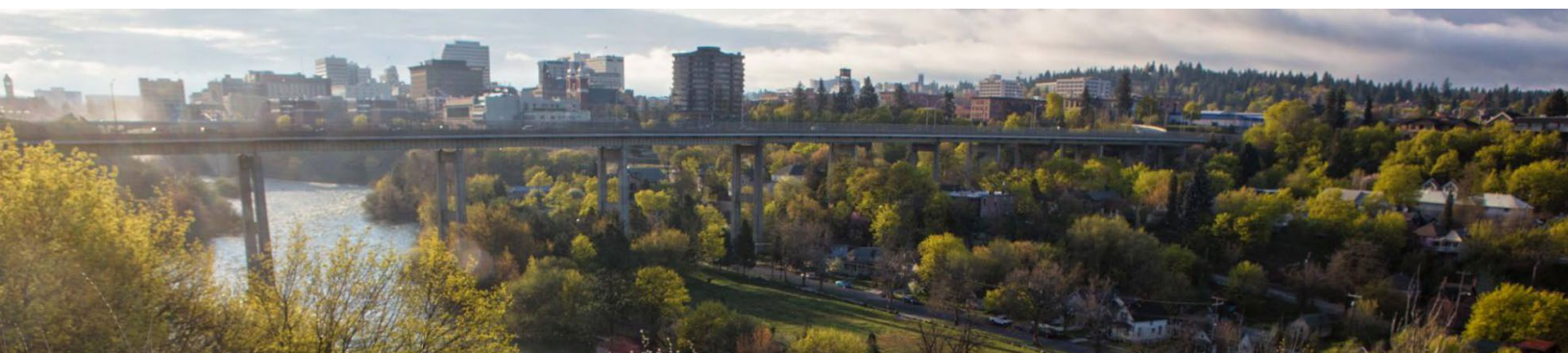


December 9, 2024
2025-2026
Adopted Budget



The 2025-2026 Biennium Budget was prepared by:

Matt Boston | Chief Financial Officer

Jessica Stratton | Director of Management & Budget

Jen Largent | Budget Analyst

Jacob Miller | Budget Analyst

Michelle Murray | Director of Accounting & Grants

Angela Albin-Moore | Accounting Manager

Kevin Schmitt | Accounting Manager

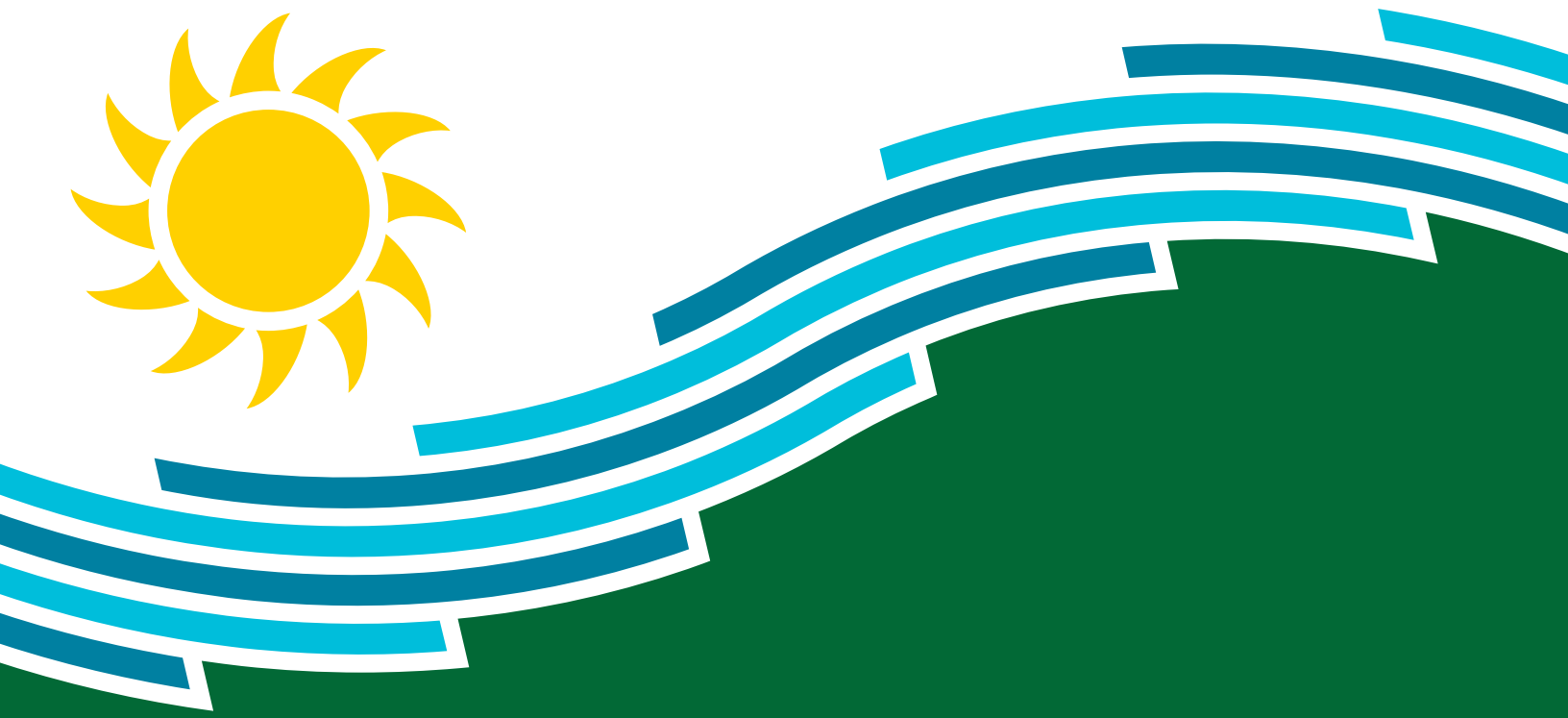
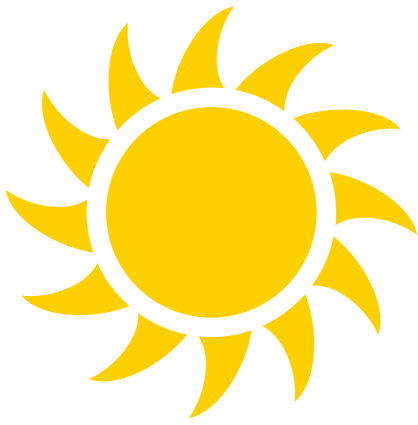
Kim Bustos | Accounting Manager

Kim Orlob | Accounting Manager

Skyler Brown | Grants and Contract Financial Manager

Nicole Edwards | Library Finance Director

Rich Lentz | Director of Parks and Recreation Budget & Finance



Mayor's Proposed Budget Message

Mayor Lisa Brown's budget message that accompanied the release
of the 2025-2026 biennium budget on November 2, 2024



November 2, 2024

Spokane City Council
808 W. Spokane Falls Blvd.
Spokane, WA 99201

Dear City Council President Wilkerson and Council Members,

When I was elected mayor, my administration inherited a projected General Fund deficit for 2025 in the amount of \$25 million. With our move to biennial budgeting, that meant we were grappling with a \$50 million deficit over the course of two years. Given the scale of this challenge, I am pleased to present a \$2.5 billion proposed budget in which resources and expenditures are balanced in each calendar year and over the biennium.

By making the most of the resources we have, bringing new funds into the City, finding budget efficiencies while prioritizing key community needs, and centering equity and sustainability, we are building a city that is interdisciplinary, efficient, and responsive.

Returning to Fiscal Responsibility

In recent years, the City of Spokane's financial health has deteriorated. One-time funds were repeatedly used for long-term investments, unallocated reserves were depleted by \$12.3 million, and funding sources set aside for long-term capital investments were redirected to fill the gaps.

To achieve a stable financial foundation, I am returning to key budgeting principles that have historically supported the City:

- 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.

As you will see, my budget proposal:

- Is balanced for each year and the biennium
- Ensures our unallocated reserve levels are not only maintained but enhanced
- Restores funding sources for long-term capital projects.

Efficiencies and Cost-Savings

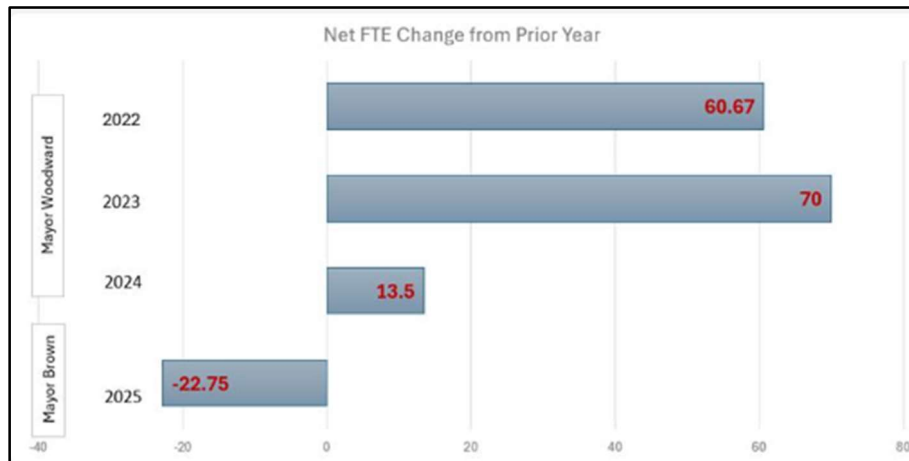
The path to this balanced budget has not been easy. I want to thank bargaining unit leadership, my cabinet, and team members across City government for their collaboration and commitment to delivering essential City services more efficiently.

Key actions taken:

- Cabinet furlough days and delay of cost-of-living increases
- 10 percent budget reduction exercise to identify cost-savings
- Postponing the 2024 Fire Academy
- Voluntary retirement incentives agreed to by Spokane Police Guild, Lieutenants and Captains Association, and Managerial and Professional Association
- Elimination of vacant positions and strategic reorganization of some departments

Approximately 85 percent of City expenses are in personnel. Therefore, it is impossible to achieve meaningful budget reductions without a workforce reduction.

After three straight years of personnel growth under the prior Administration, my proposed budget actually makes a small reduction in our city workforce.



Priority Investments and Actions

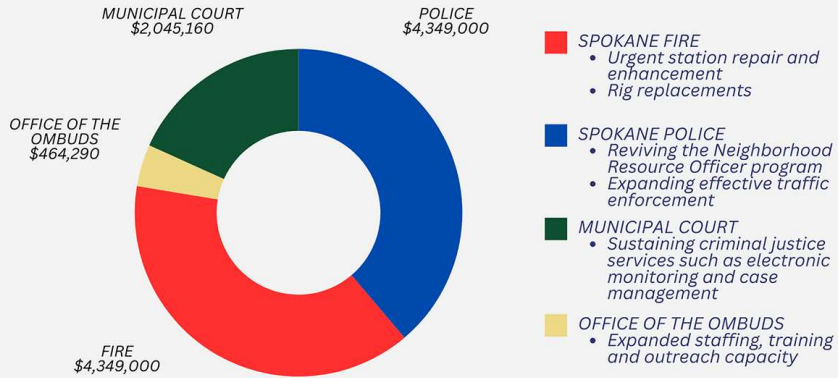
My 2025-2026 budget proposal ensures fiscal responsibility while addressing key issues like public safety, homelessness, and the opioid crisis. I have secured new resources and identified budget-neutral efficiencies to deliver on some of our community’s key needs.

Community Safety Proposal

Public safety is a key priority in this budget. With increased demands on first responders and the Municipal Court, I recommended the Council place a community safety sales tax on the November ballot. This budget reflects the investments outlined in the tax proposal, including an expanded Neighborhood Resource Officer program, a revitalized SPD traffic safety unit, enhanced resources and equipment for the Fire Department, and increased case management in Municipal Court—all aimed at creating safer, more efficient outcomes.

COMMUNITY SAFETY INVESTMENTS

2025 -2026
BIENNIAL
BUDGET



Police and Fire Budgets Over Time

Year	PD Operating	FD Operating	FD Capital	PD Capital
2023	\$76,932,406	\$72,523,373	\$1,398,636	\$1,398,636
2024	\$89,336,863	\$75,127,510	\$2,142,868	\$3,064,136
2025 (proposed)	\$108,083,138	\$79,766,969	\$4,557,433	\$3,268,997
2026 (proposed)	\$113,411,536	\$82,903,435	\$5,697,300	\$3,042,360

Securing New Resources

One of my top promises as I came into office was to work to bring in new resources. Over the first year of this Administration, we have secured:

- \$4 million from the state Legislature to support decommissioning TRAC and the move to a navigation center and scattered-site model
- \$1 million for street medicine outreach
- \$445,000 for gateway clean up
- \$8 million to establish community resilience hubs for extreme weather
- \$375,000 to speed up permit processing for housing development

To continue taking advantage of state and federal funding, we are establishing a centralized Grants Office within the Finance Division. This office will serve as a central clearinghouse for funding opportunities, helping us align our priorities with federal and state resources. This strategic approach will allow us to respond proactively as new funding becomes available.

Addressing Homelessness and the Opioid Crisis

Among our greatest challenges are the homelessness and opioid crises. The 2024 budget did not have adequate resources to address these issues. The budget included only six months of one-time funds for the Trent Resource and Assistance Center, set aside an inadequate \$250,000 for inclement weather sheltering, and let millions in affordable housing dollars sit unused.

To better address these challenges, my Administration has taken and proposed several key actions.

Key actions taken:

- Utilized \$500,000 of opioid settlement funds for the expansion of Spokane Fire's Community Assistance Response (CARES) program
- Dedicated \$500,000 of opioid settlement funds for the creation of the High Utilizer Initiative
- Proposed \$125,000 of opioid settlement funds to embed provider outreach with the Homeless Outreach Team
- Established the Spokane region's first navigation center
- Instituted a scattered-site shelter model
- Saved 80 women's shelter beds at Hope House

Proposed actions and investments:

- Increase annual funding for inclement weather sheltering from \$250,000 to \$1,000,000
- Conduct sequential intercept mapping to identify gaps in the criminal justice and behavioral health systems and plan for effective resource allocation
- Utilize cannabis tax funding to establish and sustain Special Assistant US Attorney position to prosecute narcotics crimes in the City of Spokane

Housing

Increasing the housing supply is crucial in addressing affordability and accessibility challenges. Council has passed legislation expanding affordable housing and now my Administration is set to play a key role in speeding up development. By allocating funds and removing regulatory bottlenecks, Spokane is positioned to accelerate the delivery of affordable housing units.

Key actions taken:

- Removed parking minimums
- Worked with the Department of Revenue on rulemaking for conversion of office buildings to housing
- Made more than \$18 million of previously unallocated funds available for affordable housing development

Proposed actions and investments:

- Develop a new permitting and licensing system to streamline permits, planning actions and licenses.
- Increase Development Services Center staffing to manage increased permit volumes

Other Initiatives

Utility Improvements

Our Water, Wastewater, and Solid Waste utility budgets are structured to ensure affordability while supporting vulnerable residents. Updated rates for 2025 and 2026 include increased discounts for seniors and disabled customers, a capped increase for low-water users, and a lower cost option for smaller garbage carts paired with Clean Green service. These measures support conservation and community health while ensuring the utilities maintain the resilience needed to plan for the future.

Transportation and Sustainability

Community feedback has highlighted the need for a more cohesive approach to transportation and sustainability. To address this, we are creating a cabinet-level position to lead this work. This role will lead efforts to coordinate strategy, resource allocation, and risk management across departments, strengthening our ability to address transportation and environmental challenges in a unified way.

Increased Focus on Neighborhoods

Transparency and accessibility are essential to my Administration. To enhance engagement, I have integrated the Office of Neighborhood Services into the Communications Department. This budget-neutral restructuring ensures a more direct connection to neighborhoods, promoting open communication, and faster response to community needs.

I also intend to reintroduce the Community Development Block Grant (CDBG) for neighborhood councils with a \$400,000 allocation. These funds will go directly to new development projects in neighborhoods across Spokane.

Conclusion

In closing, I want to thank you for your steadfast partnership in this challenging but essential work. Together, we are returning to fiscally responsible budgeting principles that will support the City's long-term health. Your commitment to sustainable finances has been instrumental in achieving these changes, and I look forward to continuing our work to create a vibrant, sustainable future for Spokane.

Sincerely,



Mayor Lisa Brown

Spokane Mayor & City Council

District Map



Mayor Lisa Brown
2024-2027



**Council President
Betsy Wilkerson**
2024-2027



**District 1
Michael Cathcart**
2024-2027



**District 1
Jonathan Bingle**
2022-2025



**District 2
Paul Dillon**
2024-2027



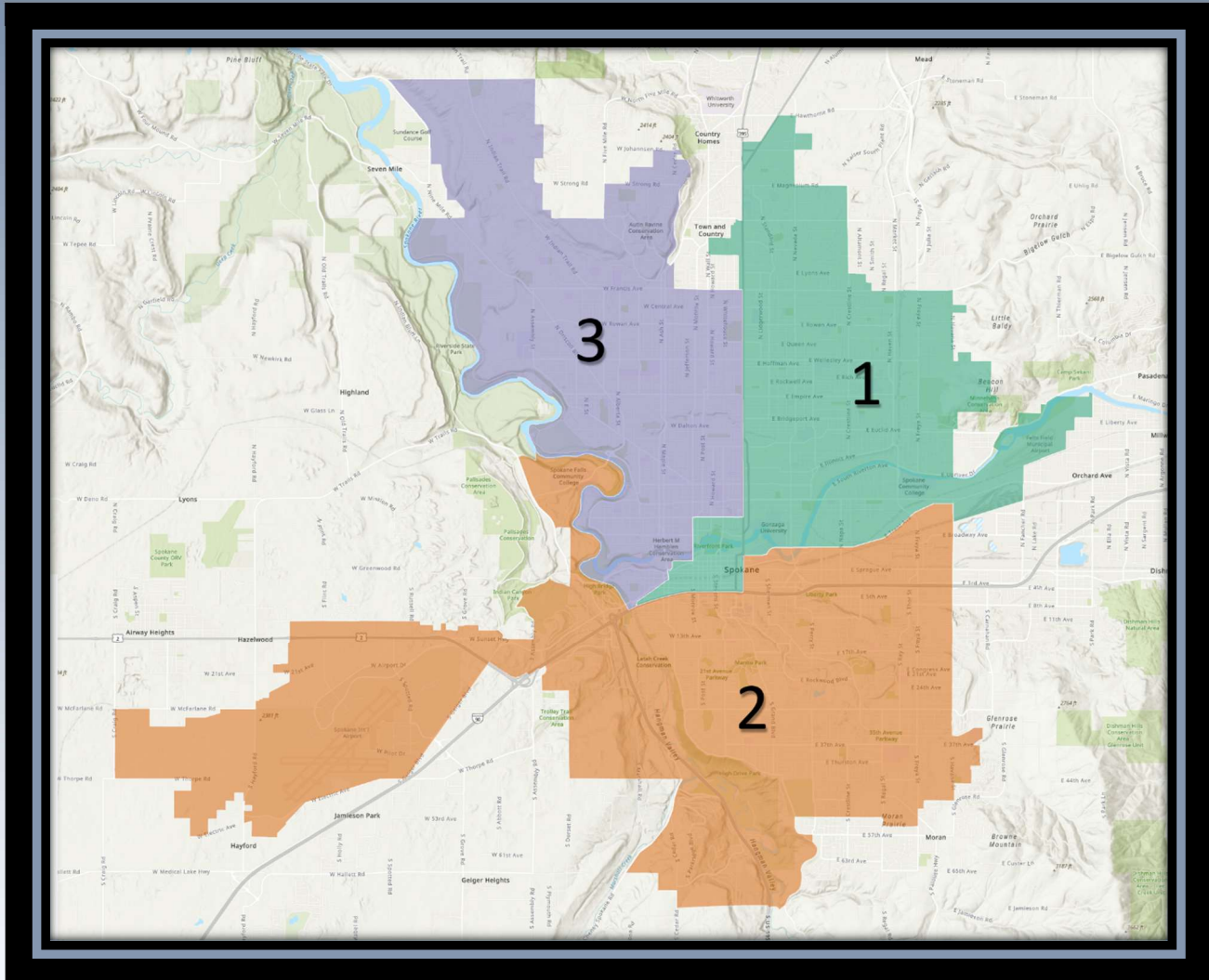
**District 2
Lili Navarrete**
2024-2025



**District 3
Kitty Klitzke**
2024-2027

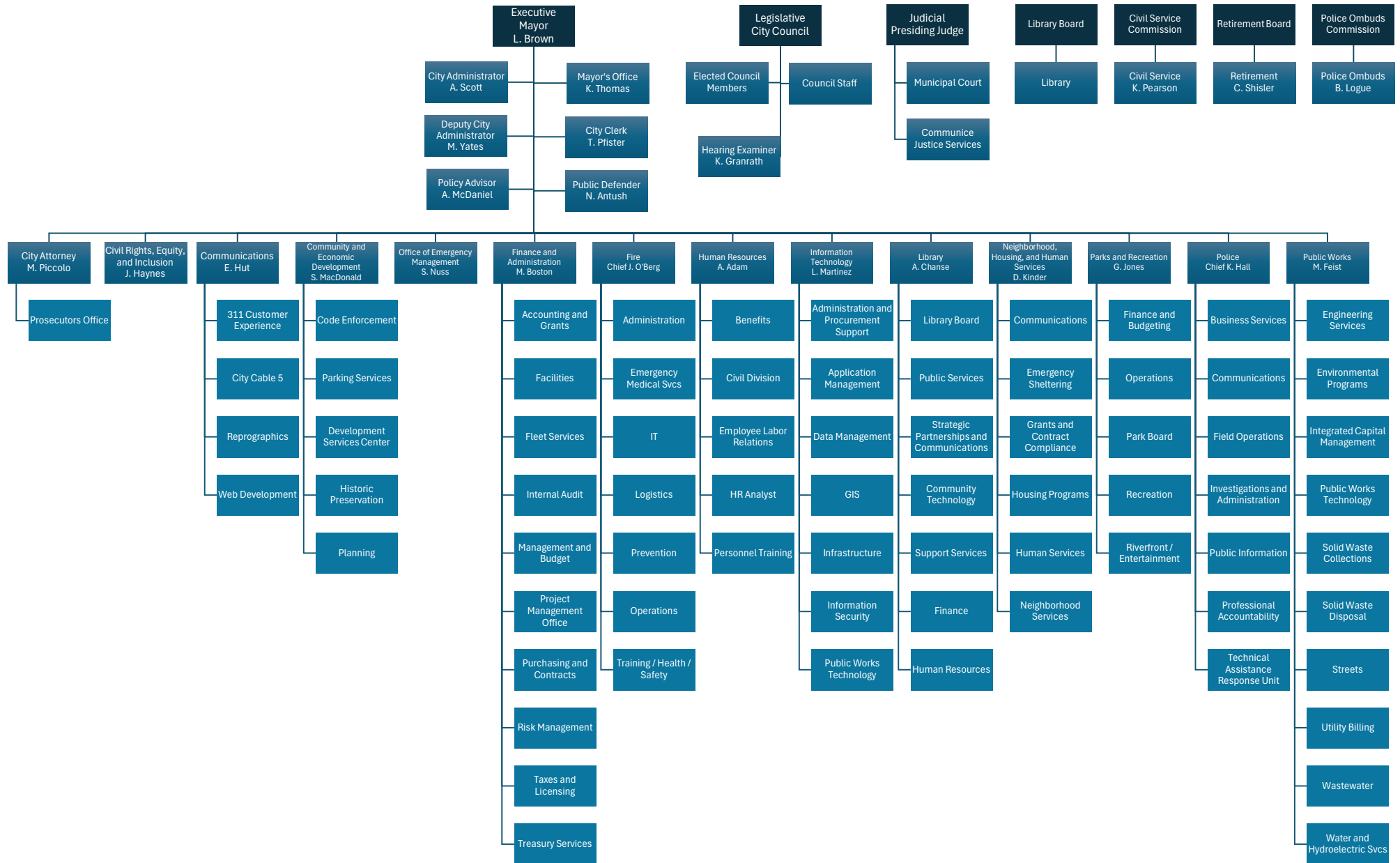


**District 3
Zack Zappone**
2022-2025



* This page represents leadership at the time of 2025-26 biennium budget adoption

Residents of Spokane



City of Spokane
For the Biennium Ended December 31, 2026
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City of Spokane
2025-2026 Budget Overview

Executive Summary

The City of Spokane follows the process described in the Revised Code of Washington (RCW 35.34) and submitted the Mayor's 2025-26 Proposed Budget for all funds amounting to \$2.5 billion. The new administration has focused on restoring financial stability amid inheriting a large structural gap. Despite improvements in economic indicators, the City of Spokane maintains a conservative, data-driven outlook for 2025. Public safety, housing, and economic development are identified priorities, with personnel accounting for around 85 percent of the City's operating costs in those areas. Recent staffing adjustments helped reduce costs without tapping into reserves.

While the City of Spokane has historically prepared an annual budget, leadership determined moving to a biennial budget promotes long-term balance across government funds and supports Spokane's overall financial health through the 2025-26 period.

The 2025-26 Adopted Budget assumes and includes the following:

- Levying the 1% allowable property tax increase.
- A conservative sales tax growth of 2% and 2.9% in 2025 and 2026, respectively.
- Continued residential growth but less robust commercial construction until interest rates begin to decrease.
- The passing of the Community Safety Sales Tax initiative.

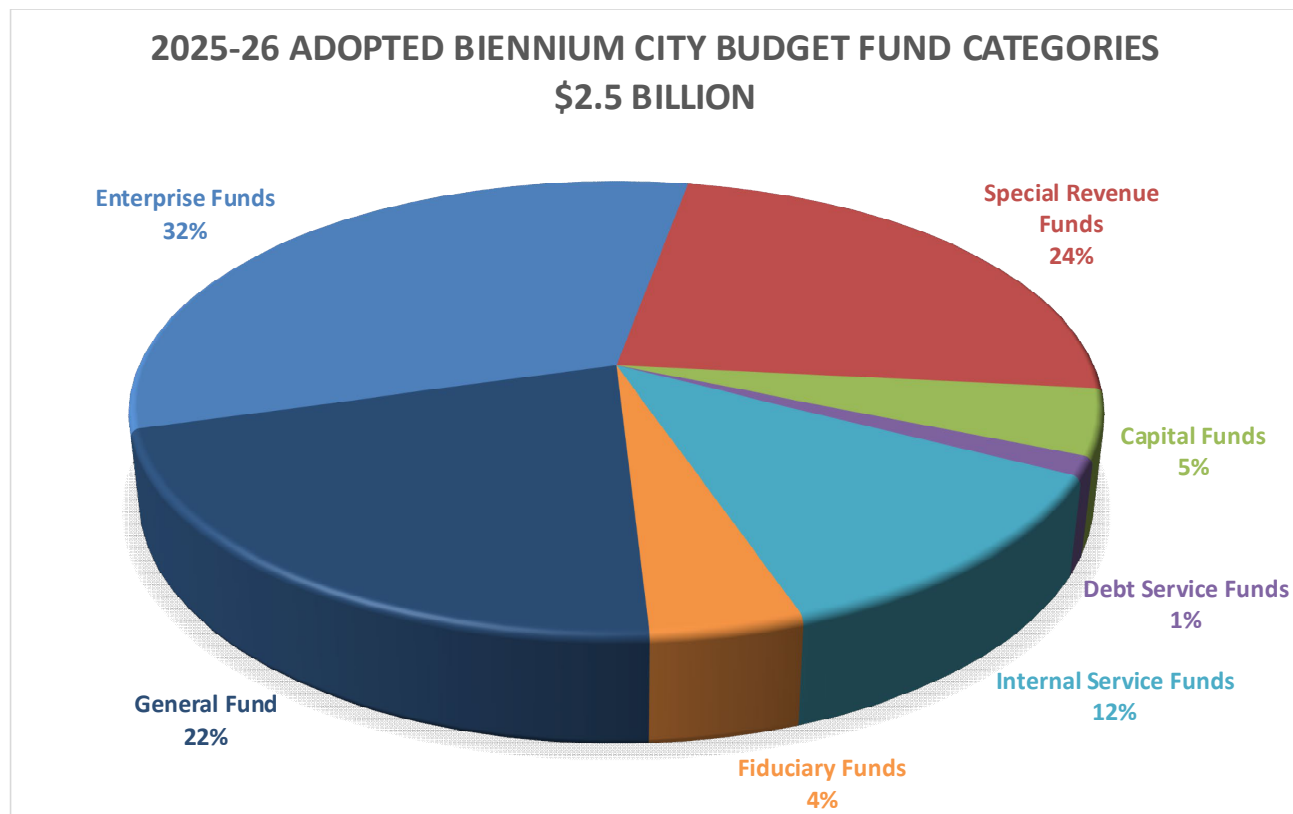
As Mayor Brown took office, the City of Spokane faced a projected \$50 million deficit in the General Fund for the 2025-26 biennium, alongside rising costs for streets, county services, public safety, and housing needs. The Mayor's \$2.5 billion proposed budget, filed for public review on November 2, 2024, amended and adopted by the Spokane City Council on December 9, 2024, outlines a balanced approach to support essential services, enhance public safety, and invest in capital projects. This budget serves as a policy, financial, and operational guide, structured around the General Fund, Restricted Funds, and Capital Budget to prioritize sustainability and quality services for Spokane residents.

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2025-26 Total Adopted Budget by Expenditure Type

The 2025-26 Adopted Budget is nearly \$2.5 billion with 2,427.5 Full-Time Equivalent (FTE) positions to provide services to more than 230,000 residents and thousands of annual visitors. While personnel costs are the most expensive operating expenditure and previously-approved union contracts have contractually obligated cost-of-living increases, the Mayor and City Council have reduced net positions by 29.75 FTE from the 2023-24 Amended Budget and continues to find operational efficiencies while avoiding service impacts.

The following chart shows the 2025-26 Adopted Budget by fund category. Approximately 22 percent of the 2025-26 Adopted Budget, or more than \$534.6 million, makes up the General Fund. These funds pay for general government services, including police, fire, streets, parks and recreation, and the city library system.



About 24 percent, or \$594.2 million, of the 2025-26 Adopted Budget is attributed to Special Revenue Funds. These funds are 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.

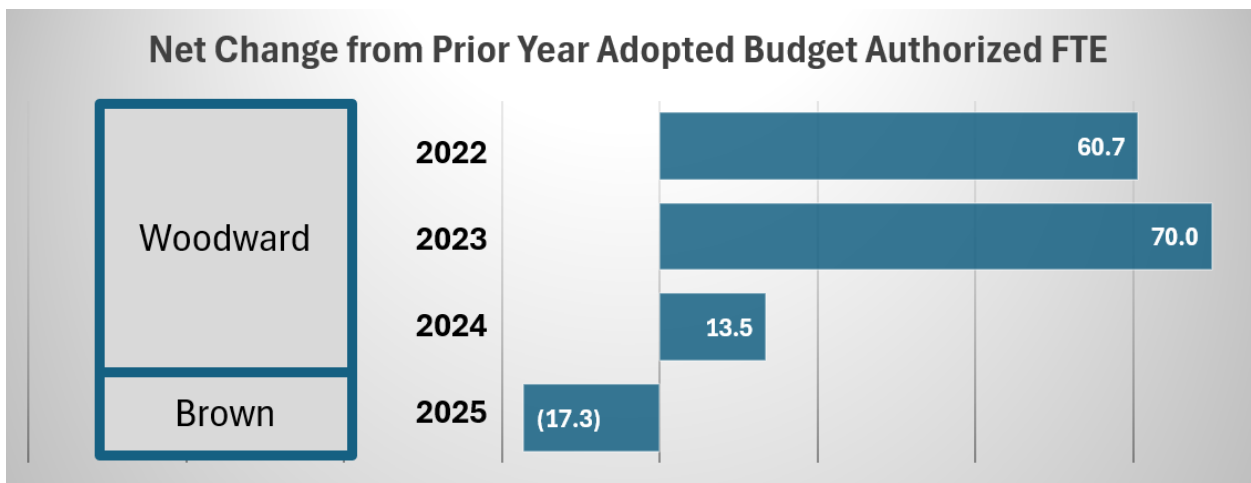
Another 32 percent, or \$806.1 million, pays for services under the City's enterprise funds. Enterprise funds are those that are supported entirely by fees for service. Those services traditionally include wastewater collection and treatment, water distribution, solid waste collection and disposal, building permit operations, and golf course operations.

City of Spokane
2025-2026 Budget Overview

The City also has internal services funds which comprise 12 percent of the 2025-26 Adopted Budget. The City’s Internal Services Funds charge fees for services to other city departments and include fleet services, utility billing, IT services, purchasing, risk management, worker’s and unemployment compensation funds, and the self-funded medical/dental fund.

Interfund charges and transfers make up 20 percent of the total 2025-26 Adopted Budget. With interfund charges and transfers removed, the 2025-26 Adopted Budget total is \$2.0 billion.

The 2025-26 Adopted Budget includes 2,427.5 Full-Time Equivalent (FTE) positions for all funds, reflecting a decrease of 29.75 FTE from the 2023-24 Amended Budget staffing level. The overall decrease is largely from efficiencies and other cost-saving measures.



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City of Spokane
2025-2026 Budget Overview

2025-26 General Fund

The General Fund is the primary operating fund for the City, supporting essential services and operations that benefit the entire community. Revenues for the General Fund come from a variety of sources, including property taxes, sales taxes, and fees. This fund is the backbone of city finances, covering a wide range of services like public safety, parks, community services, and general administration.

Expenditures from the General Fund are carefully allocated based on priorities set by the city’s budget, ensuring that critical services are maintained, and operational needs are met. Unlike special revenue funds, which are restricted to specific purposes, the General Fund offers flexibility to address diverse community needs. However, it requires careful management to ensure long-term financial sustainability.

2025-26 Adopted Biennium Budget General Fund Summary by Type Summary

Type Summary	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	Change	%
Taxes	\$358,609,837	\$381,082,785	\$426,082,239	\$44,999,454	11.8%
Licenses & Permits	13,888,505	14,366,791	14,777,571	410,780	2.9%
Intergovernmental Revenues	9,156,736	8,320,256	8,140,029	(180,227)	-2.2%
Charges for Goods & Services	38,776,531	42,371,408	52,742,680	10,371,272	24.5%
Fines and Penalties	3,367,885	4,334,350	3,209,100	(1,125,250)	-26.0%
Miscellaneous Revenues	8,145,630	15,012,081	10,156,725	(4,855,356)	-32.3%
Operating Transfers-In	2,839,088	6,111,130	19,494,948	13,383,818	219.0%
Other Financing Sources	83,037	80,000	40,000	(40,000)	-50.0%
Total Revenue	\$434,867,249	\$471,678,801	\$534,643,292	\$62,964,491	13.3%
Salaries and Wages	149,961,183	171,585,963	207,365,707	35,779,744	20.9%
Employee Benefits	41,807,156	43,279,541	54,281,283	11,001,743	25.4%
Supplies	2,818,864	3,309,958	3,644,768	334,810	10.1%
Services	31,521,784	32,381,170	38,291,705	5,910,536	18.3%
Capital Outlay	691,586	260,225	350,000	89,775	34.5%
Interfund Services	22,947,707	31,393,796	35,910,277	4,516,481	14.4%
Operating Transfers-Out	197,156,757	188,842,551	194,213,522	5,370,971	2.8%
Debt Service	201,537	-	-	-	0.0%
Budget Reserves	0	389,327	548,122	158,796	40.8%
Total Expenditures	\$447,106,574	\$471,442,530	\$534,605,384	\$63,162,854	13.4%
Surplus/(Deficit)	-\$12,239,325	\$236,271	\$37,908	-\$198,363	-84.0%

Note: This table excludes unrealized gain/loss in the Miscellaneous Revenues line.

The 2025-26 Adopted Budget for the General Fund totals \$534.6 million. This is \$63.2 million, or 13.4 percent, more than the 2023-24 Adopted Budget. The largest increase is in salaries and wages, which is a result of the various collective bargaining agreements. Most other increases are due to funding formulas and inflationary impacts on operating costs, such as fuel.

City of Spokane
2025-2026 Budget Overview

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, 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 via General Fund Allocations.

2025-26 General Fund Allocations	
Fire/EMS	101,492,014
Parks & Rec	36,136,669
Arterial Streets	22,296,544
Library	18,534,308
Fire Capital	1,000,000
Police Capital	5,091,223
Facilities Capital	4,676,857
Code Enforcement	2,326,640
Parking System	1,517,267
SIP Debt	1,000,000
Urban Forestry	132,000
Total Allocations	\$ 194,203,522

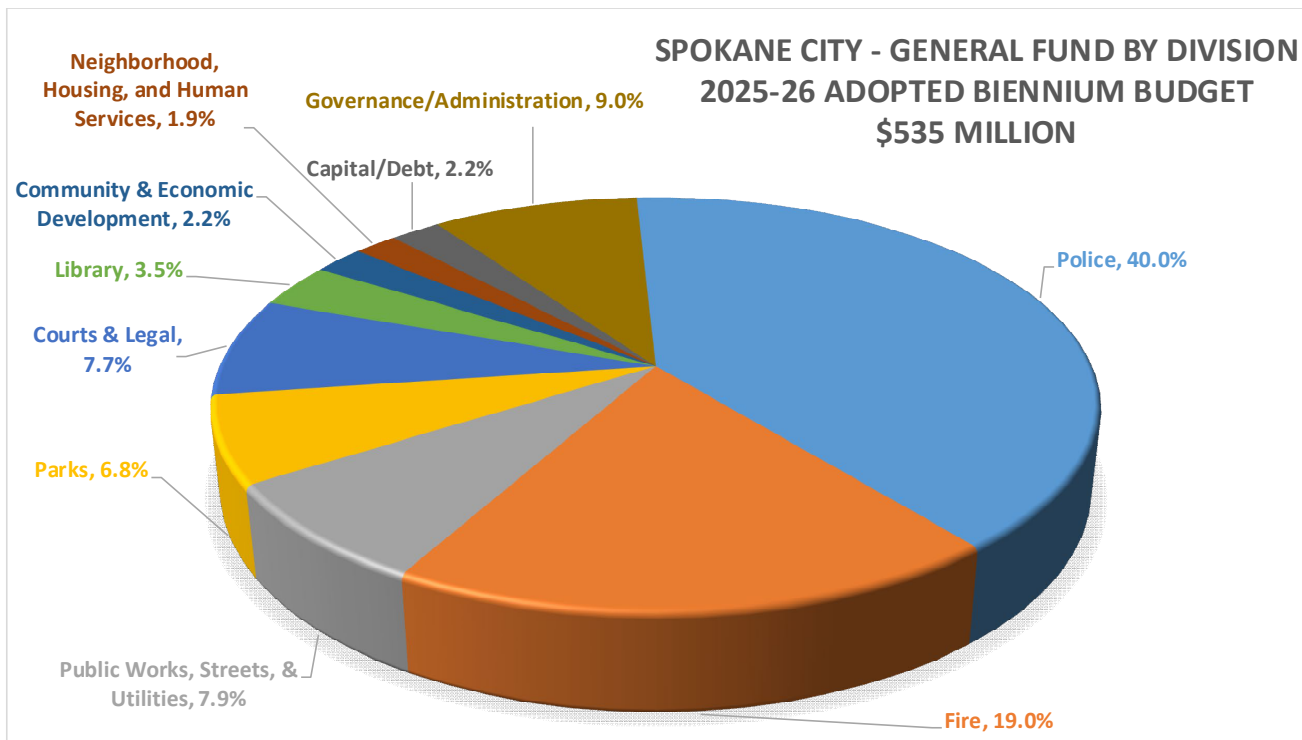
At the Police Department, tax dollars pay for services ranging from patrol and K-9 officers to major crimes investigation. Money also goes into facilities, equipment & vehicles, police records, crime analysis, officer training, and administration.

At the Fire Department, the City’s General Fund, via an allocation to the Fire/EMS Fund in the amount of \$101.5 million, pays for firefighters, fire prevention, hazardous materials handling (haz-mat) & rescue teams, support for the City’s fire stations, and fire administration.

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 2025-26 allocation to Parks of \$36.2 million, equals 8 percent of the General Fund expenditures in 2023-24. These dollars pay for maintenance of the City’s numerous parks and pathways, including Riverfront & Manito Parks, and recreational programs.

The streets capital fund gets a General Fund allocation of \$22.3 million, the result of the 2015 streets levy. Streets capital is accounted for in a Capital Fund where the balance of the funding required to support street projects largely comes from state and federal grants.

The City contributes \$18.5 million to Spokane Public Library in 2025-26 from the General Fund for services to the public, support services, automation, training, facilities, and administration.



City of Spokane
2025-2026 Budget Overview

Dedicated Funds

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

The 2025-26 Adopted Budget for Dedicated Funds is \$852.7 million. This is a \$79.5 million, or 10.3 percent, increase compared to the 2023-24 Adopted Budget. This is largely due to an increase in federal grant funds supporting community and human services, an increase in housing sales tax usage, and planned capital expenditures.

**2025-26 Adopted Biennium Budget
Dedicated Funds by Fund Category Summary**

Fund	2021-22	2023-24	2025-26	Change	%
	Actual	Adopted	Adopted		
Special Revenue Funds	\$ 435,022,409	\$ 545,697,722	\$ 594,165,946	\$ 48,468,224	8.9%
Debt Service Funds	33,906,149	35,687,292	33,703,812	(1,983,480)	-5.6%
Capital Funds	125,353,141	89,465,206	116,913,726	27,448,520	30.7%
Fiduciary Funds	92,552,596	102,401,579	107,926,971	5,525,392	5.4%
Total Dedicated Fund Expenditures	\$686,834,295	\$773,251,799	\$852,710,456	\$79,458,657	10.3%

Note: This table excludes depreciation/amortization and capital additions expenses because 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. These services are supported by fees. Year-to-year, budgets for enterprise operations can vary widely depending on the cost and timing of capital projects. The 2025-26 Adopted Budget for Enterprise Funds amounts to \$806.1 million. This is an increase of \$30.2 million, or 3.9 percent, from the 2023-24 Adopted Budget, largely due to infrastructure projects and operational demands in sewer and solid waste.

**2025-26 Adopted Biennium Budget
Enterprise Funds by Fund Summary**

Fund	2021-22	2023-24	2025-26	Change	%
	Actual	Adopted	Adopted		
Water & Hydroelectric Services Fund	\$ 93,714,524	\$ 147,248,066	\$ 151,043,469	\$ 3,795,403	2.6%
Water/Wastewater Debt Service Fund	23,885,427	27,099,556	27,098,806	(750)	0.0%
Integrated Capital Management Fund	188,727,340	203,871,051	176,778,600	(27,092,450)	-13.3%
Sewer Fund	138,780,372	162,548,008	187,139,773	24,591,765	15.1%
Solid Waste Fund	154,800,235	201,855,811	222,491,224	20,635,413	10.2%
Golf Fund	9,510,167	12,088,238	13,648,184	1,559,947	12.9%
Development Services Center Fund	16,073,945	21,206,646	27,899,942	6,693,296	31.6%
Total Enterprise Fund Expenditures	\$625,492,010	\$775,917,377	\$806,099,999	\$30,182,622	3.9%

Note: This table excludes depreciation/amortization and capital additions expenses because they are not budgeted.

City of Spokane
2025-2026 Budget Overview

Internal Service Funds

Internal Service Funds account for internal services, such as fleet, facility management, accounting, information technology (IT), and project & performance management. Users, typically other City departments, are charged for the services provided. The 2025-26 Adopted Budget for Internal Services is \$301.4 million. This is \$5.0 million, or 1.7 percent, more than the 2023-24 Adopted Budget. This is primarily due to an increase in fire capital investment and the increased cost of employee medical benefits.

2025-26 Adopted Biennium Budget
Internal Service Funds by Fund Summary

Fund	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	Change	%
Fleet & Fleet Equipment Funds	\$ 32,184,561	\$ 40,202,261	\$ 43,590,291	\$ 3,388,030	8.4%
Public Works & Utilities Admin Fund	11,637,393	12,879,339	19,540,840	6,661,501	51.7%
Information Technology & IT Capital Funds	28,602,312	32,904,241	33,215,483	311,242	0.9%
Reprographics Fund	1,018,707	1,256,506	0	(1,256,506)	-100.0%
Purchasing Fund	1,724,571	2,544,682	2,794,197	249,515	9.8%
Accounting Services Fund	8,629,175	11,711,885	13,313,261	1,601,377	13.7%
My Spokane	2,524,861	3,804,157	4,351,620	547,463	14.4%
Office of Performance Management Fund	2,587,037	3,277,124	3,153,283	(123,841)	-3.8%
Risk Management Fund	12,675,848	14,648,336	15,471,566	823,230	5.6%
Worker's Compensation Fund	11,532,945	13,187,085	13,252,580	65,494	0.5%
Unemployment Compensation Fund	484,774	1,025,502	989,939	(35,563)	-3.5%
Employee Benefits Fund	85,588,084	98,858,430	104,792,585	5,934,155	6.0%
Facilities Management & Capital Fund	7,498,678	13,043,648	13,202,782	159,134	1.2%
SIP Debt Fund	31,110,959	32,732,758	15,175,752	(17,557,006)	-53.6%
Police Capital	3,787,628	4,462,772	6,311,357	1,848,585	41.4%
Fire Capital	4,424,214	3,541,504	10,254,733	6,713,229	189.6%
Facilities Capital	84,888	6,283,262	1,977,524	(4,305,738)	-68.5%
Total Internal Service Fund Expenditures	\$ 246,096,635	\$ 296,363,491	\$ 301,387,793	\$ 5,024,303	1.7%

Note: This table excludes depreciation/amortization and capital additions expenses because they are not budgeted.

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2025-2026 Biennium Budget Calendar

March	<p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> Street CIP opened to Street capital team in February March 19 - Citywide CIP opened for round one
April	<p>Operating Budgets</p> <ul style="list-style-type: none"> April 23 – Internal Services funds begin developing the bulk of their biennium budgets <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> Street CIP on-going April 21 - Citywide CIP round one closes April 22 – Citywide CIP review by Budget Office begins
May	<p>Operating Budgets</p> <ul style="list-style-type: none"> Revenue estimates begin <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> May 24 – Citywide CIP review by Budget Office ends with a prelim report to City Admin By May 15 – Draft Street 6yr CIP budget book published
June	<p>Operating Budgets</p> <ul style="list-style-type: none"> June 4 – All funds begin biennium budget development – 10% reduction target <ul style="list-style-type: none"> Charter budget items calculated (i.e. Parks, Civil Service, Arts) <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> June 26 – Citywide CIP Plan Commission meeting June 25 - Citywide CIP opened for round two June 30 – Street CIP approved by Council
July	<p>Operating Budgets</p> <ul style="list-style-type: none"> July 9 – All funds end biennium budget development – 10% reduction target July 10 – Operating budget review by Budget Office begins <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> July 21 - Citywide CIP round two closes July 23 – Citywide CIP review by Budget Office begins
August	<p>Operating Budgets</p> <ul style="list-style-type: none"> Aug 13 – General Fund preliminary report to City Admin Aug 15 – Aug 31 – Budget strategy for sales tax proposal passing Aug 24 -Sep 5 – General Fund status meeting(s) <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> 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 31 – Council review of Citywide CIP begins

<p>September</p>	<p>Operating Budgets</p> <ul style="list-style-type: none"> • Sep 4 – Budget Office begins preparing the preliminary biennium budget • Property tax estimates from County begin • Sep 23 - set budget hearings to committee <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> • Sep 25 – CIP Consistency Review Workshop with Plan Commission
<p>October</p>	<p>Operating Budgets</p> <ul style="list-style-type: none"> • Oct 1 – Mayor submits preliminary 2025-2026 biennium budget estimates to City Council (includes CIP) • Oct 2 – Council review of preliminary biennium operating budget begins • Oct 14 - Budget Office begins preparing proposed biennium budget <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> • Oct 9 – CIP Hearing with Plan Commission • Oct 24 – CIP Study Session • Oct 28 – CIP First Reading
<p>November</p>	<p>Operating Budgets</p> <ul style="list-style-type: none"> • Nov 2 – Mayor’s 2025-2026 Proposed Biennium Budget released • Nov 4 – CIP hearing & property tax levy ordinance adopted • Nov 4 – Revenue Hearing • Nov 18 & 25 – Budget Hearing <p>Capital Improvement Program (CIP)</p> <ul style="list-style-type: none"> • Nov 4 – CIP adopted by Council
<p>December</p>	<p>Operating Budgets</p> <ul style="list-style-type: none"> • Dec 2 – Final Budget hearing • Dec 2 – Property tax levies filed with the County • Dec 9 – Operating budget adopted by Council • Dec 10 – 31 - Budget Office puts budget into place in the accounting and HR systems
<p>January - February</p>	<p>Operating Budgets</p> <ul style="list-style-type: none"> • Encumbrance Carry Forward

ORDINANCE NO. C36626

AN ORDINANCE ADOPTING A BIENNIAL BUDGET FOR THE CITY OF SPOKANE, WASHINGTON, FOR THE YEARS 2025 AND 2026, AND SETTING FORTH IN SUMMARY FORM THE TOTALS OF ESTIMATED REVENUES AND APPROPRIATIONS FOR EACH SEPARATE FUND, THE AGGREGATE TOTALS FOR ALL SUCH FUNDS COMBINED, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, State Law, Chapter 35.34 RCW has provided that the legislative body of any city may, by ordinance, elect to have a two-year fiscal biennial budget in lieu of the annual budget which is otherwise provided for; and

WHEREAS, pursuant to State Law, Chapter 35.34, the City of Spokane, as a first-class city, is authorized to adopt a two-year biennial budget; and

WHEREAS, on June 24, 2024 the City Council adopted Ord. No C-36531, establishing a two-year biennial budget for the City of Spokane for the first two-year budget period beginning January 1, 2025.

WHEREAS, State Law requires that the City adopt a biennial budget before the end of the preceding calendar year; and

WHEREAS, the Mayor proposed the 2025-2026 Biennial Budget, on November 2, 2024 to the Spokane City Council as provided by law; and

WHEREAS, as required by law, on November 4, 2024, November 14, 2024, November 18, 2024, November 25, 2024, and December 2, 2024 the City Council held public hearings and provided opportunity for public comment on the proposed 2025-2026 Biennial Budget; 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 RCW35.33.121 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 biennium commencing after midnight, December 31, 2024, subject to later adjustments as provided therein;

NOW, THEREFORE, the City Council of Spokane, Washington do ordain as follows:

Section 1. The biennial budget for the City of Spokane, Washington, for the years 2025 and 2026 is hereby adopted, by this reference, at the fund level in its final form and content as set forth below.

Section 2. Estimated revenues and expenditures, including fund balances or working capital for each separate fund of the City of Spokane, Washington, and the aggregate total for all such funds combined, for each year 2025 and 2026, are hereby appropriated for expenditure at the fund level set forth below.

Section 3. The City Chief Financial Officer is directed to transmit a copy of the budget, hereby adopted, to the Washington State Auditor's Office, and to the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect January 1, 2025.

Section 5. If any section, subsection, sentence, clause, phrase or word of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality thereof shall not affect the validity or constitutionality of any other section subsection, sentence, clause, phrase or word of this ordinance.

Section 6. The Budget Memorandum dated December 9, 2024, attached hereto, is incorporated by reference and made part of this ordinance.

City of Spokane
 Summary Revenues, Expenditures and Fund Balance
 2025-2026 Biennial Budget

Fund Category	Fund	Estimated Beginning Balance	2025 Revenue	2025 Expense	Estimated Closing Balance	2026 Revenue	2026 Expense	Estimated Closing Balance
General Fund	0100 - General Fund	-	264,573,920	261,820,538	2,753,382	270,069,372	272,784,846	37,908
General Fund Total		-	264,573,920	261,820,538	2,753,382	270,069,372	272,784,846	37,908
Special Revenue Funds								
	1100 - Street Maintenance Fund	2,382,248	27,227,184	28,053,436	1,555,996	27,237,410	28,408,988	384,418
	1200 - Code Enforcement Fund	605,243	4,832,128	4,822,756	614,616	5,062,336	4,958,508	718,444
	1300 - Library Fund	5,927,566	12,516,511	14,143,709	4,300,367	12,557,058	14,704,758	2,152,668
	1340 - Historic Preservation Incentives Fund	8,783	10,000	17,500	1,283	10,000	10,000	1,283
	1350 - Pension Contributions Fund	2,187,926	5,003,943	5,003,943	2,187,926	5,320,431	5,320,431	2,187,926
	1360 - Miscellaneous Grants Fund	229,366	178,500	178,500	229,366	178,500	178,500	229,366
	1370 - Domestic Violence Prevention	7,591	500	500	7,591	500	500	7,591
	1375 - Cannabis Tax Fund	62,466	661,000	661,000	62,466	695,000	695,000	62,466
	1380 - Traffic Calming Measures	7,900,188	5,922,143	6,026,440	7,795,891	5,870,143	6,126,241	7,539,793
	1390 - Urban Forestry Fund	94,562	2,020,000	2,018,074	96,487	2,020,000	2,018,081	98,407
	1400 - Parks And Recreation Fund	3,600,405	26,793,868	27,344,962	3,049,311	27,340,589	28,659,329	1,730,571
	1425 - American Rescue Plan	4,407,865	-	-	4,407,865	-	-	4,407,865
	1440 - Fire Grants - Miscellaneous	-	1,525,824	1,525,824	-	1,212,390	1,212,390	-
	1460 - Parking Meter Revenue Fund	2,352,100	5,705,414	6,089,447	1,968,067	5,810,771	6,215,144	1,563,695
	1500 - Paths And Trails Reserve Fund	814,667	194,500	685,657	323,510	194,500	485,715	32,295
	1540 - Human Services Grants Fund	1,433,988	32,587,049	33,301,979	719,068	32,563,256	33,282,324	0
	1541 - Continuum Of Care	-	8,492,958	8,492,958	-	8,492,958	8,492,958	-
	1555 - Opioid Response Fund	2,895,376	317,221	1,117,616	2,094,981	331,877	1,118,366	1,308,492
	1560 - Forfeitures & Contribution Fund	1,189,061	584,228	671,398	1,101,891	585,000	672,523	1,014,368
	1590 - Hotel/Motel Tax Fund	615,149	5,500,000	4,500,549	1,614,600	5,500,000	4,859,311	2,255,289
	1595 - Housing Sales Tax	16,787,245	7,685,000	16,573,250	7,896,995	7,840,000	3,754,995	11,964,000
	1610 - Real Estate Excise Tax Fund Second Quarter Percent	6,215,465	4,539,000	9,232,750	1,521,715	4,602,985	6,124,700	-
	1615 - Real Estate Excise Tax First Quarter Percent	985,000	4,274,000	4,500,000	759,000	4,361,000	4,300,000	820,000
	1620 - Public Safety & Judicial Grant	-	3,268,897	3,259,798	9,099	1,122,273	1,113,032	18,340
	1625 - Public Safety Levy Fund	1,153,495	7,123,347	7,140,082	1,136,760	7,272,259	7,336,388	1,072,631
	1640 - Communications Bldg M&O Fund	825,830	334,986	336,173	824,643	342,293	344,580	822,356
	1650 - Community Development Fund	36,493	15,000	35,000	16,493	15,000	31,493	-
	1680 - Community Housing & Human Services Fund	1,048,996	-	479,902	569,094	-	569,093	0
	1690 - Community Development Block Grants	3,470	8,575,300	8,575,300	3,470	8,575,300	8,575,300	3,470
	1695 - Community Development Block Grants Revolving Loan Fund	578,063	2,000,000	2,215,362	362,701	2,000,000	2,237,299	125,402
	1700 - Miscellaneous Community Development Grants	626,537	231,000	407,907	449,630	231,000	407,907	272,723
	1710 - Home Entitlement Program	0	5,474,023	5,474,023	0	5,474,023	5,474,023	0
	1715 - Home Revolving Loan Fund	662,662	395,000	1,057,662	-	395,000	395,000	-
	1720 - Housing Assistance Program	191,464	1,500	97,000	95,964	1,500	97,000	464
	1725 - Affordable & Supportive Housing	669,944	400,000	1,069,944	0	420,000	420,000	0
	1760 - Emergency Rental Assistance Grant	95,879	-	-	95,879	-	-	95,879
	1770 - Housing Trust Grant Fund	223,273	7,100	118,736	111,637	7,100	118,737	-
	1775 - Legal Services and Relocation Fund	-	156,000	156,000	-	156,000	156,000	-
	1780 - Rental Rehabilitation Fund	374,304	51,000	238,152	187,152	51,000	238,152	0
	1785 - Residential Rental Property Mitigation Fund	10,376	76,456	76,456	10,376	78,750	78,750	10,376
	1890 - Trial Court Improvement Fund	-	65,000	65,000	-	65,000	65,000	-
	1910 - Criminal Justice Assistance Fund	2,585,430	6,567,880	8,773,449	379,861	6,761,000	7,138,563	2,298
	1915 - Community Safety Fund	-	4,513,000	4,513,000	-	6,694,450	6,694,450	-
	1920 - Financial Partnership Fund	-	-	-	-	-	-	-
	1940 - Channel Five Equipment Reserve Fund	570,814	252,000	252,000	570,814	252,000	252,000	570,814
	1950 - Park Cumulative Reserve Fund	2,330,564	4,077,568	4,758,352	1,649,780	1,427,568	2,773,352	303,996
	1970 - Fire/Ems Fund	-	78,591,969	78,591,969	0	80,453,435	80,453,435	0
	1980 - Defined Contribution Administration Fund	152,861	75,000	69,206	158,655	82,650	76,510	164,795
	1985 - VOYA Defined Contribution Administration Fund	46,118	46,000	45,933	46,185	50,692	50,418	46,459
	1990 - Transportation Benefit Fund	1,502,600	3,250,000	4,613,160	139,440	3,250,000	88,889	3,300,551
Special Revenue Funds Total		74,391,443	282,118,997	307,381,814	49,128,626	282,964,996	286,784,132	45,309,490

Fund Category	Fund	Estimated	2025	2025	Estimated	2026	2026	Estimated
		Beginning	Revenue	Expense	Closing	Revenue	Expense	Closing
		Balance			Balance			Balance
Debt Service Funds	2100 - Go Bond Redemption Fund	7,141,560	16,583,207	16,186,207	7,538,560	16,969,953	16,586,953	7,921,560
	2300 - Special Assessment Debt Fund	583,819	125,000	143,812	565,007	125,000	107,833	582,174
	2350 - Special Assessment Guaranty Fund	574,640	-	8,000	566,640	-	8,000	558,640
	2500 - Iron Bridge TIF Debt Service	69,700	103,761	101,361	72,100	53,979	51,483	74,596
	2502 - University District LRF Debt Service	1,000,064	250,000	224,281	1,025,783	275,000	285,882	1,014,901
Debt Service Funds Total		9,369,783	17,061,968	16,663,661	9,768,090	17,423,932	17,040,151	10,151,871
Capital Funds	3160 - General Capital Improvements	20,226	-	20,226	-	-	-	-
	3200 - Street Capital Fund (Arterial St)	15,054,077	59,494,654	60,860,427	13,698,304	53,604,227	50,906,528	16,386,003
	3495 - Capital Improvements 1995	40,778	-	40,778	-	-	-	-
	3500 - Kendall Yards TIF	-	490,000	490,000	-	562,000	562,000	-
	3501 - West Quadrant TIF	1,616,667	681,000	2,297,667	-	749,100	749,100	-
	3502 - University District LRF	723,105	264,000	723,000	264,105	317,000	264,000	317,105
Capital Funds Total		17,454,853	60,929,654	64,432,098	13,962,409	55,232,327	52,481,628	16,703,108
Enterprise Funds	4100 - Water Division	39,121,144	58,278,522	74,661,917	22,737,743	60,680,884	76,381,552	7,037,081
	4210 - Water/Ww Debt Service Fund	-	13,549,028	13,549,028	-	13,549,778	13,549,778	-
	4250 - Integrated Capital Management	7,904,943	75,970,294	89,232,155	(8,356,818)	76,689,819	87,546,445	(16,213,544)
	4300 - Sewer Fund	31,026,282	77,390,651	89,011,214	19,405,719	80,816,319	98,128,560	2,093,479
	4480 - Solid Waste Fund	8,373,950	107,208,747	109,161,590	6,421,107	113,755,512	113,329,634	6,846,985
	4600 - Golf Fund	2,638,813	6,492,101	6,856,234	2,274,680	6,592,101	6,791,951	2,074,831
	4700 - Development Svcs Center	8,055,221	10,789,708	16,107,466	2,737,462	10,759,041	11,792,476	1,704,028
Enterprise Funds Total		97,120,353	349,679,051	398,579,804	48,219,800	362,843,454	407,520,396	3,542,859
Internal Service Funds	5100 - Fleet Services Fund	2,011,427	20,051,359	19,564,800	2,497,986	20,051,359	19,731,542	2,817,803
	5110 - Fleet Svcs Equip Repl Fund	6,619,497	1,671,160	2,264,115	6,026,542	1,645,160	2,029,835	5,641,867
	5200 - Public Works And Utilities	586,533	9,674,762	9,538,817	722,478	10,055,935	10,002,023	776,390
	5300 - IT Fund	2,183,191	14,197,007	14,211,704	2,168,494	15,030,075	15,054,468	2,144,100
	5310 - IT Capital Replacement Fund	3,532,901	1,442,381	1,618,483	3,356,799	1,428,381	2,330,827	2,454,353
	5400 - Reprographics Fund	3,544	-	-	3,544	-	-	3,544
	5500 - Purchasing & Stores Fund	283,556	1,355,261	1,370,754	268,063	1,405,949	1,423,442	250,570
	5600 - Accounting Services	1,636,588	6,505,286	6,517,550	1,624,324	6,818,732	6,795,711	1,647,345
	5700 - My Spokane	299,822	2,064,265	2,103,916	260,172	2,242,634	2,247,704	255,101
	5750 - Office Of Performance Mgmt	34,863	1,557,537	1,560,953	31,446	1,593,085	1,592,330	32,201
	5800 - Risk Management Fund	13,775,073	7,584,280	7,538,792	13,820,562	7,970,025	7,932,775	13,857,812
	5810 - Workers' Compensation Fund	10,272,600	6,449,788	6,446,323	10,276,065	6,799,405	6,806,257	10,269,214
	5820 - Unemployment Compensation Fund	1,586,453	385,971	481,762	1,490,662	385,971	508,178	1,368,455
	5830 - Employees Benefits Fund	20,126,199	50,624,986	51,261,185	19,490,000	52,500,826	53,531,400	18,459,426
	5900 - Facilities Operating Fund	3,783,919	5,707,743	6,506,434	2,985,228	5,845,766	6,696,348	2,134,646
	5901 - SIP Debt Fund	1,453,199	6,748,947	6,921,950	1,280,196	8,253,799	8,253,802	1,280,193
	5902 - Police Capital Fund	253,899	3,268,997	3,268,997	253,899	3,042,360	3,042,360	253,899
	5903 - Fire Capital Fund	1,493,937	4,557,433	4,557,433	1,493,937	5,697,300	5,697,300	1,493,937
	5904 - Facilities Capital	502,358	744,381	1,233,143	13,596	744,381	744,381	13,596
Internal Service Funds Total		70,439,559	144,591,544	146,967,110	68,063,993	151,511,143	154,420,683	65,154,453
Fiduciary Funds	6010 - Finch Memorial Arboretum Fund	87,544	75,000	75,000	87,544	75,000	75,000	87,544
	6100 - Retirement	337,325,883	37,830,000	42,201,507	332,954,376	39,952,660	44,501,382	328,405,654
	6200 - Firefighters' Pension Fund	32,100,853	3,303,643	5,242,350	30,162,146	3,477,061	5,473,084	28,166,123
	6230 - Building Code Records Mgmt	2,653	60,000	60,000	2,653	60,000	60,000	2,653
	6250 - Municipal Court	-	1,300,000	1,300,000	-	1,489,800	1,489,800	-
	6300 - Police Pension	1,038,334	3,595,000	3,581,750	1,051,584	3,749,620	3,717,098	1,084,106
	6730 - Parking & Business Improvement District	150,000	75,000	75,000	150,000	75,000	75,000	150,000
Fiduciary Funds Total		370,705,268	48,163,643	52,535,607	364,333,302	48,804,141	55,391,364	357,746,079
Grand Total		639,481,257	1,169,114,777	1,248,380,432	566,219,602	1,188,849,366	1,246,423,200	498,645,769

ADOPTED by the City Council and APPROVED by the Mayor on December 23, 2024

Betsy Wilkerson
Council President

Attest:

Laura Josue
City Clerk (Acting)

Lia Brown
Mayor

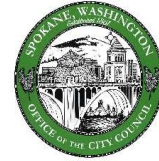
Approved as to form:

Michael J. Puccio
City Attorney

12/23/2024
Date

1/1/2025
Effective Date

MEMO



To City Council Members

From: Betsy Wilkerson, City Council President

cc: Mayor Lisa Brown; Alex Scott, City Administrator; Matt Boston, CFO; Jessica Stratton, Budget Director; Terri Pfister, City Clerk

Date 9 December, 2024

Re: Amendments to the Mayor's 2025-2026 Biennial Budget Proposed Budget

The City Council appreciates the many dedicated members of the City's Finance and Budgeting teams who have worked with the Administration to deliver the City's first biennial budget in a challenging fiscal climate. When Council recently enacted legislation moving the City to a biennial budgeting cycle, we hoped to foster a culture dedicated to a long-term budgeting approach, rather than one prone to relying on temporary fixes to the structural issues underlying the City's financial challenges. Throughout this process, Council has taken a collaborative approach with a new Administration and a new Chief Financial Officer, showing deference to their judgement where possible. However, we submit the following amendments in the interest of better serving our constituents' interests and continuing the Administration's work towards putting the City on a long-term path toward fiscal sustainability.

This Budget Amendment adopted by Council makes further investments in the priorities we hear from community members: clean and safe neighborhoods, improved street safety, and community policing. The Amendment provides funding to stand up an additional code enforcement team to keep City streets clean and safe. Council also expanded funding for removing abandoned vehicles and RVs, while retaining all funding for public works and transportation implementations from the Spokane Safe Streets Fund, to ensure more projects will be built throughout the City. We agreed to provide bridge funding for COPS for the first quarter of 2025, and to fund a volunteer community policing program that will be awarded after a request for proposals is completed.

As with many municipalities, the City of Spokane continues to face structural budgeting challenges due to a confluence of factors, including labor contracts that inexorably drive costs to increase substantially more rapidly than revenues; deferred maintenance and capital expenses for essential resources; and rising costs related to homelessness, mental health, crime, and addiction. City Council Members are grateful to the voters for their broad and generous support for the Community Safety Sales Tax, allowing for additional investments in public safety, including reinstating the Police Department's neighborhood resource officers and traffic enforcement; funding critical improvements to aged fire department equipment; buttressing effective programming in Community Court; and allocating more funds for accountability in the Police Ombuds Office.

As with most cities, Spokane continues to struggle with housing affordability issues. In keeping with the numerous

ORD C36626 (BIENNIAL BUDGET 2025-2026)(WILKERSON + CATHCART #2 AMENDMENT)

ordinances Council’s majority passed in 2024 to support affordable housing and rental protections, we support the Mayor’s proposals to continue funding efforts to expand housing options throughout the City. It has been a privilege to work with the many engaged citizens who attended our Homelessness Roundtables, and we look forward to forging progressively better solutions to homelessness, mental health, and addiction issues. Nevertheless, because many of these issues are outside the scope of what any city can tackle, it will require work at the county, state, and federal levels, which is why we share the Administration’s expansion of grant writing and exploration of a multijurisdictional task force to address homelessness.

Our budget should reflect our core value of equity and inclusiveness. Budgeting should bridge these ideals with what is fiscally feasible, in a way that reflects our community’s shared values while acknowledging constraints on our finances and service options. Our Budget Director remains actively engaged with our Manager of Equity and Inclusion and will continue to engage historically disadvantaged and underrepresented groups in the budgeting process. Going forward, the Council hopes to help shape a budgeting culture where City resources are carefully evaluated to consider disparities in our City via program evaluation, data analysis, and community engagement

In sum, Council expects the Administration to diligently work to deliver the surpluses projected in this budget (which shall incorporate by reference the attached spreadsheet, entitled “City Council’s Changes to the Biennial Budget 2025-2026”, and dated 6Dec24). Under a shared mandate to continue serving our residents in a fiscally prudent and responsive manner, the City Council adopts the Mayor’s Proposed 2025-2026 Biennial Budget, subject to the following changes and with an understanding that the Administration will present a responsive plan to any material changes to their forecasts at the September 2025 mid-biennial review:

GENERAL FUND

Non-Departmental (0020)

- 1. Move state lobbying contracts from Council:

2025	2026
\$81,028	\$81,028

- 2. Add an apprenticeship contract:

2025	2026
\$40,000	\$40,000

Police Ombuds (0030)

- 1. Add one classified Crime Analyst position omitted from the Proposed Budget

Human Services (0300)

- 1. Reduce contractual services:

2025	2026
(\$500,000)	-

ORD C36626 (BIENNIAL BUDGET 2025-2026)(WILKERSON + CATHCART #2 AMENDMENT)

City Council (0320)

1. **Increase auto allowance for each of the seven Councilmembers in the following amounts:**

2025	2026
\$1,310 x 7	\$1,310 x 7

2. **Increase airfare for each of the seven Councilmembers in the following amounts:**

2025	2026
\$1,000 x 7	\$1,000 x 7

3. Increase salary & benefits for staff promotions:

2025	2026
\$28,626	\$38,028

4. Increase miscellaneous other charges, for security, community engagement, and due diligence:

2025	2026
\$57,000	\$68,000

5. Move state lobbying contracts from Council:

2025	2026
(\$81,028)	(\$81,028)

6. Restore funding for interns:

2025	2026
\$10,000	\$10,000

Engineering Services (0370)

1. Remove one classified Bridge Engineer position, 237001:

2025	2026
(\$189,606)	(\$193,747)

Mayor's Office (0520)

1. Transfer-in funding from the Safe Streets for All fund for the Director of Transportation & Sustainability position:

2025	2026
\$198,549	\$202,949

2. Increase contractual services:

2025	2026
\$25,000	\$25,000

Planning Department (0650)

1. Remove two classified urban design positions, 263002 and 259008:

2025	2026
(\$220,113)	(\$225,096)

ORD C36626 (BIENNIAL BUDGET 2025-2026)(WILKERSON + CATHCART #2 AMENDMENT)

Police Department (0680)

1. Increase community policing volunteer funding:

2025	2026
\$220,113	\$225,096

2. Increase by \$300,000 to provide adequate funding for the expeditious towing and disposition of abandoned vehicles, including recreational vehicles, and to be used only after exhaustion of any intergovernmental funds the Administration shall pursue (from proposed \$50,000 to \$350,000 total):

2025	2026
\$150,000	\$150,000

3. Eliminate allocation from Safe Streets For All Fund to the SPD:

2025	2026
(\$1,200,000)	(\$600,000)

4. Per Administration, increase SPD vacancy discount to account for the attrition and new officer additions:

2025	2026
(\$450,000)	(\$450,000)

Allocations (0980)

Reallocate the following amounts, per the Administration:

1. Reduce transfer to Fire Capital Fund:

2025	2026
(\$1,999,990)	(\$1,000,000)

2. Increase transfer to Fire/EMS Fund:

2025	2026
\$1,999,990	\$1,000,000

3. Transfer-out to Code Enforcement for three additional Laborer I positions:

2025	2026
\$223,337	\$231,743

The net impact to the General Fund for the above actions is a \$744,223 increase to the fund over the biennium.

NON-GENERAL FUND DEPARTMENTS

Code Enforcement Fund (1200)

Council sees an urgent need for enhanced Code Enforcement functions, especially cleaning and enforcement activities, and has negotiated with the Administration to find funding for three (3) additional Laborer I FTEs.

ORD C36626 (BIENNIAL BUDGET 2025-2026)(WILKERSON + CATHCART #2 AMENDMENT)

1. Add three classified Laborer I positions

2025	2026
\$74,446 x 3	\$77,248 x 3

2. Increase transfer-in from the General Fund:

2025	2026
(\$223,337)	(\$231,743)

The net impact to the Code Enforcement Fund for the above actions is no net change to the fund over biennium.

Safe Streets For All / Traffic Calming Fund (1380)

City residents have a high priority for infrastructure improvements to make streets safe for all. As such, Council requests the Administration to confine spending from this dedicated fund to infrastructure and design projects and the appropriate staff to implement those projects.

1. Remove nine classified police officers:

2025	2026
(\$108,859) x9	(\$112,434) x9

2. Eliminate allocation from Safe Streets For All Fund to the SPD:

2025	2026
(\$1,200,000)	(\$600,000)

3. Transfer-out funding from the Safe Streets for All fund for the Director of Transportation & Sustainability position in the General Fund:

2025	2026
\$198,549	\$202,949

The net impact to the Safe Streets For All Fund for the above actions is a \$3,390,139 decrease to the fund over the biennium.

Community Safety Sales Tax Fund (1915)

1. Reduce the transfer-out to the Fire Capital Fund:

2025	2026
(\$200,010)	-

2. Add a transfer-out to the Fire/EMS Fund:

2025	2026
\$200,010	-

The net impact to Community Safety Sales Tax Fund for the above actions is no net change to the fund over the biennium.

ORD C36626 (BIENNIAL BUDGET 2025-2026)(WILKERSON + CATHCART #2 AMENDMENT)

Fire Operations Fund (1970)

1. Increase the transfer-in from the General Fund:

2025	2026
\$1,999,990	\$1,000,000

2. Add a transfer-in from the Community Safety Sales Tax Fund:

2025	2026
\$200,010	-

3. Increase fire uniform overtime:

2025	2026
\$2,200,000	\$1,000,000

The net impact to the Fire Operations Fund for the above actions is no net change to the fund over the biennium.

Solid Waste Fund (4500)

1. Increase Compressed Natural Gas (CNG) allocation due to increase in fleet size:

2025	2026
\$350,000	\$350,000

The net impact to the Solid Waste Fund for the above actions is a \$700,000 increase to the fund over the biennium.

Information Technology Fund (5300)

1. Restore a Network Administrator position, 138004:

2025	2026
\$128,982	\$140,150

2. Increase salary & benefits for staff promotions:

2025	2026
\$33,152	\$33,639

3. Move fiber leasing revenue from the IT capital fund and increase it due to a recent contract renewal:

2025	2026
\$167,000	\$171,000

The net impact to the Information Technology Fund for the above actions is a \$2,077 increase to the fund over the biennium.

ORD C36626 (BIENNIAL BUDGET 2025-2026)(WILKERSON + CATHCART #2 AMENDMENT)

Information Technology Replacement Fund (5310)

1. Move fiber leasing revenue from the IT capital fund:

2025	2026
(\$25,000)	(\$25,000)

The net impact to the Information Technology Replacement Fund for the above actions is a \$50,000 increase to the fund over the biennium.

This Budget Memo and the attached spreadsheet shall be incorporated into Ordinance No C36626 for the Biennial Budget 2025-2026, and all adopted amendments thereto.

ORD C36626 (Biennial Budget)(WILKERSON + CATHCART #2 AMENDMENT)

City Council's Changes to the Biennial Budget 2025-2026										BIENNIAL (2025-26)	
Reflects Council-approved Administration changes where indicated										Mayor Proposed	
Date: 8/26/24										Biennial Bgt	
Account Number										Biennial Bgt	
Line Item Description										Biennial Bgt	
Dept/Fund Name	Dept	Prog	Func	Type	Position	Change	2025 Adjustments	2025 Adjustments	Biennial Adjustments	Council Adjusted Biennial Bgt	Mayor Proposed Biennial Bgt
										Expenses	
Nondepartmental	0020	88100	18900	54101		\$ 162,056	\$ 81,028	\$ 81,028	\$ 162,056	\$ 162,056	\$ -
Nondepartmental	0020	88100	18900	54201		\$ 80,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 305,000	\$ 225,000
Police Ombuds	0030	11500	57200	5XXXX	035999-R	\$ -	\$ -	\$ -	\$ -	\$ 304,290	\$ 304,290
Human Svcs	0300	53011	65410	54201		\$ (500,000)	\$ (500,000)	\$ -	\$ (500,000)	\$ 1,500,000	\$ 2,000,000
Council	0320	36110	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36120	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36130	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36140	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36150	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36160	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36170	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36180	11600	51600		\$ 2,620	\$ 1,310	\$ 1,310	\$ 2,620	\$ 7,320	\$ 4,700
Council	0320	36110	11600	54401		\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 10,000	\$ 8,000
Council	0320	36120	11600	54401		\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 10,000	\$ 8,000
Council	0320	36130	11600	54401		\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 10,000	\$ 8,000
Council	0320	36140	11600	54401		\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 10,000	\$ 8,000
Council	0320	36160	11600	54401		\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 10,000	\$ 8,000
Council	0320	36170	11600	54401		\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 10,000	\$ 8,000
Council	0320	36180	11600	54401		\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 10,000	\$ 8,000
Council	0320	36100	11600	54954		\$ 66,654	\$ 28,626	\$ 38,028	\$ 66,654	\$ 66,654	\$ -
Council	0320	36100	11600	54999		\$ 125,000	\$ 57,000	\$ 68,000	\$ 125,000	\$ 195,000	\$ 70,000
Council	0320	36100	11600	54101		\$ (162,056)	\$ (81,028)	\$ (81,028)	\$ (162,056)	\$ -	\$ 162,056
Council	0320	36100	11600	51002		\$ 20,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 30,000	\$ 10,000
TOTAL COUNCIL CHANGE \$ 81,938											
Engineering Svcs	0370	41510	44200	5XXXX	237001	\$ (383,353)	\$ (188,606)	\$ (193,747)	\$ (383,353)	\$ -	\$ 383,353
Mayor's Office	0520	36200	99999	39785	836999-R	\$ (401,498)	\$ (198,549)	\$ (202,949)	\$ (401,498)	\$ (401,498)	\$ -
Mayor's Office	0520	36200	13100	54201		\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ -
Planning	0650	51100	58620	5XXXX	263002	\$ (235,752)	\$ (116,559)	\$ (119,193)	\$ (235,752)	\$ -	\$ 235,752
Planning	0650	51100	58620	5XXXX	259008	\$ (209,456)	\$ (103,553)	\$ (105,903)	\$ (209,456)	\$ -	\$ 209,456
Police	0680	11310	21390	54201		\$ 445,208	\$ 220,112	\$ 225,096	\$ 445,208	\$ 445,208	\$ -
Police	0680	11410	21250	54921		\$ 300,000	\$ 150,000	\$ 150,000	\$ 300,000	\$ 350,000	\$ 50,000
Police	0680	30210	99999	39785		\$ 1,800,000	\$ 1,200,000	\$ 600,000	\$ 1,800,000	\$ -	\$ (1,800,000)
Police	0680	Various	Link to Lines			\$ (900,000)	\$ (450,000)	\$ (450,000)	\$ (900,000)	\$ (6,204,794)	\$ (5,304,794)
Allocations	0980	89000	97187	80103		\$ (2,999,990)	\$ (1,599,990)	\$ (1,000,000)	\$ (2,999,990)	\$ -	\$ 2,999,990
Allocations	0980	89000	97117	80101		\$ 2,999,990	\$ 1,599,990	\$ 1,000,000	\$ 2,999,990	\$ 101,492,014	\$ 98,492,024
Allocations	0980	89000	97112	80101		\$ 455,080	\$ 223,337	\$ 231,743	\$ 455,080	\$ 2,326,640	\$ 1,871,560

ORD C36626 (Biennial Budget)(WILKERSON + CATHCART #2 AMENDMENT)

		General Fund Net Change		Code Enforcement Fund Net Change		Fire/EMS Fund Net Change		Solid Waste Fund Net Change		IT Cap Fund Net Change									
Code Enforcement	Addition of Laborer for Litter Control	1200	58200	24600	5XXXX	501997-R	\$	151,693	\$	74,446	\$	77,248	\$	151,693	\$	151,693	\$	-	
Code Enforcement	Addition of Laborer for Litter Control	1200	58200	24600	5XXXX	501998-R	\$	151,693	\$	74,446	\$	77,248	\$	151,693	\$	151,693	\$	-	
Code Enforcement	Addition of Laborer for Litter Control	1200	58200	24600	5XXXX	501999-R	\$	151,693	\$	74,446	\$	77,248	\$	151,693	\$	151,693	\$	-	
Code Enforcement	Increase Transfer from the General Fund	1200	58200	99999	39710		\$	(455,080)	\$	(223,337)	\$	(231,743)	\$	(455,080)	\$	(455,080)	\$	-	
				Code Enforcement Fund Net Change				\$ -				\$ -				\$ -		\$ 1,800,000	
Sale Streets for All	Eliminate contribution to PD	1380	30210	97101	80101		\$	(1,800,000)	\$	(1,200,000)	\$	(600,000)	\$	(1,800,000)	\$	-	\$	-	\$
Sale Streets for All	Funding for Dir. Trap & Sust to 0520	1380	30210	97101	80101	836999-R	\$	401,498	\$	198,549	\$	202,949	\$	401,498	\$	401,498	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901463	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901464	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901465	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901466	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901467	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901468	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901469	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901470	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
Sale Streets for All	Remove vacant Police Officer position from the Sales	1380	24104	21700	5XXXX	901471	\$	(221,293)	\$	(108,859)	\$	(112,434)	\$	(221,293)	\$	-	\$	-	
				Sale Streets for All Fund Net Change				\$ (3,390,139)				\$ (200,010)		\$ -		\$ 1,448,990		\$ 1,649,000	
Community Safety Sales Tax Fund	Transfer to the capital fund ADMIN	1915	30210	97187	80101		\$	(200,010)	\$	(200,010)	\$	-	\$	(200,010)	\$	-	\$	-	
Community Safety Sales Tax Fund	Transfer to Fire/EMS fund ADMIN	1915	30210	97117	80101		\$	200,010	\$	200,010	\$	-	\$	200,010	\$	-	\$	-	
				Community Safety Sales Tax Fund Net Change				\$ -				\$ -		\$ -		\$ 200,010		\$ -	
Fire Operations	Transfer from General Fund ADMIN	1970	35121	99999	39710		\$	(2,999,990)	\$	(1,999,990)	\$	(1,000,000)	\$	(2,999,990)	\$	(1,014,922,014)	\$	(96,492,024)	
Fire Operations	Transfer from Community Safety Sales Tax Fund	1970	35121	99999	39773		\$	(200,010)	\$	(200,010)	\$	-	\$	(200,010)	\$	(200,010)	\$	-	
Fire Operations	Increase uniform overtime	1970	35121	22200	51215		\$	3,200,000	\$	2,200,000	\$	1,000,000	\$	3,200,000	\$	7,703,487	\$	4,503,487	
				Fire/EMS Fund Net Change				\$ -				\$ -		\$ -		\$ 7,703,487		\$ 4,503,487	
Solid Waste Fund	Increase CNG due to add 1 vehicles ADMIN	4500	44200	37148	54849		\$	700,000	\$	350,000	\$	350,000	\$	700,000	\$	1,090,000	\$	390,000	
				Solid Waste Fund Net Change				\$ 700,000				\$ 350,000		\$ 350,000		\$ 1,090,000		\$ 390,000	
IT Op Fund	Reorder Network Administrator position (removed in Proposed)	5300	73200	18880	5XXXX	138004	\$	269,132	\$	128,982	\$	140,150	\$	269,132	\$	269,132	\$	-	
IT Op Fund	Reserve for reclassification of Director to CTO	5300	30210	18810	59954		\$	66,791	\$	33,152	\$	33,639	\$	66,791	\$	66,791	\$	-	
IT Op Fund	Move fiber revenue from IT capital fund to operating fund & increase for new contract	5300	30210	99999	34319		\$	(338,000)	\$	(167,000)	\$	(171,000)	\$	(338,000)	\$	(338,000)	\$	-	
				IT Op Fund Net Change				\$ (2,077)				\$ -		\$ -		\$ -		\$ -	
IT Cap Fund	Move fiber revenue from IT capital fund to operating fund	5310	73100	99999	34319		\$	50,000	\$	25,000	\$	25,000	\$	50,000	\$	-	\$	-	
				IT Cap Fund Net Change				\$ 50,000				\$ 25,000		\$ 25,000		\$ 50,000		\$ (50,000)	

GF Surplus \$ 3,185,359 \$ 390,152
 Council Ads \$ 411,978 \$ 332,245
 Revised GF Surplus/Deficit \$ 2,773,381 \$ 57,907

ORD C36626 (Biennial Budget)(WILKERSON + CATHCART #2 AMENDMENT)

Amend the following sections of the budget memo as well as all applicable sections of Ordinance C36626 and its attachments to include:

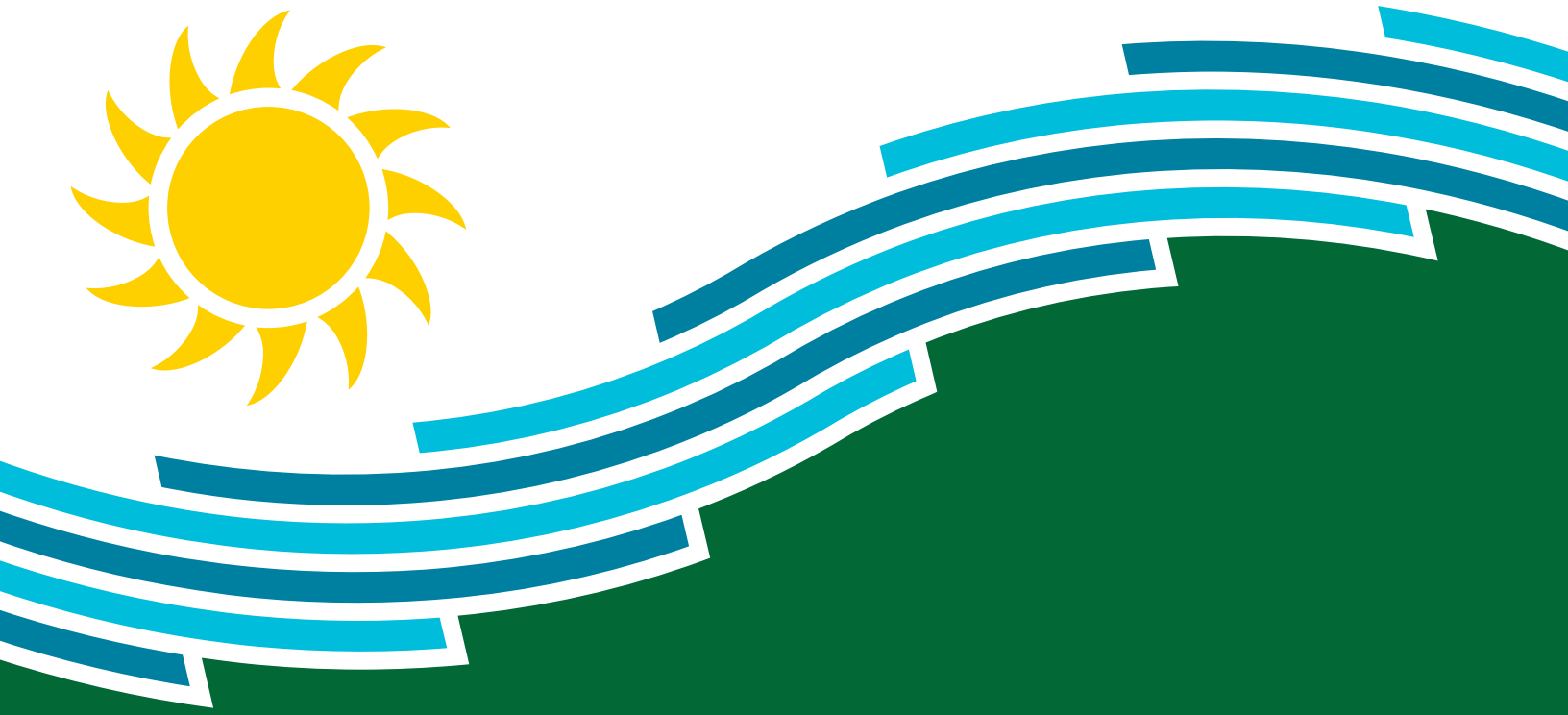
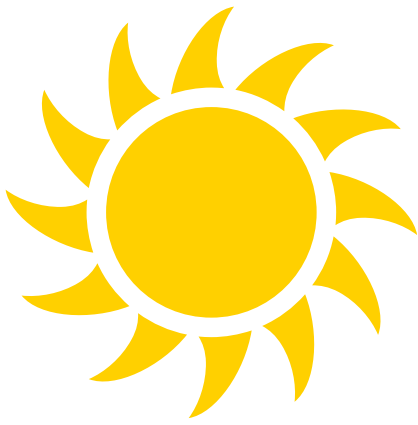
City Council (0320)

[...]

4. Increase miscellaneous other charges, for security, community engagement, and due diligence:

2025	2026
\$77,000	\$68,000

PURPOSE OF AMENDMENT: This amendment increases Council Office's 2025 budget by \$20,000 for the animal control study.



Financial Schedules

2021-2026

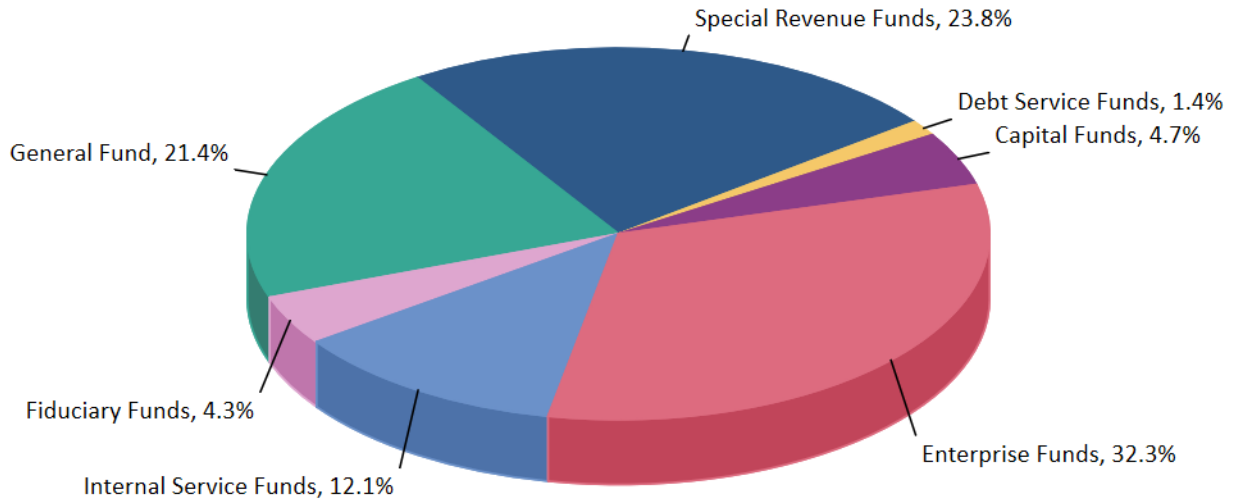


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2025-2026 Adopted Budget
City of Spokane Net Expenditures by Fund Group

2025-26 Adopted Net City Expenditures

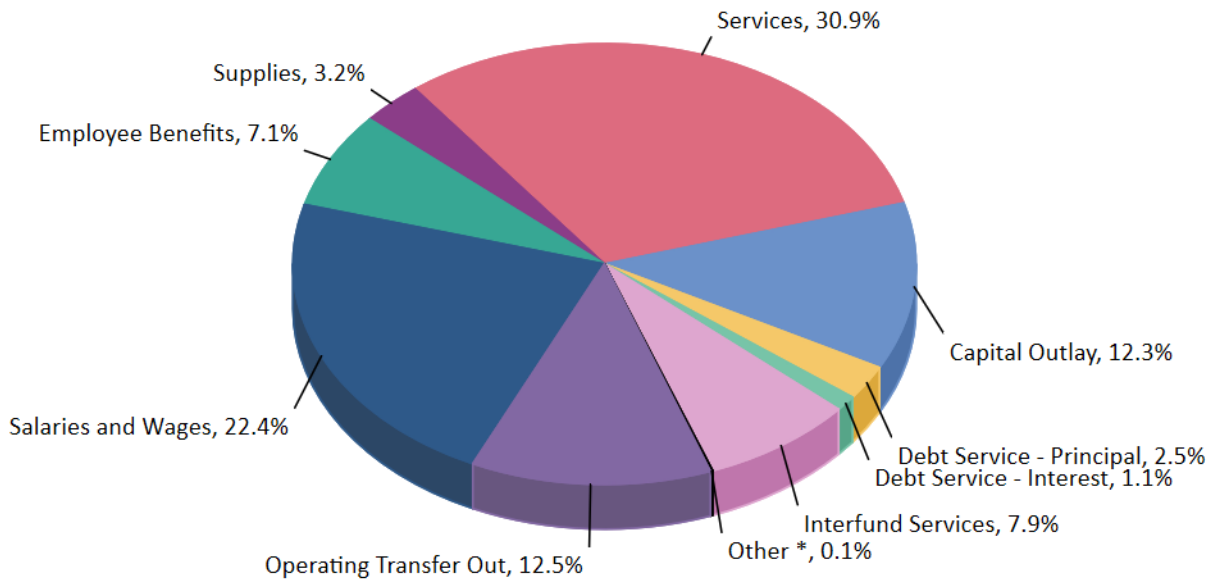


(\$ in 000's)

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted
General Fund	\$ 447,107	\$ 471,443	\$ 534,605
Special Revenue Funds	435,022	545,698	594,166
Debt Service Funds	33,906	35,687	33,704
Capital Funds	125,353	89,465	116,914
Enterprise Funds	625,492	775,917	806,100
Internal Service Funds	246,097	296,363	301,388
Fiduciary Funds	92,553	102,402	107,927
Total City Expenditures	2,005,530	2,316,975	2,494,804
Less:			
Operating Transfer Out	(368,640)	(321,461)	(311,003)
Net City Expenditures	\$ 1,636,890	\$ 1,995,514	\$ 2,183,801

2025-2026 Adopted Budget
City of Spokane Summary of Expenditures

Summary of Expenditures



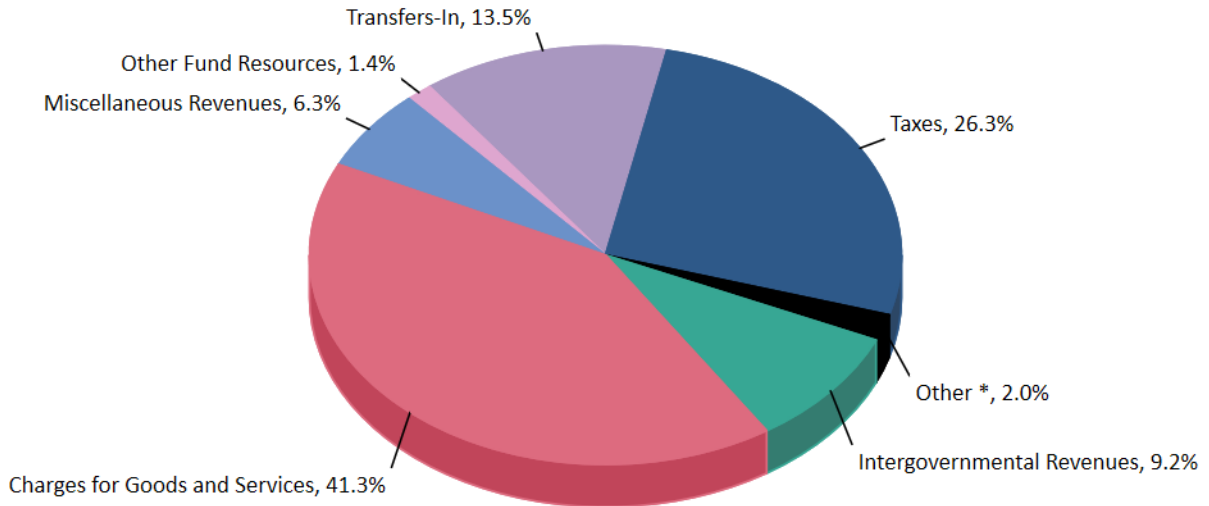
(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Salaries and Wages	\$ 430,852	\$ 501,907	\$ 558,931
Employee Benefits	139,268	159,939	176,206
Supplies	67,315	76,059	79,407
Services	557,262	675,649	771,966
Capital Outlay	205,965	304,703	305,663
Debt Service - Principal	60,676	60,524	63,581
Debt Service - Interest	29,811	29,807	28,111
Interfund Services	145,741	175,905	196,778
Amortization/Depreciation*	-	-	34
Operating Transfer Out	368,640	321,461	311,003
Reserves*	-	11,021	3,124
Total City of Spokane	\$ 2,005,530	\$ 2,316,975	\$ 2,494,804

*Included in the "Other" category in the chart above.

2025-2026 Adopted Budget City of Spokane Summary of Revenues

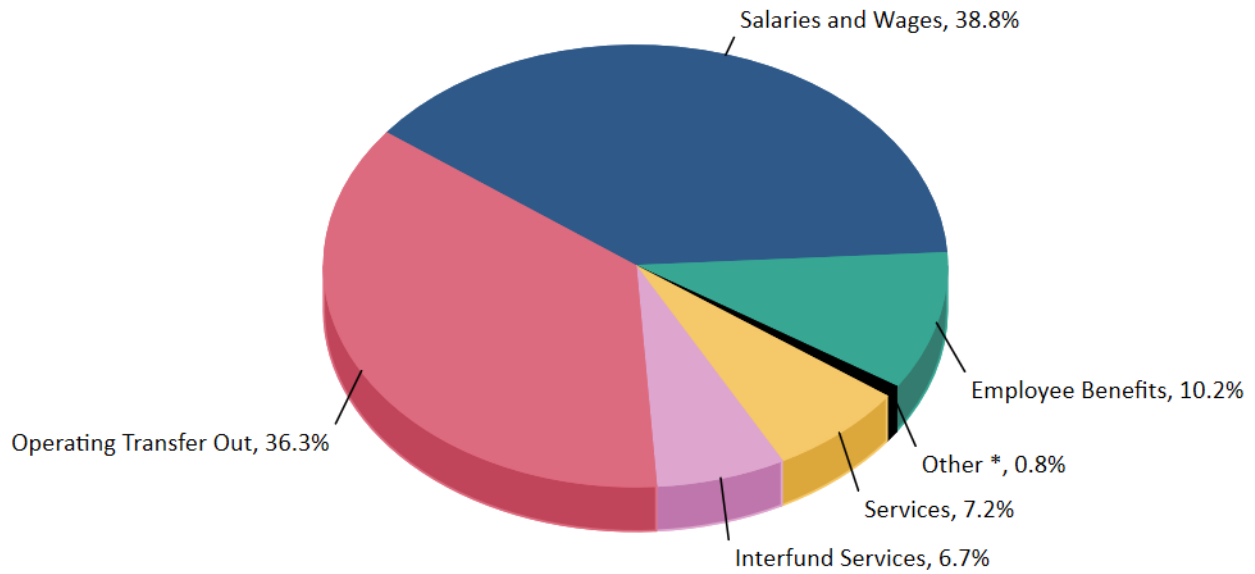
Summary of Revenues



(\$ in 000's)	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Taxes	\$ 512,589	\$ 558,432	\$ 618,483
Licenses & Permits*	19,384	21,872	22,879
Intergovernmental Revenues	151,410	147,233	216,152
Charges for Goods and Services	774,877	869,033	971,846
Fines and Penalties*	15,900	18,653	14,611
Miscellaneous Revenues	134,920	130,949	148,571
Proprietary/Trust Fund - Capital Contributions*	11,409	5,253	10,390
Other Fund Resources	111,705	51,300	33,823
Debt Issued*	746	-	-
Disposition of Capital Assets*	465	245	218
Transfers-In	288,142	323,059	316,923
Insurance Recoveries*	239	82	72
Total City of Spokane	\$ 2,021,786	\$ 2,126,111	\$ 2,353,968

2025-2026 Adopted Budget
General Fund Summary of Expenditures

Summary of Expenditures

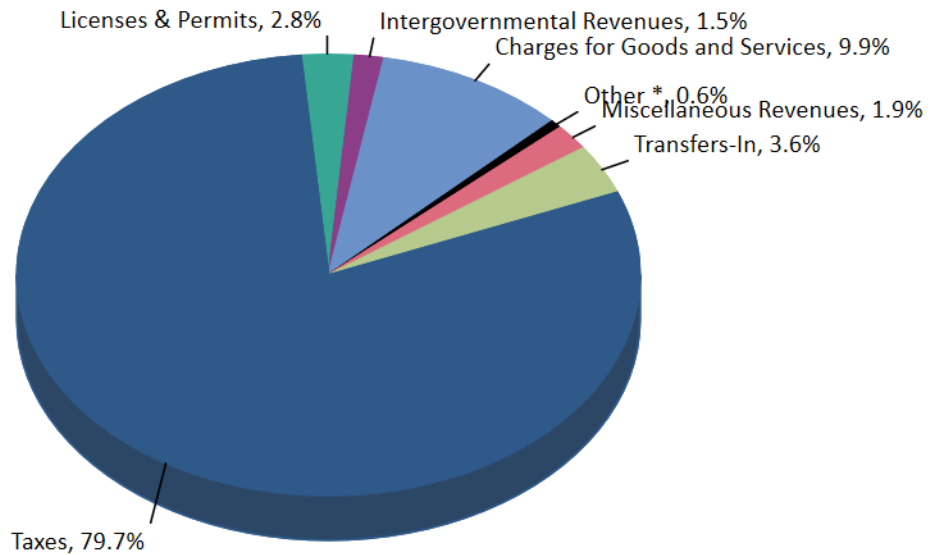


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Salaries and Wages	\$ 149,961	\$ 171,586	\$ 207,366
Employee Benefits	41,807	43,280	54,281
Supplies*	2,819	3,310	3,645
Services	31,522	32,381	38,292
Capital Outlay*	692	260	350
Debt Service - Principal*	156	-	-
Debt Service - Interest*	46	-	-
Interfund Services	22,948	31,394	35,910
Operating Transfer Out	197,157	188,843	194,214
Reserves*	-	389	548
Total General Fund	\$ 447,108	\$ 471,443	\$ 534,606

2025-2026 Adopted Budget
General Fund Summary of Revenues

Summary of Revenues

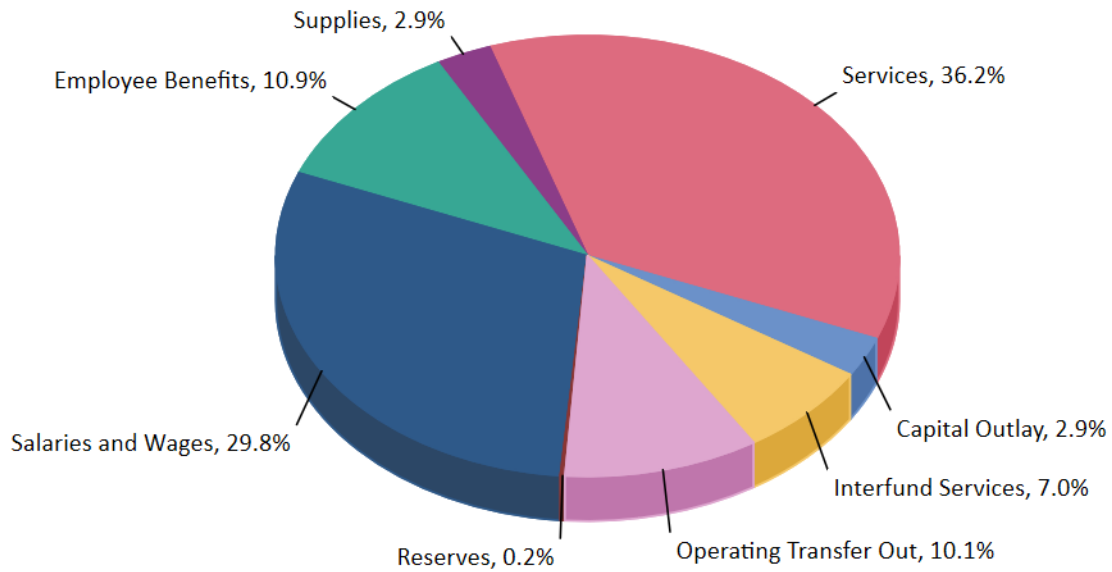


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Taxes	\$ 358,610	\$ 381,083	\$ 426,082
Licenses & Permits	13,889	14,367	14,778
Intergovernmental Revenues	9,157	8,320	8,140
Charges for Goods and Services	38,777	42,371	52,743
Fines and Penalties*	3,368	4,334	3,209
Miscellaneous Revenues	8,146	15,012	10,157
Disposition of Capital Assets*	83	80	40
Transfers-In	2,839	6,111	19,495
Total General Fund	\$ 434,869	\$ 471,678	\$ 534,644

2025-2026 Adopted Budget
Special Revenue Funds Summary of Expenditures

Summary of Expenditures

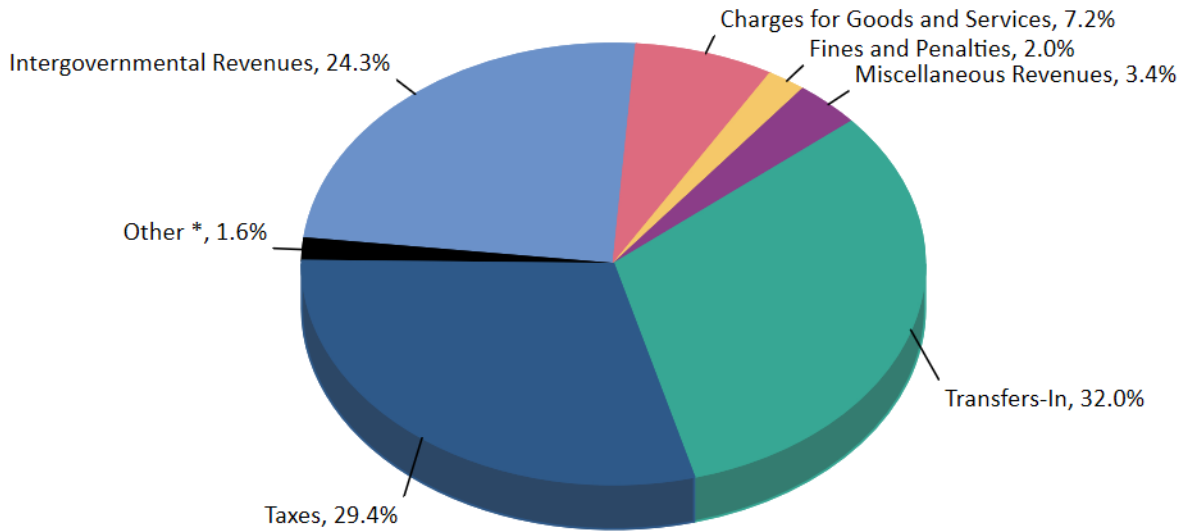


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Salaries and Wages	\$ 150,560	\$ 171,087	\$ 176,813
Employee Benefits	54,565	66,206	64,650
Supplies	15,091	18,329	17,073
Services	135,613	170,362	215,229
Capital Outlay	19,788	20,839	17,360
Debt Service - Principal*	124	-	-
Debt Service - Interest*	7	-	-
Interfund Services	32,563	43,596	41,671
Operating Transfer Out	26,711	45,998	59,951
Reserves	-	9,281	1,417
Total Special Revenue Funds	\$ 435,022	\$ 545,698	\$ 594,164

2025-2026 Adopted Budget
Special Revenue Funds Summary of Revenues

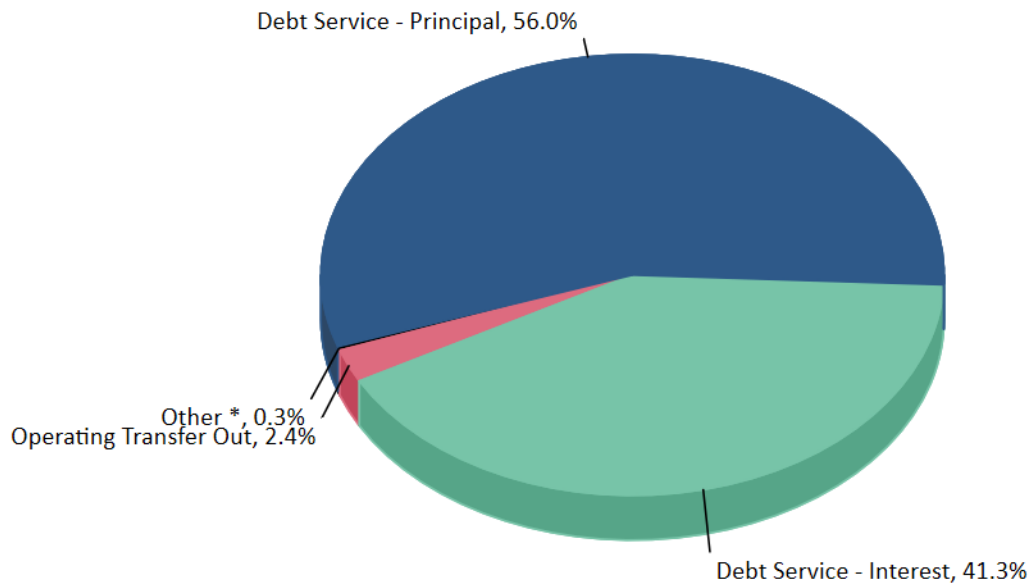
Summary of Revenues



(\$ in 000's)	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Taxes	\$ 133,313	\$ 153,641	\$ 166,133
Licenses & Permits*	2,773	4,549	5,383
Intergovernmental Revenues	106,593	101,483	137,369
Charges for Goods and Services	30,759	41,694	40,759
Fines and Penalties	12,531	14,316	11,378
Miscellaneous Revenues	15,307	17,850	19,397
Proprietary/Trust Fund - Capital Contributions*	11	-	-
Other Fund Resources*	3,838	3,683	3,683
Debt Issued*	746	-	-
Disposition of Capital Assets*	181	55	68
Transfers-In	171,412	169,611	180,841
Insurance Recoveries*	234	82	72
Total Special Revenue Funds	\$ 477,698	\$ 506,964	\$ 565,083

2025-2026 Adopted Budget
Debt Service Funds Summary of Expenditures

Summary of Expenditures



(\$ in 000's)

Services*

Debt Service - Principal

Debt Service - Interest

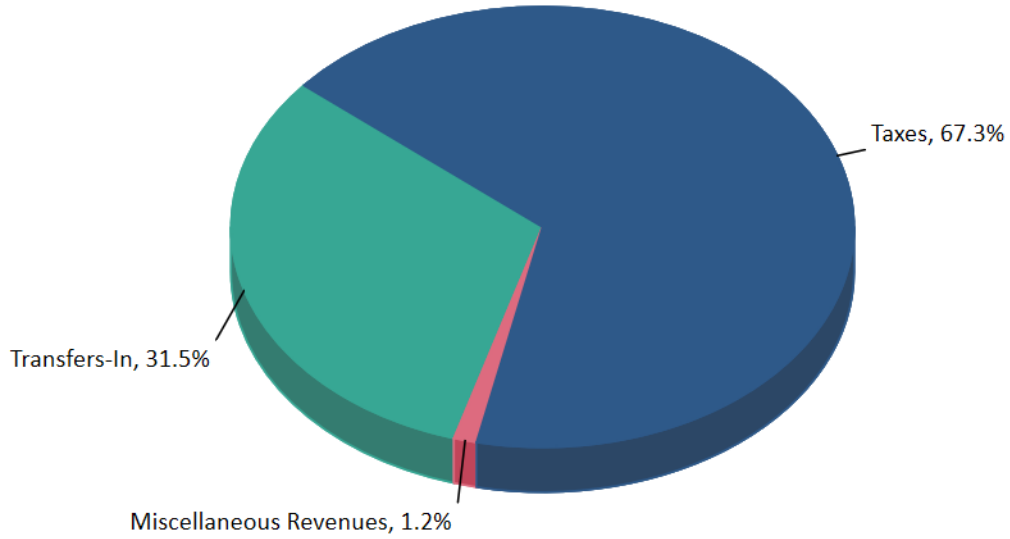
Operating Transfer Out

Total Debt Service Funds

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Services*	\$ 5	\$ 96	\$ 96
Debt Service - Principal	16,622	19,225	18,864
Debt Service - Interest	16,590	15,479	13,923
Operating Transfer Out	689	887	821
Total Debt Service Funds	\$ 33,906	\$ 35,687	\$ 33,704

2025-2026 Adopted Budget
Debt Service Funds Summary of Revenues

Summary of Revenues



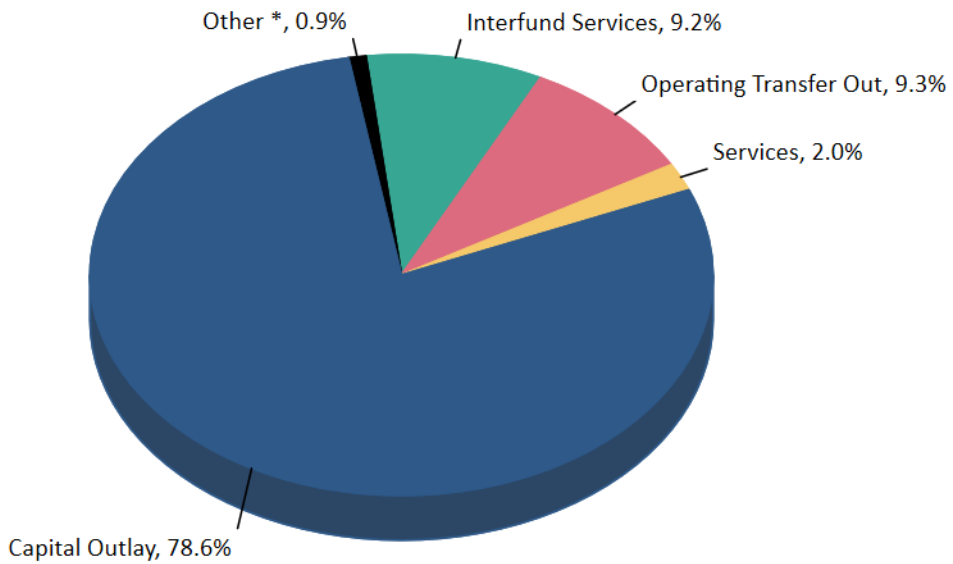
(\$ in 000's)

Taxes
 Miscellaneous Revenues
 Transfers-In
 Total Debt Service Funds

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
\$	18,917	\$ 21,432	\$ 23,205
	360	1,162	410
	14,283	14,326	10,871
\$	33,560	\$ 36,920	\$ 34,486

2025-2026 Adopted Budget
Capital Funds Summary of Expenditures

Summary of Expenditures

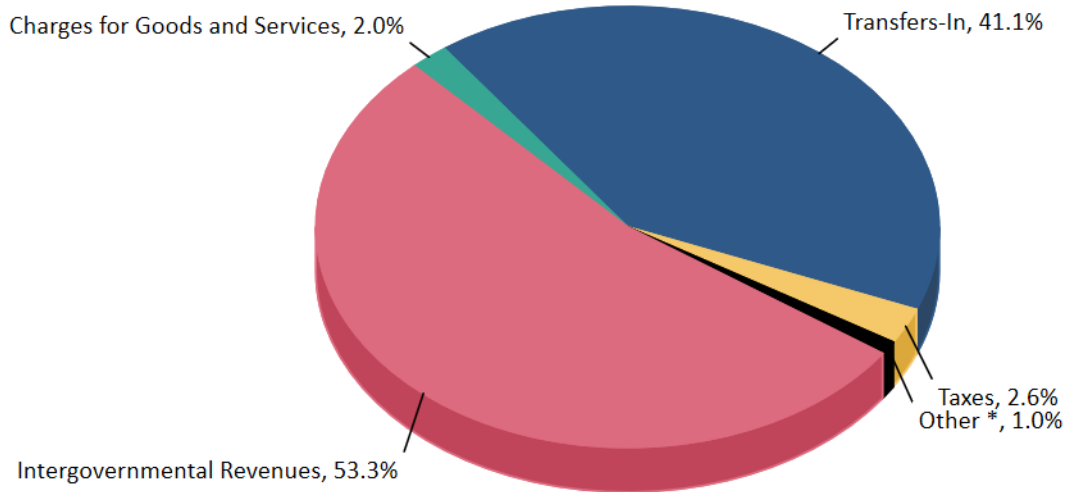


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Services	\$ 7,677	\$ 5,252	\$ 2,367
Capital Outlay	95,463	62,734	91,876
Debt Service - Principal*	828	915	1,041
Debt Service - Interest*	15	4	11
Interfund Services	8,539	9,689	10,748
Operating Transfer Out	12,831	10,871	10,871
Total Capital Funds	\$ 125,353	\$ 89,465	\$ 116,914

2025-2026 Adopted Budget
Capital Funds Summary of Revenues

Summary of Revenues

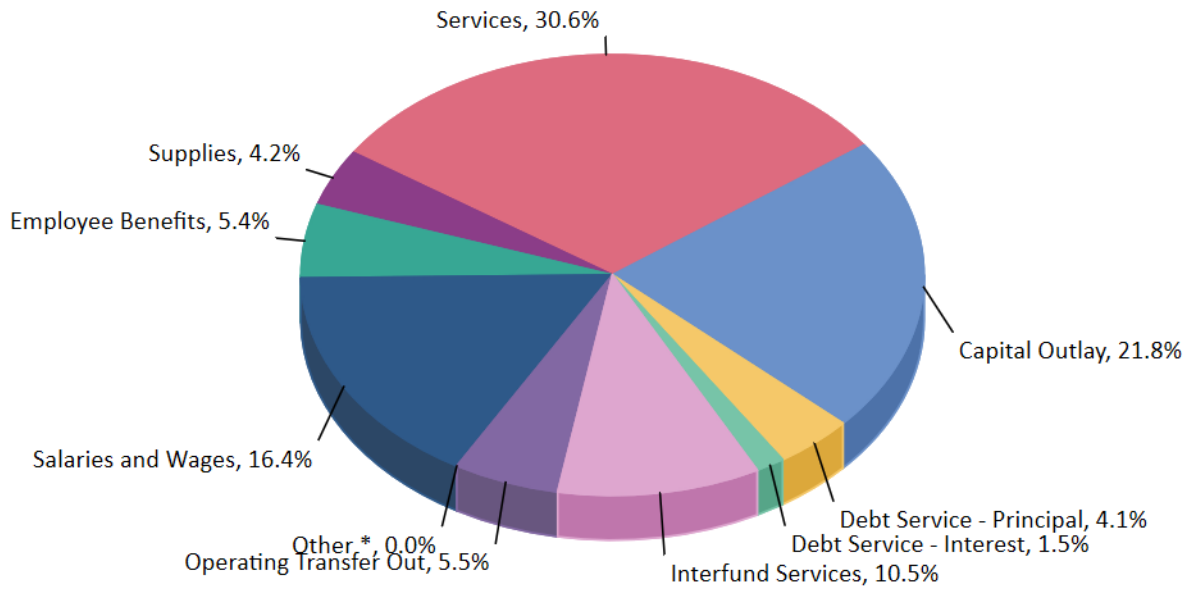


(\$ in 000's)

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted
Taxes	\$ 1,749	\$ 2,276	\$ 3,063
Licenses & Permits*	2	2	2
Intergovernmental Revenues	26,096	30,400	61,888
Charges for Goods and Services	3,016	2,224	2,314
Miscellaneous Revenues*	1,281	637	1,141
Disposition of Capital Assets*	100	-	-
Transfers-In	40,995	54,095	47,754
Insurance Recoveries*	6	-	-
Total Capital Funds	\$ 73,245	\$ 89,634	\$ 116,162

2025-2026 Adopted Budget
Enterprise Funds Summary of Expenditures

Summary of Expenditures

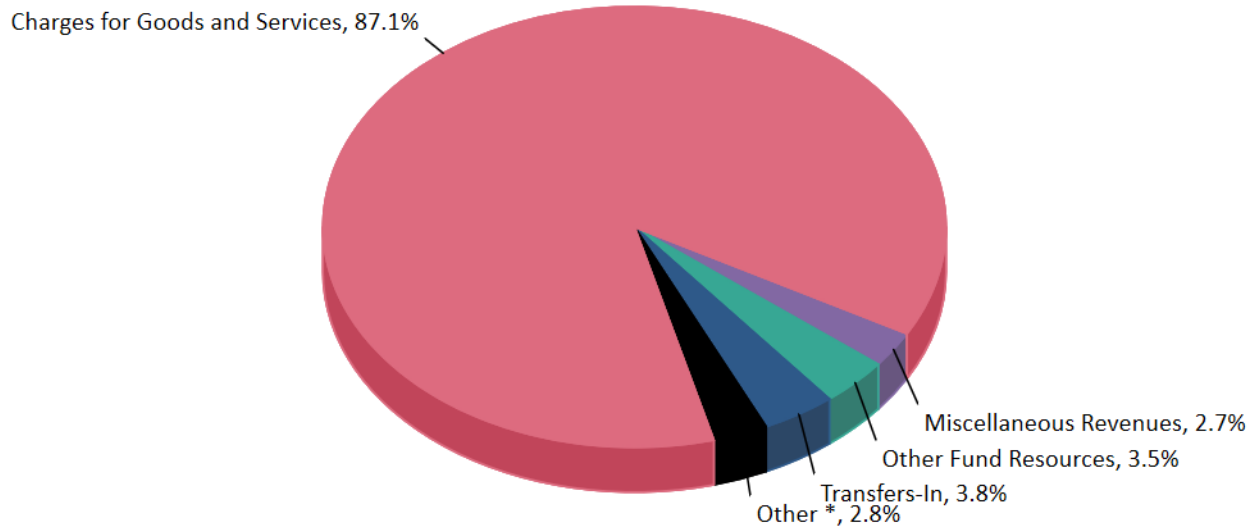


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Salaries and Wages	\$ 97,100	\$ 119,445	\$ 132,561
Employee Benefits	31,964	37,778	43,419
Supplies	29,134	31,136	33,936
Services	163,603	211,639	246,637
Capital Outlay	74,664	189,446	175,550
Debt Service - Principal	27,130	29,402	32,725
Debt Service - Interest	12,458	13,800	12,124
Interfund Services	68,662	76,732	84,645
Operating Transfer Out	120,777	66,233	44,438
Reserves*	-	305	65
Total Enterprise Funds	\$ 625,492	\$ 775,916	\$ 806,100

2025-2026 Adopted Budget
Enterprise Funds Summary of Revenues

Summary of Revenues

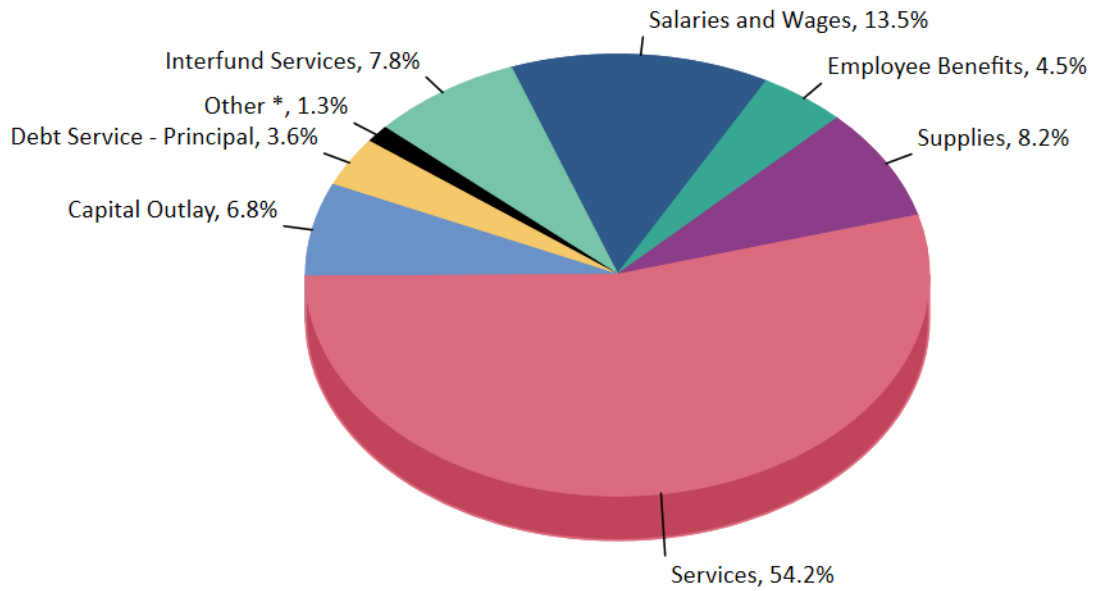


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Licenses & Permits*	\$ 2,720	\$ 2,955	\$ 2,716
Intergovernmental Revenues*	6,144	5,870	7,265
Charges for Goods and Services	509,506	555,008	620,898
Fines and Penalties*	1	2	4
Miscellaneous Revenues	12,058	8,927	18,971
Proprietary/Trust Fund - Capital Contributions*	10,293	5,143	10,270
Other Fund Resources	96,574	21,755	25,230
Disposition of Capital Assets*	(95)	20	20
Transfers-In	28,242	52,620	27,149
Total Enterprise Funds	\$ 665,443	\$ 652,300	\$ 712,523

2025-2026 Adopted Budget
Internal Service Funds Summary of Expenditures

Summary of Expenditures

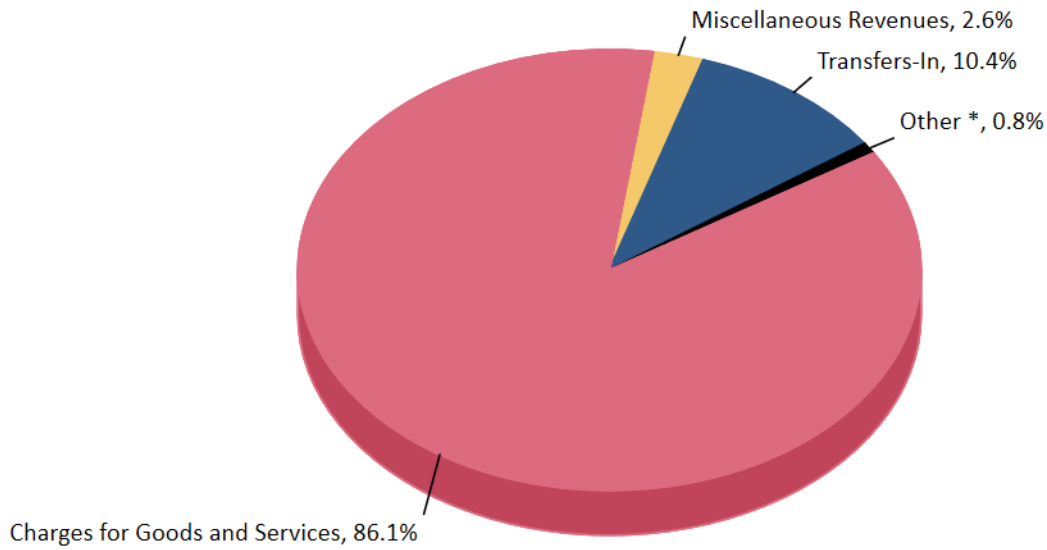


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Salaries and Wages	\$ 31,916	\$ 38,343	\$ 40,662
Employee Benefits	10,746	12,451	13,602
Supplies	20,264	23,265	24,737
Services	128,064	155,446	163,413
Capital Outlay	15,359	31,424	20,528
Debt Service - Principal	15,816	10,982	10,950
Debt Service - Interest*	695	524	2,052
Interfund Services	12,762	14,274	23,642
Operating Transfer Out	10,475	8,630	708
Reserves*	-	1,025	1,093
Total Internal Service Funds	\$ 246,097	\$ 296,364	\$ 301,387

2025-2026 Adopted Budget
Internal Service Funds Summary of Revenues

Summary of Revenues

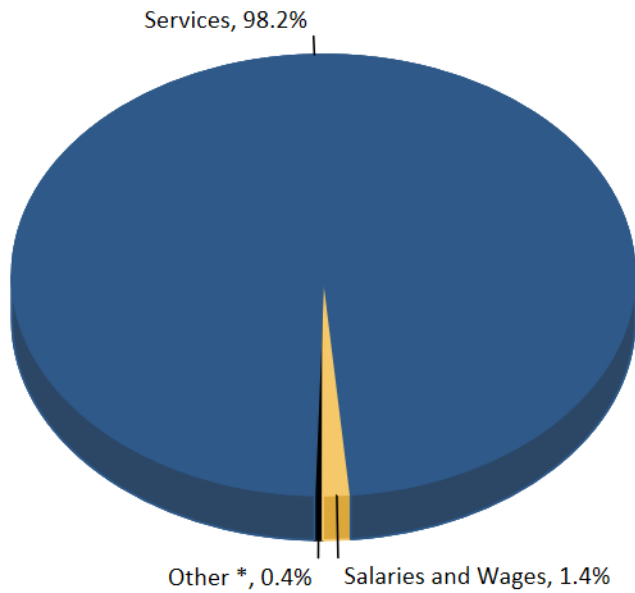


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Intergovernmental Revenues*	\$ 2,147	\$ 100	\$ 200
Charges for Goods and Services	192,789	227,686	255,073
Fines and Penalties*	-	-	20
Miscellaneous Revenues	5,395	6,294	7,786
Proprietary/Trust Fund - Capital Contributions*	1,104	110	120
Other Fund Resources	8,155	22,942	2,000
Disposition of Capital Assets*	196	90	90
Transfers-In	30,370	26,297	30,813
Total Internal Service Funds	\$ 240,156	\$ 283,519	\$ 296,102

2025-2026 Adopted Budget
Fiduciary Funds Summary of Expenditures

Summary of Expenditures

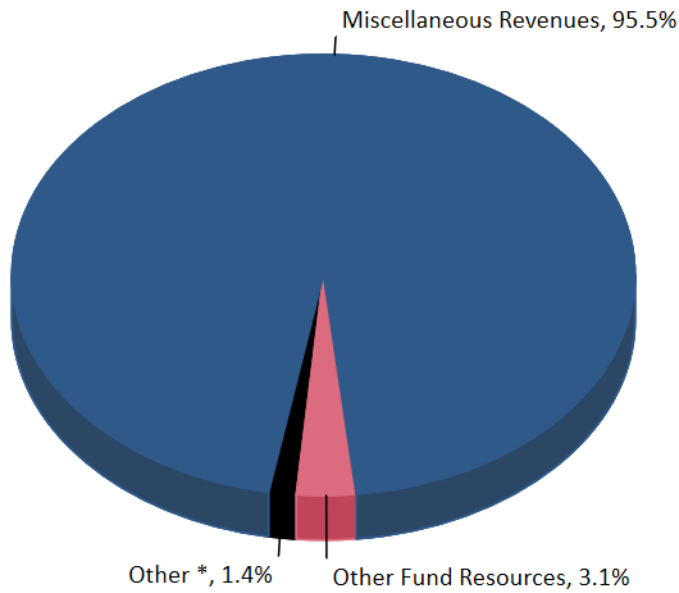


(\$ in 000's)

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
Salaries and Wages	\$ 1,315	\$ 1,446	\$ 1,529
Employee Benefits*	186	223	252
Supplies*	7	20	16
Services	90,778	100,472	105,932
Interfund Services*	267	221	163
Amortization/Depreciation*	-	-	34
Reserves*	-	20	-
Total Fiduciary Funds	\$ 92,553	\$ 102,402	\$ 107,926

2025-2026 Adopted Budget
Fiduciary Funds Summary of Revenues

Summary of Revenues



(\$ in 000's)

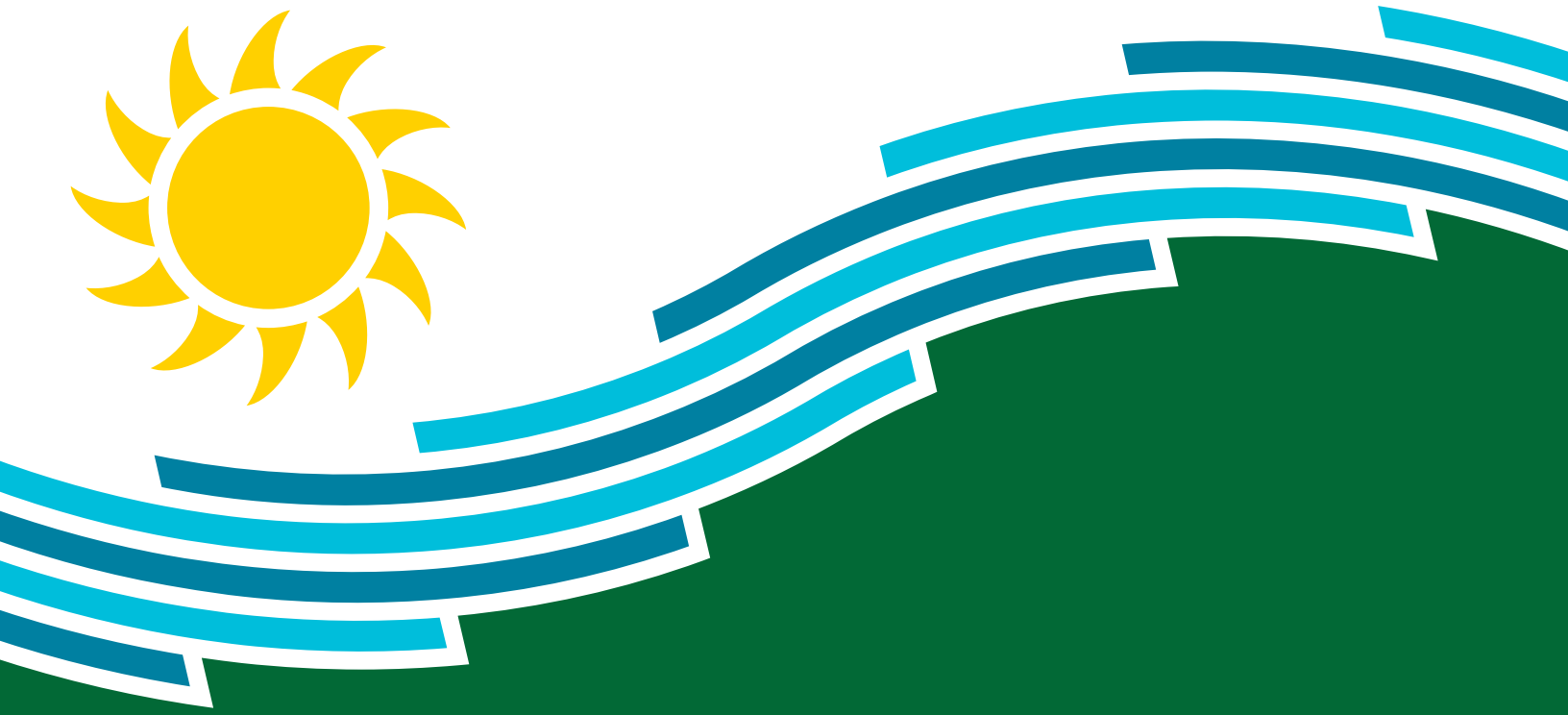
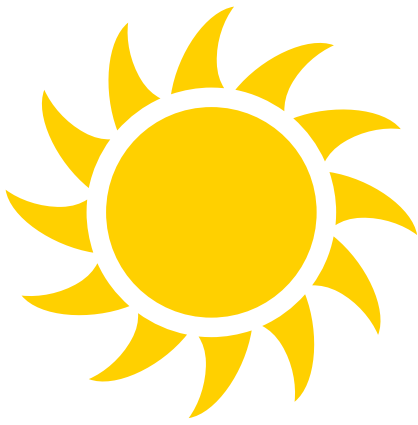
Intergovernmental Revenues*
 Charges for Goods and Services*
 Miscellaneous Revenues
 Other Fund Resources
 Total Fiduciary Funds

	2021-22	2023-24	2025-26
	Actual	Adopted	Adopted
\$	1,274	\$ 1,060	\$ 1,290
	30	50	60
	92,374	81,067	90,708
	3,137	2,920	2,910
\$	96,815	\$ 85,097	\$ 94,968

Division Financial Summaries

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Non-Departmental



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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 Citywide Memberships/Dues, Outside Legal Counsel, Election & Voter Registration Expenses, Spokane County Pollution Control, Annexation Mitigation, and support for the Spokane Public Development Authorities (PDA).

What It Costs

Dollars by Funding Source

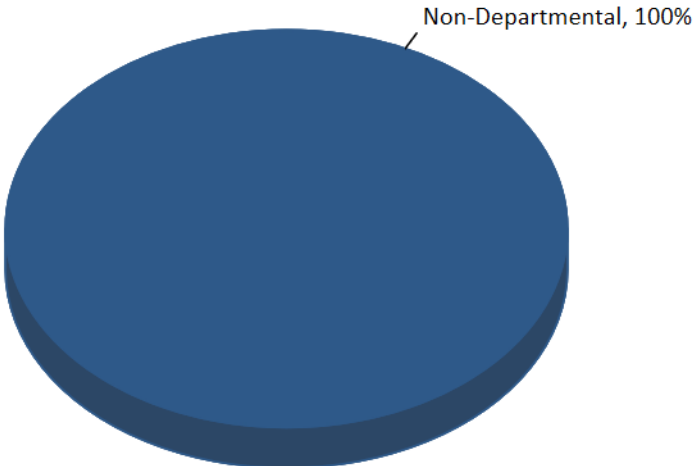
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 388,108	\$ 419,769	\$ 466,421	\$ 46,652	11.1 %
Total Revenue	\$ 388,108	\$ 419,769	\$ 466,421	\$ 46,652	11.1 %

Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Non-Departmental	\$ 14,465	\$ 9,560	\$ 16,057	\$ 6,497	68.0 %
Total Expense	\$ 14,465	\$ 9,560	\$ 16,057	\$ 6,497	68.0 %

Non-Departmental Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



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 Citywide Memberships/Dues, Outside Legal Counsel, Election & Voter Registration Expenses, Spokane County Pollution Control, Annexation Mitigation, and support for the Spokane Public Development Authorities (PDA).

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 348,995	\$ 370,993	\$ 415,386	\$ 44,393	12.0 %
Licenses & Permits	13,506	14,065	14,458	393	2.8 %
Intergovernmental Revenues	5,986	6,038	5,755	(283)	(4.7)%
Charges for Goods and Services	11,730	11,720	17,115	5,395	46.0 %
Fines and Penalties	39	18	30	12	66.7 %
Miscellaneous Revenues	7,609	14,336	9,676	(4,660)	(32.5)%
Transfers-In	-	2,600	4,000	1,400	53.8 %
Total Revenues	387,865	419,770	466,420	46,650	11.1 %
Expenses					
Salaries and Wages	421	480	549	69	14.4 %
Supplies	3	2	4	2	100.0 %
Services	8,277	8,398	14,607	6,209	73.9 %
Operating Transfer Out	5,765	630	697	67	10.6 %
Reserves	-	50	200	150	300.0 %
Total Expenses	14,466	9,560	16,057	6,497	68.0 %
Net Surplus	\$ 373,399	\$ 410,210	\$ 450,363	\$ 40,153	9.8 %

Non-Departmental Grants & Special Events Budget Detail

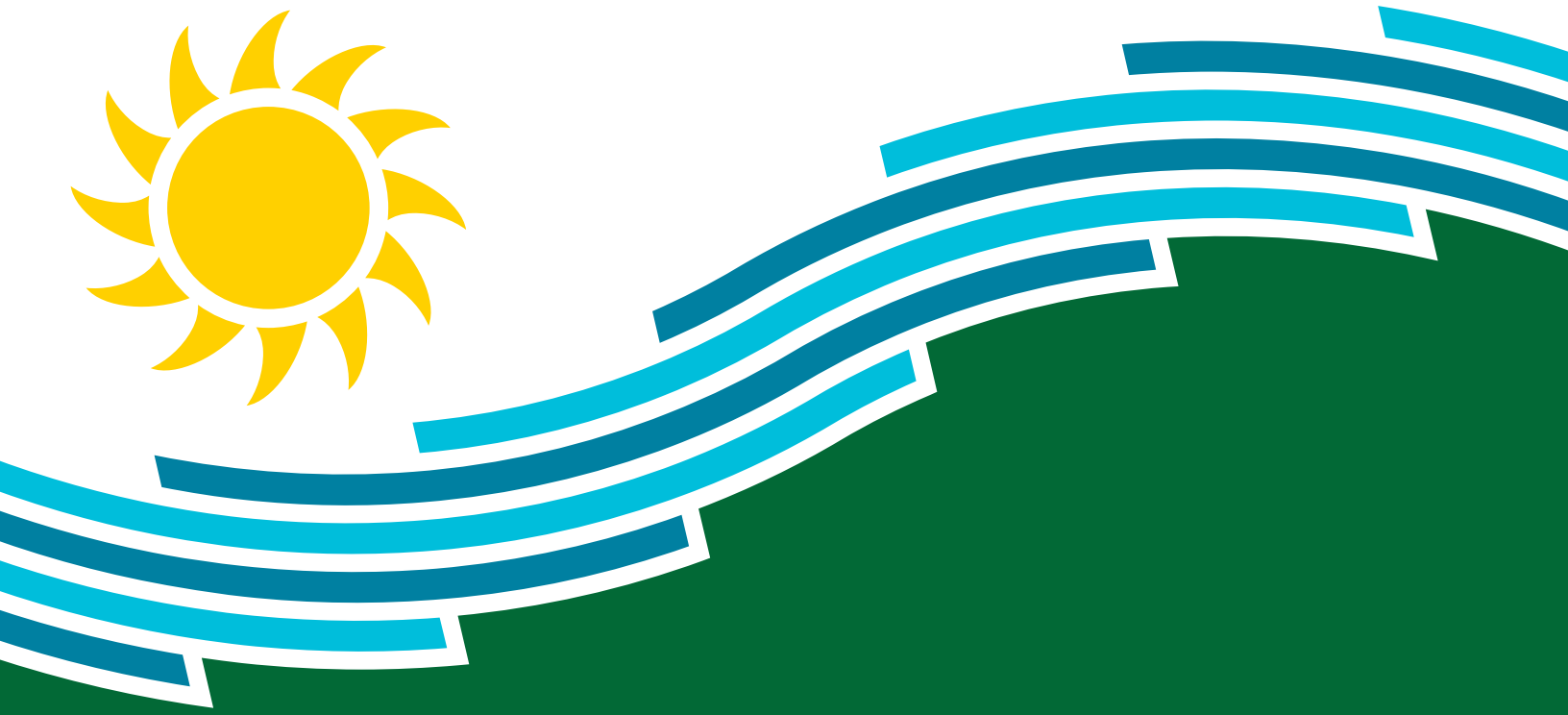
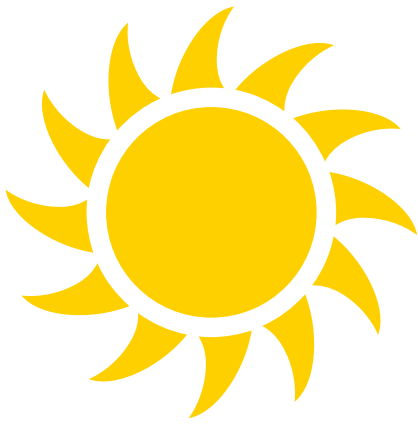
What We Do

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 242	\$ -	\$ -	\$ -	- %
Total Revenues	242	-	-	-	%
Expenses					
Net Surplus	\$ 242	\$ -	\$ -	\$ -	- %



Police Ombuds



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Police Ombuds Division Budget Detail



What We Do

The mission of the Office of the Police Ombuds (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 It Costs

Dollars by Funding Source

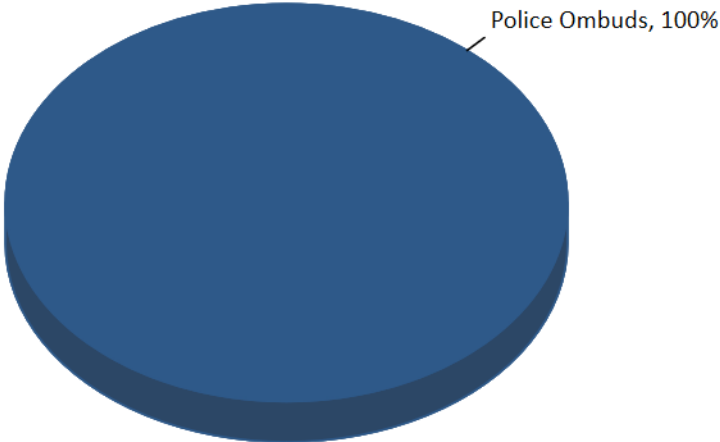
	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
(\$ in 000's)					
General Fund	\$ -	\$ -	\$ 464	\$ 464	- %
Total Revenue	\$ -	\$ -	\$ 464	\$ 464	- %

Dollars by Department-Section

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
(\$ in 000's)					
Police Ombuds	\$ 903	\$ 986	\$ 1,652	\$ 666	67.5 %
Total Expense	\$ 903	\$ 986	\$ 1,652	\$ 666	67.5 %
Full Time Equivalent	3.00	3.00	4.00	1.00	33.3 %

Police Ombuds Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



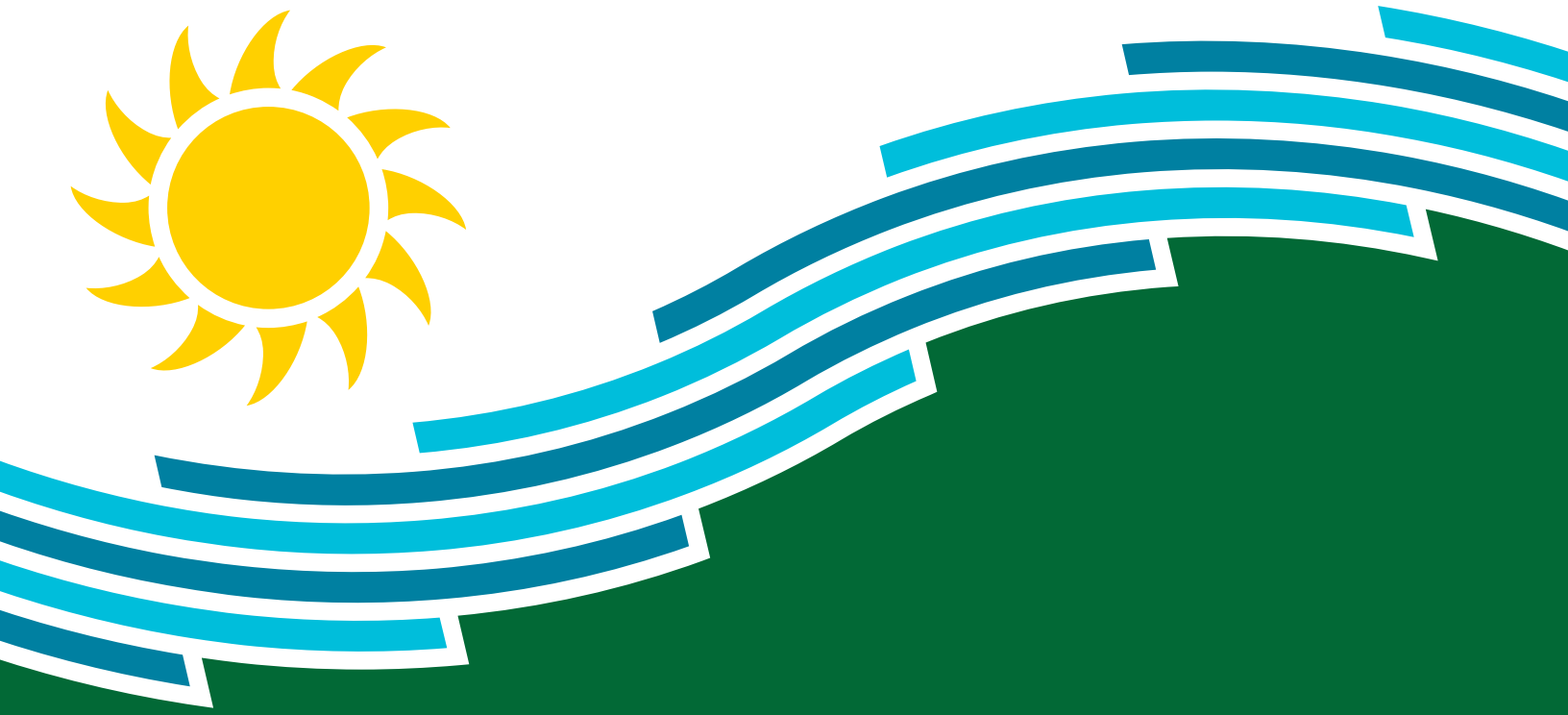
Police Ombuds Budget Detail

What We Do

The Office of Police Ombuds (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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Transfers-In	\$ -	\$ -	\$ 464	\$ 464	- %
Expenses					
Salaries and Wages	663	706	986	280	39.7 %
Employee Benefits	144	148	248	100	67.6 %
Supplies	18	21	18	(3)	(14.3)%
Services	78	111	246	135	121.6 %
Interfund Services	-	-	154	154	- %
Total Expenses	903	986	1,652	666	67.5 %
Net Surplus (Loss)	\$ (903)	\$ (986)	\$ (1,188)	\$ (202)	20.5 %
Full Time Equivalent	3.00	3.00	4.00	1.00	33.3 %



Civil Service



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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)

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
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Dollars by Department-Section

(\$ in 000's)

Civil Service

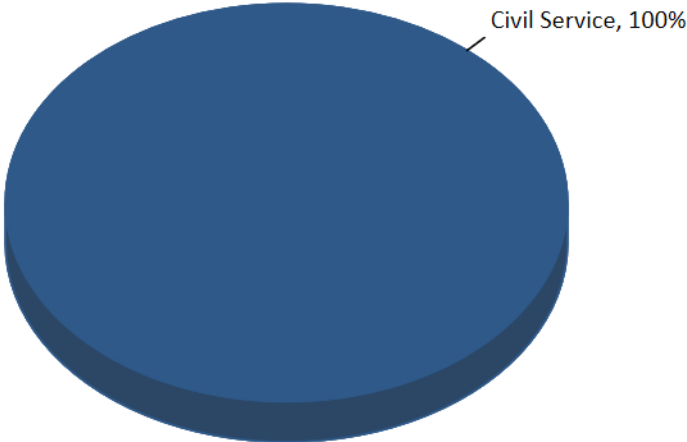
Total Expense

Full Time Equivalent

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Civil Service	\$ 2,794	\$ 3,600	\$ 4,146	\$ 546	15.2 %
Total Expense	\$ 2,794	\$ 3,600	\$ 4,146	\$ 546	15.2 %
Full Time Equivalent	12.00	12.00	12.00	-	- %

Civil Service Division Budget Detail

**2025-26 Adopted
Expenditures by Department-Section**



Civil Service Budget Detail

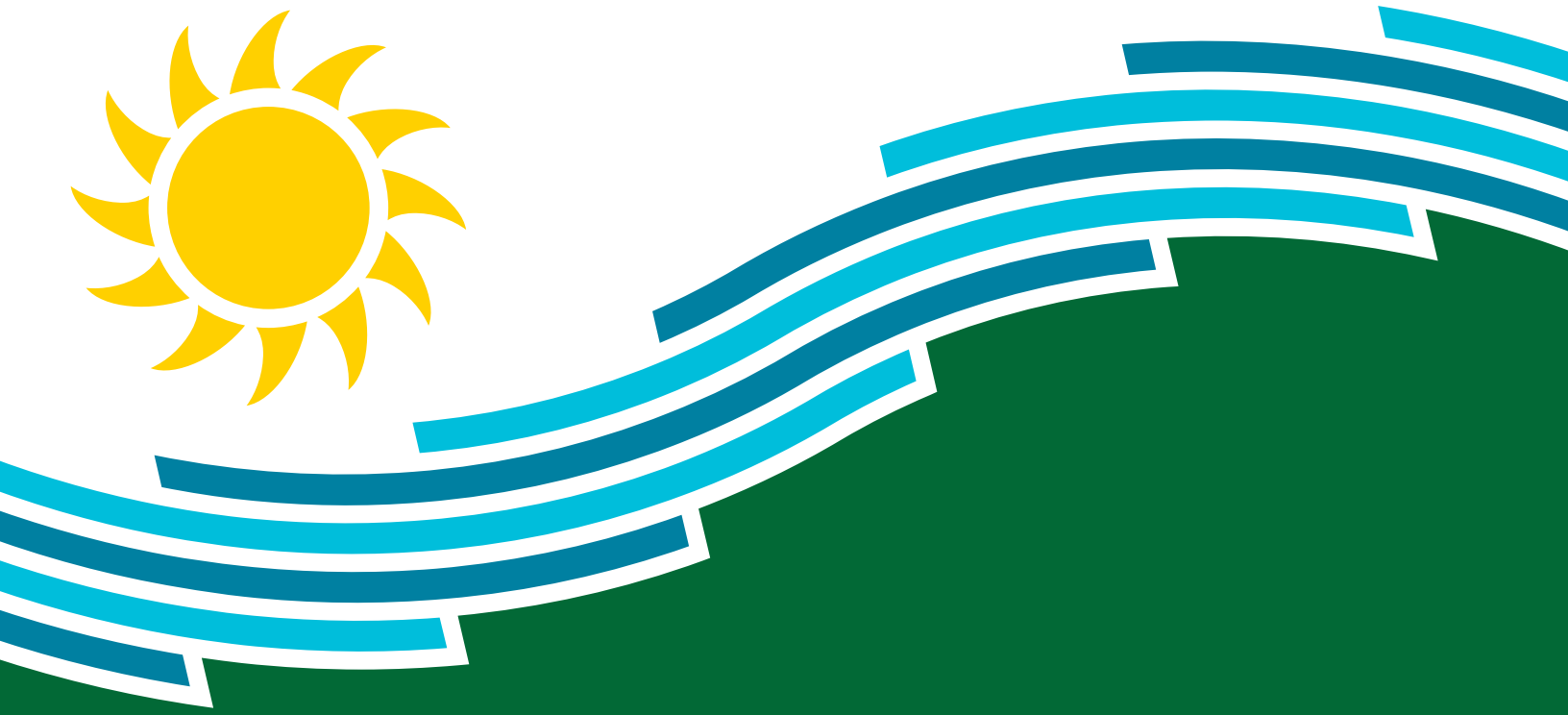
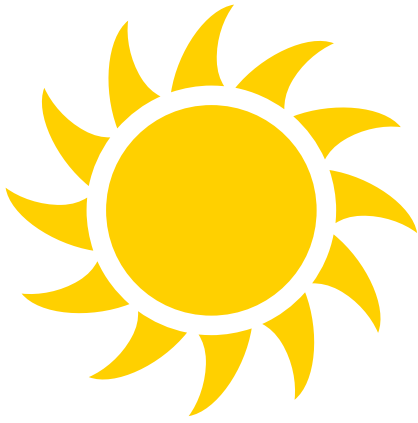
What We Do

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 1,836	\$ 2,266	\$ 2,632	\$ 366	16.2 %
Employee Benefits	600	703	831	128	18.2 %
Supplies	32	46	32	(14)	(30.4)%
Services	140	321	215	(106)	(33.0)%
Capital Outlay	11	-	-	-	- %
Interfund Services	173	263	436	173	65.8 %
Total Expenses	2,792	3,599	4,146	547	15.2 %
Net Surplus (Loss)	\$ (2,792)	\$ (3,599)	\$ (4,146)	(547)	15.2 %
Full Time Equivalent	12.00	12.00	12.00	-	- %



City Clerk



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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 It Costs

Dollars by Funding Source

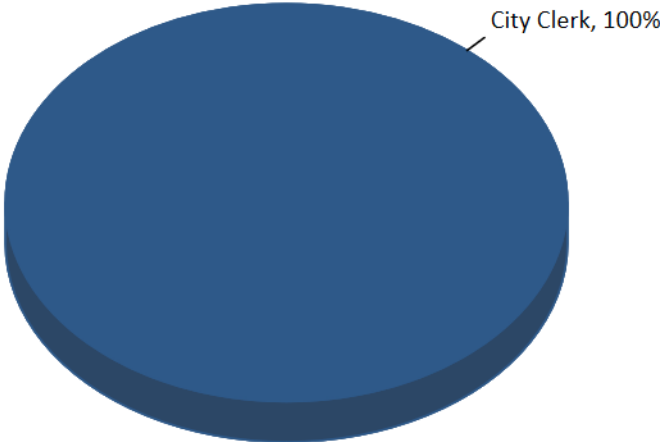
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 1	\$ 4	\$ 2	\$ (2)	(50.0)%
Total Revenue	\$ 1	\$ 4	\$ 2	\$ (2)	(50.0)%

Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
City Clerk	\$ 1,431	\$ 1,773	\$ 2,178	\$ 405	22.8 %
Total Expense	\$ 1,431	\$ 1,773	\$ 2,178	\$ 405	22.8 %
Full Time Equivalent	7.00	8.00	9.00	1.00	12.5 %

City Clerk Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



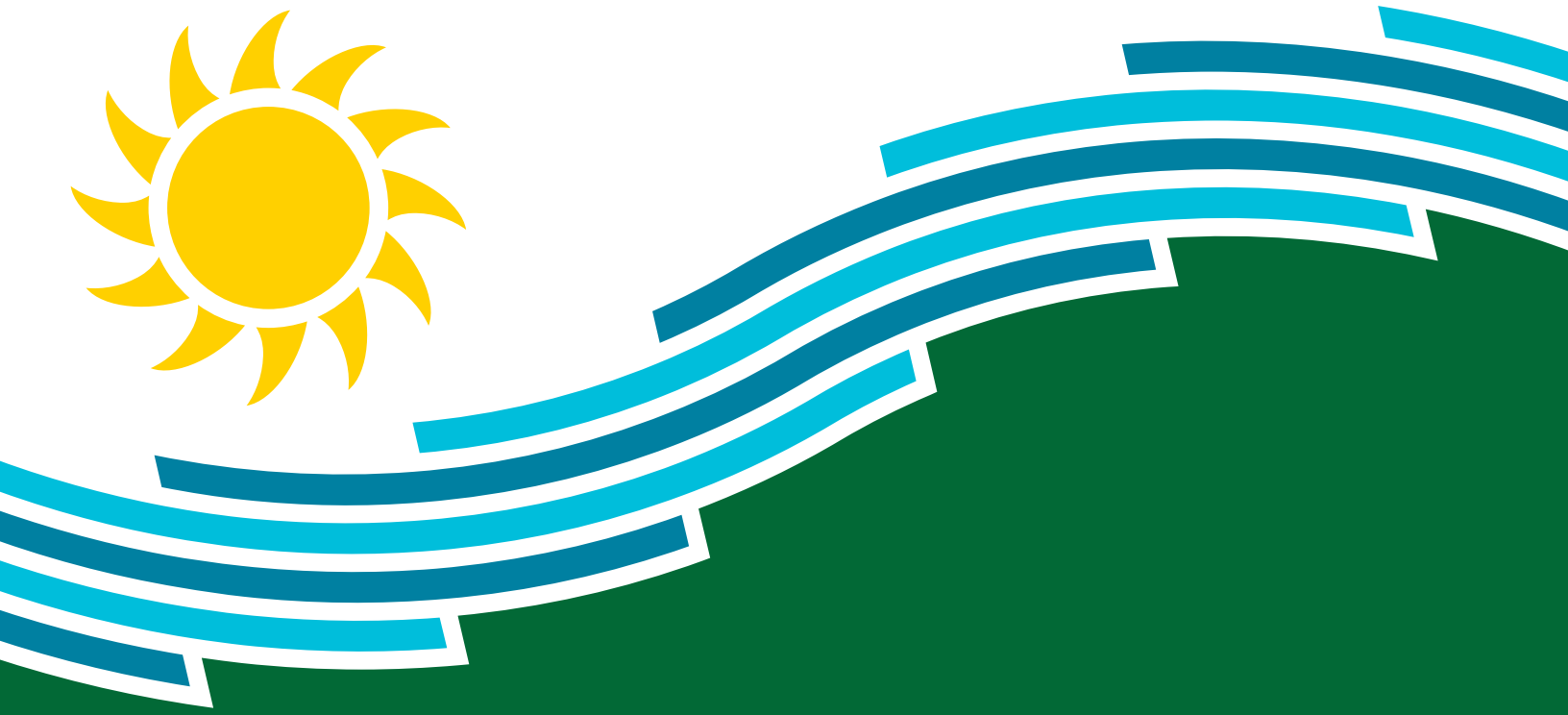
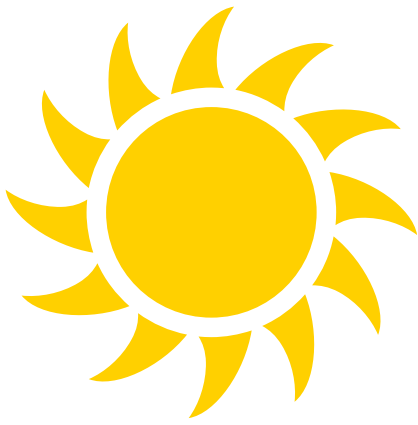
City Clerk Budget Detail

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 1	\$ 4	\$ 2	\$ (2)	(50.0)%
Total Revenues	1	4	2	(2)	(50.0)%
Expenses					
Salaries and Wages	978	1,206	1,336	130	10.8 %
Employee Benefits	342	424	479	55	13.0 %
Supplies	7	21	14	(7)	(33.3)%
Services	105	123	122	(1)	(0.8)%
Interfund Services	-	-	227	227	- %
Total Expenses	1,432	1,774	2,178	404	22.8 %
Net Surplus (Loss)	\$ (1,431)	\$ (1,770)	\$ (2,176)	\$ (406)	22.9 %
Full Time Equivalent	7.00	8.00	9.00	1.00	12.5 %



City Council



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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

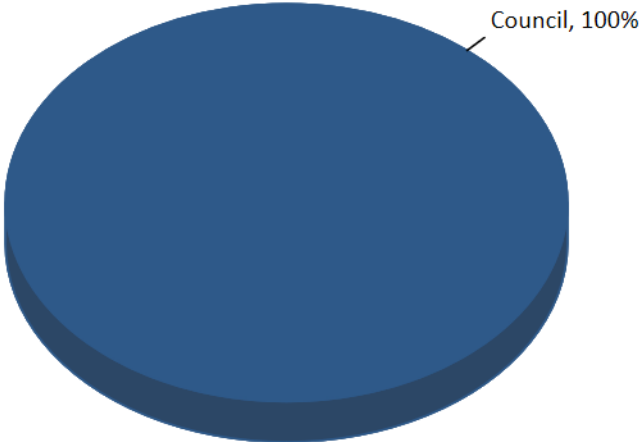
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 10	\$ -	\$ -	\$ -	- %
Total Revenue	\$ 10	\$ -	\$ -	\$ -	- %

Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Council	\$ 4,479	\$ 4,769	\$ 6,074	\$ 1,305	27.4 %
Total Expense	\$ 4,479	\$ 4,769	\$ 6,074	\$ 1,305	27.4 %
Full Time Equivalent	22.00	21.00	21.00	-	- %

Council Division Budget Detail

**2025-26 Adopted
Expenditures by Department-Section**



Council Budget Detail

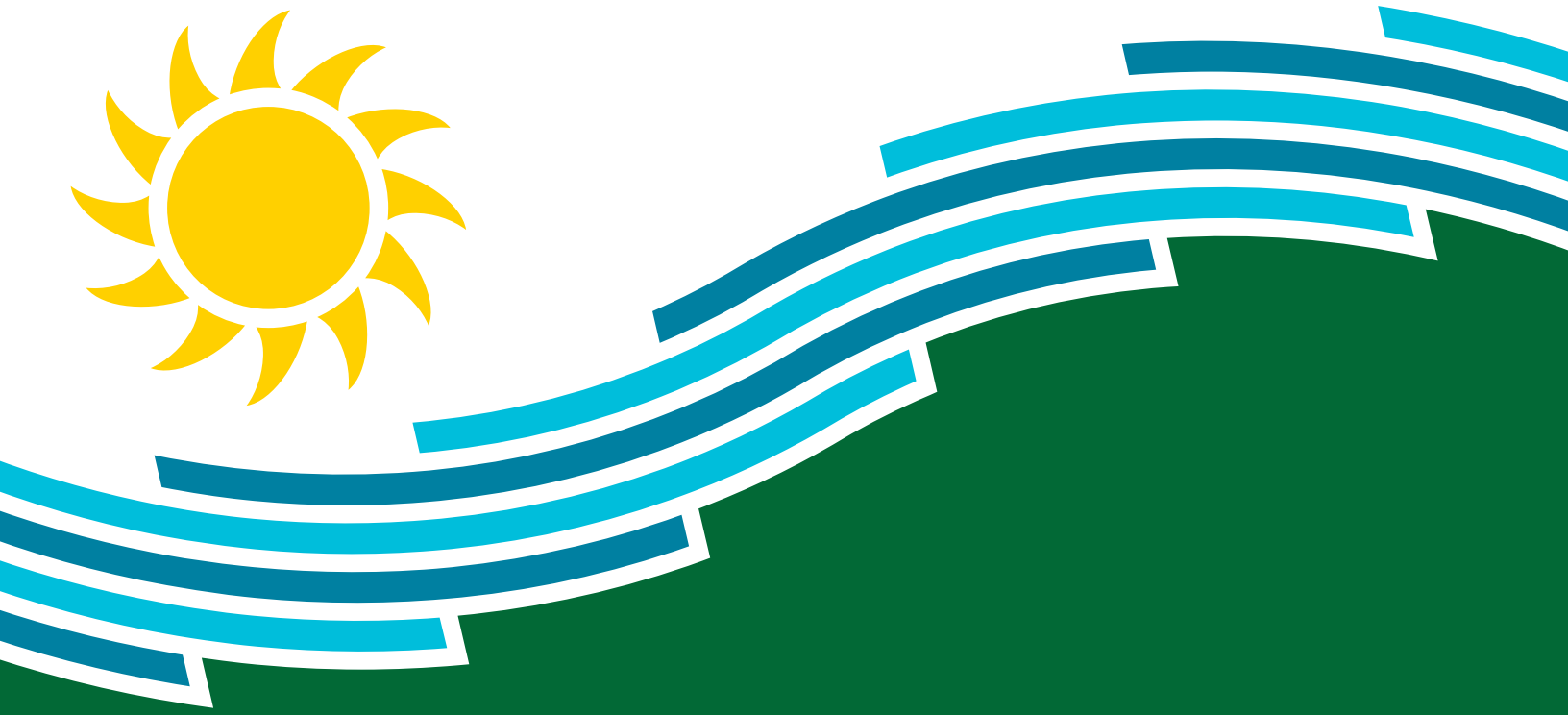
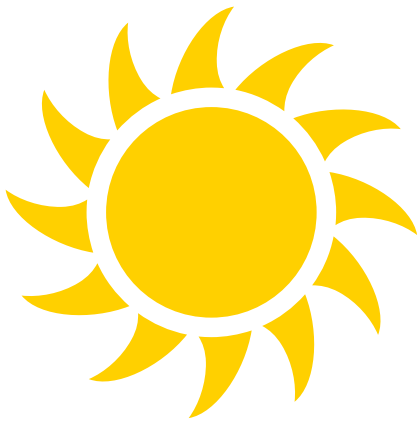
What We Do

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 10	\$ -	\$ -	\$ -	- %
Expenses					
Salaries and Wages	2,905	3,142	3,744	602	19.2 %
Employee Benefits	1,000	972	1,144	172	17.7 %
Supplies	88	34	39	5	14.7 %
Services	446	582	435	(147)	(25.3)%
Interfund Services	2	-	646	646	- %
Operating Transfer Out	39	-	-	-	- %
Reserves	-	40	67	27	67.5 %
Total Expenses	4,480	4,770	6,075	1,305	27.4 %
Net Surplus (Loss)	\$ (4,470)	\$ (4,770)	\$ (6,075)	\$ (1,305)	27.4 %
Full Time Equivalent	22.00	21.00	21.00	-	- %



Communications



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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 It Costs

Dollars by Funding Source

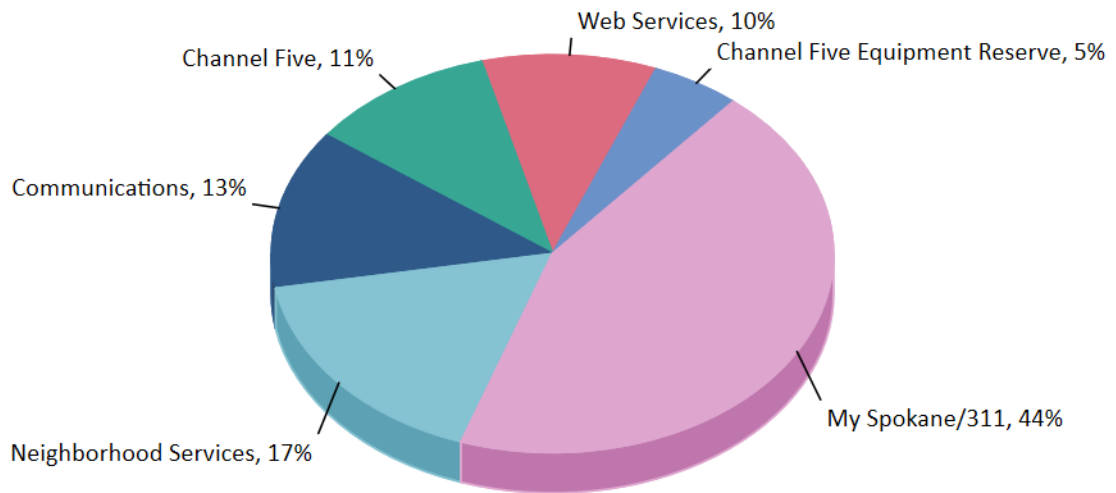
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 53	\$ 85	\$ 93	\$ 8	9.4 %
Special Revenue Funds	697	482	504	22	4.6 %
Internal Service Funds	4,052	5,086	4,307	(779)	(15.3)%
Total Revenue	\$ 4,802	\$ 5,653	\$ 4,904	\$ (749)	(13.2)%

Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Communications	\$ 808	\$ 892	\$ 1,275	\$ 383	42.9 %
Channel Five	681	715	1,062	347	48.5 %
Web Services	844	915	994	79	8.6 %
Channel Five Equipment Reserve	408	482	504	22	4.6 %
Channel Five Equipment Reserve Grants & Special Events	4	-	-	-	- %
Reprographics (Inactive)	1,019	1,257	-	(1,257)	(100.0)%
My Spokane/311	2,525	3,804	4,352	548	14.4 %
Neighborhood Services	1,048	1,376	1,671	295	21.4 %
Total Expense	\$ 7,337	\$ 9,441	\$ 9,858	\$ 417	4.4 %
Full Time Equivalent	34.00	34.00	31.00	(3.00)	(8.8)%

Communications Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Expenses					
Salaries and Wages	\$ 596	\$ 649	\$ 655	\$ 6	0.9 %
Employee Benefits	180	186	186	-	- %
Supplies	1	3	2	(1)	(33.3)%
Services	26	43	29	(14)	(32.6)%
Interfund Services	5	5	403	398	7,960.0 %
Reserves	-	5	-	(5)	(100.0)%
Total Expenses	808	891	1,275	384	43.1 %
Net Surplus (Loss)	\$ (808)	\$ (891)	\$ (1,275)	(384)	43.1 %
Full Time Equivalent	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 supported Programs and Services. This Department-Section includes operational expenses such as employee salaries and wages, employee benefits, supplies, and purchased services.

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 500	\$ 518	\$ 735	\$ 217	41.9 %
Employee Benefits	172	171	238	67	39.2 %
Supplies	3	4	3	(1)	(25.0)%
Services	5	22	86	64	290.9 %
Total Expenses	680	715	1,062	347	48.5 %
Net Surplus (Loss)	\$ (680)	\$ (715)	\$ (1,062)	\$ (347)	48.5 %
Full Time Equivalent	3.00	3.00	4.00	1.00	33.3 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 552	\$ 631	\$ 674	\$ 43	6.8 %
Employee Benefits	188	194	217	23	11.9 %
Supplies	39	39	43	4	10.3 %
Services	65	51	61	10	19.6 %
Total Expenses	844	915	995	80	8.7 %
Net Surplus (Loss)	\$ (844)	\$ (915)	\$ (995)	(80)	8.7 %
Full Time Equivalent	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 supported Programs and Services.

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 697	\$ 482	\$ 504	\$ 22	4.6 %
Expenses					
Supplies	49	67	79	12	17.9 %
Services	288	304	306	2	0.7 %
Capital Outlay	71	111	120	9	8.1 %
Total Expenses	408	482	505	23	4.8 %
Net Surplus	\$ 289	\$ -	\$ (1)	\$ (1)	- %

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 supported 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Expenses					
Supplies	\$ 4	\$ -	\$ -	\$ -	- %
Net Surplus (Loss)	\$ (4)	\$ -	\$ -	\$ -	- %

Reprographics (Inactive) 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.

This Department will be closed at the end of the 2024 calendar year. The services currently provided by Reprographics will be provided by external parties going forward.

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 1,185	\$ 1,250	\$ -	\$ (1,250)	(100.0)%
Expenses					
Salaries and Wages	438	404	-	(404)	(100.0)%
Employee Benefits	162	154	-	(154)	(100.0)%
Supplies	77	156	-	(156)	(100.0)%
Services	97	304	-	(304)	(100.0)%
Debt Service - Interest	1	-	-	-	- %
Interfund Services	244	238	-	(238)	(100.0)%
Total Expenses	1,019	1,256	-	(1,256)	(100.0)%
Net Surplus (Loss)	\$ 166	\$ (6)	\$ -	\$ 6	(100.0)%
Full Time Equivalent	4.00	4.00	-	(4.00)	(100.0)%

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 frustration by providing help regarding questions and services.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 2,866	\$ 3,836	\$ 4,307	\$ 471	12.3 %
Expenses					
Salaries and Wages	1,444	1,986	2,340	354	17.8 %
Employee Benefits	553	716	870	154	21.5 %
Supplies	55	28	25	(3)	(10.7)%
Services	(290)	119	131	12	10.1 %
Interfund Services	763	914	880	(34)	(3.7)%
Operating Transfer Out	-	27	78	51	188.9 %
Reserves	-	13	27	14	107.7 %
Total Expenses	2,525	3,803	4,351	548	14.4 %
Net Surplus	\$ 341	\$ 33	\$ (44)	\$ (77)	(233.3)%
Full Time Equivalent	16.00	16.00	16.00	-	- %

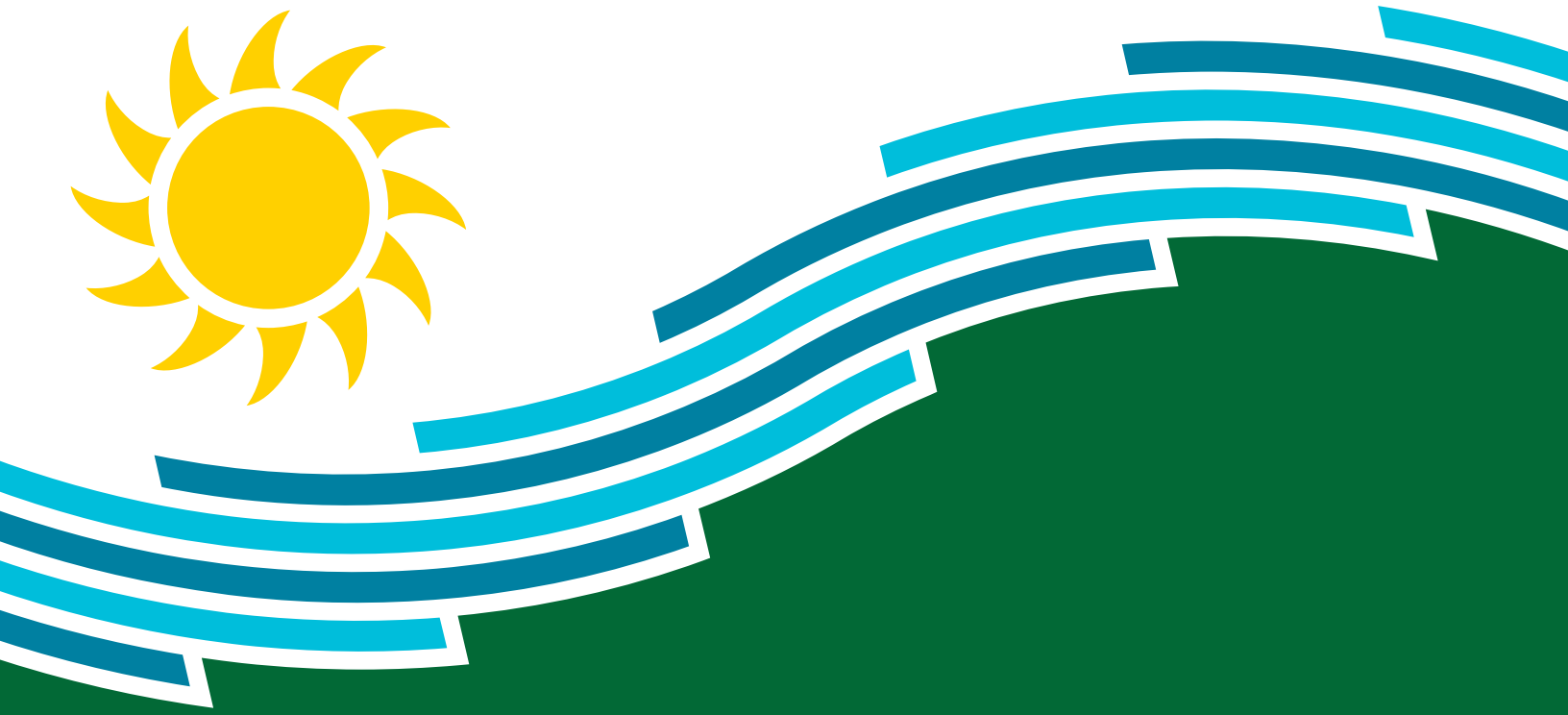
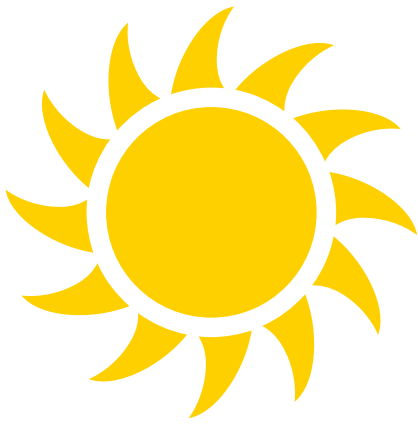
Neighborhood Services Budget Detail

What We Do

The Office of Neighborhood Services (ONS) provides a link between the City and its citizens, empowering neighborhoods 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 6	\$ 16	\$ 40	\$ 24	150.0 %
Charges for Goods and Services	46	69	53	(16)	(23.2)%
Miscellaneous Revenues	1	-	-	-	- %
Total Revenues	53	85	93	8	9.4 %
Expenses					
Salaries and Wages	692	907	989	82	9.0 %
Employee Benefits	212	274	309	35	12.8 %
Supplies	41	66	27	(39)	(59.1)%
Services	84	129	163	34	26.4 %
Interfund Services	5	-	183	183	- %
Operating Transfer Out	13	-	-	-	- %
Total Expenses	1,047	1,376	1,671	295	21.4 %
Net Surplus (Loss)	\$ (994)	\$ (1,291)	\$ (1,578)	\$ (287)	22.2 %
Full Time Equivalent	5.00	5.00	5.00	-	- %



Finance & Administration



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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 It Costs

Dollars by Funding Source

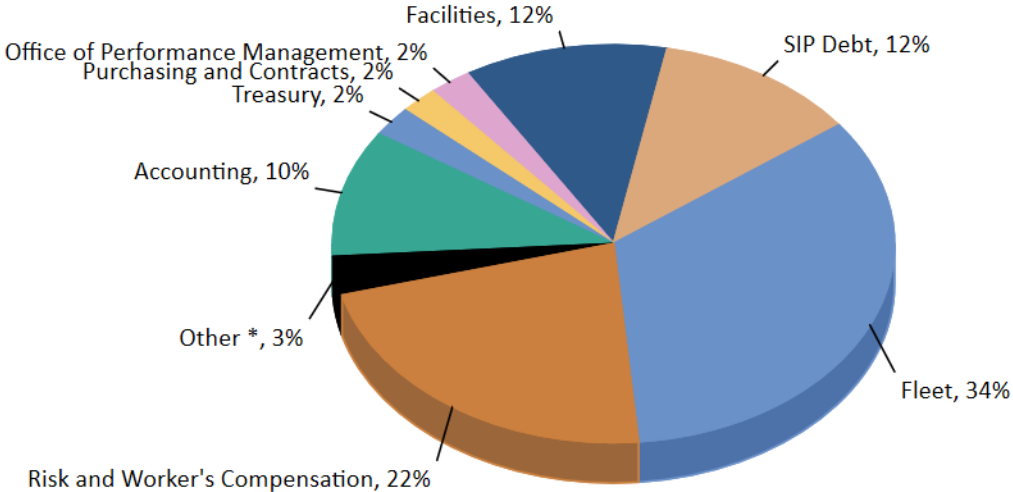
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 85	\$ 234	\$ 58	\$ (176)	(75.2)%
Internal Service Funds	101,332	136,574	119,503	(17,071)	(12.5)%
Fiduciary Funds	2,963	-	-	-	- %
Total Revenue	\$ 104,380	\$ 136,808	\$ 119,561	\$ (17,247)	(12.6)%

Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Finance Division*	\$ 1,089	\$ 1,097	\$ 2,341	\$ 1,244	113.4 %
Accounting	9,344	11,712	13,313	1,601	13.7 %
Management & Budget*	590	937	1,560	623	66.5 %
Treasury	1,265	2,354	3,131	777	33.0 %
Purchasing and Contracts	1,725	2,545	2,794	249	9.8 %
Office of Performance Management	2,587	3,277	3,153	(124)	(3.8)%
Facilities	7,584	19,327	15,180	(4,147)	(21.5)%
SIP Debt	31,111	32,733	15,176	(17,557)	(53.6)%
Fleet	32,161	40,202	43,590	3,388	8.4 %
Fleet Grants & Special Events*	24	-	-	-	- %
Risk and Worker's Compensation	24,209	27,835	28,724	889	3.2 %
Parking & Business Improvement District*	136	75	150	75	100.0 %
Total Expense	\$ 111,825	\$ 142,094	\$ 129,112	\$ (12,982)	(9.1)%
Full Time Equivalent	140.40	140.40	136.15	(4.25)	(3.0)%

Finance & Administration Division Budget Detail

**2025-26 Adopted
Expenditures by Department-Section**



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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 788	\$ 815	\$ 953	\$ 138	16.9 %
Employee Benefits	235	236	310	74	31.4 %
Supplies	12	4	6	2	50.0 %
Services	54	42	327	285	678.6 %
Interfund Services	-	-	745	745	- %
Total Expenses	1,089	1,097	2,341	1,244	113.4 %
Net Surplus (Loss)	\$ (1,089)	\$ (1,097)	\$ (2,341)	\$ (1,244)	113.4 %
Full Time Equivalent	4.30	4.25	4.00	(0.25)	(5.9)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 9,070	\$ 10,762	\$ 12,964	\$ 2,202	20.5 %
Fines and Penalties	7	-	-	-	- %
Miscellaneous Revenues	191	203	360	157	77.3 %
Total Revenues	9,268	10,965	13,324	2,359	21.5 %
Expenses					
Salaries and Wages	6,593	6,942	8,101	1,159	16.7 %
Employee Benefits	2,243	2,297	2,697	400	17.4 %
Supplies	60	63	51	(12)	(19.0)%
Services	(527)	960	970	10	1.0 %
Interfund Services	976	1,420	1,448	28	2.0 %
Operating Transfer Out	-	29	45	16	55.2 %
Total Expenses	9,345	11,711	13,312	1,601	13.7 %
Net Surplus (Loss)	\$ (77)	\$ (746)	\$ 12	\$ 758	(101.6)%
Full Time Equivalent	43.65	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. The Budget Office is also responsible for citywide position management.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Expenses					
Salaries and Wages	\$ 460	\$ 711	\$ 1,170	\$ 459	64.6 %
Employee Benefits	121	210	368	158	75.2 %
Supplies	1	5	8	3	60.0 %
Services	7	10	15	5	50.0 %
Total Expenses	589	936	1,561	625	66.8 %
Net Surplus (Loss)	\$ (589)	\$ (936)	\$ (1,561)	\$ (625)	66.8 %
Full Time Equivalent	2.70	2.75	5.00	2.25	81.8 %

Treasury Budget Detail

What We Do

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

What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 2	\$ 6	\$ 2	\$ (4)	(66.7)%
Fines and Penalties	13	11	10	(1)	(9.1)%
Miscellaneous Revenues	49	217	46	(171)	(78.8)%
Transfers-In	15	-	-	-	- %
Total Revenues	79	234	58	(176)	(75.2)%
Expenses					
Salaries and Wages	772	942	704	(238)	(25.3)%
Employee Benefits	242	252	231	(21)	(8.3)%
Supplies	22	37	17	(20)	(54.1)%
Services	228	1,113	1,881	768	69.0 %
Interfund Services	-	-	298	298	- %
Reserves	-	11	-	(11)	(100.0)%
Total Expenses	1,264	2,355	3,131	776	33.0 %
Net Surplus (Loss)	\$ (1,185)	\$ (2,121)	\$ (3,073)	(952)	44.9 %
Full Time Equivalent	6.00	6.00	4.00	(2.00)	(33.3)%

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 1,805	\$ 2,416	\$ 2,741	\$ 325	13.5 %
Fines and Penalties	-	-	20	20	- %
Total Revenues	1,805	2,416	2,761	345	14.3 %
Expenses					
Salaries and Wages	1,197	1,750	1,769	19	1.1 %
Employee Benefits	400	553	586	33	6.0 %
Supplies	14	16	14	(2)	(12.5)%
Services	(35)	67	26	(41)	(61.2)%
Interfund Services	149	159	399	240	150.9 %
Total Expenses	1,725	2,545	2,794	249	9.8 %
Net Surplus (Loss)	\$ 80	\$ (129)	\$ (33)	\$ 96	(74.4)%
Full Time Equivalent	7.34	10.00	9.00	(1.00)	(10.0)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 2,785	\$ 3,143	\$ 3,151	\$ 8	0.3 %
Transfers-In	-	108	-	(108)	(100.0)%
Total Revenues	2,785	3,251	3,151	(100)	(3.1)%
Expenses					
Salaries and Wages	1,259	1,597	1,574	(23)	(1.4)%
Employee Benefits	374	496	520	24	4.8 %
Supplies	17	62	7	(55)	(88.7)%
Services	768	902	650	(252)	(27.9)%
Interfund Services	169	220	403	183	83.2 %
Total Expenses	2,587	3,277	3,154	(123)	(3.8)%
Net Surplus (Loss)	\$ 198	\$ (26)	\$ (3)	\$ 23	(88.5)%
Full Time Equivalent	8.00	8.00	7.00	(1.00)	(12.5)%

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 actively works with all City departments.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 3,374	\$ 8,262	\$ 10,388	\$ 2,126	25.7 %
Miscellaneous Revenues	1,608	960	1,166	206	21.5 %
Other Fund Resources	1,089	-	-	-	- %
Transfers-In	4,045	7,593	1,489	(6,104)	(80.4)%
Total Revenues	10,116	16,815	13,043	(3,772)	(22.4)%
Expenses					
Salaries and Wages	1,669	2,577	2,966	389	15.1 %
Employee Benefits	652	987	1,088	101	10.2 %
Supplies	534	516	783	267	51.7 %
Services	3,683	8,182	6,139	(2,043)	(25.0)%
Capital Outlay	171	3,933	275	(3,658)	(93.0)%
Interfund Services	844	876	2,440	1,564	178.5 %
Operating Transfer Out	32	1,256	489	(767)	(61.1)%
Reserves	-	1,000	1,000	-	- %
Total Expenses	7,585	19,327	15,180	(4,147)	(21.5)%
Net Surplus (Loss)	\$ 2,531	\$ (2,512)	\$ (2,137)	\$ 375	(14.9)%
Full Time Equivalent	21.00	20.00	19.00	(1.00)	(5.0)%

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 payments are transferred in from the borrowing fund.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 6	\$ -	\$ -	\$ -	- %
Other Fund Resources	6,449	22,942	2,000	(20,942)	(91.3)%
Disposition of Capital Assets	(33)	-	-	-	- %
Transfers-In	17,979	11,921	13,003	1,082	9.1 %
Total Revenues	24,401	34,863	15,003	(19,860)	(57.0)%
Expenses					
Supplies	158	-	-	-	- %
Services	425	-	-	-	- %
Capital Outlay	5,842	15,067	2,173	(12,894)	(85.6)%
Debt Service - Principal	15,816	10,982	10,950	(32)	(0.3)%
Debt Service - Interest	693	524	2,052	1,528	291.6 %
Operating Transfer Out	8,177	6,160	-	(6,160)	(100.0)%
Total Expenses	31,111	32,733	15,175	(17,558)	(53.6)%
Net Surplus (Loss)	\$ (6,710)	\$ 2,130	\$ (172)	\$ (2,302)	(108.1)%

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 actively works 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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 34,514	\$ 40,043	\$ 43,034	\$ 2,991	7.5 %
Miscellaneous Revenues	85	197	295	98	49.7 %
Proprietary/Trust Fund - Capital Contributions	4	-	-	-	- %
Other Fund Resources	47	-	-	-	- %
Disposition of Capital Assets	203	90	90	-	- %
Transfers-In	26	-	-	-	- %
Total Revenues	34,879	40,330	43,419	3,089	7.7 %
Expenses					
Salaries and Wages	5,671	6,644	7,882	1,238	18.6 %
Employee Benefits	2,030	2,343	2,634	291	12.4 %
Supplies	13,349	16,439	15,949	(490)	(3.0)%
Services	5,385	5,952	9,165	3,213	54.0 %
Capital Outlay	2,098	5,174	4,291	(883)	(17.1)%
Debt Service - Interest	1	-	-	-	- %
Interfund Services	2,278	2,494	3,574	1,080	43.3 %
Operating Transfer Out	1,348	1,156	95	(1,061)	(91.8)%
Total Expenses	32,160	40,202	43,590	3,388	8.4 %
Net Surplus	\$ 2,719	\$ 128	\$ (171)	\$ (299)	(233.6)%
Full Time Equivalent	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Expenses					
Capital Outlay	24	-	-	-	- %
Net Surplus (Loss)	\$ (23)	\$ -	\$ -	\$ -	- %

Risk and Worker's Compensation 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 210	\$ 100	\$ 200	\$ 100	100.0 %
Charges for Goods and Services	16,162	27,019	27,567	548	2.0 %
Miscellaneous Revenues	639	747	916	169	22.6 %
Proprietary/Trust Fund - Capital Contributions	1,065	70	120	50	71.4 %
Total Revenues	18,076	27,936	28,803	867	3.1 %
Expenses					
Salaries and Wages	1,033	1,327	1,310	(17)	(1.3)%
Employee Benefits	330	416	411	(5)	(1.2)%
Supplies	21	45	36	(9)	(20.0)%
Services	21,974	24,915	26,140	1,225	4.9 %
Interfund Services	850	1,120	827	(293)	(26.2)%
Operating Transfer Out	1	1	1	-	- %
Reserves	-	12	-	(12)	(100.0)%
Total Expenses	24,209	27,836	28,725	889	3.2 %
Net Surplus (Loss)	\$ (6,133)	\$ 100	\$ 78	\$ (22)	(22.0)%
Full Time Equivalent	6.41	7.25	6.00	(1.25)	(17.2)%

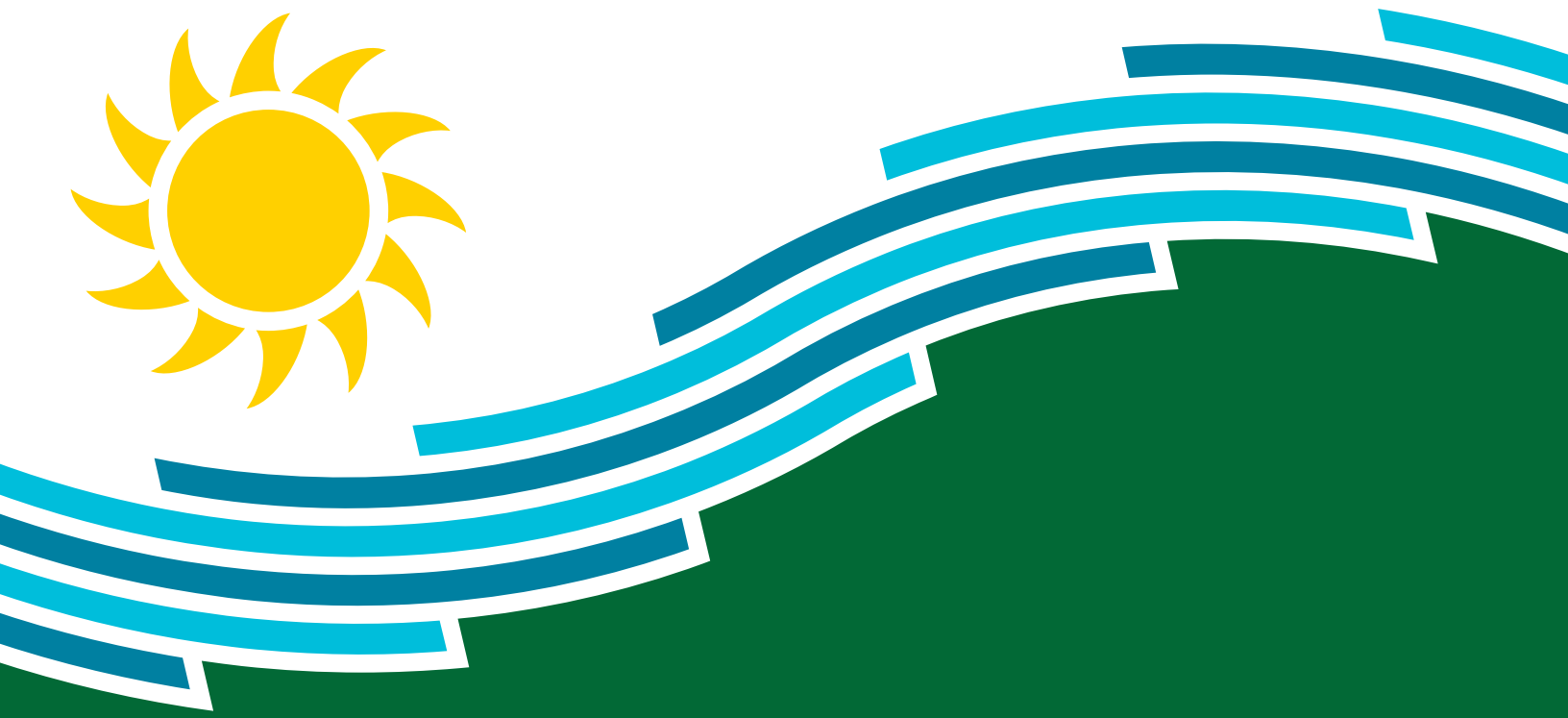
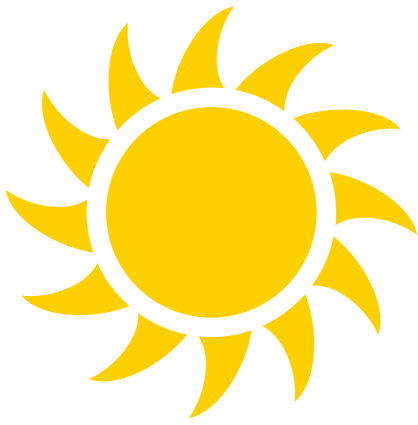
Parking & Business Improvement District Budget Detail

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 Inland Northwest. The Downtown BID is managed by the Downtown Spokane Partnership.

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 2,963	\$ -	\$ -	\$ -	- %
Expenses					
Services	136	75	150	75	100.0 %
Net Surplus (Loss)	\$ 2,827	\$ (75)	\$ (150)	\$ (75)	100.0 %



Neighborhood, Housing, and Human 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 It Costs

Dollars by Funding Source

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 797	\$ 923	\$ 979	\$ 56	6.1 %
Special Revenue Funds	81,426	87,922	117,105	29,183	33.2 %
Total Revenue	\$ 82,223	\$ 88,845	\$ 118,084	\$ 29,239	32.9 %

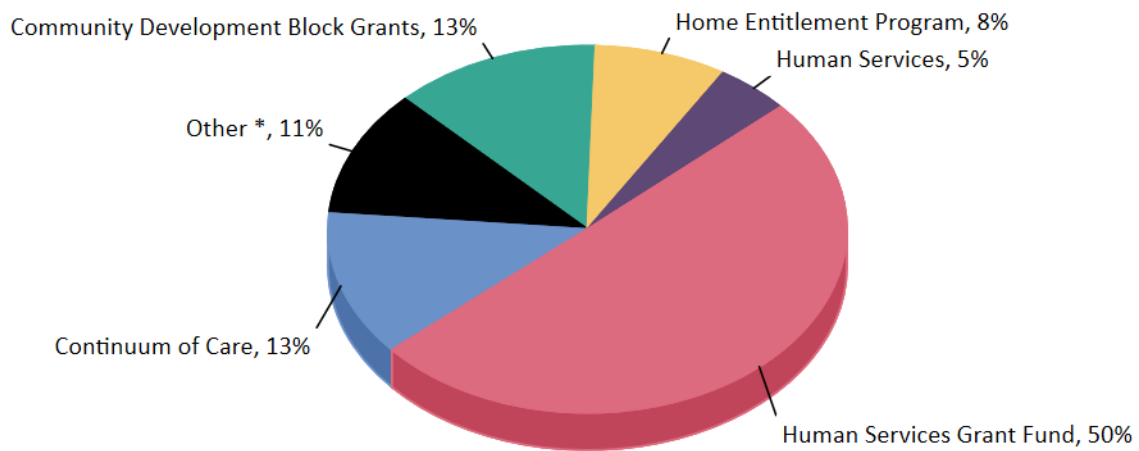
Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Neighborhood, Housing, and Human Services Administration*	\$ 795	\$ 1,108	\$ 933	\$ (175)	(15.8)%
Community Centers*	1,482	1,466	1,327	(139)	(9.5)%
Youth Services*	90	90	101	11	12.2 %
Opioid Response*	-	-	2,236	2,236	- %
Community, Housing, and Human Services Administration*	129	473	1,049	576	121.8 %
Community Development Block Grants	8,075	20,230	17,151	(3,079)	(15.2)%
Community Development Block Grant Revolving Loan Fund*	5,004	5,000	4,453	(547)	(10.9)%
Miscellaneous Community Development Grants*	970	370	816	446	120.5 %
Home Entitlement Program	1,333	10,453	10,948	495	4.7 %
Home Revolving Loan Fund*	1,001	2,220	1,453	(767)	(34.5)%
Housing Assistance Program*	1	355	194	(161)	(45.4)%
Affordable & Supportive Housing*	-	230	1,490	1,260	547.8 %
Hope Acquisition Fund*	176	-	-	-	- %
Emergency Rental Assistance Grant*	31,173	150	-	(150)	(100.0)%
Housing Trust Grant Fund*	6	428	237	(191)	(44.6)%

Neighborhood Housing and Human Services Division Budget Detail

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Rental Rehabilitation Fund*	500	822	476	(346)	(42.1)%
Human Services	7,392	4,923	6,131	1,208	24.5 %
Human Services Grants & Special Events*	1	-	-	-	- %
Human Services Grant Fund	24,805	38,220	66,584	28,364	74.2 %
Continuum of Care	8,814	15,211	16,986	1,775	11.7 %
Community Development Fund*	20	90	66	(24)	(26.7)%
Total Expense	\$ 91,767	\$ 101,839	\$ 132,631	\$ 30,792	30.2 %
Full Time Equivalent	24.85	22.85	25.85	3.00	13.1 %

2025-26 Adopted
Expenditures by Department-Section



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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 522	\$ 666	\$ 721	\$ 55	8.3 %
Expenses					
Salaries and Wages	558	773	571	(202)	(26.1)%
Employee Benefits	162	234	143	(91)	(38.9)%
Supplies	11	1	7	6	600.0 %
Services	65	100	63	(37)	(37.0)%
Interfund Services	-	-	149	149	- %
Total Expenses	796	1,108	933	(175)	(15.8)%
Net Surplus (Loss)	\$ (274)	\$ (442)	\$ (212)	\$ 230	(52.0)%
Full Time Equivalent	4.00	4.00	2.00	(2.00)	(50.0)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 207	\$ 192	\$ 192	\$ -	- %
Expenses					
Services	1,281	1,275	1,153	(122)	(9.6)%
Capital Outlay	9	-	-	-	- %
Interfund Services	-	-	20	20	- %
Operating Transfer Out	192	192	155	(37)	(19.3)%
Total Expenses	1,482	1,467	1,328	(139)	(9.5)%
Net Surplus (Loss)	\$ (1,275)	\$ (1,275)	\$ (1,136)	\$ 139	(10.9)%

Youth Services Budget Detail

What We Do

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

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Services	\$ 90	\$ 90	\$ 100	\$ 10	11.1 %
Interfund Services	-	-	1	1	- %
Total Expenses	90	90	101	11	12.2 %
Net Surplus (Loss)	\$ (90)	\$ (90)	\$ (101)	(11)	12.2 %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ -	\$ 317	\$ 649	\$ 332	104.7 %
Expenses					
Salaries and Wages	-	-	658	658	- %
Employee Benefits	-	-	322	322	- %
Services	-	-	1,000	1,000	- %
Interfund Services	-	-	256	256	- %
Total Expenses	-	-	2,236	2,236	- %
Net Surplus	\$ -	\$ 317	\$ (1,587)	\$ (1,904)	(600.6)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 909	\$ 553	\$ 657	\$ 104	18.8 %
Employee Benefits	281	(73)	94	167	(228.8)%
Supplies	7	38	40	2	5.3 %
Services	(1,823)	2,488	5,774	3,286	132.1 %
Capital Outlay	-	(3,814)	(6,720)	(2,906)	76.2 %
Interfund Services	756	1,282	1,205	(77)	(6.0)%
Total Expenses	130	474	1,050	576	121.5 %
Net Surplus (Loss)	\$ (130)	\$ (474)	\$ (1,050)	\$ (576)	121.5 %
Full Time Equivalent	20.85	18.85	23.85	5.00	26.5 %

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 (HUD). Activities or projects funded by 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 5,634	\$ 19,592	\$ 16,000	\$ (3,592)	(18.3)%
Transfers-In	2,446	638	1,151	513	80.4 %
Total Revenues	8,080	20,230	17,151	(3,079)	(15.2)%
Expenses					
Salaries and Wages	320	753	1,176	423	56.2 %
Employee Benefits	101	319	447	128	40.1 %
Supplies	3	26	26	-	- %
Services	7,651	19,132	15,502	(3,630)	(19.0)%
Total Expenses	8,075	20,230	17,151	(3,079)	(15.2)%
Net Surplus	\$ 5	\$ -	\$ -	\$ -	- %

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 (HUD). Activities or projects funded by 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 967	\$ 1,000	\$ 1,000	\$ -	- %
Other Fund Resources	3,469	3,000	3,000	-	- %
Total Revenues	4,436	4,000	4,000	-	- %
Expenses					
Salaries and Wages	202	235	237	2	0.9 %
Employee Benefits	62	99	96	(3)	(3.0)%
Supplies	52	122	122	-	- %
Services	2,245	3,907	2,847	(1,060)	(27.1)%
Interfund Services	2	-	-	-	- %
Operating Transfer Out	2,442	638	1,151	513	80.4 %
Total Expenses	5,005	5,001	4,453	(548)	(11.0)%
Net Surplus (Loss)	\$ (569)	\$ (1,001)	\$ (453)	\$ 548	(54.7)%

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's (HUD) Lead Hazard Reduction Grant Program as well as an allocation for strategic affordable housing investments.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ -	\$ -	\$ 400	\$ 400	- %
Miscellaneous Revenues	11	41	42	1	2.4 %
Other Fund Resources	13	20	20	-	- %
Total Revenues	24	61	462	401	657.4 %
Expenses					
Salaries and Wages	3	23	171	148	643.5 %
Employee Benefits	1	10	65	55	550.0 %
Supplies	-	-	100	100	- %
Services	961	336	480	144	42.9 %
Operating Transfer Out	5	-	-	-	- %
Total Expenses	970	369	816	447	121.1 %
Net Surplus (Loss)	\$ (946)	\$ (308)	\$ (354)	\$ (46)	14.9 %

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 (HUD).

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 1,333	\$ 10,453	\$ 10,948	\$ 495	4.7 %
Miscellaneous Revenues	(1)	-	-	-	- %
Total Revenues	1,332	10,453	10,948	495	4.7 %
Expenses					
Salaries and Wages	128	131	520	389	296.9 %
Employee Benefits	25	55	201	146	265.5 %
Services	1,180	10,267	10,227	(40)	(0.4)%
Total Expenses	1,333	10,453	10,948	495	4.7 %
Net Surplus (Loss)	\$ (1)	\$ -	\$ -	\$ -	- %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 114	\$ 181	\$ 190	\$ 9	5.0 %
Other Fund Resources	343	600	600	-	- %
Total Revenues	457	781	790	9	1.2 %
Expenses					
Salaries and Wages	18	-	-	-	- %
Employee Benefits	4	-	-	-	- %
Services	979	2,220	1,453	(767)	(34.5)%
Total Expenses	1,001	2,220	1,453	(767)	(34.5)%
Net Surplus (Loss)	\$ (544)	\$ (1,439)	\$ (663)	\$ 776	(53.9)%

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 (HUD) Homeownership and Opportunity for People Everywhere Program.

What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 5	\$ 7	\$ -	\$ (7)	(100.0)%
Other Fund Resources	3	3	3	-	- %
Total Revenues	8	10	3	(7)	(70.0)%
Expenses					
Services	-	355	194	(161)	(45.4)%
Net Surplus (Loss)	\$ 8	\$ (345)	\$ (191)	\$ 154	(44.6)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 874	\$ 1,046	\$ 820	\$ (226)	(21.6)%
Expenses					
Salaries and Wages	-	92	77	(15)	(16.3)%
Employee Benefits	-	35	29	(6)	(17.1)%
Services	-	102	1,384	1,282	1,256.9 %
Total Expenses	-	229	1,490	1,261	550.7 %
Net Surplus	\$ 874	\$ 817	\$ (670)	\$ (1,487)	(182.0)%

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 (HUD) Homeownership and Opportunity for People Everywhere program.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ (2)	\$ -	\$ -	\$ -	- %
Other Fund Resources	2	-	-	-	- %
Expenses					
Services	176	-	-	-	- %
Net Surplus (Loss)	\$ (176)	\$ -	\$ -	\$ -	- %

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 were 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 31,220	\$ 150	\$ -	\$ (150)	(100.0)%
Miscellaneous Revenues	70	-	-	-	- %
Total Revenues	31,290	150	-	(150)	(100.0)%
Expenses					
Salaries and Wages	108	58	-	(58)	(100.0)%
Employee Benefits	19	25	-	(25)	(100.0)%
Services	31,047	67	-	(67)	(100.0)%
Total Expenses	31,174	150	-	(150)	(100.0)%
Net Surplus	\$ 116	\$ -	\$ -	\$ -	- %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 7	\$ 9	\$ 14	\$ 5	55.6 %
Other Fund Resources	1	-	-	-	-
Total Revenues	8	9	14	5	55.6 %
Expenses					
Salaries and Wages	1	8	8	-	-
Employee Benefits	1	3	3	-	-
Services	4	417	226	(191)	(45.8)%
Total Expenses	6	428	237	(191)	(44.6)%
Net Surplus (Loss)	\$ 2	\$ (419)	\$ (223)	\$ 196	(46.8)%

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 (HUD) Rental Rehabilitation Fund program.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 38	\$ 42	\$ 42	\$ -	- %
Other Fund Resources	6	60	60	-	- %
Total Revenues	44	102	102	-	- %
Expenses					
Salaries and Wages	2	12	12	-	- %
Employee Benefits	1	5	5	-	- %
Services	497	806	460	(346)	(42.9)%
Total Expenses	500	823	477	(346)	(42.0)%
Net Surplus (Loss)	\$ (456)	\$ (721)	(375)	\$ 346	(48.0)%

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 resources.

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 68	\$ 66	\$ 66	\$ -	- %
Miscellaneous Revenues	241	-	-	-	- %
Total Revenues	309	66	66	-	- %
Expenses					
Salaries and Wages	281	315	294	(21)	(6.7)%
Employee Benefits	67	129	112	(17)	(13.2)%
Supplies	58	38	38	-	- %
Services	6,982	4,440	5,687	1,247	28.1 %
Interfund Services	4	-	-	-	- %
Operating Transfer Out	1	-	-	-	- %
Total Expenses	7,393	4,922	6,131	1,209	24.6 %
Net Surplus (Loss)	\$ (7,084)	\$ (4,856)	\$ (6,065)	(1,209)	24.9 %

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 resources. 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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue	<hr/>				
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 reduce homelessness 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 22,138	\$ 31,995	\$ 63,528	\$ 31,533	98.6 %
Charges for Goods and Services	3,625	3,500	1,600	(1,900)	(54.3)%
Miscellaneous Revenues	26	26	22	(4)	(15.4)%
Total Revenues	25,789	35,521	65,150	29,629	83.4 %
Expenses					
Salaries and Wages	439	1,094	1,517	423	38.7 %
Employee Benefits	116	449	558	109	24.3 %
Supplies	222	330	-	(330)	(100.0)%
Services	24,028	36,348	64,509	28,161	77.5 %
Total Expenses	24,805	38,221	66,584	28,363	74.2 %
Net Surplus (Loss)	\$ 984	\$ (2,700)	\$ (1,434)	\$ 1,266	(46.9)%

Continuum of Care Budget Detail

What We Do

Each year, the U.S. Department of Housing and Urban Development (HUD) 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 8,814	\$ 15,211	\$ 16,986	\$ 1,775	11.7 %
Expenses					
Salaries and Wages	392	531	837	306	57.6 %
Employee Benefits	113	218	318	100	45.9 %
Supplies	27	40	200	160	400.0 %
Services	8,282	14,422	15,631	1,209	8.4 %
Total Expenses	\$ 8,814	\$ 15,211	\$ 16,986	\$ 1,775	11.7 %

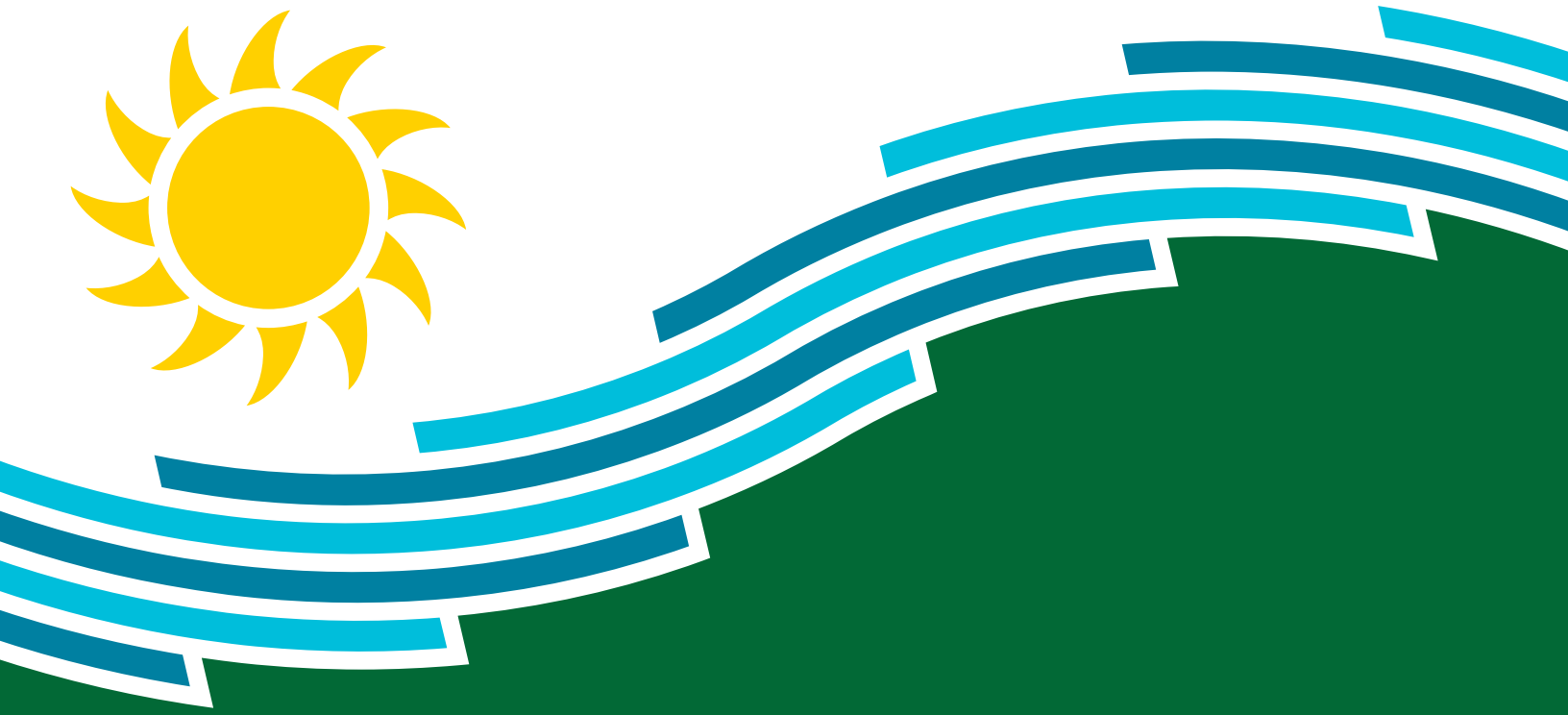
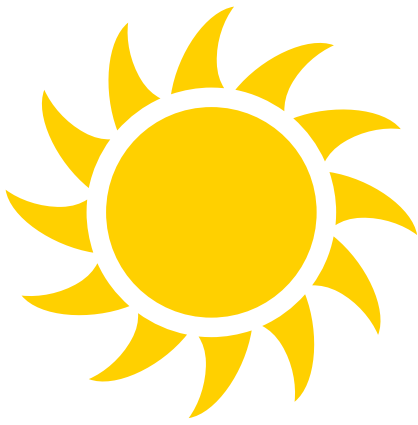
Community Development Fund Budget Detail

What We Do

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

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 29	\$ 30	\$ 30	\$ -	- %
Expenses					
Supplies	-	10	16	6	60.0 %
Services	20	80	50	(30)	(37.5)%
Total Expenses	20	90	66	(24)	(26.7)%
Net Surplus (Loss)	\$ 9	\$ (60)	\$ (36)	\$ 24	(40.0)%



Legal Division



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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 It Costs

Dollars by Funding Source

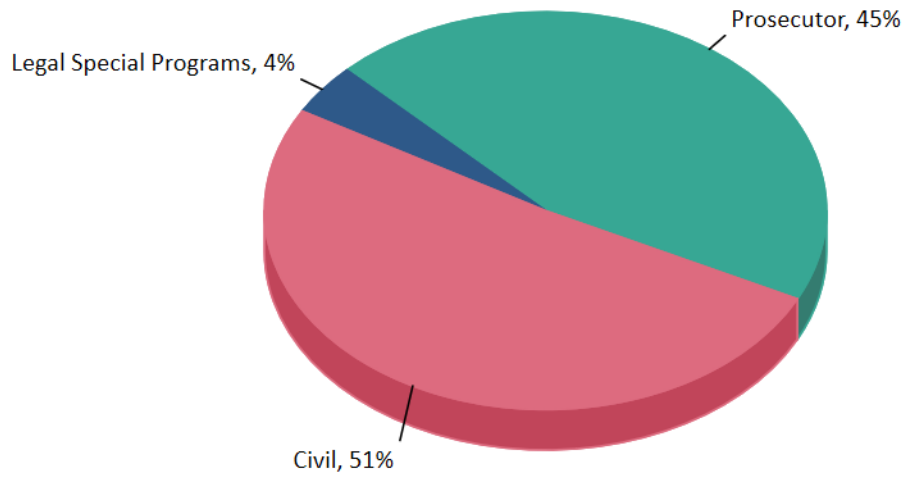
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 1,267	\$ 1,264	\$ 1,440	\$ 176	13.9 %
Total Revenue	\$ 1,267	\$ 1,264	\$ 1,440	\$ 176	13.9 %

Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Legal Administration	\$ 776	\$ 901	\$ -	\$ (901)	(100.0)%
Prosecutor	3,297	3,558	5,732	2,174	61.1 %
Civil	4,678	4,851	6,527	1,676	34.5 %
Legal Special Programs	686	765	531	(234)	(30.6)%
Total Expense	\$ 9,437	\$ 10,075	\$ 12,790	\$ 2,715	26.9 %
Full Time Equivalent	32.75	32.75	34.00	1.25	3.8 %

Legal Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Expenses					
Salaries and Wages	\$ 570	\$ 679	\$ -	\$ (679)	(100.0)%
Employee Benefits	205	222	-	(222)	(100.0)%
Total Expenses	775	901	-	(901)	(100.0)%
Net Surplus (Loss)	\$ (775)	\$ (901)	\$ -	\$ 901	(100.0)%
Full Time Equivalent	5.00	5.00	-	(5.00)	(100.0)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 8	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	240	275	240	(35)	(12.7)%
Miscellaneous Revenues	3	-	-	-	- %
Transfers-In	-	-	280	280	- %
Total Revenues	251	275	520	245	89.1 %
Expenses					
Salaries and Wages	2,197	2,486	4,112	1,626	65.4 %
Employee Benefits	694	673	1,207	534	79.3 %
Supplies	55	77	72	(5)	(6.5)%
Services	352	319	291	(28)	(8.8)%
Interfund Services	-	3	50	47	1,566.7 %
Total Expenses	3,298	3,558	5,732	2,174	61.1 %
Net Surplus (Loss)	\$ (3,047)	\$ (3,283)	\$ (5,212)	\$ (1,929)	58.8 %
Full Time Equivalent	11.00	11.00	18.00	7.00	63.6 %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 908	\$ 869	\$ 800	\$ (69)	(7.9)%
Expenses					
Salaries and Wages	3,493	3,681	4,130	449	12.2 %
Employee Benefits	989	957	1,152	195	20.4 %
Supplies	130	147	133	(14)	(9.5)%
Services	60	66	51	(15)	(22.7)%
Interfund Services	6	-	1,061	1,061	- %
Total Expenses	4,678	4,851	6,527	1,676	34.5 %
Net Surplus (Loss)	\$ (3,770)	\$ (3,982)	\$ (5,727)	\$ (1,745)	43.8 %
Full Time Equivalent	13.75	13.75	14.00	0.25	1.8 %

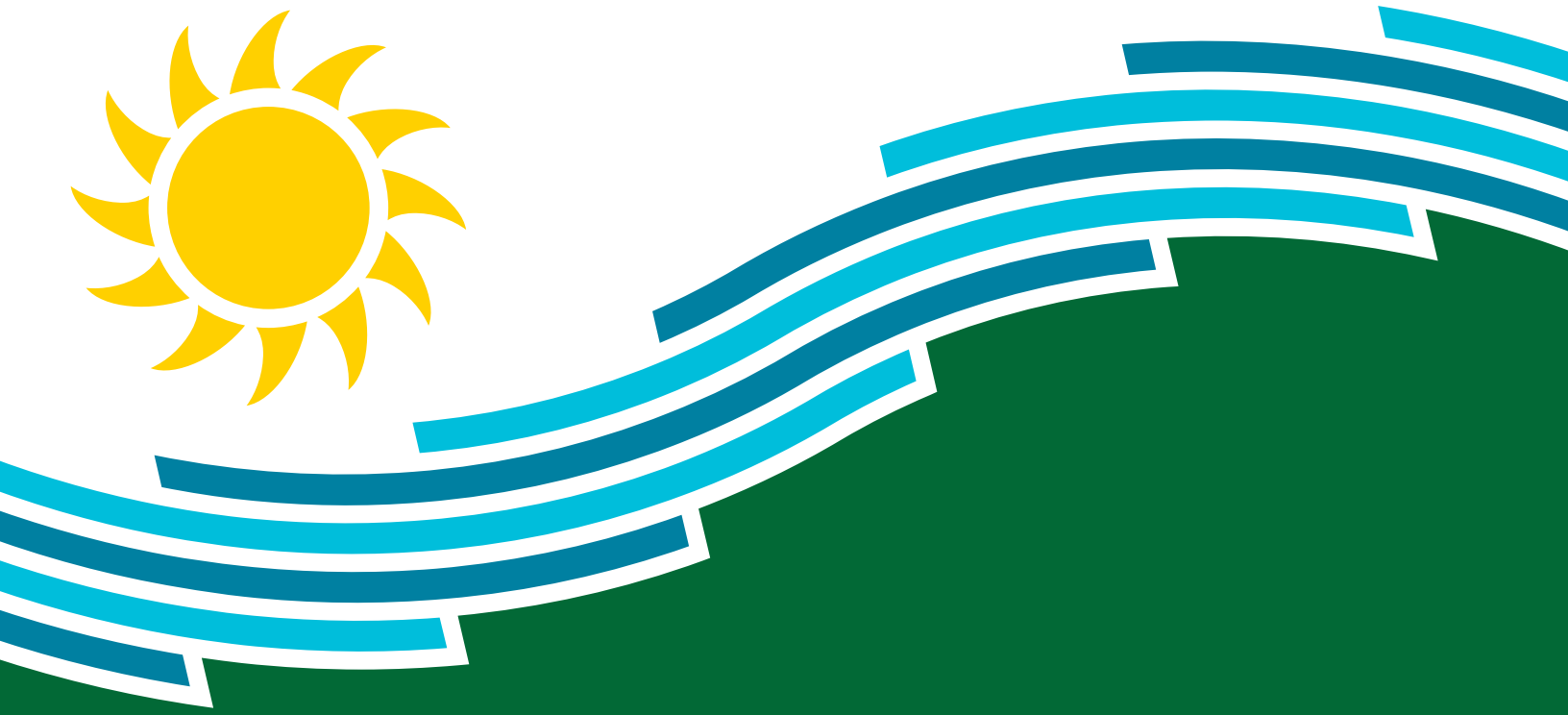
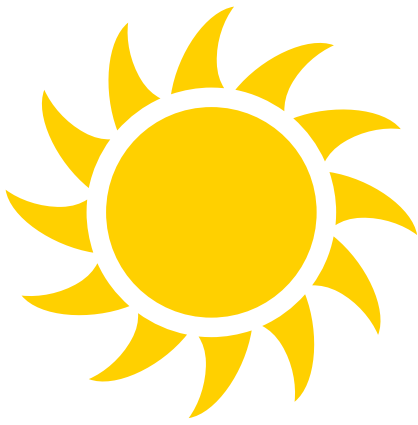
Legal Special Programs Budget Detail

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 107	\$ 120	\$ 120	\$ -	- %
Expenses					
Salaries and Wages	498	566	389	(177)	(31.3)%
Employee Benefits	188	198	141	(57)	(28.8)%
Total Expenses	686	764	530	(234)	(30.6)%
Net Surplus (Loss)	\$ (579)	\$ (644)	\$ (410)	\$ 234	(36.3)%
Full Time Equivalent	3.00	3.00	2.00	(1.00)	(33.3)%



Office of the Mayor



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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 2,400 employees and managing a \$2.5 billion biennial 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 It Costs

Dollars by Funding Source

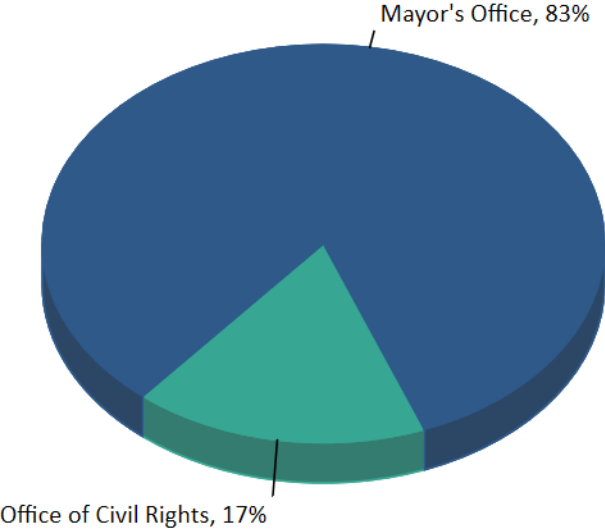
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ -	\$ -	\$ 401	\$ 401	- %
Total Revenue	\$ -	\$ -	\$ 401	\$ 401	- %

Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Mayor's Office	\$ 2,046	\$ 2,745	\$ 3,950	\$ 1,205	43.9 %
Office of Civil Rights	100	659	807	148	22.5 %
Total Expense	\$ 2,146	\$ 3,404	\$ 4,757	\$ 1,353	39.7 %
Full Time Equivalent	12.00	12.00	13.00	1.00	8.3 %

Mayor's Office Division Budget Detail

**2025-26 Adopted
Expenditures by Department-Section**



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 \$2.5 billion biennial 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Transfers-In	\$ -	\$ -	\$ 401	\$ 401	- %
Expenses					
Salaries and Wages	1,543	1,875	2,679	804	42.9 %
Employee Benefits	421	555	791	236	42.5 %
Supplies	28	28	27	(1)	(3.6)%
Services	55	271	88	(183)	(67.5)%
Interfund Services	-	-	366	366	- %
Reserves	-	16	-	(16)	(100.0)%
Total Expenses	2,047	2,745	3,951	1,206	43.9 %
Net Surplus (Loss)	\$ (2,047)	\$ (2,745)	\$ (3,550)	\$ (805)	29.3 %
Full Time Equivalent	9.00	9.00	10.00	1.00	11.1 %

Office of Civil Rights Budget Detail

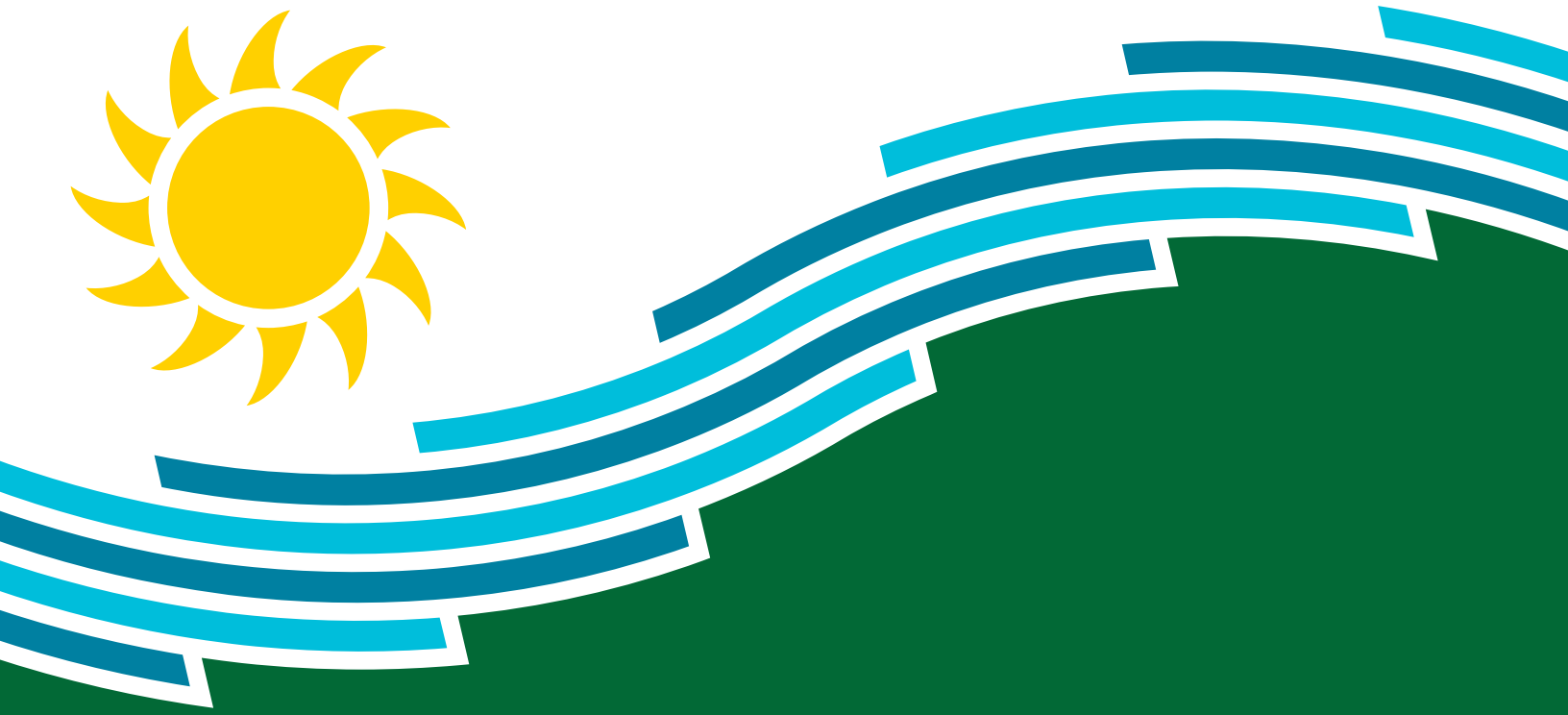
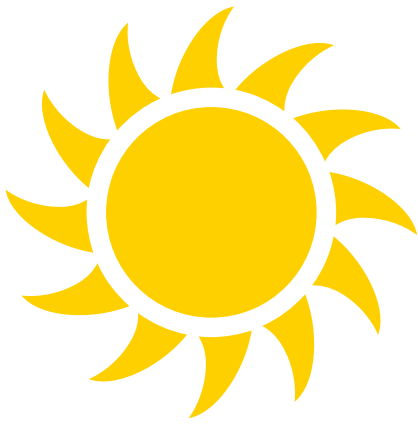
What We Do

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 76	\$ 414	\$ 536	\$ 122	29.5 %
Employee Benefits	16	151	206	55	36.4 %
Supplies	8	16	16	-	- %
Services	-	3	4	1	33.3 %
Interfund Services	-	-	44	44	- %
Reserves	-	75	-	(75)	(100.0)%
Total Expenses	100	659	806	147	22.3 %
Net Surplus (Loss)	\$ (100)	\$ (659)	\$ (806)	(147)	22.3 %
Full Time Equivalent	3.00	3.00	3.00	-	- %



Municipal Court



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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

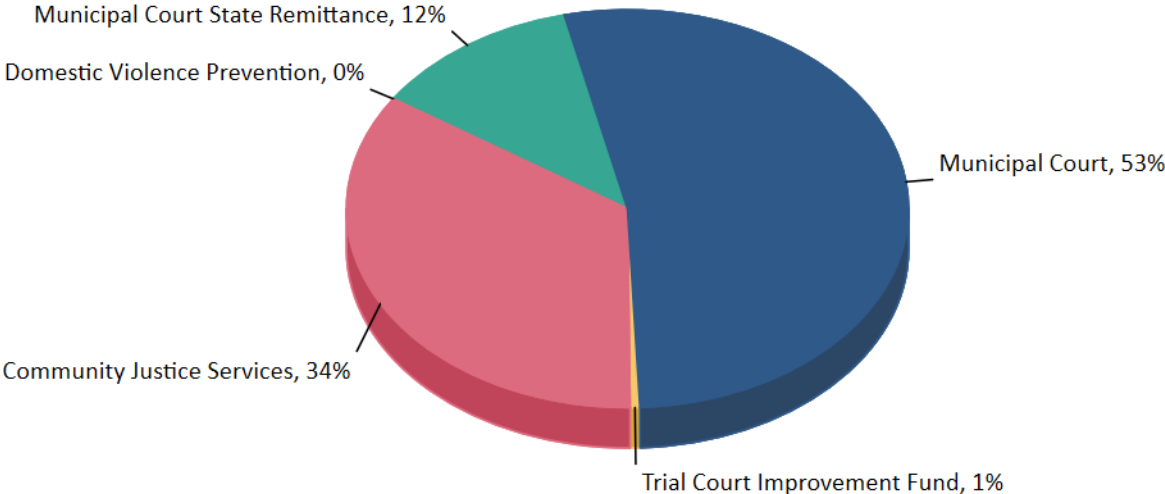
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 4,148	\$ 5,772	\$ 5,918	\$ 146	2.5 %
Special Revenue Funds	270	130	131	1	0.8 %
Fiduciary Funds	1,798	2,800	2,790	(10)	(0.4)%
Total Revenue	\$ 6,216	\$ 8,702	\$ 8,839	\$ 137	1.6 %

Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Municipal Court	\$ 8,745	\$ 10,064	\$ 12,232	\$ 2,168	21.5 %
Municipal Court Grants & Special Events	138	-	-	-	- %
Trial Court Improvement Fund	129	129	130	1	0.8 %
Community Justice Services	3,143	6,329	7,968	1,639	25.9 %
Domestic Violence Prevention	-	1	1	-	- %
Municipal Court State Remittance	1,798	2,800	2,790	(10)	(0.4)%
Total Expense	\$ 13,953	\$ 19,323	\$ 23,121	\$ 3,798	19.7 %
Full Time Equivalent	58.00	70.00	72.00	2.00	2.9 %

Municipal Court Division Budget Detail

**2025-26 Adopted
Expenditures by Department-Section**



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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 11	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	281	339	327	(12)	(3.5)%
Fines and Penalties	3,304	4,301	3,161	(1,140)	(26.5)%
Miscellaneous Revenues	59	90	81	(9)	(10.0)%
Transfers-In	129	129	130	1	0.8 %
Total Revenues	3,784	4,859	3,699	(1,160)	(23.9)%
Expenses					
Salaries and Wages	5,889	6,794	7,226	432	6.4 %
Employee Benefits	1,992	2,227	2,668	441	19.8 %
Supplies	137	120	122	2	1.7 %
Services	682	921	907	(14)	(1.5)%
Debt Service - Principal	3	-	-	-	- %
Interfund Services	41	1	1,310	1,309	130,900.0 %
Total Expenses	8,744	10,063	12,233	2,170	21.6 %
Net Surplus (Loss)	\$ (4,960)	\$ (5,204)	\$ (8,534)	\$ (3,330)	64.0 %
Full Time Equivalent	39.00	40.00	44.00	4.00	10.0 %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 138	\$ -	\$ -	\$ -	- %
Expenses					
Salaries and Wages	35	-	-	-	- %
Employee Benefits	7	-	-	-	- %
Supplies	16	-	-	-	- %
Services	80	-	-	-	- %
Total Expenses	\$ 138	\$ -	\$ -	\$ -	- %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 129	\$ 129	\$ 130	\$ 1	0.8 %
Expenses					
Operating Transfer Out	\$ 129	\$ 129	\$ 130	\$ 1	0.8 %

Community Justice Services Budget Detail

What We Do

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

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 157	\$ 300	\$ 158	\$ (142)	(47.3)%
Miscellaneous Revenues	11	21	16	(5)	(23.8)%
Transfers-In	195	592	2,045	1,453	245.4 %
Total Revenues	363	913	2,219	1,306	143.0 %
Expenses					
Salaries and Wages	2,153	3,784	4,926	1,142	30.2 %
Employee Benefits	808	1,353	1,798	445	32.9 %
Supplies	54	167	27	(140)	(83.8)%
Services	128	657	700	43	6.5 %
Interfund Services	-	-	516	516	- %
Operating Transfer Out	-	346	-	(346)	(100.0)%
Reserves	-	23	-	(23)	(100.0)%
Total Expenses	3,143	6,330	7,967	1,637	25.9 %
Net Surplus (Loss)	\$ (2,780)	\$ (5,417)	\$ (5,748)	\$ (331)	6.1 %
Full Time Equivalent	19.00	30.00	28.00	(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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Fines and Penalties	\$ 2	\$ 1	\$ 1	\$ -	-
Expenses					
Services	-	1	1	-	-
Net Surplus	\$ 2	\$ -	\$ -	\$ -	-

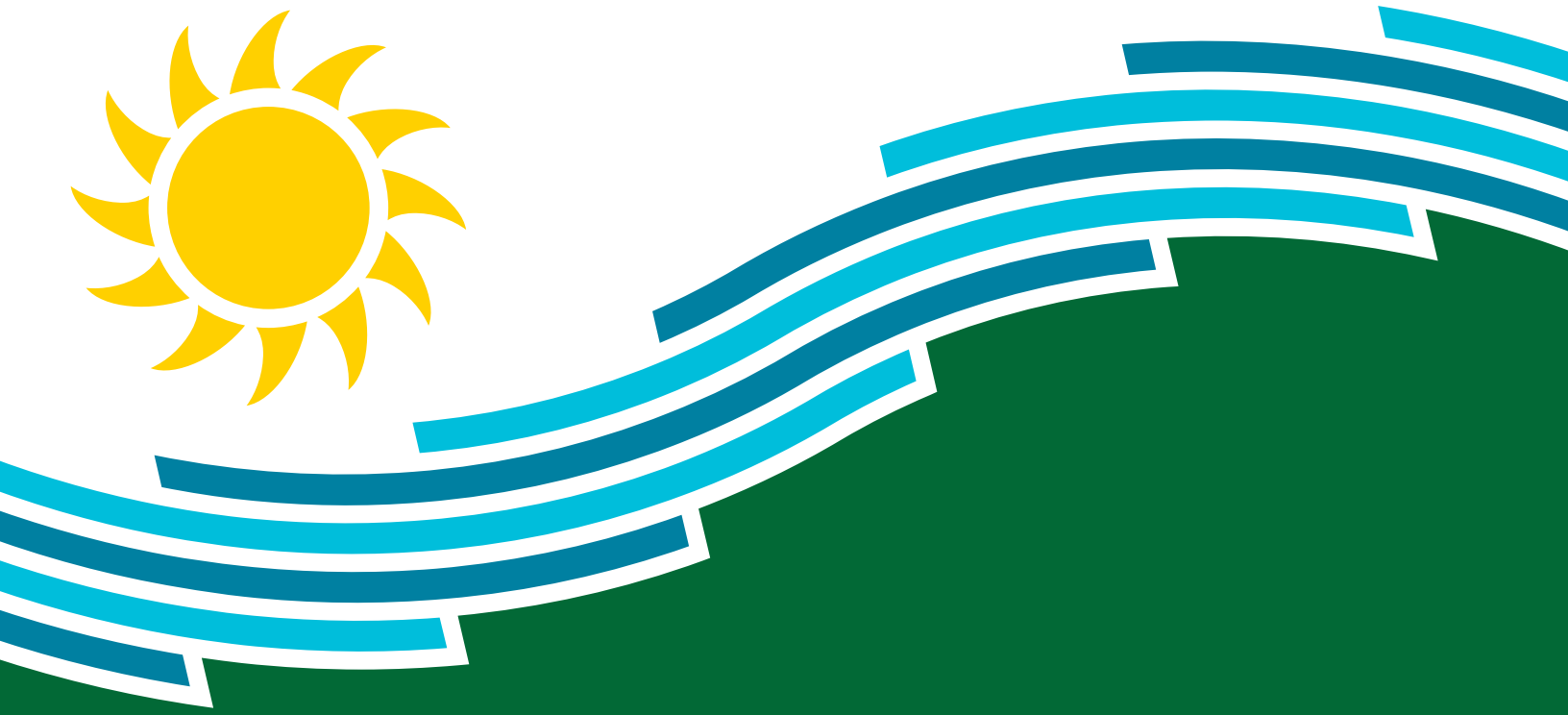
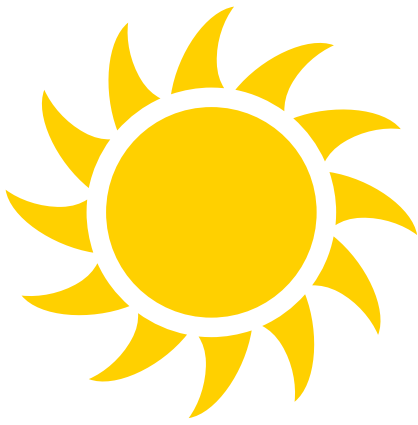
Municipal Court State Remittance Budget Detail

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Other Fund Resources	\$ 1,798	\$ 2,800	\$ 2,790	\$ (10)	(0.4)%
Expenses					
Services	\$ 1,798	\$ 2,800	\$ 2,790	\$ (10)	(0.4)%



Hearing Examiner



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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 It Costs

Dollars by Funding Source

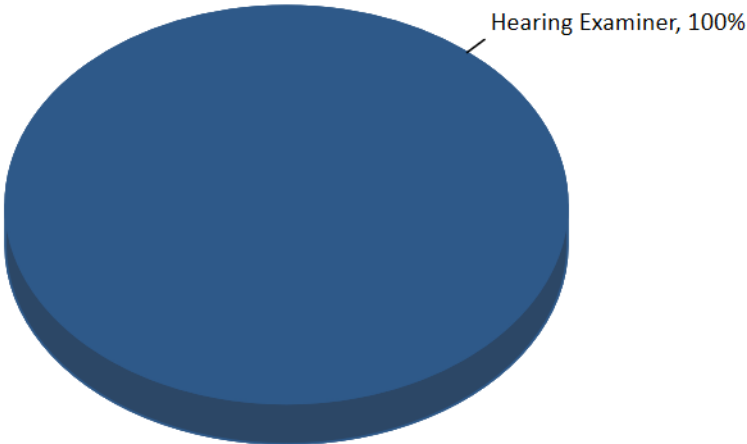
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 87	\$ 75	\$ 67	\$ (8)	(10.7)%
Total Revenue	\$ 87	\$ 75	\$ 67	\$ (8)	(10.7)%

Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Hearing Examiner	\$ 501	\$ 579	\$ 625	\$ 46	7.9 %
Total Expense	\$ 501	\$ 579	\$ 625	\$ 46	7.9 %
Full Time Equivalent	2.00	2.00	2.00	-	- %

Hearing Examiner Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



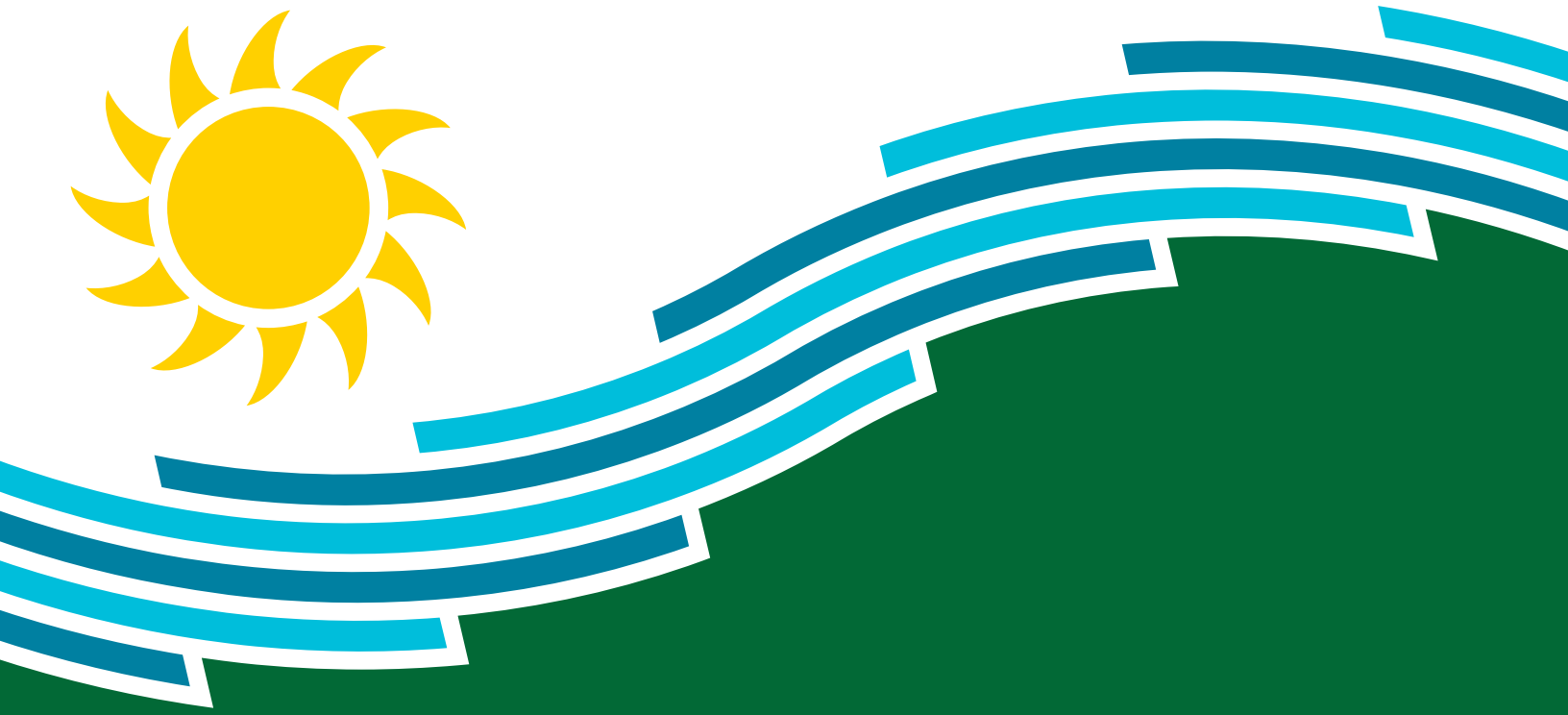
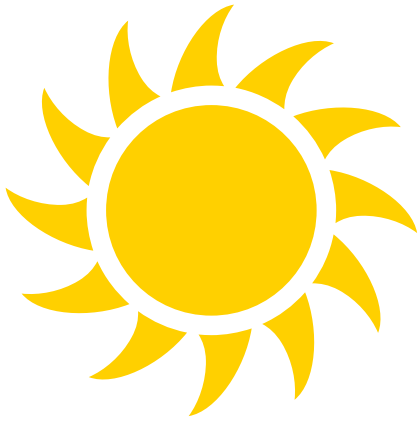
Hearing Examiner Budget Detail

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 86	\$ 74	\$ 64	\$ (10)	(13.5)%
Miscellaneous Revenues	2	1	3	2	200.0 %
Total Revenues	88	75	67	(8)	(10.7)%
Expenses					
Salaries and Wages	378	439	412	(27)	(6.2)%
Employee Benefits	120	128	129	1	0.8 %
Supplies	1	5	15	10	200.0 %
Services	2	7	6	(1)	(14.3)%
Interfund Services	-	-	63	63	- %
Total Expenses	501	579	625	46	7.9 %
Net Surplus (Loss)	\$ (413)	\$ (504)	\$ (558)	\$ (54)	10.7 %
Full Time Equivalent	2.00	2.00	2.00	-	- %



Human Resources



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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

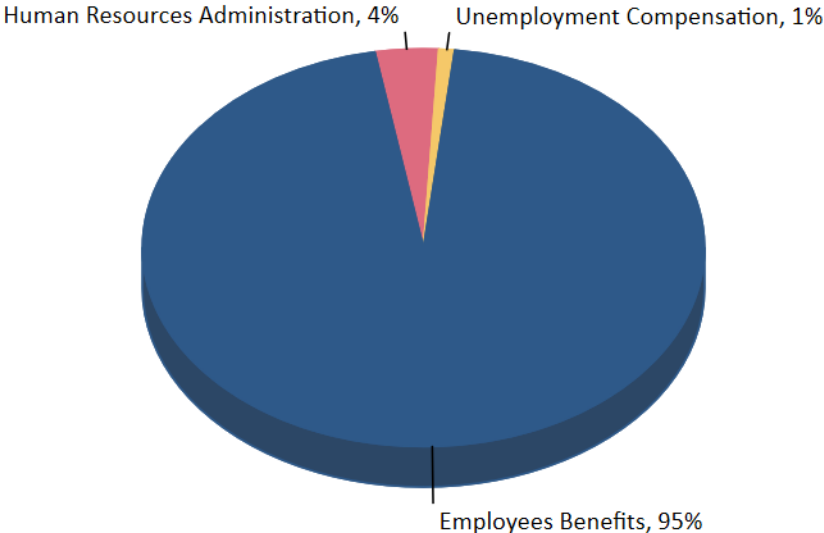
	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
(\$ in 000's)					
General Fund	\$ -	\$ 25	\$ -	\$ (25)	(100.0)%
Internal Service Funds	86,536	91,348	103,898	12,550	13.7 %
Total Revenue	\$ 86,536	\$ 91,373	\$ 103,898	\$ 12,525	13.7 %

Dollars by Department-Section

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
(\$ in 000's)					
Human Resources Administration	\$ 2,222	\$ 2,602	\$ 4,015	\$ 1,413	54.3 %
Unemployment Compensation	485	1,026	990	(36)	(3.5)%
Employees Benefits	85,588	98,858	104,793	5,935	6.0 %
Total Expense	\$ 88,295	\$ 102,486	\$ 109,798	\$ 7,312	7.1 %
Full Time Equivalent	15.00	14.00	16.00	2.00	14.3 %

Human Resources Division Budget Detail

**2025-26 Adopted
Expenditures by Department-Section**



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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ -	\$ 25	\$ -	\$ (25)	(100.0)%
Expenses					
Salaries and Wages	1,466	1,760	2,452	692	39.3 %
Employee Benefits	430	540	792	252	46.7 %
Supplies	48	41	46	5	12.2 %
Services	218	223	87	(136)	(61.0)%
Interfund Services	-	-	639	639	- %
Operating Transfer Out	61	-	-	-	- %
Reserves	-	38	-	(38)	(100.0)%
Total Expenses	2,223	2,602	4,016	1,414	54.3 %
Net Surplus (Loss)	\$ (2,223)	\$ (2,577)	\$ (4,016)	\$ (1,439)	55.8 %
Full Time Equivalent	11.70	10.70	12.70	2.00	18.7 %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 600	\$ 300	\$ 772	\$ 472	157.3 %
Miscellaneous Revenues	9	4	-	(4)	(100.0)%
Total Revenues	609	304	772	468	153.9 %
Expenses					
Salaries and Wages	17	21	22	1	4.8 %
Employee Benefits	4	5	6	1	20.0 %
Services	446	986	945	(41)	(4.2)%
Interfund Services	18	13	17	4	30.8 %
Total Expenses	485	1,025	990	(35)	(3.4)%
Net Surplus (Loss)	\$ 124	\$ (721)	\$ (218)	\$ 503	(69.8)%
Full Time Equivalent	0.10	0.10	0.10	-	- %

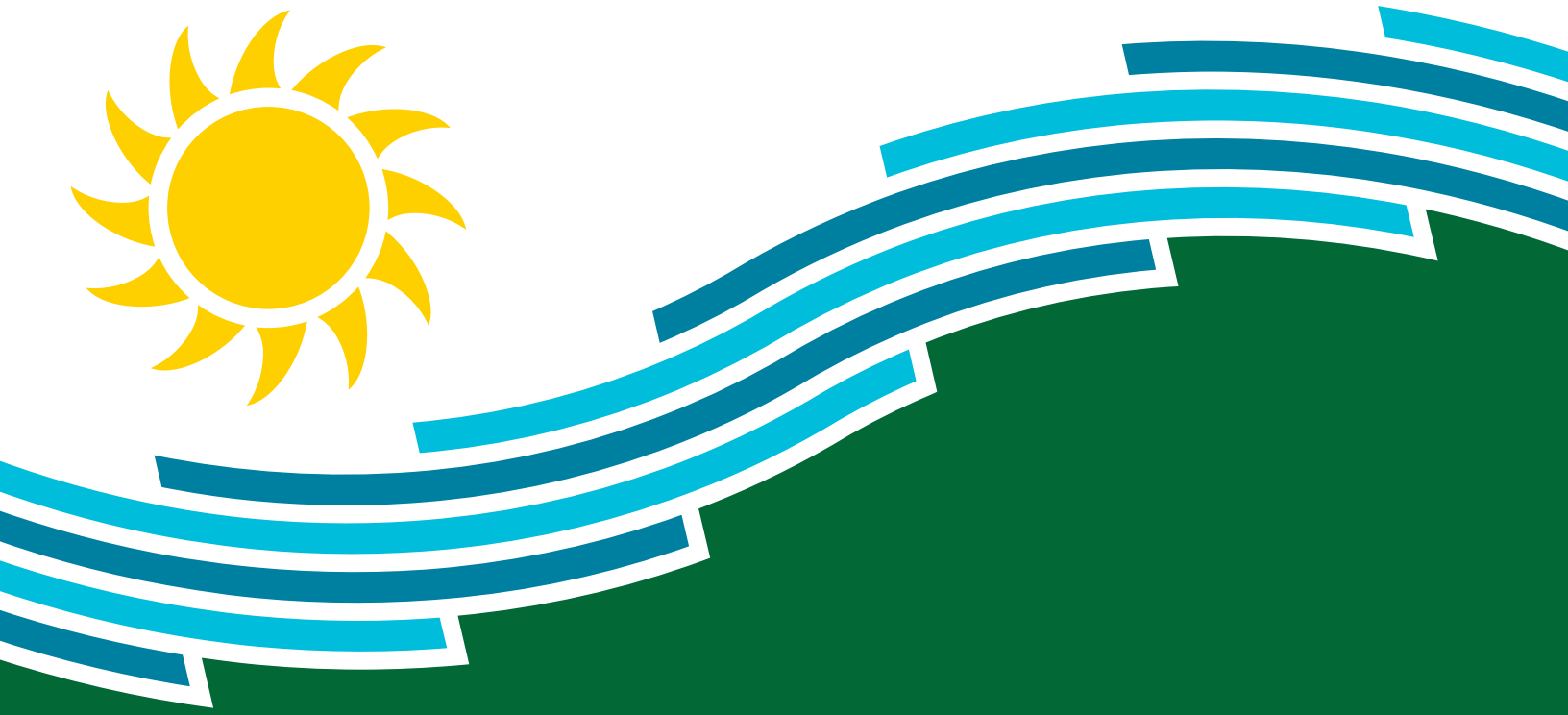
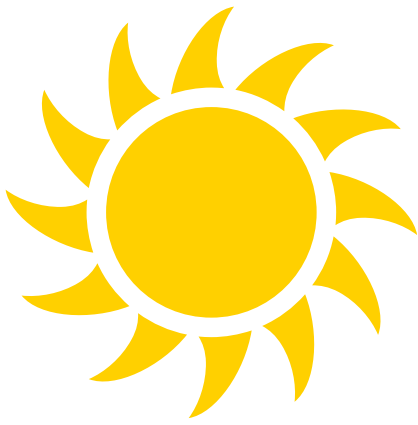
Employees Benefits Budget Detail

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 13	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	83,201	88,328	98,644	10,316	11.7 %
Miscellaneous Revenues	2,712	2,676	4,482	1,806	67.5 %
Proprietary/Trust Fund - Capital Contributions	-	40	-	(40)	(100.0)%
Total Revenues	85,926	91,044	103,126	12,082	13.3 %
Expenses					
Salaries and Wages	560	583	632	49	8.4 %
Employee Benefits	184	192	215	23	12.0 %
Supplies	21	27	27	-	- %
Services	83,557	96,771	102,674	5,903	6.1 %
Interfund Services	1,267	1,285	1,245	(40)	(3.1)%
Total Expenses	85,589	98,858	104,793	5,935	6.0 %
Net Surplus (Loss)	\$ 337	\$ (7,814)	\$ (1,667)	\$ 6,147	(78.7)%
Full Time Equivalent	3.20	3.20	3.20	-	- %



Spokane Police Department



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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.

We strive to serve every member of our community with professionalism, integrity, and compassion so that we continue to build trust, preserve safety, and model ethical policing with every interaction.

What It Costs

Dollars by Funding Source

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 22,606	\$ 23,453	\$ 36,006	\$ 12,553	53.5 %
Special Revenue Funds	4,737	11,332	19,796	8,464	74.7 %
Internal Service Funds	5,967	4,463	6,311	1,848	41.4 %
Fiduciary Funds	1,118	-	-	-	- %
Total Revenue	\$ 34,428	\$ 39,248	\$ 62,113	\$ 22,865	58.3 %

Dollars by Department-Section

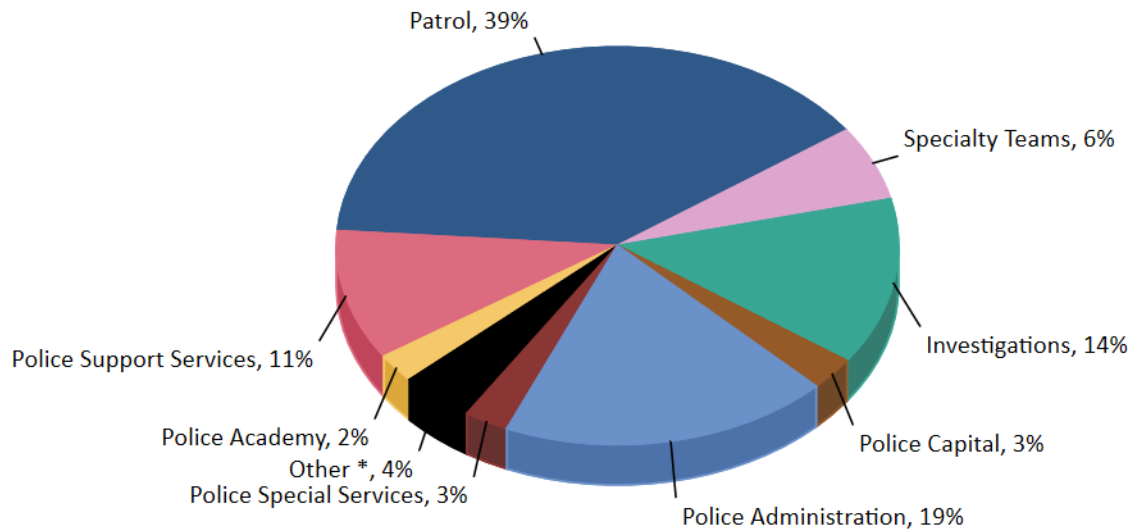
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Police Administration	\$ 3,891	\$ 18,174	\$ 44,463	\$ 26,289	144.7 %
Police Special Services	2,914	3,352	6,039	2,687	80.2 %
Police Facilities*	58	110	20	(90)	(81.8)%
Police Academy	4,554	4,635	5,538	903	19.5 %
Police Support Services	21,012	20,306	24,885	4,579	22.5 %
Community Policing Services*	3,287	3,288	3,055	(233)	(7.1)%
Patrol	71,803	77,996	91,462	13,466	17.3 %
Specialty Teams	10,565	10,364	14,271	3,907	37.7 %
Investigations	29,069	28,580	31,929	3,349	11.7 %
Police IT - Technical Assistance Response Unit (TARU)*	990	2,193	1,616	(577)	(26.3)%
Police Grants*	4,074	3,056	4,555	1,499	49.1 %
Special Events*	123	-	-	-	- %
Police Capital	3,788	4,463	6,311	1,848	41.4 %

Police Division Budget Detail

(\$ in 000's)

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Forefeitures*	565	573	730	157	27.4 %
Law Enforcement Records Management*	1,118	-	-	-	- %
Total Expense	\$ 157,811	\$ 177,090	\$ 234,874	\$ 57,784	32.6 %
Full Time Equivalent	464.00	464.00	458.00	(6.00)	(1.3)%

2025-26 Adopted Expenditures by Department-Section



Police Administration Budget Detail

What We Do

The Spokane 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 9,400	\$ 16,668	\$ 24,692	\$ 8,024	48.1 %
Intergovernmental Revenues	550	564	628	64	11.3 %
Miscellaneous Revenues	1	-	-	-	- %
Transfers-In	-	2,000	6,825	4,825	241.3 %
Total Revenues	9,951	19,232	32,145	12,913	67.1 %
Expenses					
Salaries and Wages	(5,467)	6,530	6,046	(484)	(7.4)%
Employee Benefits	1,172	1,433	1,340	(93)	(6.5)%
Supplies	42	117	59	(58)	(49.6)%
Services	5,464	5,370	5,274	(96)	(1.8)%
Capital Outlay	7	-	-	-	- %
Debt Service - Principal	135	-	-	-	- %
Debt Service - Interest	46	-	-	-	- %
Interfund Services	2,492	4,598	24,908	20,310	441.7 %
Operating Transfer Out	-	126	6,835	6,709	5,324.6 %
Total Expenses	3,891	18,174	44,462	26,288	144.6 %
Net Surplus	\$ 6,060	\$ 1,058	\$ (12,317)	\$ (13,375)	(1,264.2)%
Full Time Equivalent	27.90	27.40	17.00	(10.40)	(38.0)%

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Licenses & Permits	\$ 3	\$ 4	\$ -	\$ (4)	(100.0)%
Charges for Goods and Services	1,068	1,292	3,520	2,228	172.4 %
Total Revenues	1,071	1,296	3,520	2,224	171.6 %
Expenses					
Salaries and Wages	2,338	3,049	5,474	2,425	79.5 %
Employee Benefits	495	209	464	255	122.0 %
Services	81	95	101	6	6.3 %
Total Expenses	2,914	3,353	6,039	2,686	80.1 %
Net Surplus (Loss)	\$ (1,843)	\$ (2,057)	\$ (2,519)	(462)	22.5 %
Full Time Equivalent	1.00	1.00	1.00	-	- %

Police Facilities Budget Detail

What We Do

The Spokane Police Department (SPD) owns several facilities, including our Property building, Gardner Investigations, and the Police Academy and Range buildings.

What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Expenses					
Capital Outlay	\$ 58	\$ 110	\$ 20	\$ (90)	(81.8)%

Police Academy Budget Detail

What We Do

Proper training for the men and women of the Spokane Police Department (SPD) is a top priority. In order to further improve officers' and employees' knowledge and techniques 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ -	\$ 15	\$ -	\$ (15)	(100.0)%
Charges for Goods and Services	1,069	1,373	1,581	208	15.1 %
Miscellaneous Revenues	149	133	120	(13)	(9.8)%
Total Revenues	1,218	1,521	1,701	180	11.8 %
Expenses					
Salaries and Wages	3,158	3,294	3,807	513	15.6 %
Employee Benefits	754	662	747	85	12.8 %
Supplies	426	531	873	342	64.4 %
Services	103	133	111	(22)	(16.5)%
Capital Outlay	113	-	-	-	- %
Operating Transfer Out	-	15	-	(15)	(100.0)%
Total Expenses	4,554	4,635	5,538	903	19.5 %
Net Surplus (Loss)	\$ (3,336)	\$ (3,114)	\$ (3,837)	\$ (723)	23.2 %
Full Time Equivalent	10.40	10.40	10.00	(0.40)	(3.8)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 204	\$ 188	\$ 222	\$ 34	18.1 %
Charges for Goods and Services	3,769	3,779	4,106	327	8.7 %
Miscellaneous Revenues	242	233	246	13	5.6 %
Disposition of Capital Assets	81	80	40	(40)	(50.0)%
Total Revenues	4,296	4,280	4,614	334	7.8 %
Expenses					
Salaries and Wages	14,692	13,456	16,374	2,918	21.7 %
Employee Benefits	4,606	4,691	5,720	1,029	21.9 %
Supplies	824	921	1,046	125	13.6 %
Services	516	511	1,011	500	97.8 %
Capital Outlay	85	416	200	(216)	(51.9)%
Interfund Services	12	-	-	-	- %
Operating Transfer Out	278	278	361	83	29.9 %
Reserves	-	32	173	141	440.6 %
Total Expenses	21,013	20,305	24,885	4,580	22.6 %
Net Surplus (Loss)	\$ (16,717)	\$ (16,025)	\$ (20,271)	\$ (4,246)	26.5 %
Full Time Equivalent	75.00	74.00	82.00	8.00	10.8 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 158	\$ 225	\$ 180	\$ (45)	(20.0)%
Miscellaneous Revenues	2	-	-	-	- %
Total Revenues	160	225	180	(45)	(20.0)%
Expenses					
Salaries and Wages	1,873	1,662	1,913	251	15.1 %
Employee Benefits	368	379	437	58	15.3 %
Supplies	31	31	22	(9)	(29.0)%
Services	1,008	1,207	683	(524)	(43.4)%
Interfund Services	7	9	-	(9)	(100.0)%
Total Expenses	3,287	3,288	3,055	(233)	(7.1)%
Net Surplus (Loss)	\$ (3,127)	\$ (3,063)	\$ (2,875)	\$ 188	(6.1)%
Full Time Equivalent	6.00	5.00	6.00	1.00	20.0 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ -	\$ -	\$ 600	\$ 600	- %
Charges for Goods and Services	1,471	1,519	1,333	(186)	(12.2)%
Miscellaneous Revenues	8	-	-	-	- %
Disposition of Capital Assets	2	-	-	-	- %
Transfers-In	2,500	-	4,349	4,349	- %
Total Revenues	3,981	1,519	6,282	4,763	313.6 %
Expenses					
Salaries and Wages	57,917	63,057	73,380	10,323	16.4 %
Employee Benefits	13,427	14,363	17,527	3,164	22.0 %
Supplies	183	185	195	10	5.4 %
Services	178	181	240	59	32.6 %
Capital Outlay	56	-	-	-	- %
Interfund Services	42	91	120	29	31.9 %
Reserves	-	120	-	(120)	(100.0)%
Total Expenses	71,803	77,997	91,462	13,465	17.3 %
Net Surplus (Loss)	\$ (67,822)	\$ (76,478)	\$ (85,180)	\$ (8,702)	11.4 %
Full Time Equivalent	246.20	244.70	243.50	(1.20)	(0.5)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 231	\$ 412	\$ 335	\$ (77)	(18.7)%
Miscellaneous Revenues	25	-	-	-	- %
Transfers-In	-	129	-	(129)	(100.0)%
Total Revenues	256	541	335	(206)	(38.1)%
Expenses					
Salaries and Wages	6,955	7,096	9,917	2,821	39.8 %
Employee Benefits	1,563	1,289	1,654	365	28.3 %
Supplies	293	451	508	57	12.6 %
Services	1,694	1,528	2,193	665	43.5 %
Capital Outlay	61	-	-	-	- %
Total Expenses	10,566	10,364	14,272	3,908	37.7 %
Net Surplus (Loss)	\$ (10,310)	\$ (9,823)	\$ (13,937)	\$ (4,114)	41.9 %
Full Time Equivalent	15.50	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 1,906	\$ 1,214	\$ 695	\$ (519)	(42.8)%
Fines and Penalties	20	75	50	(25)	(33.3)%
Proprietary/Trust Fund - Capital Contributions	9	-	-	-	- %
Transfers-In	-	862	1,000	138	16.0 %
Total Revenues	1,935	2,151	1,745	(406)	(18.9)%
Expenses					
Salaries and Wages	23,457	22,826	25,651	2,825	12.4 %
Employee Benefits	4,891	5,100	5,653	553	10.8 %
Supplies	79	52	59	7	13.5 %
Services	344	421	389	(32)	(7.6)%
Capital Outlay	118	-	-	-	- %
Operating Transfer Out	180	180	178	(2)	(1.1)%
Total Expenses	29,069	28,579	31,930	3,351	11.7 %
Net Surplus (Loss)	\$ (27,134)	\$ (26,428)	\$ (30,185)	\$ (3,757)	14.2 %
Full Time Equivalent	78.00	80.00	76.02	(3.98)	(5.0)%

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

What We Do

The Technical Assistance Resource Unit (TARU) program supports purchasing, maintenance, and utilization of technical equipment. 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 108	\$ 111	\$ 129	\$ 18	16.2 %
Expenses					
Supplies	-	20	20	-	- %
Services	990	2,045	1,596	(449)	(22.0)%
Operating Transfer Out	-	129	-	(129)	(100.0)%
Total Expenses	990	2,194	1,616	(578)	(26.3)%
Net Surplus (Loss)	\$ (882)	\$ (2,083)	\$ (1,487)	\$ 596	(28.6)%

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. Depending on the funding awarded to the City of Spokane, the grants provide full or partial support for between three and seven officers, primarily in the Behavioral Health Unit (BHU).

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 3,576	\$ 3,500	\$ 4,381	\$ 881	25.2 %
Transfers-In	-	10	10	-	- %
Total Revenues	3,576	3,510	4,391	881	25.1 %
Expenses					
Salaries and Wages	2,357	2,136	2,018	(118)	(5.5)%
Employee Benefits	599	242	294	52	21.5 %
Supplies	483	278	288	10	3.6 %
Services	546	251	515	264	105.2 %
Capital Outlay	88	49	1,219	1,170	2,387.8 %
Interfund Services	-	100	221	121	121.0 %
Total Expenses	4,073	3,056	4,555	1,499	49.1 %
Net Surplus (Loss)	\$ (497)	\$ 454	\$ (164)	\$ (618)	(136.1)%
Full Time Equivalent	4.00	4.00	3.98	(0.02)	(0.5)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 123	\$ -	\$ -	\$ -	- %
Expenses					
Supplies	68	-	-	-	- %
Services	33	-	-	-	- %
Capital Outlay	22	-	-	-	- %
Total Expenses	\$ 123	\$ -	\$ -	\$ -	- %

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).

What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 38	\$ 1,406	\$ 406	\$ (1,000)	(71.1)%
Other Fund Resources	127	-	-	-	- %
Disposition of Capital Assets	(2)	-	-	-	- %
Transfers-In	5,805	3,057	5,906	2,849	93.2 %
Total Revenues	5,968	4,463	6,312	1,849	41.4 %
Expenses					
Supplies	1,410	1,599	2,217	618	38.6 %
Services	729	581	492	(89)	(15.3)%
Capital Outlay	1,633	2,283	3,602	1,319	57.8 %
Operating Transfer Out	16	-	-	-	- %
Total Expenses	3,788	4,463	6,311	1,848	41.4 %
Net Surplus	\$ 2,180	\$ -	\$ 1	\$ 1	- %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 79	\$ 100	\$ 260	\$ 160	160.0 %
Miscellaneous Revenues	569	300	500	200	66.7 %
Insurance Recoveries	21	-	-	-	- %
Total Revenues	669	400	760	360	90.0 %
Expenses					
Supplies	76	43	80	37	86.0 %
Services	265	400	410	10	2.5 %
Capital Outlay	223	130	240	110	84.6 %
Total Expenses	564	573	730	157	27.4 %
Net Surplus (Loss)	\$ 105	\$ (173)	\$ 30	\$ 203	(117.3)%

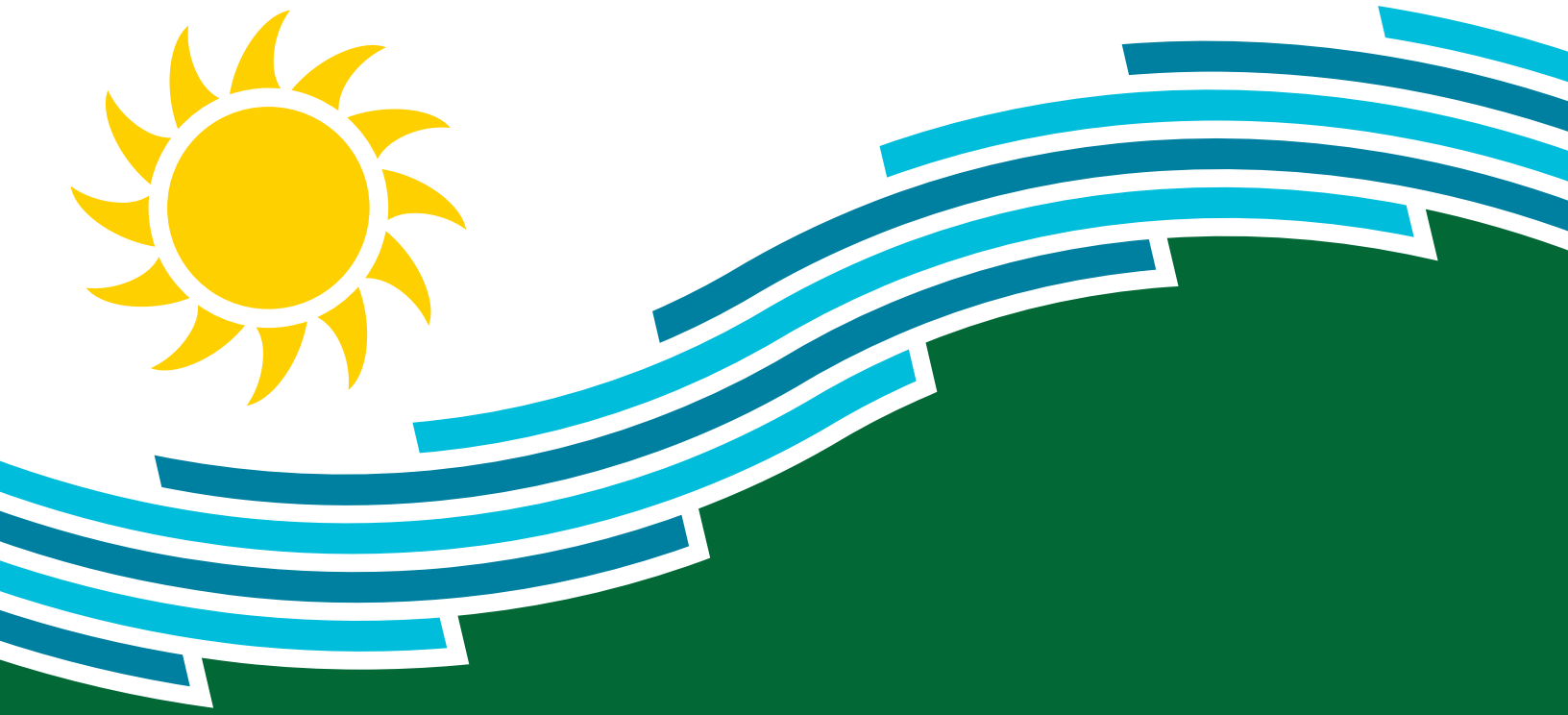
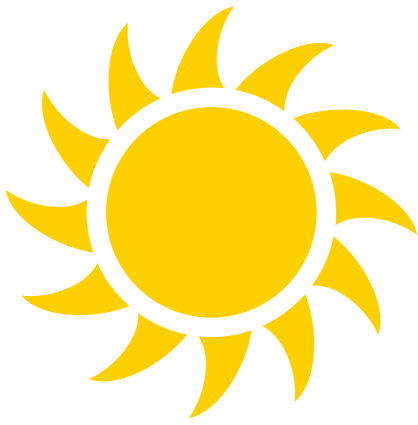
Law Enforcement Records Management Budget Detail

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Other Fund Resources	\$ 1,118	\$ -	\$ -	\$ -	-
Expenses					
Services	\$ 1,118	\$ -	\$ -	\$ -	-



Public Defender



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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

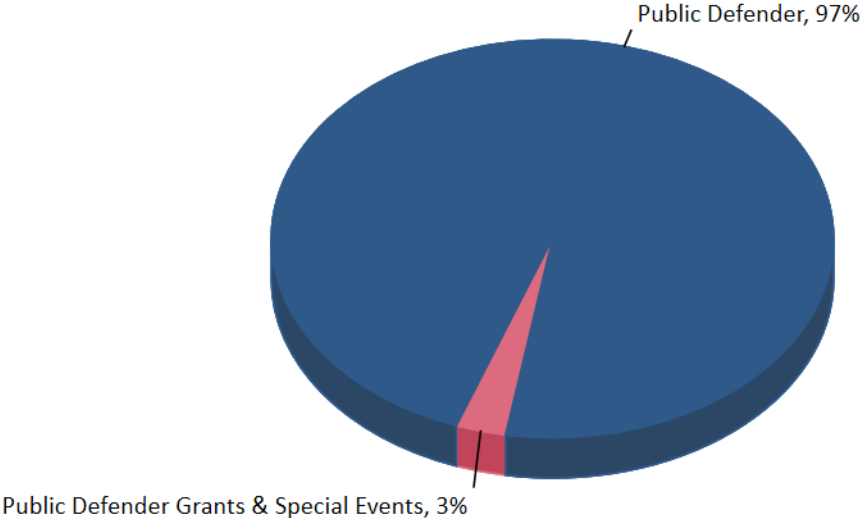
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 449	\$ 489	\$ 542	\$ 53	10.8 %
Special Revenue Funds	36	-	-	-	- %
Total Revenue	\$ 485	\$ 489	\$ 542	\$ 53	10.8 %

Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Public Defender	\$ 5,988	\$ 6,575	\$ 8,039	\$ 1,464	22.3 %
Public Defender Grants & Special Events	266	309	239	(70)	(22.7)%
Total Expense	\$ 6,254	\$ 6,884	\$ 8,278	\$ 1,394	20.2 %
Full Time Equivalent	26.00	26.00	26.00	-	- %

Public Defender Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 107	\$ 120	\$ 120	\$ -	- %
Intergovernmental Revenues	74	100	100	-	- %
Charges for Goods and Services	72	70	120	50	71.4 %
Fines and Penalties	5	5	9	4	80.0 %
Total Revenues	258	295	349	54	18.3 %
Expenses					
Salaries and Wages	4,350	4,869	5,369	500	10.3 %
Employee Benefits	1,396	1,429	1,667	238	16.7 %
Supplies	68	66	68	2	3.0 %
Services	174	211	205	(6)	(2.8)%
Interfund Services	-	-	692	692	- %
Reserves	-	-	38	38	- %
Total Expenses	5,988	6,575	8,039	1,464	22.3 %
Net Surplus (Loss)	\$ (5,730)	\$ (6,280)	\$ (7,690)	\$ (1,410)	22.5 %
Full Time Equivalent	26.00	25.00	25.00	-	- %

Public Defender Grants & Special Events Budget Detail

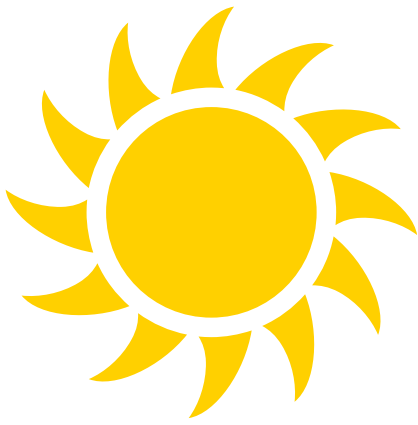
What We Do

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 226	\$ 194	\$ 194	\$ -	- %
Expenses					
Salaries and Wages	168	181	119	(62)	(34.3)%
Employee Benefits	47	52	63	11	21.2 %
Services	51	57	57	-	- %
Reserves	-	19	-	(19)	(100.0)%
Total Expenses	266	309	239	(70)	(22.7)%
Net Surplus (Loss)	\$ (40)	\$ (115)	\$ (45)	\$ 70	(60.9)%
Full Time Equivalent	-	1.00	1.00	-	- %



Community and Economic Development



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Community and Economic Development 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 It Costs

Dollars by Funding Source

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 791	\$ 1,044	\$ 1,172	\$ 128	12.3 %
Special Revenue Funds	13,746	26,867	22,255	(4,612)	(17.2)%
Enterprise Funds	17,554	19,345	21,549	2,204	11.4 %
Fiduciary Funds	98	120	120	-	- %
Total Revenue	\$ 32,189	\$ 47,376	\$ 45,096	\$ (2,280)	(4.8)%

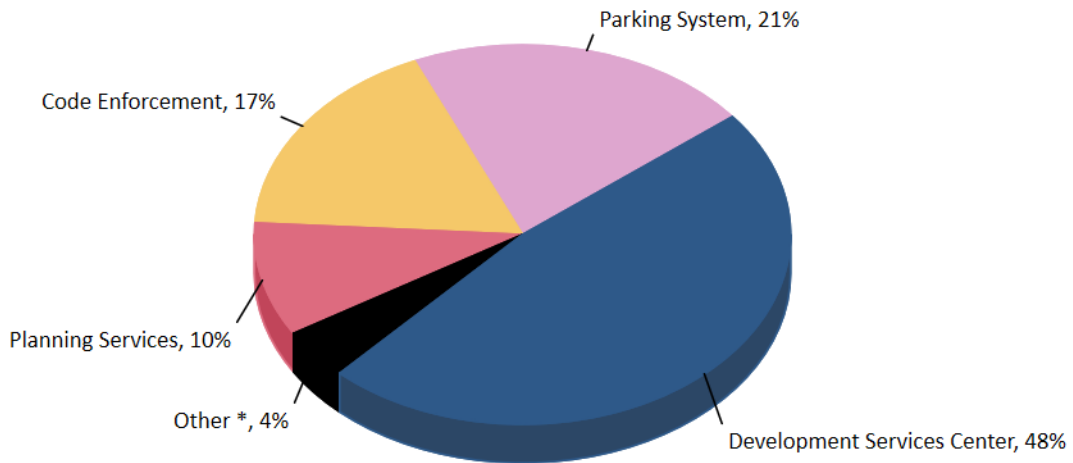
Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Community and Economic Development Administration*	\$ 3,509	\$ 4,989	\$ 1,486	\$ (3,503)	(70.2)%
Community and Economic Development Services*	486	380	-	(380)	(100.0)%
Planning Services	3,554	4,664	5,707	1,043	22.4 %
Planning Services Grants & Special Events*	340	163	325	162	99.4 %
Historic Preservation*	530	586	709	123	21.0 %
Historic Preservation Grants & Special Events*	16	31	32	1	3.2 %
Code Enforcement	4,860	8,062	10,248	2,186	27.1 %
Parking System	9,472	12,383	12,305	(78)	(0.6)%

Community and Economic Development Division Budget Detail

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Development Services Center	16,172	21,327	28,020	6,693	31.4 %
Total Expense	\$ 38,939	\$ 52,585	\$ 58,832	\$ 6,247	11.9 %
Full Time Equivalent	122.40	126.40	136.40	10.00	7.9 %

2025-26 Adopted
Expenditures by Department-Section



Community and Economic Development Administration Budget Detail

What We Do

Community and Economic Development 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 40	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	391	751	881	130	17.3 %
Total Revenues	431	751	881	130	17.3 %
Expenses					
Salaries and Wages	308	511	828	317	62.0 %
Employee Benefits	93	140	248	108	77.1 %
Supplies	8	7	7	-	- %
Services	3,060	3,848	209	(3,639)	(94.6)%
Interfund Services	-	-	195	195	- %
Operating Transfer Out	40	483	-	(483)	(100.0)%
Total Expenses	3,509	4,989	1,487	(3,502)	(70.2)%
Net Surplus (Loss)	\$ (3,078)	\$ (4,238)	\$ (606)	\$ 3,632	(85.7)%
Full Time Equivalent	2.00	2.00	3.00	1.00	50.0 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Transfers-In	380	380	-	(380)	(100.0)%
Total Revenues	381	380	-	(380)	(100.0)%
Expenses					
Services	107	-	-	-	- %
Operating Transfer Out	380	380	-	(380)	(100.0)%
Total Expenses	487	380	-	(380)	(100.0)%
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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 251	\$ 192	\$ 166	\$ (26)	(13.5)%
Miscellaneous Revenues	-	1	-	(1)	(100.0)%
Total Revenues	251	193	166	(27)	(14.0)%
Expenses					
Salaries and Wages	2,464	3,283	3,463	180	5.5 %
Employee Benefits	799	1,036	1,136	100	9.7 %
Supplies	30	98	47	(51)	(52.0)%
Services	232	224	265	41	18.3 %
Interfund Services	30	17	771	754	4,435.3 %
Reserves	-	6	25	19	316.7 %
Total Expenses	3,555	4,664	5,707	1,043	22.4 %
Net Surplus (Loss)	\$ (3,304)	\$ (4,471)	\$ (5,541)	\$ (1,070)	23.9 %
Full Time Equivalent	18.00	18.00	16.00	(2.00)	(11.1)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 222	\$ 163	\$ 325	\$ 162	99.4 %
Charges for Goods and Services	35	-	-	-	- %
Total Revenues	257	163	325	162	99.4 %
Expenses					
Salaries and Wages	7	-	-	-	- %
Employee Benefits	3	-	-	-	- %
Services	292	163	325	162	99.4 %
Capital Outlay	38	-	-	-	- %
Total Expenses	340	163	325	162	99.4 %
Net Surplus (Loss)	\$ (83)	\$ -	\$ -	\$ -	- %

Historic Preservation Budget Detail

What We Do

The Historic Preservation Department fosters stewardship and investment in historic properties by providing incentives to redevelop, rehabilitate, and revitalize properties and buildings 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.

What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Licenses & Permits	\$ 15	\$ 19	\$ 20	\$ 1	5.3 %
Intergovernmental Revenues	80	80	102	22	27.5 %
Charges for Goods and Services	24	14	16	2	14.3 %
Miscellaneous Revenues	5	6	8	2	33.3 %
Total Revenues	124	119	146	27	22.7 %
Expenses					
Salaries and Wages	351	402	430	28	7.0 %
Employee Benefits	113	119	132	13	10.9 %
Supplies	26	11	5	(6)	(54.5)%
Services	40	53	48	(5)	(9.4)%
Interfund Services	-	1	93	92	9,200.0 %
Total Expenses	530	586	708	122	20.8 %
Net Surplus (Loss)	\$ (406)	\$ (467)	\$ (562)	(95)	20.3 %
Full Time Equivalent	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 redevelop, rehabilitate, and revitalize properties and buildings 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 16	\$ 31	\$ 32	\$ 1	3.2 %
Expenses					
Salaries and Wages	16	24	24	-	-
Employee Benefits	-	7	8	1	14.3 %
Total Expenses	\$ 16	\$ 31	\$ 32	\$ 1	3.2 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ -	\$ 611	\$ 1,240	\$ 629	102.9 %
Charges for Goods and Services	3,264	5,261	6,223	962	18.3 %
Miscellaneous Revenues	5	130	260	130	100.0 %
Proprietary/Trust Fund - Capital Contributions	3	-	-	-	- %
Debt Issued	19	-	-	-	- %
Transfers-In	1,700	2,137	2,639	502	23.5 %
Total Revenues	4,991	8,139	10,362	2,223	27.3 %
Expenses					
Salaries and Wages	2,571	4,135	5,117	982	23.7 %
Employee Benefits	867	1,404	1,987	583	41.5 %
Supplies	61	90	117	27	30.0 %
Services	256	799	1,181	382	47.8 %
Capital Outlay	19	129	105	(24)	(18.6)%
Debt Service - Principal	2	-	-	-	- %
Interfund Services	1,085	1,469	1,682	213	14.5 %
Operating Transfer Out	-	22	37	15	68.2 %
Reserves	-	13	21	8	61.5 %
Total Expenses	4,861	8,061	10,247	2,186	27.1 %
Net Surplus	\$ 130	\$ 78	\$ 115	\$ 37	47.4 %
Full Time Equivalent	25.00	25.50	33.50	8.00	31.4 %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	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 the installation and maintenance of paid parking devices within the City's 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 over \$1 million annual 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.

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 591	\$ 950	\$ 1,100	\$ 150	15.8 %
Fines and Penalties	13	27	19	(8)	(29.6)%
Miscellaneous Revenues	5,224	9,274	8,880	(394)	(4.2)%
Disposition of Capital Assets	5	-	-	-	- %
Transfers-In	2,250	7,885	1,517	(6,368)	(80.8)%
Total Revenues	8,083	18,136	11,516	(6,620)	(36.5)%
Expenses					
Salaries and Wages	1,954	2,577	2,799	222	8.6 %
Employee Benefits	709	953	1,040	87	9.1 %
Supplies	91	103	118	15	14.6 %
Services	1,531	1,779	1,982	203	11.4 %
Interfund Services	1,038	1,499	1,622	123	8.2 %
Operating Transfer Out	4,149	5,472	4,744	(728)	(13.3)%
Total Expenses	9,472	12,383	12,305	(78)	(0.6)%
Net Surplus (Loss)	\$ (1,389)	\$ 5,753	\$ (789)	\$ (6,542)	(113.7)%
Full Time Equivalent	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 the 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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 2,716	\$ 2,951	\$ 2,712	\$ (239)	(8.1)%
Charges for Goods and Services	14,037	15,797	17,816	2,019	12.8 %
Fines and Penalties	-	2	2	-	- %
Miscellaneous Revenues	799	595	1,019	424	71.3 %
Other Fund Resources	98	120	120	-	- %
Disposition of Capital Assets	(1)	-	-	-	- %
Total Revenues	17,649	19,465	21,669	2,204	11.3 %
Expenses					
Salaries and Wages	9,202	11,058	13,072	2,014	18.2 %
Employee Benefits	3,112	3,564	4,444	880	24.7 %
Supplies	201	242	136	(106)	(43.8)%
Services	1,340	2,260	1,163	(1,097)	(48.5)%
Capital Outlay	9	963	1,049	86	8.9 %
Interfund Services	2,309	3,157	4,154	997	31.6 %
Operating Transfer Out	-	-	4,000	4,000	- %
Reserves	-	81	2	(79)	(97.5)%
Total Expenses	16,173	21,325	28,020	6,695	31.4 %
Net Surplus (Loss)	\$ 1,476	\$ (1,860)	\$ (6,351)	\$ (4,491)	241.5 %
Full Time Equivalent	58.40	61.40	64.40	3.00	4.9 %

Development Services Center Grants & Special Events Budget Detail

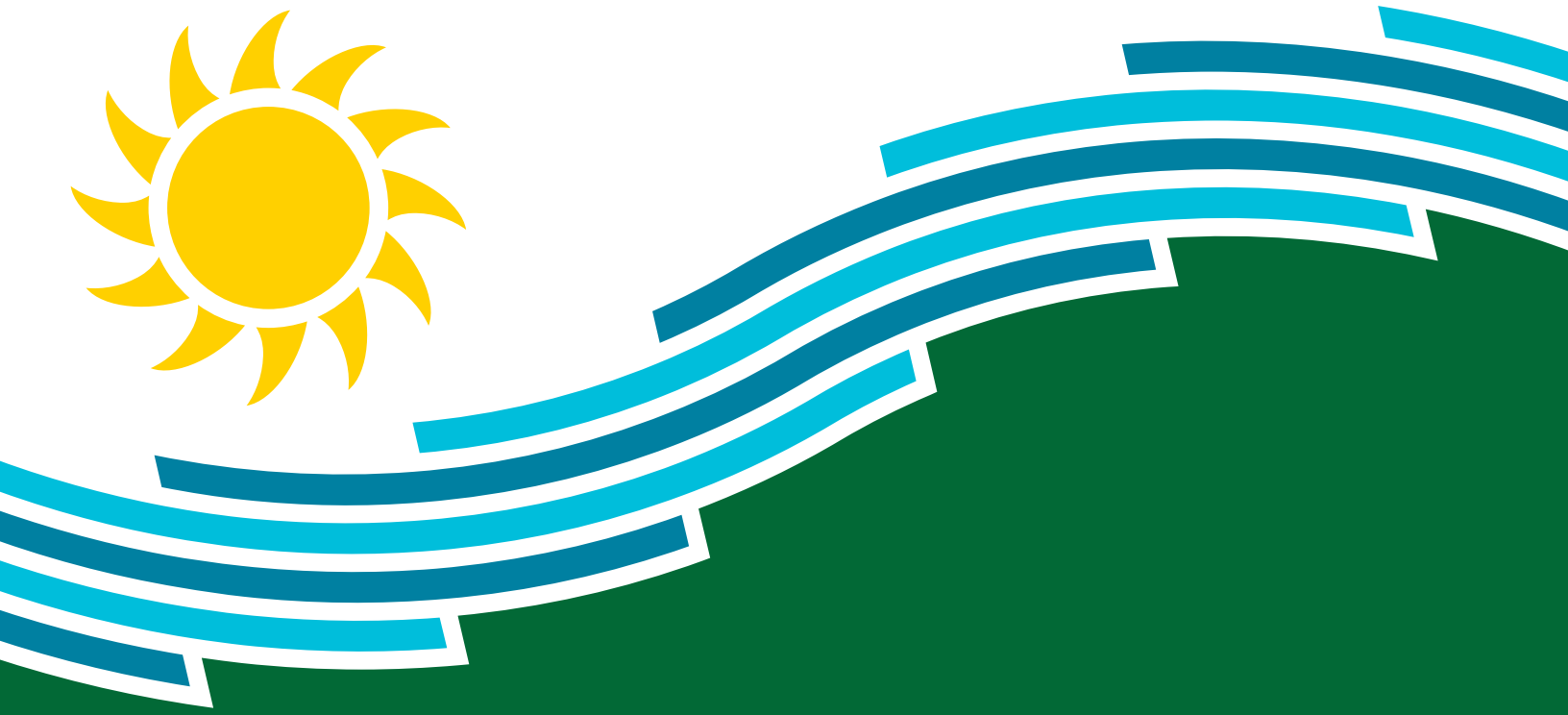
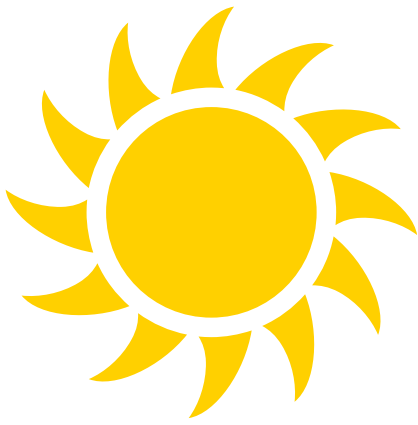
What We Do

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. 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Expenses					



Internal Service Charges



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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. In an effort to more accurately portray the cost of each Department, the 2025-26 budget applies these charges directly to the Department receiving services instead of lumping all of the charges together.

What It Costs

Dollars by Funding Source

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
(\$ in 000's)					
General Fund	\$ (1)	\$ -	\$ -	\$ -	- %
Total Revenue	\$ (1)	\$ -	\$ -	\$ -	- %

Dollars by Department-Section

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
(\$ in 000's)					
Internal Service Charges	\$ 20,092	\$ 26,433	\$ -	\$ (26,433)	(100.0)%
Total Expense	\$ 20,092	\$ 26,433	\$ -	\$ (26,433)	(100.0)%

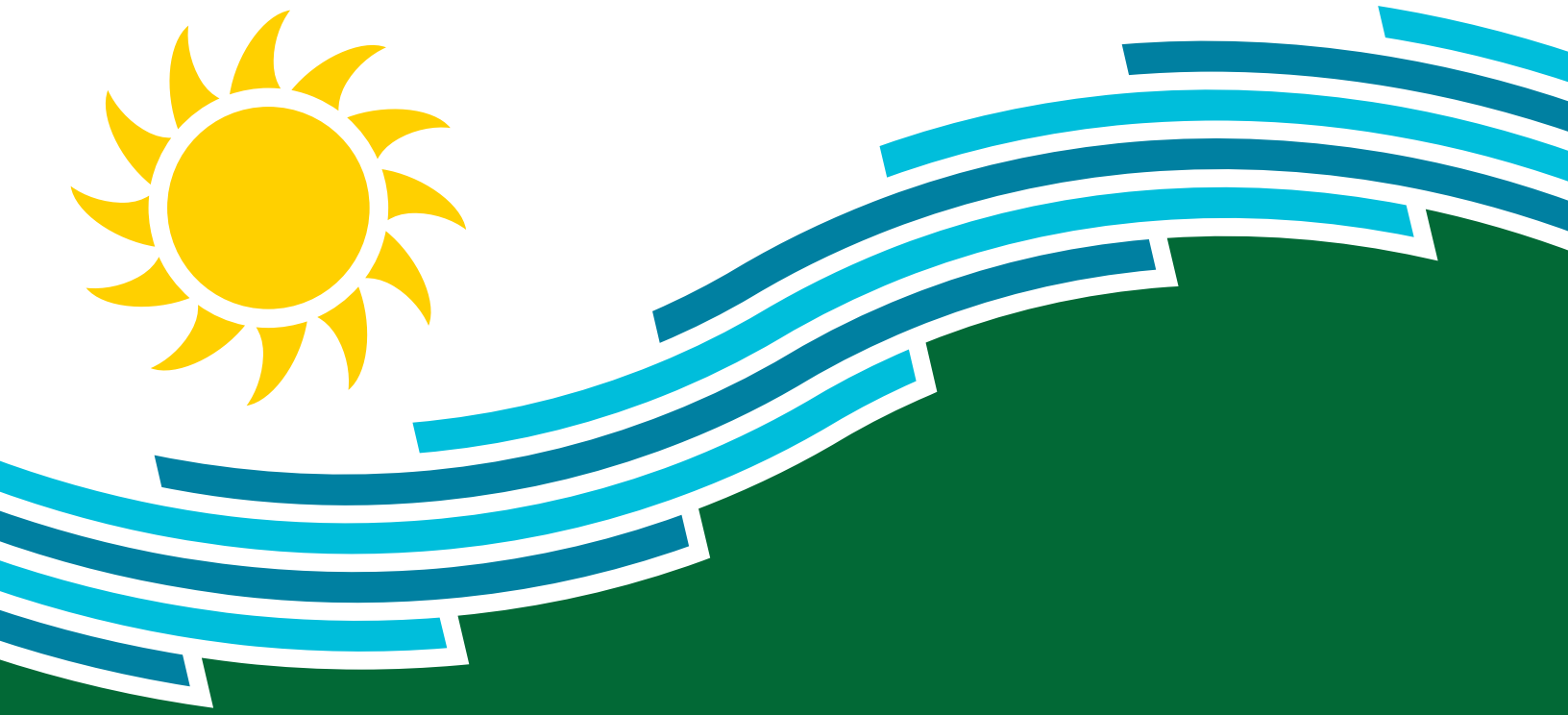
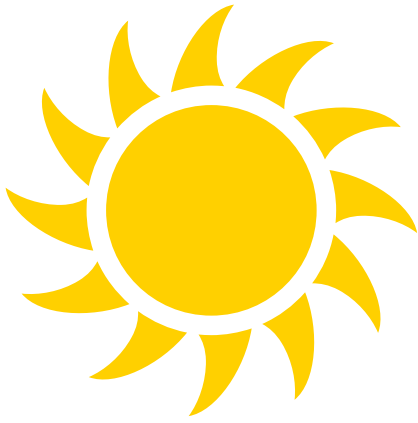
Internal Service Charges Budget Detail

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. In an effort to more accurately portray the cost of each Department, the 2025-26 budget applies these charges directly to the Department receiving services instead of lumping all of the charges together.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ (1)	\$ -	\$ -	\$ -	-
Expenses					
Services	105	-	-	-	%
Interfund Services	19,986	26,433	-	(26,433)	(100.0)%
Total Expenses	20,091	26,433	-	(26,433)	(100.0)%
Net Surplus (Loss)	\$ (20,092)	\$ (26,433)	\$ -	\$ 26,433	(100.0)%



General Fund Allocations



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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, Police & Fire Capital, Asset Management, and Parking.

What It Costs

Dollars by Funding Source

(\$ in 000's)

2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
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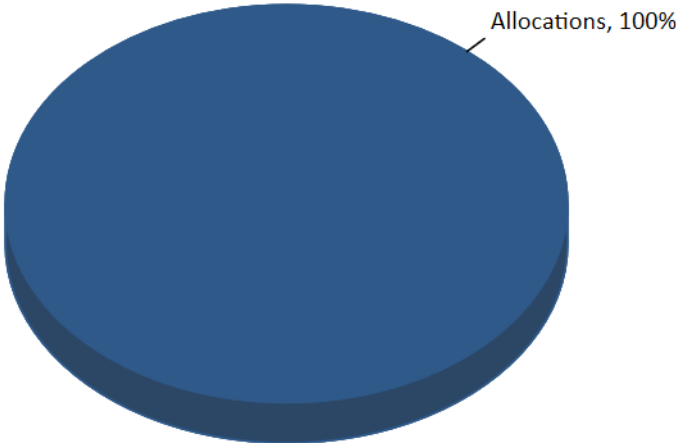
Dollars by Department-Section

(\$ in 000's)

	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Allocations	\$ 189,894	\$ 186,441	\$ 192,197	\$ 5,756	3.1 %
Total Expense	\$ 189,894	\$ 186,441	\$ 192,197	\$ 5,756	3.1 %

Allocations Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



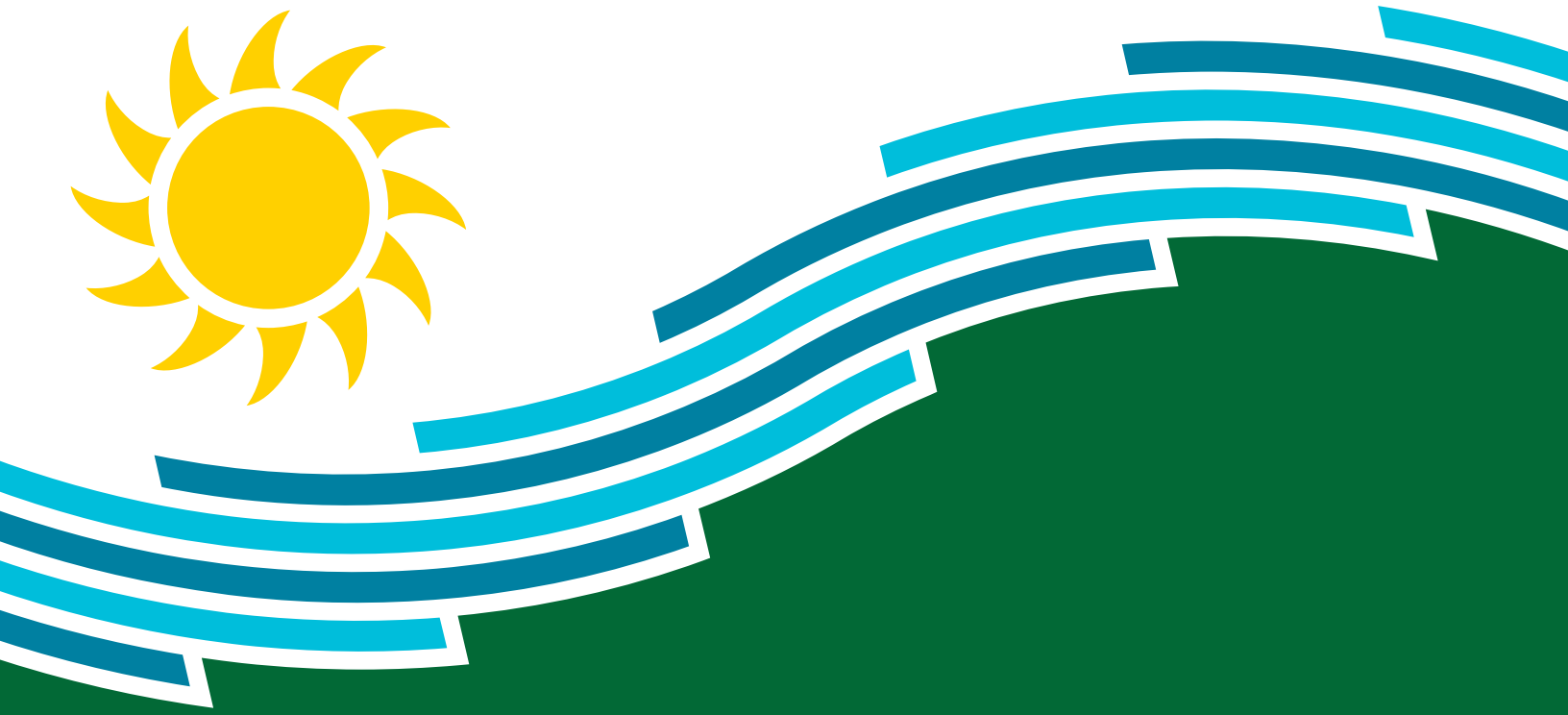
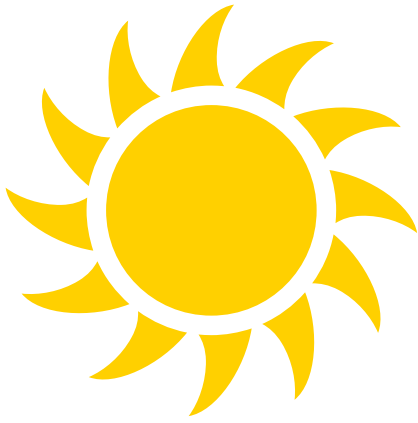
Allocations Budget Detail

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Operating Transfer Out	\$ 189,894	\$ 186,441	\$ 192,197	\$ 5,756	3.1 %
Total Expenses	189,894	186,441	192,197	5,756	3.1 %
Net Surplus (Loss)	\$ (189,894)	\$ (186,441)	\$ (192,197)	\$ (5,756)	3.1 %



Spokane Public Library



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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 four 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 It Costs

Dollars by Funding Source

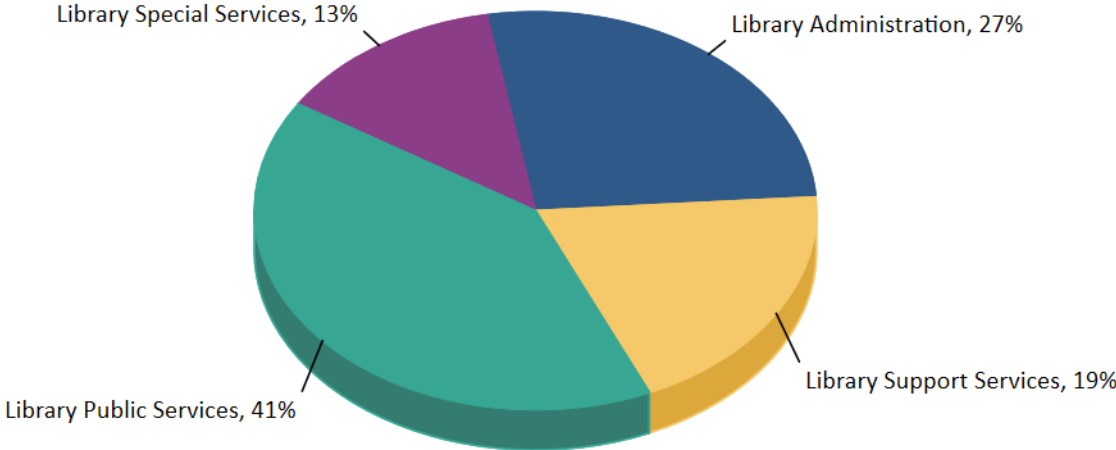
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Special Revenue Funds	\$ 22,712	\$ 25,397	\$ 25,074	\$ (323)	(1.3)%
Capital Funds	843	-	-	-	- %
Total Revenue	\$ 23,555	\$ 25,397	\$ 25,074	\$ (323)	(1.3)%

Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Library Administration	\$ 5,128	\$ 7,579	\$ 7,696	\$ 117	1.5 %
Library Support Services	3,747	4,985	5,614	629	12.6 %
Library Public Services	10,794	13,270	11,724	(1,546)	(11.7)%
Library Special Services	459	649	3,814	3,165	487.7 %
Library Grants & Special Events	11	-	-	-	- %
Library Capital	52,857	6,348	-	(6,348)	(100.0)%
Total Expense	\$ 72,996	\$ 32,831	\$ 28,848	\$ (3,983)	(12.1)%
Full Time Equivalent	90.15	91.65	103.55	11.90	13.0 %

Library Division Budget Detail

**2025-26 Adopted
Expenditures by Department-Section**



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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 14	\$ -	\$ -	\$ -	- %
Expenses					
Salaries and Wages	2,585	2,900	3,235	335	11.6 %
Employee Benefits	915	1,085	1,217	132	12.2 %
Supplies	260	327	385	58	17.7 %
Services	1,054	1,303	1,159	(144)	(11.1)%
Interfund Services	314	608	943	335	55.1 %
Reserves	-	1,356	757	(599)	(44.2)%
Total Expenses	5,128	7,579	7,696	117	1.5 %
Net Surplus (Loss)	\$ (5,114)	\$ (7,579)	\$ (7,696)	\$ (117)	1.5 %
Full Time Equivalent	17.05	17.05	17.00	(0.05)	(0.3)%

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 maintain relevant skill sets.

What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Transfers-In	\$ 1	\$ -	\$ -	\$ -	- %
Expenses					
Salaries and Wages	1,659	2,160	2,707	547	25.3 %
Employee Benefits	651	865	1,056	191	22.1 %
Supplies	302	376	420	44	11.7 %
Services	1,069	1,527	1,384	(143)	(9.4)%
Interfund Services	67	58	47	(11)	(19.0)%
Total Expenses	3,748	4,986	5,614	628	12.6 %
Net Surplus (Loss)	\$ (3,747)	\$ (4,986)	\$ (5,614)	\$ (628)	12.6 %
Full Time Equivalent	19.00	18.50	21.50	3.00	16.2 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 3,510	\$ 4,800	\$ 4,992	\$ 192	4.0 %
Intergovernmental Revenues	67	220	385	165	75.0 %
Charges for Goods and Services	116	106	73	(33)	(31.1)%
Fines and Penalties	25	45	60	15	33.3 %
Miscellaneous Revenues	260	716	1,030	314	43.9 %
Debt Issued	2	-	-	-	- %
Disposition of Capital Assets	1	-	-	-	- %
Transfers-In	18,646	19,510	18,534	(976)	(5.0)%
Insurance Recoveries	45	-	-	-	- %
Total Revenues	22,672	25,397	25,074	(323)	(1.3)%
Expenses					
Salaries and Wages	5,597	6,785	5,392	(1,393)	(20.5)%
Employee Benefits	1,954	2,443	2,116	(327)	(13.4)%
Supplies	105	153	199	46	30.1 %
Services	712	768	720	(48)	(6.3)%
Capital Outlay	2,171	3,062	3,298	236	7.7 %
Debt Service - Principal	1	-	-	-	- %
Interfund Services	53	60	-	(60)	(100.0)%
Operating Transfer Out	201	-	-	-	- %
Total Expenses	10,794	13,271	11,725	(1,546)	(11.6)%
Net Surplus	\$ 11,878	\$ 12,126	\$ 13,349	\$ 1,223	10.1 %
Full Time Equivalent	52.50	53.50	46.05	(7.45)	(13.9)%

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 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 9	\$ -	\$ -	\$ -	- %
Expenses					
Salaries and Wages	276	333	2,651	2,318	696.1 %
Employee Benefits	113	138	1,028	890	644.9 %
Supplies	49	76	69	(7)	(9.2)%
Services	22	102	66	(36)	(35.3)%
Total Expenses	460	649	3,814	3,165	487.7 %
Net Surplus (Loss)	\$ (451)	\$ (649)	\$ (3,814)	\$ (3,165)	487.7 %
Full Time Equivalent	1.60	2.60	19.00	16.40	630.8 %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 17	\$ -	\$ -	\$ -	- %
Expenses					
Services	11	-	-	-	- %
Total Expenses	11	-	-	-	- %
Net Surplus	\$ 6	\$ -	\$ -	\$ -	- %

Library Capital Budget Detail

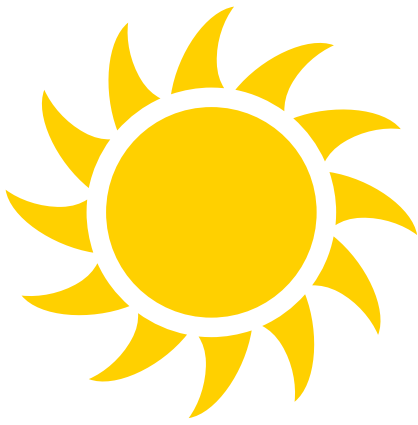
What We Do

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 837	\$ -	\$ -	\$ -	- %
Insurance Recoveries	6	-	-	-	- %
Total Revenues	843	-	-	-	- %
Expenses					
Capital Outlay	52,597	6,348	-	(6,348)	(100.0)%
Operating Transfer Out	260	-	-	-	- %
Total Expenses	52,857	6,348	-	(6,348)	(100.0)%
Net Surplus (Loss)	\$ (52,014)	\$ (6,348)	\$ -	\$ 6,348	(100.0)%



Parks & Recreation



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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 It Costs

Dollars by Funding Source

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Special Revenue Funds	\$ 51,896	\$ 56,007	\$ 63,680	\$ 7,673	13.7 %
Capital Funds	107	20	-	(20)	(100.0)%
Enterprise Funds	10,564	10,917	13,084	2,167	19.8 %
Fiduciary Funds	19	83	150	67	80.7 %
Total Revenue	\$ 62,586	\$ 67,027	\$ 76,914	\$ 9,887	14.8 %

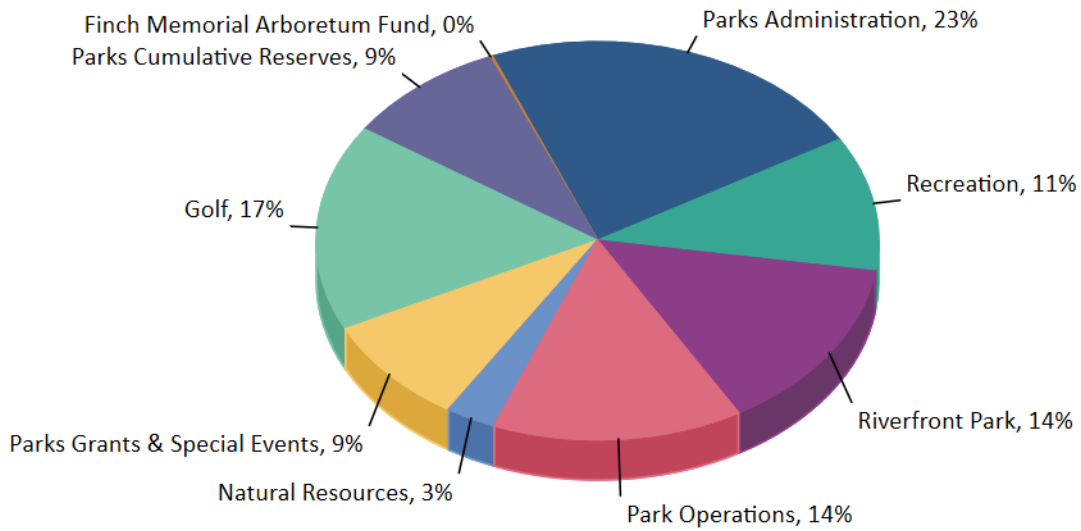
Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Parks Administration	\$ 18,224	\$ 17,406	\$ 18,413	\$ 1,007	5.8 %
Recreation	7,730	8,082	8,915	833	10.3 %
Riverfront Park	7,711	10,521	11,528	1,007	9.6 %
Park Operations	9,424	10,825	11,671	846	7.8 %
Natural Resources	2,001	2,430	2,347	(83)	(3.4)%
Parks Grants & Special Events	124	2,170	7,166	4,996	230.2 %
Parks Capital	3,198	1,333	-	(1,333)	(100.0)%
Golf	9,403	12,088	13,648	1,560	12.9 %
Golf Debt Service	108	-	-	-	- %

Parks & Recreation Division Budget Detail

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Parks Cumulative Reserves	5,082	8,166	7,532	(634)	(7.8)%
Finch Memorial Arboretum Fund	-	83	150	67	80.7 %
Total Expense	\$ 63,005	\$ 73,104	\$ 81,370	\$ 8,266	11.3 %
Full Time Equivalent	112.60	112.10	116.92	4.82	4.3 %

2025-26 Adopted Expenditures by Department-Section



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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 5	\$ -	\$ -	\$ -	- %
Intergovernmental Revenues	-	-	500	500	- %
Charges for Goods and Services	208	8	8	-	- %
Miscellaneous Revenues	2,466	261	508	247	94.6 %
Debt Issued	636	-	-	-	- %
Transfers-In	33,890	36,746	37,186	440	1.2 %
Insurance Recoveries	6	-	-	-	- %
Total Revenues	37,211	37,015	38,202	1,187	3.2 %
Expenses					
Salaries and Wages	4,333	5,372	5,845	473	8.8 %
Employee Benefits	1,468	1,670	1,881	211	12.6 %
Supplies	254	587	435	(152)	(25.9)%
Services	1,296	1,876	2,317	441	23.5 %
Capital Outlay	4,145	55	-	(55)	(100.0)%
Debt Service - Principal	111	-	-	-	- %
Debt Service - Interest	6	-	-	-	- %
Interfund Services	5,254	5,341	5,747	406	7.6 %
Operating Transfer Out	1,358	2,195	1,581	(614)	(28.0)%
Reserves	-	310	607	297	95.8 %
Total Expenses	18,225	17,406	18,413	1,007	5.8 %
Net Surplus	\$ 18,986	\$ 19,609	\$ 19,789	\$ 180	0.9 %
Full Time Equivalent	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 1,918	\$ 2,295	\$ 2,617	\$ 322	14.0 %
Miscellaneous Revenues	691	946	1,181	235	24.8 %
Total Revenues	2,609	3,241	3,798	557	17.2 %
Expenses					
Salaries and Wages	3,515	4,009	4,173	164	4.1 %
Employee Benefits	776	706	810	104	14.7 %
Supplies	513	606	646	40	6.6 %
Services	2,874	2,600	2,998	398	15.3 %
Interfund Services	52	34	34	-	- %
Operating Transfer Out	-	128	255	127	99.2 %
Total Expenses	7,730	8,083	8,916	833	10.3 %
Net Surplus (Loss)	\$ (5,121)	\$ (4,842)	\$ (5,118)	\$ (276)	5.7 %
Full Time Equivalent	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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Licenses & Permits	\$ 1	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	4,214	5,841	7,268	1,427	24.4 %
Fines and Penalties	18	5	6	1	20.0 %
Miscellaneous Revenues	1,257	2,098	2,064	(34)	(1.6)%
Debt Issued	89	-	-	-	- %
Total Revenues	5,579	7,944	9,338	1,394	17.5 %
Expenses					
Salaries and Wages	3,608	5,237	5,259	22	0.4 %
Employee Benefits	1,026	1,341	1,536	195	14.5 %
Supplies	713	1,057	1,104	47	4.4 %
Services	1,790	2,345	3,173	828	35.3 %
Capital Outlay	89	-	-	-	- %
Debt Service - Principal	10	-	-	-	- %
Interfund Services	-	20	12	(8)	(40.0)%
Operating Transfer Out	474	522	444	(78)	(14.9)%
Total Expenses	7,710	10,522	11,528	1,006	9.6 %
Net Surplus (Loss)	\$ (2,131)	\$ (2,578)	\$ (2,190)	\$ 388	(15.1)%
Full Time Equivalent	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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 130	\$ 80	\$ 81	\$ 1	1.3 %
Miscellaneous Revenues	250	321	360	39	12.1 %
Transfers-In	333	-	-	-	- %
Total Revenues	713	401	441	40	10.0 %
Expenses					
Salaries and Wages	4,744	6,339	6,815	476	7.5 %
Employee Benefits	1,534	1,753	2,008	255	14.5 %
Supplies	487	382	332	(50)	(13.1)%
Services	2,651	2,351	2,515	164	7.0 %
Capital Outlay	6	-	-	-	- %
Interfund Services	3	-	-	-	- %
Total Expenses	9,425	10,825	11,670	845	7.8 %
Net Surplus (Loss)	\$ (8,712)	\$ (10,424)	\$ (11,229)	(805)	7.7 %
Full Time Equivalent	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 3	\$ 2	\$ 2	\$ -	- %
Charges for Goods and Services	27	130	60	(70)	(53.8)%
Fines and Penalties	77	-	-	-	- %
Miscellaneous Revenues	120	78	102	24	30.8 %
Transfers-In	182	132	132	-	- %
Insurance Recoveries	58	12	-	(12)	(100.0)%
Total Revenues	467	354	296	(58)	(16.4)%
Expenses					
Salaries and Wages	1,109	1,382	1,454	72	5.2 %
Employee Benefits	374	450	470	20	4.4 %
Supplies	50	71	71	-	- %
Services	465	480	284	(196)	(40.8)%
Interfund Services	2	46	68	22	47.8 %
Total Expenses	2,000	2,429	2,347	(82)	(3.4)%
Net Surplus (Loss)	\$ (1,533)	\$ (2,075)	\$ (2,051)	\$ 24	(1.2)%
Full Time Equivalent	6.90	6.90	6.90	-	- %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 108	\$ 2,020	\$ 6,020	\$ 4,000	198.0 %
Miscellaneous Revenues	-	-	79	79	- %
Total Revenues	108	2,020	6,099	4,079	201.9 %
Expenses					
Salaries and Wages	21	-	165	165	- %
Employee Benefits	1	-	65	65	- %
Supplies	21	-	-	-	- %
Services	34	20	3,786	3,766	18,830.0 %
Capital Outlay	46	2,150	3,150	1,000	46.5 %
Total Expenses	123	2,170	7,166	4,996	230.2 %
Net Surplus (Loss)	\$ (15)	\$ (150)	\$ (1,067)	\$ (917)	611.3 %
Full Time Equivalent	-	-	1.00	1.00	- %

Parks Capital Budget Detail

What We Do

The 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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 77	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	30	20	-	(20)	(100.0)%
Total Revenues	107	20	-	(20)	(100.0)%
Expenses					
Supplies	27	-	-	-	-
Capital Outlay	3,171	1,333	-	(1,333)	(100.0)%
Total Expenses	3,198	1,333	-	(1,333)	(100.0)%
Net Surplus (Loss)	\$ (3,091)	\$ (1,313)	\$ -	\$ 1,313	(100.0)%

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 8,747	\$ 10,853	\$ 12,985	\$ 2,132	19.6 %
Miscellaneous Revenues	1,697	64	99	35	54.7 %
Other Fund Resources	12	-	-	-	- %
Disposition of Capital Assets	1	-	-	-	- %
Transfers-In	108	-	-	-	- %
Total Revenues	10,565	10,917	13,084	2,167	19.8 %
Expenses					
Salaries and Wages	2,666	3,384	3,958	574	17.0 %
Employee Benefits	830	790	1,021	231	29.2 %
Supplies	731	943	1,156	213	22.6 %
Services	2,490	2,489	3,014	525	21.1 %
Capital Outlay	962	2,525	2,502	(23)	(0.9)%
Debt Service - Interest	8	-	-	-	- %
Interfund Services	538	535	769	234	43.7 %
Operating Transfer Out	1,177	1,236	1,227	(9)	(0.7)%
Reserves	-	187	-	(187)	(100.0)%
Total Expenses	9,402	12,089	13,647	1,558	12.9 %
Net Surplus (Loss)	\$ 1,163	\$ (1,172)	\$ (563)	\$ 609	(52.0)%
Full Time Equivalent	10.44	10.56	13.88	3.32	31.4 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Debt Service - Principal	\$ 104	\$ -	\$ -	\$ -	- %
Debt Service - Interest	4	-	-	-	- %
Total Expenses	108	-	-	-	- %
Net Surplus (Loss)	\$ (108)	\$ -	\$ -	\$ -	- %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 1,469	\$ 1,670	\$ 2,600	\$ 930	55.7 %
Charges for Goods and Services	15	150	-	(150)	(100.0)%
Miscellaneous Revenues	623	498	650	152	30.5 %
Disposition of Capital Assets	25	-	-	-	- %
Transfers-In	3,078	2,715	2,255	(460)	(16.9)%
Total Revenues	5,210	5,033	5,505	472	9.4 %
Expenses					
Services	130	477	393	(84)	(17.6)%
Capital Outlay	4,255	7,669	7,039	(630)	(8.2)%
Interfund Services	1	20	-	(20)	(100.0)%
Operating Transfer Out	695	-	100	100	- %
Total Expenses	5,081	8,166	7,532	(634)	(7.8)%
Net Surplus (Loss)	\$ 129	\$ (3,133)	\$ (2,027)	\$ 1,106	(35.3)%

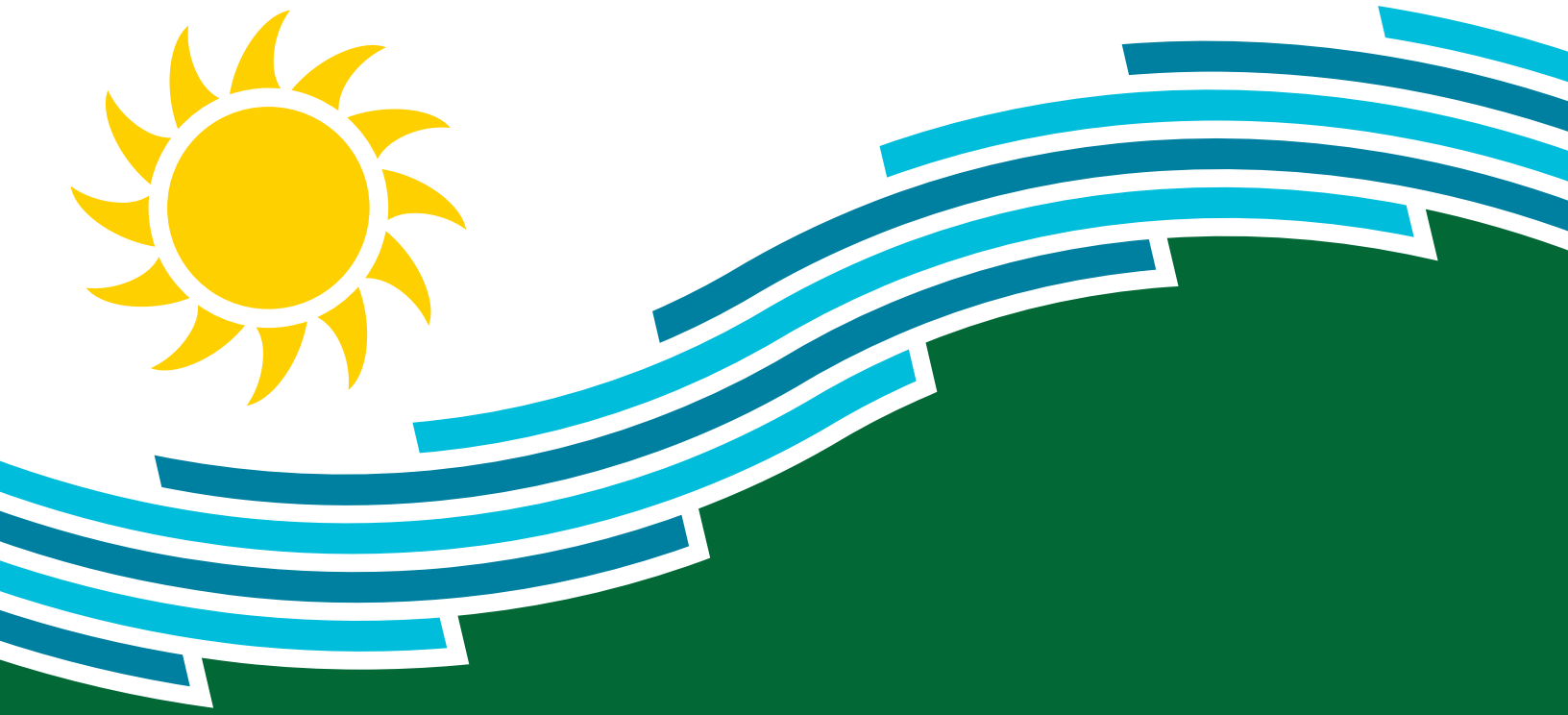
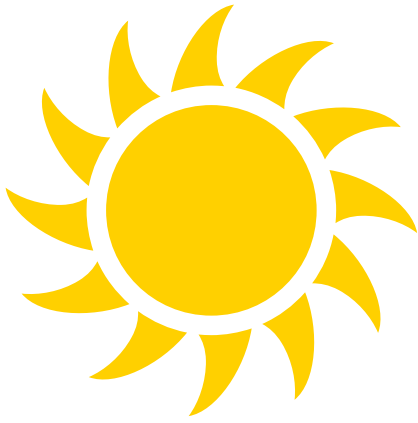
Finch Memorial Arboretum Fund Budget Detail

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 19	\$ 83	\$ 150	\$ 67	80.7 %
Expenses					
Services	-	83	150	67	80.7 %
Net Surplus	\$ 19	\$ -	\$ -	\$ -	- %



Spokane Fire Department



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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

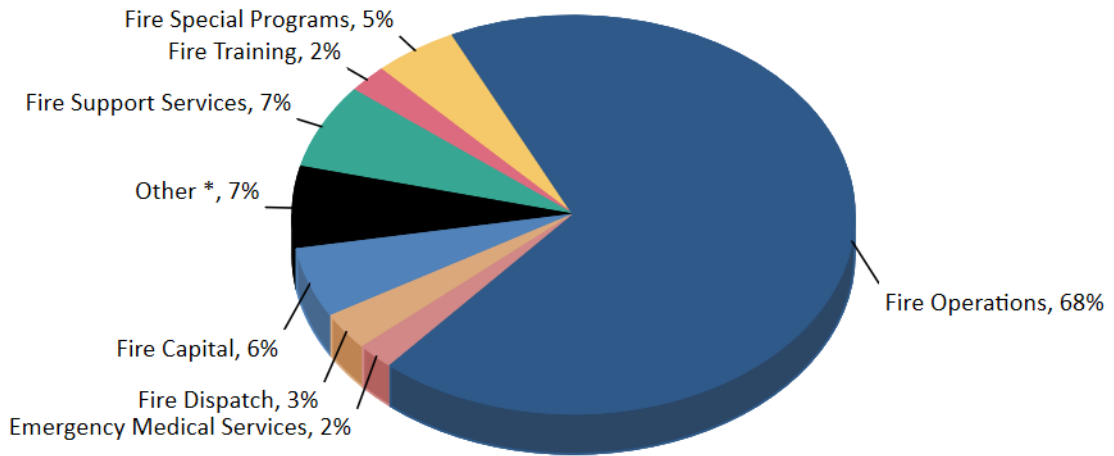
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Special Revenue Funds	\$ 146,385	\$ 148,160	\$ 162,621	\$ 14,461	9.8 %
Internal Service Funds	2,302	3,542	10,255	6,713	189.5 %
Total Revenue	\$ 148,687	\$ 151,702	\$ 172,876	\$ 21,174	14.0 %

Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Fire Administration*	\$ 1,331	\$ 1,537	\$ 1,382	\$ (155)	(10.1)%
Fire Support Services	6,207	12,042	12,335	293	2.4 %
Fire Training	3,198	5,195	4,058	(1,137)	(21.9)%
Fire Facilities*	1,880	2,086	2,303	217	10.4 %
Fire Apparatus & Equipment Maintenance*	2,485	2,651	3,286	635	24.0 %
Fire Special Programs	5,677	7,286	8,858	1,572	21.6 %
Fire Operations	103,212	108,727	122,741	14,014	12.9 %
Emergency Medical Services	213	2,568	3,853	1,285	50.0 %
Specialty Teams*	3,383	1,849	2,085	236	12.8 %
Fire Grants & Special Events*	275	191	2,888	2,697	1,412.0 %
Fire Dispatch	6,153	4,334	5,500	1,166	26.9 %
Fire Capital	4,424	3,542	10,255	6,713	189.5 %
Total Expense	\$ 138,438	\$ 152,008	\$ 179,544	\$ 27,536	18.1 %
Full Time Equivalent	378.63	394.63	376.13	(18.50)	(4.7)%

Fire Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 13,009	\$ 6,818	\$ 160	\$ (6,658)	(97.7)%
Expenses					
Salaries and Wages	599	862	612	(250)	(29.0)%
Employee Benefits	181	249	175	(74)	(29.7)%
Supplies	11	12	14	2	16.7 %
Services	541	414	581	167	40.3 %
Total Expenses	1,332	1,537	1,382	(155)	(10.1)%
Net Surplus	\$ 11,677	\$ 5,281	\$ (1,222)	\$ (6,503)	(123.1)%
Full Time Equivalent	2.75	4.00	3.00	(1.00)	(25.0)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ -	\$ 5,885	\$ 6,181	\$ 296	5.0 %
Expenses					
Salaries and Wages	(1,538)	2,486	1,644	(842)	(33.9)%
Employee Benefits	800	882	699	(183)	(20.7)%
Supplies	58	56	59	3	5.4 %
Services	166	100	55	(45)	(45.0)%
Interfund Services	6,625	8,419	9,783	1,364	16.2 %
Operating Transfer Out	96	100	95	(5)	(5.0)%
Total Expenses	6,207	12,043	12,335	292	2.4 %
Net Surplus (Loss)	\$ (6,207)	\$ (6,158)	\$ (6,154)	\$ 4	(0.1)%
Full Time Equivalent	8.00	8.00	5.00	(3.00)	(37.5)%

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 10	\$ 8	\$ 16	\$ 8	100.0 %
Expenses					
Salaries and Wages	1,814	1,939	2,072	133	6.9 %
Employee Benefits	421	362	499	137	37.8 %
Supplies	631	2,593	1,282	(1,311)	(50.6)%
Services	299	292	206	(86)	(29.5)%
Capital Outlay	25	-	-	-	- %
Interfund Services	7	8	-	(8)	(100.0)%
Total Expenses	3,197	5,194	4,059	(1,135)	(21.9)%
Net Surplus (Loss)	\$ (3,187)	\$ (5,186)	\$ (4,043)	\$ 1,143	(22.0)%
Full Time Equivalent	5.63	5.63	6.63	1.00	17.8 %

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 was 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 365	\$ 573	\$ 677	\$ 104	18.2 %
Transfers-In	746	-	-	-	- %
Total Revenues	1,111	573	677	104	18.2 %
Expenses					
Supplies	298	281	386	105	37.4 %
Services	1,187	1,750	1,880	130	7.4 %
Capital Outlay	348	20	-	(20)	(100.0)%
Interfund Services	48	36	37	1	2.8 %
Total Expenses	1,881	2,087	2,303	216	10.3 %
Net Surplus (Loss)	\$ (770)	\$ (1,514)	\$ (1,626)	\$ (112)	7.4 %

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 50,000 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Disposition of Capital Assets	108	-	-	-	- %
Total Revenues	109	-	-	-	- %
Expenses					
Salaries and Wages	1,170	1,428	1,664	236	16.5 %
Employee Benefits	387	449	517	68	15.1 %
Supplies	683	549	890	341	62.1 %
Services	198	225	215	(10)	(4.4)%
Capital Outlay	27	-	-	-	- %
Interfund Services	20	-	-	-	- %
Total Expenses	2,485	2,651	3,286	635	24.0 %
Net Surplus (Loss)	\$ (2,376)	\$ (2,651)	\$ (3,286)	\$ (635)	24.0 %
Full Time Equivalent	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 1,107	\$ 2,200	\$ 2,154	\$ (46)	(2.1)%
Charges for Goods and Services	1,121	2,459	2,781	322	13.1 %
Fines and Penalties	6	7	10	3	42.9 %
Miscellaneous Revenues	5	-	-	-	- %
Transfers-In	-	-	100	100	- %
Total Revenues	2,239	4,666	5,045	379	8.1 %
Expenses					
Salaries and Wages	4,309	5,606	6,783	1,177	21.0 %
Employee Benefits	1,140	1,501	1,923	422	28.1 %
Supplies	117	18	17	(1)	(5.6)%
Services	104	153	104	(49)	(32.0)%
Interfund Services	7	4	-	(4)	(100.0)%
Reserves	-	4	32	28	700.0 %
Total Expenses	5,677	7,286	8,859	1,573	21.6 %
Net Surplus (Loss)	\$ (3,438)	\$ (2,620)	\$ (3,814)	\$ (1,194)	45.6 %
Full Time Equivalent	24.00	24.00	25.00	1.00	4.2 %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ 18,610	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	893	475	-	(475)	(100.0)%
Miscellaneous Revenues	10	-	-	-	- %
Disposition of Capital Assets	4	-	-	-	- %
Transfers-In	101,665	94,358	108,517	14,159	15.0 %
Total Revenues	121,182	94,833	108,517	13,684	14.4 %
Expenses					
Salaries and Wages	79,686	84,539	88,753	4,214	5.0 %
Employee Benefits	20,706	22,845	25,765	2,920	12.8 %
Supplies	1,134	969	989	20	2.1 %
Services	1,323	374	408	34	9.1 %
Capital Outlay	8	-	-	-	- %
Interfund Services	16	-	-	-	- %
Operating Transfer Out	339	-	6,825	6,825	- %
Total Expenses	103,212	108,727	122,740	14,013	12.9 %
Net Surplus (Loss)	\$ 17,970	\$ (13,894)	\$ (14,223)	\$ (329)	2.4 %
Full Time Equivalent	315.00	343.00	322.00	(21.00)	(6.1)%

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ -	\$ 34,572	\$ 36,426	\$ 1,854	5.4 %
Charges for Goods and Services	20	395	2,278	1,883	476.7 %
Miscellaneous Revenues	15	8	-	(8)	(100.0)%
Total Revenues	35	34,975	38,704	3,729	10.7 %
Expenses					
Salaries and Wages	162	757	1,458	701	92.6 %
Employee Benefits	50	199	538	339	170.4 %
Supplies	1	178	394	216	121.3 %
Services	-	1,433	1,464	31	2.2 %
Total Expenses	213	2,567	3,854	1,287	50.1 %
Net Surplus (Loss)	\$ (178)	\$ 32,408	\$ 34,850	\$ 2,442	7.5 %
Full Time Equivalent	1.00	3.00	7.50	4.50	150.0 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 2,013	\$ 73	\$ 127	\$ 54	74.0 %
Miscellaneous Revenues	21	-	-	-	- %
Total Revenues	2,034	73	127	54	74.0 %
Expenses					
Salaries and Wages	2,851	1,518	1,712	194	12.8 %
Employee Benefits	215	54	119	65	120.4 %
Supplies	168	203	154	(49)	(24.1)%
Services	136	73	99	26	35.6 %
Capital Outlay	13	-	-	-	- %
Total Expenses	3,383	1,848	2,084	236	12.8 %
Net Surplus (Loss)	\$ (1,349)	\$ (1,775)	\$ (1,957)	\$ (182)	10.3 %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 742	\$ 183	\$ 2,725	\$ 2,542	1,389.1 %
Charges for Goods and Services	-	-	150	150	- %
Miscellaneous Revenues	-	-	13	13	- %
Total Revenues	742	183	2,888	2,705	1,478.1 %
Expenses					
Salaries and Wages	39	-	-	-	- %
Supplies	86	97	35	(62)	(63.9)%
Services	10	94	2,853	2,759	2,935.1 %
Capital Outlay	140	-	-	-	- %
Total Expenses	275	191	2,888	2,697	1,412.0 %
Net Surplus (Loss)	\$ 467	\$ (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 was 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 5,175	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	259	145	306	161	111.0 %
Miscellaneous Revenues	(3)	-	-	-	- %
Transfers-In	481	-	-	-	- %
Total Revenues	5,912	145	306	161	111.0 %
Expenses					
Salaries and Wages	3,607	(11)	-	11	(100.0)%
Employee Benefits	1,158	-	-	-	- %
Supplies	42	-	-	-	- %
Services	764	4,345	5,500	1,155	26.6 %
Interfund Services	440	-	-	-	- %
Operating Transfer Out	141	-	-	-	- %
Total Expenses	6,152	4,334	5,500	1,166	26.9 %
Net Surplus (Loss)	\$ (240)	\$ (4,189)	\$ (5,194)	\$ (1,005)	24.0 %
Full Time Equivalent	15.25	-	-	-	- %

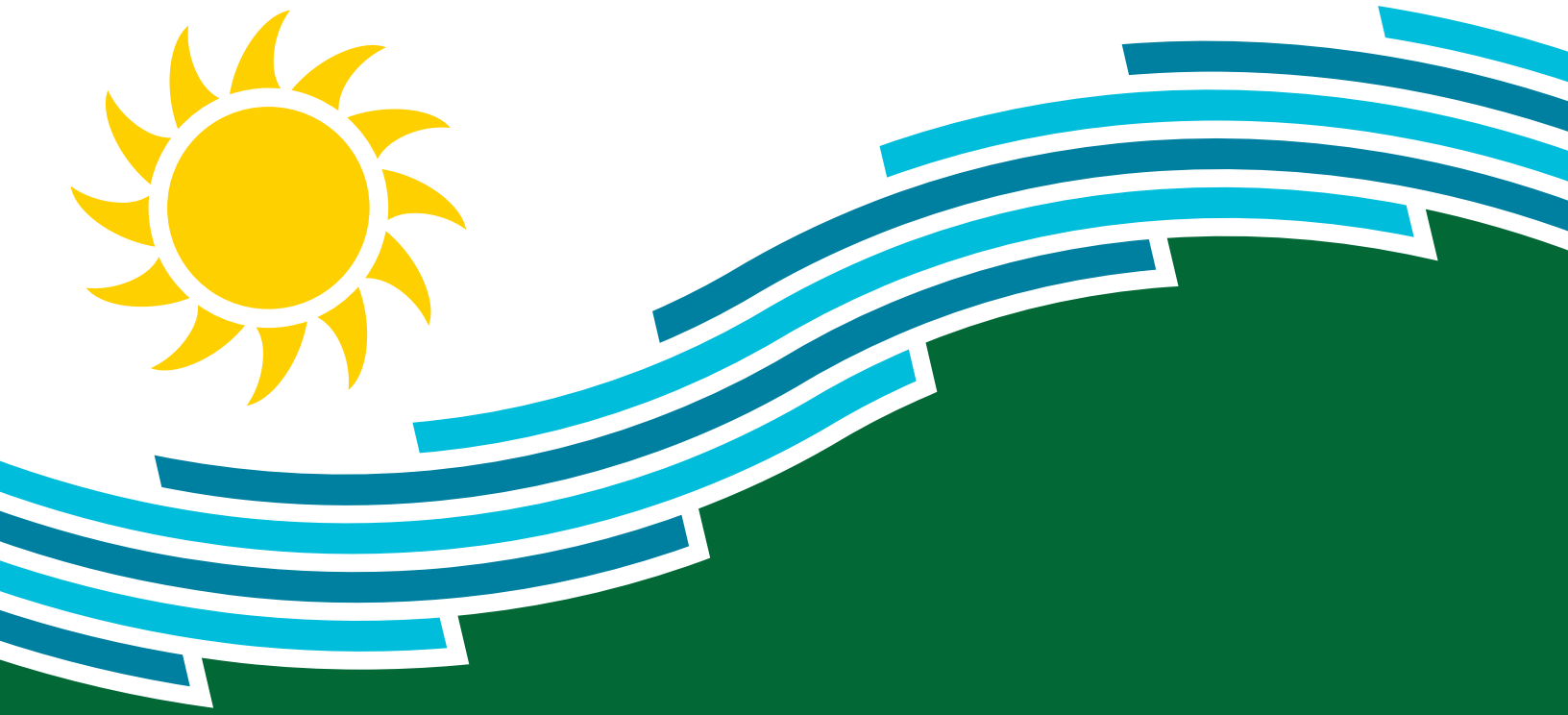
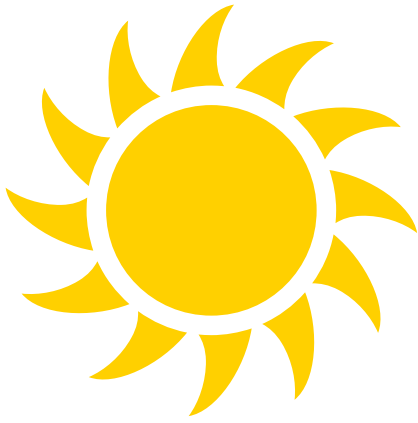
Fire Capital Budget Detail

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Disposition of Capital Assets	\$ 28	\$ -	\$ -	\$ -	- %
Transfers-In	2,274	3,542	10,255	6,713	189.5 %
Total Revenues	2,302	3,542	10,255	6,713	189.5 %
Expenses					
Supplies	1,942	1,868	2,889	1,021	54.7 %
Services	-	246	-	(246)	(100.0)%
Capital Outlay	2,045	1,428	7,366	5,938	415.8 %
Operating Transfer Out	437	-	-	-	- %
Total Expenses	4,424	3,542	10,255	6,713	189.5 %
Net Surplus (Loss)	\$ (2,122)	\$ -	\$ -	\$ -	- %



Public Works & Utilities



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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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
General Fund	\$ 16,464	\$ 18,543	\$ 21,081	\$ 2,538	13.7 %
Special Revenue Funds	69,656	74,939	73,146	(1,793)	(2.4)%
Capital Funds	68,847	87,336	113,099	25,763	29.5 %
Enterprise Funds	637,326	622,038	677,890	55,852	9.0 %
Internal Service Funds	11,890	13,452	19,731	6,279	46.7 %
Total Revenue	\$ 804,183	\$ 816,308	\$ 904,947	\$ 88,639	10.9 %

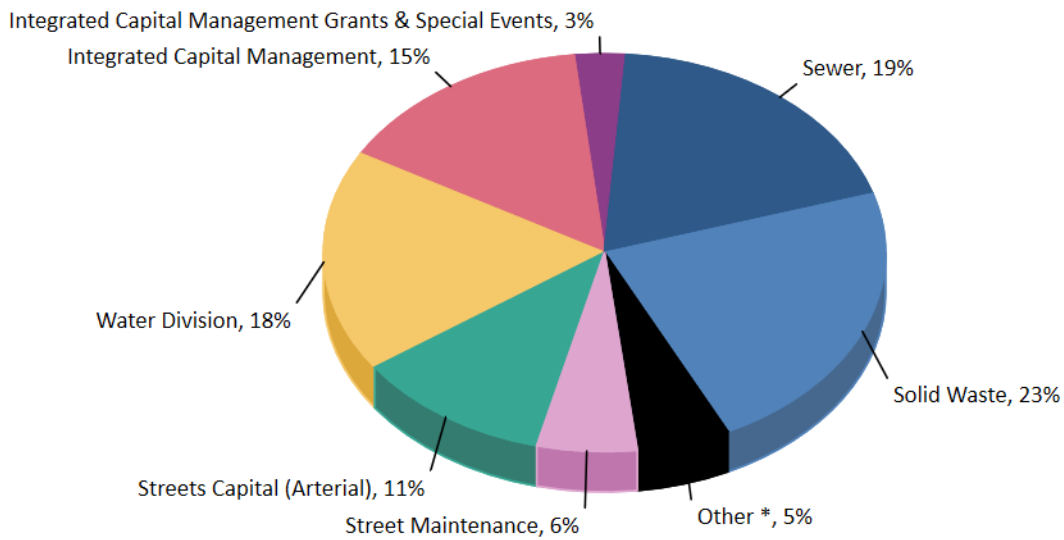
Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Public Works & Utilities Administration*	\$ 4,803	\$ 6,811	\$ 8,161	\$ 1,350	19.8 %
Utility Billing*	4,923	6,069	11,380	5,311	87.5 %
Public Works and Utilities Grants & Special Events*	1,912	-	-	-	- %
Engineering Services*	14,727	15,903	19,699	3,796	23.9 %
Street Maintenance	47,952	63,269	56,462	(6,807)	(10.8)%
Streets Capital (Arterial)	66,756	76,827	111,767	34,940	45.5 %
Paths & Trails*	114	1,290	1,171	(119)	(9.2)%
Water Division	117,600	174,348	178,142	3,794	2.2 %
Integrated Capital Management	108,687	176,459	147,530	(28,929)	(16.4)%
Integrated Capital Management Grants & Special Events	80,040	27,413	29,248	1,835	6.7 %
Sewer	119,607	161,080	186,863	25,783	16.0 %
Sewer Grants & Special Events*	18,756	357	276	(81)	(22.7)%
Environmental Programs*	417	1,111	-	(1,111)	(100.0)%
Solid Waste	154,800	201,856	222,491	20,635	10.2 %
Spokane Safe Streets*	8,413	17,998	12,153	(5,845)	(32.5)%

Public Works & Utilities Division Budget Detail

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Transportation Benefit District*	6,762	9,392	4,702	(4,690)	(49.9)%
Total Expense	\$ 756,269	\$ 940,183	\$ 990,045	\$ 49,862	5.3 %
Full Time Equivalent	763.00	786.00	782.00	(4.00)	(0.5)%

2025-26 Adopted Expenditures by Department-Section



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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 6,170	\$ 6,541	\$ 7,954	\$ 1,413	21.6 %
Miscellaneous Revenues	4	4	16	12	300.0 %
Transfers-In	-	78	161	83	106.4 %
Total Revenues	6,174	6,623	8,131	1,508	22.8 %
Expenses					
Salaries and Wages	927	1,002	1,266	264	26.3 %
Employee Benefits	312	313	408	95	30.4 %
Supplies	237	362	345	(17)	(4.7)%
Services	157	1,496	1,373	(123)	(8.2)%
Interfund Services	3,169	3,639	4,770	1,131	31.1 %
Total Expenses	4,802	6,812	8,162	1,350	19.8 %
Net Surplus (Loss)	\$ 1,372	\$ (189)	\$ (31)	\$ 158	(83.6)%
Full Time Equivalent	4.00	4.00	5.00	1.00	25.0 %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 3,803	\$ 6,830	\$ 11,599	\$ 4,769	69.8 %
Expenses					
Salaries and Wages	1,765	2,409	2,250	(159)	(6.6)%
Employee Benefits	645	705	822	117	16.6 %
Supplies	854	1,050	1,065	15	1.4 %
Services	1,729	1,905	2,080	175	9.2 %
Interfund Services	(71)	-	5,162	5,162	- %
Total Expenses	4,922	6,069	11,379	5,310	87.5 %
Net Surplus (Loss)	\$ (1,119)	\$ 761	\$ 220	\$ (541)	(71.1)%
Full Time Equivalent	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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 1,912	\$ -	\$ -	\$ -	-
Expenses					
Services	\$ 1,912	\$ -	\$ -	\$ -	-

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Licenses & Permits	\$ 170	\$ 94	\$ 57	\$ (37)	(39.4)%
Intergovernmental Revenues	-	50	-	(50)	(100.0)%
Charges for Goods and Services	16,297	18,399	21,024	2,625	14.3 %
Miscellaneous Revenues	(3)	-	-	-	- %
Disposition of Capital Assets	1	-	-	-	- %
Total Revenues	16,465	18,543	21,081	2,538	13.7 %
Expenses					
Salaries and Wages	9,617	10,850	11,595	745	6.9 %
Employee Benefits	3,234	3,275	3,759	484	14.8 %
Supplies	124	165	172	7	4.2 %
Services	517	493	509	16	3.2 %
Capital Outlay	329	260	350	90	34.6 %
Debt Service - Principal	17	-	-	-	- %
Interfund Services	197	246	2,653	2,407	978.5 %
Operating Transfer Out	694	613	616	3	0.5 %
Reserves	-	-	45	45	- %
Total Expenses	14,729	15,902	19,699	3,797	23.9 %
Net Surplus	\$ 1,736	\$ 2,641	\$ 1,382	\$ (1,259)	(47.7)%
Full Time Equivalent	59.00	58.00	58.00	-	- %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 23,308	\$ 21,172	\$ 22,297	\$ 1,125	5.3 %
Licenses & Permits	4	4	3	(1)	(25.0)%
Intergovernmental Revenues	8,378	7,206	6,900	(306)	(4.2)%
Charges for Goods and Services	12,314	19,841	16,127	(3,714)	(18.7)%
Miscellaneous Revenues	308	242	198	(44)	(18.2)%
Disposition of Capital Assets	37	55	68	13	23.6 %
Transfers-In	5,431	4,900	8,800	3,900	79.6 %
Insurance Recoveries	103	70	72	2	2.9 %
Total Revenues	49,883	53,490	54,465	975	1.8 %
Expenses					
Salaries and Wages	14,082	17,444	18,294	850	4.9 %
Employee Benefits	5,066	5,843	6,311	468	8.0 %
Supplies	7,726	8,192	7,668	(524)	(6.4)%
Services	6,960	13,472	7,366	(6,106)	(45.3)%
Capital Outlay	201	1,125	291	(834)	(74.1)%
Interfund Services	13,511	16,780	16,226	(554)	(3.3)%
Operating Transfer Out	406	410	306	(104)	(25.4)%
Reserves	-	4	-	(4)	(100.0)%
Total Expenses	47,952	63,270	56,462	(6,808)	(10.8)%
Net Surplus (Loss)	\$ 1,931	\$ (9,780)	\$ (1,997)	\$ 7,783	(79.6)%
Full Time Equivalent	105.00	106.00	102.00	(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)	2021-22 Actual	2023-24 Adopted	2025-26 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 2	\$ 2	\$ 2	\$ -	- %
Intergovernmental Revenues	26,019	30,400	61,888	31,488	103.6 %
Charges for Goods and Services	3,016	2,224	2,314	90	4.0 %
Miscellaneous Revenues	414	616	1,141	525	85.2 %
Disposition of Capital Assets	100	-	-	-	- %
Transfers-In	39,295	54,095	47,754	(6,341)	(11.7)%
Total Revenues	68,846	87,337	113,099	25,762	29.5 %
Expenses					
Services	7,534	4,844	1,380	(3,464)	(71.5)%
Capital Outlay	39,638	51,304	88,768	37,464	73.0 %
Debt Service - Principal	172	118	-	(118)	(100.0)%
Debt Service - Interest	2	1	-	(1)	(100.0)%
Interfund Services	8,539	9,689	10,748	1,059	10.9 %
Operating Transfer Out	10,871	10,871	10,871	-	- %
Total Expenses	66,756	76,827	111,767	34,940	45.5 %
Net Surplus	\$ 2,090	\$ 10,510	\$ 1,332	\$ (9,178)	(87.3)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Licenses & Permits	\$ 350	\$ 280	\$ 360	\$ 80	28.6 %
Intergovernmental Revenues	30	30	29	(1)	(3.3)%
Miscellaneous Revenues	2	-	-	-	- %
Total Revenues	382	310	389	79	25.5 %
Expenses					
Supplies	53	115	150	35	30.4 %
Services	50	180	200	20	11.1 %
Capital Outlay	-	679	700	21	3.1 %
Interfund Services	-	-	21	21	- %
Operating Transfer Out	10	71	100	29	40.8 %
Reserves	-	245	-	(245)	(100.0)%
Total Expenses	113	1,290	1,171	(119)	(9.2)%
Net Surplus (Loss)	\$ 269	\$ (980)	\$ (782)	\$ 198	(20.2)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 99,937	\$ 104,426	\$ 113,148	\$ 8,722	8.4 %
Fines and Penalties	1	-	2	2	- %
Miscellaneous Revenues	1,153	1,804	1,975	171	9.5 %
Proprietary/Trust Fund - Capital Contributions	7,335	2,143	3,815	1,672	78.0 %
Other Fund Resources	25,881	-	-	-	- %
Disposition of Capital Assets	(143)	20	20	-	- %
Transfers-In	27,097	27,100	27,099	(1)	- %
Total Revenues	161,261	135,493	146,059	10,566	7.8 %
Expenses					
Salaries and Wages	23,457	28,727	31,850	3,123	10.9 %
Employee Benefits	7,433	9,539	10,929	1,390	14.6 %
Supplies	6,167	4,005	4,400	395	9.9 %
Services	31,318	39,331	44,303	4,972	12.6 %
Capital Outlay	8,850	32,957	41,718	8,761	26.6 %
Debt Service - Principal	16,451	17,811	19,260	1,449	8.1 %
Debt Service - Interest	8,444	10,054	8,294	(1,760)	(17.5)%
Interfund Services	14,515	16,038	16,860	822	5.1 %
Operating Transfer Out	964	15,883	500	(15,383)	(96.9)%
Reserves	-	3	28	25	833.3 %
Total Expenses	117,599	174,348	178,142	3,794	2.2 %
Net Surplus (Loss)	\$ 43,662	\$ (38,855)	\$ (32,083)	\$ 6,772	(17.4)%
Full Time Equivalent	169.00	170.00	172.00	2.00	1.2 %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ -	\$ 63	\$ 15	\$ (48)	(76.2)%
Charges for Goods and Services	94,040	108,482	109,403	921	0.8 %
Miscellaneous Revenues	2,375	302	8,794	8,492	2,811.9 %
Transfers-In	-	25,420	-	(25,420)	(100.0)%
Total Revenues	96,415	134,267	118,212	(16,055)	(12.0)%
Expenses					
Salaries and Wages	2,185	3,320	4,238	918	27.7 %
Employee Benefits	53	979	1,243	264	27.0 %
Supplies	66	139	180	41	29.5 %
Services	21,730	21,920	28,442	6,522	29.8 %
Capital Outlay	34,921	97,564	58,674	(38,890)	(39.9)%
Debt Service - Principal	6,558	9,074	10,978	1,904	21.0 %
Debt Service - Interest	2,731	3,054	3,246	192	6.3 %
Interfund Services	3,344	3,308	3,431	123	3.7 %
Operating Transfer Out	37,097	37,100	37,099	(1)	- %
Total Expenses	108,685	176,458	147,531	(28,927)	(16.4)%
Net Surplus (Loss)	\$ (12,270)	\$ (42,191)	\$ (29,319)	\$ 12,872	(30.5)%
Full Time Equivalent	14.00	14.00	17.00	3.00	21.4 %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 6,115	\$ 5,808	\$ 7,218	\$ 1,410	24.3 %
Miscellaneous Revenues	268	-	1,000	1,000	- %
Proprietary/Trust Fund - Capital Contributions	-	-	1,000	1,000	- %
Other Fund Resources	12,998	21,755	25,230	3,475	16.0 %
Transfers-In	932	-	-	-	- %
Total Revenues	20,313	27,563	34,448	6,885	25.0 %
Expenses					
Capital Outlay	21,558	27,413	29,248	1,835	6.7 %
Debt Service - Principal	1,552	-	-	-	- %
Debt Service - Interest	451	-	-	-	- %
Operating Transfer Out	56,479	-	-	-	- %
Total Expenses	80,040	27,413	29,248	1,835	6.7 %
Net Surplus (Loss)	\$ (59,727)	\$ 150	\$ 5,200	\$ 5,050	3,366.7 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ -	\$ -	\$ 32	\$ 32	- %
Charges for Goods and Services	130,057	131,400	151,362	19,962	15.2 %
Miscellaneous Revenues	261	1,341	1,358	17	1.3 %
Proprietary/Trust Fund - Capital Contributions	2,913	3,000	5,455	2,455	81.8 %
Other Fund Resources	25,211	-	-	-	- %
Disposition of Capital Assets	4	-	-	-	- %
Transfers-In	6	-	-	-	- %
Total Revenues	158,452	135,741	158,207	22,466	16.6 %
Expenses					
Salaries and Wages	29,832	36,445	39,936	3,491	9.6 %
Employee Benefits	10,343	11,683	13,318	1,635	14.0 %
Supplies	11,009	14,346	16,006	1,660	11.6 %
Services	38,208	50,147	64,119	13,972	27.9 %
Capital Outlay	5,939	16,982	30,639	13,657	80.4 %
Debt Service - Principal	2,180	2,214	2,251	37	1.7 %
Debt Service - Interest	724	639	543	(96)	(15.0)%
Interfund Services	16,647	17,476	18,918	1,442	8.3 %
Operating Transfer Out	4,724	11,114	1,100	(10,014)	(90.1)%
Reserves	-	34	34	-	- %
Total Expenses	119,606	161,080	186,864	25,784	16.0 %
Net Surplus (Loss)	\$ 38,846	\$ (25,339)	\$ (28,657)	\$ (3,318)	13.1 %
Full Time Equivalent	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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 11	\$ -	\$ -	\$ -	-
Other Fund Resources	32,472	-	-	-	-
Total Revenues	32,483	-	-	-	-
Expenses					
Debt Service - Principal	285	304	235	(69)	(22.7)%
Debt Service - Interest	63	53	41	(12)	(22.6)%
Operating Transfer Out	18,408	-	-	-	-
Total Expenses	18,756	357	276	(81)	(22.7)%
Net Surplus (Loss)	\$ 13,727	\$ (357)	\$ (276)	\$ 81	(22.7)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Charges for Goods and Services	\$ 394	\$ 1,217	\$ -	\$ (1,217)	(100.0)%
Expenses					
Salaries and Wages	216	396	-	(396)	(100.0)%
Employee Benefits	75	112	-	(112)	(100.0)%
Supplies	6	16	-	(16)	(100.0)%
Services	(81)	421	-	(421)	(100.0)%
Interfund Services	201	166	-	(166)	(100.0)%
Total Expenses	417	1,111	-	(1,111)	(100.0)%
Net Surplus (Loss)	\$ (23)	\$ 106	\$ -	\$ (106)	(100.0)%
Full Time Equivalent	2.00	2.00	-	(2.00)	(100.0)%

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Licenses & Permits	\$ 4	\$ 4	\$ 4	\$ -	- %
Charges for Goods and Services	162,293	182,832	216,184	33,352	18.2 %
Miscellaneous Revenues	5,505	4,822	4,726	(96)	(2.0)%
Proprietary/Trust Fund - Capital Contributions	45	-	-	-	- %
Disposition of Capital Assets	45	-	-	-	- %
Transfers-In	100	100	50	(50)	(50.0)%
Total Revenues	167,992	187,758	220,964	33,206	17.7 %
Expenses					
Salaries and Wages	29,541	36,114	39,508	3,394	9.4 %
Employee Benefits	10,118	11,111	12,464	1,353	12.2 %
Supplies	10,953	11,444	12,058	614	5.4 %
Services	68,696	95,191	105,716	10,525	11.1 %
Capital Outlay	2,425	11,043	11,720	677	6.1 %
Debt Service - Interest	33	-	-	-	- %
Interfund Services	31,107	36,053	40,512	4,459	12.4 %
Operating Transfer Out	1,927	900	512	(388)	(43.1)%
Total Expenses	154,800	201,856	222,490	20,634	10.2 %
Net Surplus (Loss)	\$ 13,192	\$ (14,098)	\$ (1,526)	\$ 12,572	(89.2)%
Full Time Equivalent	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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 4	\$ -	\$ -	\$ -	-
Expenses					
Net Surplus	\$ 4	\$ -	\$ -	\$ -	-

Spokane Safe Streets Budget Detail

What We Do

The Spokane Safe Streets 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Fines and Penalties	\$ 12,370	\$ 14,156	\$ 11,232	\$ (2,924)	(20.7)%
Miscellaneous Revenues	204	350	560	210	60.0 %
Total Revenues	12,574	14,506	11,792	(2,714)	(18.7)%
Expenses					
Salaries and Wages	-	1,388	178	(1,210)	(87.2)%
Employee Benefits	-	588	60	(528)	(89.8)%
Supplies	27	18	40	22	122.2 %
Services	2,582	3,003	2,631	(372)	(12.4)%
Capital Outlay	4,813	7,933	6,568	(1,365)	(17.2)%
Interfund Services	991	1,768	2,275	507	28.7 %
Operating Transfer Out	-	1,800	401	(1,399)	(77.7)%
Reserves	-	1,500	-	(1,500)	(100.0)%
Total Expenses	8,413	17,998	12,153	(5,845)	(32.5)%
Net Surplus (Loss)	\$ 4,161	\$ (3,492)	\$ (361)	\$ 3,131	(89.7)%
Full Time Equivalent	-	10.00	1.00	(9.00)	(90.0)%

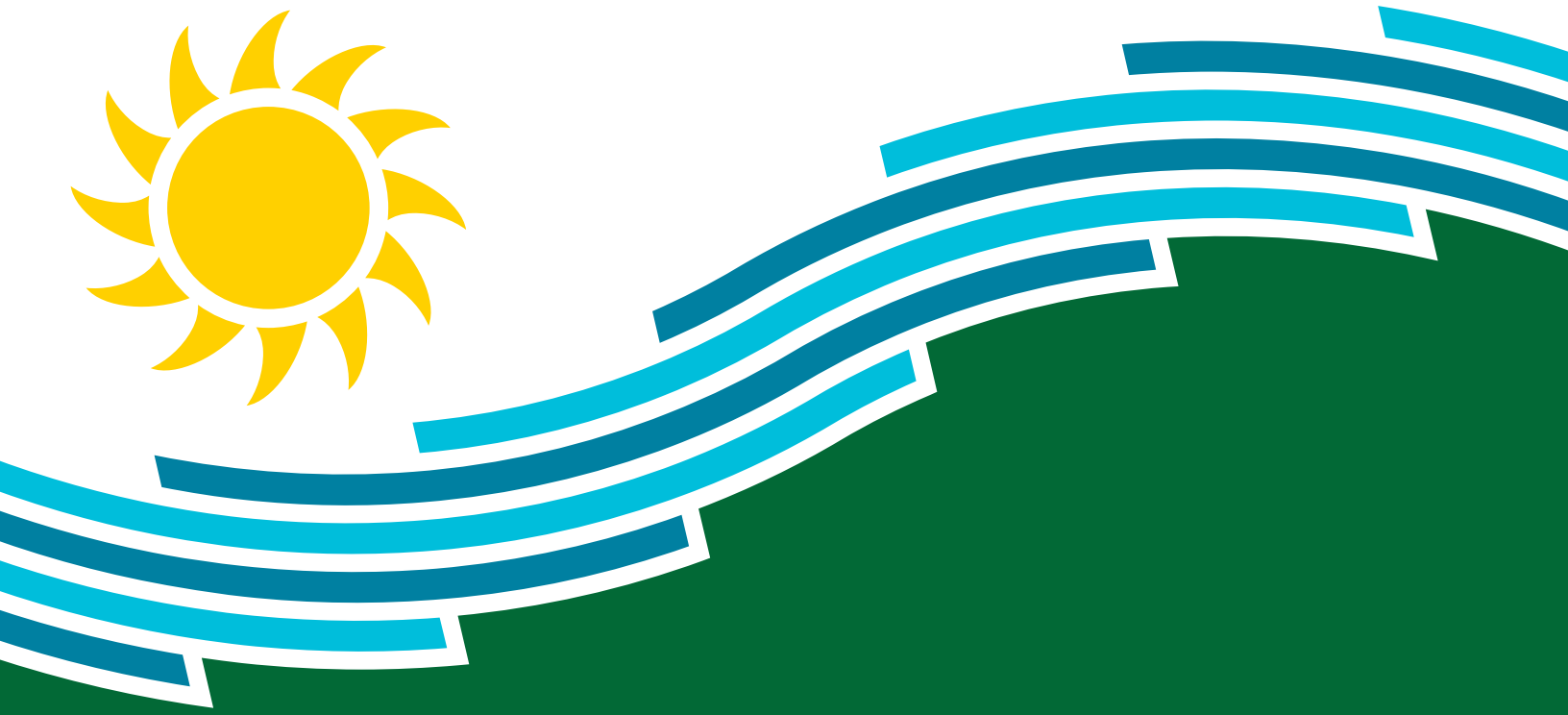
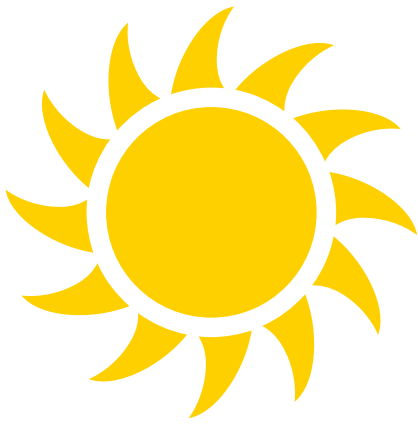
Transportation Benefit District Budget Detail

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ 6,683	\$ 6,470	\$ 6,500	\$ 30	0.5 %
Miscellaneous Revenues	131	163	-	(163)	(100.0)%
Total Revenues	6,814	6,633	6,500	(133)	(2.0)%
Expenses					
Services	5,622	6,790	3,173	(3,617)	(53.3)%
Capital Outlay	127	1,124	1,150	26	2.3 %
Interfund Services	1,013	1,477	379	(1,098)	(74.3)%
Total Expenses	6,762	9,391	4,702	(4,689)	(49.9)%
Net Surplus (Loss)	\$ 52	\$ (2,758)	\$ 1,798	\$ 4,556	(165.2)%



Information Technology



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Information Technology Division Budget Detail



What We Do

The Information Technology (IT) Division 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 It Costs

Dollars by Funding Source

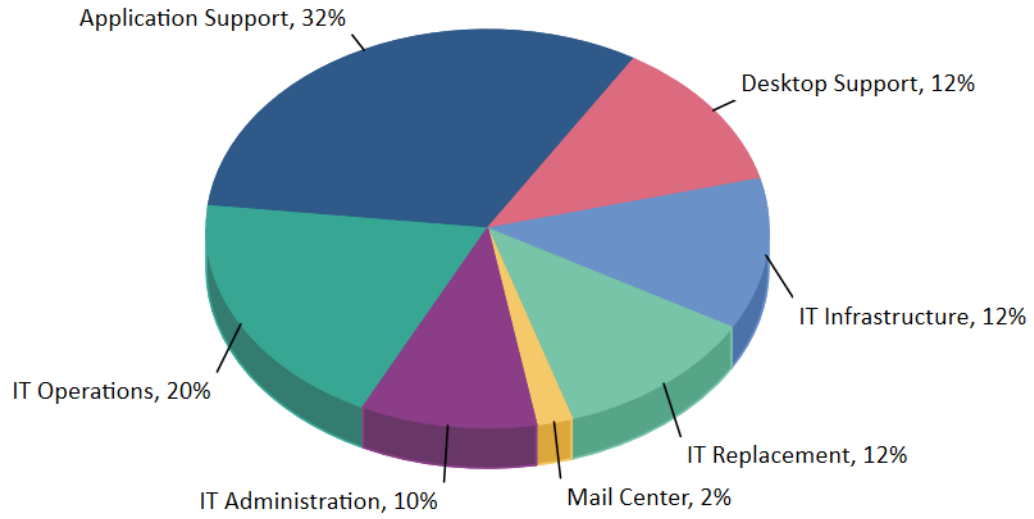
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Internal Service Funds	\$ 28,077	\$ 29,054	\$ 32,098	\$ 3,044	10.5 %
Total Revenue	\$ 28,077	\$ 29,054	\$ 32,098	\$ 3,044	10.5 %

Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
IT Administration	\$ 3,137	\$ 3,456	\$ 3,342	\$ (114)	(3.3)%
IT Operations	6,836	7,156	6,486	(670)	(9.4)%
Application Support	7,464	9,841	10,598	757	7.7 %
Desktop Support	3,451	3,761	4,073	312	8.3 %
IT Infrastructure	2,528	3,738	4,081	343	9.2 %
IT Grants & Special Events - IT Fund	358	-	-	-	- %
IT Replacement	4,272	4,340	3,949	(391)	(9.0)%
Mail Center	556	613	686	73	11.9 %
Total Expense	\$ 28,602	\$ 32,905	\$ 33,215	\$ 310	0.9 %
Full Time Equivalent	55.50	55.50	48.50	(7.00)	(12.6)%

Information Technology Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



IT Administration Budget Detail

What We Do

The Information Technology (IT) Division Administration includes executive leadership and the administrative team for the entire Division. IT 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 24,319	\$ 26,344	\$ 29,227	\$ 2,883	10.9 %
Miscellaneous Revenues	3	1	-	(1)	(100.0)%
Transfers-In	134	-	-	-	- %
Total Revenues	24,456	26,345	29,227	2,882	10.9 %
Expenses					
Salaries and Wages	1,221	1,179	565	(614)	(52.1)%
Employee Benefits	344	299	209	(90)	(30.1)%
Supplies	19	19	13	(6)	(31.6)%
Services	(727)	62	11	(51)	(82.3)%
Capital Outlay	92	-	-	-	- %
Interfund Services	2,105	1,897	2,477	580	30.6 %
Operating Transfer Out	82	-	-	-	- %
Reserves	-	-	67	67	- %
Total Expenses	3,136	3,456	3,342	(114)	(3.3)%
Net Surplus	\$ 21,320	\$ 22,889	\$ 25,885	\$ 2,996	13.1 %
Full Time Equivalent	4.90	4.90	2.90	(2.00)	(40.8)%

IT 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Expenses					
Salaries and Wages	\$ 2,664	\$ 3,055	\$ 2,596	\$ (459)	(15.0)%
Employee Benefits	775	856	783	(73)	(8.5)%
Supplies	134	95	83	(12)	(12.6)%
Services	2,889	3,149	3,024	(125)	(4.0)%
Capital Outlay	348	-	-	-	- %
Operating Transfer Out	26	-	-	-	- %
Total Expenses	6,836	7,155	6,486	(669)	(9.4)%
Net Surplus (Loss)	\$ (6,836)	\$ (7,155)	\$ (6,486)	\$ 669	(9.4)%
Full Time Equivalent	13.55	14.30	10.55	(3.75)	(26.2)%

Application Support Budget Detail

What We Do

Applications are the computer programs designed or purchased, installed, and maintained by the Information Technology Division 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 3,151	\$ 3,856	\$ 3,943	\$ 87	2.3 %
Employee Benefits	968	1,109	1,217	108	9.7 %
Services	3,345	4,876	5,438	562	11.5 %
Total Expenses	7,464	9,841	10,598	757	7.7 %
Net Surplus (Loss)	\$ (7,464)	\$ (9,841)	\$ (10,598)	\$ (757)	7.7 %
Full Time Equivalent	19.00	20.00	18.00	(2.00)	(10.0)%

Desktop Support Budget Detail

What We Do

The Information Technology Division 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 1,412	\$ 1,448	\$ 1,581	\$ 133	9.2 %
Employee Benefits	508	515	518	3	0.6 %
Supplies	90	44	41	(3)	(6.8)%
Services	1,441	1,754	1,934	180	10.3 %
Total Expenses	3,451	3,761	4,074	313	8.3 %
Net Surplus (Loss)	\$ (3,451)	\$ (3,761)	\$ (4,074)	\$ (313)	8.3 %
Full Time Equivalent	8.50	8.50	8.25	(0.25)	(2.9)%

IT 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 1,103	\$ 1,260	\$ 1,507	\$ 247	19.6 %
Employee Benefits	337	393	497	104	26.5 %
Supplies	88	62	48	(14)	(22.6)%
Services	1,000	2,023	2,029	6	0.3 %
Total Expenses	2,528	3,738	4,081	343	9.2 %
Net Surplus (Loss)	\$ (2,528)	\$ (3,738)	\$ (4,081)	\$ (343)	9.2 %
Full Time Equivalent	7.00	5.25	6.25	1.00	19.0 %

IT 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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Miscellaneous Revenues	5	-	-	-	- %
Total Revenues	6	-	-	-	- %
Expenses					
Operating Transfer Out	358	-	-	-	- %
Net Surplus (Loss)	\$ (352)	\$ -	\$ -	\$ -	- %

IT 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 2	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	2,935	2,613	2,725	112	4.3 %
Proprietary/Trust Fund - Capital Contributions	35	-	-	-	- %
Total Revenues	2,972	2,613	2,725	112	4.3 %
Expenses					
Supplies	1,166	800	1,129	329	41.1 %
Capital Outlay	3,107	3,540	2,820	(720)	(20.3)%
Total Expenses	4,273	4,340	3,949	(391)	(9.0)%
Net Surplus (Loss)	\$ (1,301)	\$ (1,727)	\$ (1,224)	\$ 503	(29.1)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 93	\$ 97	\$ 146	\$ 49	50.5 %
Other Fund Resources	443	-	-	-	-
Transfers-In	107	-	-	-	-
Total Revenues	643	97	146	49	50.5 %
Expenses					
Net Surplus	\$ 643	\$ 97	\$ 146	\$ 49	50.5 %

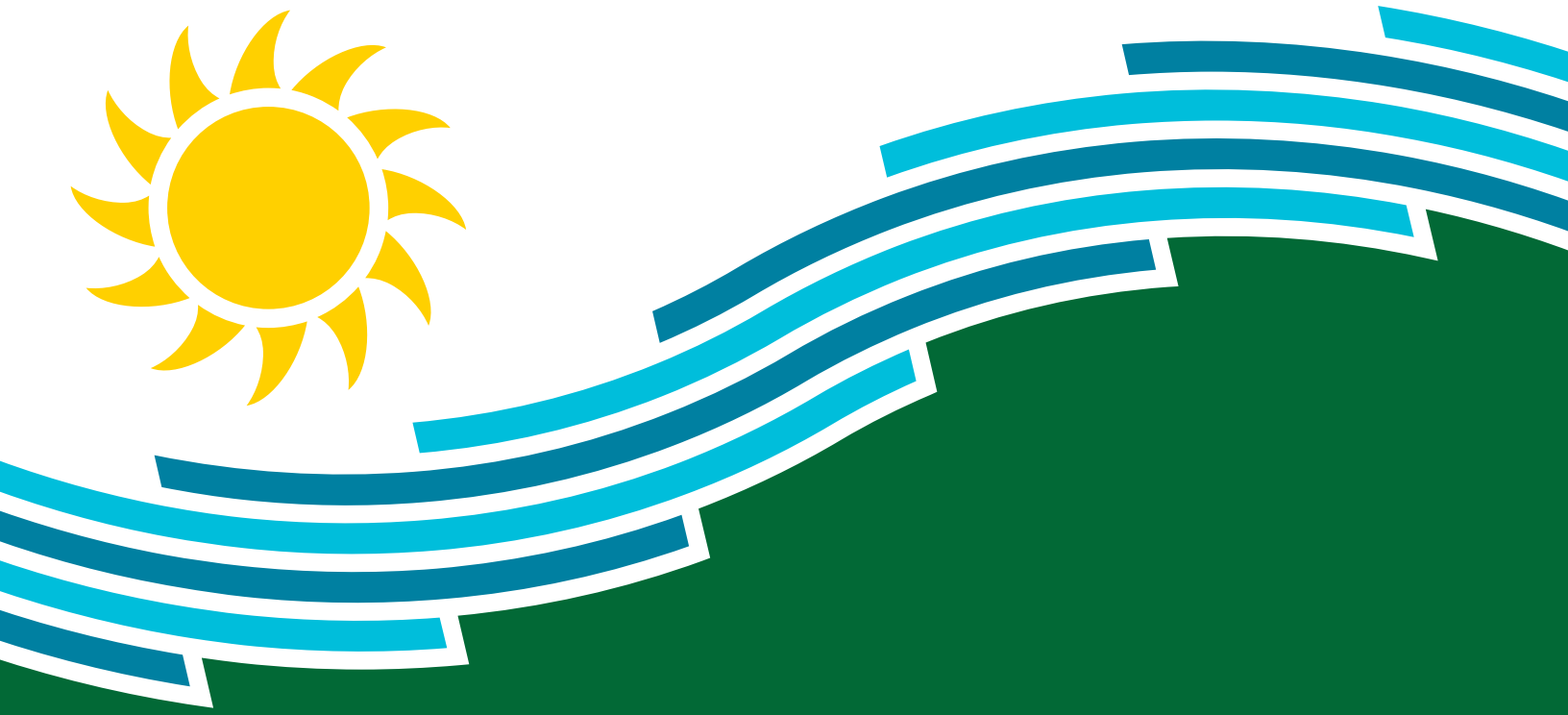
Mail Center Budget Detail

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Expenses					
Salaries and Wages	\$ 278	\$ 302	\$ 357	\$ 55	18.2 %
Employee Benefits	88	102	121	19	18.6 %
Supplies	20	13	15	2	15.4 %
Services	170	195	194	(1)	(0.5)%
Total Expenses	556	612	687	75	12.3 %
Net Surplus (Loss)	<u>\$ (556)</u>	<u>\$ (612)</u>	<u>\$ (687)</u>	<u>(75)</u>	<u>12.3 %</u>
Full Time Equivalent	2.55	2.55	2.55	-	- %



Retirement Services



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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

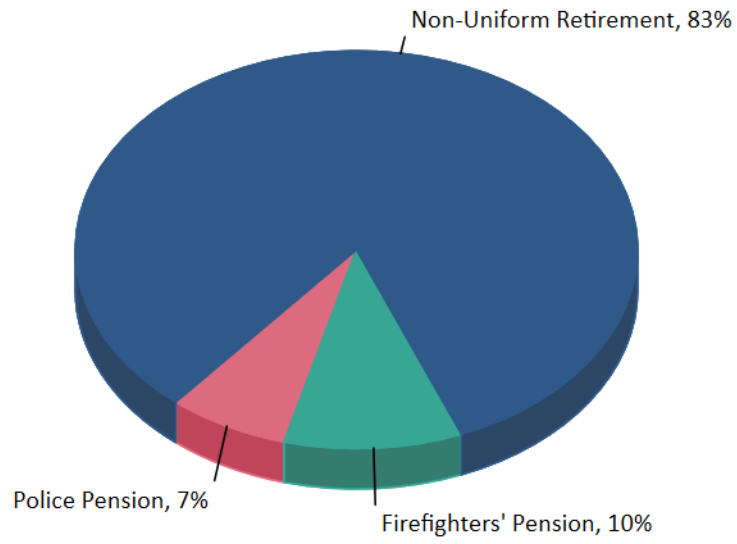
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Fiduciary Funds	\$ 90,696	\$ 82,094	\$ 91,908	\$ 9,814	12.0 %
Total Revenue	\$ 90,696	\$ 82,094	\$ 91,908	\$ 9,814	12.0 %

Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Non-Uniform Retirement	\$ 72,599	\$ 81,680	\$ 86,703	\$ 5,023	6.1 %
Firefighters' Pension	9,592	10,483	10,715	232	2.2 %
Police Pension	7,088	7,161	7,299	138	1.9 %
Total Expense	\$ 89,279	\$ 99,324	\$ 104,717	\$ 5,393	5.4 %
Full Time Equivalent	3.00	3.00	4.00	1.00	33.3 %

Retirement Services Division Budget Detail

2025-26 Adopted
Expenditures by Department-Section



Non-Uniform Retirement Budget Detail

What We Do

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

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 30	\$ 50	\$ 60	\$ 10	20.0 %
Miscellaneous Revenues	76,168	64,582	77,723	13,141	20.3 %
Total Revenues	76,198	64,632	77,783	13,151	20.3 %
Expenses					
Salaries and Wages	639	734	772	38	5.2 %
Employee Benefits	186	223	252	29	13.0 %
Supplies	5	15	11	(4)	(26.7)%
Services	71,648	80,648	85,634	4,986	6.2 %
Interfund Services	121	40	-	(40)	(100.0)%
Amortization/Depreciation	-	-	34	34	- %
Reserves	-	20	-	(20)	(100.0)%
Total Expenses	72,599	81,680	86,703	5,023	6.1 %
Net Surplus (Loss)	\$ 3,599	\$ (17,048)	\$ (8,920)	\$ 8,128	(47.7)%
Full Time Equivalent	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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 952	\$ 870	\$ 1,100	\$ 230	26.4 %
Miscellaneous Revenues	7,165	9,317	5,681	(3,636)	(39.0)%
Total Revenues	8,117	10,187	6,781	(3,406)	(33.4)%
Expenses					
Salaries and Wages	171	200	216	16	8.0 %
Supplies	1	3	3	-	- %
Services	9,343	10,188	10,416	228	2.2 %
Interfund Services	77	92	80	(12)	(13.0)%
Total Expenses	9,592	10,483	10,715	232	2.2 %
Net Surplus (Loss)	\$ (1,475)	\$ (296)	\$ (3,934)	\$ (3,638)	1,229.1 %

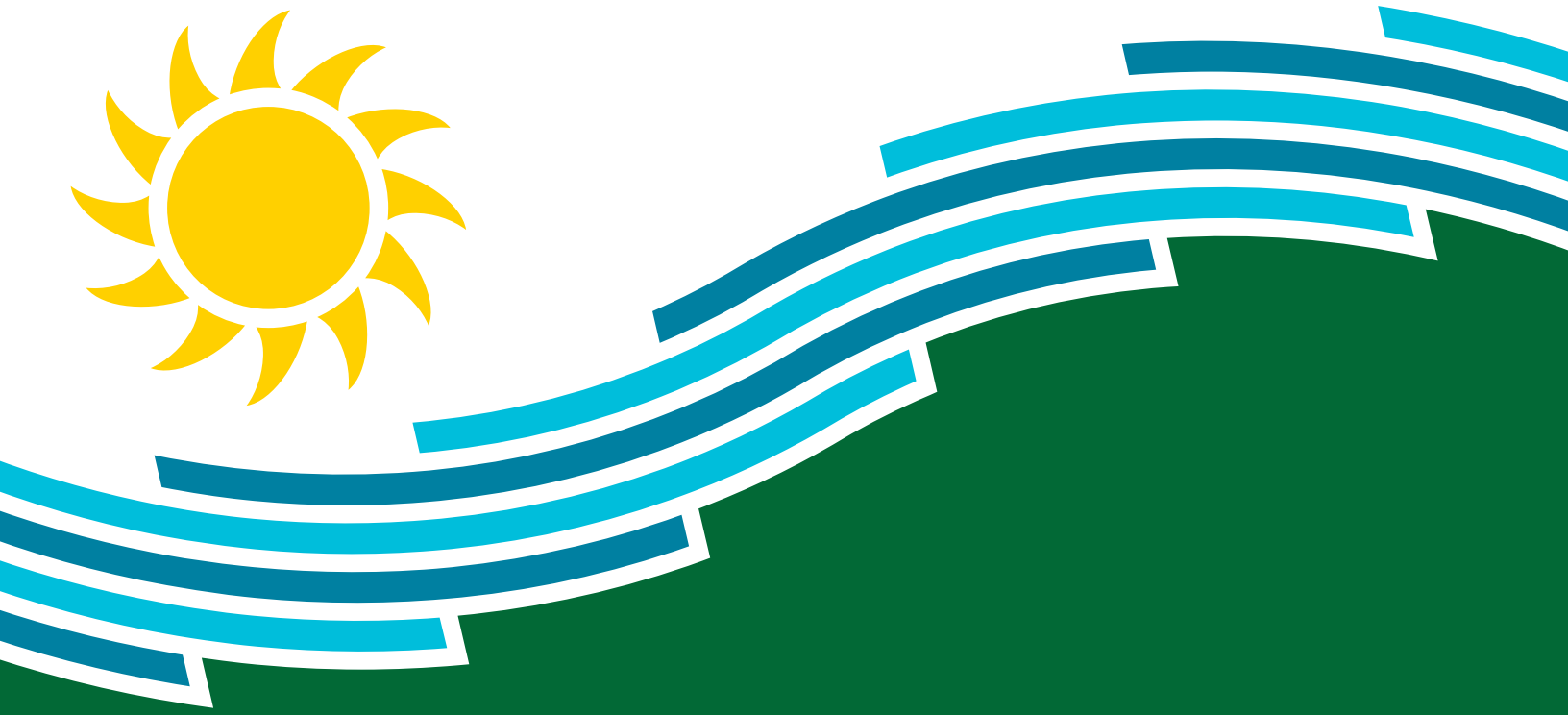
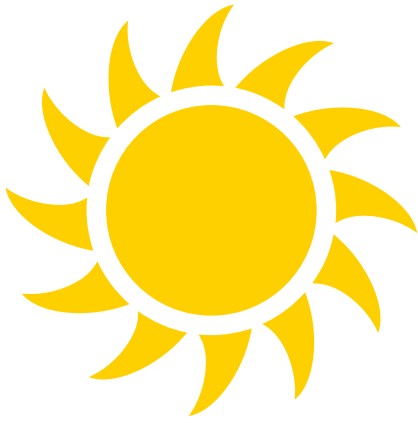
Police Pension Budget Detail

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Intergovernmental Revenues	\$ 322	\$ 190	\$ 190	\$ -	- %
Miscellaneous Revenues	6,059	7,085	7,155	70	1.0 %
Total Revenues	6,381	7,275	7,345	70	1.0 %
Expenses					
Salaries and Wages	505	512	541	29	5.7 %
Supplies	1	3	3	-	- %
Services	6,514	6,558	6,672	114	1.7 %
Interfund Services	68	88	83	(5)	(5.7)%
Total Expenses	7,088	7,161	7,299	138	1.9 %
Net Surplus (Loss)	\$ (707)	\$ 114	\$ 46	\$ (68)	(59.6)%



Non-Divisional



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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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Special Revenue Funds	\$ 86,136	\$ 75,726	\$ 80,773	\$ 5,047	6.7 %
Debt Service Funds	33,560	36,919	34,486	(2,433)	(6.6)%
Capital Funds	3,449	2,276	3,063	787	34.6 %
Fiduciary Funds	123	-	-	-	- %
Total Revenue	\$ 123,268	\$ 114,921	\$ 118,322	\$ 3,401	3.0 %

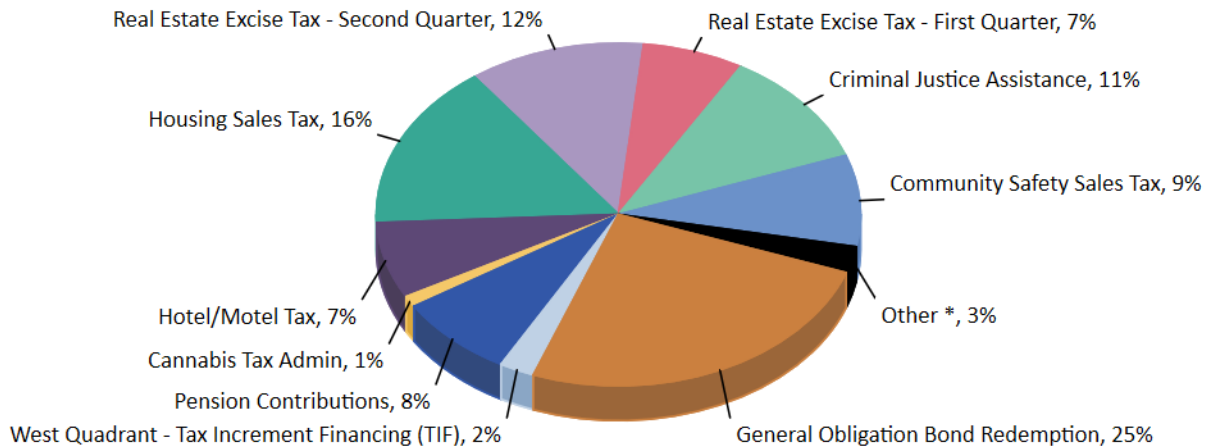
Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Pension Contributions	\$ 11,876	\$ 16,901	\$ 10,324	\$ (6,577)	(38.9)%
Cannabis Tax Admin	-	600	1,356	756	126.0 %
American Rescue Plan Act (ARPA)*	17,394	2,000	-	(2,000)	(100.0)%
Spokane Regional Emergency Communication System*	49	-	-	-	- %
Hotel/Motel Tax	8,793	9,061	9,360	299	3.3 %
Housing Sales Tax	60	702	20,328	19,626	2,795.7 %
Real Estate Excise Tax - Second Quarter	3,734	22,725	15,357	(7,368)	(32.4)%
Real Estate Excise Tax - First Quarter	5,090	17,381	8,800	(8,581)	(49.4)%
Criminal Justice Assistance	10,914	17,129	14,275	(2,854)	(16.7)%
Community Safety Sales Tax	-	-	11,207	11,207	- %
Defined Contribution Administration*	107	138	146	8	5.8 %
VOYA Defined Contribution Administration*	60	92	96	4	4.3 %
General Obligation Bond Redemption	33,213	34,690	32,773	(1,917)	(5.5)%
Special Assessment Debt*	381	328	252	(76)	(23.2)%
Special Assessment Guaranty*	-	16	16	-	- %
Iron Bridge Tax Increment Financing (TIF) Debt Service*	203	205	153	(52)	(25.4)%

Non-Divisional Division Budget Detail

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
University District Local Revitalization Financing (LRF) Debt Service*	110	448	510	62	13.8 %
Capital Improvements 1995*	-	82	41	(41)	(50.0)%
Kendall Yards - Tax Increment Financing (TIF)*	670	800	1,052	252	31.5 %
West Quadrant - Tax Increment Financing (TIF)	-	3,558	3,047	(511)	(14.4)%
University District - Local Revitalization Financing (LRF)*	1,843	408	987	579	141.9 %
Local Remittance Fund*	123	-	-	-	- %
Total Expense	\$ 94,620	\$ 127,264	\$ 130,080	\$ 2,816	2.2 %
Full Time Equivalent	1.00	-	-	-	- %

2025-26 Adopted Expenditures by Department-Section



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 receives a portion of property and sales tax revenues.

What It Costs

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ 12,091	\$ 13,901	\$ 10,324	\$ (3,577)	(25.7)%
Intergovernmental Revenues	-	3,000	-	(3,000)	(100.0)%
Total Revenues	12,091	16,901	10,324	(6,577)	(38.9)%
Expenses					
Employee Benefits	11,868	16,901	10,324	(6,577)	(38.9)%
Services	8	-	1	1	- %
Total Expenses	11,876	16,901	10,325	(6,576)	(38.9)%
Net Surplus	\$ 215	\$ -	\$ (1)	\$ (1)	- %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ -	\$ 600	\$ 1,356	\$ 756	126.0 %
Expenses					
Services	-	100	76	(24)	(24.0)%
Operating Transfer Out	-	500	1,280	780	156.0 %
Total Expenses	\$ -	\$ 600	\$ 1,356	\$ 756	126.0 %

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 Spokane City Council has managed the process of allocating the funding that the City of Spokane received.

What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Intergovernmental Revenues	\$ 17,234	\$ -	\$ -	\$ -	- %
Miscellaneous Revenues	1,352	-	-	-	- %
Transfers-In	160	-	-	-	- %
Total Revenues	18,746	-	-	-	- %
Expenses					
Salaries and Wages	3,874	-	-	-	- %
Employee Benefits	7	-	-	-	- %
Services	3,826	-	-	-	- %
Capital Outlay	2,818	-	-	-	- %
Operating Transfer Out	6,868	2,000	-	(2,000)	(100.0)%
Total Expenses	17,393	2,000	-	(2,000)	(100.0)%
Net Surplus (Loss)	\$ 1,353	\$ (2,000)	\$ -	\$ 2,000	(100.0)%

Spokane Regional Emergency Communication System Budget Detail

What We Do

The Spokane Regional Emergency Communications (SREC) System 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)	2021-22 Actual	2023-24 Adopted	2025-26 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 8,973	\$ 9,038	\$ 11,000	\$ 1,962	21.7 %
Expenses					
Services	8,788	9,018	9,360	342	3.8 %
Interfund Services	4	44	-	(44)	(100.0)%
Total Expenses	8,792	9,062	9,360	298	3.3 %
Net Surplus (Loss)	\$ 181	\$ (24)	\$ 1,640	\$ 1,664	(6,933.3)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ 11,009	\$ 13,200	\$ 15,525	\$ 2,325	17.6 %
Expenses					
Salaries and Wages	26	230	267	37	16.1 %
Employee Benefits	7	97	101	4	4.1 %
Services	27	173	19,648	19,475	11,257.2 %
Interfund Services	-	57	-	(57)	(100.0)%
Operating Transfer Out	-	144	312	168	116.7 %
Total Expenses	60	701	20,328	19,627	2,799.9 %
Net Surplus	\$ 10,949	\$ 12,499	\$ (4,803)	\$ (17,302)	(138.4)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 12,139	\$ 10,400	\$ 8,500	\$ (1,900)	(18.3)%
Miscellaneous Revenues	15	396	642	246	62.1 %
Total Revenues	12,154	10,796	9,142	(1,654)	(15.3)%
Expenses					
Services	1	-	-	-	- %
Interfund Services	-	5	-	(5)	(100.0)%
Operating Transfer Out	3,732	22,720	15,357	(7,363)	(32.4)%
Total Expenses	3,733	22,725	15,357	(7,368)	(32.4)%
Net Surplus (Loss)	\$ 8,421	\$ (11,929)	\$ (6,215)	\$ 5,714	(47.9)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 9,216	\$ 10,400	\$ 8,500	\$ (1,900)	(18.3)%
Miscellaneous Revenues	-	185	135	(50)	(27.0)%
Total Revenues	9,216	10,585	8,635	(1,950)	(18.4)%
Expenses					
Interfund Services	-	4,000	-	(4,000)	(100.0)%
Operating Transfer Out	5,090	7,577	8,800	1,223	16.1 %
Reserves	-	5,804	-	(5,804)	(100.0)%
Total Expenses	5,090	17,381	8,800	(8,581)	(49.4)%
Net Surplus (Loss)	\$ 4,126	\$ (6,796)	\$ (165)	\$ 6,631	(97.6)%

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ 8,718	\$ 9,121	\$ 9,465	\$ 344	3.8 %
Intergovernmental Revenues	5,083	5,230	3,864	(1,366)	(26.1)%
Charges for Goods and Services	6	8	-	(8)	(100.0)%
Miscellaneous Revenues	9	5	-	(5)	(100.0)%
Total Revenues	13,816	14,364	13,329	(1,035)	(7.2)%
Expenses					
Supplies	-	2	-	(2)	(100.0)%
Services	9,529	16,345	14,000	(2,345)	(14.3)%
Interfund Services	1,190	182	275	93	51.1 %
Operating Transfer Out	195	600	-	(600)	(100.0)%
Total Expenses	10,914	17,129	14,275	(2,854)	(16.7)%
Net Surplus (Loss)	\$ 2,902	\$ (2,765)	\$ (946)	\$ 1,819	(65.8)%

Community Safety Sales Tax Budget Detail

What We Do

The Community Safety Sales Tax was voted on by the citizens of the City of Spokane in November 2024.

The intended use of funds includes re-launching the Spokane Police Department's Neighborhood Resource Officers (NRO) program, a traffic safety unit, updating the Spokane Fire Department's equipment and vehicles, reinstate the Fire Academy, increase staffing in the Office of the Police Ombuds, and to sustain Municipal Court Operations.

What It Costs

(\$ in 000's)	Remove Remove	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue						
Taxes	\$ -	\$ -	\$ -	\$ 11,207	\$ 11,207	- %
Expenses						
Operating Transfer Out	\$ -	\$ -	\$ -	\$ 11,207	\$ 11,207	- %

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 3	\$ 150	\$ 158	\$ 8	5.3 %
Expenses					
Supplies	-	1	1	-	- %
Services	107	132	139	7	5.3 %
Interfund Services	-	5	6	1	20.0 %
Total Expenses	107	138	146	8	5.8 %
Net Surplus (Loss)	\$ (104)	\$ 12	\$ 12	\$ -	- %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Charges for Goods and Services	\$ 107	\$ 92	\$ 97	\$ 5	5.4 %
Expenses					
Services	60	92	96	4	4.3 %
Net Surplus	\$ 47	\$ -	\$ 1	\$ 1	- %

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 limited to 1.5% of AV. These limits generally grow each year as assessed property values tend to 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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 18,266	\$ 20,675	\$ 22,522	\$ 1,847	8.9 %
Miscellaneous Revenues	74	99	160	61	61.6 %
Transfers-In	14,283	14,326	10,871	(3,455)	(24.1)%
Total Revenues	32,623	35,100	33,553	(1,547)	(4.4)%
Expenses					
Debt Service - Principal	16,622	19,215	18,854	(361)	(1.9)%
Debt Service - Interest	16,590	15,475	13,919	(1,556)	(10.1)%
Total Expenses	33,212	34,690	32,773	(1,917)	(5.5)%
Net Surplus (Loss)	\$ (589)	\$ 410	\$ 780	\$ 370	90.2 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Miscellaneous Revenues	\$ 279	\$ 1,060	\$ 250	\$ (810)	(76.4)%
Expenses					
Services	4	80	80	-	- %
Debt Service - Principal	-	10	10	-	- %
Debt Service - Interest	-	4	4	-	- %
Operating Transfer Out	377	234	158	(76)	(32.5)%
Total Expenses	381	328	252	(76)	(23.2)%
Net Surplus (Loss)	\$ (102)	\$ 732	\$ (2)	\$ (734)	(100.3)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Miscellaneous Revenues	\$ 6	\$ 3	\$ -	\$ (3)	(100.0)%
Expenses					
Services	-	16	16	-	-
Net Surplus (Loss)	\$ 6	\$ (13)	\$ (16)	\$ (3)	23.1 %

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ 150	\$ 207	\$ 158	\$ (49)	(23.7)%
Miscellaneous Revenues	1	-	-	-	- %
Total Revenues	151	207	158	(49)	(23.7)%
Expenses					
Operating Transfer Out	203	205	153	(52)	(25.4)%
Net Surplus (Loss)	\$ (52)	\$ 2	\$ 5	\$ 3	150.0 %

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 500	\$ 550	\$ 525	\$ (25)	(4.5)%
Expenses					
Operating Transfer Out	110	448	510	62	13.8 %
Net Surplus	\$ 390	\$ 102	\$ 15	\$ (87)	(85.3)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue	<hr/>				
Expenses	<hr/>				
Capital Outlay	\$ -	\$ 82	\$ 41	\$ (41)	(50.0)%
Net Surplus (Loss)	\$ -	\$ (82)	\$ (41)	\$ 41	(50.0)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 655	\$ 810	\$ 1,052	\$ 242	29.9 %
Expenses					
Debt Service - Principal	656	797	1,041	244	30.6 %
Debt Service - Interest	13	3	11	8	266.7 %
Total Expenses	669	800	1,052	252	31.5 %
Net Surplus (Loss)	\$ (14)	\$ 10	\$ -	\$ (10)	(100.0)%

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)	2021-22 Actual	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Revenue					
Taxes	\$ 804	\$ 1,054	\$ 1,430	\$ 376	35.7 %
Expenses					
Capital Outlay	-	3,558	3,047	(511)	(14.4)%
Net Surplus (Loss)	\$ 804	\$ (2,504)	\$ (1,617)	\$ 887	(35.4)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Taxes	\$ 290	\$ 412	\$ 581	\$ 169	41.0 %
Transfers-In	1,700	-	-	-	- %
Total Revenues	1,990	412	581	169	41.0 %
Expenses					
Services	143	408	987	579	141.9 %
Operating Transfer Out	1,700	-	-	-	- %
Total Expenses	1,843	408	987	579	141.9 %
Net Surplus	\$ 147	\$ 4	\$ (406)	\$ (410)	(10,250.0)%

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)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Adopted	Change	Change
Revenue					
Other Fund Resources	\$ 123	\$ -	\$ -	\$ -	- %
Expenses					
Services	\$ 123	\$ -	\$ -	\$ -	- %

Adopted Fund Balance Estimates
 City of Spokane - 2025-2026 Adopted Biennium Budget
 Monday, December 9, 2024

General Fund Reserves	Est. 01/01/25	Contribution	Withdrawal	Est. 12/31/25	Contribution	Withdrawal	Est. 12/31/26
Contingency Reserves	21,066,000			21,066,000			21,066,000
Revenue Stabilization Reserves	7,363,000			7,363,000			7,363,000
Unappropriated Fund Balance	11,700,000			14,453,382			14,491,290
Total	40,129,000			42,882,382			42,920,290

Fund Category	Fund	Estimated Opening Balance	2025 Revenue	2025 Expense	Estimated Closing Balance	2026 Revenue	2026 Expense	Estimated Closing Balance
General Fund	0100 - General Fund	-	264,573,920	261,820,538	2,753,382	270,069,372	272,784,846	37,908
General Fund Total		-	264,573,920	261,820,538	2,753,382	270,069,372	272,784,846	37,908
Special Revenue Funds								
	1100 - Street Maintenance Fund	2,382,248	27,227,184	28,053,436	1,555,996	27,237,410	28,408,988	384,418
	1200 - Code Enforcement Fund	605,243	4,832,128	4,822,756	614,616	5,062,336	4,958,508	718,444
	1300 - Library Fund	5,927,566	12,516,511	14,143,709	4,300,367	12,557,058	14,704,758	2,152,668
	1340 - Historic Preservation Incentives Fund	8,783	10,000	17,500	1,283	10,000	10,000	1,283
	1350 - Pension Contributions Fund	2,187,926	5,003,943	5,003,943	2,187,926	5,320,431	5,320,431	2,187,926
	1360 - Miscellaneous Grants Fund	229,366	178,500	178,500	229,366	178,500	178,500	229,366
	1370 - Domestic Violence Prevention	7,591	500	500	7,591	500	500	7,591
	1375 - Cannabis Tax Fund	62,466	661,000	661,000	62,466	695,000	695,000	62,466
	1380 - Traffic Calming Measures	7,900,188	5,922,143	6,026,440	7,795,891	5,870,143	6,126,241	7,539,793
	1390 - Urban Forestry Fund	94,562	2,020,000	2,018,074	96,487	2,020,000	2,018,081	98,407
	1400 - Parks And Recreation Fund	3,600,405	26,793,868	27,344,962	3,049,311	27,340,589	28,659,329	1,730,571
	1425 - American Rescue Plan	4,407,865	-	-	4,407,865	-	-	4,407,865
	1440 - Fire Grants - Miscellaneous	-	1,525,824	1,525,824	-	1,212,390	1,212,390	-
	1460 - Parking Meter Revenue Fund	2,352,100	5,705,414	6,089,447	1,968,067	5,810,771	6,215,144	1,563,695
	1500 - Paths And Trails Reserve Fund	814,667	194,500	685,657	323,510	194,500	485,715	32,295
	1540 - Human Services Grants Fund	1,433,998	32,587,049	33,301,979	719,068	32,563,256	33,282,324	0
	1541 - Continuum Of Care	-	8,492,958	8,492,958	-	8,492,958	8,492,958	-
	1555 - Opioid Response Fund	2,895,376	317,221	1,117,616	2,094,981	331,877	1,118,366	1,308,492
	1560 - Forfeitures & Contribution Fund	1,189,061	584,228	671,398	1,101,891	585,000	672,523	1,014,368
	1590 - Hotel/Motel Tax Fund	615,149	5,500,000	4,500,549	1,614,600	5,500,000	4,859,311	2,255,289
	1595 - Housing Sales Tax	16,787,245	7,685,000	16,573,250	7,898,995	7,840,000	3,754,995	11,984,000
	1610 - Real Estate Excise Tax Fund Second Quarter Percent	6,215,465	4,539,000	9,232,750	1,521,715	4,602,985	6,124,700	-
	1615 - Real Estate Excise Tax First Quarter Percent	985,000	4,274,000	4,500,000	759,000	4,361,000	4,300,000	820,000
	1620 - Public Safety & Judicial Grant	-	3,268,897	3,259,798	9,099	1,122,273	1,113,032	18,340
	1625 - Public Safety Levy Fund	1,153,495	7,123,347	7,140,082	1,136,760	7,272,259	7,336,388	1,072,631
	1640 - Communications Bldg M&O Fund	825,830	334,986	336,173	824,643	342,293	344,580	822,356
	1650 - Community Development Fund	36,493	15,000	35,000	16,493	15,000	31,493	-
	1680 - Community Housing & Human Services Fund	1,048,996	479,902	479,902	569,094	569,093	569,093	0
	1690 - Community Development Block Grants	3,470	8,575,300	8,575,300	3,470	8,575,300	8,575,300	3,470
	1695 - Community Development Block Grants Revolving Loan Fund	578,063	2,000,000	2,215,362	362,701	2,000,000	2,237,299	125,402
	1700 - Miscellaneous Community Development Grants	626,537	231,000	407,907	449,630	231,000	407,907	272,723
	1710 - Home Entitlement Program	0	5,474,023	5,474,023	0	5,474,023	5,474,023	0
	1715 - Home Revolving Loan Fund	662,662	395,000	1,057,662	-	395,000	395,000	-
	1720 - Housing Assistance Program	191,464	1,500	97,000	95,964	1,500	97,000	464
	1725 - Affordable & Supportive Housing	669,944	400,000	1,069,944	0	420,000	420,000	0
	1760 - Emergency Rental Assistance Grant	95,879	-	-	95,879	-	-	95,879
	1770 - Housing Trust Grant Fund	223,273	7,100	118,736	111,637	7,100	118,737	-
	1775 - Legal Services and Relocation Fund	-	156,000	156,000	-	156,000	156,000	-
	1780 - Rental Rehabilitation Fund	374,304	51,000	238,152	187,152	51,000	238,152	0
	1785 - Residential Rental Property Mitigation Fund	10,376	76,456	76,456	10,376	78,750	78,750	10,376
	1890 - Trial Court Improvement Fund	-	65,000	65,000	-	65,000	65,000	-
	1910 - Criminal Justice Assistance Fund	2,585,430	6,567,880	8,773,449	379,861	6,761,000	7,138,563	2,298
	1915 - Community Safety Fund	-	4,513,000	4,513,000	-	6,694,450	6,694,450	-
	1920 - Financial Partnership Fund	-	-	-	-	-	-	-
	1940 - Channel Five Equipment Reserve Fund	570,814	252,000	252,000	570,814	252,000	252,000	570,814
	1950 - Park Cumulative Reserve Fund	2,330,564	4,077,568	4,758,352	1,649,780	1,427,568	2,773,352	303,996
	1970 - Fire/Ems Fund	-	78,591,969	78,591,969	0	80,453,435	80,453,435	0
	1980 - Defined Contribution Administration Fund	152,861	75,000	69,206	158,655	82,650	76,510	164,795
	1985 - VOYA Defined Contribution Administration Fund	46,118	46,000	45,933	46,185	50,692	50,418	46,459
	1990 - Transportation Benefit Fund	1,502,600	3,250,000	4,613,160	139,440	3,250,000	88,889	3,300,551
Special Revenue Funds Total		74,391,443	282,118,997	307,381,814	49,128,626	282,964,996	286,784,132	45,309,490
Debt Service Funds								
	2100 - Go Bond Redemption Fund	7,141,560	16,583,207	16,186,207	7,538,560	16,969,953	16,586,953	7,921,560
	2300 - Special Assessment Debt Fund	583,819	125,000	143,812	565,007	125,000	107,833	582,174
	2350 - Special Assessment Guaranty Fund	574,640	-	8,000	566,640	-	8,000	568,640
	2500 - Iron Bridge TIF Debt Service	69,700	103,761	101,361	72,100	53,979	51,483	74,596
	2502 - University District LRF Debt Service	1,000,064	250,000	224,281	1,025,783	275,000	285,882	1,014,901
Debt Service Funds Total		9,369,783	17,061,968	16,663,661	9,768,090	17,423,932	17,040,151	10,151,871
Capital Funds								
	3160 - General Capital Improvements	20,226	-	20,226	-	-	-	-
	3200 - Street Capital Fund (Arterial St)	15,054,077	59,494,654	60,860,427	13,688,304	53,604,227	50,906,528	16,386,003
	3495 - Capital Improvements 1995	40,778	-	40,778	-	-	-	-
	3500 - Kendall Yards TIF	-	490,000	490,000	-	562,000	562,000	-
	3501 - West Quadrant TIF	1,616,667	681,000	2,297,667	-	749,100	749,100	-
	3502 - University District LRF	723,105	264,000	723,000	264,105	317,000	264,000	317,105
Capital Funds Total		17,454,853	60,929,654	64,432,098	13,952,409	55,232,327	52,481,628	16,703,108

Adopted Fund Balance Estimates
 City of Spokane - 2025-2026 Adopted Biennium Budget
 Monday, December 9, 2024

General Fund Reserves	Est. 01/01/25	Contribution	Withdrawal	Est. 12/31/25	Contribution	Withdrawal	Est. 12/31/26
Contingency Reserves	21,066,000			21,066,000			21,066,000
Revenue Stabilization Reserves	7,363,000			7,363,000			7,363,000
Unappropriated Fund Balance	11,700,000			14,453,382			14,491,290
	40,129,000			42,882,382			42,920,290

Fund Category	Fund	Estimated Opening Balance	2025 Revenue	2025 Expense	Estimated Closing Balance	2026 Revenue	2026 Expense	Estimated Closing Balance
Enterprise Funds	4100 - Water Division	39,121,144	58,278,522	74,661,917	22,737,749	60,680,884	76,381,552	7,037,081
	<i>Probable grants to be awarded</i>		8,200,000			9,800,000		
	TOTAL 4100 - Water Division	39,121,144	66,478,522	74,661,917	30,937,749	70,480,884	76,381,552	25,037,081
	4210 - Water/Ww Debt Service Fund	-	13,549,028	13,549,028	-	13,549,778	13,549,778	-
	4250 - Integrated Capital Management	7,904,943	75,970,294	89,232,155	(5,356,918)	76,689,819	87,546,445	(16,213,544)
	<i>Probable grants to be awarded</i>		8,200,000			9,800,000		
	TOTAL 4250 - Integrated Capital Management	7,904,943	84,170,294	89,232,155	2,843,082	86,489,819	87,546,445	1,786,456
	4300 - Sewer Fund	31,026,282	77,390,651	89,011,214	19,405,719	80,816,319	98,128,560	2,093,479
	<i>Probable grants to be awarded</i>		8,200,000			9,800,000		
	TOTAL 4300 - Sewer Fund	31,026,282	85,590,651	89,011,214	27,605,719	90,616,319	98,128,560	20,093,479
	4480 - Solid Waste Fund	8,373,950	107,208,747	109,161,590	6,421,107	113,755,512	113,329,634	6,846,985
	4600 - Golf Fund	2,638,813	6,492,101	6,856,234	2,274,680	6,592,101	6,791,951	2,074,831
	4700 - Development Svcs Center	8,055,221	10,789,708	16,107,466	2,737,462	10,759,041	11,792,476	1,704,028
Enterprise Funds Total		97,120,353	374,279,051	398,579,604	72,819,800	392,243,454	407,520,395	57,542,859
Internal Service Funds	5100 - Fleet Services Fund	2,011,427	20,051,359	19,564,800	2,497,986	20,051,359	19,731,542	2,817,803
	5110 - Fleet Svcs Equip Repl Fund	6,619,497	1,671,160	2,264,115	6,026,542	1,645,160	2,029,835	5,641,867
	5200 - Public Works And Utilities	586,533	9,674,762	9,538,817	722,478	10,055,935	10,002,023	776,390
	5300 - IT Fund	2,183,191	14,197,007	14,211,704	2,168,494	15,030,075	15,054,468	2,144,100
	5310 - IT Capital Replacement Fund	3,532,901	1,442,381	1,618,483	3,356,799	1,428,381	2,330,827	2,454,353
	5400 - Reprographics Fund	3,544	-	-	3,544	-	-	3,544
	5500 - Purchasing & Stores Fund	283,556	1,355,261	1,370,754	268,063	1,405,949	1,423,442	250,570
	5600 - Accounting Services	1,636,588	6,505,286	6,517,550	1,624,324	6,818,732	6,795,711	1,647,345
	5700 - My Spokane	299,822	2,064,265	2,103,916	260,172	2,242,634	2,247,704	255,101
	5750 - Office Of Performance Mgmt	34,863	1,557,537	1,560,953	31,446	1,593,085	1,592,330	32,201
	5800 - Risk Management Fund	13,775,073	7,584,280	7,538,792	13,820,562	7,970,025	7,932,775	13,857,812
	5810 - Workers' Compensation Fund	10,272,600	6,449,788	6,446,323	10,276,065	6,799,405	6,806,257	10,269,214
	5820 - Unemployment Compensation Fund	1,586,453	385,971	481,762	1,490,662	385,971	508,178	1,368,455
	5830 - Employees Benefits Fund	20,126,199	50,624,986	51,261,185	19,490,000	52,500,826	53,531,400	18,459,426
	5900 - Facilities Operating Fund	3,783,919	5,707,743	6,506,434	2,985,228	5,845,766	6,696,348	2,134,646
	5901 - SIP Debt Fund	1,453,199	6,748,947	6,921,950	1,280,196	8,253,799	8,253,802	1,280,193
	5902 - Police Capital Fund	253,899	3,268,997	3,268,997	253,899	3,042,360	3,042,360	253,899
	5903 - Fire Capital Fund	1,493,937	4,557,433	4,557,433	1,493,937	5,697,300	5,697,300	1,493,937
	5904 - Facilities Capital	502,358	744,381	1,233,143	13,596	744,381	744,381	13,596
Internal Service Funds Total		70,439,559	144,591,544	146,967,110	68,063,993	151,511,143	154,420,683	65,154,453
Fiduciary Funds	6010 - Finch Memorial Arboretum Fund	87,544	75,000	75,000	87,544	75,000	75,000	87,544
	6100 - Retirement	337,325,883	37,830,000	42,201,507	332,954,376	39,952,660	44,501,382	328,405,654
	6200 - Firefighters' Pension Fund	32,100,853	3,303,643	5,242,350	30,162,146	3,477,061	5,473,084	28,166,123
	6230 - Building Code Records Mgmt	2,653	60,000	60,000	2,653	60,000	60,000	2,653
	6250 - Municipal Court	-	1,300,000	1,300,000	-	1,489,800	1,489,800	-
	6300 - Police Pension	1,038,334	3,595,000	3,581,750	1,051,584	3,749,620	3,717,098	1,084,106
	6730 - Parking & Business Improvement District	150,000	75,000	75,000	150,000	75,000	75,000	150,000
Fiduciary Funds Total		370,705,266	46,163,643	52,535,607	364,333,302	48,804,141	55,391,364	357,746,079
Grand Total		639,481,257	1,189,718,777	1,248,380,432	580,819,602	1,218,249,366	1,246,423,200	552,645,769

General Fund Budget Deficit Resolutions

City of Spokane - 2025-2026 Adopted Biennium Budget

Monday, December 9, 2024

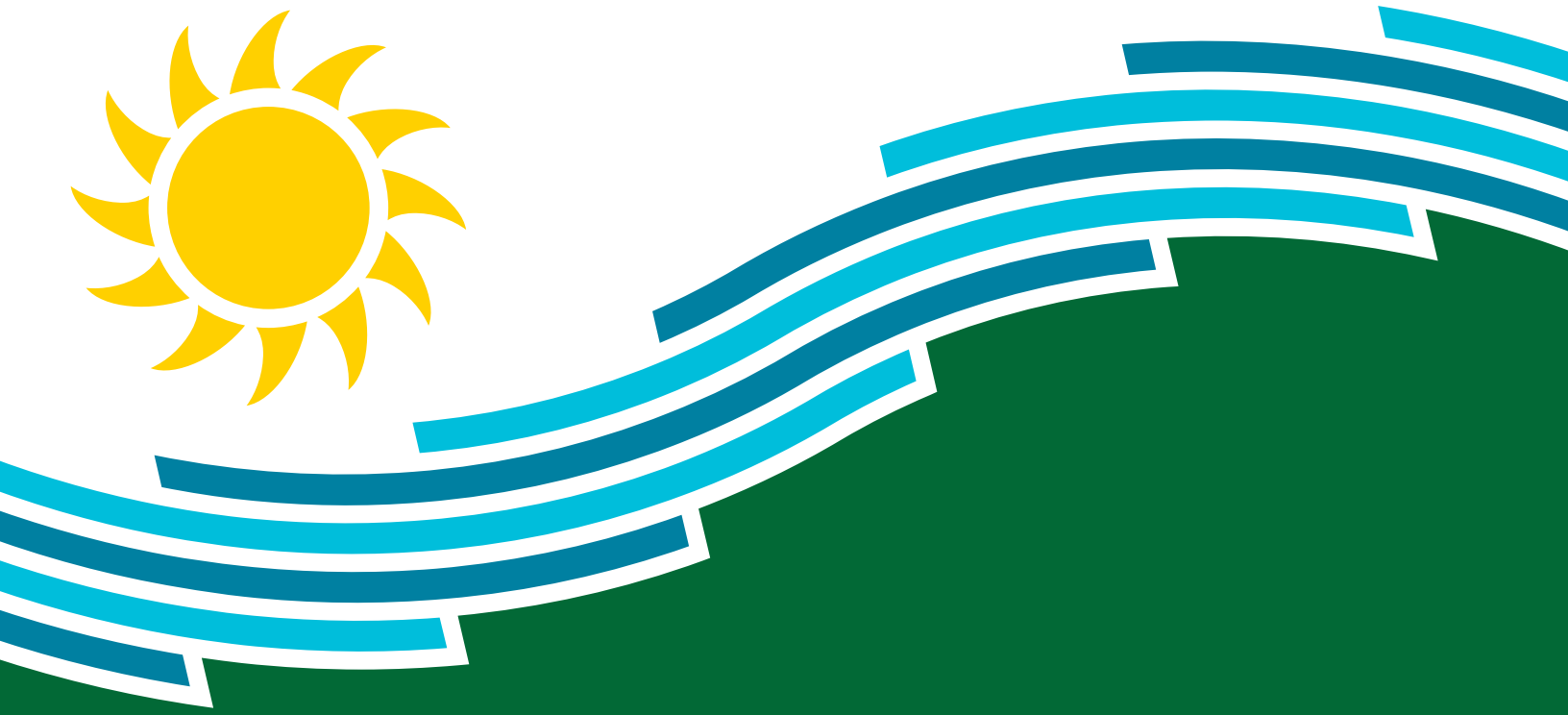
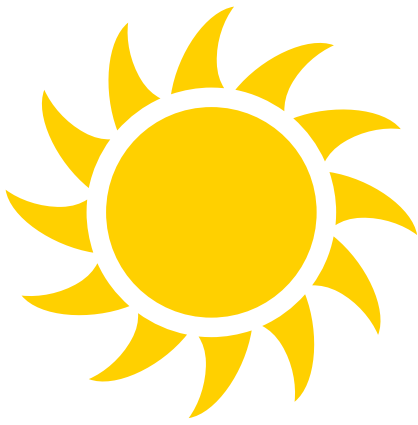
General Fund budget deficit at beginning of budget development

	2025			2026		
	Revenue	Expenditure	Net	Revenue	Expenditure	Net
			(17,003,420)			(17,144,235)
REVENUE STRATEGIES			-			-
Sustained Temporary Increase of Utility Tax Rate			-			-
Temporary increase of utility tax rate to the General Fund	2,687,000		2,687,000	2,787,000		2,787,000
Sales Tax Proposal Passed by Residents			-			-
Increased funding to support Ombuds, Police & CJS	2,864,000		2,864,000	3,994,450		3,994,450
Ombuds expense increase		227,000	(227,000)		237,290	(237,290)
Police expense increase (including 7 NROs)		1,217,420	(1,217,420)		1,274,342	(1,274,342)
Reduce PD & FD capital GF allocation		(1,296,443)	1,296,443		(1,423,810)	1,423,810
Utility Tax Increase (due to rate increases)			-			-
Utility tax increase	2,062,052		2,062,052	3,535,808		3,535,808
DSC Fund Balance Contribution			-			-
One-time DSC fund balance contribution	4,000,000		4,000,000			-
Revenue True-up since Preliminary			-			-
True-up estimated property taxes to County's recent notices	1,123,566		1,123,566	1,408,990		1,408,990
SSS4All operating transfer-in to PD	1,200,000		1,200,000	600,000		600,000
GFAP adjustment to Criminal Justice Fund			-	(16,001)		(16,001)
EXPENSE STRATEGIES			-			-
COLA Delays			-			-
Delay Cabinet COLA by six months		(37,200)	37,200			-
Continue Implementing Full Cost Recovery			-			-
General Fund Cost Allocation Plan annual re-calculation	843,645		843,645	1,613,209		1,613,209
Fire Pension Trust Contribution Reduced			-			-
Reduce fire pension contribution due to trust being almost 100% funded	2,000,000		2,000,000	2,000,000		2,000,000
Expense True-up since Preliminary			-			-
Fire GF allocation increase to make Fire/EMS fund whole	1,143,277		(1,143,277)	2,514,820		(2,514,820)
Increase warming centers program budget		750,000	(750,000)		750,000	(750,000)
Department minor adjustments		242,720	(242,720)		242,720	(242,720)
Transfer of interpreter costs from Criminal Justice Fund			-		150,000	(150,000)
ISFCAP adjustments		306,681	(306,681)		429,335	(429,335)
PERSONNEL STRATEGIES			-			-
Personnel Adjustments			-			-
Re-organization impact	355,000		(355,000)	400,000		(400,000)
Police Dept SSP impact (entry level employees rather than tenured)		(225,000)	225,000		(300,000)	300,000
Deferred comp true-up iteration (participants can change each pay period)		(214,450)	214,450		(223,500)	223,500
Vacancy discount (2.5%)		(2,481,793)	2,481,793		(2,604,190)	2,604,190
Vacancy discount, additional 1%		(1,079,180)	1,079,180		(1,111,996)	1,111,996
Final personnel sync with HRIS		564,682	(564,682)		296,237	(296,237)
Increased WA Paid Family & Medical Leave percentage per state		67,508	(67,508)		70,005	(70,005)
DEPARTMENTAL STRATEGIES			-			-
Allocations			-			-
Reduce funding to Fire Capital Fund (Council Adjustments)		(1,999,990)	1,999,990		(1,000,000)	1,000,000
Increase funding to Fire Ops Fund (Council Adjustments)		1,999,990	(1,999,990)		1,000,000	(1,000,000)
Increase funding to Code Enforcement Fund (Council Adjustments)		223,337	(223,337)		231,743	(231,743)
Civil Service			-			-
Operating reductions		(63,300)	63,300		(63,300)	63,300
City Clerk			-			-
Reclassification of position to meet business needs		(14,800)	14,800		(13,400)	13,400
City Council			-			-
Operating reductions		(37,250)	37,250		(37,250)	37,250
Elimination of vacant position		(105,800)	105,800		(116,600)	116,600
Increase councilmembers' auto allowance & airfare (Council Adjustments)		16,170	(16,170)		16,170	(16,170)
Council Office staff promotions (Council Adjustments)		28,626	(28,626)		38,028	(38,028)
Move state lobbying contract to Non-Departmental (Council Adjustments)		(81,028)	81,028		(81,028)	81,028
Restore internship funding (Council Adjustments)		10,000	(10,000)		10,000	(10,000)
Add miscellaneous funding (Council Adjustments)		77,000	(77,000)		68,000	(68,000)
Communications			-			-
Operating reductions		(8,600)	8,600		(8,600)	8,600
Elimination of vacant position		(103,500)	103,500		(114,000)	114,000
Transfer of Graphic Arts Specialist		99,500	(99,500)		103,500	(103,500)
Engineering Services			-			-
Eliminate Bridge Engineer position (Council Adjustments)		(189,606)	189,606		(193,747)	193,747
Finance & Administration			-			-
Elimination of vacant position		(139,000)	139,000		(153,600)	153,600
ONS			-			-
Operating reductions		(9,000)	9,000		(9,000)	9,000
Elimination of vacant position		(127,500)	127,500		(140,800)	140,800
Historic Preservation			-			-
Increase County contract	10,000		10,000	11,600		11,600
Operating reductions		(1,000)	1,000		(1,056)	1,056
Office of Civil Rights			-			-
Operating reductions		(8,000)	8,000		(8,000)	8,000
Legal			-			-
Operating reductions		(26,560)	26,560		(1,600)	1,600
Mayor's Office			-			-
Elimination of County emergency preparedness contract		(235,000)	235,000		(235,000)	235,000
Funding for Director of Transpo from SSS4All (Council Adjustments)	198,549		198,549	202,949		202,949
Increase contractual services (Council Adjustments)		25,000	(25,000)		25,000	(25,000)
Municipal Court			-			-
Operating increases		16,800	(16,800)		16,800	(16,800)
Elimination of vacant position		(84,700)	84,700		(94,400)	94,400
Transfer of Executive Assistant from Criminal Justice Fund		100,500	(100,500)		108,800	(108,800)
Hearing Examiner			-			-
Operating reductions		(400)	400		(2,000)	2,000

General Fund Budget Deficit Resolutions

City of Spokane - 2025-2026 Adopted Biennium Budget

	2025			2026		
	Revenue	Expenditure	Net	Revenue	Expenditure	Net
Human Resources			-			-
Elimination of COVID temp		(80,000)	80,000		(80,000)	80,000
Human Services			-			-
Reduce contracts (Council Adjustments)		(500,000)	500,000		-	-
Non-Departmental			-			-
Added contracts (Council Adjustments)		121,028	(121,028)	121,028		(121,028)
Planning			-			-
Elimination of vacant positions		(220,112)	220,112	(225,096)		225,096
Police			-			-
Operating reductions		(905,700)	905,700	(1,080,400)		1,080,400
Elimination of vacant positions		(911,350)	911,350	(1,003,200)		1,003,200
Layoffs		(346,900)	346,900	(359,800)		359,800
DUI grant revenue	299,879		299,879	299,879		299,879
HRA payouts from SSP		211,000	(211,000)		211,000	(211,000)
Transfer of Axon contract in 2026 from Criminal Justice Fund			-	970,500		(970,500)
Community policing contract (Council Adjustments)		220,112	(220,112)	225,096		(225,096)
Increase abandoned vehicle towing funding (Council Adjustments)		150,000	(150,000)	150,000		(150,000)
Eliminate SSS4All contribution (Council Adjustments)	(1,200,000)		(1,200,000)	(600,000)		(600,000)
Increase PD vacancy discount to offset above (Council Adjustments)		(450,000)	450,000	(450,000)		450,000
Community Justice Services			-			-
Elimination of vacant position		(78,300)	78,300	(87,200)		87,200
Transfer of electronic monitoring contract from Criminal Justice Fund		275,000	(275,000)	275,000		(275,000)
CED			-			-
Operating reductions		(55,000)	55,000	(57,100)		57,100
TOTAL GENERAL FUND	16,088,691	(3,668,111)	2,753,382	15,837,884	(1,344,259)	37,908



Personnel Reports



City of Spokane

Adopted Budget Full Time Equivalent Personnel Summary by Division

Division	2021-22 Amended	2023-24 Adopted	2025-26 Adopted	\$ Change	% Change
Police Ombuds	3.00	3.00	4.00	1.00	33.3 %
Civil Service	12.00	12.00	12.00	-	- %
City Clerk	7.00	8.00	9.00	1.00	12.5 %
Council	22.00	21.00	21.00	-	- %
Communications	34.00	34.00	31.00	(3.00)	(8.8)%
Finance & Administration	140.40	140.40	136.15	(4.25)	(3.0)%
Neighborhood Housing and Human Services	24.85	22.85	25.85	3.00	13.1 %
Legal	32.75	32.75	34.00	1.25	3.8 %
Mayor's Office	12.00	12.00	13.00	1.00	8.3 %
Municipal Court	58.00	70.00	72.00	2.00	2.9 %
Hearing Examiner	2.00	2.00	2.00	-	- %
Human Resources	15.00	14.00	16.00	2.00	14.3 %
Police	464.00	464.00	458.00	(6.00)	(1.3)%
Public Defender	26.00	26.00	26.00	-	- %
Community and Economic Development	122.40	126.40	136.40	10.00	7.9 %
Library	90.15	91.65	103.55	11.90	13.0 %
Parks & Recreation	112.60	112.10	116.92	4.82	4.3 %
Fire	378.63	394.63	376.13	(18.50)	(4.7)%
Public Works & Utilities	763.00	786.00	782.00	(4.00)	(0.5)%
Information Technology	55.50	55.50	48.50	(7.00)	(12.6)%
Retirement Services	3.00	3.00	4.00	1.00	33.3 %
Total FTEs	2,378.28	2,431.28	2,427.50	(3.78)	(0.2)%

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
General Fund				730.60	723.95	741.47	769.22	27.75		
General Fund				730.60	723.95	741.47	769.22	27.75		
		Police Ombudsman		3.00	3.00	3.00	4.00	1.00		
		Administrative Specialist		1.00	1.00					
		Crime Analyst					1.00	1.00	55,540	89,337
		Deputy Police Ombudsman		1.00	1.00	1.00	1.00	-	86,688	124,375
		Executive Assistant				1.00	1.00	-	60,559	87,168
		Police Ombudsman		1.00	1.00	1.00	1.00	-	107,837	154,611
		Civil Service		12.00	12.00	12.00	12.00	-		
		Administrative Manager				1.00	1.00	-	65,043	93,853
		Administrative Specialist		1.00	1.00					
		Chief Examiner		1.00	1.00	1.00	1.00	-	117,818	171,301
		Clerk III		2.00	2.00					
		Exam & Class Analyst III		5.00	5.00					
		Marketing Coordinator				1.00	1.00	-	61,981	89,367
		Merit System Analyst II				3.00	3.00	-	75,154	108,740
		Merit System Analyst III				3.00	3.00	-	82,872	119,537
		Office Clerk Specialist				2.00	2.00	-	45,569	73,399
		Personnel Analyst I		3.00	3.00					
		Senior Merit Sys. Analyst				1.00	1.00	-	91,344	132,621
		City Clerk		7.00	8.00	9.00	9.00	-		
		Administrative Specialist		1.00	1.00					
		City Clerk		1.00	1.00	1.00	1.00	-	94,600	135,282
		Clerk III		3.00	3.00					
		Clerk IV		1.00	1.00					
		Deputy City Clerk		1.00	1.00	1.00	1.00	-	78,043	111,401
		Office Clerk Assistant				1.00	1.00	-	42,829	68,240
		Office Clerk Specialist				2.00	2.00	-	45,569	73,399
		Office Supervisor				1.00	1.00	-	52,261	84,202
		Public Records Specialist			1.00	3.00	3.00	-	46,826	75,758
		Council		22.00	21.00	21.75	21.00	(0.75)		
		Budget Dir-Office City Council		1.00	1.00	1.00	1.00	-	86,688	124,375
		City Council Assistant		6.00	6.00					
		Council Member		6.00	6.00	6.00	6.00	-	68,007	70,011
		Council President		1.00	1.00	1.00	1.00	-	74,500	77,006
		Dir Comm. & Community Engagement		1.00	1.00	1.00	1.00	-	89,555	128,597
		Director-Office of City Council				1.00	1.00	-	89,555	128,597
		Legislative Assistant I				5.75	6.00	0.25	51,633	70,566
		Legislative Assistant II				1.00	1.00	-	57,325	82,682
		Mgr-Equity & Inclusion Init.		1.00	1.00	1.00	1.00	-	71,359	102,231
		Mgr-Housing & Homelessness		1.00	1.00	1.00	1.00	-	71,359	102,231
		Mgr-Intergovernmental Affairs		1.00	1.00	1.00	1.00	-	86,688	124,375
		Mgr-Neighborhood Connectivity		1.00						
		Mgr-Sustainability Initiatives		1.00	1.00	1.00		(1.00)		
		Policy Advisor - City Council		1.00	1.00	1.00	1.00	-	99,817	141,966
		Sr Exec Asst-Council President		1.00	1.00					
		Public Affairs/Communications		9.00	9.00	9.00	10.00	1.00		
		Audio/Video Technician		2.00	2.00	2.00	2.00	-	52,261	84,202
		Deputy Director of Communications					1.00	1.00	86,688	124,375
		Dir Communications & Marketing		1.00	1.00	1.00	1.00	-	107,837	154,611
		Director - Channel 5		1.00	1.00					
		Div. Communications Mgr-CC 5				1.00	1.00	-	89,555	127,915
		Graphic Arts Specialist					1.00	1.00	46,826	75,758
		Media Manager		1.00	1.00	1.00		(1.00)		
		Public Information Coordinator		1.00	1.00	1.00	1.00	-	59,244	85,123
		Web Designer		1.00	1.00	1.00	1.00	-	58,774	99,723
		Web Developer		1.00	1.00	1.00	1.00	-	69,958	101,131
		Web Technologies Manager		1.00	1.00	1.00	1.00	-	79,034	114,281
		Engineering Services		59.00	58.00	59.00	58.00	(1.00)		
		Administrative Manager				1.00	1.00	-	65,043	93,853
		Associate Engineer		2.00	2.00	3.00	3.00	-	80,867	116,876
		Bridge Engineer		1.00	1.00	1.00	-	(1.00)	103,935	151,026
		Cert. Materials Testing Supv		1.00	1.00	1.00	1.00	-	63,401	107,796
		Certified Water Inspector		3.00	2.00	3.00	3.00	-	59,762	101,319
		Clerk III		3.00	3.00					
		Director - Engineering Svcs		1.00	1.00	1.00	1.00	-	119,241	170,839
		Engineer in Training		2.00	2.00	1.00	1.00	-	66,530	96,096
		Engineering Tech I		2.00	2.00	1.00	1.00	-	46,692	75,064
		Engineering Tech II		3.00	3.00	4.00	4.00	-	51,206	82,629
		Engineering Tech III		8.00	8.00	8.00	8.00	-	56,371	91,164
		Engineering Tech IV		3.00	3.00	3.00	3.00	-	57,921	97,017

*2025-2026 Adopted FTE will remain in effect until the 2027-28 biennium budget is adopted. Additions/reductions will require a Special Budget Ordinance (SBO) approved by the Spokane City Council.

*2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				2025-26 Salaries (FTE)		
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted	Change 2023-24 Amended to 2025-26 Adopted	Minimum	Maximum
			Field Engineer	5.00	5.00	5.00	5.00	-	77,094	111,709
			Office Clerk Specialist			3.00	3.00	-	45,569	73,399
			Office Manager	1.00	1.00					
			Principal Engineer	2.00	2.00	2.00	2.00	-	106,608	157,403
			Program Professional	1.00	1.00	1.00	1.00	-	71,683	103,572
			Pub Wks Journey Lvl Inspector	7.00	8.00	4.00	4.00	-	54,552	87,602
			Pub Works Materials Assistant	1.00	1.00	1.00	1.00	-	57,921	97,017
			Public Works Lead Inspector	9.00	8.00	12.00	12.00	-	57,921	97,017
			Senior Engineer	4.00	4.00	4.00	4.00	-	93,479	135,655
		Finance		13.00	13.00	14.00	13.00	(1.00)		
			Accountant	1.00	1.00	1.00	1.00	-	66,530	96,096
			Administrative Specialist	1.00	1.00					
			Budget Analyst	3.00	3.00	5.00	5.00	-	86,989	125,122
			Chief Financial Officer	1.00	1.00	1.00	1.00	-	141,878	204,417
			Clerk II	1.00	1.00					
			Compliance/Tax Auditor	1.00	1.00	1.00	1.00	-	82,872	119,537
			Deputy Treasurer	1.00	1.00	1.00		(1.00)		
			Director Management & Budget	1.00	1.00	1.00	1.00	-	128,878	183,351
			Executive Assistant			1.00	1.00	-	60,559	87,168
			Internal Auditor	1.00	1.00	1.00	1.00	-	91,646	131,653
			Taxes & Licenses Specialist	2.00	2.00	2.00	2.00	-	57,907	83,034
		Grants Management		4.65						
			Administrative Specialist	1.00						
			Contract&Bus Standards Officer	1.00						
			Dir. of Purchasing & Contracts	0.50						
			Grants Analyst	1.00						
			Grants and Contract Finl Mgr	0.15						
			Program Professional	1.00						
		Neighborhood Housing Human Services		4.00	4.00	3.00	2.00	(1.00)		
			Administrative Specialist	1.00	1.00					
			Dir. Nbrhd, Hsng & Human Serv.	1.00	1.00	1.00	1.00	-	128,878	183,351
			Division Communications Mgr.	1.00	1.00	1.00		(1.00)		
			Housing Program Administrator	1.00	1.00					
			Program Professional			1.00	1.00	-	71,683	103,572
		Historic Preservation		2.00	2.00	2.00	2.00	-		
			Historic Preservation Officer	1.00	1.00	1.00	1.00	-	92,444	132,269
			Planning Specialist	1.00	1.00	1.00	1.00	-	56,910	93,824
		Office Of Civil Rights		3.00	3.00	3.00	3.00	-		
			Administrative Specialist	1.00	1.00					
			Dir CivRights,Equity&Inclusion	1.00	1.00	1.00	1.00	-	113,313	162,505
			Executive Assistant			1.00	1.00	-	60,559	87,168
			Program Professional	1.00	1.00	1.00	1.00	-	71,683	103,572
		Legal		32.75	32.75	34.00	34.00	-		
			Assistant City Attorney IV	3.00	3.00	4.00	4.00	-	113,313	162,505
			Assistant City Attorney L-III	4.00	4.00					
			Assistant Prosecutor	11.00	11.00	11.00	11.00	-	73,731	124,798
			Asst City Atty/EthicsCompOsite	1.00	1.00	1.00	1.00	-	122,259	175,149
			Attorney Assistant	3.00	3.00	3.00	3.00	-	53,519	85,890
			Chief Assistant City Attorney	1.00	1.00	1.00	1.00	-	123,704	176,380
			Chief Asst City Prosecutor	1.00	1.00	1.00	1.00	-	88,067	124,814
			City Attorney	0.75	0.75	1.00	1.00	-	149,402	215,148
			City Attorney III			3.00	3.00	-	102,619	147,046
			City Attorney IV – Employment	1.00	1.00	1.00	1.00	-	115,253	164,242
			City Prosecutor	1.00	1.00	2.00	2.00	-	102,619	147,046
			Clerk III	1.00	1.00					
			Court Clerk I	5.00	5.00	5.00	5.00	-	44,805	71,595
			Executive Assistant			1.00	1.00	-	60,559	87,168
		Mayor		9.00	9.00	10.00	10.00	-		
			Chief of Staff - Mayor			1.00		(1.00)		
			City Administrator	1.00	1.00	1.00	1.00	-	192,756	196,611
			Constituent Services Coordinat	1.00	1.00	1.00	1.00	-	55,816	79,559
			Deputy City Administrator			1.00	1.00	-	107,837	154,611
			Dir Operations-Office of Mayor	1.00	1.00					
			Director - Office of the Mayor	1.00	1.00					
			Director of Emergency Mgmt	1.00	1.00	1.00	1.00	-	99,817	141,966
			Director of Transportation & Sustainability				1.00	1.00	128,878	183,351
			Executive Asst- Mayor's Office	2.00	2.00	2.00	1.00	(1.00)	48,184	69,796
			Mayor	1.00	1.00	1.00	1.00	-	189,006	194,498
			Office Administrator				1.00	1.00	73,278	106,079
			Operations Mgr-Office of Mayor			1.00	1.00	-	63,879	90,247
			Policy Advisor	1.00	1.00	1.00		(1.00)		

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*2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
			Policy Director				1.00	1.00	128,878	183,351
		Neighborhood Services		5.00	5.00	5.00	5.00	-		
			Community Programs Coordinator	3.00	3.00	3.00	3.00	-	66,530	96,096
			Director of Neighborhood Svcs	1.00	1.00	1.00	1.00	-	113,313	162,505
			Program Professional	1.00	1.00	1.00	1.00	-	71,683	103,572
		Municipal Court		39.00	39.00	44.00	44.00	-		
			Accounting Clerk			1.00	1.00	-	46,826	75,758
			Assistant Court Administrator	1.00	1.00	1.00	1.00	-	69,958	101,131
			Community Justice Counselor			1.00	1.00	-	58,774	99,723
			Community Justice Specialist			3.00	3.00	-	46,826	75,758
			Court Clerk I	14.00	14.00	14.00	14.00	-	44,805	71,595
			Court Clerk II	11.00	11.00	11.00	10.00	(1.00)	52,261	84,202
			Court Commissioner	4.00	4.00	4.00	4.00	-	165,901	205,084
			Executive Assistant				1.00	1.00	60,559	87,168
			Judicial Administrative Asst	1.00	1.00					
			Judicial Executive Specialist			1.00	1.00	-	69,635	99,856
			Lead Court Clerk	2.00	2.00	2.00	2.00	-	55,540	89,337
			Municipal Court Judge	3.00	3.00	3.00	3.00	-	212,677	215,867
			Supervisory Court Clerk	2.00	2.00	2.00	2.00	-	56,910	93,824
			Therapeutic Courts Coordinator	1.00	1.00	1.00	1.00	-	82,872	119,537
		Office Of Hearing Examiner		2.00	2.00	2.00	2.00	-		
			Attorney Assistant	1.00	1.00	1.00	1.00	-	53,519	85,890
			Hearing Examiner	1.00	1.00	1.00	1.00	-	102,619	147,046
		Human Resources		11.70	10.70	10.70	12.70	2.00		
			Clerk II	1.00	1.00					
			Clerk III	1.00	1.00					
			Clerk IV	1.00	1.00					
			Director Human Resources	0.90	0.90	0.90	0.90	-	138,364	199,206
			Executive Assistant			1.00	1.00	-	60,559	87,168
			Human Resources Analyst I	1.00	3.00	1.95	3.95	2.00	77,094	111,709
			Human Resources Analyst II	3.90	1.90	1.95	1.95	-	86,989	125,122
			Labor Relations Manager	0.90	0.90	0.90	0.90	-	107,837	154,611
			Office Clerk Assistant			1.00	1.00	-	42,829	68,240
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			Safety Coordinator	1.00						
			Senior Human Resources Analyst	1.00	1.00	1.00	1.00	-	98,049	140,977
		Planning Services		18.00	18.00	18.00	16.00	(2.00)		
			Assistant Planner I	3.00	1.00					
			Assistant Planner II	4.00	6.00					
			Associate Planner	3.00	3.00					
			Clerk III	2.00	2.00					
			Director - Planning Services	1.00	1.00	1.00	1.00	-	113,313	162,505
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			Planner I			2.00	2.00	-	65,043	93,853
			Planner II			5.00	5.00	-	73,278	106,079
			Planning Manager			1.00	1.00	-	99,256	140,581
			Principal Planner	3.00	3.00	2.00	2.00	-	91,344	132,621
			Senior Planner			3.00	3.00	-	82,872	119,537
			SNR Urban Designer	1.00	1.00	1.00	-	(1.00)	80,867	116,876
			Urban Designer	1.00	1.00	1.00	-	(1.00)	69,958	101,131
		Police		427.50	427.50	425.02	454.52	29.50		
			Administrative Manager			2.00	2.00	-	65,043	93,853
			Assistant Police Chief	1.00	1.00	1.00	1.00	-	200,650	262,188
			Attorney Assistant	1.00	1.00	1.00	1.00	-	53,519	85,890
			Chief of Police	1.00	1.00	1.00	1.00	-	215,999	279,071
			Clerk II	2.00	2.00					
			Clerk III	5.00	5.00					
			Clerk IV	1.00	1.00					
			Crime Analyst	3.00	3.00	3.00	3.00	-	55,540	89,337
			Dep Dir-Police Records&Evidenc	1.00	1.00	1.00	1.00	-	92,444	132,269
			Detective	54.50	54.50	55.02	55.52	0.50	122,455	144,356
			Director, Police Business Svcs	1.00	1.00	1.00		(1.00)		
			Director, Strategic Initiatives	1.00	1.00	1.00	1.00	-	117,969	169,740
			Division Communications Mgr.	1.00	1.00	1.00		(1.00)		
			Equipment Servicer	1.00	1.00	1.00	1.00	-	50,083	81,171
			Information Systems Analyst I	1.00	1.00	1.00	1.00	-	65,043	93,853
			Law Enforcement Tech&Oper Mgr	1.00	1.00	1.00	1.00	-	98,890	143,638
			Mental Health Coordinator				1.00	1.00	66,530	96,096
			Office Clerk Assistant			1.00	1.00	-	42,829	68,240
			Office Clerk Specialist			3.00	3.00	-	45,569	73,399
			Office Manager	1.00	1.00					

*2025-2026 Adopted FTE will remain in effect until the 2027-28 biennium budget is adopted. Additions/reductions will require a Special Budget Ordinance (SBO) approved by the Spokane City Council.
 *2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
			Office Supervisor			1.00	1.00	-	52,261	84,202
			Parking Enforcement Spec I				2.00	2.00	53,519	85,890
			Police Captain	6.00	6.00	6.00	6.00	-	207,174	238,579
			Police Communications Supv	4.00	4.00	4.00	4.00	-	71,059	120,288
			Police Corporal	18.00	18.00	18.00	18.00	-	122,455	144,356
			Police Evidence Supr-Certified	1.00	1.00	1.00	1.00	-	65,377	110,803
			Police Evidence Tech II-Cert	3.00	3.00	3.00	3.00	-	55,540	89,337
			Police Evidence Technician I	1.00	1.00	2.00	2.00	-	46,826	75,758
			Police Evidence Technician II	2.00	2.00	1.00	1.00	-	53,519	85,890
			Police Fleet Administrator	1.00	1.00	1.00	1.00	-	66,530	96,096
			Police Lieutenant	17.00	16.00	18.00	18.00	-	175,583	202,202
			Police Major	2.00	2.00	3.00	3.00	-	188,675	242,670
			Police Officer	85.00	85.00	76.00	97.00	21.00	70,600	129,166
			Police Officer 1st Class	3.00	3.00	1.00	1.00	-	114,658	135,186
			Police Planner	1.00	1.00	1.00	-	(1.00)	61,981	89,367
			Police Radio Dispatcher I			4.00	8.00	4.00	48,982	79,251
			Police Radio Dispatcher II	2.00	2.00	2.00	4.00	2.00	58,774	99,723
			Police Radio Dispatcher III	15.00	15.00	15.00	15.00	-	64,389	109,254
			Police Records Shift Supv	4.00	4.00	5.00	5.00	-	55,540	89,337
			Police Records Specialist	21.00	21.00	20.00	23.00	3.00	46,692	75,064
			Police Records Technology Spec	1.00	1.00	1.00	1.00	-	52,261	84,202
			Police Sergeant	45.00	46.00	46.00	45.50	(0.50)	138,027	162,674
			Program Professional	2.00	2.00	1.00	1.00	-	71,683	103,572
			Public Records Specialist	6.00	6.00	6.00	6.00	-	46,826	75,758
			Public Safety Systems Analyst	2.00	2.00	2.00	2.00	-	77,094	111,709
			Secretary II	1.00	1.00	1.00	1.00	-	45,569	73,399
			Senior Crime Analyst	2.00	2.00	2.00	2.00	-	73,278	106,079
			Senior Police Officer	103.00	103.00	106.00	105.50	(0.50)	114,658	135,186
			Sprv Public Safety Sys Analyst	1.00	1.00	1.00	1.00	-	93,479	135,655
			Sr Public Safety Sys Analyst	2.00	2.00	2.00	2.00	-	86,989	125,122
			Victim Advocate			1.00	1.00	-	59,762	101,319
		Community Justice Services		19.00	19.00	29.00	28.00	(1.00)		
			Community Justice Counselor	12.00	12.00	20.00	20.00	-	58,774	99,723
			Community Justice Specialist	5.00	5.00	5.00	4.00	(1.00)	46,826	75,758
			Dir Community Justice Services	1.00	1.00	1.00	1.00	-	113,313	162,505
			Sr Community Justice Counselor	1.00	1.00	3.00	3.00	-	65,377	110,803
		Public Defender		26.00	26.00	26.00	26.00	-		
			Clerk III	1.00	1.00					
			Clerk IV	1.00	1.00					
			Court Clerk I	4.00	4.00	4.00	4.00	-	44,805	71,595
			Office Clerk Specialist			1.00	1.00	-	45,569	73,399
			Office Supervisor			1.00	1.00	-	52,261	84,202
			Public Defender	1.00	1.00	1.00	1.00	-	102,619	147,046
			Public Defender I	2.00	3.00	2.00	2.00	-	55,540	89,337
			Public Defender II	17.00	16.00	17.00	17.00	-	73,731	124,798
		Community/Economic Development Division		2.00	2.00	2.00	3.00	1.00		
			Administrative Specialist	1.00	1.00					
			Comm & Econ Dev Operations Manager				1.00	1.00	110,596	158,349
			Div Dir Community Economic Dev	1.00	1.00	1.00	1.00	-	128,878	183,351
			Executive Assistant			1.00	1.00	-	60,559	87,168
		Special Revenue Funds		775.29	814.17	816.55	764.05	(52.50)		
		Street Maintenance Fund		105.00	106.00	110.00	102.00	(8.00)		
		Street Fund		105.00	106.00	110.00	102.00	(8.00)		
			Administrative Manager			1.00	1.00	-	65,043	93,853
			Asphalt Raker	5.00	5.00	5.00	5.00	-	48,982	79,251
			Associate Traffic Engineer	2.00	2.00	1.00	1.00	-	80,867	116,876
			Bridge Inspector	1.00	1.00	1.00		(1.00)		
			Bridge Maintainer I	5.00	5.00	5.00	4.00	(1.00)	48,982	79,251
			Bridge Maintainer II	2.00	2.00	2.00	2.00	-	54,552	87,602
			Business Systems Analyst I	1.00	1.00	1.00	1.00	-	65,043	93,853
			Clerk III	2.00	2.00					
			Concrete Finisher	1.00	1.00	1.00	1.00	-	54,552	87,602
			Director - Streets	1.00	1.00	1.00	1.00	-	119,026	171,103
			Engineer in Training			1.00	1.00	-	66,530	96,096
			Engineering Tech I	2.00	2.00	1.00	1.00	-	46,692	75,064
			Engineering Tech III			1.00	1.00	-	56,371	91,164
			Equipment Operator	2.00	2.00	2.00	2.00	-	47,904	77,331
			Laborer II	23.00	23.00	25.00	22.00	(3.00)	46,692	75,064
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			Office Manager	1.00	1.00					
			Radio Operator II	1.00	1.00	1.00	1.00	-	52,261	84,202

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 *2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
			Senior Engineer	1.00	1.00	2.00	1.00	(1.00)	93,479	135,655
			Senior Traffic Engineer	2.00	3.00	2.00	2.00	-	93,479	135,655
			Sign Painter	1.00	1.00	1.00	1.00	-	56,910	93,824
			Signal Maintenance Foreperson	1.00	1.00	1.00	1.00	-	64,389	109,254
			Signal Maintenance Technician	8.00	8.00	8.00	8.00	-	59,762	101,319
			Signs & Markers Foreperson	1.00	1.00	1.00	1.00	-	58,774	99,723
			Street Maintenance Foreperson	5.00	5.00	5.00	5.00	-	64,389	109,254
			Street Maintenance Operator I	14.00	14.00	16.00	14.00	(2.00)	47,904	77,331
			Street Maintenance Operator II	18.00	18.00	18.00	18.00	-	52,261	84,202
			Street Maintenance Supervisor	1.00	1.00	1.00	1.00	-	76,539	129,194
			Streets Manager	1.00	1.00	1.00	1.00	-	92,444	132,269
			Traffic Sign/Marker Supervisor	1.00	1.00	1.00	1.00	-	75,154	108,740
			Traffic Engineer Spclst I	2.00	2.00	2.00	2.00	-	57,921	97,017
		Code Enforcement Fund		25.00	25.50	31.50	33.50	2.00		
		Code Enforcement Fund		25.00	25.50	31.50	33.50	2.00		
			Certified Enforcement Spclst	5.00	5.00	4.00	4.00	-	57,921	97,017
			Clerk II	2.00	2.00					
			Dir. Code Enforce/Parking Svcs		0.50	0.50	0.50	-	113,313	162,505
			Enforcement Specialist			1.00	1.00	-	55,540	89,337
			Enforcement Supervisor	1.00	1.00	2.00	1.00	(1.00)	80,867	116,876
			Facilities Maint Foreperson	1.00	1.00	2.00	2.00	-	58,774	99,723
			Labor Foreperson	1.00	1.00					
			Laborer I	7.00	7.00	7.00	10.00	3.00	43,570	69,466
			Laborer II	7.00	7.00	7.00	7.00	-	46,692	75,064
			Neighborhood-Housing Specialis			6.00	6.00	-	73,278	106,079
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			Program Professional	1.00	1.00					
		Library Fund		90.15	91.65	103.55	103.55	-		
		Library Fund		90.15	91.65	103.55	103.55	-		
			Accounting Specialist	1.05	1.05	2.00	2.00	-	43,431	76,672
			Arts Education Specialist			1.00	1.00	-	45,749	72,872
			Communications Manager	1.00	1.00	1.00	1.00	-	66,190	91,893
			Community Data Coordinator	1.00	1.00					
			Community Educator	1.00	1.00	1.00	1.00	-	54,831	87,383
			Community Engagement Mgr	4.00	4.00	4.00	4.00	-	65,292	108,764
			Community Technology Coord	1.00	1.00	2.00	2.00	-	45,749	72,872
			Community Technology Director	1.00	1.00	1.00	1.00	-	71,347	123,005
			Community Technology Manager	1.00	1.00	1.00	1.00	-	54,831	87,383
			Community Technology Specist	1.00	1.00	1.00	1.00	-	69,489	91,538
			Customer Experience Manager	6.00	6.00	7.00	7.00	-	60,344	78,175
			Deputy Director	1.00	1.00	1.00	1.00	-	86,861	130,292
			Dir. Capital Bond Fin. & Constr	1.00	1.00					
			Dir. of Mktg & Communications	1.00	1.00	1.00	1.00	-	84,690	115,780
			Director of People and Culture			1.00	1.00	-	74,981	125,615
			Executive Director	1.00	1.00	1.00	1.00	-	119,434	173,722
			Finance Director	1.00	1.00	1.00	1.00	-	71,347	123,005
			Human Resources Director	1.00	1.00					
			Librarian	12.00	12.00	13.00	13.00	-	54,831	90,661
			Library Assistant	11.20	11.20	13.20	13.20	-	45,519	59,655
			Library Assistant II	1.00	1.00	1.00	1.00	-	48,630	63,371
			Library Associate	1.00	1.00	1.00	1.00	-	45,749	72,872
			Library Caretaker I	2.50	4.00	2.00	2.00	-	39,631	51,678
			Library Caretaker II	2.00	2.00	1.00	1.00	-	41,593	54,581
			Library Clerical Asst I	18.30	18.30	22.35	22.35	-	38,983	49,068
			Library Custodian I	5.50	5.50	7.00	7.00	-	36,958	46,751
			Maintenance & Facilities Mgr	1.00	1.00	1.00	1.00	-	76,004	95,547
			Managing Librarian	2.00	2.00	1.00	1.00	-	69,489	91,538
			Marketing & Communications Mgr	1.00	1.00	1.00	1.00	-	45,749	72,872
			Mobile Customer Service Spec	1.00	1.00	2.00	2.00	-	45,519	59,655
			Operational Excellence Manager	1.00	1.00	1.00	1.00	-	65,292	108,764
			Outreach Liaison	1.00	1.00					
			Safety and Security Manager			1.00	1.00	-	60,344	78,175
			Security Guard			4.00	4.00	-	36,958	46,751
			Senior Accountant			1.00	1.00	-	56,460	91,204
			Social Services Manager	1.00	1.00	1.00	1.00	-	54,831	87,383
			Special Events Coordinator	1.00	1.00	1.00	1.00	-	43,431	76,672
			Sr Info Technology Specialist	1.00	1.00	1.00	1.00	-	54,831	87,383
			Staff Accountant	1.00	1.00					
			Support Services Director	1.00	1.00	1.00	1.00	-	86,861	130,292
			Systems Administrator			1.00	1.00	-	60,344	78,175
			Youth Outreach Associate	0.60	0.60					

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*2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
	Spokane Safe Streets Fund				10.00	10.00	1.00	(9.00)		
		Spokane Safe Streets			10.00	10.00	1.00	(9.00)		
			Mgr-Neighborhood Connectivity		1.00	1.00	1.00	-	71,359	102,231
			Police Officer		9.00	9.00	-	(9.00)	70,600	129,166
	Urban Forestry Fund				1.00	1.00	-			
		Urban Forestry Fund			1.00	1.00	-			
			Horticulture/Urban Forest Supv			1.00	1.00	-	73,278	106,079
	Parks And Recreation Fund			102.16	101.54	104.04	102.04	(2.00)		
		Parks And Recreation Fund		102.16	101.54	104.04	102.04	(2.00)		
			Accountant	1.88	1.88	1.88	1.88	-	66,530	96,096
			Accounting Clerk	2.00	1.88	1.88	1.88	-	46,826	75,758
			Arborist	2.00	2.00	2.00	1.00	(1.00)	51,206	82,629
			Asst Attractions & Retail Mgr	1.00	1.00	1.00	1.00	-	55,126	79,098
			Asst Parks & Rec Depart Mgr	3.00	3.00	3.00	3.00	-	80,867	116,876
			Attractions and Retail Mgr	1.00	1.00	1.00	1.00	-	59,244	85,123
			Carpenter	1.00	1.00	1.00	1.00	-	54,552	87,602
			Cash Accounting Clerk II	1.00	1.00	1.00	1.00	-	46,692	75,064
			Cert. Irrigation Specialist	2.00	2.00	4.00	4.00	-	51,206	82,629
			Clerk II	1.00	1.00					
			Clerk III	3.00	3.00					
			Clerk IV	1.00	1.00					
			Director Parks & Recreation	1.00	1.00	1.00	1.00	-	128,878	183,351
			Director Parks Operations	1.00	1.00	1.00	1.00	-	92,444	132,269
			Director, Recreation	0.88	0.88	0.88	0.88	-	92,444	132,269
			Director, Riverfront Park	1.00	1.00	1.00	1.00	-	92,444	132,269
			Dir-Pks & Rec Budget/Finance	1.00	1.00	1.00	1.00	-	92,444	132,269
			Division Communications Mgr.	1.00	1.00	1.00	1.00	-	89,555	127,915
			Electrician	1.00	1.00					
			Electromechanical Technician	3.00	3.00	3.00	3.00	-	52,261	84,202
			Equipment Operator	3.00	3.00	2.00	2.00	-	47,904	77,331
			Event and Group Rental Manager	3.00	3.00	4.00	4.00	-	60,559	87,168
			Event Specialist	2.00	2.00	2.00	2.00	-	53,681	77,185
			Executive Assistant			1.00	1.00	-	60,559	87,168
			Facilities Maint Foreperson	5.00	4.50	4.00	4.00	-	58,774	99,723
			Food Services Program Manager	1.00	1.00					
			Gardener I	4.00	3.00	4.00	4.00	-	46,692	75,064
			Gardener II	6.00	6.00	6.00	5.00	(1.00)	48,982	79,251
			Horticulture/Urban Forest Supv	1.80	1.80	1.80	1.80	-	73,278	106,079
			Irrigation Specialist	4.00	4.00	3.00	3.00	-	48,982	79,251
			Labor Foreperson	2.00	2.00	2.00	2.00	-	53,519	85,890
			Laborer II	2.00	3.00	5.00	5.00	-	46,692	75,064
			Landscape Architect	1.00	1.00	1.00	1.00	-	69,958	101,131
			Marketing Coordinator	2.00	2.00	2.00	2.00	-	61,981	89,367
			Office Clerk Assistant			1.00	1.00	-	42,829	68,240
			Office Clerk Specialist			3.00	3.00	-	45,569	73,399
			Office Supervisor			1.00	1.00	-	52,261	84,202
			Park Caretaker	10.00	11.00	11.00	11.00	-	44,805	71,595
			Park Equipment Specialist	2.00	2.00	2.00	2.00	-	53,519	85,890
			Park Equipmnt Spclst Forepersn	1.00	1.00	1.00	1.00	-	56,910	93,824
			Park Planning Technician	1.00	1.00					
			Park Planning& Development Mgr	1.00	1.00	1.00	1.00	-	88,477	128,267
			Park Programming Manager	1.00	1.00	1.00	1.00	-	80,867	116,876
			Park Ranger	3.00	3.00	3.00	3.00	-	43,570	69,466
			Park Ranger Supervisor	1.00	1.00	1.00	1.00	-	56,910	93,824
			Park Safety and Facilities Mgr	1.00	1.00	1.00	1.00	-	80,867	116,876
			Parks Executive Officer	1.00	1.00	1.00	1.00	-	110,596	158,349
			PlaygroundEquipment Specialist	2.00	1.00	2.00	2.00	-	48,982	79,251
			Plumber			1.00	1.00	-	56,910	93,824
			Project Manager (Construction)	1.00	1.00	1.00	1.00	-	79,034	114,281
			Recreation Aide	2.00	1.00	1.00	1.00	-	44,311	70,530
			Recreation Assistant		1.00	1.00	1.00	-	47,904	77,331
			Recreation Supervisor	5.00	5.00	5.00	5.00	-	61,981	89,367
			Senior Accountant	1.00	1.00	1.00	1.00	-	77,094	111,709
			Sports Field Maintenance Supv	1.00	1.00					
			Storkeeper	1.00	1.00					
			Urban Forestry Specialist	0.60	0.60	1.60	1.60	-	51,206	82,629
	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					
			Dir. Code Enforce/Parking Srvs		0.50	0.50	0.50	-	113,313	162,505
			Office Clerk Specialist			1.00	1.00	-	45,569	73,399

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2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
			Parking Enforcement Spec I	11.00	11.00	11.00	11.00	-	53,519	85,890
			Parking Enforcement Spec II	3.00	3.00	3.00	3.00	-	56,910	93,824
			Program Professional	2.00	2.00	2.00	2.00	-	71,683	103,572
		Housing Sales Tax				1.00		(1.00)		
		Housing Sales Tax				1.00		(1.00)		
		Program Professional				1.00		(1.00)		
		Public Safety & Judicial Grant		3.50	3.50	2.98	3.48	0.50		
		Public Safety & Judicial Grant		3.50	3.50	2.98	3.48	0.50		
		Detective		2.50	2.50	1.98	1.48	(0.50)	122,455	144,356
		Police Sergeant		1.00	1.00	1.00	0.50	(0.50)	138,027	162,674
		Senior Police Officer					1.50	1.50	114,658	135,186
		Public Safety Levy Fund		63.00	77.00	59.00		(59.00)		
		Public Safety Personnel Fund		63.00	77.00	59.00		(59.00)		
		Community Justice Counselor			10.00					
		Community Justice Specialist			1.00					
		Crime Analyst		1.00	1.00					
		Firefighter 2088		12.00	12.00					
		Firefighter 2192				27.00		(27.00)		
		Firefighter 2409		18.00	21.00					
		Mental Health Coordinator		1.00	1.00	1.00		(1.00)		
		Parking Enforcement Spec I		2.00	2.00	2.00		(2.00)		
		Police Officer		17.00	17.00	16.00		(16.00)		
		Police Radio Dispatcher I		8.00	8.00	6.00		(6.00)		
		Police Radio Dispatcher II				2.00		(2.00)		
		Police Records Specialist		4.00	4.00	4.00		(4.00)		
		Senior Police Officer				1.00		(1.00)		
		Combined Communications Center		15.25						
		Combined Communications Center		15.25						
		FF Dispatcher		5.00						
		Fire Comm Ctr Shift Spv CS2419		3.00						
		Fire Communications Specialist		6.00						
		Sprv Public Safety Sys Analyst		0.20						
		Sr Public Safety Sys Analyst		1.05						
		Community Housing & Human Services Fund		20.85	18.85	22.85	23.85	1.00		
		CD/HS Operations		20.85	18.85	22.85	23.85	1.00		
		Accountant		1.00	1.00	1.00	1.00	-	66,530	96,096
		Accounting Clerk		1.00	1.00	1.00	1.00	-	46,826	75,758
		Business System Analyst II		2.00	2.00	3.00	3.00	-	73,278	106,079
		Clerk III		1.00	1.00					
		Comm, Housing & Hum Svs Op Mgr		1.00	1.00	1.00	1.00	-	92,444	132,269
		Contract&Bus Standards Officer		1.00	1.00					
		Dir. Comm. Housing & Human Svs		1.00	1.00	1.00	1.00	-	113,313	162,505
		Grants Analyst				2.00	2.00	-	61,981	89,367
		Grants and Contract Finl Mgr		0.85	0.85	0.85	0.85	-	91,344	132,621
		Program Manager CHHS		2.00	2.00	1.00	1.00	-	79,034	114,281
		Program Professional		5.00	4.00	10.00	11.00	1.00	71,683	103,572
		Program Specialist CHHS		3.00	2.00	1.00	1.00	-	60,559	87,168
		Senior Accountant		1.00	1.00	1.00	1.00	-	77,094	111,709
		Sr. Business Systems Analyst		1.00	1.00					
		Criminal Justice Assistance Fund			1.00	1.00		(1.00)		
		Criminal Justice Assistance Fund			1.00	1.00		(1.00)		
		Administrative Specialist			1.00					
		Executive Assistant				1.00		(1.00)		
		Fire/Ems Fund		333.38	361.63	352.13	376.13	24.00		
		Fire/EMS Fund		333.38	361.63	352.13	376.13	24.00		
		Administrative Manager				3.00	3.00	-	65,043	93,853
		Assistant Chief - Fire		1.00	1.00	1.00	1.00	-	184,074	234,143
		Assistant Fire Marshal		1.00	1.00	1.00	1.00	-	140,115	159,448
		Audio/Video Technician		1.00	1.00	1.00	1.00	-	52,261	84,202
		Chief - Fire		1.00	1.00	1.00	1.00	-	197,064	249,361
		Clerk III		3.00	3.00					
		Cmty Risk Reduction Specialist				1.00	1.00	-	66,530	96,096
		Community Risk Reduction Mgr		2.00	2.00	1.00	1.00	-	73,278	106,079
		Deputy Fire Chief		3.00	3.00	3.00	3.00	-	172,009	216,798
		Deputy Fire Marshal		10.00	10.00	10.00	10.00	-	122,565	141,394
		Engineer in Training		1.00	1.00	1.00	1.00	-	66,530	96,096
		Fire Apparatus Mntc Foreperson		1.00	1.00	1.00	1.00	-	62,570	106,200
		Fire Battalion Chief 2192				8.00	8.00	-	167,567	198,603
		Fire Battalion Chief 2433		8.00	8.00					
		Fire Captain 2088		6.00	7.00	6.00	6.00	-	140,115	159,448
		Fire Captain 2192				20.00	20.00	-	140,096	159,440

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*2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				2025-26 Salaries (FTE)		
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted	Change 2023-24 Amended to 2025-26 Adopted	Minimum	Maximum
			Fire Captain 2409	20.00	19.00					
			Fire Equipment Operator - 8 Hr			1.00	1.00	-	111,382	129,831
			Fire Equipment Operator 2192			83.00	83.00	-	111,350	129,832
			Fire Equipment Operator -24Hr	84.00	84.00					
			Fire Fac & Logistics Div Chief	1.00	1.00	1.00	1.00	-	159,040	185,409
			Fire Lieutenant 2088	4.00	3.00	4.00	4.00	-	122,565	141,394
			Fire Lieutenant 2192			72.00	72.00	-	122,595	141,391
			Fire Lieutenant 2409	72.00	73.00					
			Fire Marshal	1.00	1.00	1.00	1.00	-	159,040	185,409
			Fire Protection Engineer	1.00	1.00					
			Firefighter 2088	7.00	34.00	13.00	13.00	-	69,273	95,673
			Firefighter 2192			98.00	123.00	25.00	104,936	123,203
			Firefighter 2409	90.00	90.00					
			Heavy Equipment Mechanic	5.00	5.00	5.00	5.00	-	56,910	93,824
			Information Systems Analyst I			3.00	2.00	(1.00)	65,043	93,853
			Integ Medical Svcs Mgr	1.00	1.00	1.00	1.00	-	98,049	140,977
			Mail Courier	0.63	0.63	0.63	0.63	-	41,459	64,215
			Office Clerk Assistant			0.50	0.50	-	42,829	68,240
			Office Clerk Specialist			3.00	3.00	-	45,569	73,399
			Office Manager	3.00	3.00					
			Principal Engineer			1.00	1.00	-	106,608	157,403
			Public Information Coordinator	1.00	1.00	1.00	1.00	-	59,244	85,123
			Senior Case Manager			1.00	1.00	-	66,530	96,096
			Social Response Manager	1.00	1.00	1.00	1.00	-	73,278	106,079
			Social Work Case Manager			2.00	2.00	-	61,981	89,367
			Sprv Public Safety Sys Analyst	0.80	1.00					
			Sr Public Safety Sys Analyst	1.95	3.00					
			Supervisor Info System Analyst			1.00	1.00	-	88,477	128,267
			Wildland Resource Planner	1.00	1.00	1.00	1.00	-	86,989	125,122
Enterprise Funds				649.84	664.96	673.28	679.28	6.00		
	Water Division			169.00	170.00	171.00	172.00	1.00		
		Water Division		169.00	170.00	171.00	172.00	1.00		
			Administrative Manager			1.00	1.00	-	65,043	93,853
			Business System Analyst II	1.00	1.00					
			Cert Instrument Repair Tech	2.00	2.00	1.00	1.00	-	57,921	97,017
			Cert Water Hydro Plant Mech	3.00	3.00	2.00	2.00	-	56,910	93,824
			Cert. Irrigation Specialist	2.00	2.00	2.00	2.00	-	51,206	82,629
			Certified Water Hydro Pl Oper	4.00	4.00	4.00	4.00	-	56,910	93,824
			Certified Water Inspector	6.00	6.00	6.00	6.00	-	59,762	101,319
			Certified Water Svc Specialist	21.00	21.00	22.00	22.00	-	54,552	87,602
			Clerk II	2.00	2.00					
			Clerk III	2.00	2.00					
			Clerk IV	1.00	1.00					
			Environmental Program Manager			1.00	1.00	-	98,049	140,977
			Equipment Operator	1.00	1.00	1.00	1.00	-	47,904	77,331
			Facilities Maint Foreperson	1.00	1.00	1.00	1.00	-	58,774	99,723
			Gardener I			1.00	1.00	-	46,692	75,064
			GIS Specialist	1.00	1.00	1.00	1.00	-	57,921	97,017
			GIS Technician	2.00	2.00	1.00	1.00	-	53,519	85,890
			Industrial Electrician			1.00	1.00	-	66,298	112,446
			Instrument/Control/Electr Tech			1.00	1.00	-	56,371	91,164
			Inventory Control Spec	1.00	1.00	1.00	1.00	-	52,261	84,202
			Irrigation Specialist	1.00	1.00	1.00	1.00	-	48,982	79,251
			Laborer I	6.00	6.00	8.00	8.00	-	43,570	69,466
			Laborer II	32.00	32.00	32.00	32.00	-	46,692	75,064
			Meter Reader	7.00	7.00	4.00	4.00	-	45,569	73,399
			Office Clerk Assistant			2.00	2.00	-	42,829	68,240
			Office Clerk Specialist			3.00	3.00	-	45,569	73,399
			Principal Engineer	1.00	1.00	1.00	1.00	-	106,608	157,403
			Program Professional	1.00	1.00	1.00	1.00	-	71,683	103,572
			Radio Operator I	4.00	4.00	4.00	4.00	-	46,692	75,064
			Radio Operator II	1.00	1.00	1.00	1.00	-	52,261	84,202
			Safety Coordinator	1.00	1.00					
			Senior Engineer	3.00	3.00	3.00	4.00	1.00	93,479	135,655
			Senior Systems Administrator	1.00	1.00	1.00	1.00	-	82,872	119,537
			Sr Water Engineering Tech	3.00	3.00	3.00	3.00	-	59,762	101,319
			Sr. Business Systems Analyst			2.00	2.00	-	82,872	119,537
			Training Coordinator			1.00	1.00	-	63,401	107,796
			Utility Service Representative	2.00	2.00	2.00	2.00	-	50,083	81,171
			Water Efficiency Specialist	1.00	1.00	1.00	1.00	-	52,261	84,202
			Water Engrng Tech Foreperson	1.00	1.00	1.00	1.00	-	66,298	112,446

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 *2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				2025-26 Salaries (FTE)		
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted	Change 2023-24 Amended to 2025-26 Adopted	Minimum	Maximum
			Water Hydro Mntc Foreperson	1.00	1.00	1.00	1.00	-	66,298	112,446
			Water Hydro Ops Foreperson	1.00	1.00	1.00	1.00	-	66,298	112,446
			Water Hydro Plant Mechanic	3.00	3.00	3.00	3.00	-	55,540	89,337
			Water Hydro Plant Operator	3.00	3.00	3.00	3.00	-	55,540	89,337
			Water Maintenance Supervisor	2.00	2.00	2.00	2.00	-	93,479	135,655
			Water Quality Analyst	1.00	1.00	1.00	1.00	-	59,762	101,319
			Water Quality Coordinator	1.00	1.00					
			Water Service Foreperson	10.00	10.00	10.00	10.00	-	66,298	112,446
			Water Service Specialist	24.00	25.00	24.00	24.00	-	52,261	84,202
			Water Superintendent	1.00	1.00	1.00	1.00	-	98,890	143,638
			Water Sys/Hydro Plant Mgr	1.00	1.00	1.00	1.00	-	102,619	147,046
			Water-Hydroelect Svs Director	1.00	1.00	1.00	1.00	-	119,241	170,839
			Welder	4.00	4.00	4.00	4.00	-	56,910	93,824
			Welder Foreperson	1.00	1.00	1.00	1.00	-	66,298	112,446
		Integrated Capital Management		14.00	14.00	15.00	17.00	2.00		
		Integrated Capital Management		14.00	14.00	15.00	17.00	2.00		
			Associate Engineer	2.00	2.00	2.00	2.00	-	80,867	116,876
			Associate Traffic Engineer			1.00	1.00	-	80,867	116,876
			Dir of Integrated Captial Mgmt	1.00	1.00	1.00	1.00	-	119,241	170,839
			Dir. Strategic Initiatives/Dev	1.00	1.00	1.00	1.00	-	125,342	179,679
			Engineer in Training	1.00	1.00	1.00	1.00	-	66,530	96,096
			Engineering Tech IV	1.00	1.00	1.00	1.00	-	57,921	97,017
			Environmental Analyst				1.00	1.00	77,094	111,709
			GIS Analyst	1.00	1.00	1.00	1.00	-	75,154	108,740
			Office Clerk Assistant			1.00	1.00	-	42,829	68,240
			Principal Engineer	1.00	1.00	2.00	2.00	-	106,608	157,403
			Program Professional	1.00	1.00	1.00	1.00	-	71,683	103,572
			Senior Engineer	3.00	3.00	1.00	1.00	-	93,479	135,655
			Senior Environmental Analyst				1.00	1.00	86,989	125,122
			Senior Traffic Engineer	1.00	1.00	1.00	1.00	-	93,479	135,655
			Urban Designer	1.00	1.00	1.00	1.00	-	69,958	101,131
		Sewer Fund		204.00	208.00	213.00	211.00	(2.00)		
		Sewer Maintenance Division		49.25	51.25	51.25	51.25	-		
			Business System Analyst II	1.00	1.00	1.00	1.00	-	73,278	106,079
			Clerk II	1.00	1.00					
			Clerk III		1.00					
			Clerk IV	1.00						
			Educ Coordinator	0.25	0.25					
			Education Coordinator			0.25	0.25	-	61,981	89,367
			Engineering Tech I	1.00	1.00					
			Engineering Tech II			1.00	1.00	-	51,206	82,629
			Engineering Tech III	2.00	2.00	2.00	2.00	-	56,371	91,164
			Heavy Equipment Operator	1.00	1.00	1.00	1.00	-	53,519	85,890
			Information Systems Spec II	1.00	1.00	1.00	1.00	-	56,371	91,164
			Inventory Control Spec			1.00	1.00	-	52,261	84,202
			Laborer I	5.00	5.00	4.00	4.00	-	43,570	69,466
			Laborer II	10.00	10.00	11.00	11.00	-	46,692	75,064
			Office Clerk Assistant			1.00	1.00	-	42,829	68,240
			Office Supervisor			1.00	1.00	-	52,261	84,202
			Principal Engineer	1.00	1.00	1.00	1.00	-	106,608	157,403
			Senior Engineer	2.00	2.00	2.00	2.00	-	93,479	135,655
			Sr. Business Systems Analyst	1.00	1.00	1.00	1.00	-	82,872	119,537
			Systems Administrator I		1.00	1.00	1.00	-	68,190	98,515
			Waste Water Inspector	6.00	6.00	6.00	6.00	-	54,552	87,602
			Waste Water Specialist	12.00	13.00	12.00	12.00	-	52,261	84,202
			Wastewater Supervisor	3.00	3.00	3.00	3.00	-	79,034	114,281
			WW Coll & Maint Superintendent	1.00	1.00	1.00	1.00	-	98,890	143,638
		Riverside Park Reclamation Facility		126.25	128.25	132.25	132.25	-		
			Business System Analyst II	2.00	2.00	2.00	2.00	-	73,278	106,079
			Cert. Laborer II			1.00	1.00	-	46,826	75,758
			Chemist	5.00	6.00	6.00	6.00	-	65,043	93,853
			Clerk III	2.00	2.00					
			Custodian I		1.00	1.00	1.00	-	40,044	61,995
			Dir of Sustainability Init.	1.00	1.00	1.00	1.00	-	99,256	140,581
			Educ Coordinator	0.25	0.25					
			Education Coordinator			0.25	0.25	-	61,981	89,367
			Electronics Technical Aide	2.00	2.00	2.00	2.00	-	50,083	81,171
			Environmental Analyst	1.00	1.00	1.00	1.00	-	77,094	111,709
			Environmental Program Manager			1.00	1.00	-	98,049	140,977
			Facility Inventory Foreperson	1.00	1.00	1.00	1.00	-	58,774	99,723
			Heavy Equipment Operator	3.00	3.00	3.00	3.00	-	53,519	85,890

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2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				2025-26 Salaries (FTE)		
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted	Change 2023-24 Amended to 2025-26 Adopted	Minimum	Maximum
			Industrial Electrician	2.00	2.00	2.00	2.00	-	66,298	112,446
			Instrument/Control/Electr Tech	7.00	7.00	7.00	7.00	-	56,371	91,164
			Inventory Control Spec	1.00	1.00	1.00	1.00	-	52,261	84,202
			Laboratory Supervisor	2.00	2.00	2.00	2.00	-	84,920	123,693
			Laboratory Technician	7.00	7.00	7.00	7.00	-	55,540	89,337
			Laborer II	9.00	9.00	8.00	8.00	-	46,692	75,064
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			Principal Engineer	2.00	2.00	2.00	2.00	-	106,608	157,403
			Program Professional	1.00	1.00	1.00	1.00	-	71,683	103,572
			Safety Coordinator	1.00	1.00	1.00	1.00	-	79,034	114,281
			Senior Systems Administrator			1.00	1.00	-	82,872	119,537
			Sr Instrument/Contrl/Elec Tech	4.00	4.00	4.00	4.00	-	60,683	102,892
			Sr WWTP Maintenance Mechanic	4.00	4.00	4.00	4.00	-	60,683	102,892
			Sr. Business Systems Analyst	1.00	1.00	1.00	1.00	-	82,872	119,537
			Stationary Engineer	8.00	8.00	10.00	10.00	-	60,683	102,892
			Stationary Engineer Supervisor	1.00	1.00	1.00	1.00	-	80,867	116,876
			Wastewater Director	1.00	1.00	1.00	1.00	-	119,241	170,839
			WW Instrumentation & Data Supv	1.00	1.00	1.00	1.00	-	84,920	123,693
			WWTP Assistant Plant Manager	1.00	1.00	1.00	1.00	-	103,935	151,026
			WWTP Maintenance Mechanic	16.00	16.00	16.00	16.00	-	56,910	93,824
			WWTP Maintenance Supervisor	1.00	1.00	1.00	1.00	-	80,867	116,876
			WWTP Operations III	21.00	20.00	18.00	18.00	-	60,683	102,892
			WWTP Operations Supervisor	3.00	3.00	3.00	3.00	-	80,867	116,876
			WWTP Operator I	10.00	13.00	5.00	5.00	-	50,083	81,171
			WWTP Operator II	4.00	2.00	12.00	12.00	-	55,540	89,337
			WWTP Plant Manager	1.00	1.00	1.00	1.00	-	120,772	175,567
		Stormwater		26.50	26.50	27.50	27.50	-		
			Educ Coordinator	0.50	0.50					
			Education Coordinator			0.50	0.50	-	61,981	89,367
			Environmental Analyst	1.00	1.00	1.00	1.00	-	77,094	111,709
			Environmental Program Manager			1.00	1.00	-	98,049	140,977
			Heavy Equipment Operator	1.00	1.00	1.00	1.00	-	53,519	85,890
			Laborer I	3.00	3.00	2.00	2.00	-	43,570	69,466
			Laborer II	8.00	8.00	9.00	9.00	-	46,692	75,064
			Waste Water Inspector	3.00	3.00	3.00	3.00	-	54,552	87,602
			Waste Water Specialist	9.00	9.00	9.00	9.00	-	52,261	84,202
			Wastewater Supervisor	1.00	1.00	1.00	1.00	-	79,034	114,281
		Environmental Programs		2.00	2.00	2.00		(2.00)		
			Environmental Analyst	2.00	2.00	1.00		(1.00)		
			Senior Environmental Analyst			1.00		(1.00)		
		Solid Waste Fund		194.00	201.00	201.00	201.00	-		
		Solid Waste Disposal		76.00	76.00	77.00	77.00	-		
			Administrative Manager			1.00	1.00	-	65,043	93,853
			Cash Accounting Clerk I	5.00	5.00	5.00	5.00	-	42,829	68,240
			Cash Accounting Clerk II	2.00	2.00	2.00	2.00	-	46,692	75,064
			Clerk III	2.00	2.00					
			Custodian I		1.00	1.00	1.00	-	40,044	61,995
			Director - Solid Waste Mngmt	1.00	1.00	1.00	1.00	-	119,241	170,839
			Educ Coordinator	1.00	1.00					
			Education Coordinator			1.00	1.00	-	61,981	89,367
			Environmental Technician	3.00	3.00	3.00	3.00	-	59,762	101,319
			Heavy Equipment Operator	8.00	8.00	8.00	8.00	-	53,519	85,890
			Laborer II	3.00	3.00	3.00	3.00	-	46,692	75,064
			Landfill/Trnsfr Station Frprsn	2.00	2.00	2.00	2.00	-	64,389	109,254
			Maintenance Planner	1.00	1.00					
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			Office Manager	1.00	1.00					
			Safety Coordinator	1.00	1.00	1.00	1.00	-	79,034	114,281
			Scale Operations Foreperson	1.00	1.00	1.00	1.00	-	58,774	99,723
			Senior Engineer	1.00	1.00	1.00	1.00	-	93,479	135,655
			Util. Billing & Collection Mgr	1.00	1.00	1.00	1.00	-	92,444	132,269
			WTE Ash Operator	4.00	4.00	5.00	5.00	-	50,083	81,171
			WTE Assistant Plant Manager	1.00	1.00					
			WTE Asst Power Plant Operator	5.00	5.00	5.00	5.00	-	58,774	99,723
			WTE Crane Operator	4.00	4.00	4.00	4.00	-	53,519	85,890
			WTE Electric & Instrument Tek	3.00	3.00	3.00	3.00	-	58,774	99,723
			WTE Electric&Instrument Supv			1.00	1.00	-	77,460	130,882
			WTE Environmental Manager	1.00	1.00	1.00	1.00	-	91,344	132,621
			WTE Maintenance Specialist	5.00	4.00	5.00	5.00	-	56,371	91,164
			WTE Maintenance Supervisor	1.00	1.00	1.00	1.00	-	77,460	130,882
			WTE Operations Superintendent			1.00	1.00	-	103,935	151,026

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 *2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)		
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum	
			WTE Plant Manager	1.00	1.00	1.00	1.00	-	120,772	175,567	
			WTE Power Plant Operator	7.00	7.00	6.00	6.00	-	66,298	112,446	
			WTE Shift Supervisor	5.00	5.00	5.00	5.00	-	88,868	148,278	
			WTE Sr Electric&Instrument Tec	1.00	1.00	1.00	1.00	-	66,298	112,446	
			WTE Sr Maintenance Spec	1.00	1.00	1.00	1.00	-	66,298	112,446	
			WTE Utility Operator	4.00	4.00	4.00	4.00	-	55,540	89,337	
			Solid Waste Collection	118.00	124.00	124.00	124.00	-			
			Administrative Manager			2.00	2.00	-	65,043	93,853	
			Clerk II	1.00	1.00						
			Clerk III	6.00	6.00						
			Clerk IV	1.00	1.00						
			Office Clerk Assistant			1.00	1.00	-	42,829	68,240	
			Office Clerk Specialist			7.00	7.00	-	45,569	73,399	
			Office Manager	1.00	1.00						
			Radio Operator II	2.00	2.00	3.00	3.00	-	52,261	84,202	
			Refuse Collector I	14.00	18.00	14.00	14.00	-	46,692	75,064	
			Refuse Collector II	29.00	31.00	31.00	31.00	-	50,083	81,171	
			Refuse Collector III	59.00	59.00	61.00	61.00	-	53,519	85,890	
			Refuse District Supervisor	4.00	4.00	4.00	4.00	-	66,298	112,446	
			Solid Waste Collection Manager	1.00	1.00	1.00	1.00	-	100,097	143,286	
			Solid Waste Landfills		1.00						
			Environmental Analyst		1.00						
			Golf Fund	10.44	10.56	13.88	13.88	-			
			Golf Fund	10.44	10.56	13.88	13.88	-			
			2nd Asst Golf Course Supt			3.32	3.32	-	42,177	66,228	
			Accountant	0.12	0.12	0.12	0.12	-	66,530	96,096	
			Accounting Clerk		0.12	0.12	0.12	-	46,826	75,758	
			Assistant Golf Course Supt	4.00	4.00	4.00	4.00	-	53,519	85,890	
			Director, Recreation	0.12	0.12	0.12	0.12	-	92,444	132,269	
			Golf Course Superintendent	4.00	4.00	4.00	4.00	-	63,401	107,796	
			Golf Manager	1.00	1.00	1.00	1.00	-	80,867	116,876	
			Horticulture/Urban Forest Supv	0.20	0.20	0.20	0.20	-	73,278	106,079	
			Park Equipment Specialist	1.00	1.00	1.00	1.00	-	53,519	85,890	
			Development Svcs Center	58.40	61.40	59.40	64.40	5.00			
			Development Services Center	58.40	61.40	59.40	64.40	5.00			
			Administrative Manager			1.00	1.00	-	65,043	93,853	
			Assistant Planner I		1.00						
			Assistant Planner II	1.00	1.00						
			Associate Engineer	1.00	1.00	2.00	2.00	-	80,867	116,876	
			Associate Planner	2.00	2.00						
			Associate Traffic Engineer	1.00	1.00	1.00	1.00	-	80,867	116,876	
			Building Inspector	2.00	2.00	3.00	3.00	-	55,540	89,337	
			Building Inspector - 2 Cert	1.00	1.00	2.00	2.00	-	58,774	99,723	
			Building Inspector - 4 Cert	1.00	1.00	1.00	1.00	-	62,570	106,200	
			Building Official			1.00	1.00	-	119,241	170,839	
			Cert Professional PlanExaminer	1.00	1.00						
			Certified Boiler Inspector	1.00	1.00	1.00	1.00	-	66,298	112,446	
			Certified Comb Inspector - 2C	1.00	1.00	1.00	1.00	-	58,774	99,723	
			Certified Comb Inspector 4C	1.00	1.00	1.00	1.00	-	62,570	106,200	
			Certified Elevator Inspector	2.00	2.00	2.00	2.00	-	66,298	112,446	
			Certified Inspector		1.00						
			Clerk III	1.00	1.00						
			Customer Service Assistant	2.00	2.00						
			Deputy Building Official	1.00	1.00	2.00	2.00	-	101,369	147,376	
			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	-	122,259	175,149	
			Electrical/Mechanical Insp-1 C	2.00	2.00	3.00	3.00	-	57,921	97,017	
			Electrical/Mechanical Insp-2 C	1.00	1.00	1.00	1.00	-	58,774	99,723	
			ElectricalMechanical Inspector	2.00	2.00	1.00	1.00	-	55,540	89,337	
			Energy Code Reviewer & Inspector				1.00	1.00	1.00	66,298	112,446
			Enforcement Supervisor	1.00	1.00						
			Engineer in Training	1.00	1.00						
			Engineering Tech II	1.00	1.00	1.00	1.00	-	51,206	82,629	
			Engineering Tech IV	2.00	2.00	1.00	2.00	1.00	57,921	97,017	
			Lead Bldg/Plumbing Inspector	1.00	1.00	1.00	1.00	-	66,298	112,446	
			Lead Electrical/Mech Inspector	1.00	1.00	1.00	1.00	-	67,218	113,949	
			Lead Permit Technician			1.00	1.00	-	57,921	97,017	
			Neighborhood-Housing Specialis	2.00	2.00						
			Office Clerk Assistant			2.00	2.00	-	42,829	68,240	
			Office Clerk Specialist				1.00	1.00	45,569	73,399	

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 *2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
			Office Manager	1.00	1.00					
			Performance and Business Analy	1.00	1.00	1.00	1.00	-	61,981	89,367
			Permit Technician I	6.00	5.00	2.00	2.00	-	48,982	79,251
			Permit Technician II	2.00	4.00	5.00	5.00	-	55,540	89,337
			Plan Examiner	2.00	2.00	2.00	3.00	1.00	75,154	108,740
			Plan Examiner - Dual Certified	1.00	1.00	1.00	1.00	-	80,867	116,876
			Plan Examiner - ICC Certified	2.00	2.00	3.00	3.00	-	77,094	111,709
			Planner I			1.00	2.00	1.00	65,043	93,853
			Planner II			2.00	2.00	-	73,278	106,079
			Planning Specialist	2.00	2.00	3.00	3.00	-	56,910	93,824
			Principal Engineer	2.00	2.00	2.00	2.00	-	106,608	157,403
			Principal Planner	1.00	1.00					
			Pub Wks Journey Lvl Inspector	1.00	1.00	1.00	1.00	-	54,552	87,602
			Public Works Lead Inspector	1.00	1.00	2.00	2.00	-	57,921	97,017
			Senior Planner			2.00	2.00	-	82,872	119,537
			Traffic Engineering Assistant	1.00	1.00	1.00	1.00	-	71,683	103,572
			Urban Forestry Specialist	0.40	0.40	0.40	0.40	-	51,206	82,629
Internal Service Funds				219.55	225.20	221.95	210.95	(11.00)		
		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	-	83,885	119,229
			Auto Body Specialist		1.00					
			Automotive Mechanic	3.00	3.00	4.00	4.00	-	55,540	89,337
			Cert Heavy Equip Mechanic	2.00	1.00	2.00	2.00	-	58,774	99,723
			Cert. Equip. Maint. Foreperson	1.00	1.00	2.00	2.00	-	62,570	106,200
			Electronic Comm Systems Tech	1.00	1.00					
			Equip Maintenance Foreperson	2.00	2.00	2.00	2.00	-	60,683	102,892
			Equipment Servicer	7.00	7.00	8.00	8.00	-	50,083	81,171
			Fleet Analyst	1.00	1.00	1.00	1.00	-	71,683	103,572
			Fleet Services Director	1.00	1.00	1.00	1.00	-	105,185	150,652
			Fleet Specialist	1.00	1.00					
			Fleet Warranty & Program Spec.	1.00	1.00	1.00	1.00	-	52,261	84,202
			Fuel Facilities Technician	1.00	1.00	1.00	1.00	-	50,083	81,171
			Heavy Equipment Mechanic	13.00	14.00	15.00	15.00	-	56,910	93,824
			MECP Vehicle CommissioningTech	1.00	1.00					
			Parts Manager	1.00	1.00	1.00	1.00	-	57,921	97,017
			Parts Technician	3.00	3.00					
			Vehicle Commissioning Tech	1.00		2.00	2.00	-	55,540	89,337
		Public Works And Utilities		18.00	19.00	20.00	20.00	-		
		Public Works And Utilities		18.00	19.00	20.00	20.00	-		
			Attorney Assistant	1.00	1.00	1.00	1.00	-	53,519	85,890
			Clerk II	2.00	3.00					
			Clerk III	2.00	2.00					
			Clerk IV	1.00	1.00					
			Director, Public Works	1.00	1.00	1.00	1.00	-	145,607	209,607
			Division Communications Mgr.	1.00	1.00	1.00	1.00	-	89,555	127,915
			Executive Assistant			1.00	1.00	-	60,559	87,168
			Office Clerk Assistant			4.00	4.00	-	42,829	68,240
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			Office Supervisor			1.00	1.00	-	52,261	84,202
			Sr. Business Systems Analyst	1.00	1.00	1.00	1.00	-	82,872	119,537
			Utilities Acct Services Spec	7.00	7.00	6.00	6.00	-	47,904	77,331
			Utilities Acct Services Supr	2.00	2.00	2.00	2.00	-	55,540	89,337
		IT Fund		55.50	55.50	53.50	48.50	(5.00)		
		IT Fund		55.50	55.50	53.50	48.50	(5.00)		
			Business System Analyst II	4.00	4.00	3.00	3.00	-	73,278	106,079
			Chief Info & Tech Ofcr	1.00	1.00	1.00		(1.00)		
			Clerk III	2.00	2.00					
			Clerk IV	1.00	1.00					
			DataBase Administrator	2.00	2.00	3.00	3.00	-	79,034	114,281
			Director- Mgmt Info Services	1.00	1.00	1.00	1.00	-	115,253	164,242
			GIS Analyst	2.00	2.00	2.00	1.00	(1.00)	75,154	108,740
			GIS Technician	1.00	1.00	1.00	1.00	-	53,519	85,890
			Information Systems Analyst I		1.00	4.00	4.00	-	65,043	93,853
			Information Systems Analyst II	8.00	9.00	6.00	6.00	-	73,278	106,079
			Information Systems Spec II	7.00	7.00	6.00	5.00	(1.00)	56,371	91,164
			IT Infrastructure Manager	2.00	2.00	2.00	1.00	(1.00)	98,890	143,638
			Mail Center Specialist	1.00	1.00	1.00	1.00	-	46,692	75,064
			Mail Courier	0.50	0.50	0.50	0.50	-	41,459	64,215
			Network Administrator	4.00	3.00	4.00	4.00	-	79,034	114,281
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399

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2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
			Office Supervisor			1.00	1.00	-	52,261	84,202
			Senior Network Administrator	2.00	2.00	2.00	2.00	-	82,872	119,537
			Senior Systems Administrator	3.00	3.00	3.00	2.00	(1.00)	82,872	119,537
			Sr Info Security Analyst	1.00	1.00	1.00	1.00	-	103,935	151,026
			Sr Information Systems Analyst	4.00	3.00	3.00	3.00	-	82,872	119,537
			Sr. Business Systems Analyst	1.00	1.00					
			Supervisor Info System Analyst	3.00	3.00	3.00	3.00	-	88,477	128,267
			Supervisory GIS Analyst	1.00	1.00	1.00	1.00	-	88,477	128,267
			Supervisory Info Systems Spec	1.00	1.00	1.00	1.00	-	73,278	106,079
			Systems Administrator I	3.00	3.00	2.00	2.00	-	68,190	98,515
		Reprographics Fund		4.00	4.00	2.00		(2.00)		
		Reprographics Fund		4.00	4.00	2.00		(2.00)		
			Graphic Arts Specialist	1.00	1.00	1.00		(1.00)		
			Reprographics Equip Technician	2.00	2.00					
			Reprographics Technician	1.00	1.00	1.00		(1.00)		
		Purchasing & Stores Fund		7.34	10.00	10.00	9.00	(1.00)		
		Purchasing & Stores Fund		7.34	10.00	10.00	9.00	(1.00)		
			Assistant Procurement Speclst	1.00	1.00					
			Contract&Bus Standards Officer		1.00	1.00	1.00	-	61,981	89,367
			Dir. of Purchasing & Contracts	0.34	1.00	1.00	1.00	-	102,619	147,046
			Procurement Specialist	4.00	4.00	5.00	4.00	(1.00)	61,981	89,367
			Program Professional		1.00	1.00	1.00	-	71,683	103,572
			Senior Procurement Specialist	2.00	2.00	2.00	2.00	-	71,683	103,572
		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	6.00	(1.00)	66,530	96,096
			Accounting Clerk	15.00	15.00	15.00	15.00	-	46,826	75,758
			Accounting Manager	4.00	4.00	4.00	4.00	-	93,479	135,655
			Accounting Sys. Administrator			2.00	2.00	-	82,872	119,537
			Administrative Specialist		1.00					
			Chief Accountant	1.00	1.00	1.00	1.00	-	99,256	140,581
			Director - Accounting	1.00	1.00					
			Director - Accounting & Grants			1.00	1.00	-	128,878	183,351
			Grants Analyst		1.00	2.00	2.00	-	61,981	89,367
			Grants and Contract Finl Mgr		0.15	0.15	0.15	-	91,344	132,621
			Grants Supervisor				1.00	1.00	88,477	128,267
			Payroll Supervisor	1.00	1.00					
			Senior Accountant	9.00	9.00	9.00	9.00	-	77,094	111,709
		My Spokane		16.00	16.00	16.00	16.00	-		
		My Spokane		16.00	16.00	16.00	16.00	-		
			Customer Service Assistant	6.00	6.00	4.00	4.00	-	42,829	68,240
			Customer Service Specialist	6.00	6.00	8.00	8.00	-	45,569	73,399
			Customer Service Supervisor	2.00	2.00	2.00	2.00	-	52,261	84,202
			Director Customer Experience	1.00	1.00	1.00	1.00	-	102,619	147,046
			Program Professional	1.00	1.00					
			Quality Assurance&Training Mgr			1.00	1.00	-	78,043	111,401
		Office Of Performance Mgmt		8.00	8.00	8.00	7.00	(1.00)		
		Office Of Performance Management		8.00	8.00	8.00	7.00	(1.00)		
			Continuous Improvement Anlys	4.00	4.00	3.00	2.00	(1.00)	73,278	106,079
			Principal Project Manager	1.00	1.00	1.00	1.00	-	93,479	135,655
			Project Manager	2.00	2.00	3.00	3.00	-	79,034	114,281
			Senior Project Manager	1.00	1.00					
			Sr Continuous Improve Analyst			1.00	1.00	-	82,872	119,537
		Risk Management Fund		0.41	1.25	4.00	4.00	-		
		Risk Management Fund		0.41	1.25	4.00	4.00	-		
			City Attorney	0.25	0.25					
			Dir. of Purchasing & Contracts	0.16						
			Office Clerk Specialist				1.00	1.00	45,569	73,399
			Risk Manager		1.00	1.00	1.00	-	107,837	154,611
			Safety Coordinator			2.00	1.00	(1.00)	79,034	114,281
			Safety Manager			1.00	1.00	-	86,989	125,122
		Workers' Compensation Fund		6.00	6.00	3.00	2.00	(1.00)		
		Workers' Compensation Fund		6.00	6.00	3.00	2.00	(1.00)		
			Claims Administrator	2.00	2.00	2.00	2.00	-	68,190	98,515
			Office Clerk Specialist			1.00		(1.00)		
			Safety Coordinator	2.00	2.00					
			Safety Manager	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 I			0.05	0.05	-	77,094	111,709

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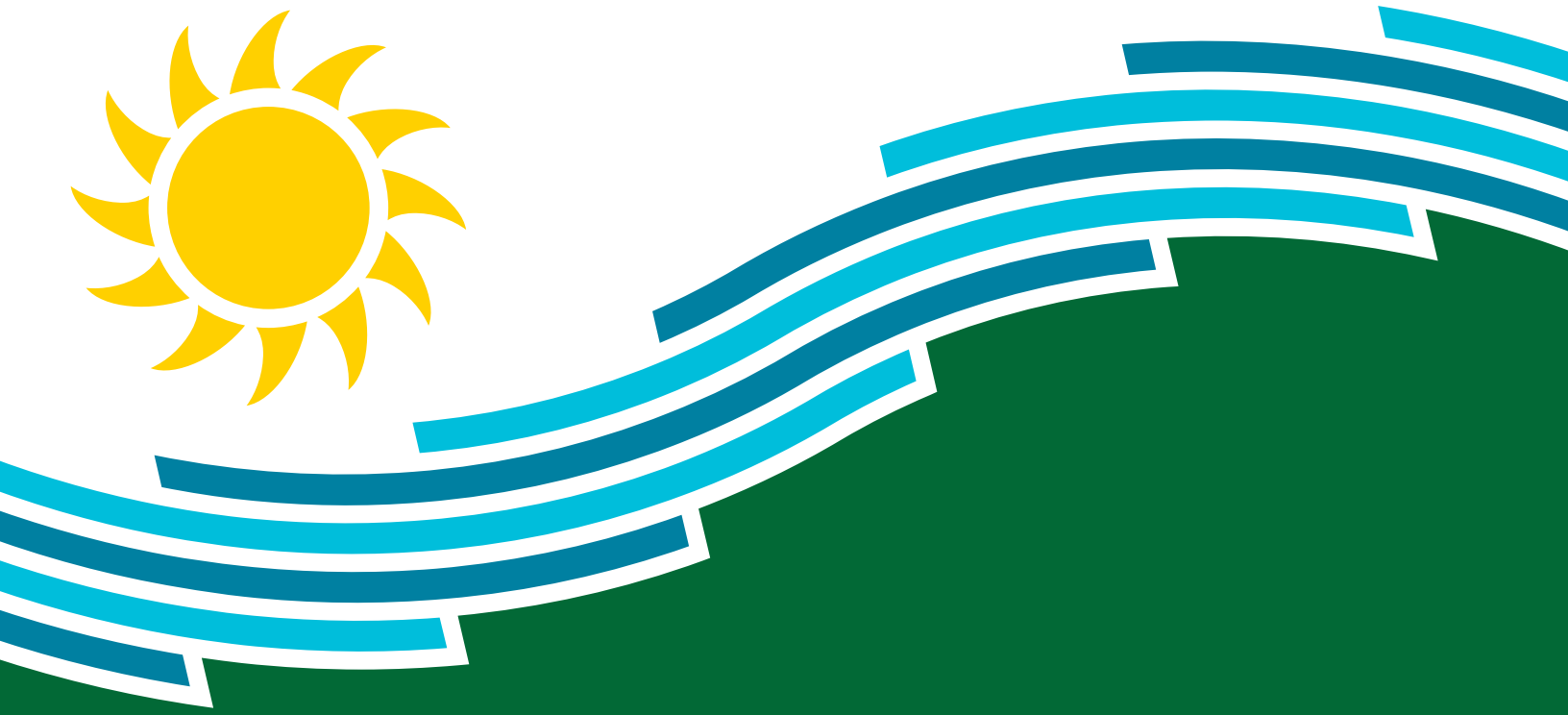
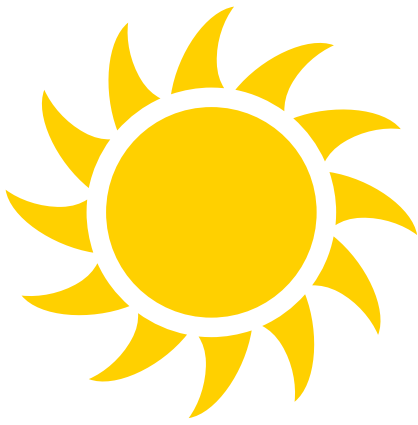
*2023-2024 Amended FTE as of October 28, 2024

2025-2026 Adopted Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Monday, December 9, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Adopted	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Adopted		Minimum	Maximum
			Human Resources Analyst II	0.10	0.10	0.05	0.05	-	86,989	125,122
		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	-	60,559	87,168
			Director Human Resources	0.10	0.10	0.10	0.10	-	138,364	199,206
			HR Management System Spec.			1.00	1.00	-	73,278	106,079
			Labor Relations Manager	0.10	0.10	0.10	0.10	-	107,837	154,611
			Senior Benefits Specialist	2.00	2.00	1.00	1.00	-	73,278	106,079
		Facilities Operating Fund		21.00	20.00	20.00	19.00	(1.00)		
		Facilities Management Fund Ops		21.00	20.00	20.00	19.00	(1.00)		
			Administrative Specialist	1.00	1.00					
			Building Engineer			2.00	2.00	-	46,826	75,758
			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	-	64,389	109,254
			Carpenter	1.00	1.00	1.00	1.00	-	54,552	87,602
			Custodial Foreperson	1.00	1.00	1.00	1.00	-	54,552	87,602
			Custodian I	9.00	7.00	7.00	7.00	-	40,044	61,995
			Custodian II	1.00	1.00	1.00	1.00	-	43,570	69,466
			Electrician	1.00	1.00	1.00	1.00	-	56,910	93,824
			Executive Assistant			1.00	1.00	-	60,559	87,168
			Facilities Director	1.00	1.00	1.00	1.00	-	105,185	150,652
			HVAC Mechanic			1.00	1.00	-	57,921	97,017
			Park Ranger Supervisor	1.00	1.00	1.00		(1.00)		
			Principal Planner	1.00	1.00					
			Real Estate Manager	1.00	1.00	1.00	1.00	-	82,872	119,537
			Resource Conservation Mgr			1.00	1.00	-	80,867	116,876
		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	-		
			Accountant			1.00	1.00	-	66,530	96,096
			Asst Dir - Retirement	1.00	1.00					
			Director - Retirement	1.00	1.00	1.00	1.00	-	107,837	154,611
			Office Clerk Specialist			1.00	1.00	-	45,569	73,399
			Pension Specialist	1.00	1.00	1.00	1.00	-	53,519	85,890
		Grand Total		2,378.28	2,431.28	2,457.25	2,427.50	(29.75)		

*2025-2026 Adopted FTE will remain in effect until the 2027-28 biennium budget is adopted. Additions/reductions will require a Special Budget Ordinance (SBO) approved by the Spokane City Council.
 *2023-2024 Amended FTE as of October 28, 2024



Appendix A

2025-30 Capital Improvement Program (CIP)



City of Spokane
Capital Improvement Program

Capital Budget Overview

The capital budget is included in the proposed biennial 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 2025-2030 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 biennium; 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.

2025-26 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 reviewed critically to make sure their utility rates could fund the projects identified. With Council approving their utility rate increase proposal, and by pushing out some projects, near-term projects were okayed. If identified funding does not come to fruition, they will postpone or pivot their resources as needed.

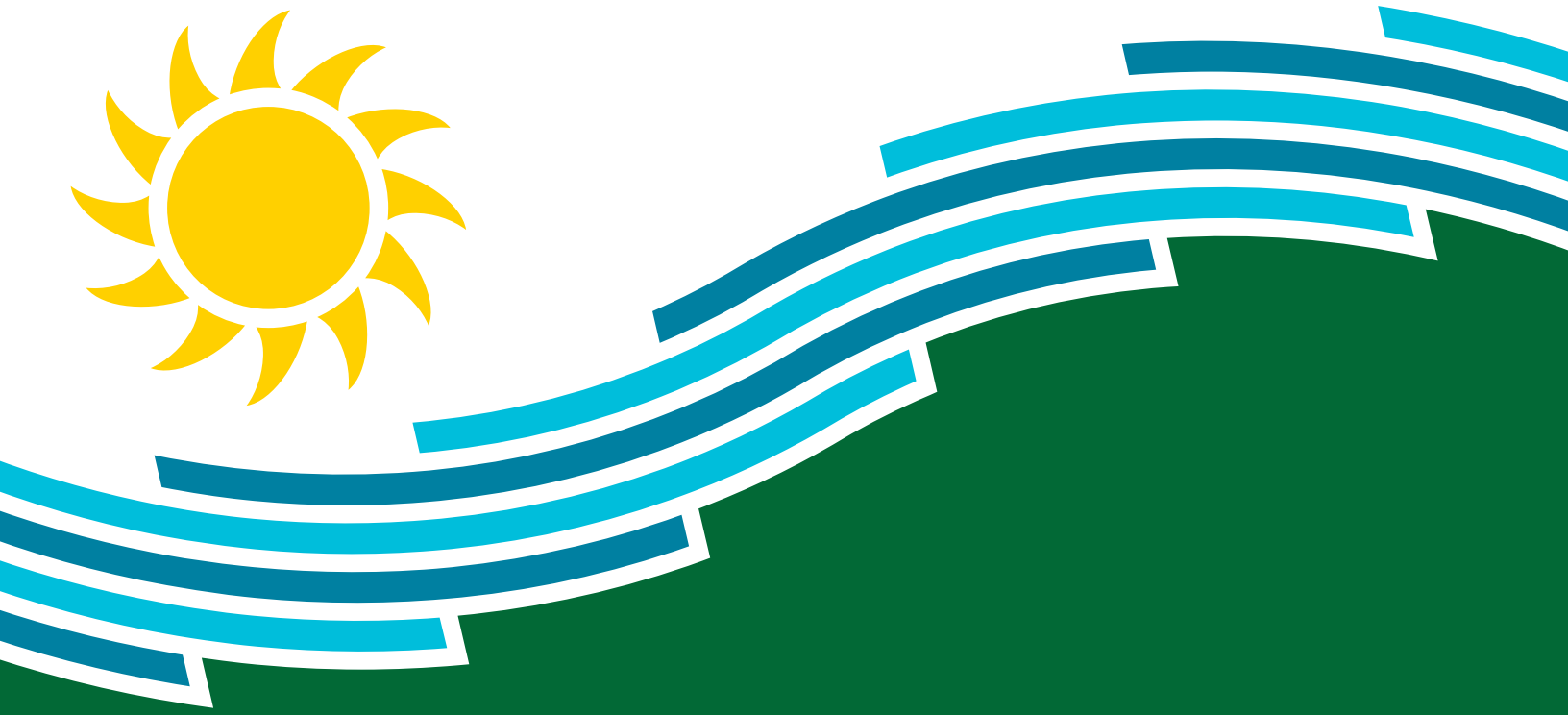
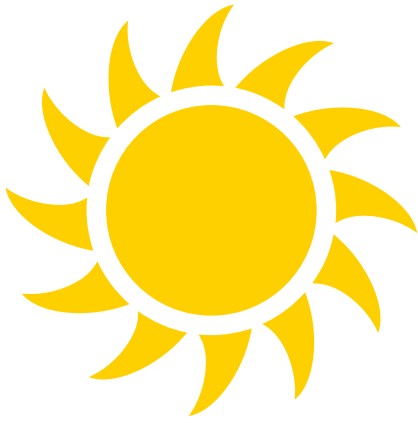
Next, departments that receive General Fund support were critically reviewed by the Budget Office. Unfortunately, most projects had to be deferred, sometimes again, or eliminated because funding could not be identified.

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, fully unfunded projects are not allowed in the next biennium 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.

Adopted 2025-2030 Capital Improvement Program (CIP)

The Adopted 2025-2030 CIP is available on the City of Spokane's website at <https://static.spokanecity.org/documents/budget/2025/adopted-2025-2030-citywide-capital-improvement-program.pdf>



Appendix B

City of Spokane Debt Position



Summary of Debt Position

General Obligation Bonds

	Total Outstanding as of 12/31/2024	Principal Payments 2025	Interest Payments 2025	Total Debt Service 2025	Total Outstanding as of 12/31/2025
General Obligation (Unlimited) Bonds:					
Parks:	\$ 66,535,000	\$ 4,070,000	\$ 2,623,700	\$ 6,693,700	\$ 62,465,000
Library:	68,845,000	1,335,000	2,722,075	4,057,075	67,510,000
Total:	135,380,000	5,405,000	5,345,775	10,750,775	129,975,000
Non-Voted (Limited) Bonds:					
Streets:	48,305,000	-	1,659,123	1,659,123	48,305,000
Total:	48,305,000	-	1,659,123	1,659,123	48,305,000
Total General Obligation Bonds:	\$ 183,685,000	\$ 5,405,000	\$ 7,004,898	\$ 12,409,898	\$ 178,280,000

Revenue Bonds

	Total Outstanding as of 12/31/2024	Principal Payments 2025	Interest Payments 2025	Total Debt Service 2025	Total Outstanding as of 12/31/2025
Revenue Bonds:					
Water/Wastewater:	\$ 110,310,000	\$ 9,185,000	\$ 4,364,028	\$ 13,549,028	\$ 101,125,000
Total Revenue Bonds:	\$ 110,310,000	\$ 9,185,000	\$ 4,364,028	\$ 13,549,028	\$ 101,125,000

Internal Borrowing

	Total Outstanding as of 12/31/2024	Principal Payments 2025	Interest Payments 2025	Total Debt Service 2025	Total Outstanding as of 12/31/2025
Internal Borrowing:					
PAF:	\$ 32,497,407	\$ 15,283,926	\$ 1,250,998	\$ 16,534,924	\$ 17,213,481
Total Internal Borrowing:	\$ 32,497,407	\$ 15,283,926	\$ 1,250,998	\$ 16,534,924	\$ 17,213,481

Consolidated Local Improvement Districts (CLID)

	Total Outstanding as of 12/31/2024	Principal Payments 2025	Interest Payments 2025	Total Debt Service 2025	Total Outstanding as of 12/31/2025
Consolidated Local Improvement Districts:					
District #223:	\$ 116,149	\$ 57,174	\$ 3,659	\$ 60,833	\$ 58,975
District #224A:	34,930	34,930	1,048	35,978	0
Total CLID:	\$ 151,079	\$ 92,104	\$ 4,707	\$ 96,811	\$ 58,975

Direct Borrowing

	Total Outstanding as of 12/31/2024	Principal Payments 2025	Interest Payments 2025	Total Debt Service 2025	Total Outstanding as of 12/31/2025
Direct Borrowing:					
Streets:	\$ 7,399,200	\$ 3,674,200	\$ 102,109	\$ 3,776,309	\$ 3,725,000
Parks:	680,322	158,110	33,241	191,352	522,212
Total Direct Borrowing:	\$ 8,079,522	\$ 3,832,310	\$ 135,350	\$ 3,967,661	\$ 4,247,212

Schedule of Future Debt Service Payments

Summary by Fiscal Year

General Obligation Bonds

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2025	\$ 183,685,000	\$ 5,405,000	\$ 7,004,898	\$ 12,409,898	2.9%
2026	178,280,000	6,050,000	6,760,548	12,810,548	6.2%
2027	172,230,000	10,800,000	6,474,198	17,274,198	12.1%
2028	161,430,000	12,240,000	6,065,448	18,305,448	18.8%
2029	149,190,000	13,540,000	5,579,098	19,119,098	26.2%
2030	135,650,000	14,930,000	5,037,498	19,967,498	34.3%
2031	120,720,000	16,400,000	4,440,298	20,840,298	43.2%
2032	104,320,000	17,975,000	3,784,298	21,759,298	53.0%
2033	86,345,000	19,460,000	3,241,448	22,701,448	63.6%
2034	66,885,000	21,135,000	2,552,685	23,687,685	75.1%
2035	45,750,000	3,670,000	1,781,625	5,451,625	77.1%
2036	42,080,000	3,980,000	1,634,825	5,614,825	79.3%
2037	38,100,000	4,310,000	1,475,625	5,785,625	81.6%
2038	33,790,000	4,655,000	1,303,225	5,958,225	84.1%
2039	29,135,000	5,020,000	1,117,025	6,137,025	86.9%
2040	24,115,000	5,405,000	916,225	6,321,225	89.8%
2041	18,710,000	5,810,000	700,025	6,510,025	93.0%
2042	12,900,000	6,235,000	467,625	6,702,625	96.4%
2043	6,665,000	6,665,000	241,606	6,906,606	100.0%
Total:	\$ 183,685,000	\$ 183,685,000	\$ 60,578,219	\$ 244,263,219	

Direct Borrowing - Lease Purchase Agreement

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2025	\$ 8,079,522	\$ 3,832,310	\$ 135,350	\$ 3,967,661	47.4%
2026	4,247,212	3,890,836	76,921	3,967,757	95.6%
2027	356,376	173,939	17,413	191,352	97.7%
2028	182,438	182,438	8,914	191,352	100.0%
Total:	\$ 8,079,522	\$ 8,079,522	\$ 238,598	\$ 8,318,121	

City of Spokane Utility Revenue Bonds

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2025	\$ 110,310,000	9,185,000	4,364,028	13,549,028	8.3%
2026	101,125,000	9,645,000	3,904,778	13,549,778	9.5%
2027	91,480,000	9,935,000	3,615,428	13,550,428	10.9%
2028	81,545,000	10,250,000	3,302,475	13,552,475	12.6%
2029	71,295,000	10,710,000	2,841,225	13,551,225	15.0%
2030	60,585,000	11,190,000	2,359,275	13,549,275	18.5%
2031	49,395,000	11,640,000	1,911,675	13,551,675	23.6%
2032	37,755,000	12,105,000	1,446,075	13,551,075	32.1%
2033	25,650,000	12,590,000	961,875	13,551,875	49.1%
2034	13,060,000	13,060,000	489,750	13,549,750	100.0%
Total:	\$ 110,310,000	\$ 110,310,000	\$ 25,196,583	\$ 135,506,583	

Internal Loans - Property Acquisition Fund (PAF)

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2025	\$ 32,497,407	\$ 15,283,926	\$ 1,250,998	\$ 16,534,924	47.0%
2026	17,213,481	7,321,739	683,192	8,004,931	69.6%
2027	9,891,742	4,431,924	435,857	4,867,782	83.2%
2028	5,459,817	4,634,353	211,512	4,845,864	97.5%
2029	825,465	825,465	28,355	853,819	100.0%
Total:	\$ -	\$ 32,497,407	\$ 2,609,913	\$ 35,107,321	

Consolidated Local Improvement District Loans

Fiscal Year	Principal Outstanding	Principal Payment	Interest Payment	Fiscal Year Total	Percentage Retired
2025	\$ 151,079	\$ 92,104	\$ 4,707	\$ 96,811	61.0%
2026	58,975	58,975	1,858	60,833	100.0%
Total:	\$ -	\$ 151,079	\$ 6,564	\$ 157,643	

List of Outstanding Debt Issuances & Balances

Name	Original Issue Amount	Outstanding 12/31/2024	Final Maturity
General Obligation Bonds			
Limited Tax General Obligation, 2020 Refunding UTGO 2010B	\$ 21,601,900	\$ 7,399,200	12/1/2026
Limited Tax General Obligation, Series 2015 (Streets)	48,305,000	48,305,000	12/1/2034
Unlimited Tax General Obligation, Series 2015 (Parks)	60,070,000	57,795,000	12/1/2034
Unlimited Tax General Obligation Ref 2017	25,030,000	8,740,000	12/1/2027
Unlimited Tax General Obligation 2018 - Library	73,605,000	68,845,000	12/1/2043
Total General Obligation Bonds	\$ 228,611,900	\$ 191,084,200	

Revenue Bonds

Water/Wastewater Rev 2014	\$ 181,225,000	\$ 110,310,000	12/1/2034
Total Revenue Bonds	\$ 181,225,000	\$ 110,310,000	

Internal Loans

PAF LTGO 2016 REFUNDED	\$ 4,068,985	\$ 1,008,821	12/31/2025
PAF ALKI REFUNDED	1,746,255	1,205,587	12/31/2025
PAF GARDNER REFUNDED	1,129,924	780,082	12/31/2025
PAF WEST PLAINS REFUNDED	604,014	417,002	12/31/2025
PAF UNIVERSITY DISTRICT REFUNDED	2,927,080	2,459,777	12/31/2025
PAF FLEET REFUNDED	3,134,680	556,771	12/1/2025
PAF GOLF SIP LOAN 2018 REFUNDED	2,389,012	1,849,415	12/31/2025
PAF GOLF SIP LOAN 2019 REFUNDED	2,500,000	1,890,557	12/31/2025
PAF CHAS DENTAL CLINIC	912,000	556,080	12/31/2025
PAF ENGINEERING RELOCATION	1,500,000	304,837	12/1/2025
PAF EAST SPRAGUE	2,000,000	1,562,654	6/1/2026
PAF DOWNRIVER GOLF LOAN	2,500,000	2,053,211	12/31/2026
PAF PARKS ZAMBONI	172,912	138,300	6/1/2028
PAF W2E EQUIPMENT	1,175,339	950,745	12/1/2028
PAF PUBLIC SAFETY RESTRUCTURED	4,652,745	4,652,745	12/1/2028
PAF REFUND LTGO 2016 PARKING GARAGE	5,786,545	5,786,545	12/1/2028
PAF PARKING METER REPLACEMENT	2,822,527	2,542,972	12/1/2028
PAF SOLID WASTE EQUIPMENT	3,781,306	3,781,306	12/1/2029
Total Internal Loans	\$ 43,803,322	\$ 32,497,407	

Consolidated Local Improvement Districts

Consolidated Local Improvement District #223	\$ 600,142	\$ 116,149	11/1/2026
Consolidated Local Improvement District #224A	306,902	34,930	12/1/2025
Total Consolidated Local Improvement District Loans	\$ 907,043	\$ 151,079	

Direct Borrowing - Lease Purchase Agreement

Dwight Merkel Replacement Financing (Parks)	\$ 1,194,789	\$ 680,322	8/1/2028
Total Direct Borrowing	\$ 1,194,789	\$ 680,322	